

UNIVERSITY OF NORTH BENGAL

Raja Rammohunpur, Dt. Darjeeling, West Bengal, Pin: 734013

SYLLABUS FOR B.COM UNDER FOUR YEAR UNDERGRADUATE PROGRAM (FYUGP)

[Effective from: 2023-24]

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THE BASIC STRUCTURE OF THE FYUGP SYLLABUS

Paper Type ⇨		Major*	Minor	SEC^	MDC^	AEC^	VAC^	IARD^	Semester wise Total		Exit option with: <i>(subject to the FYUGP Regulations of the University)</i>	
									Credit	Marks		
Credit (Per paper) ⇨		4	4	3	3	2	4	#				
Marks (per paper) ⇨		75	75	75	75	50	100	#				
Number of papers	1 st Year	Sem.: I	1	1	1	1	1		20	450	UG Certificate	
		Sem.: II	1	1	1	1	1	1		20		450
	2 nd Year	Sem.: III	3	1	1		1			21	425	UG Diploma
		Sem.: IV	3	1		1	1			21	425	
	3 rd Year	Sem.: V	4	1					1	22	425	UG Degree
		Sem.: VI	4	1						20	375	
	4 th Year	Either	Sem.: VII	3	1					16	300	UG Program with Honours
			Sem.: VIII	4	1					20	375	
Or		Sem.: VII	3	1					16	300	UG Program with Honours with Research	
		Sem.: VIII	1	1				1	20	375		

***In Commerce, students may opt for either Accounting and Finance or Management as Major**
 ^SEC: Skill Enhancement Course, MDC: Multidisciplinary Course, AEC: Ability Enhancement Course, VAC: ValueAdded Course, IARD: Internship/ Apprenticeship/ Research/ Dissertation
 # Credit in IARD papers: Sem. V - 2, Sem. VIII – 12; Marks in IARD papers: Sem. V - 50, Sem. VIII – 225

THE LIST OF PAPERS
(Upto 3rd Year/ 6th Semester)

Year	Semester	Paper Type	Paper code		Paper Title
			Accounting & Finance	Management	
1 st Year	Sem. - I	Major	UACFMAJ11001	UMNGMAJ11001	FINANCIAL ACCOUNTING
		Minor	UACFMIN11001	UMNGMIN11001	BUSINESS MATHEMATICS - I/ NCC Paper-1
		SEC	UACFSEC11001	UMNGSEC11001	ENTREPRENEURSHIP DEVELOPMENT AND START-UPS
		MDC			One paper to be selected from Pool A*
		AEC			MODERN INDIAN LANGUAGE/ ALT. ENGLISH
		VAC	UINDVAC1002A UDIMVAC1002B		Any one from the following: UNDERSTANDING INDIA DIGITAL MARKETING
	Sem. - II	Major	UACFMAJ12002	UMNGMAJ12002	MANAGEMENT PRINCIPLES AND APPLICATIONS
		Minor	UACFMIN12002	UMNGMIN12002	BUSINESS STATISTICS - I/ NCC Paper-1
		SEC	UACFSEC12002	UMNGSEC12002	MODERN OFFICE MANAGEMENT
		MDC			One paper to be selected from Pool B*
		AEC			COMPULSORY ENGLISH
		VAC	UENVVAC10001		ENVIRONMENTAL EDUCATION
2 nd Year	Sem. - III	Major	UACFMAJ23003	UMNGMAJ23003	ADVANCED FINANCIAL ACCOUNTING
		Major	UACFMAJ23004	UMNGMAJ23004	CORPORATE ACCOUNTING
		Major	UACFMAJ23005	UMNGMAJ23005	BUSINESS LAWS
		Minor	UACFMIN23003	UMNGMIN23003	DIGITAL FLUENCY/ NCC Paper-2
		SEC	UACFSEC23003	UMNGSEC23003	BUSINESS OPERATIONS OF MSMEs
		AEC			MODERN INDIAN LANGUAGE/ ALT. ENGLISH
	Sem. - IV	Major	UACFMAJ24006	UMNGMAJ24006	INCOME TAX LAW AND PRACTICES
		Major	UACFMAJ24007	UMNGMAJ24007	INDIAN FINANCIAL SYSTEM
		Major	UACFMAJ24008	<i>Not Applicable</i>	COST ACCOUNTING - I
		Major	<i>Not Applicable</i>	UMNGMAJ24008	COSTING FOR MANAGERS
		Minor	UACFMIN24004	UMNGMIN24004	BUSINESS STATISTICS - II/ NCC Paper-2
		MDC			One paper to be selected from Pool C*
AEC			COMPULSORY ENGLISH		
3 rd Year	Sem. - V	Major	UACFMAJ35009	UMNGMAJ35009	MANAGEMENT ACCOUNTING
		Major	UACFMAJ35010	UMNGMAJ35010	COMPANY LAW
		Major	UACFMAJ35011	<i>Not Applicable</i>	BANKING LAWS AND PRACTICES
		Major	<i>Not Applicable</i>	UMNGMAJ35011	HUMAN RESOURCE MANAGEMENT
		Major	UACFMAJ35012	<i>Not Applicable</i>	COST ACCOUNTING-II
		Major	<i>Not Applicable</i>	UMNGMAJ35012	PRINCIPLES OF MARKETING MANAGEMENT
	Minor	UACFMIN35005	UMNGMIN35005	BUSINESS MATHEMATICS - II/ NCC Paper-3	
	IADR			INTERNSHIP	
	Sem. - VI	Major	UACFMAJ36013	UMNGMAJ36013	GST AND CUSTOMS DUTY
		Major	UACFMAJ36014	UMNGMAJ36014	FINANCIAL MANAGEMENT
		Major	UACFMAJ36015	<i>Not Applicable</i>	FINANCIAL INCLUSION AND FINANCIAL LITERACY
		Major	<i>Not Applicable</i>	UMNGMAJ36015	RETAIL MANAGEMENT
Major		UACFMAJ36016	<i>Not Applicable</i>	AUDITING	
Major		<i>Not Applicable</i>	UMNGMAJ36016	CUSTOMER RELATIONSHIP MANAGEMENT	
Minor	UACFMIN36006	UMNGMIN36006	MICRO ECONOMICS/ NCC Paper-3		

* Pool A/B/C: See the list of the papers in the FYUGP REGULATIONS of the North Bengal University

COURSE CONTENTS OF THE PAPERS
(Upto 2nd Year/ 4th Semester)

Semester: I

Course code	Course Title			
UACFMAJ11001 & UMNGMAJ11001	FINANCIAL ACCOUNTING			
	<i>Type: Major</i>	<i>Marks: 75</i>	<i>Credit: 4</i>	<i>Lectures: 50</i>

Course Objective: To help students to acquire conceptual knowledge of the Financial Accounting and to impart skills for recording various kinds of business transactions.

