

# **Model Curriculum for Three Year Degree Course (With Multiple Entry / Exit Option)**

**Based on NEP-2020**

## **COMMERCE**

**(Single Major and Two Minors)**

**(For Batch 2024-2027)**



Sambalpur University  
Jyoti Vihar, Sambalpur

## Contents

### **1. Structure and Regulation.....**

### **2. Core Courses (4 Credits each) .....**

- Major: Core-I (15 courses total in all semesters)
- Minor: Core-II (3 courses in ODD Semester) & Core – III (3 courses in Even Semester)

### **3. Multidisciplinary Courses.....**

*(3 courses to be chosen from the basket of Multidisciplinary, for Semester-II/V/VI with 3 credits each provided in the HEI. Students are advised to opt for courses outside their discipline).*

### **4. Ability Enhancement Courses.....**

*(Compulsory Course for Semester-I: Odia/Hindi/Sanskrit/Urdu; Compulsory Course for Semester-II: English, with 4 Credits each)*

### **5. Skill Enhancement Courses (SEC).....**

*(3 courses to be chosen from the basket of SEC for Semester-I/II/III respectively with 3 credits each)*

### **6. Value Added Courses (VAC).....**

a. *Environmental Studies and Disaster Management compulsory under Semester-I with 3 Credits.*

b. *3 courses to be chosen from baskets of VAC for Semester-III/V/VI with 3 credits each.*

### **7. Summer Vocational Course .....**

*(Students may choose vocational courses after 2nd Semester and 4th Semester for Certificate Course or Diploma Course respectively with 4 credit each, to opt for exit. Student have to pay additional fees for the purpose as specified by the course provider.)*

### **8. Community Engagement & Services / Field Work/ Internship-----**

*(Students have to engage in a field- based learning/Internship under the guidance of an external entity in Semester-IV.)*

# UG Programme in Commerce

## Programme Outcomes:

### The Undergraduate Programme in Commerce is designed to result in:

- In-depth learning about current advances in the discipline of Commerce, and mastery of the multidisciplinary curricula as a preparation of students towards higher education opportunities.
- Acquisition of skills such as, creativity and innovation, critical thinking, higher-order thinking capacities, problem-solving abilities, teamwork and communication skills, and the like for enhanced employability of students.
- Students' advanced awareness of social, historical and moral implications of the discipline for future sustainability.
- Career exploration in work settings for future employment opportunities.
- Increased ability of students to apply the scientific knowledge in solving real world problems.
- Making students familiar in using research methodology employed in the discipline for undertaking scientific enquiry.

## Programme Specific Outcomes:

- Bachelor's Degree in Commerce results in giving comprehensive knowledge of Marketing, Human Resource Management, Business and Corporate Law, Economics, Finance, Accounting, Management, Tax and several other branches of Commerce that includes Investment, Insurance, and Banking. Thus, this programme helps students in building a concrete footing for advanced studies in Commerce and to stand with the requirement of business sector, insurance, banking seeking youth fit for employment.
- Students undergoing this programme will be equipped to the world of work, particularly, work of the future. The student will get a first-hand exposure of working in the real world.
- Students completing this programme will be able to develop managerial knowledge and tactical dexterity, with a broader skill set and encourages them to seek out audacious, innovative solutions for today's business.
- Completion of this programme will also enable the students to formulate business problems and provide innovative solutions thus, molding them into future visionaries, management leaders that are compassionate yet efficient.
- The course provides an extreme and rigorous base for teaching, research, and allied business administrations.

### Three Year Degree Course with Single Major and Two Minor

Semester	Core-I	Core II	Core-III	Multi discipli nary	AEC	SEC	VAC	Community Engagement & Services/ Field work /Internship	Total Minim um Credit
I	2 x 4 = 8	1 x 4 = 4		1 x 3 = 3	1 x 4 = 4 Odia / Hindi / Sanskrit		1 x 3 = 3 Environmental Studies and Disaster Management		22
II	2 x 4 = 8		1 x 4 = 4	1 x 3 = 3	1 x 4 = 4	1 x 3 = 3			22
<b>*Vocational Course 1:</b>									<b>44</b>
III	3 x 4 = 12	1 x 4 = 4		1 x 3 = 3			1 x 3 = 3		22
IV	3 x 4 = 12		1 x 4 = 4					1 x 4 = 4	20
<b>*Vocational Course 2:</b>									<b>42</b>
V	3 x 4 = 12	1 x 4 = 4				1 x 3 = 3	1 x 3 = 3		22
VI	2 x 4 = 8		1 x 4 = 4			1 x 3 = 3	1 x 3 = 3		18
									<b>40</b>
<b>Total</b>	15 x 4 =60	3 x 4 =12	3 x 4 =12	3 x 3 = 9	2 x 4 =8	3 x 3 = 9	4 x 3 = 12	1 x 4 = 4	<b>126</b>

In case a student opts for NCC and clears 'C' certificate additional 16 Credit shall be awarded and total credit shall be 126+16 = 142 Credit \*The BOS in each subject has to design a course for improving skill in their field. \*\*Principles of Management can be offered as an option.

**Note:**

- One credit is equivalent to one hour of lecture or tutorials or two hours of practical work/field work per week in a semester. One Credit will be generally equivalent to 15 hours of instructions.
- Each semester shall comprise of 15 weeks of academic activities with a minimum of 90 working days.

Credit for different classes			
Credit	Theory	Tutorial	Practical/Field Work
1	1 Hour	1 Hour	2 Hours

**Evaluation:**

**Distribution of Marks in Semester End and Continuous Evaluation:  
(Irrespective of credit in a course/Paper)**

Course Type	Maximum Marks	Semester End Theory Marks	Continuous Evaluation Marks / Sessional	Mid Semester Theory Marks	Semester End and Practical Marks	Mid Semester Practical Marks
Without Practical	100	60	20	20	--	--
With Practical	100	50	10	10	20	10

**Distribution of Sessional Marks:**

Course Type	Maximum Marks	Mid Semester	Attendance	Surprise Test / Quiz	Assignment / Presentation
Without Practical	40	20	Above 95% - 5 Marks 85% - 94% - 4 Marks	10	05
With Practical	30	(Theory 10 + Practical 10) =20	75% - 84% - 3 Marks	05	NIL

**CREDIT FRAMEWORK FOR UG COMMERCE COURSE COMPATIBLE  
WITH NEP-2020**

**NEP Commerce Syllabus, Odisha  
B. Com. Honours without Research**

<b>SEMESTER-I</b>			
<b>Paper</b>	<b>Course Titles</b>	<b>Paper Code &amp; Type</b>	<b>Credit Points</b>
1.1	Financial Accounting	Core-I.1: Disciplinary Major	4
1.2	Cost Accounting	Core-I.2: Disciplinary Major	4
1.3	Business Organisation Management	Core-II.1: Inter-Disciplinary Minor	4
1.4	Economics	MD	3
1.5	Odia/Hindi/Sanskrit	AEC-I	4
1.6	Environmental Studies and Disaster Management (Compulsory)	VAC	3
<b>Total Credit</b>			<b>22</b>

<b>SEMESTER-II</b>			
<b>Paper</b>	<b>Course Titles</b>	<b>Paper Code &amp; Type</b>	<b>Credit Points</b>
2.1	Corporate Accounting and Reporting	Core-I.3: Disciplinary Major	4
2.2	Income Tax Law & Practice	Core-I.4: Disciplinary Major	4
2.3	Business Statistics and Data Interpretation	Core III.1: Inter-Disciplinary Minor	4
2.4	Fundamentals of Entrepreneurship and E-Commerce	MD	3
2.5	English (Compulsory)	AEC-II	4
2.6	Quantitative and Logical Thinking	SEC-I	3
<b>Total Credit</b>			<b>22</b>

<b>Summer Certificate Vocational Course of 4 credits</b>			
<b>SEMESTER-III</b>			
<b>Paper</b>	<b>Course Titles</b>	<b>Paper Code &amp; Type</b>	<b>Credit Points</b>
3.1	Financial Markets and Institutions	Core-I.5: Disciplinary Major	4
3.2	GST and other Indirect Taxes (Customs)	Core-I.6: Disciplinary Major	4
3.3	Management Accounting	Core-I.7: Disciplinary Major	4
3.4	Financial Literacy	Core II.2: Inter-Disciplinary Minor	4
3.5	Entrepreneurship Development and Start-up	MD	3
3.6	Ethics & Value	VAC	3
<b>Total Credit</b>			<b>22</b>

<b>SEMESTER-IV</b>			
<b>Paper</b>	<b>Course Titles</b>	<b>Paper Code &amp; Type</b>	<b>Credit Points</b>
4.1	Financial Management & Risk Management	Core-I.8: Disciplinary Major	4
4.2	Auditing and Corporate Governance	Core-I.9: Disciplinary Major	4
4.3	Corporate Legal Framework	Core-I.10: Disciplinary Major	4
4.4	Business Regulatory Framework	Core III.2: Inter-Disciplinary Minor	4
4.5	Community Engagement and service / Field work/Internship	Internship Program or Field Work on Community Arts and Culture/ Financial Inclusion	4
<b>Total Credit</b>			<b>20</b>

<b>Summer Certificate Vocational Course of 4 credits</b>			
<b>SEMESTER-V</b>			
<b>Paper</b>	<b>Course Titles</b>	<b>Paper Code &amp; Type</b>	<b>Credit Points</b>
5.1	Financial Statement Analysis	Core-I.11: Disciplinary Major	4
5.2	Business Data Analytics	Core-I.12: Disciplinary Major	4
5.3	Fundamentals of IND-AS & IFRS	Core-I.13: Disciplinary Major	4
5.4	Insurance Theory and Practices	Core II.3: Inter-Disciplinary Minor	4
5.5	Fundamentals of Data Science and Data Management	SEC-II	3
5.6	Management Concepts & Practices	VAC	3
<b>Total Credit</b>			<b>22</b>

<b>SEMESTER-VI</b>			
<b>Paper</b>	<b>Course Titles</b>	<b>Paper Code &amp; Type</b>	<b>Credit Points</b>
6.1	Fundamentals of Financial Modelling	Core-I.14: Disciplinary Major	4
6.2	Business Application Software	Core-I.15: Disciplinary Major	4
6.3	Mathematics	Core III.3: Inter-Disciplinary Minor	4
6.4	Income Tax e-Return Filing	SEC-III	3
6.5	Business Ethics and Values	VAC	3
<b>Total Credit</b>			<b>18</b>



<b>Core-I</b>	<b>Disciplinary Major</b>
<b>Core-II</b>	<b>Inter-Disciplinary Minor</b>
<b>Core-III</b>	<b>Inter-Disciplinary Minor</b>
<b>AEC</b>	<b>Ability Enhancement Course</b>
<b>SEC</b>	<b>Skill Enhancement Course</b>
<b>VAC</b>	<b>Value Added Course</b>
<b>MD</b>	<b>Multidisciplinary</b>
<b>CE</b>	<b>Community Engagement</b>

<b>Disciplinary Major</b>	
<b>1.1</b>	Financial Accounting
<b>1.2</b>	Cost Accounting
<b>1.3</b>	Corporate Accounting and Reporting
<b>1.4</b>	Income Tax Law & Practice
<b>1.5</b>	Financial Markets and Institutions
<b>1.6</b>	GST and other Indirect Taxes (Customs)
<b>1.7</b>	Management Accounting
<b>1.8</b>	Financial Management & Risk Management
<b>1.9</b>	Auditing and Corporate Governance
<b>1.10</b>	Corporate Legal Framework
<b>1.11</b>	Financial Statement Analysis
<b>1.12</b>	Business Data Analytics
<b>1.13</b>	Fundamentals of IND-AS & IFRS
<b>1.14</b>	Fundamentals of Financial Modelling
<b>1.15</b>	Business Application Software

<b>IDM Core - II</b>	
<b>2.1</b>	Business Organization Management
<b>2.2</b>	Business Statistics and Data Interpretation
<b>2.3</b>	Financial Literacy

<b>IDM Core - III</b>	
<b>3.1</b>	Business Regulatory Framework
<b>3.2</b>	Insurance Theory and Practices
<b>3.3</b>	Mathematics

<b>AEC</b>	
<b>1</b>	Semester- I – Odia/Hindi/Sanskrit
<b>2</b>	Semester-II – English

<b>SEC</b>	
<b>1</b>	Semester- II – Quantitative & Logical Thinking
<b>2</b>	Semester-V – Fundamental of Data Science & Data Management
<b>3</b>	Semester –VI- Income Tax & E-Return filling

<b>MDC</b>	
<b>1</b>	Semester-I-Economics
<b>2</b>	Semester- II – Fundamental of Entrepreneurship and E-Commerce
<b>3</b>	Semester- III- Entrepreneurship and Startup

<b>VAC</b>	
<b>1</b>	Semester-I- Environmental Studies & Disaster Management
<b>2</b>	Semester- III- Ethics & Value
<b>3</b>	Semester- V- Management Concepts & Practices
<b>4</b>	Semester - VI- Business Ethics & Values

<b>VOC</b>	
<i>(TO BE TAKEN UP AT THE END OF 2<sup>ND</sup> SEM OR 4<sup>TH</sup> SEM ANY ONE OF THE FOLLOWING)</i>	
<b>1</b>	Applied Ethics- Media Ethics and Law
<b>2</b>	Social Impact Assessment Study
<b>3</b>	Cyber Laws

## Core I

## Semester I Financial Accounting

### Course Objectives

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

### Course Outcomes

At the end of this course the learner will be able to;

- Apply the generally accepted accounting principles while recording transactions and preparing financial statements of sole-traders;
- Compute depreciation and inventories to be recorded in financial statements
- Demonstrate accounting process under computerized accounting
- System;
- Create financial statements of sole proprietor and partnership firms;
- Prepare accounts for inland branches and not-for-profit organizations.

