



SNDT Women's University, Mumbai

Bachelor of Commerce In Accountancy and Finance and Insurance *as per NEP-2020*

Syllabus

(w.e.f. 2025-26)

Note: For AEDP and non-AEDP Programmes the Courses for Semester I to V are uniform. There are changes in structure and courses for Semester VI for AEDP and non-AEDP Programmes.

Under graduate Programme
Effective from 2025-26
Terminologies

Abbreviation	Full-form	Remarks	Related to Major and Minor Courses
Major (Core)	Main Discipline		
Major (Elective)	Elective Options		related to the Major Discipline
Minor Stream	Other Disciplines (Inter/ Multidisciplinary) not related to the Major	either from the same Faculty or any other faculty	
OEC	Open Elective Courses/ Generic		Not Related to the Major and Minor
VSEC	Vocational and Skill Enhancement Courses		
VSC	Vocational Skill Courses		Related to the Major and Minor
SEC	Skill Enhancement Courses		Not Related to the Major and Minor
AEC	Ability Enhancement Courses	Communication skills, critical reading, academic writing, etc.	Not Related to the Major and Minor
VEC	Value Education Courses	Understanding India, Environmental science/education, Digital and technological solutions, Health & Wellness, Yoga education, sports, and fitness	Not Related to the Major and Minor
IKS	Indian Knowledge System	I. Generic IKS Course: basic knowledge of the IKS II. Subject Specific IKS Courses: advanced information pertaining to the subject: part of the major credit.	Subject Specific IKS related to Major
VAC	Value-Added Courses		Not Related to the Major and Minor

OJT	On-Job Training (Internship/Apprenticeship)	corresponding to the Major Subject	Related to the Major
FP	Field projects	corresponding to the Major Subject	Related to the Major
CC	Co-curricular Courses	Health and Wellness, Yoga education sports, and fitness, Cultural Activities, NSS/NCC and Fine/ Applied/Visual/ Performing Arts	Not Related to the Major and Minor
CE	Community Engagement and service		Not Related to the Major and Minor
RP	Research Project	corresponding to the Major Subject	Related to the Major

Programme Template:

Programme Degree e.g. B.A./B.Com./B.Sc./ B.M.S., etc.		Bachelor in Commerce (B.Com)
Parenthesis if any (Specialization)e.g. History, Human Development, English, etc.		Accountancy Finance and Insurance
Preamble (Brief Introduction to the programme)		A Four- Year Bachelor in Commerce (B.Com with Honors) degree programs that include research components. A Bachelor of Commerce (B.Com) degree is an undergraduate degree program. B.Com is the foundation upon which subsequent studies can be constructed. The Four-Year B.COM course with a Research degree will allow students to get an opportunity to experience the full range of holistic and multidisciplinary education. Candidates can pursue B.com with Honours who wish to have in-depth knowledge in the Commerce stream. The honours course is designed to offer knowledge in specialised subjects under the umbrella of commerce stream. This degree Program is divided into 8 semesters. Students will also have wide variety of elective subjects from the baskets created in some of the semesters. It is a flexible degree that builds skills and expertise in one or more areas of business, such as commerce, economics, business law, accountancy, taxation, financing along with research, Specializations and skilled based papers/ subjects offered. This program, B.Com in Accountancy, Finance and Insurance is designed to help students to understand about adequate basic knowledge of accounting and finance. Also to give adequate exposure to the operational environment of in the field of accounting and finance.
Programme Specific Outcomes (PSOs)		After completing this programme, Learner will
<i>Action Verbs demonstrating (Major) discipline-related knowledge acquisition, mastery over cognitive and professional, vocational skills are to be used e.g. demonstrate sound understanding of..., analyse, compare, create, design, etc... (minimum 5)</i>	1.	Avail broad over view of accounting areas, Banking Sectors, Auditing, Company Secretaryship, Teaching, Professor, Stock Agents, Government Employment etc.
	2.	Eligible to appear for different Professional Entrance Examinations like Banking, CA, CS, CAT, GRE, CMA, MPSC, UPSC, SSC, NET, etc.
	3.	Further move towards research in the field of Commerce.
	4.	Demonstrate Progressive learning of various tax issues and tax forms related to individuals and businessmen and setting up their own business startup.
	5.	Pursue higher studies in Masters in Commerce (M.COM), Masters in Business Administration (MBA), Masters in Financial market (MFM), Chartered Accountant (C.A.), Cost Works Accountancy (CWA), Company Secretary (CS)
	6.	Augmented with the opportunities to explore many career options in various fields like Investment and Portfolio

		Management, Stock Market, Security Analysis, Mutual Fund and Capital Market Analysis, Accounting Field, Financial Field, Banking Sectors, etc.
Eligibility Criteria for Programme		XII or equivalent from any stream with required bridge course (if any) to be conducted at college level.
Intake (For SNDT WU Departments and Conducted Colleges)		# Decided by University

AEDP UG Credit Structure
Commerce and Management
Bachelor of Commerce in Accountancy, Finance & Insurance as per NEP 2020
(w.e.f. 2025-26)

		Semester I		Commerce and Management				
	Verticals			Sem I	Credits	Marks	Int	Ext
	Subject 1	Account Assistant SkillsPaper 1		S1	4	100	50	50
	Subject 2	Account Assistant SkillsPaper 2		S2	2	50	50	0
10420111/ 10420112/ 10420113/ 10420114/ 10420115/ 10420116	OEC	Business Environment OR Business Mathematics OR Basics of Trade and Commerce OR Fundamentals of Accounting-I OR Overview of Travel Industry OR NGO Management – I OR From any other faculty		OEC	4	100	50	50
10620101	VSC	Skill-based course corresponding to Major Principles of Management		VSC-1	2	50	50	0
10720111/ 10720112/ 10720113/ 10720114	SEC	Financial Planning OR Financial Accounting – I OR English for Soft Skill Development OR Fundamentals of Computers OR Courses from CHETNA OR SWAYAM		SEC	2	50	0	50
1082011 1 OR 1082011 2	AEC	English for Academic Writing-I For Students of English Medium OR English Language and Literature- I For Students of Non-English Medium https://sndt.ac.in/pdf/academic/syllabus-as-per-nep/aec-syllabus/ug-degree/ability-enhancement-course.pdf		AEC	2	50	0	50

1105111 1	IKS	Inception of the Indian Knowledge System https://sndt.ac.in/pdf/academic/s/syllabus-as-per-nep/iks-syllabus/ug-degree/inception-of-indian-knowledge-system.pdf	IKS	2	50	0	50
1095211 1	VEC	Introduction to the Indian Constitution https://sndt.ac.in/pdf/academic/s/syllabus-as-per-nep/vec-syllabus/ug-degree/introduction-to-indian-constitution.pdf	VEC	2	50	0	50
1145012 11 OR 1145022 1 OR 1145032 2 OR 1145042 1	CC	Co-curricular Course Basics of National Service Scheme OR National Cadets Corps. (NCC) Studies – I	CC	2	50	50	0
		OR Health and Wellness OR Performing Arts Exploration (As per SNDTWU syllabus) https://sndt.ac.in/pdf/academic/s/syllabus-as-per-nep/cc-syllabus/ug-degree/co-curricular-course-as-per-nep-2020-semester-i-syllabus.pdf					
		Total		22	550	250	300

		Semester II	Commerce and Management				
			Sem II	Credits	Marks	Int	Ext
20120511	Subject 1	GST Assistant Skills- Paper 1	S1	4	100	50	50
20120512	Subject 2	GST Assistant Skills- Paper 2	S2	2	50	0	50
20620101	VSC-2	Micro Economics - I	VSC-2	2	50	50	0
20620102	VSC-3	Human Resource Management	VSC-3	2	50	50	0
20420111/ 20420112/ 20420113/ 20420114/ 20420115/ 20420116/ 20420117/ 20420118/ 20420119	OEC	Environmental Studies OR Business Statistics OR Principles of Marketing OR Fundamentals of Accounting Paper-II OR Island Destinations in India OR NGO Governance OR Fundamentals of Corporate Social Responsibility in India OR Digital Skills OR Emotional Intelligence at Workplace	OEC	4	100	50	50
20720101/ 20720102/ 20720103	SEC	Investment Planning OR Financial Accounting - II OR Advance Excel OR Courses from CHETNA OR SWAYAM	SEC	2	50	50	0
2081011 1 OR 208101 12	AEC	Ability Enhancement Course (AEC) English for Academic Writing- II For Students of English Medium OR English Language and Literature - II For Students of Non-English medium https://sndt.ac.in/pdf/academic/s/syllabus-as-per-nep/aec-syllabus/ug-degree/ability-	AEC	2	50	0	50

		enhancement-course.pdf						
20920112	VEC	Environmental Awareness https://sndt.ac.in/pdf/academic/s/syllabus-as-per-nep/vec-syllabus/ug-degree/environment-awareness.pdf		VEC	2	50	0	50
214501 21 214502 21 214503 23 214504 21	CC	Co-curricular Course Volunteerism and National Service Scheme OR National Cadets Corps. (NCC) Studies - II OR Yoga Education OR Fine Art (As per SNDTWU syllabus) https://sndt.ac.in/pdf/academic/s/syllabus-as-per-nep/cc-syllabus/ug-degree/co-curricular-course-as-per-nep-2020-semester-ii-syllabus.pdf		CC	2	50	50	0
		Total			22	550	300	250