Course Outcome: On successful completion of the course, the students will be able to understand the theoretical framework of accounting. It will demonstrate the ability to prepare financial statements of profit seeking and non-profit seeking concerns.

Course Contents:

Unit I: Conceptual Framework and Accounting Process (Lectures: 6)

- (a) Accounting as an information system; its users, functions, advantages and limitations; Cash basis and accrual basis of accounting; Capital and revenue expenditures and receipts;
- (b) Accounting Concepts: entity, accrual, cost, dual aspect, going concern, money measurement, periodic, revenue recognition, realization, matching; Accounting conventions: full disclosure, consistency, materiality, conservatism; Concept on Accounting Standards;
- (c) Accounting process: recording of transactions, preparation of trial balance, transfer and closing entries

Unit II: Accounting for Depreciation, Reserves and Provisions (Lectures: 6)

- (a) Depreciation: meaning, reasons, factors, different methods; Change in the method of depreciation;
- (b) Reserve: meaning, types; reserve fund; Provisions: meaning, accounting; Reserves vs. provisions

Unit III: Financial Statements (Lectures: 12)

Financial Statements of Non-Profit Organization, Sole Proprietorship and Partnership business

Unit IV: Consignment, Joint Venture and Sale or Return (Lectures: 12)

- (a) Consignment: Concepts, Features, Accounting treatments in the books of the consignor and consignee
- (b) Joint Venture: Concepts, Features, Accounting procedures under different methods;
- (c) Sale or return: Concepts and Accounting procedures

Unit V: Insurance Claim (Lectures: 10)

- (a) Loss of Stock: Concept and Computation.
- (b) Loss of Profit: Concept and Computation.

Unit VI: Control Ledger (Lectures: 4)

Concepts and Accounting procedures: Self Balancing & Sectional Balancing.

<i>Course code</i>	<i>Course Title</i>			
UACFMIN11001 & UMNGMIN11001	BUSINESS MATHEMATICS-I			
	Type: Minor	Marks: 75	Credit: 4	Lectures: 50

Course Objective: *The objective of this course is to familiarize the students with the basic mathematical tools and their applications to business and economic situations.*

Course Outcome: *On successful completion, the students will be able to apply various mathematical tools to make relevant business decisions.*

Course Contents:**Unit I: Arithmetic (Lectures: 12)**

- (a) Ratio and Proportion
- (b) Variation
- (c) Permutation and Combination
- (d) Arithmetic and Geometric Progression
- (e) Mathematical Reasoning- Basic Application

Unit II: Algebra (Lectures: 13)

- (a) Indices
- (b) Surds
- (c) Binomial Theorem
- (d) Logarithm
- (e) Theory of Quadratic Equation

Unit III: Mathematics of Finance (Lectures: 13)

- (a) Compounding Interest: Compounding and discounting of a sum using different types of rates.
- (b) Annuities: Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest; Depreciation of Assets
- (c) Concept and Calculation of Equated Monthly Installment (EMI).

Unit IV: Coordinate Geometry (Lectures: 12)

- (a) Concepts of coordinate geometry, graphs of linear equations. Distance formula. Section formula (internal division) (b) Straight Line

Course code	Course Title			
UACFSEC11001 & UMNGSEC11001	ENTREPRENEURSHIP DEVELOPMENT AND START-UPS			
	Type: SEC	Marks: 75	Credit: 3	Lectures: 40

Course Objective: *The purpose of the course is to orient the learner towards entrepreneurship as a career option and to imbibe creative thinking in their behavior*

Course Outcome: *On successful completion of the course, the students will be able to familiarize themselves with the mechanism of setting up, mobilizing fund, monitoring and maintaining an Enterprise. They will also gather knowledge about the various incubating activities provided by the Government.*

Course Contents:

Unit I: Introduction (Lectures: 12)

Entrepreneurship: Meaning, elements, determinants and importance of entrepreneurship and creative behavior, entrepreneurship as a response to the problems of society and workplace; Dimensions of entrepreneurship - intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship. Entrepreneurial stimulation and sustainability; requirement, availability and access to finance; marketing assistance; technology and industrial accommodation; role of industries/entrepreneurs' associations and self-help groups in entrepreneurial activity

Unit II: Business Plan Preparations (Lectures: 10)

Sources of business ideas and tests of feasibility; significance of writing the business plan/ project proposal; contents of business plan/ project proposal; designing business processes, location, layout, operation, planning & control; steps in preparation of project report; project submission/ presentation and appraisal thereof by external agencies.

Unit III: Start-ups & Its Financing (Lectures: 10)

Meaning, Features, Types of Start-ups, Ideation, Design thinking; Entrepreneurship lessons for Start-ups; 3-Pillars to Initiate start-up (Handholding, Funding & Incubation); Meaning, Definition and Nature of E-Start-ups, Challenges and Steps of Launching Online Business

Financing of Start-ups: Feasibility Analysis– The cost & process of raising capital, Unique Funding issues of a High-tech Ventures–funding with equity; Financing with debt, funding strategies with bootstrapping, Crowd funding, Venture Capital; Angel Investors

Unit IV: Incubation Support to Start-ups and Government Initiatives (Lectures: 8)

Meaning & definition of Incubation support, role and functions of business incubators, objectives & functions of Incubation Centres, Role of Incubators in start-up policy. Start-up India Initiative, Seed Fund, ASPIRE, SAMRIDDHI Scheme, Mudra Scheme, ATAL Innovation Mission

Skill Developments Activities: • *Visit any business organization and prepare a report on*

overall business management & organizational structure • Analyse the leadership styles of any select five companies of different sectors. • Prepare a Business Plan for start-ups. • List out major Start-ups incubators in your State • Visit to Nearest Bank or Financial institution and prepare a Report on Financial Incentives Provided to start-ups • Write a brief case study on the online start-up in India • Any other activities relevant to the course.

