



**Implementation of M.Com**  
**CBCS Course**

**Minutes of Meetings (MoM) of Board of Studies (BoS)**

**Academic Year : 2021-22**

**School : *School of Studies in Management and Commerce***

**Department : *Commerce***

**Date and Time : 01/11/2021**

**Venue : Room No. 57 UTD- B Wing**

The scheduled meeting of member of Board of Studies (BoS) of Department of Commerce, School of Studies in Management and Commerce, Guru Ghasidas Vishwavidyalaya, Bilaspur was held to design and discuss the M. Com. scheme and syllabi.

The following members were present in the meeting:

1. Prof. O.P. Chandrakar (External Expert Member BoS, Dept. of Commerce)
2. Prof. Ashok Kumar Mishra (Chairman BoS, Dept. of Commerce.)
3. Dr. Bhuvana Venkatraman (Associate Prof, Member, BOS, Dept. of Commerce)
4. Dr. Mukesh Agarwal (Member BoS, Assistant Professor, Dept. of Commerce)

The committee discussed and approved the scheme and syllabi. The following courses were discussed and introduced during the meeting -

**First Semester**

- 1) Accounting for Financial Institution
- 2) Advance Business Statistics & Data Processing
- 3) Corporate Finance

**Second Semester**

- 1) Accounting for Managerial Decision
- 2) Corporate Financial Reporting
- 3) Forex and Risk Management
- 4) Compensation Management and Employee Welfare Laws

**Third Semester**

- 1) Advance Tax Planning and Tax Management
- 2) Government Accounting
- 3) Forensic, Accounting, Auditing and Investigation

- 4) Behavioral Finance
- 5) Skill And Competency Management
- 6) Strategic Human Resource Management
- 7) Agricultural Marketing
- 8) Life Skills and Communication

**Forth Semester**

- 1) Advance Accounting
- 2) Cost Audit, Standard and Management Audit
- 3) Management of Industrial Relations
- 4) Industrial Psychology
- 5) Supply Chain Management
- 6) Government and Business

**Discussion and finalization of the syllabus for M.Com CBCS Course**

After discussion on the matters relating to M.Com Course structure , the members of BOS has approved the same.

Signature & Seal of HoD



**Implementation of**  
**LOCF BASED on CBCS**

**Minutes of Meetings (MoM) of Board of Studies (BoS)**

**Academic Year : 2021-22**

**School : *School of Studies in Management and Commerce***

**Department : *Commerce***

**Date and Time : 04/02/2022**

**Venue : Room No. 57 UTD- B Wing**

The scheduled meeting of member of Board of Studies (BoS) of Department of Commerce, School of Studies in Management and Commerce, Guru Ghasidas Vishwavidyalaya, Bilaspur was held to design and discuss the B. Com. Hons. scheme and syllabi.

The following members were present in the meeting:

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- 1 Prof. O.P. Chandrakar (External Expert Member BoS, Dept. of Commerce)
- 2 Prof. Ashok Kumar Mishra (Chairman BoS, Dept. of Commerce.)
- 3 Dr. Bhuvana Venkatraman (Associate Prof, Member, BOS, Dept. of Commerce)
4. Dr. Mukesh Agarwal (Member BoS, Assistant Professor, Dept. of Commerce)

The committee discussed and approved the scheme and syllabi. The following courses were discussed and introduced during the meeting -

**First Semester**

- 1) Financial Literacy
- 2) Rural Development
- 3) Creativity and Entrepreneurship
- 4) Spiritual Management
- 5) Stock Market Operations

**Second Semester**

- 1) Business Organization and Management
- 2) Basics of Management
- 3) New Venture Planning and Development
- 4) Personal Tax Planning and Tax Management

**Third Semester**

- 1) Investing in Stock Markets
- 2) Advanced Financial Accounting
- 3) Fundamentals of Banking

**Forth Semester**

- 1) Risk Management
- 2) Working Capital Management
- 3) Fundamentals of Insurance

**Fifth Semester**

- 1) Financial Markets and Institutions
- 2) Advertising and Personal Selling
- 3) Labour Laws
- 4) Business Ethics

**Sixth Semester**

- 1) Goods & Services Tax (GST) and Customs Law
- 2) Auditing
- 3) Personal Finance & Planning

Discussion and finalization of the syllabus for B.Com CBCS Course

After discussion on the matters relating to B.Com LOCF Based on CBCS Course structure , the members of BOS hasapproved the same.

Signature & Seal of HoD



Guru Ghasidas Vishwavidyalaya, Bilaspur

गुरु घासीदास विश्वविद्यालय, बिलासपुर

Department of Commerce

वाणिज्य विभाग

**MEETING: BOARD OF STUDIES**

**Minutes of Board of Studies meeting held on 04-02-2022**

The meeting of the Board of Studies of the Department of Commerce is held on 04-02-2022 at 12 PM in room No.57 of the UTD – B wing. The following members were present in the meeting:

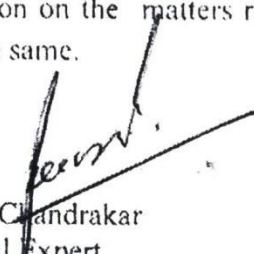
1. Prof. O.P Chandrakar (Principal) - External Expert
2. Prof. Ashok Kumar Mishra (Chairman)
3. Dr. Bhuvana Venkatraman (Member)
4. Dr. Mukesh Agrawal (Member)

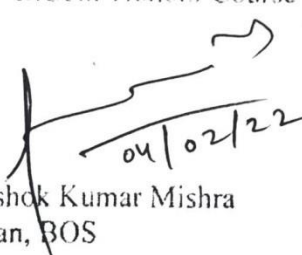
Prof. Ashok Kumar Mishra, Head, Department of Commerce, presided the meeting with the brief introduction of all the members concerned and agenda to be discussed in the meeting.

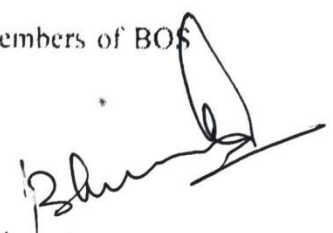
The *following agenda* were taken into the consideration:


**1. Discussion and approval of B.Com Honors Course Structure under LOCF based on CBCS.**

After discussion on the matters relating to B.Com Honors Course structure, the members of BOS has approved the same.

  
Prof. O.P. Chandrakar  
External Expert

  
Prof. Ashok Kumar Mishra  
Chairman, BOS

  
Dr. Bhuvana  
Venkatraman  
Member

  
Dr. Mukesh Agrawal  
Member



**Department of Commerce**  
**GURU GHASIDAS VISHWAVIDYALA, BILASPUR (C.G.) 495 009**  
(A Central University established by the Central Universities Act, 2009)  
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Letter No.: 525 /Com/2021

Date: 1-November-2021

**Minutes of BOS (Board of Studies)**

**Agenda: Discussion and Finalisation of the Syllabus for M. Com CBCS Course.**


The meeting of Board of Studies was held on 1<sup>st</sup> November, 2021 in UTD-B Wing (Room No 57). Meeting started at 11.30 am. Discussion on the syllabus was done in detail among the members. After discussion the members of BOS came to the conclusion that no modification/alteration to be done on the proposed syllabus.

All members of BOS unanimously have approved the syllabus.

Duly signed and approved syllabus is hereby enclosed and forwarded to the Assistant Registrar (Academic) for kind perusal.

Following Members were present:

1. Prof. Ashok Kumar Mishra (Head of the Department)
2. Prof. O.P. Chandrakar (External Expert Member)
3. Dr. Bhuvana Venkatraman (Associate Professor, Member)
4. Dr. Mukesh Agrawal (Assistant Professor, Member)

  
HOD

External Examiner

  
Member

  
Member

**Guru Ghasidas Vishwavidyalaya, Bilaspur (C.G.)**  
**Department of Commerce**  
**Two Years PG Programme in Commerce (M.Com.)**  
**Approved by the Board of Studies**

CBCS Course Structure				Semester I			
From Session 2021-22 Onwards							
Course Code	Course Opted	Name of the Course	Credit	Lectures (per week)	End-Semester Exam Marks	Internal Test**	Total
COPATT1	Core Course	Organizational Behaviour	04	04	70	30	100
COPATT2	Core Course	Accounting for Financial Institutions	04	04	70	30	100
COPATT3	Core Course	Managerial Economics	04	04	70	30	100
COPATT4	Core Course	Advanced Business Statistics and Data Processing	04	04	70	30	100
<b>Discipline Specific Elective (Any One)*</b>							
<b>Discipline Specific Elective: Accounting</b>							
COPATD1	Discipline Specific Elective (A)	Accounting Theory	04	04	70	30	100
<b>Discipline Specific Elective: Finance</b>							
COPATD2	Discipline Specific Elective (B)	Corporate Finance	04	04	70	30	100
<b>Discipline Specific Elective: Human Resource Management</b>							
COPATD3	Discipline Specific Elective (C)	Human Resource Planning and Development	04	04	70	30	100
<b>Discipline Specific Elective: Marketing</b>							
COPATD4	Discipline Specific Elective (D)	Marketing Management	04	04	70	30	100
<b>Total</b>			20	20	350	150	500

\* Discipline Specific Electives (DSEs) from one area (Accounting, Finance, Human Resource, and Marketing) chosen by the students in first Semester are recommended to (but not binding to) be continued till final semester for developing subject specific expertise in them.