		Semester III	Commerce and Management				
			Sem III	Credits	Marks	Int	Ext
30121211	Major	Principles and Practices of Banking and Insurance	Major (Core)	4	100	50	50
30121212	Major	Insurance Sales, Services, and Employability Skills	Major (Core)	4	100	50	50
30120513	Major	Basic Training for Insurance Agents	Major (Core)	2	50	-	50
30320111/ 30320112/ 30320113/ 30320114/ 30320115	Minor Stream	Macro Economics OR Business Law I OR Business Accounting I OR Introduction to Entrepreneurship OR Business Statistics I	Minor Stream	4	100	50	50
30420111/ 30420112/ 30420113/ 30420114/ 30420115/ 30420116/ 30420117/ 30420118/ 30420119/ 30420161/ 30420162	OEC	Customer Relationship Management OR Introduction to Advertising OR Introduction to Export Marketing OR Industrial Psychology– Organisational Behaviour OR Marketing Management OR Industrial Statistics OR Basics of Co-operative Management OR Introduction to Treasury & Risk Management OR Principles of Economic Systems and Freedom OR Financial Accounting Insights OR Business Communication	OEC	2	50	-	50
3.6	AEC (Modern Indian Language)	Indian Language other than English (Marathi/Hindi/Gujrati, etc.)	AEC (Modern Indian Language)	2	50	50	0
30120504	Major Cor	Insurance Business in India	Major Core	2	50	50	0

3.8	CC	Co-curricular Course Social issues Advocacy and Action OR National Cadets Corps. (NCC) Studies- III OR Traditional Sports and Fitness OR Unfolding The Beauty Of Indian Music (As per SNTWU syllabus) https://snt.ac.in/pdf/academic/s/syllabus-as-per-nep/cc-syllabus/ug-degree/co-curricular-course-as-per-nep-2020-semester-iii-syllabus.pdf		CC	2	50	50	0
		Total			22	550	300	250

		Semester IV	Commerce and Management				
			Sem IV	Credits	Marks	Int	Ext
40121211	Major (Core)	Professional Skills in Mutual Fund Distribution – Paper 1	Major (Core)	4	100	50	50
40121212	Major (Core)	Mutual Fund Business Skills and Digital Advisory Practices – Paper 2	Major (Core)	4	100	50	50
40320111/ 40320112/ 40320113/ 40320114/ 40320115	Minor Stream	International Economics OR Business Law II OR Business Accounting II OR Business Entrepreneurship OR Business Statistics II	Minor Stream	4	100	50	50
40420111/ 40420112/ 40420113/ 40420114/ 40420115/ 40420116/ 40420117/ 40420118/ 40420119/ 40420161/ 40420162	OEC	Business Compliances OR Techniques of Advertising OR Export Marketing Strategies and Procedures OR Industrial Psychology- Workplace Behaviour OR Marketing Research OR Techniques of Sampling and Hypothesis Testing OR Co-operative Management Mechanism OR Investment & Risk Management OR Foundations of Capitalism, Socialism, and Mixed Economies OR Budgetary Control and Recent Trends in Business Accounting OR Business Communication Skills	OEC	2	50	0	50
40720111/ 40720112/ 40720113	SEC	Fundamentals of Insurance OR Advertising Skills OR Fundamentals of Investment in Stock Markets	SEC	2	50	0	50

4.6	AEC (Modern Indian Language)	Indian Language other than English (Marathi/Hindi/Gujrati, etc.)		AEC (Modern Indian Language)	2	50	0	50
40320506	Minor Stream	Elements of IFRS		Minor Stream	2	50	50	0
4.8	CC	Co-curricular Course Personality and Leadership Development through National Service Scheme OR NSS Volunteers under National service scheme special camp OR National Cadets Corps. (NCC) Studies- IV OR Theatre & Dance (As per SNTDWU syllabus) https://sntd.ac.in/pdf/academic/syllabus-as-per-nep/cc-syllabus/ug-degree/co-curricular-course-as-per-nep-2020-semester-iv-syllabus.pdf		CC	2	50	50	0
		Total			22	550	250	300

		Semester V		Commerce and Management				
				Sem V	Credits	Marks	Int	Ext
50120511	Major (Core)	Financial Management		Major (Core)	4	100	50	50
50120512	Major (Core)	General Insurance		Major (Core)	4	100	50	50
51020111/ 51020112/ 51020113	IKS (Major Specific)	Vedic Business Ethics OR Indian Economic Thought OR Vedic Accounting		IKS (Major Specific)	2	50	0	50
50320111/ 50320112/ 50320113/ 50320114/ 50320115	Minor Stream	Issues in the Indian Economy OR Business Law III OR Business Accounting III OR Social Entrepreneurship OR Business Mathematics -I		Minor Stream	4	100	50	50
50320161/ 50320162/ 50320163/ 50320164/ 50320165	Minor Stream	Public Finance OR Business Law IV OR Business Accounting IV OR Entrepreneurship And Start-Up management OR Business Mathematics -II		Minor Stream	4	100	50	50
50620501	VSC	Fundamental of Auditing		VSC-4	2	50	50	0
50120503	Major Cor	Foreign Investment in Insurance Business India		Major Core	2	50	50	0
		Total			22	550	300	250

AEDP Semester VI

		Semester VI		Commerce and Management				
				Sem VI	Credits	Marks	Int	Ext
61221221	Apprenticeship	Apprenticeship/ Industry Training		Apprenticeship	20	500	200	300
60321201	Minor stream	Elements of IFRS		Minor stream	2	50	50	00
					22	550	250	300

Note: There is no change in Sem-I and Sem-II, Credit structure from Sem-I to Sem-V is same for AEDP and no AEDP students, difference is there only Sem-VI

**B.COM IN ACCOUNTANCY FINANCE AND INSURANCE [CRISP]
SEMESTER V
ACADEMIC YEAR: 2027-28**

COURSE SYLLABUS

Semester: V

5.1- Major (Core)

Couse Title	Financial Management
Course Credit	04
Course Outcomes	After going through the course, learners will be able to –
	1. Understand the basic Concept of Financial Management. 2. Make students understand financial decisions. 3. Apply knowledge to solve practical problems on Financial Management
Module 1 (Credit 1) Leverage	
Learning Outcomes	After going through the course, learners will be able to
	• Understand and Compute Types of Leverage: • Analyze the Impact of Fixed Costs on Risk and Return: • Evaluate Capital Structure and Strategic Decision-Making:
Content Outline	Theory: Definition and Meaning of Leverage, types of Leverage, advantages and disadvantages of leverage. Practical Problems on: • Calculation of Operating Leverage. • Calculating of Financial Leverage. • Calculation of Combined Leverage. • Calculation of Degree of Leverage. • Reverse Calculation of Income statement with leverage.
Module 2 (Credit 1) Cost of Capital	
Learning	After going through the course, learners will be able to

Outcomes	• Describe the cost of different financing sources • Understand how to blend the costs of individual components, weighted by their proportion in the firm's capital structure: • Analyse the cost of capital serves as a benchmark for investment appraisal, capital budgeting and determining the optimal mix of debt and equity to maximize firm value.
Content Outline	Theory: Introduction to Cost of Capital, Components of Cost of Capital and Weighted Average Cost of Capital. Practical Problems on: • Cost of Debt. • Cost of Preference Share Capital. • Cost of Equity. • Cost of Retained Earnings. • Weighted Average Cost of Capital.
Module 3:	Capital Budgeting
Learning Outcomes	After going through the course, learners will be able to • Identify, calculate, and interpret key capital budgeting metrics: • Develop skills in choosing between competing projects and allocating limited financial resources: • Understand how to identify relevant cash flows, assess project risk and make sound decisions under uncertainty, ensuring capital is deployed efficiently and profitably.:
Content Outline	Theory: Introduction to Capital Budgeting, Net Present Value (NPV), Internal Rate of Return (IRR), Payback Period and Profitability Index (PI). Practical Problems on: • Payback Period Method. • Discount Payback Period • Accounting Rate and Return • Profitability Index • Net Present Value • Internal Rate Return
Module 4:	Working Capital Management

Learning Outcomes	After going through the course, learners will be able to
	• Understand the concept, nature, and types of working capital: • Identify the key components of working capital, including cash, accounts receivable, inventory, and accounts payable:
Content Outline	Theory: Introduction to Working Capital Requirement, Meaning and Elements Current Assets, Meaning and Elements of Current Liabilities.
	Practical Problems on: • On Working Capital Requirement.