Semester: II

Course code	Course Title			
UACFMAJ12001 & UMNGMAJ12001	MANAGEMENT PRINCIPLES AND APPLICATIONS			
	Type: Major	Marks: 75	Credit: 4	Lectures: 50

Course Objective: The objective of the course is to provide the students with an understanding of basic management concepts, principles and practices.

Course Outcome: On successful completion of the course, the students will be able to bring out the relevance of management in today's knowledge era which in turn will help them to design strategic plans for various organizations for the attainment of organizational goals.

Course Contents:

Unit I: Introduction (Lectures: 10)

- (a) Management: Concept, Definition, Scope, Levels and Significance.
- (b) Evolution of the Management Thoughts: Classical Approach -Taylor, Fayol; Neo-Classical Approach-Mayo, Hawthorne Experiments; Behavioural Approach; Systems Approach; Contingency Approach-Peter F. Drucker, Michael Porter, Senge and C.K. Prahalad

Unit II: Planning and Organizing (Lectures: 16)

- (a) Planning: Concept, Process, Steps in Planning, Significance and Types of Plan.
- (b) Strategic Planning: Concept, Process, Importance and limitations
- (c) Environmental Analysis (internal and external environment): Importance and Techniques (SWOT and BCG Matrix)
- (d) Decision-Making: Concept, Process, Types
- (e) Organizing: Concept, Process, Significance; Organizational Structure-Variou forms; Span of Control, Different types of authority, Delegation of authority, Decentralization

Unit III: Directing and Coordinating (Lectures: 16)

- (a) Directing: Concept, Features, Importance and Limitations.
- (b) Motivation: Concept, Importance, Extrinsic and Intrinsic motivation; Motivation Theories- McGregor, Maslow, Hertzberg
- (c) Staffing: Concept and Process
- (d) Leadership: Concept, Importance, Qualities of a successful leader, Theories- Likert, Blake and Mouten, House's Path Goal theory
- (e) Communication: Concept, Purpose, Process; Types of communications, Barriersto

communication, overcoming barriers to communication
 (f) Coordinating: Concept, Feature, Importance, Internal and External Coordination

Unit IV: Controlling (Lectures: 8)

Controlling: Concept, Features, Importance and Limitations; Process; Essentials of a good control system, Principles of Effective Control; Relationship between Planning and Control

<i>Course code</i>	<i>Course Title</i>			
UACFMIN12002 & UMNGMIN12002	BUSINESS STATISTICS - I			
	Type: Minor	Marks: 75	Credit: 4	Lectures: 50

Course Objective: *The objective of this course is to familiarize students with the basic statistical tools used for managerial decision-making.*

Course Outcome: *On successful completion of the course, the students will understand the basic statistical methods for business data analysis to take right business decisions.*

Course Contents:

Unit I: Introduction (Lectures: 9)

- (a) Statistics: meaning, characteristics and limitations; variable and attribute; primary data and secondary data; population and sample; discrete and continuous data
- (b) Collection of data; tabulation of data; diagrammatic representation of data: Line diagram, bar diagram, pie diagram
- (c) Frequency distribution of discrete and continuous data; graphical representation of frequency distribution: histogram, frequency polygon, ogive

Unit II: Univariate data analysis (Lectures: 14)

- (a) Meaning, importance, limitations and calculation of different measures of central tendency: A.M., G.M., H.M., Median, Mode; Properties of A.M. and G.M.; Relation between A.M., Median, Mode and A.M., G.M., H.M.; Partition Values: Quartiles, deciles, percentiles
- (b) Meaning, importance and calculation of different measures of dispersions: range, quartile deviation, mean deviation, standard deviation; properties of S.D.; relative measures of dispersion
- (c) Moments; Skewness; Kurtosis

Unit III: Bivariate data analysis (Lectures: 15)

- (a) Correlation: Scatter diagram, Meaning of Correlation, Simple Correlation; Properties; Rank Correlation
- (b) Regression: Regression lines, Regression equations, Principle of least squares and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients

Unit IV: Index number (Lectures: 12)

- (a) Meaning and uses; Methods of Construction of price and quantity index numbers, Important share price indices including BSE SENSEX and NSE NIFTY, Cost of Living Index
- (b) Tests of adequacy of index numbers, Chain-Base index number, Base shifting

<i>Course code</i>	<i>Course Title</i>			
UACFSEC12002 & UMNGSEC12002	MODERN OFFICE MANAGEMENT			
	Type: SEC	Marks: 75	Credit: 3	Lectures: 40

Course Objective: To impart knowledge about the modern office appliances and to communicate with different stakeholders using modern techniques.

Course Outcome: On successful completion of the course, the students will be able to learn the new methods of office management, day to day business communication techniques and also the uses of modern office appliances.

Course Contents:**Unit I: Introduction (Lectures: 8)**

Meaning and importance of modern office, Office Management–Concepts, Definition, Nature & Scope, Elements and Functions; Changing Office view – Past, Present & Future; Importance and Principles office location & Lay-out; New Trends in office layout under modern office management context. Meaning, importance, factors of good office environment, Modern Office Manager - Functions, Duties and Responsibilities

Unit II: Modern Office Systems and Office Services (Lectures: 12)

Meaning and objectives of office system, advantages of office system; Office Routine – Meaning and Importance; Flow of work – Meaning, Significances and difficulties; Planning and scheduling of office work; Measurement of office work – Meaning, Needs, advantages and difficulties; Centralization and decentralization of office service – Meaning, Advantages & Disadvantages; Mail Service – Management of mail. Inward & Outward mail routines

Unit III: Office Management, office appliances and Office Manuals (Lectures: 12)

Office Management –meaning and essentials of good filing system, classification of files; Management of office stationery – Need and principles of stationery control, storing & issuing stationery; Office Appliances -Importance of types of Office Appliances and Machines i.e. Computers, Printers, Laptop, Wifi System, Internet facility, Fax, Scanner, video conferencing equipment, Telephone facility, office furniture. Office Manuals - sources, types and advantages of office manuals; classification of reports and basic Principles of writing reports

Unit IV: Office Personnel Communication and welfare (Lectures: 8)

Definition, objectives and principles of effective communication; audience analysis; formal and informal communication; modern forms of communication – through fax, e-mail, video conferencing and social media; barriers to business communication; role of AI in business communication. Staff welfare, health & safety arrangements in office and grievances handling system

Skill Development Activities:

- Visit to any local office (Govt. or Private) of your area and prepare a report on overall office management procedure
- Analyze the nature of communication of any five companies of different sectors.
- Prepare a suitable plan for modern office system and suggest an effective communication method that can be followed.
- List out major office appliances used by any three different categories of business houses
- Visit to any nearest Bank or Financial institution of your area and prepare a report on the office filing procedure and mail management.
- Write a brief case study on the welfare activities followed by any organization of your choice (e.g. tea manufacturing industry or any other manufacturing and/or service industry)
- Any other activities, which are relevant to the course

Semester: III

Course code	Course Title			
UACFMAJ23003	ADVANCED FINANCIAL ACCOUNTING			
&	Type: Major	Marks: 75	Credit: 4	Lectures: 50
UMNGMAJ23003				

Course Objective: To impart knowledge about the accounting processes of some special business transactions and to have a basic idea about government accounting.