### Unit I: Introduction

- Accounting principles: Concepts and Conventions. Introduction to Accounting Standards and Indian Accounting Standards (AS & Ind-AS), Accounting Cycle: Journal, Ledger, Trial Balance, Financial Statements (IND AS-1). Capital & Revenue Recognition (IND AS 18), Accounting for Inventory (IND AS-2)
- Depreciation (IND AS-16): Nature of depreciation causes of depreciation, Factors, Methods of computing depreciation; Disposal of depreciable assets- change of method, Relevant Accounting Standard. Final Accounts: Preparation of Financial Statements of a Sole Trader including adjustments. Errors & their rectification.

### Unit II:

- Accounting for partnership Firms: Partner's Capital Accounts; profit and Loss Appropriation Account, Accounts Prepared on admission, Death and Retirement of Partners; Accounts on Dissolution of partnership Firm.
- Accounting for Hire purchase and Installment Purchase; Lease accounting (IND AS 116)/ Royalty accounting

### Unit III: Accounting for Branch and Not-for Profit organizations

- **Accounting for Branch:**

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.

- **Accounting for Not-for-Profit Organizations**

Meaning of Not-for-Profit Organization; Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet; Difference between Profit and Loss Account and Income and Expenditure Account; Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

#### **Unit IV: Computerized Accounting Systems**

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

#### **Suggested Readings:**

- ✓ *Goyal, Bhusan Kumar- Fundamentals of Financial Accounting Taxmann's.*
- ✓ *S.P. Jain and K.L. Narang- Financial Accounting– Kalyani Publisher*
- ✓ *Gupta R.L. Radhaswamy. M-Financial Accounting, Sultan Chandand Sons*
- ✓ *R.K. Mittal / M.R.Bansal/Sahadev Swain, Financial Accounting, VK Global Publication*
- ✓ *Tulsian P.C., Financial Accounting, Pearson Education*
- ✓ *S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. VikasPublishingHouse.*
- ✓ *JawaharLal& S. Srivastava, B. Com- Financial Accounting, Himalaya Publishing House.*

## Core II

### Cost Accounting

#### Course Objectives

- To develop understanding among learners about contemporary cost concepts and rational approach towards cost systems and cost ascertainment.
- To provide knowledge about various methods of cost determination under specific situations.
- To acquire the ability to use information determined through cost accounting for decision making purposes.

#### Course Outcomes

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

- Understand and analyse the different cost concepts.
- Analyse various components of cost of production.
- Compute unit cost and total cost by preparing a cost statement.
- Compute employee cost, employee productivity and employee turnover.
- Determine cost for different industries using job costing, process costing, contract costing and service costing.

#### Unit 1: Introduction

Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Cost centre, profit centre and responsibility centre, Overview of elements of cost and preparation of Cost Sheet for manufacturing sector. Role of a cost accountant in an organisation. Cost Accounting Standards (CAS – 4 on Cost of Production / Acquisition / Supply of Goods / Provision of Services) and (CAS – 22 on Manufacturing Cost) as amended from time to time.

#### Unit 2: Elements of Cost: Material and Employee Cost

- **Materials:** Accounting and control of purchases, storage and issue of materials. Techniques of inventory control, Periodic and perpetual systems of maintaining inventory records, an overview of methods of pricing of materials issues — FIFO and Weighted Average price method, Valuation of materials as per CAS – 6 on Material Cost, Accounting treatment of losses— Wastage, scrap, spoilage and defectives
- **Employee (Labour) Cost:** Accounting and Control of employee cost. Time-keeping and time-booking. Employee turnover: meaning, methods of measurement and accounting treatment. Concept and treatment of idle time and overtime. Methods of wage payment and Incentive schemes- Halsey, Rowan, Taylor's differential piece wage.

#### Unit 3: Elements of Cost: Overheads

Classification, allocation, apportionment and absorption of overheads, Under and over- absorption of overheads; Capacity Levels and Costs; Treatments of certain items in costing like interest and financing charges, packing expenses, bad debts, research and development costs.

#### Unit 4: Methods of Costing

Job costing, Contract costing, Process costing/ Operation Costing (including process losses, valuation of work- in-progress), Service costing/ Operating costing and Activity Based Costing.

### **Suggested Readings:**

- ✓ *Tulsian, P.C. (2020). Cost Accounting. Delhi, India: S.Chand.*
- "Advanced Cost Accounting" by Saxena and Vashist - published by Kalyani Publishers, Cuttack, Odisha.*
- Arora, M.N. (2021). Cost Accounting-principles and practice. Delhi, India: Vikas Publishing House.*
- ✓ *Goel, R. K., &Goel, I. (2019). Concept Building Approach to Cost Accounting for B.Com (Hons.)/B.Com.. Delhi, India: Cengage Publications.*
- ✓ *Gupta, S., Reeta, &Prabhakar, R. R. (2021). Cost Accounting for B.Com. Delhi, India: Sultan Chand.*
- ✓ *Maheshwari, S. N., & Mittal, S. N. (2020). Cost Accounting. Theory and Problems. Delhi, India: ShriMahaveer Book Depot.*
- ✓ *Maheshwari, S. N., Mittal S. K. & Mittal, S.N. (2021). Cost Accounting: Principles & Practice, Delhi, India: Shree Mahaveer Book.*
- ✓ *Mitra, J. K. (2021). Cost and Management Accounting. Delhi, India: Oxford University Press.*
- ✓ *Nigam, B. M. L. & Jain, I. C. (2023). Cost Accounting: Principles and Practice. Delhi, India: PHI Learning.*
- ✓ *Singh, S. (2019). Fundamentals of Cost Accounting. Allahabad, India: KitabMahal.*

**Corporate Accounting and Reporting****Course Objectives**

The course aims to:

- Understand the principles of corporate accounting and financial reporting.
- Apply accounting standards and regulations to prepare and analyze financial statements.
- Interpret financial information to assess the financial performance and position of a company.
- Develop skills in financial reporting and disclosure requirements for different stakeholders.
- Analyze contemporary issues and challenges in corporate accounting and reporting.

**Course Outcomes**

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

- Understanding of Corporate Accounting Principles.
- Preparation and Analysis of Financial Statements.
- Interpretation of Financial Information.
- Financial Reporting Skills.
- Analysis of Contemporary Issues.

**Unit I: Accounting for Share Capital and Debentures**

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; Issue and redemption of debentures;

**Unit II: Final Account of Companies including one Person Company (IND-AS.1)**

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 Financial Statements.

**Unit III: Corporate Reconstruction and Profit or Loss Prior to Incorporation**

- Internal Reconstruction: 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.
- External Reconstruction: accounting for amalgamation in the nature of merger and in the nature of acquisition (IND-As.103)
- Profit or loss Prior to Incorporation: Meaning of profit or loss prior to incorporation; accounting treatment of profit or loss prior to incorporation.

**Unit IV: Consolidated Financial statement and Reporting**

- Consolidation process and elimination entries, Intercompany transactions, Revaluation of assets and liabilities, Non-controlling interests (NCI), equity method investments (IND-As.110), issue of bonus shares and distribution of dividend from pre and post-acquisition period. Preparation of consolidated financial statements.
- Reporting: Financial reporting (As per IND-As.1), Non-financial reporting: Business Responsibility and Sustainability Reporting (As per LORD, SEBI), Environmental Social and Governance Reporting, Sustainability Reporting (As per GRI).  
Integrated Reporting (As per IIRC)

## **Suggested Readings**

- ✓ *Goyal, B. K., Corporate Accounting. New Delhi: Taxmann Publication.*
- ✓ *Jain, S. P., & Narang, K. L. Corporate Accounting. New Delhi: Kalyani Publishers.*
- ✓ *Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. Corporate Accounting. New Delhi: Vikas Publishing House.*
- ✓ *Mukherjee, A., & Hanif, M. Corporate Accounting. New Delhi: TataMcGraw Hill Education.*
- ✓ *Shukla, M. C., Grewal, T. S., & Gupta, S. C. Advanced Accounts. Vol.-II. New Delhi: S. Chand Publishing.*
- ✓ *Sehgal, A. Fundamentals of Corporate Accounting. New Delhi: Taxmann Publication.*
- ✓ *Dam, B. B. & Gautam, H. C. Corporate Accounting. Guwahati: Gayatri Publications.*
- ✓ *Goyal, V. K., & Goyal, R. Corporate Accounting. New Delhi: PHI Learning.*
- ✓ *Monga, J. R. Fundamentals of Corporate Accounting. New Delhi: Mayur Paperbacks.*



## **Core IV**

## **Income Tax Law & Practice**

### **Course Objectives**

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

### **Course Outcomes**

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

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

#### **Unit I: Introduction**

- 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)
- Residential status–Meaning, Determination of Residential Status, Scope of total income on the basis of residential status, Exempted income.

#### **Unit II: Computation of Income under different Heads**

Income from Salaries, Income from house property, Profits and gains of business or profession, Capital gains & Income from other sources.

#### **Unit III: Computation of Total Income and Tax Liability**

Aggregation of income and set-off and carry forward of losses, Deductions from Gross Total Income, Exemptions, Rebates and reliefs, Computation of total income of individuals; Tax liability of an individual.

#### **Unit IV: Preparation of Return of Income**

Filing of returns: Manually, Assessment Procedures, Filing of Returns, Return Forms, Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

### **Suggested Readings**

- ✓ *Singhania, V. K., &Singhania, M. Student's Guide to Income Tax including GST-Problems & Solutions. New Delhi: Taxmann Publications Pvt. Ltd.*
- Gaur, V. P., Narang, D. B., & Gaur, P. (2018). Income Tax Law and Practice. New Delhi: Kalyani Publishers.*
- Singhania, V. K., &Singhania, K. (2020). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.*
- ✓ *Ahuja, G., & Gupta, R. Simplified Approach to Income Tax. New Delhi: Flair Publications Pvt.Ltd.*
- ✓ *Study material of ICAI Intermediate Paper 4A: Income-tax Law.*

## Core V

## Semester III

### Financial Markets and Institutions

#### Course Objectives

- Understand the structure and organization of financial markets.
- Analyze the functions and operations of various financial institutions.
- Explore the role of financial intermediaries in the economy.
- Examine the regulatory frameworks governing financial markets and institutions.
- Assess the impact of financial market developments on economic activity.
- Develop critical thinking and analytical skills in evaluating financial market trends and dynamics

#### Course Outcomes

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

- Students are able to know the features of different financial markets and their role in economic development.
- Students are able to know the functions of financial markets and capital markets.
- Students are able to know about the commercial Banks and their role in project financing and working capital finance and also about the massive growth of NPAs.
- Students are able to know about the role of insurance companies, NBFCs and Mutual Funds.
- Understand the basics of financial services and its various dimensions.

#### Unit I: An Introduction to Financial System and its Components

Financial markets and institutions. Financial intermediation, Functions and components of Financial System Financial system and economic development .An overview of the Indian financial system.

#### Unit II: Financial Market

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 Institution

Commercial banking-introduction, its role in project finance and working capital finance. Development Financial Institutions (DFIs). Problems of NPA, Financial Inclusion. Life and non-life insurance companies in India; Non-banking financial companies (NBFCs); Mutual Funds; Types and role in Capital Market, Regulation of Mutual Funds.

#### Unit IV: Financial Services

Meaning, types, Leasing and hire-purchase, Consumer and housing finance; Venture capital finance; Factoring services, Bank Guarantees and Bank Undertakings, Letter of Credit; Credit Rating Agencies.

### **Suggested Readings**

- ✓ *Gupta S. K. Financial Market, Institution and Services, kalyani publishing house.*
- ✓ *Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company*
- ✓ *Khan, M.Y., Indian Financial System Theory and Practice. New Delhi: Vikas Publishing House*
- ✓ *Financial Services and Markets, Pandian Punithavathy Vikas Publishing*
- ✓ *Sharma, G.L., and Y.P. Singh. Contemporary Issues in Finance and Taxation. Academic Foundation, Delhi*
- ✓ *Khan and Jain, Financial Services, Tata McGraw Hill*
- ✓ *Singh, J.K., Venture Capital Financing in India. Dhanpat Rai and Company, New Delhi.*
- ✓ *Annual Reports of Major Financial Institutions in India.*

## Core VI

## GST and other Indirect Taxes (Customs)

### Course Objectives

The course aims to provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers, to be applied in real life business scenario.

### Course Outcomes

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

- Explain the concept, need, and utility of indirect taxes;
- Implement the provisions relating to supply under GST in real life scenario;
- Apply the provisions of levy of GST and identify various returns under GST and payment of taxes;
- Evaluate the concepts of Customs Act, various custom duties and computation of the assessable value for charging customs duty

### Unit I: Basic Concepts

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

### Unit II: Concept of supply and Levy of GST

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

### Unit III: Procedures under GST

Registration under GST law, Tax invoice credit and debit notes, Different GST returns, Electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessment under GST, Interest applicable under GST (Period), Penalty under GST, Various provisions regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and tax collected at source (TCS), Audit under GST.

### Unit IV: E-filing of GST returns and Customs Law

Understanding the GST return preparation process, Data entry and validation of GST return details, Uploading GST returns using offline/online tools, Filing GSTR-1 (Outward Supplies), Filing GSTR-3B (Monthly Summary Return), Filing GSTR-9 (Annual Return). Compliance and Error Handling; Overview of GST compliance requirements, Identifying common errors and discrepancies in GST returns, Strategies for error correction and reconciliation. Basic concepts, Territorial waters and High seas; Types of custom duties; Valuation.