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50

Sr. No.	Activities	Marks
1.	Project Report - Leverage	15
2.	Group Discussion / Case Study Analysis - Working Capital Management	10
3.	PPT Presentations/Seminars/Workshop/ Any other innovative methods – Cost of Capital	10
4.	Quiz/Debate – Capital Budgeting	15
	Total Marks	50

External – 50

References:

- Ainapure. *Financial management –Introduction to financial management paper I* . .Manan Prakashan. SEM II BAF Syllabus.
- Taxmann's.(2025). *Fundamentals of Financial Management* (NEP) – (20th Edition)
- Dr. R.P. Rustagi.Excellent, updated coverage of Capital Budgeting, Cost of Capital, Working Capital, and Leverage.
- I. M. Pandey.(2025/2026).*Financial Management 13th Edition* Excellent coverage of Cost of Capital, Working Capital and Capital Budgeting.
- Dr. F. C. Sharma & Rachit Mittal. *A problem-focused book with extensive solved illustrations for Inventory Management and Cash Management*. (SBPD Publications)
- I. M. Pandey. (2025).[Financial Management](#) (13th Edition)

Course Syllabus
Semester: V
5.2 – Major (Core)

Course Title	General Insurance
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Understand the fundamental concepts, principles, and importance of general insurance in the risk management framework 2. Analyze various types of general insurance products and their coverage and claim procedures 3. Apply knowledge of underwriting, premium rating, and claims settlement in practical insurance scenarios 4. Evaluate the role of general insurance in economic development, social security, and emerging risks
Module 1 (Credit 1) Introduction to General Insurance	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Explain the concept and nature of general insurance. • Apply the principles of general insurance to real-life risk situations • Differentiate between life insurance and general insurance products. • Understand the history of General insurance business • Analyze the role of general insurance in risk management and economic development
Content Outline	• Concept and nature of general insurance • Principles of general insurance and their practical application • Classification of general insurance business • Historical framework of GIC • Difference between life insurance and general insurance • Importance of general insurance in economic development
Module 2 (Credit 1) Fire Insurance and Marine Insurance	

Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Describe various fire insurance policies, perils covered etc • Examine the procedure of underwriting and claims settlement in fire insurance value. • Explain the concept and types of marine insurance
Content Outline	Fire Insurance • Meaning, nature, and features of fire insurance • Fire insurance policies: Standard fire policy, special policies • Claims procedure in fire insurance Marine Insurance • Meaning and importance of marine insurance • Types of marine insurance: Cargo, hull, freight • Marine insurance policies
Module 3 (Credit 1) Motor Insurance , Liability Insurance & Cybre Insurance	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Explain the types of motor insurance policies and statutory provisions. • Interpret claims procedures in motor insurance. • Analyze the types of liability insurance in business and professional practice. • Understand the need and importance of Cyber Insurance
Content Outline	Motor Insurance • Meaning and types of motor insurance policies • Provision of Motor Vehicles Amended Act 2019 and need of motor Insurance • Claims procedure in motor insurance Liability Insurance • Meaning of liability insurance • Public liability insurance • Professional liability and product liability insurance Cyber Insurance

	• • Meaning, Need & Importance of Cyber Insurance
Module 4 (Credit 1) Aviation Insurance & Engineering Insurance	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Explain the concept, nature and importance of aviation insurance. • Classify various types of aviation insurance policies. • Understand Meaning and importance of Engineering Insurance • Identify the types of Engineering Insurance
Content Outline	Aviation Insurance • Meaning, Nature and importance of Aviation Insurance • Types of Aviation Insurance Engineering Insurance • Meaning and importance of Engineering Insurance • Types of Engineering Insurance

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report /Assignment	15
2	Group Discussion / Case Study Analysis	10
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods	10
4	Quiz/Debate	15
	Total – 50 Marks	50

External – 50 Marks

References:

- Gupta, P. K. (2014). *Insurance and risk management*. Himalaya Publishing House
- IRDAI. (2023). *Handbook on insurance statistics*. Insurance Regulatory and Development Authority of India.
- IRDAI. (2020). *Regulations and guidelines on general insurance*. Insurance Regulatory and Development Authority of India.
- Kothari, G., & Bahl, V. (2019). *Insurance management* (2nd ed.). Vikas Publishing House.
- Magee, J. H. (2018). *General insurance* (8th ed.). Chartered Insurance Institute.
- Mishra, M. N. (2019). *Insurance: Principles and practice* (23rd ed.). S. Chand Publishing.

- Palande, P. S., Shah, R. S., & Lunawat, M. L. (2018). *Insurance in India: Changing policies and emerging opportunities*. Response Books.
- Government of India. (2019). *Motor Vehicles (Amendment) Act, 2019*. Ministry of Law and Justice.

Course Syllabus

Semester: V

5.3– IKS (Major Specific)

Course Title	Vedic Business Ethics
Course Credits	02
Course Outcomes	After going through the course, learners will be able to 1. Explain the meaning, scope, and philosophical foundations of Vedic Business Ethics within the Indian Knowledge Systems (IKS) framework. 2. Apply Vedic ethical principles such as Dharma, Seva, Satya, and Artha to analyze business decisions and practices. 3. Evaluate contemporary business practices with reference to sustainability, social responsibility, and ethical governance from a Vedic perspective. 4. Demonstrate ethical reasoning and value-based thinking for responsible leadership and management in modern business organizations.
Module 1 (Credit 1) Introduction to Vedic Business Ethics	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to • Define and explain the meaning and scope of Vedic Business Ethics and its relevance in the modern business environment. • Identify and describe the Vedic sources of business ethics and their contribution to ethical thought and practice. • Apply the concepts of Dharma and Seva to ethical decision-making in business, emphasizing righteous conduct and service orientation. • Analyze ethical commerce practices such as fair trade, truthfulness, ethical marketing, and prevention of exploitation using Vedic principles.
Content Outline	• Meaning and scope of Vedic Business Ethics • Relevance of Vedic philosophy in modern business environment • Vedic Sources of Business Ethics • Dharma in Business: Concept of Dharma and righteous conduct in

	business, Ethical decision-making based on Dharma • Seva (Service) as a Guiding Principle: Concept of Seva in Vedic thought, Service orientation towards customers, employees, and society • Ethical Commerce and Fair Trade: Satya (truthfulness) and honesty in trade, Fair pricing, ethical marketing, and responsible competition, Prevention of exploitation and unethical practices.
Module 2 (Credit 1) Application of Vedic Ethics in Modern Business	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to • Explain sustainable business practices from a Vedic perspective, highlighting harmony with nature and responsible use of resources. • Assess the balance between profit and social responsibility using the concepts of Artha, trusteeship, and social welfare. • Examine the role of innovation and knowledge sharing (Vidya) as ethical drivers of collective and organizational growth. • Evaluate corporate governance practices with reference to truthfulness, transparency, accountability, and ethical leadership.
Content Outline	• Sustainable Practices from a Vedic Perspective: Harmony with nature and environmental ethics, Responsible use of natural and economic resources, Sustainability as a moral responsibility • Balancing Profit with Social Responsibility: Concept of Artha with ethical restraint, Profit maximization vs social welfare, Trusteeship and wealth with responsibility • Innovation and Knowledge Sharing: Knowledge (Vidya) as a valuable asset in Vedic tradition, Encouraging creativity, learning, and innovation, Ethical sharing of knowledge for collective growth • Corporate Governance, Transparency, and Knowledge Sharing, Truthfulness (Satya) and accountability in business governance, Ethical leadership and responsible management, Transparency in financial reporting and corporate conduct

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50 Marks

References:

- Chakraborty, S. K. (1997). *Ethics in management: Vedantic perspectives*. Oxford University Press
- Radhakrishnan, S. (1951). *Indian philosophy* (Vols. 1–2). George Allen & Unwin.
- <https://archive.org/details/indianphilosophy01hnan/mode/2up>
- Chakraborty, S. K. (1999). *Values and ethics for organizations: Theory and practices*. Oxford University Press.
- Bhatia, S. K. (2013). *Business ethics and corporate governance*. Deep & Deep Publications.
- Murthy, C. S. V. (2007). *Business ethics*. Himalaya Publishing House.
- Singh, A. (2021). *Business ethics and Indian value system*. Himalaya Publishing House.
- Ghosh, B. (2006). *Ethics in management and Indian ethos* (2nd ed.). Vikas Publishing House Pvt. Ltd.
- Pandey, M., & Pandey, K. (2024). *Vedic management*. BFC Publications Pvt. Ltd.

Course Syllabus
Semester: V
5.3– IKS (Major Specific)

Course Title	Indian Economic Thought
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	• Explain the major contributions of Indian economic thinkers across different periods. • Analyse Indian economic ideas in relation to colonialism, nationalism, and development. • Compare traditional and modern approaches to growth, welfare, and social justice. • Apply Indian economic thought to current policy debates and development strategies.
Module 1 (Credit 1) Indian Economic Thought – I	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to
	• Summarize the contributions of early and nationalist Indian economic thinkers. • Analyse the economic ideas of 19th and early 20th century reformers and economists
Content Outline	• Thiruvalluvar-Views on wealth and poverty agriculture, public finance and welfare state. • Kautilya-Concept of welfare state, Principles of taxation and revenue administration, Role of the state in economic regulation • Dadabhai Naoroji-Theory of Drain of Wealth • M. G. Ranade: Views on protection and industrial development
Module 2 (Credit 1) Indian Economic Thought – II	
Learning Outcomes	After learning the module, learners will be able to

	• Compare the economic ideas of modern Indian economists. • Critically assess Indian economic thought in the context of contemporary economic challenges.
Content Outline	• Mahatma Gandhi-Concept of Swadeshi, Sarvodaya, Theory of Trusteeship. • Dr. B. R. Ambedkar-Views on State Socialism, Role of the state in economic development. • Amartya Sen -Capability Approach, Human development perspective. • Abhijit Banerjee- Poverty and famine, Micro-level approach to development problems.