\*\* There will be two internal tests of 15 marks each aggregating a total of 30 marks.

01/11/21  
 Prof. Ashok Kumar Mishra  
 Ex-officio Chairman, BoS  
 Head & Professor  
 Department of Commerce,  
 Guru Ghasidas  
 Vishwavidyalaya, Bilaspur  
 (C.G.)


01/11/21  
 Prof. O. P. Chandrakar  
 External Expert, BoS  
 Principal, Govt. PG College,  
 Kurud (C.G.)


01/11/21  
 Dr. Bhuvana Venkatraman  
 Member, BoS  
 Associate Professor  
 Department of Commerce,  
 Guru Ghasidas  
 Vishwavidyalaya, Bilaspur  
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01/11/2021  
 Dr. Mukesh Agarwal  
 Member, BoS  
 Assistant Professor  
 Department of Commerce,  
 Guru Ghasidas  
 Vishwavidyalaya, Bilaspur  
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Semester	Course	Course Code	Course Name	Lectures	Tutorial	Practical	Credits	Max. Marks	
<b>FOURTH</b>	C – 8	COUDDT1	Cost Accounting	3	1	1	5	100	
	C – 9	COUDDT2	Business Mathematics	4	1	-	5	100	
	C – 10	COUDDT3	Human Resource Management	4	1	-	5	100	
	GE – 4	<b>Any one of the following:</b>						5	100
		COUDDTG1	a) Risk Management	3	1	1			
	AEC– 4	COUDDTG2	b) Working Capital Management	3	1	1			
		<b>Any one of the following:</b>						2	100
	COUDTA1	a) Fundamentals of Insurance	1	1	-				
		COUDTA2	b) Financial Statement Analysis	1	1	-			
	Internship	COUDEDF1	Summer Internship**	-	-	6	6	100	
		Additional Credit Course	-	-	-	-	-		
<b>Gross Total Credit Point</b>							<b>22+6</b>	<b>600</b>	
<b>FIFTH</b>	C – 11	COUETT1	Business Economics	4	1	-	5	100	
	C – 12	COUETT2	Business Statistics	3	1	1	5	100	
	DSE – 1	<b>DSE 1 Group A - Any one of the following:</b>						5	100
		COUETD1	a) Management Accounting	3	1	1			
		COUETD2	b) Financial Markets and Institutions	4	1	-			
	DSE - 2	<b>DSE 2 Group B - Any one of the following:</b>						5	100
		COUETD1	a) Advertising and Personal Selling	4	1	-			
		COUETD2	b) Business Research Methods	3	1	1			
	AEC– 5	<b>Any one of the following:</b>						2	100
		COUETA3	a) Labour Laws	1	1	-			
	COUETA4	b) Business Ethics	1	1	-				
		Additional Credit Course	-	-	-	-	-		
<b>Gross Total Credit Point</b>							<b>22</b>	<b>500</b>	
<b>SIXTH</b>	C – 13	COUFTT1	Goods & Services Tax (GST) and Customs Law	3	1	1	5	100	
	C – 14	COUFTT2	Corporate Law	4	1	-	5	100	
	DSE – 3	<b>DSE – 3 Group C - Any one of the following:</b>						5	100
		COUFTD1	a) Auditing	4	1	-			
		COUFTD2	b) Personal Finance & Planning	3	1	1			
	Seminar	COUFSS1	Seminar***	-	-	2	2	100	
	Dissertation	COUFD1	Dissertation / Project ****	-	-	6	6	100	
			Additional Credit Course	-	-	-	-	-	
<b>Gross Total Credit Point</b>							<b>23</b>	<b>500</b>	
<b>TOTAL CREDITS / MARKS</b>							<b>133</b>	<b>3100</b>	
<b>MOOC's</b>							<b>2-5</b>		

MOOC's courses may be offered during the UG program instead of the Core Course. If the core is not available, any course similar to Generic elective, Discipline-specific elective, AEC course, Skill enhancement course may be offered on MOOC's platform. Suppose any such course related to your subject is not available on MOOC's platform. In that case, department may continue with regular courses OR MOOC's courses may be offered as per university's latest notification.

  
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## Notes for B. Com. (Hons.):

1. Two hours practical equals one credit.
2. In the case of a single Faculty College/Institution offering Commerce, B. Com. (Hons.), students should be allowed to take a Generic Elective Course offered by Faculty/Department of Commerce.  
Students can also opt for the online NPTEL (<https://onlinecourses.nptel.ac.in>) or SWAYAM or online courses offered by Recognized Universities or **Generic Electives offered by other Departments** of Guru Ghasidas Vishwavidyalaya with minimum 5 credits on his / her own, complete registration process successfully before the commencement of departmental classes in the First / Second / Third / Fourth semester, and after successful completion of selected generic elective course submit the completion certificate to the Controller of Examination through Head of the Department, within **six weeks** of the commencement of following (next) semester classes. Through this, they can benefit from the waiver of the five-credit course in the First / Second / Third / Fourth semester in the generic elective. However, if a student does not opt for the generic electives mentioned above, they have to opt for **any one** of the generic electives offered by the Department.
3. In case a student has studied a paper/course as Core Course or as a Discipline Specific Elective (DSE) Course, then the student cannot opt for the same paper/course under Generic Elective. Further, if a student has studied a paper/course under Generic Elective, then the same course cannot opt under the heading of Discipline Specific Elective.
4. The practical examination / Internal Assessment of all the courses (wherever the practical have been assigned in the table above) shall be conducted by the concerned teacher who is teaching the subject unless otherwise specified in point No. 5 below or as per the university's latest notification.
5. **Examination Scheme:** Full Marks of each Course (Paper) is 100. The term-end examination shall be of 70 marks for all units. There shall be an Internal Assessment for 30 Marks. Practical examination / Internal Assessment will be for one hour. Those Courses (Papers) have computer-based training/exercises that may be conducted the computer-based practical examination of 30 marks (including viva-voce examination of 10 marks to be conducted by the external examiner).
6. \*The course on Financial Literacy [B. Com. 1<sup>st</sup> Semester GE-1 (COUATG1)] may be linked to Financial Awareness and Consumer Training (FACT) of the National Centre for Financial Education (NCFE) to obtain the certificate.
7. A student may opt for more Electives and AE Elective Courses than proposed under the model curriculum of UGC. However, the total credit score earned will not exceed 160 credits for B. Com. (Hons.).
8. \*\*At the end of the fourth semester, all students will have to undergo a **summer internship** (training) of **4-6 weeks** having a weightage of 6 credits which can be done by the students in some organization (an industry, business, or service organization) by taking up a project study (**after prior permission of the head of the department**). The conditions of successfully completing the programme shall not be deemed to have been satisfied unless a student undergoes summer training under the supervision of the executive in organizations as approved by the Department from time to time. Each student will be required to submit a project report to the Department for the work part of the evaluation process.  
Undertaken during this period within **one week** of the **commencement of the fifth semester** for evaluation in the fourth semester. Confidential reports of the student's performance in training will be collected from the concerned organizations. Reports will be a part of the evaluation process. Submission of summer internship (training) Project Report of 100 marks, its evaluation, and Viva-Voce examination shall be conducted within **four weeks** of the **commencement of the fifth semester**.
9. \*\*\*Seminar – For 100 Marks (2 Credits) based on summer internship / Dissertation / Project Work.  
Seminar will be conducted by the faculty members of the department in which a student has to defend/present a topic allotted to him/her by the course coordinator. Every student has to present a minimum of 2 presentations. The seminar classes will preferably be conducted for 2 hours during a working day in a week.
10. \*\*\*\*Dissertation / Project Work: The Project Report will be of 100 marks (Project Report 50 marks + Viva Voce Examination 50 marks) with six credits and shall commence from the sixth semester, and the report shall be submitted towards the end of the sixth semester. A student will not be given any special permission to leave the Department for a long time to do the project, as they will be missing sixth-semester classes. Preferably, market surveys organization surveys in the local organizations can be done. A Board of Examiners consisting of internal and external examiners will evaluate the report.