### Suggested Readings

- ✓ *Rout P.K. & Others GST and Indirect Taxes, kalyani publishing house.*
- ✓ *Haldia, Arpit&Mohd, Taxmann's GST Law & Practice*
- ✓ *Bangar, Vandana&Bangar,Yogendra, Comprehensive Guide to Indirect Tax Laws–GST & Customs*  
Latest revisions and notifications relating to GST & Customs

## **Core VII**

## **Management Accounting**

### **Course Objectives**

The course aims to enable students to acquire knowledge of concepts, methods and techniques of management accounting for the purpose of managerial planning, control and decision making.

### **Course Outcomes**

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

- Examine the conceptual framework of Management Accounting and identify the differences between various forms of accounting.
- Analyse budgetary control system as a tool of managerial planning and control.
- Evaluate the standard costing system as a tool of managerial control.
- Recognise the concept of marginal costing and cost-volume-profit analysis.
- Analyse techniques of decision making.
- Discuss the concept of responsibility accounting and performance measurement.

### **Unit 1: Introduction to Management Accounting**

Meaning, objectives, nature and scope of management accounting, Difference between different forms of accounting- Cost, Financial and Management accounting, Cost control and Cost reduction.

### **Unit 2: Budgetary Control and Standard Costing Systems**

- Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control; objectives, merits and limitations; Functional Budgets; Fixed and Flexible budgeting; An overview of different approaches to budgeting (Zero base budgeting, Performance budgeting and Programme budgeting)
- Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; advantages, limitations and applications; Variance Analysis – material, labour, overheads and sales variances. Control ratios.

### **Unit 3: Marginal Costing**

Concept of marginal cost and marginal costing; Absorption versus Variable Costing: Distinctive features and income determination; Cost-volume-profit analysis; Break-even Analysis-Statements, mathematical and graphical approaches; Profit-volume ratio, angle of incidence, margin of safety, key factor, determination of cost indifference point.

### **Unit 4: Decision Making**

Steps in Decision making process. Concept of relevant costs. solving various short -term decision making problems using marginal costing and differential costing techniques – Profitable product mix, Acceptance or rejection of special/ export offers, Make or buy, Addition or elimination of a product line, sell or process further, operate or shut down and Pricing decisions.

## **Suggested Readings**

- ✓ *Sharma / Gupta Management accounting, kalyani publishing house.*
- ✓ *Management Accounting, 4th Edition* Pillai R.S.N.  
& Bagavathi S. Chand Publishing
- ✓ *Arora, M. N. (2019). Management Accounting. Delhi, India: Himalaya Publishing House.*
- ✓ *Management Accounting: Principles & Practice, 3rd Edition* Sahaf M.A.  
Vikas Publishing
- ✓ *COST AND MANAGEMENT ACCOUNTING* RAVI M KISHORE, taxman publishing house.
- ✓ *Goel, R. K., & Goel, I. (2019). Concept Building Approach to Management Accounting for B.Com(Hons.), Delhi, India: Cengage.*
- ✓ *Maheshwari, S. N., & Mittal, S. N. (2019). Management Accounting. Delhi, India: Shri Mahaveer Book Depot.*
- ✓ *Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2021). Principles of Management Accounting. Delhi, India: Sultan Chand & Sons.*
- ✓ *Maheshwari, S. N. (2015). Management Accounting and Financial Control. Delhi, India: Sultan Chand & Sons.*
- ✓ *Shah, P. (2015). Management Accounting. Delhi, India: Oxford University Press.*
- ✓ *Singh, S. (2023). Management Accounting. Delhi, India: PHI Learning Pvt. Limited.*
- ✓ *Singh, S. K., & Gupta, L. (2021). Management Accounting: Theory and Practice. Delhi, India: A. K. Publications.*
- ✓ *Tulsian, P. C., & Tulsian, B. (2023). Advanced Management Accounting.*
- ✓ *Drury, C. (2020). Management and Cost Accounting. China: Cengage.*
- ✓ *Horngren, C. T., Foster, G., & Dattar, S. M. (2002). Cost Accounting: A Managerial Emphasis. Delhi, India: Prentice Hall of India Ltd.*
- ✓ *Khan, M. Y., & Jain, P. K. (2021). Management Accounting. Delhi, India: Tata McGraw Hill Publishig Co.*
- ✓ *Usry, M. E., & Lawrence, H. H. (2010). Cost Accounting: Planning and Control. Delhi, India: S. Chand.*

## Core VIII

## Semester IV

### Financial Management & Risk Management

#### Course Objectives

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

#### Course Outcomes

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

- Explain the nature and scope of financial management and assess the impact of time value of money in different business decisions;
- Analyze capital budgeting process and apply capital budgeting techniques for business decisions;
- Discuss the various sources of finance in today's competitive industry and explain various theories and factors affecting capital structure decisions;
- Critically examine various theories of dividend, identify and analyze factors affecting dividend policy;
- Design a model of risk assessment and control.

#### Unit I: Introduction

Nature, scope, and objectives of financial management- profit maximization Vs wealth maximization; Value maximization-concept and implications, Economic Value Added (EVA), Market Value Added (MVA). Functions and Responsibilities of a Finance Manager. Time value of money, Risk and Return Analysis; emerging dimensions in finance area- Crypto currencies, block chain, behavioral finance, sustainable finance.

#### Unit II: Financing Decision

Sources of long-term financing, Components of cost of capital, Method for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. Capital Structure-Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating Leverage, Financial Leverage and Combined Leverage. EBIT-EPS Analysis. Determinants of Optimum Capital Structure.

#### Unit III: Investment Decision and Dividend Decision

- Long-term investment decision: Capital Budgeting Process, Capital Budgeting Techniques; Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index.
- Short-term investment decision: Concept of Working Capital, working capital cycle, Risk-return Trade off, working capital estimation, cash management, receivables management, inventory management, payables management.
- Dividend Decision: Theories for relevance and irrelevance of dividend decision for corporate valuation-Walter's Model, Gordon's Model, MM Approach, Forms of dividend payment, types of dividend policies and Determinants of Dividend policy.

#### Unit IV: Risk Management

Introduction, meaning, definition and types of risk; operational and financial risks. Risk management process; identification, assessment, risk treatment; risk transfer, risk avoidance, risk retention and risk control, review and evaluation of plan. Risk management approach and methods; avoidance, loss prevention, loss reduction separation, duplication, diversification; risk reporting process; internal reporting and external reporting, risk organisation and risk management organization structure; traditional and modern structure



## **Suggested Readings**

- ✓ *Sharma R. K. & Gupta S. K. Financial Management, kalyani publishing house.*
- ✓ *Fundamentals of Financial Management*  
*AmitSinghal Vikas Publishing*
- ✓ *Khan, M.Y., & Jain, P.K. Financial Management: Text and Problem. New Delhi: Tata McGraw Hill Education India.*
- ✓ *Kothari, R. Financial Management: A Contemporary Approach. New Delhi: Sage Publications India Pvt. Ltd.*
- ✓ *Pandey, I.M. Financial Management. New Delhi: Vikas Publications.*
- ✓ *Rustagi, R.P. Fundamentals of Financial Management. New Delhi: Taxmann Publication.*
- ✓ *Ross, S. A., Westerfield, R. W., Jaffe, J., & Kakani, R. K. Corporate Finance. New York: McGraw Hill Education.*
- ✓ *Chandra, P. (2007). Financial Management-Theory and Practice. New Delhi: Tata McGraw Hill Education.*
- ✓ *Horne. J. C., & Wachowicz, J. M. (2008). Fundamentals of Financial Management. New Jersey: Prentice Hall.*
- ✓ *Khan, M. Y., & Jain, P. K. (2018). Financial Management: Text and Problem. New Delhi: Tata McGraw Hill Education India.*
- ✓ *Kothari, R. (2016). Financial Management: A Contemporary Approach. New Delhi: Sage Publications India Pvt. Ltd.*
- ✓ *Pandey, I. M. (2015). Financial Management. New Delhi: Vikas Publications.*
- ✓ *Rustagi, R. P. (2015). Fundamentals of Financial Management. New Delhi: Taxmann Publication.*
- ✓ *Ross, S. A., Westerfield, R. W., Jaffe, J., & Kakani, R. K. (2014). Corporate Finance. New York: McGraw Hill Education.*
- ✓ *Sharma, S. K., & Zareen, R. (2018). Fundamentals of Financial Management. New Delhi: S. Chand Publishing.*
- ✓ *Singh, P. (2010). Financial Management. New Delhi: Ane Books Pvt. Ltd.*
- ✓ *Singh, J. K. (2016). Financial Management-Theory and Practice. Delhi: Galgotia Publishing House.*

## **Core IX**

## **Auditing and Corporate Governance**

### **Course Objectives**

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

### **Course Outcomes**

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

- Summarise the basic concepts of auditing and acquaint with latest developments in the area of auditing.
- Describe the need of auditing and the role of auditors.
- Demonstrate the principles, procedures and techniques of auditing.
- Interpret the contents of audit reports.
- Analyse the provisions of Companies Act, 2013 relating to auditor and auditing.

### **Unit I: Introduction to Auditing**

- Introduction – Meaning - Definition – Objectives – Differences between Accountancy and Auditing – Types of Audit - Advantages of Auditing – Preparation before commencement of new Audit – Audit Notebook – Audit Working Papers – Audit Program, Recent Trends In auditing: Nature & Significance of Tax Audit – Cost Audit - Management audit.
- Internal Control: meaning and objectives. Internal Check: meaning, objectives. Internal Check as regards: Wage Payments, Cash Sales, Cash Purchases. Internal Audit: Meaning - Advantages and Disadvantages of Internal Audit – Differences between Internal Check and Internal Audit.

### **Unit II: Vouching And Verification And Valuation Of Assets And Liabilities**

- Meaning - Definition – Importance – Routine Checking and Vouching – Voucher -Types of Vouchers – Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure
- Meaning and Objectives of verification and valuation – Position of an Auditor as regards the Valuation of Assets – Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill – Investments - Stock in Trade. Liabilities: Bills Payable - Sundry Creditors – Contingent Liabilities.

### **Unit III: Audit of Limited Companies and Audit Report**

- Company Auditor – Appointment – Qualification - Powers - Duties and Liabilities – Professional Ethics of an Auditor, Audit of Educational Institutions – Audit of Insurance Companies- Audit of Co-operative societies.
- Audit Report and Special Audit Contents and types of audit report, Qualified and Unqualified report; National Financial Reporting Authority. Special Audit: Banking and Insurance company; Forensic Audit.

### **Unit IV: Corporate Governance**

Conceptual framework of Corporate Governance, Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance.

**Suggested Readings**

- ✓ *Das / Das Auditing and Corporate Governance, kalyani publisher.*
- ✓ *P N Reddy & Appannaiah, Auditing, HPH*
- ✓ *BN Tandon, Practical Auditing, Sultan Chand*
- ✓ *Dr. Nanje Gowda, Principles of Auditing, VBH*
- ✓ *Dr. Alice Mani: Principles & Practices of Auditing, SBH.*
- ✓ *K. Venkataramana, Principles And Practice Of Auditing, SHBP.*
- ✓ *MS Ramaswamy, Principles and Practice of Auditing.*
- ✓ *Dinakar Pagare, Practice of Auditing, Sultan Chand*
- ✓ *Kamal Gupta, Practical Auditing, TMH*
- ✓ *R.G Sexena - Principles and Practice of Auditing, HPH*

## **Core X**

## **Corporate Legal Framework**

### **Course Objectives**

The course aims to impart the learner's working knowledge of the provisions of the Companies Act, 2013.

### **Course Outcomes**

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

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

### **Unit I: Introduction to Companies Act, 2013**

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

### **Unit II: Management and Administration**

Board Meetings, Annual General Meeting, Extraordinary General Meeting, Requisites of a valid meeting, Convening of Meetings, Minutes and Resolutions; Postal ballot; voting through electronic matters.

### **Unit III: Directors and their Powers**

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

### **Unit IV: Oppression, Mismanagement, Corporate Restructuring and Winding-Up**

Oppression, Mismanagement, Rights to apply, Powers of Tribunal, Provisions related to Compromises, Arrangement and Amalgamations, Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code, 2016. National Company Law Tribunal and Appellate Tribunal- Definitions; Constitution of National Company Law Tribunal; Constitution of Appellate Tribunal; Appeal from orders of Tribunal; Power to punish for contempt.

### **Suggested Readings**

- ✓ *Garg /Gupta/Dhingra Corporate Law, kalyani publisher.*
- ✓ *CORPORATE LAWS, Vandana Bansal, Anjali Arora & Jyoti Prakash Rath Vikas Publishing.*
- ✓ *Business and Corporate Laws* *Tulsian P.C. S. Chand*  
*Publishing.*
- ✓ *Kumar, A. Corporate Laws. New Delhi: Taxmann Publication.*
- ✓ *Sharma, J. P. An Easy Approach to Corporate Laws. New Delhi: Ane Books Pvt. Ltd.*
- ✓ *Chadha R., & Chadha, S. (2018). Company Laws. Delhi: Scholar Tech Press.*
- ✓ *Hicks, A., & Goo, S. H. (2017). Cases and Material on Company Law. Oxford: Oxford University Press.*
- ✓ *Kuchhal, M. C., & Kuchhal, A. (2020). Corporate Laws. New Delhi: Shree Mahavir Book Depot.*
- ✓ *Kumar, A. (2019). Corporate Laws. New Delhi: Taxmann Publication.*
- ✓ *Sharma, J. P. (2018). An Easy Approach to Corporate Laws. New Delhi: Ane Books Pvt. Ltd.*

**Financial Statement Analysis**

**Course Objectives**

The course provides a user perspective on the role of accounting and financial reporting in capturing and conveying economic information about an organization and aims at helping students acquire confidence in using the concepts and vocabulary of accounting to analyse and communicate about business performance and resource allocation

**Course Outcomes**

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

- Learn about the basics of analytics, the types and their application;
- Learn the technique of projecting growth, income and cash from accounting data for the future through time-series models;
- Learn accounting ratios and forecasting through the SLR model;
- Learn data visualization through graph, SLR & the method of Least Squares for estimation of parameters;
- Learn the use of R-Programming for analysing accounting data.