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50 Marks

References:

- **Jhingan, M. L.** (2010). *History of Economic Thought*. Vrinda Publications, Delhi.
- **Datt, R., & Sundaram, K. P. M.** (Latest Edition). *Indian Economy*. S. Chand & Company Ltd., New Delhi.
- **Mishra, S. K., & Puri, V. K.** (Latest Edition). *Indian Economy*. Himalaya Publishing House, Mumbai.
- **Bipan Chandra.** (2009). *Economic History of Modern India*. Orient Blackswan, New Delhi.
- **Naoroji, Dadabhai.** (1901). *Poverty and Un-British Rule in India*. Swan Sonnenschein & Co., London.
- **Ranade, M. G.** (1906). *Essays on Indian Economics*. Thacker & Co., Bombay.

Course Syllabus
Semester: V
5.3– IKS (Major Specific)

Course Title	Vedic Accounting
Course Credits	2
Course Outcomes	After going through the course, learners will be able to
	1: Explain the concept and evolution of Vedic Accounting 2: Apply Vedic principles in bookkeeping and financial planning 3: Compare modern accounting with Vedic accounting philosophy 4: Use ethical accounting practices in business and self-employment
Module 1 (Credit 1)	Foundations of Vedic Accounting
Learning Outcomes	After learning the module, learners will be able to
	• Define the concept and scope of Vedic Accounting • Identify references to accounting and wealth management in ancient Indian texts • Explain Purusharthas (Dharma, Artha, Kama, Moksha) in relation to financial • Describe differences between traditional and modern accounting philosophies • Explain core Vedic values like Satya, Rita, and Yajna in financial practices • Interpret ethical responsibilities of accountants using Vedic concepts
Content Outline	Foundations and Principles of Vedic Accounting • Meaning and scope of Vedic Accounting • Accounting concepts in ancient Indian texts (Vedas, Arthashastra, Smritis) • Concept of Dharma, Artha, Kama, Moksha in financial life • Ethical wealth creation and responsibility of accountants • Difference between conventional accounting and Vedic accounting

	• Concept of Rita (Cosmic Order) and financial discipline • Truthfulness (Satya) in accounting records • Concept of Yajna and stakeholder responsibility Activity: Case discussion on ethical vs unethical accounting practices Preparing ethical accounting statements for a small business
Module 2 (Credit 1)	Vedic Accounting in Personal Finance & Entrepreneurship
Learning Outcomes	After learning the module, learners will be able to • Apply Vedic principles to household budgeting and personal finance planning • Prepare basic accounting plans for small businesses / women-led enterprises • Analyse financial decision-making using ethical and sustainable perspectives • Analyse the relevance of Vedic Accounting in modern corporate governance • Evaluate ethical dilemmas using Vedic value systems • Assess the contribution of Vedic Accounting to ESG and sustainable finance
Content Outline	Vedic Accounting in Personal Finance & Entrepreneurship • Vedic approach to income, expenditure, saving, and donation (Dana) • Household budgeting through Vedic principles • Accounting practices for women-led MSMEs and SHGs Contemporary Relevance & Applications • Vedic Accounting and Corporate Governance • Alignment with ESG and sustainability accounting • Role of Vedic Accounting in financial inclusion • Case studies from Indian enterprises • Relevance under NEP-2020 & Indian Knowledge Systems (IKS) Activity:

	Prepare a Vedic-based household or micro-enterprise budget Group presentation on Vedic Accounting in modern organizations
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Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – NIL

External – 50 Marks

References:

- Kautilya. (1992). *The Arthashastra* (L. N. Rangarajan, Trans.). Penguin Books. (Original work published c. 3rd century BCE)
- Radhakrishnan, S. (2008). *Indian philosophy* (Vols. 1–2). Oxford University Press. (Original work published 1923–1927)
- Iyer, R. N. (1973). *The moral and political thought of Mahatma Gandhi*. Oxford University Press.
- Institute of Chartered Accountants of India. (2019). *Code of ethics*. ICAI Publications.
- University Grants Commission. (2023). *Indian Knowledge Systems (IKS): Guidelines and curriculum framework*. UGC.

Course Syllabus

Semester: V

5.4 -Minor Stream

Course Title	Issues in the Indian Economy
Course Credits	4
Course Outcomes	After going through the course, learners will be able to 1. introduces students to key developmental issues of the Indian economy, including poverty, unemployment, inequality, and human development. 2. Develop an understanding of major agricultural issues, such as productivity trends, agricultural finance, marketing systems, and price policy. 3. Provide insights into industrial and trade-related challenges, including industrial policy, MSME issues, foreign capital, competition policy, and foreign trade policy. 4. Familiarize students with the role of infrastructure and the service sector in India's economic growth, including PPP, IT policy, and service-sector sustainability.
Module 1 (Credit 1) Development issues in India	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Describe the characteristics of India as a developing economy. • Explain trends and causes of poverty, unemployment, and inequality in India. • Evaluate government measures for poverty alleviation, employment generation, and reducing inequality. • Able to interpret HDI and GDI as indicators of human development.
Content Outline	• Concept of Developed and Developing Economy, Characteristic Features of India as a Developing Economy • Poverty Line -Multidimensional Poverty Index (latest NITI Aayog data), urban-rural poverty trends, Government initiatives aimed at reducing poverty

	• Unemployment in India- Types, patterns, and government employment generation measures • Inequality of Income in India-: Trends in Inequality of Income in India and Measures to Reduce, • Human Development Index and Gender Development Index- Concept, components, India's status.
Module 2 (Credit 1) Issues in Agriculture	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Analyses trends in agricultural production and productivity in India. • Explain sources of agricultural finance and their role in supporting farmers. • Identify problems in agricultural marketing and evaluate government measures to improve them. • Assess the importance of agricultural price policy, TPDS, and input subsidies in ensuring food security and farmer welfare.
Content Outline	• Trends in Agricultural Production and Productivity and Measures to Increase Productivity • Sources of Agricultural Finance: Institutional and non-institutional • Problems of Agriculture Marketing and Government Measures to improve the system of Agricultural Marketing • Agriculture Price Policy of the Government of India, Targeted Public Distribution System (TPDS) • Subsidy on Agriculture Inputs
Module 3 (Credit 1) Issues in Industry and Foreign Capital	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Discuss major features and implications of Industrial Policy since 1991. • Analyses the role, problems, and policy measures related to MSMEs. • Differentiate components of foreign capital and evaluate policy

	measures to attract FDI. • Assess the functioning of SEZs, and the Competition Act (2002) in shaping industrial and trade development.
Content Outline	• Industrial Policy Since 1991 • MSME- Role, Problems, Measures. • Components of Foreign Capital and policy measures to attract FDI. • Competition Act, 2002 • Special Economic Zones in India - evaluation
Module 4 (Credit 1) Banking, Infrastructure & Service Sector in India:	
Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to • Explain the causes of India's energy crisis and review measures to address it. • Evaluate the advantages and disadvantages of Public-Private Partnerships in infrastructure development. • Analyse growth trends, contribution, and drivers of the service sector in India. • Examine government IT policies and assess the sustainability of service-led growth.
Content Outline	• Structure of the Indian Banking System-Overview of public sector banks, private sector banks, cooperative banks, and regional rural banks • Challenges in the Indian Banking Sector- Rising NPAs, need for recapitalisation, banking sector mergers, issues in credit flow to priority sectors • Role of the Reserve Bank of India (RBI)-Functions of the RBI as the central bank, monetary policy tools • Public-Private Partnerships (PPP) in Infrastructure- Meaning and types of PPP; advantages, limitations, and recent examples in India. • Contribution of the service sector to GDP and employment

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Module 1: Development Issues in India

Infographic / Poster Presentation – Visual poster on India as a Developing Economy, covering poverty, unemployment, inequality, and HDI/GDI with the latest data.

Module 2: Issues in Agriculture

Group Discussion / Problem-Solving Activity – Discussion on challenges in agricultural productivity, finance, and marketing; groups propose solutions to improve TPDS, price policy, and input subsidies.

Module 3: Issues in Industry and Trade

Case Study Analysis – Impact of Industrial Policy 1991, MSME challenges and measures, FDI case (telecom/automobile/retail), Evaluation of an SEZ in India, A Competition Act (2002) / CCI case

Module 4: Infrastructure and Service Sector

Crossword / Concept Puzzle – Puzzle based on PPP concepts, IT policy, service sector growth, and sustainability; followed by a short reflection.

External – 50 Marks

References:

- Puri, V. K., Misra, S. K., & Garg, B. (2024). *Indian Economy* (42nd ed.). Himalaya Publishing House. ISBN: 978-9358409994 [Sapna Online+1](#)
- Agrawal, A. N., & Agarwal, M. K. (2023). *Indian Economy: Problems of Development and Planning* (44th ed.). New Age International. ISBN: 978-9393159731
- Misra, S. K. & Puri, V. K. *Indian Economy: Its Development and Experience*. Himalaya Publishing House.
- Dutt, Ruddar & Sundaram, K. P. M. *Indian Economy*. S. Chand & Company.
- Uma Kapila (Ed.) *Indian Economy: Performance and Policies*. Academic Foundation.
- Gaurav Datt & Ashwani Mahajan. *Indian Economy*. S. Chand Publishing.
- Debraj Ray. *Development Economics*. Oxford University Press.
- Todaro, Michael & Smith, Stephen. *Economic Development*. Pearson Education.