  
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**Semester I**

**Core Course (5 Credits)**

**Course Code: COUATT1**

**FINANCIAL ACCOUNTING [C-1]**


**Objective:** The course aims to help learners acquire conceptual knowledge on financial accounting, impart skills for recording various kinds of business transactions, and preparing 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. Measure business income applying relevant accounting standards;
3. Evaluate the importance of depreciation and inventories in financial statements;
4. Prepare cash book and other accounts necessary while running a business;
5. Prepare financial statements of sole proprietors;
6. Keeping Analytical records for transactions and events for Admission and Retirement of Partners in a partnership firm;
7. Prepare accounts for inland branches.


**COURSE CONTENTS:**

Unit	Contents	Weightage of Marks (in %)	C & K	A & A
Unit - 1	<b>Theoretical Framework</b> a) Accounting as an information system, the users of financial accounting information and their needs. Functions, advantages, and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis. b) Financial accounting principles: Generally Accepted Accounting Principles: accounting concepts and conventions. c) 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 Reporting Standards (IFRS) – meaning, need, and scope; Process of issuing IFRS.	20	√	
Unit - 2	<b>Accounting Process and Business Income</b> <b>Accounting Process:</b> From the recording of a business transaction to preparation of trial balance and preparation of final accounts with adjustments.	20	√	√
Unit - 3	<b>Revenue Recognition and Depreciation</b> a) <b>Revenue recognition:</b> Recognition of expenses and income. Recognition of expenses and income with reference to AS 9 and Ind AS 18. b) <b>Depreciation:</b> 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.	20	√	√
Unit - 4	<b>Accounting for Partnership Firm</b> a) <b>Admission of a new partner:</b> Theory and Practical. b) <b>Retirement of a partner:</b> Theory and Practical.	20	√	√
Unit - 5	<b>Accounting for Branch</b> Concept of Dependent branches; Branch Accounting - debtors system, stock and debtors' system, branch final account system, and wholesale basis system. Independent branches: concept, accounting treatment with necessary adjustment entries; Incorporation of Branch Trial Balance in Head Office Books for home branches.	20	√	√

  
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**Note:**

1. Weightage to the various units of the syllabus has been assigned in terms of range of marks according to their relative significance in the syllabus and practical utility.
2. The relevant Accounting Standards (both AS Ind AS) for all of the above topics should be covered.
3. Any revision of the 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) to analyze the qualitative characteristics of accounting information provided therein.
2. Collect and examine the balance sheets of business Organisations to study how these are prepared.
3. Examine accounting 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 the presentation and Charts on AS, Ind AS & IFRS.
7. Prepare accounts of Inland Branches.

**Suggested Readings:**

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. Lal, J., & Srivastava, S. (2012). Financial Accounting Text & Problems. Mumbai: Himalaya Publishing House.
4. Monga, J. R. (2017). Financial Accounting: Concepts and Applications. New Delhi: Mayur Paperback Publishing.
5. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: Sultan Chand Publishing.
6. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
7. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
8. Goyal, B. K., & Tiwari, H. N. (2019). Financial Accounting. New Delhi: Taxmann Publication.
9. Goldwin, N., Alderman, W., & Sanyal, D. (2016). Financial Accounting. Boston: Cengage Learning.
10. Tulsian, P. C. (2002). Financial Accounting. Chennai: Pearson Education.

**Note: Learners are advised to use the latest edition of textbooks.**



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Ex-officio Chairman, BoS  
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Assistant Professor  
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## Semester I

## Core Course (5 Credits)

Course Code: COUATT2

### Business Laws [C-2]

**Objective:** 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 completion of the course, 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;
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 CONTENTS:

Unit	Contents	Weightage of Marks (in %)	C & K	A & A
Unit - 1	<b>Indian Contract Act, 1872</b> Nature of contract and its essentials, Void, valid and voidable contracts, Consent, consideration and its' impact on contract, Agreements in restraint of trade, Performance, breach, revocation and termination of contract, Agency and bailment contracts, Contract of Indemnity, Contract of Guarantee and Pledge.	25	✓	✓
Unit - 2	<b>Sale of Goods Act, 1930</b> Nature of sale, conditions and warranties, Performance of contract of sale and right of unpaid seller.	10	✓	✓
Unit - 3	<b>Indian Partnership Act, 1932</b> General nature of Partnership, Rights and duties of Partners, Reconstitution of Firm and Registration and dissolution.	25	✓	✓
Unit - 4	<b>Competition Act, 2002 and Consumer Protection Act, 2019</b> <b>Competition Act, 2002:</b> Objectives and basic concepts, Consumer, goods, service, Prohibition of anti- competitive agreements, Prohibition of Abuse of Dominant Position; <b>Consumer Protection Act, 2019:</b> Important definitions, Consumer Disputes Redressal Commission, Measures to Prevent Unfair Trade Practices, Offences and Penalties	25	✓	✓
Unit - 5	<b>Foreign Exchange Management Act, 1999</b> Important definition, Regulation and management of foreign exchange, RBI Guidelines on KYC.	15	✓	

### 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. Kuchhal, M. C., & Kuchhal, V. (2018). Business Laws. New Delhi: Vikas Publishing.
4. Singh, A. (2009). Business Law. Delhi: Eastern Book Company.

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**Semester I**

**Generic Electives (5 Credits)**

**Course Code: COUATG1**

**Financial Literacy [GE – 1 (a)]**


**Objective:** The course aims to offer an integrated approach to understand the concepts and applications of financial planning.


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

1. Describe the importance of financial literacy and list out the institutions providing financial services;
2. Prepare financial plan and budget and manage personal finances;
3. Open, avail, and manage/operate services offered by banks;
4. Open, avail, and manage/operate services offered by post offices;
5. Plan for life insurance and property insurance;
6. Select instrument for investment in shares.


**COURSE CONTENTS:**

Unit	Contents	Weightage of Marks (in %)	C & K	A & A
Unit - 1	<b>Introduction</b> Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.	10	✓	
Unit - 2	<b>Financial Planning and Budgeting</b> Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.	20	✓	✓
Unit - 3	<b>Banking Services</b> Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman.	20	✓	
Unit - 4	<b>Financial Services from Post Office</b> <b>Post office Savings Schemes:</b> Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samridhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB). <b>Money Transfer:</b> Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO).	20	✓	

  
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**Unit - 5 Protection and Investment Related Financial Services**

**Insurance Services:**

**Life Insurance Policies:** Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance.

**Property Insurance:** Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI).

**Housing Loans:** Institutions providing housing loans, Loans under Pradhanmantri Awas Yojana – Rural and Urban. 30 ✓ ✓

**Investment avenues in Equity and Debt Instruments:**

**Portfolio Management:** Meaning and importance; Share Market and Debt Market, Sensex and its significance; Investment in Shares – selection procedure for investment in shares; Risk element; Mutual Fund.

**Practical Exercises:**

The learners are required to:

1. Visit banks, post offices, and insurance companies to collect information and required documents related to the services offered by these institutions and to know the procedure of availing of these services.
2. Fill up the forms to open accounts and to avail loans and shall attach photocopies of necessary documents.
3. Prepare personal and family budget for one/six/ twelve month on imaginary figures.

**Suggested Readings:**

1. Avadhani, V. A. (2019). Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd.
2. Chandra, P. (2012). Investment Game: How to Win. New Delhi: Tata McGraw Hill Education.
3. Kothari, R. (2010). Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd.
4. Milling, B. E. (2003). The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: universe Company.
5. Mittra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). Financial Planning. New Delhi: Sage Publications India Pvt. Ltd.
6. Zokaityte, A. (2017). Financial Literacy Education. London: Palgrave Macmillan.

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**Semester I**

**Generic Electives (5 Credits)**

**Course Code: COUATG2**

**Rural Development [GE – 1 (b)]**


**Objective:** The course aims to help learners to acquire knowledge on various aspects of rural development and to acquaint them with the various programmes of rural development.


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

1. Describe the concept of rural development;
2. Analyze various skill development and capacity building programmes;
3. Describe the role of institutional bodies like NABARD/ RRBs in financing rural based projects;
4. Prepare a business plan for a start-up venture in rural setting after analyzing the various facets of rural economy in India;
5. Assess the impact of infrastructure development in rural India;
6. Evaluate the rural development programmes in India.