**Unit I: Introduction to Analytics**

Introduction to Analytics, Analysis & Business Analytics; Overview of Machine Learning and Artificial Intelligence; Types of Analytics (Descriptive, Predictive & Prescriptive); Application of Analytics in Business Functions.

**Unit II: Financial Statements Analysis (Using Descriptive & Predictive Models)**

Financial statement analysis-Techniques of financial statement analysis- Descriptive analysis of Comparative Statements, Common-size Statements, Trend percentages, Cash Flow Statement (Overview only). Future Cash/ Cash Flow, Growth & Income projection of a business from accounting data available from financial statements through time series model.

**Unit III: Accounting Ratios and Forecasting**

Classification of ratios–Ratio formation (Overview only)–Ratio interpretation (Practical Problem); Time Series (intra firm) Analysis, Cross Sectional (inter firm) Analysis, Residual Analysis and Multivariate Analysis; Projection of future at ios through Simple linear Regression model.

**Unit IV: Data Visualization and Decision making**

- Histogram, Bar Chart, Pie Chart, Scatter Plot, Box Plot, Line Charts. Simple Regression Analysis (SLR) (Overview only): Introduction, SLR Model Building, Estimation of parameters using Ordinary Least Squares.
- Accounting Data Analytics Tools: Spread sheets, Data Science Languages, Data Manipulation in Spread sheet, Spread sheet Functions-Advanced functions

## **Suggested Readings**

- ✓ *Sharma, R. K., & Gupta, S. K. (2016). Management Accounting. Cuttack, Odisha: Kalyani Publishers.*
- ✓ *Ahuja, N. L., & Dawar, V. (2015). Financial Accounting and Analysis. New Delhi: Taxmann Publications.*
- ✓ *Bernstein, L. A. (1974). Understanding Corporate Reports: A guide to Financial Statements. Homewood, California: Dow Jones-Irwin.*
- ✓ *Bhattacharjee, Ashish Kumar; Financial Accounting for Business Managers, Prentice Hall of India,*
- ✓ *Friedson, M. S., & Alvarez, F. (2011). Financial Statement Analysis: A practioners' Guide. New Jersey: Wiley.*
- ✓ *Foster, G. (1986). Financial Statement Analysis. London: Pearson Education.*
- ✓ *Gopalkrishnan, A. A. (2001). Understanding Financial Statements - Interpretation and Analysis. New Delhi: Label Book Publisher.*
- ✓ *Gupta, A. (2018). Financial Accounting for Managers: An Analytical Perspective. Delhi: Pearson Education.*
- ✓ *Helfert, E. A. (1996). Techniques of Financial Analysis: A Practical Guide to Measuring Business Performance. New York: McGraw Hill Education.*
- ✓ *Khan, M. Y., & Jain, P. K. (2017). Management Accounting: Text, Problems and Cases. New Delhi: TataMcGraw Hill Education.*
- ✓ *Lal, Jawahar&Sucheta, Gauba, Financial Reporting and Analysis. Himalaya Publishing House, Mumbai*
- ✓ *Narasimhan, M. S. (2016). Financial Statement and Analysis. Noida, Uttar Pradesh: Cengage Learning India.*
- ✓ *Soffer, L. C., & Soffer, R. J. (2002). Financial Statement Analysis: A Valuation Approach. London: Pearson Education.*

## **Core XII**

## **Business Data Analytics**

### **Course Objectives**

- Understand the fundamentals of data analytics: Students should be able to grasp the basic concepts and principles of data analytics, including data types, data sources, and data processing techniques.
- Develop proficiency in data manipulation and exploration: Students should gain hands-on experience in manipulating and exploring data using tools such as spread sheets, databases, and data visualization software.
- Learn statistical methods and techniques for data analysis: Students should acquire knowledge of statistical methods commonly used in business data analysis, including descriptive statistics, hypothesis testing, regression analysis, and time series analysis.
- Apply data analytics techniques to real-world business problems: Students should be able to identify business problems that can be addressed through data analysis, formulate appropriate analytical approaches, and interpret the results to make informed business decisions.
- Gain proficiency in data visualization: Students should develop skills in visualizing data effectively using graphs, charts, and dashboards to communicate insights and findings to stakeholders.
- Understand the ethical and legal considerations in data analytics: Students should be aware of ethical issues related to data privacy, confidentiality, and bias, and understand the legal frameworks governing the collection, storage, and use of data.
- Explore emerging trends and technologies in business data analytics: Students should stay updated on the latest trends, tools, and technologies in the field of data analytics, including machine learning, artificial intelligence, and big data platforms.

### **Course Outcomes**

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

- Learn about the basics of analytics, the types and their application;
- Learn the technique of projecting growth, income and cash from accounting data for the future through time-series models;
- Learn accounting ratios and forecasting through the SLR model;
- Learn data visualization through graph, SLR & the method of Least Squares for estimation of parameters;
- Learn the use of R-Programming for analysing accounting data.

### **Unit 1: Introduction to Business Data Analytics**

Understanding Data Analytics in Business, Definition and Importance of Business Data Analytics, Overview of Data Analytics Lifecycle: Collection, Cleaning, Analysis, Interpretation, and Visualization, Role of Data Analytics in Decision-Making and Business Strategy, Data Collection and Preprocessing. Sources of Business Data: Internal and External, Data Collection Methods: Surveys, Interviews, Observations, etc. Data Cleaning and Preprocessing Techniques: Handling Missing Values, Outliers, and Data Transformation, Exploratory Data Analysis (EDA). Descriptive Statistics: Measures of Central Tendency, Dispersion, and Distribution, Data Visualization Techniques: Histograms, Box Plots, Pie-charts, Doughnut, Scatter Plots etc. Identifying Patterns and Trends in Data using EDA

### **Unit 2: Business Analytics Tools in Excel**

Introduction to Excel for Data Analytics, Advanced Data Analysis in Excel, PivotTables and Pivot Charts for Data Summarization and Visualization. Data Analysis Tools: Goal Seek, Solver, Scenario Manager, Slicer etc., Practical Applications in Excel, Case Studies and Business Scenarios, Hands-on



Exercises and Projects to Apply Excel Skills in Real-World Analytics Tasks, Integration with External Data Sources and Automation Techniques

### **Unit 3: Data Visualization with Power BI**

Introduction to Power BI, Overview of Power BI: Features, Components, and Benefits, Connecting to Data Sources: Excel, Databases, Online Services, etc. Creating Interactive Dashboards and Reports, Data Transformation and Modeling in Power BI, Creating Advanced Data Visualizations: Charts, Maps, and Gauges, Advanced Analytics and Insights in Power BI, Analyzing Data with Power BI, Sharing and Collaborating on Power BI Dashboards and Reports

### **Unit 4: Data Visualization with Tableau**

Introduction to Tableau, Overview of Tableau Desktop and Tableau Server, Connecting to Data Sources: Excel, Databases, Cloud Services, etc. Building Interactive Dashboards and Visualizations, Data Preparation and Analysis in Tableau, Data Cleaning and Transformation using Tableau Prep Builder, Exploratory Data Analysis with Tableau Desktop: Drag-and-Drop Analytics, Creating Calculated Fields and Parameters, Advanced Visualization Techniques in Tableau, Implementing Advanced Chart Types: Tree Maps, Heat Maps, and Dual Axis Charts, Dashboard Design Best Practices and Interactivity Features  
Project Work and Assessment: Application of Business Data Analytics Techniques and Tools in Real-World Business Scenarios, Project Planning, Execution, and Presentation, Integration of Skills Learned Throughout the Course

### **Suggested Readings**

- ✓ *Alexander, M., Decker, J., & Wehbe, B. (2014). Microsoft Business Intelligence Tools for Excel Analysis. New Jersey: Wiley.*
- ✓ *Kumar, D. U. (2017). Business Analytics: The Science of Data Driven Decision Making. New Jersey: Wiley.*
- ✓ *Motwani, B. (2019). Data Analytics with R. New Jersey: Wiley.*
- ✓ *North, M. (2012). Data Mining for the masses. Athens, Georgia: Global Text Project.*
- ✓ *Paul, T. (2011). R Cook book. New York: O'Reilly Media'*
- ✓ *Provost, F., & Fawcett, T. (2013). Data Science for Business. New York: O'Reilly Media.*

## **Core XIII**

## **Fundamentals of IND-AS & IFRS**

### **Course Objectives**

The objective of this paper is to let the students know the fundamentals of Accounting standards and corporate reporting practices. This paper will help the students to gain the knowledge on selective accounting standard.

### **Course Outcomes**

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

- Understand the concepts of Indian Accounting Standards along with the difference between Ind AS and IFRS.
- Know the contents of Annual Report and concept of triple bottom line.
- Prepare statement of Cash flow statement and to have broad idea about PPP and inventory valuation.
- Know basic ideas about fair value of items of financial statement and the history of adoption of Indian Accounting Standards.
- Understand concepts of corporate reporting practices.

### **Unit I: Introduction**

Accounting Standards: Meaning of Accounting Standards - Need for Accounting Standards - Significance or advantages of Accounting Standards – Limitations of Accounting Standards. Orientation to International Accounting Standards, International Financial Reporting Standards and Convergence to IFRS. Accounting Standards in Indian Context – Introduction to Indian Accounting Standards (Ind AS). Accounting Bodies. Procedure for issuing Accounting Standards by the Accounting Standards Board.

### **Unit II: Regulatory Framework**

Preparation of Financial Statements as per Ind As: Framework for preparation of financial statements. Presentation of Financial Statements as per Ind AS 1: Statement of Profit and Loss, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Notes to Accounts. Problems on preparation of Statement of Profit & Loss and Balance Sheet.

### **Unit III:**

Provisions Under Accounting Standards for items Appearing in Financial Statements: Revenue Recognition (Ind AS 18); Valuation of Inventory (Ind AS 2); Property, Plant and Equipment, including Depreciation (Ind AS 16); Borrowing Cost (Ind AS 23), Intangible Assets (Ind AS 38), Provisions (IndAS 37), Earnings per Share (Ind AS 33), Separate financial statements (IndAS-27), Annual Report, Triple Bottom Line, Statement of Cash Flows (Ind AS-7), Income Tax (Ind AS -12).

### **Unit IV:**

Provisions under Accounting Standards for items that Do Not Appear In Financial Statements: Segment Reporting (Ind AS 108), Related Party Disclosures (Ind AS 24), Events occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind AS 34), Impairment of Assets (Ind AS-36), Fair value measurement (Ind AS-113), Leases (Ind AS-116)

### **Suggested Readings**

- ✓ *Chatterjee, B. D. & Jain Jinender, Illustrated Guide to Indian Accounting Standards (Ind AS), Taxmann, New Delhi.*
- ✓ *Maller, S., Accounting under Ind AS, Bloomsbury, New Delhi.*
- ✓ *Rawat, D. S. & Jain Jinender, Students' Guide To Ind ASs (Converged IFRSs), Taxmann, New Delhi.*
- ✓ *Uma Devi. R., Reporting Practices-Financial and Non-Financial, CSMFL, Inda.*
- ✓ *Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH*

**Fundamentals of Financial Modelling**

**Course Objectives**

- Understand the principles and importance of financial modelling in decision-making.
- Develop proficiency in constructing financial models using Excel.
- Apply financial modelling techniques to analyze investment decisions, forecast financial performance, and assess risk.
- Interpret and communicate the results of financial models effectively.
- Gain practical skills relevant to careers in finance, accounting, and business analysis.

**Course Outcomes**

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

- Understanding Financial Modelling Principles.
- Proficiency in Excel-Based Modelling.
- Application of Financial Modelling Techniques.
- Interpretation and Communication of Results.
- Practical Skills for Finance and Business Analysis.
- Problem-Solving and Critical Thinking.
- Collaboration and Teamwork.

**Unit-1: Introduction to Financial Modeling**

Definition and importance of financial modelling, Types of financial models, Overview of Excel for financial modelling. Financial Statement Modeling, Building historical and forecasted financial statements, Linking income statement, balance sheet, and cash flow statement, Sensitivity analysis and scenario planning

**Unit-2: Valuation Modeling**

Discounted Cash Flow (DCF) analysis, Comparable company analysis (CCA), Precedent transactions analysis (PTA). Budgeting and Forecasting; Sales forecasting techniques, Expense forecasting and budgeting, Rolling forecasts and variance analysis

**Unit-3: Capital Budgeting and Investment Analysis**

Net Present Value (NPV) analysis, Internal Rate of Return (IRR) analysis, Payback period and profitability index, Risk Analysis and Monte Carlo Simulation, Introduction to risk analysis in financial modelling, Monte Carlo simulation methodology, Incorporating risk factors into financial models

**Unit-4: Advanced Excel Techniques for Financial Modeling**

Advanced functions and formulas, Data manipulation and analysis tools, Macros and VBA for automation. Case Studies and Practical Applications; Real-world case studies applying financial modeling techniques, Industry-specific applications of financial modelling, Presentation and communication of financial model results

**Course Objectives**

- Understand Financial Modelling Concepts.
- Develop Proficiency in Excel.
- Apply Financial Modelling Techniques.
- Enhance Analytical Skills.
- Communicate Results Effectively.
- Problem-Solving and Decision Making.
- Explore Industry Applications.
- Collaborative Learning

**Course Outcomes**

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

- Understanding Financial Modeling Principles.
- Proficiency in Excel-Based Modeling.
- Application of Financial Modeling Techniques.
- Effective Communication Skills.
- Critical Thinking and Analytical Skills.
- Practical Skills for Finance Careers.
- Industry-Relevant Knowledge.
- Continuous Learning and Professional Development.