Course Syllabus

Semester: V

5.4 -Minor Stream

Course Title	Business Law III
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Understand the key provisions of labour, arbitration, and competition laws and their relevance to business operations. 2. Analyze legal issues in labour, arbitration, and competition law in business practices under the relevant statutes. 3. Apply the provisions of labour, arbitration, and competition laws to practical business situations and case studies. 4. Evaluate compliance, penalties, and effectiveness of regulatory authorities and dispute-resolution mechanisms under these laws.
Module 1 (Credit 1) Occupational Safety, Health and Working Conditions Code, 2020	
Learning Outcomes	After learning the module, learners will be able to
	• Understand the definitions and the key features of the OSH Code, 2020. • Analyze the statutory health, safety, and welfare obligations imposed on employers and employees. • Apply the legal provisions relating to special protections for women workers in business and industrial workplaces. • Evaluate the penalties, offences, and business implications of the OSH Code in ensuring legal compliance and workplace safety.
Content Outline	• Definitions of employer, employee, contract labour and wages • Salient features of OSH code 2020 • Benefits of the OSH Code • Duties of employer and employee Sec 6 • Health, safety and welfare provisions. • Working hours and leave • Special provisions for women workers • Penalties and offences
Module 2 (Credit 1): Industrial Relations Code, 2020	

Learning Outcomes	After learning the module, learners will be able to
	• Understand the introduction, applicability, and objectives of the Industrial Relations Code, 2020. • Analyze the procedures for settlement of industrial disputes, including the powers and duties of authorities. • Apply the legal provisions relating to strikes, lock-outs, layoff, retrenchment, and closure in business organizations. • Evaluate the offences, penalties, and business impact of the Code on industrial harmony and compliance
Content Outline	• Introduction and applicability of the code • Procedure for settlement of industrial disputes • Procedure, powers and duties of authorities • Strikes and lock-outs • Layoff, Retrenchment and closure special provisions • Offences and penalties
Module 3 (Credit 1): Arbitration and Conciliation Act, 1996 (As amended up to 2021)	
Learning Outcomes	After learning the module, learners will be able to
	• Understand the concept of arbitration and conciliation under the Arbitration and Conciliation Act, 1996 (as amended up to 2021). • Analyze the powers and duties of arbitrators in dispute resolution. • Apply the process of conciliation to resolve disputes in industrial and commercial contexts. • Evaluate the effectiveness of arbitration and conciliation mechanisms as alternative dispute resolution methods under the Act.
Content Outline	• Concept of arbitration and conciliation • Definition and importance of arbitration • Powers and duties of the arbitrator • Process of conciliation and appointment of conciliators • Overview of major amendments to the Arbitration and Conciliation Act, 1996: amendments 2015, 2019, and 2021
Module 4 (Credit 1) Competition Act, 2002 (As amendment up to 2023)	
Learning Outcomes	After learning the module, learners will be able to

	• Understand the concept, objectives, and scheme of the Competition Act, 2002. • Analyze anti-competitive agreements, dominant position, and unfair pricing practices. • Apply the provisions of the Act to cases involving agreements and abuse of dominance. • Evaluate penalties, remedies, and the powers and functions of the CCI.
Content Outline	• Concept of competition and market regulation • Objectives, scope, and scheme of the Competition Act. • Differences between Horizontal and Vertical agreements • Abuse of dominant position • Unfair or discriminatory pricing • Penalties for contravention, remedies and modifications • Regulation of Combinations (Section 5 & 6) • Competition Commission of India (CCI): Powers, functions, and duties of CCI

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on any factory Occupational safety, Health and Working conditions.	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: Industrial Relations Code, 2020	15
3	Presentations/ Case Study: Competition Act, 2002	10
4	Quiz/ Debate: Arbitration and Conciliation Act, 1996	10
	Total 50 Marks	50

External – 50 Marks

References:

- Bare Act. (2026). The occupational safety, health and working conditions code, 2020.
- Ghuge, S. (2025). Labour law and industrial relations – I. Himalaya Publishing House.

- Kapoor, N. D. (2022). Elements of mercantile law (36th ed.). Sultan Chand & Sons.
- Malik, S. B. (2017). Commentary on the arbitration and conciliation act. Universal Law Publishing.
- Singh, A. (2024). Law of arbitration and conciliation (S. Bindal, Rev.; 12th ed.). Eastern Book Company.
- Sinha, R. (2024). Arbitration in Indian & comparative jurisdictions. Commercial Law Publishers.
- Srivastava, S. C. (2020). Industrial relations and labour laws (6th ed.). Vikas Publishing House.

Course Syllabus

Semester: V

5.4 -Minor Stream

Course Title	Business Accounting III
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Understand Accounting for Not Profit Organizations. 2. Understand Piecemeal Distribution of Cash. 3. Understand the concepts of Issue of Debentures. 4. Understand concepts of Human Resource Accounting and Auditing.
Module 1 (Credit 1) Accounting for Not Profit Organization	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Understand the meaning and features of Not for Profit Concerns • Know the meaning of Receipts and Payments Account • Understand the meaning of Income and Expenditure Account and its difference from Profit and Loss Account • Understand the difference between Profit and Not for profit Organizations • Learn to acquire the skills for preparing Income and Expenditure Account and Balance Sheet of Not for Profit Concern
Content Outline	Theory : Introduction, Meaning of Not for Profit Concern, Features of Not for Profit Concern. Problems on : Preparation of Income and Expenditure Account.
Module 2 (Credit 1) Piecemeal Distribution of Cash	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Understand the concept of piecemeal distribution of cash in partnership dissolution. • Apply the method to calculate safe payments and distribute

	cash among partners. • Solve basic accounting problems related to gradual realization of assets and partner settlement.
Content Outline	• Theory : Concept and Need of piecemeal distribution of cash, Method of Distribution – order of payments and calculation of safe payments. • Problems on : Simple Sums using Proportionate Capital Method
Module 3 (Credit 1) Issue of Debentures	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • state the meaning of debenture and explain the difference between debentures and shares; • describe various types of debentures; • record the journal entries for the issue of debentures at par, at a discount and at premium; • explain the concept of debentures issued for consideration other than cash and the accounting thereof;
Content Outline	• Theory : Introduction, Meaning of Debentures, Distinction between Shares and Debentures, Types of Debentures, Issue of Debentures. • Problems on : Basic Level Journal entries for issue of debentures.
Module 4 (Credit 1) Human Resource Accounting and Auditing	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Describe the Human Resource Accounting Practices in India and explain the process and approaches of Human Resources Accounting and Audit. • Illustrate the significance of Human Resource Auditing as a Tool of Human Resource Valuation. • Describe and illustrate the concepts related to human resource accounting.
Content Outline	• Human Resource Accounting: An Overview Meaning, Need and Objectives of HR Accounting, Advantages and Limitations of Human Resource Accounting, Reporting of

	Human Resource Accounting at National Levels. Methods and Human Resource Accounting Practices in India Methods of Human Resource Accounting: 1. Cost of Production Approach i. Historical Cost Model ii. Replacement Cost Model iii. Opportunity Cost • Human Resource Audit: An Overview Human Resource Audit - Meaning, Features, Objectives of HR Audit Benefits and limitations of HR Audit Need and Significance of HR Audit, Process of HR Audit, Approaches of HR Audit, Principles of Effective HR Auditing, Role of HR Auditor, Methods of conducting HR Audit Interview, Workshop, Observation, Questionnaire., Components of HR Audit.
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Assignments/Activities towards Comprehensive Continuous Evaluation (CCE):

Internal –50 Marks

Sr. No.	Assignments / Activities
1	Project Report
2	Group Discussion / Case Study Analysis
3	Presentations/Seminars/Workshop
4	Quiz/Debate/Any other innovative methods
	Total – 50 Marks

External –50 Marks

References:

- Hanif, M., & Mukherjee, A. (2024). *Financial accounting* (6th ed.). McGraw Hill.
- Saeed, M., & Kulshreshtha, D. K. (2024). *Human resource accounting*. Anmol Publications.
- Tulsian, P. C. (2022). *Financial accounting*. Pearson Education.
- Ainapure, V. (2024). *Advanced accounting*. Manan Prakashan.
- Choudhary, A. (2024). *Corporate accounting*. Sheth Publishers.
- Gupta, R. L., & Radhaswamy, M. (2014). *Advanced accountancy* (11th ed.). Sultan Chand & Sons.
- Kishnadwala, J. (2024). *Financial accountancy & management*. Vipul Prakashan.
- Shukla, M. C., & Grewal, T. S. (2023).