**COURSE CONTENTS:**

Unit	Contents	Weightage of Marks (in %)	C & K	A & A
Unit - 1	<b>Introduction</b> Concepts and Connotations of Rural Development; Basic Elements of Rural Development; Determinants of Rural Development; Rural Development Policy; Goals of Rural Development Policy; Rural Development Policies in India.	15	✓	
Unit - 2	<b>Leveraging Demographic Dividend</b> Demographic characteristics of rural population, issue of urban migration; Rural Work Force; Livelihood: Micro and Macro Perspectives of Rural Livelihood, Gender Issues in Livelihood; Challenges and opportunities for demographic dividend - skill development and capacity building for employment and entrepreneurship; Production, Income Generation and Poverty Alleviation.	15	✓	✓
Unit - 3	<b>Rural Economy of India</b> Size and Structure of the Rural Economy, Characteristics of the Rural Sector - Agricultural and Allied Sectors, Non-Farm Sector - Rural Industrialization and Entrepreneurship. Rural Finance: Institutional supports - NABARD, Nationalized Commercial Banks including Regional Rural Banks and Cooperatives.	25	✓	✓
Unit - 4	<b>Rural Infrastructure</b> Road infrastructure and communication network; Water and sanitation services; Rural Electrification and non- conventional energy sources; Educational Institutions; Primary Health Care Facilities; Irrigation; Flood Control; Market for Rural product - Rural Regulatory Markets, E-Market Place (E-Choupal, etc.), Public Distribution System (PDS); Rural Infrastructure Development Programmes in India.	25	✓	✓
Unit - 5	<b>Rural Development Programmes in India</b> Rural Development programmes in India, Role of Organisations engaged in implementation of rural development programmes in India - Government Organisations and Agencies, Panchayati Raj Institutions (PRIs), Cooperatives, Voluntary Agencies/Non-Governmental Organisations, Self-Help Groups, Role of Corporate sector in Rural Development.	20	✓	

  
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**Practical Exercises:**

The learners are required to:

1. Prepare a business plan for a start-up venture in rural setting after analysing the various facets of rural economy.
2. Evaluate the impact of rural infrastructure development using primary/secondary data with the help of appropriate statistical tools.
3. Evaluate rural development programmes and rural infrastructure to see the impact on rural life using primary data and with the help of appropriate statistical tools.

**Suggested Readings:**

1. Singh, K. (2008). Rural Development - Principles, Policies, and Management. New Delhi: Sage Texts.
2. Samanta, R. K. (2000). New Vista in Rural Development Strategies & Approaches. Delhi: B.R. Publishing Corporation.
3. Hussain, T., Tahir, M., & Tahir, R. (2017). Fundamentals of Rural Development. New Delhi: I. K. International Publishing House Pvt. Ltd.
4. Sahu, B. K. (2003). Rural Development in India. New Delhi: Anmol Publications Pvt. Ltd.
5. Dutta, S. K., & Ghosh, D. K. (2002). Empowering Rural Women. New Delhi: Akansha Publishing House.
6. Dutta, S. K., & Ghosh, D. K. (2006). Institutions for Development: The case of Panchayats. New Delhi: Mittal Publications.

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**Semester I Ability Enhancement Courses (2 Credits) Course Code: COUATA1**  
**Creativity and Entrepreneurship [AEC – 1 (a)]**

**Objective:** The course aims to enable learners to explore approaches used by managers and organizations for creating and sustaining high levels of innovation.

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

1. Analyze the creative thoughts of renowned personalities in the past and its contribution towards the success and shortcomings of business model;
2. Generate Innovative idea for business and defend/ justify the same;
3. Interpret the Business Competence achieved by various organisations by using the Innovative Business Model;
4. Describe the significance of Innovative Leadership;
5. Analyze patents already granted in their field of interest and make a case with innovative idea for filing a new patent.

**COURSE CONTENTS:**

Unit	Contents	Weightage of Marks (in %)	C & K	A & A
Unit - 1	<b>Introduction</b> Meaning & Concept of Creativity; Creativity Process; Nature & Characteristics of Creativity and Creative Persons; Factors affecting Creativity; Recognizing and Avoiding Mental Blocks; Thinking Preferences; Risk Taking; Creativity Styles; Creative Thinking Tools; Innovation vs Creativity.	20	✓	
Unit - 2	<b>Idea Generation &amp; Creativity in Problem Solving</b> Ideation; Pattern Breaking Strategies; Mind stimulation: games, brain-twisters and puzzles; Idea-collection processes: Brainstorming/Brain-writing.	20	✓	✓
Unit - 3	<b>Innovation Management</b> Invention and Discovery- Process and Typology; Methods and Techniques; Arenas of Innovative Competence; Categories of Innovation: Product, Process, and Service Finance (Venture Capital, Angel Investors).	20	✓	
Unit - 4	<b>Setting the Right Ecosystem for Innovation</b> The Essence of Right Ecosystem; Intrinsic Motivation & Extrinsic Motivation; Leadership Styles fostering Innovation; Creating Self-Sustaining Culture of Innovation.	20	✓	✓
Unit - 5	<b>Intellectual Property</b> Introduction to intellectual property: Patents (novel, useful, and not obvious), Copyrights, Trademarks.	20	✓	✓

**Practical Exercises:**


The learners are required to:


1. Identify a creative person to comprehend, study, analyze, and present a report highlighting the contribution of his/her creative work.
2. Generate a creative idea for business and present the same in the class for critical evaluation by other learners regarding its uniqueness and feasibility.
3. Identify an Innovative Business Model (like Amazon, Redubs, Flipkart, Ola, Uber, Big Basket, Zomato, Swiggy, etc.) used by an organisation recently and present a report on Business Competence achieved by it.
4. Analyze the case study on Innovative Leader like Steve Jobs who launched Apple's iPod & iPhone or any other case study on innovation and present a report on the key learnings.
5. Select an aspect (in the field of their interest) on which patent has been granted already and think of an innovative idea so that it makes a case for filing a new patent application.

**Suggested Readings:**


1. Harvard Business Essentials. (2003). Managing Creativity and Innovation. Boston: Harvard Business School Publishing.
2. Prather, C. (2010). The Manager's Guide to Fostering Innovation and Creativity in Teams. New York: McGraw-Hill Education.

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Semester I

Ability Enhancement Courses (2 Credits)

Course Code: COUATA2

Spiritual Management [AEC – 1 (b)]

**Objective:** This course aims at gaining insight into spirituality. The spiritual process is not logical or linear but associative and re-iterative. Further, we learn spirituality by going more subtly into what we already know. Like the undercurrents of the sea, barely seen but certainly felt, much of spiritual growth goes on subtly underneath the surface and for this reason sometimes it is difficult to describe.


The key purpose of this course is to help the students to develop an awareness of their inner peace, powers, and potentials and a moral compass for living and to teach practical spiritual skills and tools for expressing their potential.


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

1. Define emotional energy.
2. Describe healing emotional scars.
3. Establish regular meditation. Describe insecurity.
4. Describe self-hypnosis/trance.
5. Describe the astounding effects of visualization.
6. Summarize positive and negative affirmations.
7. Define personal beliefs and values.
8. Describe the conference of the spirits.
9. Describe using fear to your advantage.


COURSE CONTENTS:

Unit	Contents	Weightage of Marks (in %)	C & K	A & A
Unit - 1	<ul style="list-style-type: none"> <li>✓ Understanding of Origin and Development of Spirituality</li> <li>✓ Elements of Spirituality: Truthfulness, Integrity, Honesty, Dutifulness, Ethics, Values and their roles in Spirituality</li> <li>✓ Spiritual values: - Signs of success-Reflection points- Introspection—Peace—Courage-- Self-authority-- Self Sovereignty—Dedication- Self--actualization</li> <li>✓ Personality Development: Communication - Proper and adequate communication, Spiritual leadership, considering elements for decision-making.</li> </ul>	50	✓	✓
Unit - 2	<ul style="list-style-type: none"> <li>✓ Spirituality in Everyday Life - Right Thought, Deed and Practices</li> <li>✓ Spirituality for Managerial Excellence: Strategies for performance Power of Problem Solving and Analytical Techniques- Brainstorming - Generating Options -</li> <li>✓ Critical Path Analysis - Planning and Scheduling Complex Tasks-Decision Trees - Powerful Quantitative Analysis of Decision Impact-Force Field Analysis - Analysis of all Pressures For and Against Change</li> <li>✓ Consciousness – What is consciousness - Religious perspectives - scientific perspectives - Spiritual perspectives-Vies of philosophers, Self Image &amp; Self Motivation.</li> </ul> <p><b>Motivation Effect on thoughts-</b> External influences on thoughts-Roots of low Self esteem-3 steps to a good self Image-Motivating factors- Criticism for motivation-Signs of De motivators-Laws of motivation-Skills for -Wheel of motivation-Principles of Motivational Leader.</p>	50	✓	✓

  
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### Practical Exercises:

The learners are required to:


1. Practice of meditation techniques (brain stilling exercise) for Spiritual management.
2. Build a Personal Development Plan for themselves.
3. Prepare Time Management framework for themselves.
4. Participate in simulation exercise on preparing a workload plan in an Organisation based on a case study.
5. Participate in role play for developing intrinsic motivation amongst other people.
6. Conduct competency mapping of learners of the class.
7. Conduct 360-degree feedback-role play and tips for development amongst the learners of the class.
8. Participate in simulation activity wherein learners are divided into groups with one leader in each group wherein each team is assigned responsibility of planning and executing a business activity that shows the team work and leadership qualities followed by its presentation.
9. Role play of 360-degree appraisal in groups (as formed in previous activity) assessing the performance of each member of the group.
10. Participate in simulation activity in class to demonstrate the modulations of Spirituality. The learners should present a report discussing the situations from their real life where they encountered such modulations of Spirituality and how they should deal with it.
11. Rate themselves on Emotional matrix highlighting where they wish to reach and deciding the time frame of the same. Each learner can identify a buddy to support them on their journey. After the completion of the exercise, each learner has to prepare the report of their success story.
12. Prepare a schedule of their daily activities and divide them into Four Quadrants. Analyze and present a report on:
  - a) Time allocated to things which are not important;
  - b) Time allocated in fulfilling the long-term objectives;
  - c) The present scenario (dasha) and future direction (disha) to be chosen.
13. Take online Psychometric Test available at <https://www.assessmentday.co.uk/psychometric-test.htm> or from any other source. Analyze its outcome and present a report of key learning from the same.
14. Perform Del Pe practical exercises on daily basis: breathe 10 time focusing on each chakra.
15. Participate in role play exercise in classroom to demonstrate the skill of using humour to heal.
16. Practice and demonstrate different types of yoga, pranayama, and meditation in yoga Lab. Analyze your state of mind before and after the practice and present a report of the same.
17. Practice the technique of Applied Kinesiology to check his/her Intelligence Quotient, Emotional Quotient, and Spiritual Quotient.
18. Practice and Demonstrate meditation technique to activate chakras. Analyze its effect and write a report on the same.


### Suggested Readings:

The learners are required to:


1. Surendran. G, (2010), "Secrets of Success", Sapna Book House(P)Ltd, Bangalore 560 009.
2. "Yoga Experimentation: Practical guidelines" Part I, II & III, Academy for a better world, Brahma kumaris, Mount Abu, Rajasthan.
3. "World Congress on Clinical and Preventive cardiology 2007", World Public Conference on 3D heart care 2007, 28-30 September, 2007 Souvenir, Brahma Kumaris, Shantivan, Abu, India
4. Brahma Kumaris (2000), "A Hand-Book of Godly Raja Yoga " , Literature department, Brahma Kumaris Ishwariya Vishwa Vidyalaya, Pandav Bhawan Mount abu,Rajasthan.
5. Brahma kumaris and R.E & R.F (Engineers & Scientists Wing),(2007)," National conference on Excellence in Life", at Thoothukudi (TN), Souvenir.
6. B.K.Jayanti "Practical Meditation" Spiritual yoga for the mind- Sterling Publishing Co., Inc New York 10016,2003
7. Nikki de Carteret "Soul Power" The transformation that happens when you know Alresford,Hants SO24 9A,UKU.
8. Ken O'Donnell "Pathways to Higher Consciousness" Eternity ink Leichhardt NSW 2040 Australia,2003
9. Jim Ryan "Meditation the 13 pathways to happiness" John Hunt Publishing Ltd., Ropley, hants. SO24 OBE,UK
10. Brahma Kumaris, "The Spiritual Powers of the soul" Eternity ink Leichhardt NSW 2040 Australia.

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**Semester I**

**Skill Enhancement Course (2 Credits)**

Course Code: COUATL1

**E-Commerce [SEC – 1 (a)]**

**Objective:** The course aims to enhance skills for effective and contemporary applications of E-commerce.

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

1. Describe the challenging needs of the society in the field of E-commerce;
2. Identify various activities and operations in the context of online transactions;
3. Describe various e-payment systems;
4. Analyse security issues in E-commerce and determine various provisions in the IT Act, 2000.


**COURSE CONTENTS:**


Unit	Contents	Weightage of Marks (in %)	C & K	A & A
Unit - 1	<p><b>Introduction to E- Commerce</b> Concepts and significance of E-commerce; driving forces of E-commerce; E-commerce business models - Functions of E- Commerce; Types of E-Commerce; E-Commerce Systems and Prerequisites, Scope of E-Commerce, E- Commerce Models.</p> <p><b>E-Commerce Activities and Operations</b> 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. 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.</p>	50	√	√
Unit - 4	<p><b>E-payment System</b> E-payment Methods- Debit card, Credit card, Smart cards, E-Money, E-Wallets; Digital signatures- procedures and legal position; Payment gateways; Online banking-concepts, importance; Electronic fund transfer; Automated Clearing House. Automated Ledger Posting, Emerging modes and systems of E-payment (M-Paisa, PayPal and other digital currency), UPI Apps, Aadhar Enabled Payment Systems, BHIM App E-payments risks.</p> <p><b>Security and Legal Aspects of E-commerce</b> E-commerce security – meaning and issues. Security threats in the E-commerce environment- security intrusionsand breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.; Technology solutions- encryption.</p>	50	√	√

**Practical Exercises:**


The learners are required to:

1. Help others to learn the use of e-wallet, e-payment, and digital signatures. Prepare a report on the skills used by them to help others learn.
2. Design their own webpage (Blog), highlighting their strengths, weaknesses, and prepare their CV. Use the link in their CV while applying for the job.
3. Use the internet banking facility to buy a product from any online website.
4. Open internet banking account and operate it.
5. Create their own YouTube channel and post one video on awareness of cyber security and crime.

  
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**Suggested Readings:**

1. Agarwala, K. N., Lal, A., & Agarwala, D. (2000). Business on the Net: An Introduction to the whats and hows of E-commerce. Noida, Uttar Pradesh: Macmillan Publishers India Limited.
2. Awad, E. M. (2009). Electronic Commerce from vision to fulfillment. Delhi: PHI Learning.
3. Bajaj, K. K., & Debjani, N. (2005). E-Commerce. New Delhi: Tata McGraw Hill Education.
4. Chhabra, T.N., Jain, H. C., & Jain, A. An Introduction to HTML. Delhi: Dhanpat Rai & Co.
5. Dietel, H. M., Dietel, P. J., & Steinbuhler, K. (2001). E- Business and E- commerce for Managers. New Jersey: Prentice Hall.
6. Diwan, P., & Sharma, S. (2002). Electronic commerce- A Manager's Guide to E- Business. Delhi: Vanity Books International.
7. Kosiur, D. (1997). Understanding Electronic Commerce. New Delhi: Prentice Hall of India Pvt. Ltd.
8. Turban, E., King, D., Lee, J., Warkentin, M., Chung, H. M., & Chung, M. (2002). Electronic Commerce: A Managerial Perspective. New Jersey: Prentice Hall Publishing.
9. Whiteley, D. (2000). E-Commerce: Strategy, Technologies and Applications. New York: McGraw Hill.
10. P.T. Joseph, S. J. (2019). E-Commerce: An Indian Perspective. New Delhi: PHI Learning Pvt. Ltd.
11. Ram Akshya, CA (2021). E-Commerce Operators (Law, Policy & Procedures). New Delhi: Bharat Law House Pvt. Ltd.

**Note: Learners are advised to use the latest edition of textbooks.**



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**Semester I**

**Skill Enhancement Course (2 Credits)**

**Course Code: COUATL2**

**Stock Market Operations [SEC – 1 (b)]**

**Objective:** The course aims to impart basic knowledge about the structure and functioning of the stock market in India and to learn trading on the stock exchange.

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

1. Explain the basic concept of securities market;
2. Practice trading on stock market;
3. Explain different segment of Stock Exchange;
4. Perform demat trading.

**COURSE CONTENTS:**

Unit	Contents	Weightage of Marks (in %)	C & K	A & A
Unit - 1	<b>Introduction:</b> Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India.	15	√	
Unit - 2	<b>Primary Market:</b> Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO & OFS); Methods of Floatation-fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA and Listing of Securities.	35	√	√
Unit - 3	<b>Secondary Market:</b> Concept; Functions and Importance; Mechanics of Stock Market Trading-Different Types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure; Types of Brokers.	35	√	
Unit - 4	<b>Demat Trading:</b> Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading.	15	√	√

**Practical Exercises:**


The learners are required to:


1. Prepare the steps involved in pre and post management of hypothetical case of IPO/FPO.
2. Make a comparative analysis of IPOs to identify parameters of success and causes of failure.
3. Equip them to trading screen of National Stock Exchange ([www.nseindia.com](http://www.nseindia.com)) and demonstrate Procedure of placing buying /selling order.