Course Outcome: On successful completion of the course, the students will be able to gain conceptual and practical knowledge in various advanced accounting fields. They will also learn the Indian government accounting principles and procedures.

Course Contents:**Unit I: Branch Accounting (Lectures: 15)**

Dependent branches: Concept, features and accounting under different methods; Independent branches: Adjustment entries and preparation of consolidated profit and loss account and balance sheet

Unit II: Accounting for Hire Purchase: (Lectures: 12)

Concept, Features; Hire Purchase vs. Instalment Payment System; Accounting treatment of hire purchase including stock and debtors system

Unit III: Dissolution of Partnership Firm: (Lectures: 7)

Accounting treatment including insolvency of partners, Application of Garner vs. Murray rule, Piecemeal distribution and Conversion of firm into a company

Unit IV: Accounting from Incomplete Records: (Lectures: 8)

Meaning, features and limitations of Incomplete Records; Double entry System vs. Single Entry System; Preparation of Final Accounts and Balance Sheet from Incomplete Records

Unit V: Introduction to Indian Government Accounting: (Lectures: 8)

Commercial Accounting vs. Government Accounting; Objectives of Government Accounting; Basic principles of Government Accounting in India; Nature and accounting procedure of the Consolidated Fund, the Public Account and the Contingency Fund of India

Note: (a) The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered. (b) Any revision of relevant Indian Accounting Standard would become applicable immediately

Course code	Course Title			
UACFMAJ23004 & UMNGMAJ23004	CORPORATE ACCOUNTING			
	Type: Major	Marks: 75	Credit: 4	Lectures: 50

Course Objective: To help the students to acquire the conceptual knowledge on corporate accounting and to learn the techniques of preparing the financial statements.

Course Outcome: On successful completion of the course, the students will be able to develop clear idea about various aspects of company accounts.

Course Contents:**Unit I: Issue and Redemption of Shares (Lectures: 10)**

Issue (Pro-rata Allotment), Forfeiture and Reissue of forfeited shares; Theoretical concepts on depository system, book building method, underwriting of shares, buyback of shares; Issue of Bonus and Rights Shares; Redemption of preference shares.

Unit II: Final Accounts (Lectures: 10)

Preparation of Profit and Loss Account and Balance Sheet of corporate entities

Unit III: Valuation of Goodwill and Shares (Lectures: 8)

Concepts, methods and calculation

Unit IV: Amalgamation and Reconstruction of Companies (Lectures: 10)

Concepts, types and accounting treatment as per Accounting Standard:14(ICAI) (excluding inter-company holdings); Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction

Unit V: Accounts of Holding Companies/Parent Companies (Lectures: 12)

Preparation of consolidated balance sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21 (ICAI)

Note: (a) The Company Act, 2013 should be followed. (b) The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be considered (c) Any revision of relevant Indian Accounting Standard would become applicable immediately

Course code	Course Title			
UACFMAJ23005 & UMNGMAJ23005	BUSINESS LAWS			
	Type: Major	Marks: 75	Credit: 4	Lectures: 50

Course Objective: To impart basic knowledge of the important business legislations along with relevant case laws.

Course Outcome: On successful completion of the course, the students will form a clear idea about the legal aspects of the business.

Course Contents:

Unit I: The Indian Contract Act, 1872: General Principle of Law of Contract (Lectures: 10)

Contract: meaning, characteristics and types; Essentials of a valid contract; Discharge of a contract: modes of discharge, breach and remedies against breach of contract; Contingent contracts; Quasi-contracts; Basic concepts of special contracts: Contract of Indemnity and Guarantee, Bailment, Agency

Unit II: The Sale of Goods Act, 1930 (Lectures: 10)

Contract of sale: meaning and difference between sale and agreement to sell; Conditions and warranties; Transfer of ownership in goods including sale by a non-owner; Performance of contract of sale; Unpaid seller: meaning, rights of an unpaid seller

Unit III: Indian Partnership Act, 1932 (Lectures: 10)

Meaning of a partner and a firm; essential elements of a partnership; Types of Partner; partnership distinguished from co-ownership, company, club; partnership by: estoppels or holding out and limited ownership; Registration of Partnership Firm and consequences of non-registration; Rights and Duties of a partner: relation of partners with third parties; implied authority of a partner and restrictions on it; Dissolution of Firms : Meaning and ground of dissolution; Limited Liability Partnership, 2008: Similarity and difference with Partnership Act, 1932

Unit IV: The Negotiable Instrument Act, 1881 (Lectures: 10)

Negotiable instruments: Definition, features; Promissory Note, Bill of Exchange and Cheque: Essential characteristics and difference between them; Cheque: Types, modes of crossing and endorsement; Holder and Holder in due Course: meaning and Rights; Dishonour of Negotiable instruments: Modes of dishonour, consequences, notice of dishonour

Unit V: Consumer Protection Act, 2019 (Lectures: 10)

Objective of the Act; Definition of Complaint, Consumer, Consumer dispute, Goods, services; Objectives of District, State and Central Consumer Protection Councils; Consumer Disputes Redressal Commission: Composition and jurisdiction of district, state and central Commission; Mediation: Establishment of consumer mediation cell, empanelment, nomination, duty and replacement of mediator, procedure for mediation

Course code	Course Title			
UACFMIN23003 & UMNGMIN23003	DIGITAL FLUENCY			
	Type: Minor	Marks: 75	Credit: 4	Lectures: 50

Course Objective: To boost the knowledge of computer skills among the students of commerce and to enhance their understanding of usefulness of digitized office tools and emerging technologies in business operations.