Course Syllabus

Semester: V

5.4 – Minor Stream

Course Title	Social Entrepreneurship
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Understand social entrepreneurship. 2. Identify social problems and opportunities. 3. Know social enterprise models and strategies. 4. Use innovation and measure social impact.
Module 1 (Credit 1) - Introduction to Social Entrepreneurship	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Define social entrepreneurship. • Explain characteristics of social entrepreneurs. • Differentiate social and commercial entrepreneurship.
Content Outline	• Meaning and concept of social entrepreneurship • Nature and characteristics of social entrepreneurs • Difference between social and commercial entrepreneurship • Role of social entrepreneurs in society • Need and importance of social entrepreneurship
Module 2 (Credit 1) Social Problems and Entrepreneurial Opportunities	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Identify major social, economic, and environmental problems. • Analyze social issues for entrepreneurial solutions. • Recognize opportunities in underserved communities.
Content Outline	• Meaning of social, economic, and environmental problems • Major societal problems: poverty, unemployment, lack of education & gender inequality and women empowerment • Identification of social problems suitable for entrepreneurial solutions • Opportunities for social entrepreneurship in underserved

	communities • Social entrepreneurship and community development
Module 3 (Credit 1) Social Enterprise Models and Strategies	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Identify types of social enterprises. • Explain major social enterprise business models. • Understand financial and social sustainability of enterprises.
Content Outline	• Types of social enterprises • Business models for social enterprises - Fee-for-Service Model, Cross-Subsidy Model, Market-Linkage Model, Employment-Based Model & Hybrid Revenue Model • Value proposition and stakeholders • Financial and social viability for Social Enterprises
Module 4 (Credit 1) Innovation, Technology, and Social Impact	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Explain the role of innovation in social entrepreneurship. • Use technology and digital platforms for social solutions. • Measure and scale social impact.
Content Outline	• Role of innovation in social entrepreneurship • Use of technology and digital platforms • Measuring and evaluating social impact • Scaling social impact - replication and expansion

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Assignment on Concept and role of social entrepreneurship	10
2	Group Discussion / Case Study Analysis on Identification of social problems suitable for social entrepreneurship	15
3	Project Report on Analysis of business models of social enterprises	15
4	PPT Presentations/Seminars/Workshop Role of innovation and technology in social enterprises	10
	Total – 50 Marks	50

External – 50 Marks

References –

- Bansal, R. (2011). I have a dream: The inspiring stories of 20 social entrepreneurs who found new ways to solve old problems. Westland.
- Bhatia, A. (2025). Social entrepreneurship: A catalyst for change. Imperial Publications.
- Bornstein, D. (2007). How to change the world: Social entrepreneurs and the power of new ideas. Oxford University Press.
- Bornstein, D., & Davis, S. (2010). Social entrepreneurship: What everyone needs to know. Oxford University Press.
- Kickul, J. R., & Lyons, T. S. (2020). Understanding social entrepreneurship: The relentless pursuit of mission in an ever-changing world (3rd ed.). Routledge.
- Pandey, N., & Sahay, A. (2021). Social entrepreneurship in India. Palgrave Macmillan.
- Prahalad, C. K. (2004). The fortune at the bottom of the pyramid: Eradicating poverty through profits. Wharton School Publishing.
- Ragavan, S. (2023). Social entrepreneurship. REST Publisher.
- Shukla, M. (2020). Social entrepreneurship in India: Quarter idealism and a pound of pragmatism. Sage Publications.
- Yunus, M. (2010). Building social business: The new kind of capitalism that serves humanity's most

Course Syllabus

Semester: V

5.4 -Minor Stream

Course Title	Business Mathematics I
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Apply fundamental concepts of set theory and solve quadratic equations.
	2. Perform matrix operations and use the matrix method (Cramer's Rule and Matrix Inversion) to solve simultaneous linear equations.
	3. Solve commercial problems involving ratio, proportion, percentage, profit/loss, discount, simple and compound interest, and annuities.
	4. Differentiate and integrate basic functions, and apply differentiation concepts to find maxima and minima in business scenarios.
Module 1 : Basic Algebra and Matrices (1 Credit)	
Learning Outcomes	After learning the module, learners will be able to
	● Apply fundamental concepts of set theory and solve quadratic equations.
	● Perform matrix operations and use the matrix method (Cramer's Rule and Matrix Inversion) to solve simultaneous linear equations.
Content Outline	● Set Theory: Types of sets, operations on sets, Venn diagrams ● Quadratic Equations: Solution, nature of roots ● Matrices: Types, operations (addition, subtraction, multiplication), transpose ● Determinant (up to order 3), Minor, Cofactor, Adjoint, Inverse ● Application: Solution of simultaneous linear equations (Cramer's Rule and Matrix Inversion Method)

Module 2 : Commercial Arithmetic (1 Credit)	
Learning Outcomes	After learning the module, learners will be able to
	● Apply concepts of ratio, proportion, and percentage to solve profit, loss, and discount problems.
	● Calculate simple and compound interest, effective rate of interest, and the present and future value of annuities.
Content Outline	● Ratio and Proportion: Simple and compound ratio, direct and inverse proportion ● Percentage: Calculation, profit and loss, discount ● Interest: Simple interest and Compound interest, effective rate of interest ● Annuities: Meaning, types, present value and amount of an ordinary annuity
Module 3 : Functions (Introductory) (1 Credit)	
Learning Outcomes	After learning the module, learners will be able to
	● Understand the meaning of a function and differentiate between its types (linear, quadratic, exponential, logarithmic).
	● Grasp the elementary concepts of limits and continuity.
Content Outline	● Functions: Meaning and Introduction ● Types (linear, quadratic, exponential, logarithmic) ● Limits and Continuity (Elementary concepts)
Module 4 : Calculus (Introductory) (1 Credit)	
Learning Outcomes	After learning the module, learners will be able to
	● Apply rules of differentiation (product, quotient, chain) to solve Maxima and Minima problems in business contexts.
	● Demonstrate the ability to use basic rules of integration.
Content Outline	● Differentiation: Rules (product, quotient, chain rule) ● Application: Maxima and Minima (Business applications) ● Integration: Basic rules of integration

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Assignments/Activities	Marks
1	Assignment / Project Report/ Quiz/Debate	15
2	Group Discussion / Case Study	10
3	Class Tests	25
	Total	50

External – 50 Marks

References:

- Deshpande, A. V., Vaidya, M. L., & Doke, D. M. (2012). *Elementary Business Mathematics – I*. Vipul Prakashan.
- Trivedi, K., & Trivedi, C. (2011). *Business Mathematics* (1st ed.). Pearson India.
- Arora, S. R., & Gupta, K. (2015). *Business Mathematics*. Taxmann Publications.
- Sharma, J. K. (2014). *Business Mathematics* (2nd ed.). Ane Books Pvt. Ltd.
- Sharma, S. K., & Kaur, G. (2013). *Business Mathematics*. Sultan Chand & Sons.
- Business Mathematics and Statistics. (2016). Success Publications.
- Murugaiyan, S. (2011). *Business Mathematics*. New Century Book House.

Course Syllabus

Semester: V

5.5 -Minor Stream

Course Title	Public Finance
Course Credits	4
Course Outcomes	After going through the course, learners will be able to 1. Provide learners with a foundational understanding of the meaning, scope, and functions of public finance. 2. Develop knowledge of public revenue, taxation principles, tax incidence, and major tax reforms in India. 3. Explain the nature, growth, effects, and management of public expenditure and public debt. 4. Enable learners to understand Centre–State financial relations, including sharing of resources and the role of constitutional bodies.
Module 1 (Credit 1) Meaning & Scope of Public Finance	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Define public finance and describe its scope and objectives. • Explain the Principle of Maximum Social Advantage. • Distinguish between public goods and merit goods. • Interpret the structure of the government budget and deficit concepts.
Content Outline	• Definition and concept of public finance-Concept and scope of public finance, Role of government in economic activities. • Objectives of public finance: allocation, distribution, stabilization • Principle of Maximum Social Advantage (Dalton)-Concept, Conditions for achieving maximum welfare. • Public Goods and Merit Characteristics of public goods, Nature and importance of merit goods. • Budget—meaning, objectives, structure of budget; Deficit concepts

Module 2 (Credit 1) Public Revenue	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Differentiate between tax and non-tax revenue. • Explain the canons and classification of taxes. • Analyse shifting and incidence of taxation, including elasticity. • Describe the effects of taxation and the significance of GST.
Content Outline	• Types of Public Revenue-Tax and Non-Tax Revenue • Canons and Classification of Taxes-Canons of taxation, Classification of taxes—Direct, Indirect, Proportional, Progressive, Regressive • Shifting and Incidence of Taxation—Impact and Incidence, Factors influencing incidence, Role of elasticity of demand and supply • Effects of taxation- production, distribution, and consumption • Tax reforms in India—GST: meaning, features, and significance
Module 3 (Credit 1) Public Expenditure and Public Debt	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Classify public expenditure and explain reasons for its growth. • Evaluate the economic and social effects of public expenditure. • Distinguish between internal and external public debt. • Describe the burden of public debt and methods of repayment.
Content Outline	• Classification and Growth of Public Expenditure: Classification of public expenditure, Causes of increasing public expenditure • Effects of Public Expenditure: Production, Distribution, Consumption, Economic Growth, Economic Stability • Classification of Public Debt: Internal Debt and External Debt • Burden of Public Debt-Burden of internal debt, Burden of external debt • Methods of Repayment of Public Debt-Techniques and approaches used for debt repayment
Module 4 (Credit 1) Centre–State Financial Relations	

Learning Outcomes <i>(Specific related to the module)</i>	After learning the module, learners will be able to • Explain the constitutional division of powers between Centre and States. • Describe how financial resources are shared between governments. • Explain the role and functions of the Finance Commission. • Discuss major issues in Centre–State financial relations, including imbalances and GST Council coordination.
Content Outline	• Constitutional Division of Powers-Union, State, and Concurrent Lists, Sharing of tax revenue between the Centre and States. • Finance Commission-Constitutional role, Basic functions: recommending tax devolution and grants. • Grants-in-Aid-Financial support from the Centre to States to meet special needs and reduce regional imbalances. • Issues in Centre–State Financial Relations-Vertical and horizontal imbalances, dependence on Central transfers, and the coordinating role of the GST Council.