**Suggested Readings:**


1. Gordon E. and Natarajan K. (2019). Financial Markets and Services. New Delhi: Himalaya Publishing House.
2. Benjamin, G. (1949). The Intelligent Investor. New York: Harper Publishing.
3. Dalton, J. M. (2001). How The Stock Market Works? New York: Prentice Hall Press.
4. Machiraju, H. R. (2019). Merchant Banking. New Delhi: New Age Publishers.
5. Gala, Jitendra (2020). Guide to Indian Stock Market. Mumbai, Maharashtra: Buzzingstock Publishing House
6. Kiyosaki, Robert T. (2017). Rich Dad, Poor Dad. USA: Plata Publishing
7. Basu, Debashis & Dalal, Sucheta (2019). The Scam: From Harshad Mehta to Ketan Parekh. Mumbai, Maharashtra: KenSource Information Services Pvt. Ltd.
8. SEBI Regulations from SEBI Website

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Semester II

Core Course (5 Credits)

Course Code: COUBTT1

Corporate Accounting [C-3]

**Objective:** 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;
2. Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.) using online software;
3. Prepare balance sheet after Internal Reconstruction of company;
4. Analyse the case study of major amalgamations of companies in India;
5. Describe the process of e-filing of annual reports of companies

COURSE CONTENTS:


Unit	Contents	Weightage of Marks (in %)	C & K	A & A
Unit - 1	<b>Accounting for Share Capital &amp; Debentures</b> 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. <i>(In reference to Relevant Accounting Standards (AS and Ind AS) and Guidance Notes as applicable.)</i>	15	√	√
Unit - 2	<b>Preparation of Financial Statements of Companies including one Person Company</b> 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; Preparation of Statement of Profit and Loss, Balance Sheet and Cash flow Statement of corporate entities manually and using appropriate software. <i>(In reference to Relevant Accounting Standards, AS and Ind AS, as applicable.)</i>	25	√	√
Unit - 3	<b>Internal Reconstruction and Profit or Loss Prior to Incorporation</b> <b>(a) Internal Reconstruction:</b> Different forms of Internal Reconstruction; Accounting treatment for alteration of share capital and reduction of the share capital; Preparation of balance sheet after Internal Reconstruction. <b>(b) Profit or loss Prior to Incorporation:</b> Meaning of profit or loss prior to incorporation; accounting treatment of profit or loss prior to incorporation.	20	√	√
Unit - 4	<b>Amalgamation of Companies</b> Concepts Amalgamation and Business Combination of companies; Consideration/purchase price for amalgamation/business combination; accounting entries for amalgamation/business combination; preparation of amalgamated balance sheet (excluding inter-company holdings) applying AS 14/Ind AS 103.	20	√	√
Unit - 5	<b>Corporate Financial Reporting</b> 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.	20	√	√

**Note:** Any revision of relevant Accounting Standards/Indian Accounting Standards, which are covered above would become applicable

  
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**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 analyze the voluntary and mandatory information contained in these statements.

**Suggested Readings:**

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

\*Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi. www.icai.org.

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**Semester II**

**Core Course (5 Credits)**

**Course Code: COUBTT2**

**Business Organization and Management [C-4]**


**Objective:** To acquaint learners with the basics of Business concepts and functions, forms of Business Organisation and functions of Management.


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

1. Distinguish and explain each form of business.
2. Prepare draft of Article of Association & Memorandum of Association for a business;
3. Explain principles and functions of management implemented in the organisation;
4. Identify and explain the managerial skills used in business.


**COURSE CONTENTS:**

Unit	Contents	Weightage of Marks (in %)	C & K	A & A
Unit - 1	<b>Concept and Forms of Business Organisations</b> Concepts of Business, Trade, Industry and Commerce- Objectives and functions of Business–Social Responsibility of a business, Ethical Conduct & Human Values. Forms of Business Organisation–Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed - Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-operative Organisation.	25	✓	✓
Unit - 2	<b>Joint Stock Company</b> Joint Stock Company- Meaning, Definition, Characteristics - Advantages and Disadvantages, Code of Business Ethics. Kinds of Companies - Promotion - Stages of Promotion - 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).	20	✓	✓
Unit - 3	<b>Principles and Functions of Management</b> Management - Meaning - Characteristics - Fayol’s 14 Principles of Management. Functions of Management - Levels of Management – Skills of Management- Scientific Management - meaning, objectives, relevance and criticism.	15	✓	✓
Unit - 4	<b>Planning and Organizing</b> Meaning, Characteristics, Types of Plans, Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits –Weaknesses. Organizing - Process of Organizing; Principles of Organisation - Formal and Informal Organisations - Line, Staff Organisations, Line and Staff Conflicts. Functional Organisation, Span of Management - Meaning - Factors influencing the Span of Supervision.	20	✓	✓
Unit - 5	<b>Authority, Coordination, and Control</b> Meaning of Authority, Power, responsibility and accountability - Delegation of Authority -Decentralization of Authority - Definition, importance, process, and principles of Coordination techniques of Effective Coordination. Control–Meaning, Relationship between planning and control, Requirements for effective control.	20	✓	✓

  
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### 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 organisation 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.

### Suggested Readings:

1. Basu, C. R. (1998). Business Organization and Management. New Delhi: McGraw Hill
2. Chhabra, T. N. (2011). Business Organization and Management. New Delhi: Sun India Publications.
3. Gupta, C. B. (2011). Modern Business Organization. New Delhi: Mayur Paperbacks.
4. Kaul, V. K. (2012). Business Organization and Management, Text and Cases. New Delhi: Pearson Education.
5. Koontz, H., & Wehrich, H. (2008). Essentials of Management. New York: McGraw Hill Education.
6. Singh, B. P., & Singh, A. K. (2002). Essentials of Management. New Delhi: Excel Books.
7. Prakash, Jagdish. (2009). Business Organisation & Management. Allahabad, Uttar Pradesh: Kitab Mahal Distributors.

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**Semester II**

**Generic Electives (5 Credits)**

**Course Code: COUBTG1**

**Business Environment [GE – 2 (a)]**

**Objective:** A business Environment course will prepare future entrepreneurs to plan, launch and grow a business venture within the context of their local and national social, political, legal cultural and economic environment. It will ensure that future entrepreneurs consider the labour environment and retail environment they are entering. They will be able to assess the impact of these different environments on the potential to succeed in their new business venture. We will look at the micro-environment as well as the macro-environment of a business and in particular the variables that influence the activities of a business.

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

1. Examine how different factors and trends in the external environment are likely to impact upon a proposed business venture.
2. Conduct a business analysis of the local and national environment.
3. Employ business models and tools to evaluate changes in an organization's business environment.
4. Present a business environmental analysis and recommendations to reduce the risk of the identified issues.
5. Integrate the concept and opening economies of developing countries like India through RTB and multilateral route (WTO).


**COURSE CONTENTS:**


Unit	Contents	Weightage of Marks (in %)	C & K	A & A
Unit - 1	<b>Introduction</b> Concept, component and significance of Business Environment; Economic and Non-Economic Environment, Socio-cultural Environment of Business; Social Responsibilities of Business; Business Ethics and Morality.	10	✓	
Unit - 2	<b>Economic Systems</b> Salient features, Capitalism, Socialism and Mixed Economy.	20	✓	✓
Unit - 3	<b>Industrial Development</b> Public Enterprises in India; Private Sector in India and Joint Sector in India; Small Scale Industries in India; Industrial Sickness.	20	✓	
Unit - 4	<b>International Environment</b> Foreign Trade Policy; Foreign Capital Investment in India.	20	✓	
Unit - 5	<b>International Foreign Institutions</b> World Trade Organisation (WTO), International Monetary Fund (IMF), World Bank.	30	✓	✓

**Practical Exercises:**


The learners are required to:

1. Analyze the concept of good society and its impact on business.
2. Analyze the impact of political system on business environment in India.
3. Evaluate the impact of judicial system on business environment in India.
4. Identify entry modes of various companies into international business and carry out SWOT analysis for each company.
5. Analyze various regional economic integrations and their impact on Indian business environment.
6. Collect data to assess trends in foreign direct investment flows in India and draw a comparative with other emerging economies.

  
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**Suggested Readings:**

1. Shukla, M.B.: Business Environment, Taxmann, New Delhi
2. Sinha, V.C., Business Environment, Sahitya Bhawan, Agra.
3. Cherunilam, Fransis, Business Environment, Himalya Publishing House, Mumbai.
4. Ashwathappa, K.: Essentials of Business Environment, Himalaya Publishing House, Mumbai.
5. Mishra and Puri, Business Environment, Himalaya Publishing House, Mumbai.

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**Semester II**

**Generic Electives (5 Credits)**

**Course Code: COUBTG2**

**Basics of Management [GE – 2 (b)]**


**Objective:** The course aims to provide learners with an understanding of basic management concepts, principles, and practices.