Course Outcome: On successful completion of the course, the students will explore the world of Digital Fluency through various applications of information technology in business with the shift in recent times.

Course Contents:

Unit I: Introduction to Digital Fluency and Word Processing (Lectures: 12)

- (a) Digital Fluency: concept, scope, objectives, importance and significance
- (b) Word processing concepts, use of templates; Working with word document: editing text, find and replace text, formatting, spell check, autocorrect, auto text; bullets and numbering, tabs, paragraph formatting, indent, page formatting, header and footer; Tables: inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge (including linking with Database); Printing documents

Unit II: Spreadsheet and its Business Applications (Lectures: 8)

Spreadsheet concepts; Managing worksheets; Formatting, entering data, editing, and printing a worksheet; Handling operators in formula; Project involving multiple spreadsheets; Organizing Charts and graphs; Generally used Spreadsheet functions: mathematical, statistical, financial, logical, date and time, lookup and reference

Unit III: Preparing Presentations (Lectures: 7)

Basics of presentations: Slides, fonts, drawing, editing; Inserting: tables, images, texts, symbols, media; Design; Transition; Animation; Slideshow

Unit IV: Database Management System (DBMS) and Basic Concepts of Big Data Analytics (Lectures: 9)

- (a) Database Management System (DBMS): Introduction: Data, information and knowledge, prerequisite of information, need for information; Fundamentals of Database; Logical Data Concepts; Physical Data Concepts; Definition of DBMS; Need, benefits, components of Database Administrator (DBA), Database Models and Database Languages
- (b) Big Data Analytics: Definition, Importance, Objectives, Benefits and Limitations, Challenges, Process and Sources

Unit V: Artificial Intelligence (AI) and Cyber Security (Lectures: 14)

- (a) Artificial Intelligence(AI): Definition of Intelligence, Turing Test, Definition of

Artificial Intelligence, Domain Areas of AI, Knowledge Based Systems, First Order Predicate Logic(FOPL), Fuzzy Logic, Associative Networks, Searching Techniques- Uninformed and Informed, Natural Language Processing(NLP), Uses of NLP, Expert Systems- Characteristics, Applications, Uses, Benefits, Limitations, Neural Networks- Benefits, Applications, AI Languages

(b)Cyber Security: Definition, Types of Attacks, Effects of Cyber Attacks, Steps to Cyber Security, Types of Cyber Security, Essential Elements, Components of Strong Cyber Security Defense System, Tools for Cyber Security, Security Policy, Procedure and Practices, Prevention of Cyber Attacks on the Company

Course code	Course Title			
UACFSEC23003 & UMNGSEC23003	BUSINESS OPERATIONS OF MSMEs			
	Type: SEC	Marks: 75	Credit: 3	Lectures: 40

Course Objective: To develop an understanding of the concept, significance and challenges of Micro, Small and Medium Enterprises (MSMEs) in India. And also to acquaint the students with the process of setting-up and managing MSMEs.

Course Outcome: On successful completion of the course, ideas will erupt in the mind of the students to start a MSME with various supports and initiatives.

Course Contents:

Unit I: Introduction (Lectures: 6)

Concept, features and evolution of MSMEs; Role and Significance of MSMEs in economic development in India; MSMEs and Entrepreneurship Development; Steps involved in setting up MSMEs; Major Challenges and Opportunities

Unit II: Policy Framework and Government Initiatives (Lectures: 12)

MSME policy in India; Agencies for Policy formulation and implementation; Government Schemes for MSMEs; Subsidies support on ISO Certification & skills upgradation; Special benefits of imports and exports; State government support on industrial infrastructure, GST and its exemptions

Unit III: Institutional and Financial Support (Lectures: 12)

Institutions supporting MSMEs and their roles: Central level institutions, State level institutions, financial institutions and other agencies (SSI Board, SIDO, SISI, NSIC, SIDBI, DICs, SFCs, SIDC/SIIC, SSIDC, RRBs Co-operative Banks, etc.); Sources of Finance: long-term, short-term; venture capital, hybrid capital; Assessment of Term financing/ working capital for MSMEs

Unit IV: Management and Development (Lectures: 10)

Management of product line, enhancing productivity, market promotion and technological development; Credit Risk Management: appraisal, assessment, monitoring

and review; Management of NPAs; Identifying sickness in SMEs: Reasons and remedies; Restructuring, Revival and Rehabilitation of MSMEs

Skill Development Activities: Visit to any MSME in your locality and prepare a report on • Governance • Financial performance • Different sources of finance • Technological adoption • Marketing • Legal • Human Resource aspects etc.

Semester: IV

Course code	Course Title			
UACFMAJ24006 & UMNGMAJ24006	INCOME TAX LAW AND PRACTICES			
	Type: Major	Marks: 75	Credit: 4	Lectures: 50

Course Objective: To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

Course Outcome: On successful completion of the course, the students will be able to understand the basic concepts on various topics as laid down in Income Tax Act, 1961 and will also learn how to compute income of an individual under different heads.

Course Contents:

Unit I: Introduction (Lectures: 7)

- a) Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN)
- b) Residential status; Scope of total income on the basis of residential status Exempted income under section 10

Unit II: Computation of Income of Individual under Different Heads-(Part-I) (Lectures: 18)

Income from Salaries; Income from house property

Unit III: Computation of Income of Individual under Different Heads-(Part-II) (Lectures:13)

Profits and gains of business or profession; Capital gains; Income from other sources

Unit IV: Computation of Total Income and Tax Liability of Individual (Lectures:12)

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; Computation of total income of individuals; Tax liability of an individual.

Note: Computation of Income under all heads is to be done considering both old and new regime.

<i>Course code</i>	<i>Course Title</i>			
UACFMAJ24007 & UMNGMAJ24007	INDIAN FINANCIAL SYSTEM			
	Type: Major	Marks: 75	Credit: 4	Lectures: 50

Course Objective: To provide basic knowledge to the students about the financial markets and institutions and to familiarize them with major financial services in India.

Course Outcome: On successful completion of the course, the students will be able to get a thorough knowledge on Indian financial system: the financial markets, institutions and service. They will also gain knowledge on contemporary financing issues.