**Unit 1: Introduction to Business Application Software**

Understanding Business Application Software, Definition and Importance of Business, Application Software, Overview of Tally and One ERP Systems, Role of Excel and PowerPoint in Business Operations, Introduction to Tally ERP 9, Installation and Setup of Tally ERP 9, Basic Navigation and Interface Overview, Creating Company Profiles and Configurations, Practical Application of Tally ERP 9, Accounting and Financial Management in Tally, Inventory Management and Stock Control, Generating Financial Reports: Balance Sheet, Profit & Loss Statement

**Unit 2: Advanced Tally Features and Functions**

Advanced Accounting Features in Tally ERP 9, Creation of Ledgers and Sub-ledgers, Advanced Voucher Entries: Contra, Payment, Receipt, Journal, etc., Handling Multi-Currency Transactions, Budgets and Controls in Tally, Tally Customization and Integration, Customizing Tally Reports and Invoice Formats, Integration with Excel for Data Import and Export, Integrating Tally with Other Business Applications, Introduction to One ERP, Overview of Enterprise Resource Planning (ERP), Introduction to One ERP System and Modules, Key Features and Benefits of One ERP Implementation

**Unit 3: Excel for Business Analysis and Reporting**

- Excel Basics and Functions, Introduction to Excel Interface and Navigation, Basic Formulas and Functions: SUM, AVERAGE, IF, VLOOKUP, etc., Data Entry and Formatting Techniques, Advanced Excel Features, Data Analysis Tools: PivotTables, PivotCharts, Data Validation, Advanced Formulas and Functions: INDEX-MATCH, SUMIFS, COUNTIFS, etc.
- Excel Macros and Automation, Excel Integration with AI, Introduction to AI Integration in Excel, Using AI-Powered Features for Data Analysis and Prediction, Leveraging AI for Enhanced Decision-Making and Business Insights

#### **Unit 4: Effective Presentation with PowerPoint**

PowerPoint Basics and Design Principles, Introduction to PowerPoint Interface and Layout, Designing Effective Slides: Layouts, Fonts, Colors, Graphics, Tips for Creating Engaging Presentations, Advanced PowerPoint Features, Animation and Transition Effects, Slide Master and Custom Templates, AI Integration in PowerPoint, Using AI-Powered Design Suggestions, Leveraging AI for Presentation Insights and Feedback

#### **Project Work and Assessment: Practical Application Projects**

Application of Tally, One ERP, Excel, and PowerPoint Skills in Real-World Business Scenarios, Project Planning, Execution, and Presentation

## **Inter-Disciplinary Minor Business Organization & Management**

### **CORE-II.1**

#### **Course Objectives:**

The course aims to acquaint learners with the basics of Business concepts and functions, forms of Business Organisation and functions of Management.

#### **Course Outcomes:**

##### **At the end of this course the learner will be able to;**

Course Outcomes At the end of this course the learner will be able to; CO1: Distinguish and explain each form of business. CO2: Prepare draft of Article of Association & Memorandum of Association for a business; CO3: Explain principles and functions of management implemented in the organisation; CO4: Identify the managerial skills used in business; CO5: Analyse the concept of Delegation of Authority, coordination, and control.

#### **Unit 1: Concept and Forms of Business Organisations**

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 and Joint Stock Company.

#### **Unit 2: Principles and Functions of Management**

Management - Meaning - Characteristics - Fayol's 14 Principles of Management. Functions of Management; Planning, Organising, Staffing, Directing, Coordinating and Controlling; Levels of Management, Skills of Management, Scientific Management - meaning, objectives, relevance and criticism.

#### **Unit 3: Leadership and Management**

Distinction between leadership and management, Leadership theories (trait theory, behavioral theory, contingency theory), Management styles (autocratic, democratic, laissez-faire), Developing leadership skills and competencies

#### **Unit 4: Decision-Making Processes and Application**

Types of decisions in organizations, Decision-making models (rational, bounded rationality, intuitive), Factors influencing decision-making, Ethical considerations in decision-making, Case studies and real-world examples, Application of management principles to practical scenarios.

### **Suggested Readings**

- ✓ *Management Concepts and Organizational Behaviour" by K. Aswathappa - published by Himalaya Publishing House, Cuttack, Odisha.*
- ✓ *Business Organisation and Management" by M. C. Shukla and T. S. Grewal - published by Sultan Chand & Sons, Bhubaneswar, Odisha.*
- ✓ *Business Organization and Management" by K. C. Gupta - published by V K Publications, Bhubaneswar, Odisha.*
- ✓ *Essentials of Business Organisation and Management" by S. K. Bhatia - published by Kalyani Publishers, Cuttack, Odisha.*
- ✓ *Daft, R. L. (2015). Organization theory & design. Cengage Learning.*
- ✓ *Drucker, P. F. (2017). The effective executive: The definitive guide to getting the right things done. Harper Collins.*
- ✓ *Kotter, J. P. (2014). Leading change. Harvard Business Review Press.*
- ✓ *Mintzberg, H., Ahlstrand, B., &Lampel, J. (2019). Strategy safari: A guided tour through the wilds of strategic management. Routledge.*
- ✓ *Robbins, S. P., Coulter, M., &DeCenzo, D. A. (2017). Fundamentals of management. Pearson.*
- ✓ *Principles of Management , Neeru Vasisth, Taxman*



**Inter-Disciplinary Minor**  
**Business Statistics & Data Interpretation**

**CORE-II.2**

**Course Objectives**

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

**Course Outcomes**

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

CO1: Examine and understand the various descriptive properties of statistical data;

CO2: Evaluate probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context;

CO3: Analyse the underlying relationships between the variables to use simple regression models;

CO4: Analyse the trends and tendencies over a period of time through time series analysis; CO5:

Examine and apply index numbers to real life situations.

**Unit 1: Descriptive Statistics**

Measures of Central Tendency: Concept and properties of averages including Arithmetic mean, Median and Mode. Measures of Dispersion: An overview of Range, Quartile Deviation and Mean Deviation; Standard deviation; Variance and Coefficient of variation. Moments: Computation and significance; Skewness; Kurtosis. Use Microsoft Excel for data analysis and interpretation

**Unit 2: Probability and Probability Distributions**

Theory and approaches to probability; Probability Theorems: Addition and Multiplication; Conditional probability and Bayes' Theorem. Expectation and variance of a random variable. Discrete Probability distributions: Binomial and Poisson (Properties and Applications). Normal distribution: Properties of Normal curve; Computation of Probabilities and Applications. Use Microsoft Excel for data analysis and interpretation

**Unit 3: Simple Correlation and Regression Analysis**

Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation (computation and properties); Probable and standard errors; Rank correlation. Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate. Use Microsoft Excel for data analysis and interpretation

**Unit 4: Time Series Analysis and Index Numbers**

Time Series Data; Components of time series; Additive and Multiplicative models. Trend analysis; Fitting of trend using principle of least squares – linear and second-degree parabola. Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa. Meaning and uses of index numbers. Construction of Index numbers: Methods of Laspeyres, Paasche and Fisher's Ideal index. Use Microsoft Excel for data analysis and interpretation

## **Suggested Readings**

- ✓ *Anderson, D. R. (2019). Statistics for learners of Economics and Business. Boston, United States: Cengage Learning. "Statistics for Management" by Richard I. Levin and David S. Rubin - published by Kalyani Publishers, Cuttack, Odisha.*
- ✓ *Douglas A. Lind, Robert D. Mason, William G. Marchal. (2022).*
- ✓ *Gupta, S. C., & Gupta, I. (2018). Business Statistics. Mumbai, India: Himalaya Publishing House.*
- ✓ *Gupta, S. P., & Gupta, A. (2018). Business Statistics: Statistical Methods. Delhi, India: S. Chand Publishing.*
- ✓ *Hazarika, P. A. (2012). Textbook of Business Statistics. Delhi, India: S. Chand Publishing.*
- ✓ *Levin, R., Rubin, D. S., Rastogi S., & Siddqui, M. H. (2017). Statistics for Management. London, United Kingdom: Pearson Education.*
- ✓ *Murray, R.S., Stephens, L.J. (2017). Statistics. Uttar Pradesh, India: Tata McGraw Hill edition.*
- ✓ *Thukral, J. K. (2021). Business Statistics. Delhi, India: Taxman Publication.*
- ✓ *Tulsian, P.C., & Jhunjunwala, B. (2020). Business statistics. Mumbai, India: S. Chand publishing.*
- ✓ *Vohra, N. D. (2017). Business Statistics. Delhi, India: McGraw-Hill Education India.*

## **Inter-Disciplinary Minor**

### **Financial Literacy**

#### **CORE-II.3**

##### **Course Objectives**

1. Understand the importance of financial literacy and its impact on personal financial well-being.
2. Develop foundational knowledge of key financial concepts and principles.
3. Learn practical skills for budgeting, saving, and managing personal finances.
4. Explore different investment options and strategies for building wealth.
5. Understand the principles of credit management and debt repayment.
6. Learn about retirement planning and long-term financial security.

##### **Course Outcomes**

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

CO1: Understanding of Financial Concepts.

CO2: Application of Financial Skills

CO3: Effective Budgeting and Expense Management

CO4: Sound Saving and Investment Strategies

CO5: Responsible Credit Management

CO6: Debt Management and Repayment Skills

CO7: Retirement Planning Competence

CO8: Awareness of Estate Planning and Insurance

CO9: Informed Financial Decision Making

CO10: Financial Confidence and Empowerment

##### **Unit-1: Introduction to Financial Literacy**

Definition and importance of financial literacy, objectives, Impact of financial decisions on personal well-being. Financial Goal Setting; Setting SMART financial goals, Prioritizing financial goals based on needs and values, Developing a personal financial plan.

##### **Unit-2: Budgeting and Expense Management**

Basics of budgeting, Tracking income and expenses, Creating and managing a budget. Saving and Emergency Funds; Importance of saving, Strategies for building emergency funds, Savings accounts and other saving options.

##### **Unit-3: Introduction to Investing**

Basics of investing, Types of investment options (stocks, bonds, mutual funds, etc.), Risk and return. Investment Strategies; Diversification and asset allocation, Long-term vs. short-term investing, Understanding investment risk. Credit Management; Importance of good credit, Credit scores and reports, Managing credit cards and loans, Debt Management and Repayment; Understanding different types of debt, Strategies for debt repayment, Debt consolidation and refinancing options.

##### **Unit-4: Evaluating financial products and services**

Importance of insurance (life, health, property), Understanding insurance policies and coverage options. Financial Decision Making; Making informed financial decisions, Avoiding common financial pitfalls.

### **Suggested Readings**

- ✓ *Avadhani, V. A. (2019). Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd.*
- ✓ *Hota P.K / Das S.K Financial Literacy and Banking, kalyani publishing house*
- ✓ *Chandra, P. (2012). Investment Game: How to Win. New Delhi: Tata McGraw Hill Education.*
- ✓ *Kothari, R. (2010). Financial Services in India-Concept and Application. New Delhi: Sage Publications IndiaPvt. Ltd.*
- ✓ *Milling, B. E. (2003). The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: universeCompany.*
- ✓ *Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). Financial Planning. New Delhi: Sage Publications IndiaPvt. Ltd.*
- ✓ *Zokaityte, A. (2017). Financial Literacy Education. London: Palgrave Macmillan.*

## **Inter-Disciplinary Minor Business Regulatory Framework**

### **CORE-III.1**

#### **Course Objectives**

1. Inculcate among the students the basic principles of law connected with business transactions.
2. To enable students to apply the law while entering into contracts
3. To provide a basic idea of the law relating to partnership and sale of goods
4. To provide an outline of the fundamentals of Company Law
5. To convey the core ideas of Intellectual Property Rights

#### **Course Outcomes**

CO1: Know the basics of the laws related to contracts

CO2: Demonstrate an understanding of the legal environment of business

CO3: Apply basic knowledge to business transactions and formation of contracts

CO4: Understand and evaluate the law applicable to companies

CO5: Understand and apply the basic principles of IPR

### **UNIT-1: Indian Contract ACT,1872**

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.

### **UNIT-2: Sale of Goods Act,1930**

Nature of sale, conditions and warranties, Performance of contract of sale and right of unpaid seller. Bailment and Pledge.

### **UNIT-3: Competition Act, 2002 and Consumer Protection Act, 2019**

Competition Act,2002: Objectives and basic concepts, Consumer, goods, service, Prohibition of anti-competitive agreements, Prohibition of Abuse of Dominant Position; Consumer Protection Act, 2019: Important definitions, Consumer Disputes Redressal Commission, Measures to Prevent Unfair Trade Practices, Offences and Penalties

### **UNIT-4: The Limited Liability Partnership Act, 2008 &Intellectual Property Rights**

Limited liability partnership, need, scope and advantages; Incorporation of LLP, Partners and their relations, financial disclosures, conversions, winding up and dissolution, difference between Limited Liability Partnership and other forms of organization. IPRecosystem, Institutional Support System, Regulatory aspects of innovation, IPR and Start-ups. The concept of Intellectual Property Law, Patent, Copyright, Trademarks etc.