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

1. Explain competitive landscape of a company using Porter's five force model;
2. Appreciate the applicability of SWOT analysis of a company;
3. Interpret the relevance of delegation and decentralization of authority in an organisation;
4. Analyse the various needs of an individual using Maslow's Need-Hierarchy Theory;
5. Examine various management techniques in successfully running a business organisation.


**COURSE CONTENTS:**

Unit	Contents	Weightage of Marks (in %)	C & K	A & A
Unit - 1	<b>Introduction</b> Management: Concept and Need, Managerial Functions – An overview; Coordination: Essence of Management. Evolution of Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach, MBO.	20	✓	✓
Unit - 2	<b>Planning</b> Types of Plan; Strategic planning – Concept, process, Importance and limitations; Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS- UP, BCG Matrix, Competitor Analysis); Decision-making: Process and Techniques; Perfect rationality and bounded rationality.	20	✓	✓
Unit - 3	<b>Organizing</b> Concept and process of organizing – An overview, Span of management, Different types of authority (line, staff and functional), Decentralization, Delegation of authority; Formal and Informal Structure; Principles of Organizing.	20	✓	✓
Unit - 4	<b>Staffing and Leading</b> a. <b>Staffing:</b> Concept of staffing - Recruitment and Selection; Orientation; Training and Development; Career Development; Performance Appraisal. b. <b>Motivation &amp; Leadership:</b> Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories c. <b>Maslow's Need-Hierarchy Theory;</b> Herzberg's Two-factor Theory, Vroom's Expectancy Theory. Leadership: Concept and Importance; Leadership Styles; d. <b>Communication:</b> Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication. Emerging trends in communication.	20	✓	✓
Unit - 5	<b>Control</b> Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Accounting Ratio Analysis, Budgetary Control, PERT/CPM. Emerging issues in Management.	20	✓	✓

  
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### Practical Exercises:

The learners are required to:

1. Identify a company and use the Porter's five forces' analysis model to evaluate its competitive landscape.
2. Read Ford & Mazda case study on Business Process Re-engineering and prepare a report of your interpretation and analysis. Each learner is required to conduct SWOT analysis on the company identified in previous unit and prepare BCG Matrix of its products and present the report.
3. Present a role play on bounded rationality or on any aspect of decision making.
4. Create a simulation exercise in class to demonstrate various types of authority, delegation, and decentralization of authority.
5. Using Maslow's Need-Hierarchy Theory, analyze their needs and prepare a report.
6. Present a simulation exercise demonstrating barriers to communication in an organisation.
7. Demonstrate various types of Leadership Styles in the form of Role Play by identifying real life leaders from the corporate world.
8. Take the annual report of the company identified in Unit 1 and calculate various accounting ratios, HR metrics, EVA, ROI, and present the report of your interpretation of the same

### Suggested Readings:

1. Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. New York: McGraw Hill Education.
2. Robbins, S. P., Bhattacharyya, S., DeCenzo, D. A., & Agarwal, M. N. (2011). Essentials of Management. London: Pearson Education.
3. Terry, G. R. (2010). Principles of Management. Homewood, California: Richard D. Irwin Inc.
4. Singh, B. P., & Singh, A. K. (2002). Essentials of Management. New Delhi: Excel Books.

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**Semester II**

**Ability Enhancement Courses (2 Credits)**

**Course Code: COUBTA1**

**Business Communication [AEC – 2 (a)]**

**Objective:** The course aims to enhance written and verbal communication/ presentation skills amongst the learners and ability to frame effective documentation both in digital and non-digital environment.

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

1. Realize the significance of effective communication in business;
2. Learn business vocabulary and understand varied ways/methods to present business plans;
3. Gain knowledge on drafting of official letters and documents;
4. Develop appropriate skills for report writing and different ways of documentation;
5. Explain the role of information technology for enabling business communication and documentation.


**COURSE CONTENTS:**


Unit	Contents	Weightage of Marks (in %)	C & K	A & A
Unit - 1	<b>Introduction</b> Process and Importance of Communication, Types of Communication (verbal & Non Verbal), Different forms of Communication, Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers, Role, effects and advantages of technology in Business Communication like text messaging, instant messaging and modern techniques like social networking, Strategic importance of e-communication.	20	✓	✓
Unit - 2	<b>Non-Verbal Aspects of Communicating</b> Body Language, Kinesics, Proxemics, Paralanguage, Effective Listening: Principles of Effective listening, Factors affecting listening exercises, Oral, Written and video sessions, Interviewing skills: Appearing in interviews, Writing resume and letter of application, Modern forms of communicating: E-Mail, Video Conferencing etc.	20	✓	✓
Unit - 3	<b>Business Language and Presentation</b> Importance of Business language, Vocabulary, Words often confused, Words often misspelt, Common errors in English, Oral Presentation: Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.	25	✓	✓
Unit - 4	<b>Business Correspondence and Technology</b> Letter Writing (Official Letter, Semi Official Letter), Report Writing, Apply Citation Rules (APA style documentation) in reports, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, use of social media tools for advertising, buying and selling, publicizing business ideas through blogs, web-pages etc.	35	✓	✓

**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;
4. Visit the social media account of any one reputed well-established organisation and another account of a developing organisation. Compare the difference in communication, persuasion, and advertising methods, highlight the ways in which both the organisation can learn from one another.

  
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**Suggested Readings:**

1. Andrews, D. C., & Andrews, W. D. (2003). Management Communication: A Guide. Boston: Cengage Learning.
2. Canavor, N. (2012). Business Writing in the Digital Age. California: SAGE Publications.
3. Guffey, M. E., & Loewy, D. (2013). Essentials of Business Communication. Boston: Cengage Learning.
4. Locker, K., & Kaczmarek, S. (2009). Business Communication: Building Critical Skills. New York: McGraw Hill Education.
5. Newman, A. (2017). Business Communication: In Person, In Print, Online. Boston: Cengage Learning.
6. Shirley, T. (2005). Communication for Business. London: Pearson Education.
7. Smallwood, R. F., & Williams, R. F. (2013). Managing Electronic Records: Methods, Best Practices, and Technologies. New Jersey: John Wiley and Sons.
8. Wilson, K., & Wauson, J. (2011). The AMA Handbook of Business Documents: Guidelines and Sample Documents That Make Business Writing Easy. New York: AMACOM.
9. Bovee, and Thill, Business Communication Essentials, Pearson Education
10. Shirley Taylor, Communication for Business, Pearson Education
11. Locker and Kaczmarek, Business Communication: Building Critical Skills, McGraw Hill Education
12. Dona Young, Foundations of Business Communication: An Integrative Approach, McGraw Hill Education
13. Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and Neerja Pande, Business Communication: Connecting in a Digital World (SIE), McGraw Hill Education
14. Ajay Kumar Singhal, Varinder Kumar & T.D. Malhotra: Business Communication & Computer: Kalyani Publication, Ludhiana
15. Dinesh Kumar , B.P. Yadav & Sanjay Goswami: Business Communication and Computer; Astha Publication, Allahabad.
16. Bisen, Vikram and Priya (2009). Business Communication. New Delhi: New Age International (P) Ltd., Publishers.

**Note: Learners are advised to use the latest edition of textbooks.**



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**Semester II**

**Ability Enhancement Courses (2 Credits)**

Course Code: COUBTA2

**Tribal Economics [AEC – 2 (b)]**

**Objective:** To gain comprehensive understanding of all aspects relating to Tribal Economics.

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

1. Describe the concept of Tribal Economics;
2. Analyze various skill development and capacity building programmes of Tribal Economics;
3. Evaluate the tribal development programmes and laws in India.
4. Examine how different tribal economic systems function and evaluate implications of various tribal economic decisions.