Course Contents:

Unit I: Introduction (Lectures: 6)

Financial System and its Components – financial markets and institutions; Financial intermediation; Flow of funds matrix; Financial system and economic development; An overview of Indian financial system

Unit II: Financial Markets (Lectures: 15)

Money market – functions, organization and instruments. Role of central bank in money market; Indian money market – An overview; Capital Markets – functions, organization and instruments. Indian debt market; Indian equity market – primary and secondary markets; Role of stock exchanges in India

Unit III: Financial Institutions (Lectures: 15)

Commercial banking–introduction, its role in project finance and working capital finance; Development Financial institutions (DFIs) – An overview and role in Indian economy; Life and non-life insurance companies in India; Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies (NBFCs)

Unit IV: Financial Services (Lectures: 6)

Overview of financial services industry: Merchant banking–pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India

Unit V: Contemporary Financing Issues (Lectures: 8)

Consumer and housing finance; Venture capital finance; Factoring services, bank guarantees and letter of credit; Credit rating; Financial counseling

<i>Course code</i>	<i>Course Title</i>			
UACFMAJ24008	COST ACCOUNTING – I			
	<i>(Only for Major in Accounting & Finance)</i>			
	Type: Major	Marks: 75	Credit: 4	Lectures: 50

Course Objective: To acquaint the students with principles and concepts of cost and its accounting processes and to enhance their knowledge with the ideas of cost control.

Course Outcome: On successful completion of the course, the students will be able to

understand the various methods of cost accounting and the methods of cost controlling procedures.

Course Contents:

Unit I: Introduction (Lectures: 8)

Cost, costing and cost accounting – nature, scope, objectives and limitations of cost accounting – Cost accounting vs. Financial accounting – Costing System – Elements of cost

Unit II: Material Control (Lectures: 12)

Meaning, scope, need – Purchase Control – Store keeping, Stores Ledger – Techniques of material control: Level setting, EOQ, JIT Inventory System, ABC and VED analysis, Perpetual Inventory System

Unit III: Computation and Control of Labour Cost (Lectures: 10)

Labour turnover – Time keeping and time booking – Remuneration and incentives: Time wage, piece wage, differential piece rate, Task and bonus plan, Multiple piece rate, Halsey plan, Rowan plan.

Unit IV: Overhead (Lectures: 12)

Classification, Allocation, Apportionment and Reapportionment of overheads; different overhead absorption rates; under and over absorption of overheads; Accounting and control of administrative and selling & distribution overheads

Unit V: Cost Accounting Methods (Lectures: 8)

Non-integral system: advantages, accounting procedure, need for reconciliation and Reconciliation Statement; Integral system: advantages and accounting procedure

<i>Course code</i>	<i>Course Title</i>			
UMNGMAJ24008	COST ACCOUNTING FOR MANAGERS			
	<i>(Only for Major in Management)</i>			
	Type: Major	Marks: 75	Credit: 4	Lectures: 50

Course Objective: *To acquaint the students with principles and concepts of cost and its accounting processes and to enhance their knowledge with modern techniques of costing for decision making.*

Course Outcome: *On successful completion of the course, the students will be able to understand the various methods of cost accounting and the methods of cost controlling procedures with their managerial applications.*

Course Contents:

Unit I: Introduction (Lectures: 7)

Cost, costing and cost accounting – nature, scope, objectives and limitations of cost accounting; Elements of cost; Concept of Cost Management; Cost Management System

Unit II: Material Control (Lectures: 11)

Meaning, scope, need; Purchase Control; Store keeping; Stores Ledger; Techniques of material control: Level setting, EOQ, JIT Inventory System, ABC and VED analysis, Perpetual Inventory System

Unit III: Computation and Control of Labour Cost (Lectures: 12)

Labour turnover; Time keeping and time booking; Remuneration and incentives: Time wage, Piece wage, Halsey plan, Rowan plan; Labour productivity: Time study, Motion Study, Job analysis, Job evaluation, Merit rating

Unit IV: Overhead (Lectures: 10)

Classification, Allocation, Apportionment and Reapportionment of overheads; Different overhead absorption rates; Under and over absorption of overheads; Accounting and control of administrative and selling & distribution overheads

Unit V: Cost Control and Cost Reduction (Lectures: 4)

Meaning and essentials of cost control; Cost control vs. cost Reduction; Cost reduction: meaning, areas of application, advantages, and dangers

Unit VI: Concepts in Cost management (Lectures: 6)

Activity Based Costing (ABC): Concept, needs, benefits; steps to develop ABC system; Traditional vs. ABC approach; limitations of ABC approach. Target Costing: meaning, objectives, advantages; traditional vs. target costing. Life Cycle costing: meaning, benefits, process

<i>Course code</i>	<i>Course Title</i>			
UACFMIN24004 & UMNGMIN24004	BUSINESS STATISTICS – II			
	Type: Minor	Marks: 75	Credit: 4	Lectures: 50

Course Objective: *The objective of this course is to familiarize students with the basic statistical tools used for managerial decision-making.*

Course Outcome: *On successful completion of the course, the students will be able to gain knowledge on various advanced statistical methods and techniques with their applications.*

Course Contents:**Unit I: Interpolation (Lectures: 6)**

Introduction and application; Newton's forward and backward formulae; Lagrange's interpolation formula

Unit II: Time Series Analysis (Lectures: 12)

(a) Components of time series; Additive and multiplicative models

(b) Trend analysis: Fitting of trend line using principle of least squares – linear, second degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages; Seasonal variations:

Calculation of Seasonal Indices using Simple averages, Ratio-to- trend, and Ratio-to moving averages methods. Uses of Seasonal Indices

Unit III: Probability (Lectures: 10)

- (a) Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required)
- (b) Expectation and variance of a random variable

Unit IV: Probability Distributions (Lectures: 12)

- (a) Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probability
- (b) Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution
- (c) Poisson distribution: Probability function, Constants, Fitting of Poisson distribution (including Poisson approximation to binomial distribution)

Unit VI: Sampling- Concepts, Distributions and Estimation (Lectures: 10)

Sampling: Populations and samples, Parameters and Statistics, Descriptive and inferential statistics; Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgment sampling and Convenience sampling)