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Module 1: Meaning & Scope of Public Finance

Activity: Infographic / Concept Poster– Students will prepare a visual infographic or poster

- Meaning and scope of public finance
- Structure of the budget and key deficit concepts

Module 2: Public Revenue

Activity: Taxation-Based Group Discussion / Problem-Solving Exercise

- Groups will discuss and present solutions on:
- Designing an equitable tax system using canons of taxation
- Distinguishing direct, indirect, proportional, progressive, and regressive taxes

Module 3: Public Expenditure and Public Debt

Activity: Case Study Analysis– Students analyse a short case covering:

- Growth of public expenditure and its causes

- Effects of government spending on economic and social development
- Methods used or recommended for debt repayment

Module 4: Centre–State Financial Relations

Activity: Short Analytical Assignment

- How the Constitution divides financial powers between the Centre and States
- How the Finance Commission distributes revenue
- Grants-in-Aid and their role in reducing regional imbalances

External – 50 Marks

References:

- Mishra, S. K., & Puri, V. K. (2008). Indian economy. Himalaya Publishing House.
- Dutt, R., & Sundaram, K. P. M. (2007). Indian economy. S. Chand & Company Ltd.
- Agrawal, A. N. (2006). Indian economy: Problems of development and planning. New Age International Publishers.
- Tandon, B. N. (Year not specified). Indian economy. Tata McGraw-Hill. (Note: Insert specific edition/year if available.)
- India Infrastructure Report 2007/2008. (2008). India infrastructure report. Oxford University Press.
- Jetli, K. N., & Sethi, V. (2008). Infrastructure development in India: Post-liberalisation initiatives and challenges. New Century Publications.
- Dewett, K. K., Verma, J. D., & Agrawal, A. N. (2005). Indian economy. S. Chand & Company Ltd.
- Kapila, U. (Ed.). (2011). Indian economy since independence. Academic Foundation.
- Sahu, R., & Rodricyes, K. (2010). Indian economy: Problems. Himalaya Publishing House. (Replace with exact year if you have updated edition).

Course Syllabus

Semester: V

5.5 -Minor Stream

Course Title	Business Law IV
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Understand the legal framework governing business activities and the regulatory mechanisms affecting business organizations. 2. Analyze the legal framework of business laws in India, including GST provisions and their impact on business operations and compliance. 3. Apply the provisions of the Information Technology Act, 2000 in business practices, including compliance with cyber law regulations. 4. Evaluate the legal framework governing e-contracts in e-commerce including compliance, issues and their impact on electronic business transactions.
Module 1 (Credit 1):	Right to Information Act, 2005
Learning Outcomes	After learning the module, learners will be able to
	• Understand the meaning, objectives, scope, and applicability of the Right to Information Act, 2005. • Analyze the provisions relating to proactive disclosure, exemptions under RTI, and the role of transparency in governance. • Apply the RTI application procedure, including filing requests, time limits, and appeal mechanisms. • Evaluate the powers and functions of the Central and State Information Commissions in ensuring accountability.
Content Outline	• Introduction of RTI Act 2005 Meaning, Objectives • Scope and applicability • Proactive disclosure (section 9) • RTI Application Procedure • Exemptions under RTI • Central, State Information commission powers and functions • Appeals and penalties

	• Role of RTI in governance
Module 2 (Credit 1): Goods and Services Tax (GST), 2017	
Learning Outcomes	After learning the module, learners will be able to
	• Understand the concept of Goods and Services Tax (GST) in India, and the role of the GST Council. • Apply GST provisions in business, including registration and supply determination. • Analyze the GST framework, including CGST and SGST, and its impact on indirect taxation. • Evaluate the GST Council's effectiveness in promoting uniformity, transparency, and ease of business.
Content Outline	• Introduction to GST and Meaning of GST • Need of GST in India • Features and structure of GST in India • Registration Procedure under GST • Nature, Place, Value of supply • Features of CGST & SGST • Role and function of GST council
Module 3 (Credit 1): Information Technology Act, 2000	
Learning Outcomes	After learning the module, learners will be able to
	• Understand the concept of Information Technology Act, electronic governance framework, and secure electronic records. • Apply the concepts of digital signatures, and use of digital signatures in electronic transactions. • Analyze the regulatory framework and duties of Certifying Authorities. • Evaluate cyber offences under the Information Technology Act.
Content Outline	• Introduction to Information Technology Act 2000 • Digital/Electronic signature meaning and definition and functions IT Act 2000, Section 3 • Electronic Governance section 4 to 10 • Digital signature certificate Sec. 35 to 39

	• Protection of personal information (Section 43-A) • Protection of personal information - Crime and Punishment.
Module 4 (Credit 1)	E-Contracts (E-Transactions / E-Commerce)
Learning Outcomes	After learning the module, learners will be able to • Understand the legal framework of e-contracts in e-commerce. • Apply and execution of e-contracts in electronic transactions. • Analyze and examine the legal issues involved in e-contracts such as validity, jurisdiction, security, and enforceability. • Evaluate legal and compliance challenges in e-contracts, and the effectiveness of existing e-commerce laws.
Content Outline	• E-Commerce: Meaning, definition and characteristics, significance, nature, elements of e-commerce, various kinds of e-commerce • E-Contracts: Meaning and definition, formation and legality and recognition of e-contract, legal issues involved in e-contracts. • E-Records: Attribution, Acknowledgement and dispatch of e-records

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report on Information Technology Act, 2000	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods: Goods and Services Tax (GST) Act, 2017	15
3	Presentations/ Case Study: E-Contracts	10
4	Quiz/ Debate: Right to Information Act 2005	10
	Total 50 Marks	50

External – 50 Marks

References:

- Chakraborty, R. (2025). *Commentary on the Right to Information Act, 2005* (3rd ed.). Kamal Publishers.
- Acharya, N. K. (2025). *Commentary on the Right to Information Act, 2005*. Bharat Publishers.
- Sharma, P. (2021). *E-Commerce Law in India: Issues and Challenges*. Taxmann Publications.

- Singhania, V. (2021). *GST Law & Practice*. Taxmann Publications.
- Goyal, S. (2021). *GST in India: Law, Practice & Compliance*. Universal Law Publishing.
- Goel, S. (2020). *Information Technology Law and Practice*. Bharat Law House.
- Gupta, S. (2020). *E-Contracts and Online Transactions: Law and Practice*. Universal Law Publishing.
- Sharma, R. (2018). *Information Technology Act 2000 with Amendments*. Universal Law Publishing.
- Rai, M. (2018). *Electronic Contracts and Digital Signatures: Legal Perspectives*. Eastern Book Company.

Course Syllabus

Semester: V

5.5 -Minor Stream

Course Title	Business Accounting IV
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Understand transactions under Foreign Currency. 2. Understand the concepts of Insurance Claim for Loss of Stock. 3. Understand the fundamentals of Redemption of Debentures. 4. Understand Accounting in a Computerized Environment.
Module 1 (Credit 1) Foreign Currency Transactions	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Understand foreign currency transactions related to purchase and sale of goods, services, assets, and loans. • Identify and apply appropriate exchange rates for recognition, settlement, and reporting of transactions. • Compute exchange rate differences arising from monetary and non-monetary items. • Record and explain the accounting treatment of exchange gains and losses as per AS 11 / Ind AS 21. • Analyze the impact of exchange rate fluctuations on profit or loss and financial statements.
Content Outline	• Theory : Foreign Currency in relation to purchase and sale of goods, services and assets and loan and credit transactions. • Problems on : Computation and treatment of exchange rate differences
Module 2 (Credit 1) Insurance Claim for Loss of Stock	
Learning Outcomes	After learning the module, learners will be able to
	• Understand & Compute the amount of claim for loss of Stock

Content Outline	• Theory : Meaning, Need and Advantages of Fire Insurance- Special terminologies in Fire Insurance Claims Insurer/Insurance Company, Insured/Policyholder, Premium, Salvage, Insurance Policy, Sum Assured, Under Insurance, Average Clause, Claim. • Problems on : Simple Sums on Ascertainment of Fire Insurance Claim (Excluding abnormal line of goods).
Module 3 (Credit 1) Redemption of Debentures	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Understand the concept of debentures and explain the provisions of Section 71 (1) and (4) of the Companies Act, 2013 relating to their issue and redemption. • Explain the creation, investment, and utilization of Debenture Redemption Reserve (DRR) as per the Companies Act, 2013 and the Companies (Share Capital and Debentures) Rules, 2014. • Apply appropriate methods for writing off discount or loss on issue of debentures. • Analyze and account for different methods of redemption of debentures—by lump sum, by instalments, and by conversion
Content Outline	• Theory : Introduction : Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures • Problems on: Methods of redemption of debentures: By payment in lump sum and by payment in instalments (excluding from by purchase in open market), Conversion. (basic Questions on journal entries)
Module 4 (Credit 1) Accounting in Computerized Environment	
Learning Outcomes	After learning the module, learners will be able to