## **Suggested Readings**

- ✓ *Garg K.C. / Business Law (Hons.), kalyani publisher.*
- ✓ *Bose, D. C. (2008). Business Law. New Delhi: PHI Limited.*
- ✓ *Business Laws: Semester I: (NEP 2020 for the University of Delhi) Kuchhal M.C. &Kuchhal Vivek Vikas Publishing*
- ✓ *Business Laws for B.Com. (Hons.) Tulsian P.C. &Tulsian Bharat S. Chand Publishing • Chopra, R. K. (2015). Business Laws. New Delhi: Himalaya Publishing House.*
- ✓ *Kuchhal, M. C., &Kuchhal, V. (2018). Business Laws. New Delhi: Vikas Publishing.*
- ✓ *Singh, A. (2009). Business Law. Delhi: Eastern Book Company*
- ✓ *Chadha R., &Chadha, S. (2018). Company Laws. Delhi: Scholar Tech Press.*
- ✓ *Hicks, A., & Goo, S. H. (2017). Cases and Material on Company Law. Oxford: Oxford University Press. Kuchhal, M. C., &Kuchhal, A. (2020).Corporate Laws. New Delhi: Shree Mahavir Book Depot.*
- ✓ *Intellectual Property Rights –Law & Practice, ICSI Materials*
- ✓ *Chopra, R. K. (2015). Business Laws. New Delhi: Himalaya Publishing House.*
- ✓ *Kuchhal, M. C., &Kuchhal, V. (2018). Business Laws. New Delhi: Vikas Publishing.*
- ✓ *Singh, A. (2009). Business Law. Delhi: Eastern Book Company.*

## **Inter-Disciplinary Minor Insurance Theory and Practices**

### **CORE-III.2**

#### **Course Objectives**

##### **The course aims to:**

- Understanding fundamental insurance concepts and principles.
- Exploring various types of insurance products and their applications.
- Analyzing risk management and financial stability within insurance.
- Delving into regulatory and ethical considerations in the insurance industry.
- Applying theoretical knowledge to practical insurance scenarios.

#### **Course Outcomes**

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

CO1: Understand the fundamental principles and concepts of insurance, including insurable interest, utmost good faith, and indemnity.

CO2: Analyze the structure and dynamics of the insurance market, including regulatory frameworks and market trends.

CO3: Evaluate different types of insurance products and services, including life insurance, property and casualty insurance, and health insurance.

CO4: Apply underwriting principles and risk assessment techniques in the context of insurance policies.

CO4: Demonstrate proficiency in claims handling and settlement procedures for various insurance types.

CO5: Assess the role and significance of reinsurance in managing insurance risks.

CO6: Integrate insurance into broader risk management strategies, including risk assessment and mitigation.

CO7: Critically analyze insurance policies and contracts to identify coverage gaps and potential risks.

CO8: Apply ethical considerations and professional standards in insurance practices and decision-making.

CO9: Communicate effectively about insurance concepts, policies, and practices to diverse stakeholders.

#### **Unit-1: Introduction to Insurance**

Definition and concept of insurance, Historical development of insurance, Types of insurance products and services. Principles of Insurance; Insurable interest, utmost good faith, indemnity, contribution, and subrogation Principle of proximate cause and principle of mitigation of loss, Principle of utmost good faith (Uberrimae-Fidei) and principle of indemnity. Insurance Market and Regulation; Structure of the insurance industry, Regulatory bodies and insurance laws, Market dynamics and trends.

#### **Unit-2: Life Insurance and Health Insurance**

Basic concepts and types of life insurance policies, Underwriting process and risk assessment, Claims management in life insurance, Overview of health insurance systems and models, Types of health insurance products, Regulatory aspects and healthcare reform

#### **Unit-3: Property and Casualty Insurance and Reinsurance**

Types of property and casualty insurance, Underwriting considerations for property and casualty risks, Claims handling and settlement procedures. Role and importance of reinsurance in the insurance industry, Types of reinsurance arrangements and structures, Reinsurance underwriting and claims handling

#### **Unit-4: Risk Management and Insurance**

Integration of insurance into risk management strategies, Risk assessment and mitigation techniques, Insurance as a tool for financial planning and protection

#### **Suggested Readings**

- ✓ *Mishra M Singh Jagroop, Indian Banking and Insurance System, kalyani publisher.*
- ✓ *Banking, Risk and Insurance Management Mohan Prakash, N.R. Vikas Publishing*
- ✓ *Insurance Principles and Practice, 22nd Edition, Mishra M.N. & Mishra S.B. S. Chand Publishing*
- ✓ *Blanchard O. A. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your Organization. Indianapolis: Que Publishing.*
- ✓ *Charlesworth, A. (2018). Digital Marketing: A Practical Approach. Abingdon: Routledge.*
- ✓ *Frost, R. D., Fox, A., & Strauss, J. (2018). E- Marketing. Abingdon: Routledge.*
- ✓ *Gupta, S. (2018). Digital Marketing. Delhi: Tata McGraw Hill Education.*
- ✓ *Kapoor, N. (2018). Fundamentals of E-Marketing. Delhi: Pinnacle India.*
- ✓ *Kotler, P., Kartajaya, H., & Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons.*
- ✓ *Ryan, D., & Calvin, J. (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. London: Kogan page. Oxford: Oxford University Press.*



## **Inter-Disciplinary Minor Mathematics**

### **CORE-III.3**

#### **Course Objectives**

The course aims to familiarize the learners with the basic mathematical tools with special emphasis on applications to business and economic situations.

#### **Course Outcomes**

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

CO1: Explain how matrices are used as mathematical tools in representing a system of equations;

CO2: Apply differential calculus to solve simple business problems;

CO3: Solve business problems involving complex linear and non-linear relationships between decision variables and their determining factors;

CO4: Use mathematical formulation and solution of problems related to finance;

CO5: Make use of programming techniques for solving business problems involving constrained optimization;

#### **Unit-1: Matrices and Determinants**

Definition and types of matrixes, Algebra of matrices, Inverse of a matrix-Business Applications. Solution of system of linear equations (having unique solution and involving not more than three variables) using Matrix Inversion Method, Cramer's Rule Gaussian Approach. Application of Matrix & Determinants in Business Decision making.

#### **Unit-2: Basic Calculus**

Mathematical functions and their types (linear, quadratic, polynomial, exponential, logarithmic and logistic function). Concepts of limit and continuity of a function related to business. Differentiation. Various Differentiation Rules. Maxima Minima, Application in Business.

#### **Unit-3: Advanced Calculus**

Partial Differentiation: Partial derivatives up to second order. Homogeneity of functions and Euler's theorem. Application of Partial Differentiation; Integration: Standard forms & Methods of integration-by substitution, Application of Integration to marginal analysis.

#### **Unit-4: Mathematics of Finance**

Rates of interest: nominal, effective and their inter-relationships in different compounding situations. Compounding and discounting of a sum using different types of rates. Types of annuities: ordinary, due deferred, continuous, perpetual. Applications of various concepts in Business decision making.

##### **Linear Programming:**

Formulation of Linear programming problems (LPPs), Graphical solutions of LPPs. Cases of unique solutions, multiple optional solutions, unbounded solutions, infeasibility, and redundant constraints. Solution of LPPs by simplex method - maximization and minimization cases.

### **Suggested Readings**

- ✓ *Patri / Patri Business Mathematics, kalyani publisher. Business Mathematics, Mritunjay Kumar Vikas Publishing Tulsian's Business Mathematics, CA & Dr. P C Tulsian, Tushar Tulsian & CA Bharat Tulsian S. Chand Publishing Anthony, M., & Biggs, N., Mathematics for Economics and Finance. Cambridge: Cambridge University Press.*
- ✓ *Arora S.R., Gupta K., Business Mathematics, Taxman's*
- ✓ *Budnick, P., Applied Mathematics for Business, Economics, & Social Sciences. New York: McGraw Hill Publishing.*
- ✓ *Dowling, E., Introduction to Mathematical Economics. New York: McGraw Hill Publishing*
- ✓ *Kapoor, V. K., & Sancheti, D. C., Business Mathematics, Theory & Applications. Delhi: S. Chand Publishing.*
- ✓ *Sharma, S. K., & Kaur, G., Business Mathematics. Delhi: S. Chand Publishing.*
- ✓ *Thukral, J. K., Business Mathematics. New Delhi: Maximax Publishing House*
- ✓ *Wikes, F.M., Mathematics for Business, Finance and Economics. Thomson Learning*

**AEC-1 (Ability Enhancement Course)**

**Odia / Hindi / Sanskrit**

**Course Objectives – To be given by OSHEC**

**Course Outcomes – To be given by OSHEC**

## **AEC-2 (Ability Enhancement Course)**

### **English (Business Communication)**

#### **Course Objectives –**

##### **The course aims to:**

1. Train students to enhance written as well as oral communication in the corporate world.
2. Help students in understanding the principles and techniques of business communication.
3. Assist the students in demonstrating the skill of effective report writing and summarizing annual reports.
4. Guide the students in oral presentation
5. Make the student understand the use of electronic media for communication.
6. Prepare the students to appear in the Interview confidently.

#### **Course Outcomes**

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

CO1: Explain the need for communication in management.

CO2: Draft a report properly with complete structure.

CO3: Demonstrate the skill of effective report writing and summarizing annual reports.

CO4: Analyse business correspondence and e-correspondence.

CO5: Gain confidence in public speaking and presentations.

CO6: Appear in the Interview with confidence.

#### **Unit-I: Writing Formal Letters**

a) Types of Letters – Circulars, Complaints, Memo, Promotional Content, Sales, Recovery / Remittances; Detailed Formats. Writing Formal Mails Writing Effective Mails, Essential elements of Mails, Tips and Conventions

b) Resume Writing Essential elements of Resume, Tips and Conventions Meetings Notice, Agenda, Drafting Minutes, Action Taken Report.

#### **Unit-II: Report Writing**

Types of reports, Formal report: components and purpose. Organising information: outlining & numbering sections, section headings, sub headings, & presentation. Writing reports on field work/visits to industries, business concerns. Summarising annual reports of companies: purpose, structure and principles. Drafting minutes.

#### **Unit-III: Business Correspondence and E-Correspondence**

Office circulars, notices and orders; Technology for communication; Effective IT communication tools; Electronic mail: advantages, safety and smartness in email. Email etiquettes

## **Unit-IV: Spoken English and Oral Presentation**

Effective negotiation: elements, process and general guidelines. Telephonic conversation. Personal Interview Skills. Group Decision Skills. Making presentations: content and organising. Features of a good presentation. Delivering a presentation.

### **Suggested Readings**

- ✓ *Bhatia, R. C. (2008). Business Communication. New Delhi: Ane Books Pvt. Ltd.*
- ✓ *Bell, R. & Martin, J. (2014). Managerial Communication. Business Expert Press.*
- ✓ *Kaul, A. (2015). Effective Business Communication (2nd ed.). PHI learning.*
- ✓ *Lesikar, R. V. & Flatley, M. E. (2001). Basic Business Communication Skills*
- ✓ *Meyer C, D. (2021). Communicating for Results, Oxford University Press.*
- ✓ *Quintanilla, Kelly, M. (2021). Business and Professional Communication. 4th edition. Sage Textbook.*
- ✓ *Raman, M. & Singh, P. (2012). Business Communication. Oxford University Press.*
- ✓ *Scot, O. (2004). Contemporary Business Communication. New Delhi: Biztantra.*

**Skill Enhancement Course**  
**Quantitative & Logical Thinking**

**SEC-1**

**Course Objectives**

1. To select and apply appropriate methods to solve real world problems;
2. To interpret quantitative model and understand a variety of methods of communicating them;
3. To improve decision making skills, problem solving skills and setting goals.

**Course Outcomes**

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

CO1: To apply appropriate methods to solve real world problems,

CO2: To understand various methods to solve the difficulties and communicating thereafter,

CO3: To draw conclusion and / or make decisions based on analysis and critique of quantitative information using proportional reasoning.

**Unit –I:**

Whole numbers, Integers, Rational and irrational numbers, Fractions, Square roots and Cube roots, Surds and Indices, Problems on Numbers, Divisibility; Steps of Long Division Method for Finding Square Roots.

**Unit –II:**

Basic concepts, Different formulae of Percentage, Profit and Loss, Discount, Simple interest, Ratio and Proportion, Mixture, Time and Work, Pipes and Cisterns, Basic concepts of Time, Distance and Speed; relationship among them

**Unit –III:**

Concept of Angles, Different Polygons like triangles, rectangle, square, right-angled triangle, Pythagorean Theorem, Perimeter and Area of Triangles, Rectangles, Circles.

**Unit-IV:**

Analogy basing on kinds of relationships, Simple Analogy; Pattern and Series of Numbers, Letters, Figures. Coding-Decoding of Numbers, Letters, Symbols (Figures), Blood Relations. Logical Statements – Two premise argument, more than two premise argument using connectives; Venn Diagrams, Mirror Images, Problems on Cubes and Dices.