SUGGESTED READINGS

Paper title	Sem.	<i>Suggested Readings</i>
Financial Accounting Advanced Financial Accounting	I III	<ol style="list-style-type: none"> 1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, 13th Ed. 2013. 2. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education. 3. J.R. Monga, Financial Accounting: Concepts and Applications. MayurCourse Backs, New Delhi. 4. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi. 5. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi. 6. Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi. 7. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House 8. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning. 9. Tulsian, P.C. Financial Accounting, Pearson Education. 10. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi 11. M. Haniff & A. Mukherjee, Financial Accounting 2nd Edition 12. Basu & Das, Financial Accounting, Rabindra Library 13. SP Jain & K.L Narang, Financial Accounting, Kalyani Publishers 14. Amitabha Basu & Sibasish Dutta, Financial Accounting, Tee Dee Publications (P) Ltd.
Business Mathematics - I	I	<ol style="list-style-type: none"> 1. Budnick, P. Applied Mathematics. McGraw Hill Education. 2. R.G.D. Allen, Mathematical Analysis For Economists 3. Ayres, Frank Jr. Schaum's Outlines Series: Theory and Problems of Mathematics of Finance. McGraw Hill Education. 4. N.G. Das & J.K Das, Business Mathematics & Statistics 5. Thukral, J.K., Mathematics for Business Studies. 6. Vohra, N.D., Quantitative Techniques in Management. McGraw Hill Education. 7. Soni, R.S., Business Mathematics. Ane Books, New Delhi. 8. Singh J. K., Business Mathematics. Himalaya Publishing House. 9. S.K. Nag, Business Mathematics & Statistics, Kalyani Publisher. 10. S.N. Dey, Business Mathematics, Chhaya Prakashani. 11. R.K. Ghosh and S. Saha, Business Mathematics and Statistics, New Central Book Agency (P) Ltd. 12. Fundamentals of Business Mathematics and Statistics, ICMAI Study Material. 13. Sri Harsha Baidya, Business Mathematics and Statistics, Tee Dee Publications (P) Ltd.
Entrepreneurship Development and Start-ups	I	<ol style="list-style-type: none"> 1. Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning. 2. Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education

		<ol style="list-style-type: none"> 3. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House. 4. Dollinger, Mare J. Entrepreneurship: Strategies and Resources. Illinois, Irwin. 5. Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi. 6. Plsek, Paul E. Creativity, Innovation and Quality. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8. 7. Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi: ASEED. 8. SS Khanka, Entrepreneurial Development, S. Chand & Co. Delhi. 9. K Ramachandran, Entrepreneurship Development, McGraw-Hill Education 10. SIDBI Reports on Small Scale Industries Sector. 11. Sabhita Joshi, Entrepreneurship, Innovations and Start-ups in India, New Century publications. 12. Pankaj Goyal, Before You Start Up: how to prepare to make your start-up dream a reality, Fingerprint Publication, New Delhi. 13. Joginder Rohilla, Art of Starting Up, Asia Pacific Holdings (P) Ltd. 14. B. Chandra and B. Biswas, Entrepreneurship Development and Business Ethics, Tee Dee Publications (P) Ltd.
Management Principles and Applications	II	<ol style="list-style-type: none"> 1. Harold Koontz and Heinz Weihrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education. 2. Stephen P Robbins and Madhushree Nanda Agrawal, Fundamentals of Management: Essential Concepts and Applications, Pearson Education. 3. George Terry, Principles of Management, Richard D. Irwin 4. Newman, Summer, and Gilbert, Management, PHI 5. James H. Donnelly, Fundamentals of Management, Pearson Education. 6. B.P. Singh and A.K. Singh, Essentials of Management, Excel Books 7. Griffin, Management Principles and Application, Cengage Learning 8. Robert Kreitner, Management Theory and Application, Cengage Learning 9. TN Chhabra, Management Concepts and Practice, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi 10. Peter F Drucker, Practice of Management, Mercury Books, London 11. Sharma & Gupta, Management Principle and Applications, Kalyani Publishers 12. S.K. Debnath and S.P. Datta, Principles and Practice of Management, Tee Dee Publications (P) Ltd.
Business Statistics – I	II	<ol style="list-style-type: none"> 1. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. Statistics for Management. 7th ed., Pearson Education.
Business Statistics – II	IV	<ol style="list-style-type: none"> 2. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, Business Statistics: A First Course, Pearson Education. 3. Siegel Andrew F. Practical Business Statistics. McGraw Hill Education 4. Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi. 5. Vohra N. D., Business Statistics, McGraw Hill Education. 6. Murray R Spiegel, Larry J. Stephens, Narinder Kumar. Statistics (Schaum's Outline Series), McGraw Hill Education. 7. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House. 8. Anderson, Sweeney, and Williams, Statistics for Students of

		<p>Economics and Business, Cengage Learning.</p> <p>9. N.G. Das, Statistical Methods (Vol I,II).</p> <p>10. S.K. Nag, Business Math & statistics, Kalyani Publishers</p> <p>11. Sri Harsha Baidya, Business Mathematics and Statistics, Tee Dee Publications (P) Ltd.</p>
Modern Office Management	II	<p>1. Lefingwell & Robinson, Office Management</p> <p>2. R. K. Chopda, Himalaya Publishing House, Bombay, Office Organization and Management -</p> <p>3. Office Organization and Management - Reddy & Apponnaiah, Himalaya Publishing House, Bombay</p> <p>4. Office Management - P. K. Ghosh, Sultan Chand and Son's, New Delhi.</p> <p>5. Office Organization and Management - C. B. Gupta, Sultan Chand and Son's, New Delhi.</p> <p>6. Modern Office Management - I. M. Sahai, Kitab Mahal, Allahabad.</p> <p>7. Office Management & Secretarial Practice - Sing S P & Sing B. 1987, Gyan Publishing House, Delhi.</p> <p>8. Office Organization and Management - Arora, S. P. 1990, Vikas Publishing house Pvt. Ltd, New Delhi.</p> <p>9. Office organization and management – N.Kumar & R. Mittal. Anmol Publication Pvt. Ltd., New Delhi, Ansari Road New Delhi – 110002</p> <p>10. Fundamental of office management – J. P. Mahajan, Pitamber Publishing Co. New Delhi.</p> <p>11. Office Management – Dr A H Lokhandwala & V. K. Behere, Nirali Prakashan, Pune.</p>
CORPORATE ACCOUNTING	III	<p>1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Course Backs, New Delhi.</p> <p>2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.</p> <p>3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.</p> <p>4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.</p> <p>5. V.K. Goyal and Ruchi Goyal,. Corporate Accounting. PHI Learning.</p> <p>6. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.</p> <p>7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House</p> <p>8. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand</p> <p>9. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education</p> <p>10. Jain & Narang, Corporate Accounting, Kalyani Publishers</p>
BUSINESS LAWS	III	<p>1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.</p> <p>2. D L Dutta, Business Laws, Tee Dee Publications.</p> <p>3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning</p> <p>4. S N Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.</p> <p>5. Aggarwal S. K., Business Law, Galgotia Publishers Company, New Delhi.</p> <p>6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws,</p>