**COURSE CONTENTS:**


Unit	Contents	Weightage of Marks (in %)	C & K	A & A
Unit - 1	<b>Introduction:</b> Meaning of Tribe; Classification of Tribal People; Characteristic of Tribal People: Indigenous Attributes, Specialized Living, Hesitation Towards Outside World, Exploration Resistance, Indifferent Attitude Towards Human, Animal and Nature, Affection Towards Jaal-Jungle-Zameen (Water-Forest-Land).	15	✓	
Unit - 2	<b>Dimensions of Tribal Economics:</b> Food Gathering, Hunting, Agriculture, Animal Husbandry, Fisheries, Sculpture Making, Industrial Labour, Recent Trends : Education and Unorganized Business.	15	✓	✓
Unit - 3	<b>Problems of Tribal Life:</b> Extreme Poverty, Severe Unemployment, High Indebtedness, Land Alienation, Poor Health and Sanitation Conditions, Drinking, Housing, Education, Communication, Lack of Infrastructural Facilities; Lack of Professionalism	25	✓	✓
Unit - 4	<b>Tribal Markets:</b> Meaning, Features, Types of Tribal Market: Haats; Weekly Market, Fortnightly Market, Monthly Market, Occasional Markets, Cold Storage, Warehouses, Unorganized Permanent Markets; Organizations Working For Tribal Development: Tribal Cooperative Marketing Development Federation (TRIFED); National Schedule Caste and Schedule Tribe Finance and Development Corporation (NSTFDC).	25	✓	✓
Unit - 5	<b>Forest Right Act (2006) &amp; Economic Activities of Tribes:</b> Forest Right Act and its importance, Minor Forest Produce Based Business : Tendu Leave Collection, Mahua Collection, Honey Selling, Timber Produce, Agricultural Instruments Making, Weaving, Dairy Products, Fishing, Sculpture Selling, Medicinal Plant Produce; Government Policies Towards Tribal Development.	20	✓	

**Practical Exercises:**


The learners are required to:

1. Prepare a statistical profile of Indian tribal Economy.
2. List out the various NGO which have been undergone practices for tribal welfare.
3. Prepare a chart explaining tribal demographic development.
4. Prepare a comparative statement of urban and rural tribal areas economic activities.
5. Visit any tribal area and prepare a report on how it functions.

  
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**Suggested Readings:**

1. Behera, K.K. (2003) : Organization and Management of Tribal Markets, Independent Publishing Company, New-Delhi.
2. Behera, M.C & Jumyir Basar (2010) Ed. : Interventions and Tribal Development, Serial Publications, New Delhi.
3. Mohapatro, P.C. (1987) : Economic Development of Tribal India. Ashish Publishing House, New Delhi.
4. Pradhan, G. (2009) : Didayi, the Primitive Tribe, COATS, Koraput.
5. Sahu, N.C. (1986) : Economics of Forest Resources: Problems and Policies in a regional economy. B.R. Publishing corporation, New Delhi.
6. Samal, Jagabandhu (1992) : Some Aspects of Tribal Economy – A Case Study of Koraput District. Ph.D dissertation of GIPE, Pune (Mimeo)
7. Kalla, A.K. & P.C. Joshi (Ed.) 2004 Tribal Health and Medicines, Concept Publishing Company, New-Delhi.
8. Padhi B.R. and B. Padhi (Ed.) 2010 Tribal Development in India – Section V – Health and Tribal Development – Mangalam Publications – Delhi – 53.
9. Deogaonkar S.G. (1994) Tribal Administration and Development – Concept Publishing Company – New-Delhi.
10. Mohapatro, P.C. (2009) Problems of Tribal Development in Orissa in Sustainable Development of Bonda Hills, P.M. Mohapatra et. All (Ed.), COATS, Koraput, Odisha.

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**Semester II**

**Skill Enhancement Course (2 Credits)**

Course Code: COUBTL1

**New Venture Planning and Development [SEC – 2 (a)]**

**Objective:** The course aims to give exposure to learners regarding different aspects of setting up a new business.

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

1. Generate a business idea using different techniques and describe sources of innovative ideas;
2. Evaluate advantages of acquiring an ongoing venture with a case study;
3. Present a comparative analysis of various government schemes which are suitable for the business idea;
4. Develop a marketing plan for a business idea;
5. Prepare and present a well-conceived Business Plan.

**COURSE CONTENTS:**

Unit	Contents	Weightage of Marks (in %)	C & K	A & A
Unit - 1	<b>Starting New Ventures</b> New Venture: Meaning and features. The search for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Acquiring an established Venture: Advantages of acquiring an ongoing Venture.	20	✓	
Unit - 2	<b>Legal Challenges in Setting up Business</b> Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright.	20	✓	✓
Unit - 3	<b>Search for Entrepreneurial Capital</b> The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New-Venture Proposals. Evaluating the Venture Capitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. Business Incubators and Facilitators. Informal risk capital: Angel Investors. Government schemes for new ventures like: Startup India, Stand Up India, Make in India, etc.	20	✓	
Unit - 4	<b>Marketing Aspects of New Ventures</b> Developing a Marketing Plan: Customer Analysis, Geographical Analysis, Economical Analysis.	20	✓	✓
Unit - 5	<b>Business Plan Preparation for New Ventures</b> Business Plan: Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well- Conceived Business Plan. Elements of a Business Plan: Executive Summary.	20	✓	✓

**Practical Exercises:**


The learners are required to:


1. Generate a business idea using different techniques and describe sources of innovative ideas.
2. Evaluate advantages of acquiring an ongoing venture with a case study.
3. Present an idea which can have IPR like patents along with comparative analysis of patents already granted in similar field.
4. Present a comparative analysis of various government schemes which are suitable for the business idea (developed in exercise 1).
5. Develop a marketing plan for the business idea (developed in exercise 1).
6. Prepare and present a well-conceived Business Plan.

**Suggested Readings:**


1. Allen, K. R. (2015). Launching New Ventures: An Entrepreneurial Approach. Boston: Cengage Learning.
2. Barringer, B. R., & Ireland, R. D. (2015). Entrepreneurship: Successfully Launching New Ventures. London: Pearson.
3. Kuratko, D. F., & Rao, T. V. (2012). Entrepreneurship: A South-Asian Perspective. Boston: Cengage Learning.

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**Semester II**

**Skill Enhancement Course (2 Credits)**

**Course Code: COUBTL2**

**Personal Tax Planning and Tax Management [SEC – 2 (b)]**


**Objective:** The course aims to enable learners to understand the importance of tax planning and use various instruments and measures for tax planning. It also aims to explain how systematic investment and selection of investment avenues can help in tax planning. The course provides an insight into tax management by developing an understanding of the provisions relating to deduction and collection of tax at source, advance tax, refund, assessment procedures and provisions relating to income-tax authorities and appeals and revisions.


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

1. Examine how tax planning is useful and essential for every tax payer and to understand the concept of tax evasion and tax planning from direct taxes point of view;
2. Determine residential status and its relationship with tax planning. Examine how tax planning is permitted under different provisions of the Income Tax Act;
3. Assess the tax liability of individuals and HUFs having income under different heads, by considering tax planning measures providing for optimal tax relief;
4. Choose the avenues of investment with an intent to reduce tax liabilities and identify merits and limitations of different means of investments and examine various provisions relating to deduction and collection of tax at source and advance tax obligations;
5. Examine the provisions relating to survey, search, and seizure and the related powers of various income-tax authorities;
6. Examine the procedure for assessment and recall the time limits for completion of assessments as well as remedies available by way of appeal and revision.


**COURSE CONTENTS:**

Unit	Contents	Weightage of Marks (in %)	C & K	A & A
Unit - 1	<b>Basic Concepts</b> Meaning, Need of Tax Planning- Principles and objectives of Tax Planning, Obligations of parties to Tax Planning, Tax Avoidance and Tax Evasion- Legal thinking on Tax Planning, Tax Planning-Scope of Tax Planning.	15	✓	
Unit - 2	<b>Tax Planning with reference to residential status</b> Tax planning through exempted income for residents/ non-residents, Tax planning through permissible deductions for residents/non-residents, Tax planning with reference to clubbing provisions.	15	✓	✓
Unit - 3	<b>Tax Planning under different heads of Income</b> Tax planning measures relating to income from salary, Income from House Property, profits and gains of business or profession, capital gains and income from other sources.	25	✓	✓
Unit - 4	<b>Tax Planning through investments</b> Tax planning through various tax saving investment avenues available for individuals and HUF like Mutual funds unit linked insurance plans, Bonds, Equity linked savings schemes, Post office savings schemes and others. Tax deductions under Income-Tax Act.	25	✓	✓
Unit - 5	<b>TAX MANAGEMENT</b> <b>Deduction, collection and recovery of tax</b> Advance tax, tax deduction at source, tax collection at source, refund.	20	✓	✓

  
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**Practical Exercises:**

The learners are required to:

1. Computation of tax liability of individuals and HUF having different sources of income by considering the special exemption and deduction provisions under each head as well as the deductions from gross total income to minimize tax liability
2. Computation of tax liability of an individual and HUF under the general provisions of the Income-tax Act, 1961 and under section 115BAC to determine which is more beneficial in each case.
3. Assess the remedies available under the Act by way of rectification, appeal and revision in case of aggrieved assesses based on the issue involved and threshold time limit.
4. Filling up return forms based on the details of income and deductions provided in respect of an individual/HUF and TDS details gathered from Form 16, Form 16A and 26AS.

**Suggested Readings:**

1. Ahuja, G., & Gupta, R. (2018). Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.
2. Gaur, V. P., Narang, D. B., & Gaur, P. (2018). Income Tax Law and Practice. New Delhi: Kalyani Publishers.
3. Singhania, V. K., & Singhania, K. (2020). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.

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