**Suggested Readings**

*Skill Enhancement Compulsory Course-II – Quantitative and Logical Thinking (Special Course) – Odisha State Higher Education Council, Bhubaneswar (The recommended Books are to be decided by the Board of Studies)*

**Skill Enhancement Course**  
**Fundamentals of Data Science & Data Management**

**SEC-2**

**Course Objectives**

**The course aims to:**

1. To understand the Basics of Data Science:
2. To explore Data Collection and Pre-processing Techniques:
3. To learn Fundamentals of Data Analysis:
4. To master Data Visualization and Communication:
5. To gain Proficiency in Data Management:
6. To develop Skills in Machine Learning and Predictive Modeling:
7. To apply Data Science Techniques to Real-World Problems:

**Course Outcomes**

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

CO1: Define the key concepts and principles of data science and data management.

CO2: Collect, clean, and pre-process data for analysis using appropriate techniques.

CO3: Analyze data using statistical methods and interpret the results effectively.

CO4: Create informative and visually appealing data visualizations to communicate insights.

CO5: Demonstrate proficiency in managing data and ensuring its integrity, security, and privacy.

CO6: Apply machine learning algorithms to build predictive models and evaluate their performance.

CO7: Solve real-world problems using data science techniques and present findings in a clear and concise manner.

**Unit 1: Foundations of Data Science**

Introduction to Data Science, Definition and Scope of Data Science, Historical Overview and Evolution, Applications and Real-World Examples, Understanding Data, Types of Data: Structured, Semi Structured, and Unstructured, Data Sources and Collection Methods, Data Quality and Pre-processing Techniques, Introduction to Programming for Data Science, Basics of Python Programming Language, Data Structures and Control Flow, Introduction to Libraries such as Pandas and NumPy for Data Manipulation, Statistics for Data Science.

**Unit 2: Data Analysis and Visualization**

Exploratory Data Analysis (EDA), Data Visualization Techniques: Matplotlib, Seaborn, Summary Statistics and Data Visualization, Identifying Patterns and Relationships in Data, Data Munging and Data Wrangling, Cleaning and Pre-processing Data, Handling Missing Values and Outliers, Data Transformation and Feature Engineering, Data Dashboards and Storytelling, Principles of Effective Data Visualization, Tools for Creating Interactive Dashboards: Tableau, Power BI, Communicating Insights from Data through Storytelling

**Unit 3: Machine Learning Fundamentals**

Introduction to Machine Learning, Supervised vs. Unsupervised Learning, Regression and Classification Techniques, Model Evaluation and Selection Criteria, Deep Learning Basics, Introduction to Neural Networks, Deep Learning Architectures: CNNs, RNNs, Applications of Deep Learning in Commerce and Business

#### **Unit 4: Advanced Topics in Data Science**

Big Data and Distributed Computing, Introduction to Big Data Technologies: Hadoop, Spark, Handling Large Volumes of Data: Batch vs. Real-Time Processing, Scalable Data Storage and Processing Solutions, Data Ethics and Privacy, Ethical Considerations in Data Collection and Usage, GDPR and Data Privacy Regulations, Strategies for Ensuring Data Security and Compliance



**Skill Enhancement Course  
Income Tax e-Return Filing**

**SEC-3**

**Course Objectives**

To equip students with the practical skills required for filing of returns under Income Tax.

**Course Outcomes**

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

CO1: know the difference between e-filing and regular filing of Income tax returns and understand the circumstances when e-filing is mandatory.

CO2: understand the basic process of computing taxable income and tax liability and know about various types of income tax return forms.

CO3: understand the concept of advance payment of tax and tax deduction at source and develop the ability of e-filing of TDS returns.

CO4: become aware of the basic framework and structure of GST, including the meaning of input tax credit and the process of its utilization.

CO5: know about various types of GST returns and their filing.

**Unit 1: Conceptual Framework: e-Filing**

Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing; types of e-filing; e-filing process; relevant notifications.

**Unit 2: Income Tax and e-Filing of ITRs**

Introduction to income tax – basic terminology; types of assessee; income taxable under different heads; basics of computation of total income and tax liability; deductions available from gross total income; PAN card; due date of filing of income tax return.

**Unit 3: TDS and e-Filing of TDS Returns**

Introduction to the concept of TDS; provisions in brief relating to advance payment of tax; schedule for deposit of TDS; schedule for submission of TDS returns; prescribed forms for filing of TDS returns; exemption from TDS – Form 13, 15G, 15H; Practical workshop on e-filing of TDS returns.

**Unit 4: e-Filing of ITR**

Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6. Introduction to Income Tax Portal; preparation of electronic return (practical workshops)

## **Multi-Disciplinary Course Economics**

### **MD-1**

#### **Course Objectives**

1. To provide knowledge to students about the concepts of Economics dealing with consumer behaviour, producer's strategy, and make them understand regarding the behaviour of firms under different market structures.
2. To provide the students with the knowledge of basic concepts of Macro economics and modern tools of Macro-economic analysis.

#### **Course Outcomes**

##### **After completing the course, the student shall be able to**

CO1: To Understand the basic economic concepts like demand, supply, determination of price.

CO2: To Understand how consumer will maximize satisfaction by spending on different goods

CO3: To Understand how producer will maximize profit by minimizing the cost.

CO4: To Analyse the behaviour of firms and response of firms to different market situations.

CO5: To understand the different macro-economic issues and analyse the sector specific policies.

#### **Unit-1: Demand, Supply & Consumer Behaviour:**

Concepts Of Demand and Law of Demand, Change in Demand and Change in Quantity Demand, Concepts of Supply and Law of Supply, Change in Supply and Change in Quantity Supply, Market Equilibrium, Elasticity of Demand and Elasticity of Supply. Concepts Of Utility, Measurement of Utility, The Indifference Curve, Budget Line, Consumer's Equilibrium, Income and Substitution Effects, Price Consumption Curve (PCC), Income Consumption Curve (ICC), Engel Curve.

#### **Unit-2: Production Function, Cost & Market Structure**

Derivation of Production function, Law of Variable Proportion, Isoquants, Producer's Equilibrium, returns to scale, Cost: short run and long run. Different forms of Market, Perfect competition: equilibrium of firm and industry, Monopoly: short run and long run equilibrium, allocative inefficiency and deadweight loss, Monopolistic competition: short run and long run equilibrium, excess capacity, oligopoly market: kinked demand curve.

#### **Unit-3: National Income Accounting**

Introduction of different Macro-Economic variables, Concepts of National income, Measurement of National income, Circular Flow of Income and Expenditure in Closed Economy and Open Economy.

#### **Unit-4: National Income Equilibrium & Macro Economic Problems**

Consumption Function, APC & MPC, Concept of Investment & Investment 11 Multiplier, Business Cycle and Its Phases, RBI & Monetary Policy. Inflation, Interest Rate, Foreign Exchange Rates and Balance of Payment.

## **Suggested Readings**

- ✓ *"Microeconomics: Theory and Applications"* by K. N. Modi - published by Kalyani Publishers, Cuttack, Odisha. *"Principles of Economics"* by S. K. Misra and V. K. Puri - published by Himalaya Publishing House, Cuttack, Odisha. *"Indian Economy: Policies and Performance"* by M. L. Jhingan - published by Sultan Chand & Sons, Bhubaneswar, Odisha. *"Development Economics"* by P. T. Joseph - published by VK Publications, Bhubaneswar, Odisha *Principle of micro economics* by Gregory Mankiw
- ✓ *Advanced economic theory* by Dr. H.L Ahuja
- ✓ *Managerial economics* by Dr. D.M Mithani
- ✓ *Macroeconomics* by M.L Jhingan
- ✓ *Principle of Macroeconomics* by Gregory Mankiw
- ✓ *Economics* by Paul Samuelson and William Nordhaus

**Multi-Disciplinary Course**  
**Fundamentals of Entrepreneurship and E-Commerce**

**MD-2**

**Course Objectives**

**The course aims to:**

1. Understand the basic concepts and theories of entrepreneurship.
2. Identify and evaluate business opportunities in the digital economy.
3. Develop skills in creating effective business plans and strategies.
4. Gain knowledge of e-commerce platforms and technologies.
5. Learn digital marketing techniques for online businesses.
6. Understand the legal and ethical considerations in e-commerce.
7. Develop critical thinking and problem-solving skills relevant to entrepreneurship and e-commerce.

**Course Outcomes**

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

CO1: Understand Entrepreneurship Concepts and Identify Business Opportunities.

CO2: Navigate Legal and Ethical Considerations for E-Commerce Platforms.

CO3: Implement Digital Marketing Strategies.

CO4: Manage and Analyze E-Commerce Performance.

CO5: Develop Growth Strategies.

**Unit-1: Introduction to Entrepreneurship**

Definition of entrepreneurship, Characteristics of successful entrepreneurs, Importance of entrepreneurship in the economy, Types of entrepreneurships. Opportunity Recognition and Idea Generation; Identifying business opportunities, Idea generation techniques, Market research and analysis, Identifying target markets and customer segments.

**Unit-2: Business Planning**

Components of a business plan, Writing an executive summary, Marketing plan development, Financial projections and budgeting. Legal and Ethical Considerations; Legal structures for businesses, Intellectual property rights, Ethical considerations in entrepreneurship, Corporate social responsibility.

**Unit-3: Introduction to E-Commerce**

Definition and scope of e-commerce, Evolution of e-commerce, Types of e-commerce models (B2B, B2C, C2C), E-commerce platforms and technologies. Building an E-Commerce Website; Website design principles, Choosing a domain name and hosting provider, Payment gateways and security, User experience optimization. Digital Marketing for E-Commerce; Search engine optimization (SEO), Pay-per-click (PPC) advertising, social media marketing, E-mail marketing.

**Unit-4: E-Commerce Logistics and Fulfilment**

Order processing and fulfilment, Inventory management, Shipping and delivery options, Returns and customer service. E-Commerce Analytics and Performance Measurement; Key performance indicators (KPIs) for e-commerce, Web analytics tools, Customer feedback and reviews. Scaling and Growth Strategies; Scaling an e-commerce business, International expansion, Strategic partnerships and collaborations, Exit strategies: mergers, acquisitions, IPOs Case Studies: Analysis of successful e-commerce ventures

## Suggested Readings

- ✓ Singh, K. (2008). Rural Development - Principles, Policies, and Management. New Delhi: Sage Texts.
- ✓ Samanta, R. K. (2000). New Vista in Rural Development Strategies & Approaches. Delhi: B.R. Publishing Corporation.
- ✓ Hussain, T., Tahir, M., & Tahir, R. (2017). Fundamentals of Rural Development. New Delhi: I. K. International Publishing House Pvt.. Ltd.
- ✓ Sahu, B. K. (2003). Rural Development in India. New Delhi: Anmol Publications Pvt. Ltd.
- ✓ Dutta, S. K., & Ghosh, D. K. (2002). Empowering Rural Women. New Delhi: Akansha Publishing House.
- ✓ Dutta, S. K., & Ghosh, D. K. (2006). Institutions for Development: The case of Panchayats. New Delhi: Mittal Publications.
- ✓ Bajaj, K. K., & Debjani, N. (2005). E-Commerce. New Delhi: Tata McGraw Hill Education.
- ✓ Chhabra, T.N., Jain, H. C., & Jain, A. An Introduction to HTML. Delhi: Dhanpat Rai & Co.
- ✓ Diwan, P., & Sharma, S. (2002). Electronic commerce- A Manager's Guide to E- Business. Delhi: Vanity Books International.
- ✓ Turban, E., King, D., Lee, J., Warkentin, M., Chung, H. M., & Chung, M. (2002). Electronic Commerce: A Managerial Perspective. New Jersey: Prentice Hall Publishing.
- ✓ Whiteley, D. (2000). E-Commerce: Strategy, Technologies and Applications. New York: McGraw Hill.

**Multi-Disciplinary Course**  
**Entrepreneurship Development and Start-up**

**MD-3**

**Course Objectives**

The paper aims to provide exposure to the students to the entrepreneurial culture and industrial growth and to prepare them to set up and manage their own small units.

**Course Outcomes**

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

CO1: Identify and assess the different types of entrepreneurs and barriers to entrepreneurship;

CO2: Develop the decision-making skills to be an entrepreneur by creating new ideas;

CO3: Understand the financial assistance provided by the government and other organizations;

CO4: Demonstrate capacity to improve student achievement, engagement and retention;

CO5: Enhances the critical thinking skills and gives a chance to think from a different perspective about industries.

**Unit 1: Introduction**

Evolution of term 'Entrepreneurship'; Factors influencing; Characteristics of an entrepreneur; Types of entrepreneur; Edupreneurship; Barriers to entrepreneurship; Creativity and entrepreneurship- Creativity and entrepreneurship ; Steps in Creativity; Innovation and inventions ; Skills of an entrepreneur ; Decision making and Problem Solving (steps indecision making);

**Unit 2: Organisation Assistance and legal aspects**

Assistance to an entrepreneur; New Ventures; Financial assistance to MSME; Copyright, Patent, Trademark, Franchise. Acts governing Entrepreneurship.

**Unit 3: Mobilizing Resources**

Resource Mobilization for entrepreneurship: Resources mobilization, types of resources, Process of resource mobilization, Arrangement of funds; writing a Funding Proposal, Traditional sources of financing, Venture capital, Angel investors, Business Incubators.

**Unit 4: Managerial Aspects of Business and Government Initiatives**

Managing finance; Understanding capital structure; organisation structure and management of human resources of a new enterprise; Marketing-mix; Management of cash; Relationship management; Cost management, Government initiatives for promoting entrepreneurship.