		<p>International Book House</p> <p>7. Sushma Arora, Business Laws, Taxman Publications.</p> <p>8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th ed</p> <p>9. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education</p> <p>10. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi</p> <p>11. Garg, Sareen & Sharma, Business Laws, Kalyani Publishers</p> <p>12. Avtar Singh, Business Law, Eastern Book Company, Lucknow.</p>
DIGITAL FLUENCY	III	<p>1. ITL Education Solutions Limited., Introduction to Information Technology, Pearson.</p> <p>2. Mukhopadhyay, A. K. and Das, A., Introduction to Information Technology and Its Business Application, Kalimata Pustakalaya.</p> <p>3. Rajaraman, V., Fundamentals of Computers, PHI Learning Private Limited.</p> <p>4. Sinha, P. K. and Sinha, P., Computers Fundamentals, Bpb Publications</p> <p>5. Ramakrishnan, R. and Gehrke, J., Database Management System, McGraw Hill Education.</p> <p>6. Radha Shankarmani, M. Vijayalakshmi, Big Data Analytics, Wiley</p> <p>7. A. Seema, C. Subhashini, , Big Data and Analytics, Wiley</p> <p>8. T, Reema, Artificial Intelligence : Beyond Classical AI, Pearson</p> <p>9. G. Lavika, Artificial Intelligence: Concepts and Applications, Wiley</p> <p>10. T. Tom, Artificial Intelligence Basics, Apress</p> <p>11. S. Anand, Introduction to Cyber Security : Guide to the World of Cyber Security, Notion Press.</p> <p>12. S. Ajay, Introduction To Cybersecurity: Concepts, Principles, Technologies And Practices, Universities Press.</p>
BUSINESS OPERATIONS OF MSMEs	III	<p>1. Vasant Desai, 'Small Scale Industries and Entrepreneurship', Himalaya Publishing House, 2003.</p> <p>2. Vasant Desai, 'Management of a small-scale industry', Himalaya Publishing House.</p> <p>3. Poornima M Charanthimath, Entrepreneurship Development Small Business Enterprises, Pearson, 2006.</p> <p>4. J.S Juneja, 'Small and Medium Enterprises: Challenges and opportunities', AIMA Excel Books, West Bengal University of Technology.</p> <p>5. B, Yerram Raju, 'Small Industries in India: Policies and Perspectives in the Indian Context', Excel Books.</p> <p>6. J.S Saini and S .K. Dhamija, 'Entrepreneurship and Small Business', New Delhi Rawat</p> <p>7. Amit Singh Shishodiya, J.N.Rao, 'SMEs: Key Drivers For Growth', ICFAI University Press</p> <p>8. Suman Kalyan Chaudhury, 'Micro Small and Medium Enterprises in India', Raj Publications, 2013.</p> <p>9. Aneet Monika Agarwal, 'Small and medium enterprises in</p>

		transitional economies', challenges and opportunities', DEEP and DEEP Publications.
INCOME TAX LAW AND PRACTICES	IV	<ol style="list-style-type: none"> 1. Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi. 2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, 3. Narang , Gaur &Puri, Income Tax Law, Kalyani Publishers <p><i>Journals:</i></p> <ol style="list-style-type: none"> 4. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai. 5. Taxman. Taxman Allied Services Pvt. Ltd., New Delhi. 6. Current Tax Reporter. Current Tax Reporter, Jodhpur.
INDIAN FINANCIAL SYSTEM	IV	<ol style="list-style-type: none"> 1. L M Bhole, and Jitendra Mahakud. Financial Institution and Markets, McGraw-Hill Education 2. Khan, M.Y. Indian Financial System, McGraw-Hill Education. 3. Dhanekar. Pricing of Securities. New Delhi: Bharat Publishing House. 4. Prasanna, Chandra. Financial Management: Theory and Practice. McGraw-Hill Education. 5. Clifford Gomez, Financial Markets, Institutions and Financial Services, PHI Learning 6. MY Khan and PK Jain. Financial Services. McGraw Hill Education. 7. Singh, J.K. Venture Capital Financing in India. Dhanpat Rai and Company, New Delhi. 8. Annual Reports of Major Financial Institutions in India. 9. Kaur & Talwar, Financial Markets Institution and Services , Kalyani Publishers
COST ACCOUNTING – I COSTING FOR MANAGERS	IV IV	<ol style="list-style-type: none"> 1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education. 2. Drury, Colin. Management and Cost Accounting. Cengage Learning. 3. JawaharLal, Cost Accounting. McGraw Hill Education 4. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. PHI Learning 5. Rajiv Goel, Cost Accounting. International Book House 6. Singh, Surender. Cost Accounting, Scholar Tech Press, New Delhi. 7. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers 8. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi. 9. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi. 10. Iyengar, S.P. Cost Accounting. Sultan Chand & Sons 11. H.V. Jhamb, Fundamentals of Cost Accounting, Ane Books Pvt. Ltd. 12. JawaharLal & Seema Srivastava ,Cost Accounting 13. M. Haniff , ModernCost & Management Accounting

DISTRIBUTION OF MARKS AND QUESTION PATTERN

Paper Type	Full Marks	Distribution of Marks					Question Pattern of SEE			Duration of SEE	
		Internal Marks			SEE Marks		Number of questions to be answered	Out of	Marks of each question		
		Attendance	Continuing Evaluation/ Internal Assessment/ Mid Semester Exams	Viva voce / Term Paper / Assignment / Project	Assignment / Field work /Project	Semester End Examination (SEE) [Theoretical]					
Major, Minor, MDC*	75	5	10			60	4 4 2	6 6 4	3 6 12	2.5 hrs.	
SEC	75	5	10			20	40	5 3 2	8 5 4	1 5 10	2 hrs.
VAC	75	5	10				60	MCQ		1.5 hrs.	
AEC	50	5		15			30	Refer to individual syllabi		1.5 hrs.	

** The question pattern of MDC papers may vary from subject to subject; please refer to individual syllabi.*