## **Suggested Readings**

- ✓ Aron, R. A., & Tang, J. (2021). *The Role of Entrepreneurs in Society: An Action Perspective*. Edward Elgar Publishing.
- ✓ Hisrich, R. D., Peters, M. P., & Shepherd, D. A. (2021). *Entrepreneurship*. McGraw-Hill Education.
- ✓ Kuratko, D. F., & Neck, H. M. (2017). *Entrepreneurship: Theory, Process, and Practice*. Cengage Learning.
- ✓ Shane, S. A. (2017). *A General Theory of Entrepreneurship: The Individual-Opportunity Nexus*. Edward Elgar Publishing.
- ✓ Shepherd, D. A., & Patzelt, H. (2020). *The New Field of Sustainable Entrepreneurship: Studying Entrepreneurial Action Linking "What Is to Be Sustained "with" What Is to Be Developed"*. Springer.
- ✓ Desai, V. (2009). *Dynamics of Entrepreneurial Development and Management*. Mumbai: Himalaya Publishing House.
- ✓ Dollinger, M. J. (2008). *Entrepreneurship: Strategies and Resources*. New Jersey: Prentice Hall.
- ✓ Hisrich, R., Peters, M., & Shepherd, D. (2017). *Entrepreneurship*. New York: McGraw Hill Education.
- ✓ Rao, T. V., & Kuratko, D. F. (2012). *Entrepreneurship: A South Asian Perspective*. Boston: Cengage Learning

**Value Added Course**  
**Environmental Studies & Disaster Management**

**VAC-1**

**Course Objectives**

**To be given by OSHEC**

**Course Outcomes**

**To be given by OSHEC**

**Unit 1: Multidisciplinary nature of environmental studies**

Definition, scope and importance, Need for public awareness

**Environmental Pollution**

Definition, Cause, effects and control measures of: -

- a) Air pollution
- b) Water pollution
- c) Soil pollution
- d) Marine pollution
- e) Noise pollution
- f) Radiation pollution

**Unit 2: Natural Resources:**

**Renewable and non-renewable resources:**

Natural resources and associated problems.

- a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.
- b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.
- c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- d) Food resources: World food problems, changes caused by agriculture and Overgrazing, effects of modern agriculture, fertilizer-pesticide problems, waterlogging, salinity, case studies.
- e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies.

**Biodiversity: -**

Introduction-Definition; Biogeographically classification of India India as a mega diversity nation. Hot spots of biodiversity, Threats to biodiversity. Endangered and endemic species of India. Conservation of biodiversity. In Situ and Ex-so conservation of biodiversity



### Unit-3: Disaster Management

1. **Disaster Management:** Types of disasters (natural and Man-made) and their causes and effect) 1. Vulnerability Assessment and Risk analysis: Vulnerability to various disasters (Flood, Cyclone, Earthquake, Heat waves, Desertification and Lightning)
2. **Institutional Framework:** Institutional arrangements for disaster management (National Disaster Management Authority (NDMA), State Disaster Management Authority (SDMA), Disaster Management Act, 2005, District Disaster Management Authority (DDMA), National Disaster Response Force (NDRF) and Odisha Disaster Rapid Action Force (ODRAF)
3. **Preparedness measures:** Disaster Management cycle, Early Warning System, Pre-Disaster and Post-Disaster Preparedness, strengthening of SDMA and DDMA, Community Preparedness for flood cyclone, heat waves, fire safety, lightening and snake biting. Stakeholders' participation, Corporate Social Responsibility (CSR)
4. **Survival Skills:** Survival skills adopted during and after disaster (Flood, Fire, Earthquake, Cyclone and Lightning), Disaster Management Act-2005, Compensation and Insurance

### Unit 4: Social Issues and the Environment

- a) Environmental Ethics: Issues and possible solutions. b) Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies
- c) Environment Protection Act
- d) Air (Preservation Control of Pollution) Act
- e) Water (Preservation Control of Pollution) Act
- f) Wildlife Protection Act
- g) Forest Conservation Act
- h) Solid waste management Cause, effect and Control Measure of Urban and Industrial waste (Role of each individual in conservation of Natural resources and prevention of pollution)

#### A. Human Population and the Environment

**Population Ecology:** Individuals, species, population, community Human population growth, population control method Urbanisation and its effect on society

### Unit 5: Field work

Visit to an area to document environmental assets: river/forest/flora/fauna, etc.

- Visit to a local polluted site- Urban/Rural/Industrial/Agricultural
- Study of common plants, insects, birds and basic principles of identification.

## **Suggested Readings**

- ✓ *"Environmental Studies: From Crisis to Cure" by R. Rajagopalan - published by Kalyani Publishers, Cuttack, Odisha.*
- ✓ *"Environmental Studies" by Anindita Dev - published by Eastern Book Company, Bhubaneswar, Odisha.*
- ✓ *"Disaster Management: Principles and Practices" by S. K. Sahu - published by Ganesh Prakashan, Odisha.*
- ✓ *"Environmental Science and Disaster Management" by S. K. Sahu and K. C. Mohapatra - published by BK Publications, Bhubaneswar, Odisha.*
- ✓ *"Disaster Management: Concepts and Practices" by M. C. Reddy - published by A. P. H. Publishing Corporation, Odisha.*
- ✓ *"Environmental Science" by S. K. Sahu - published by VK Publications, Bhubaneswar, Odisha.*
- ✓ *"Disaster Management: Planning and Preparedness" by P. K. Dalei - published by Ganesh Prakashan, Odisha.*
- ✓ *"Environmental Studies and Disaster Management" by A. K. Mishra - published by Eastern Book Company, Bhubaneswar, Odisha.*

## **Value Added Course Ethics and Values**

### **VAC-2**

#### **Course Objectives**

**To be given by OSHEC**

#### **Course Outcomes**

- Development of a good human being and a responsible citizen
- Developing a sense of right and wrong leading to ethically correct behaviour
- Inculcating a positive attitude and healthy work culture
- To equip the students to prepare themselves national and state level civil service and other competitive examination.

#### **Unit-I- Ethics and Human Interface**

Ethics and Human Interface: Essence, Determinants and consequence of ethics and human action. Dimensions of Ethics in private and public relationship. Human Values: Tolerance, Compassion, Rationality, Objectivity, Scientific Attitude Integrity, Respecting conscience and Empathy etc. Mahatma Gandhi and Ethical Practices: Non-Violence, Truth, Non-hatred and love for all, concern for the poorest, objective Nationalism and Education for man making. Relation between Ends and Means.

#### **Unit-II- Ethics and Major Religions and Civilizations**

Hinduism- Dharma and Mokhya (out of 4 goals of life Dharma, Artha, Kama and Mokhya), Concept of Purushartha, Nishkama Karma (work without attachment to results), Concept of Basudev Kutumba and Peace (Whole world including all animals, plants, inanimate beings and human form one world)

Ten Commandments: (Christianity and Judaism Tradition)

Islamic Ethics: Justice, Goodness, Kindness, Forgiveness, Honesty, Purity and Piety

Egyptian- Justice, Honesty, Fairness, Mercy, Kindness and Generosity

Mesopotian-non-indulgence in lying, stealing, defrauding, maliciousness, adultery, coveting possession of others, unworthy ambition, misdemeanors and injurious teaching.

Buddhism-Arya Astangika Marg: Right View, Thought, Speech, Action, Livelihood, Efforts, Attention and Concentration.

Jainism-Right faith, knowledge and conduct (Triratna)

Chinese-Confucianism- Respect for Autonomy, Beneficence, non-maleficence and justice. Taoism: No killing, No stealing, No sexual misconduct, No false Speech and No taking of intoxicants.

#### **Unit-III- Constitutional Values, Good Citizenship, Patriotism and Volunteerism**

Salient Values of Indian Constitution: Sovereign, Socialist, Secular, Democratic, Republic, Justice, Liberty, Equality and Fraternity

Patriotic values and ingredients of National Building, Examples of great Patriots, Rani Laxmi Bai, Bhagat Singh, Mangal Pandey, Birsa Munda, Laxman Naik, Subhas Chandra Bose and Khudiram Bose.

Law abiding citizenship

Concept of Global citizenship in contemporary world

Volunteerism- concept and facts of Volunteerism, building a better society through Volunteerism, Blood Donation, Social work, Helping the Aged, Promotion of Green Practices and Environment protection.

#### **Unit-IV- Work Ethics**

The concept of professionalism.

Professional ethics at work place

Core values needed for all professionals. Reliability, Dedication, Discipline, Productivity, Co-operation, Integrity, Responsibility, Efficiency, Professionalism, Honesty, Purity and Time Management, Accountability, Respect Diversity, Gender Sensitivity, Respect for others, Cleanliness, Rational Thinking, Scientific Attitude, Clarity in Thinking. Diligence, cleanliness and Environment Consciousness.

Codes of conduct for Students (both in College and Hostels), Teachers, Business professional, Doctors, Lawyers, Scientist, Accountants, IT professionals and Journalist.

Practical ethics in day-to-day life.

#### **Unit-V-Ethics and Science and Technology**

Ethics of Science and Technology. Are science and Technology ethically neutral? Are Science and Technology Value Free?

Ethics of scientific Research, Innovation and Technology

Ethics of Social Media, Modern Gadgets

AI and Ethics

#### **Unit-VI- Ethics and Vulnerable Sections of Society**

1. **Women and family**-Gendered practices in the family, marriages ( dowry, child marriage, women's consent). Women and work- women's work at home and at work place, pay gap, gendered roles, harassment at work place and working women and role conflict. Women and Society- Gender sensitive language, property right, marriage-divorce/Separation and women's right; violence against women
2. **Issues Relating to Children:** Nutrition and health , Child Exploitation: Child labour ,trafficking, sexual exploitation
3. **Issues Relating to Elderly Persons :** Abuse of Elders, Financial insecurity, Loneliness and Social insecurity, Health Care Issues, Needs for a happy and Dignified Ageing
4. **Issues Relating to persons with disability:** Rights of PWD, affirmative action, prevention of discrimination, providing equal opportunity, various scheme for empowering PWD and social justice for PWD.
5. **Issues Relating to Third Gender:** Understanding LGBTQ, Social justice for them, Removal of discrimination, Affirmative action and Acceptance of diversity of gender.

#### **Suggested Readings**

**To be given by OSHEC**

**Value Added Course**  
**Management Concepts & Practices**

**VAC-3**

**Course Objectives**

**Course Outcomes**

**After completion of this course, students will be able to**

- Understand the concept and functions of management
- Apply current trends in management in their personal and professional career
- Identify appropriate management techniques for managing self as well as business
- Develop decision making skills to manage different organizational functions

**Unit 1: Planning and Decision making**

✓ **Learning Outcome:** *Gain conceptual understanding about the functions of management*

- Nature, Purpose, and Importance of Planning, Types of Planning
- Decision Making: Process and types. Relationship of planning and decision making.

**Unit 2: Organizing and Staffing**

✓ **Learning Outcome:** *Develop proficiency in managing organizational team work.*

- Concept of Organizing, Formal and Informal Organizations, Teamwork: Types and Stages of Team Building.
- Staffing: Meaning of Recruitment, Selection, Socialisation process and Training. Importance and limitations of online staffing practices.

**Unit 3: Directing and Controlling**

✓ **Learning Outcome:** *Demonstrate skills of directing and controlling manpower within the organisation.*

- Directing: Functions and techniques, Importance and Process of Controlling, Types of Controlling and challenges.
- Importance of communication in management practices. Process and types and obstacles in communication process.

**Unit 4: Role of Managers in Managing Change**

✓ **Learning Outcome:** *Acquire skills of self-management to implement change in the organisation.*

- Developing Skill components, Self-management and Challenges faced by a manager. Importance of motivation in self-growth, leadership qualities
- Change management, types and resistance to change. Process for implementing change

**Suggested Readings**

- ✓ *" Management Concepts and Practices" by T. Ramasami and S.K. Acharya (HPH)*
- ✓ *"Principles of Management" by Sharma & Gupta (Kalyani Publishers)*
- ✓ *"Management" by VSP Rao & V H Krishna (Excel Books)*
- ✓ *"Principles and Practices of Management" by L. M. Prasad (S. Chand Publishers)*

**Value Added Course**  
**Business Ethics and Values**

**VAC-4**

**Course Objectives**

This paper will develop the understanding of ethical issues in business and how to manage those. It will also make the students understand how in the long run ethical practices.

**Course Outcomes**

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

CO1: To understand ethics and moral standard and their importance in personal, social and business activities;

CO2: To appreciate the process of ethical reasoning.

**Unit-1:** Ethics, Values, Morale, Value of Management Ethics, Nature and Value of Management, Need for Ethical Decision by Managers, Management Integrity, Types of Integrity and Developmental Integrity.

**Unit-2:** Understanding the Need for Ethics, Ethical Values, Myths and Ambiguity, Ethical Codes, Ethical Principles in Business, Theories of Ethics, Absolutism vs. Relativism, Teleological Approach, Deontological Approach, Kohlberg's stages of Moral Development

**Unit-3:** Evolution of Business Ethics, Evaluating Business Ethic, Traditional and Contemporary Theories, Managing Ethical Dilemmas, Ethical Decision Making, Employee and Business Ethic

**Unit-4:** Ethical and Value-based Leadership, Ethical Culture in Organization, Factors influencing Business Ethics, Characteristics of Business Ethics, Ethical aspects in Marketing, Finance, HR, Ethical decision making. Best practices.

**Suggested Readings**

- ✓ C.S.V. Murthy (2019), Business Ethics and Corporate Governance, HPH
- ✓ Sailendra Kumar & Alok Kumar Rai (2019), Business Ethics, 1st Edition, Cengage Learning
- ✓ A.C. Fernando (2012), Business Ethics and Corporate Governance, 2nd Edition, Pearson