(Specific related to the module)	• Understand the computerized Accounting and its components • Understand features, importance and limitations of computerized accounting system • Learn application of computerized accounting statements • Learn various accounting packages
Content Outline	• Concept of Computerized Accounting system (CAS) • Features of computerized Accounting System. • Importance of Computerized Accounting System. • Components of Computerized Accounting System. • Comparison between manual accounting process and Computerized accounting process. • Sourcing of Accounting Software: Legal Vs. Pirated Accounting Software

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE):

Internal –50 Marks

Sr. No.	Assignments / Activities
1	Project Report
1	Group Discussion / Case Study Analysis
2	Presentations/Seminars/Workshop
3	Quiz/Debate/Any other innovative methods
	Total – 50 Marks

External –50 Marks

References:

- Hanif, M., & Mukherjee, A. (2024). *Financial accounting* (6th ed.). McGraw Hill.
- Tulsian, P. C. (2022). *Financial accounting*. Pearson Education.
- Ainapure, V. (2024). *Advanced accounting*. Manan Prakashan.
- Choudhary, A. (2024). *Corporate accounting*. Sheth Publishers.
- Gupta, R. L., & Radhaswamy, M. (2014). *Advanced accountancy* (11th ed.). Sultan Chand & Sons.
- Kishnadwala, J. (2024). *Financial accountancy & management*. Vipul Prakashan.
- Shukla, M. C., & Grewal, T. S. (2023).

Course Syllabus

Semester: V

5.5 – Minor Stream

Course Title	Entrepreneurship and Start-up Management
Course Credits	04
Course Outcomes	After going through the course, learners will be able to 1. Develop an understanding of Entrepreneurship Development among the students. 2. Get acquainted with various central and state government policies towards developing and promoting various business enterprises in the country. 3. Identify challenges and prospects faced by women entrepreneurs. 4. Understand the Startup process from Idea generation to Business Development. 5. Identify the dimensions and resources required to establish a start-up. 6. Analyse the Business environment and develop a strategic Business Plan. 7. Get motivated to undertake new business venture and approach for Angel Funding and Venture Capital Funding.
Module 1 (Credit 1)	Fundamentals of Entrepreneurship Management
Learning Outcomes	After learning the module, learners will be able to • Define Entrepreneurship and identify the characteristics of entrepreneurship. • Differentiate between various types of Entrepreneurs. • Identify the Social Entrepreneurship in socio-economic development. • Understand the evolution of the concept of Entrepreneurship. • Examine and analyse the qualities for Entrepreneurship.
Content Outline	• Concept and Nature of Entrepreneurship Concept, characteristics & types of Entrepreneur.

	Characteristics, need & types of Entrepreneurship. Social Entrepreneurship – Definition, Importance and social responsibilities. • Theories of Entrepreneurship: Theory of Innovation by Schumpeter Theory of High achievement by McClelland Theory of Profit by Knight Theory of Social Change by Everett Hagen • Entrepreneurship Management Qualities and Skills for Entrepreneurship
Module 2 (Credit 1)	Entrepreneurship Development
Learning Outcomes	After learning the module, learners will be able to • Explore and avail the schemes of Entrepreneurship Development Institutions. • Identify the institutions supporting business enterprises. • Explore the support of Central and State level institutions. • Analyse the role of women entrepreneur in economic development.
Content Outline	• Entrepreneurship Development Institutions: Entrepreneurship Development Institute of India (EDII). National Institute of Entrepreneurship and Small Business Development (NIESBUD). National Entrepreneurship Development Board (NEDB) • Institutional support: District Industries Centres (DICs) Industrial Development Corporation (IDC) Small Scale Industries Development Corporations (SSIDCs) • Women Entrepreneurship: Significance, Challenges and Schemes for Women Entrepreneurship. Self Help Groups (SHGs), Self Help Entrepreneurs (SHE).

Module 3 (Credit 1) Startup Entrepreneurship and Startup Ecosystem	
Learning Outcomes	After learning the module, learners will be able to
	• Define Start-ups and explore the start-up ecosystem. • Undertake Business Environment Analysis. • Analyse the competitive Business Environment and Identify competitive advantages. • Develop Start up Proposals for new venture launch.
Content Outline	• Introduction to Startup Entrepreneurship- Meaning and Definition, Startup Ecosystem. Startup Lifecycle • Processes of Business Environment Analysis – Political, Governmental, Stakeholder, Technological, Macroeconomic, Socio-demographic, Competitive and Competitor Analysis. • Developing Startup Proposals.
Module 4 (Credit 1) Startup Project planning and development.	
Learning Outcomes	After learning the module, learners will be able to
	• Design Start-up Project Plan and Carry out feasibility study. • Understand the formalities and procedure of registration of a business. • Identify the new venture expansion strategies and venture capitalist companies. • Study and Examine the startup Success Stories.
Content Outline	• Project Planning- Feasibility study - Formalities and procedures in registration of a business - Regulatory norms and legal aspects - Format and presentation of report – Marketing strategies. • Preparing for the new venture launch - New venture expansion strategies - Venture Capital and Angel Investment. • Startup Success Stories.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
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1	Project Report	15
2	Group Discussion/ Seminars/ Workshops/ Any other innovative methods	15
3	Presentations/ Case Study	10
4	Quiz/ Debate	10
	Total 50 Marks	50

External – 50 Marks

References:

- Ashok Soota and S.R. Gopalan, Entrepreneurship Simplified, from Idea to IPO, Portfolio- Penguin Random House, India.
- Chris Guilbeau, The \$100 Start-ups, Macmillan Publishers Limited.
- Ducker Peter: Innovation and Entrepreneurship. Butterworth-Heinemann, revised (2007).
- Holt. David: Entrepreneurship: New Venture Creation. Phi learning, 1st Edition (2009).
- Howard Frederick, Allan O'Connor, & Donald F. Kuratko, Entrepreneurship: Theory, Process and Practice, 4th Edition, Cengage Learning, 2016.
- Khanka S S, Entrepreneurship Development, S Chand Publication, 9th Edition, (2007).
- Madhukar Shukla, Social Entrepreneurship in India, 1st Edition, SAGE Publications India Pvt Ltd., 2020.
- Poornima M. Charantimath, Entrepreneurship Development and Small Business Enterprises, 3rd Edition, Pearson Education, 2018.
- Reena Poddar, Sarika Gadhawe, Competitive Advantage, An Introduction, The ICFAI University Press.
- Vasant Desai, Entrepreneurship Management, 1st Edition, Himalaya Publishing House, 2013.
- Vijaykumar Thota, Santhi Vedula, Fundamental for New Entrepreneurs- in the context of Indian MSME's, Himalaya Publishing House.
- Steven Fisher, Ja-nae' Duane, The Startup Equation -A Visual Guidebook for Building Your Startup, Indian Edition, Mc Graw Hill Education India Pvt. Ltd.

Course Syllabus

Semester: V

5.5 – Minor Stream

Course Title	Business Mathematics II
Course Credits	4
Course Outcomes	After going through the course, learners will be able to
	1. Apply successive and partial differentiation to complex business functions and analyze concepts like monotonicity and concavity.
	2. Calculate and interpret the Elasticity of Demand and Supply, and perform marginal analysis for cost, revenue, and profit functions, including break-even analysis.
	3. Evaluate definite integrals, calculate the area under a curve, and apply integration to determine Consumer's Surplus and Producer's Surplus.
	4. Formulate and solve Linear Programming Problems (LPP) using the graphical method, and apply LPP to real-world business applications like product mix decisions.
Module 1 : Differential Calculus and its Applications (1 Credit)	
Learning Outcomes	After learning the module, learners will be able to
	● Apply successive and partial differentiation to analyze complex business functions, including monotonicity and concavity.
	● Calculate and interpret the Elasticity of Demand and Supply, and perform marginal analysis for cost, revenue, and profit functions, including break-even analysis.
Content Outline	● Successive Differentiation (up to second order) ● Partial Differentiation: Basic rules and application ● Monotonicity and Concavity ● Elasticity of Demand and Supply ● Cost, Revenue, and Profit Functions: Marginal cost, Marginal revenue, Break-even analysis

Module 2 : Integral Calculus and its Applications (1 Credit)	
Learning Outcomes	After learning the module, learners will be able to
	● Evaluate definite integrals and the area under a curve.
	● Apply integration concepts to business applications like Consumer's and Producer's Surplus.
Content Outline	● Definite Integral. ● Area under a curve ● Application of Integration in Business: Consumer's Surplus and Producer's Surplus
Module 3 : Differential Equations (1 Credit)	
Learning Outcomes	After learning the module, learners will be able to
	● Understand the basic concepts of Differential Equations.
	● Formulate and solve first-order, first-degree differential equations.
Content Outline	● Introduction to Differential Equations ● Formation and solution of first-order ● First-degree differential equations
Module 4 : Linear Programming Problem (LPP) (1 Credit)	
Learning Outcomes	After learning the module, learners will be able to
	● Formulate and solve Linear Programming Problems (LPP) using the graphical method.
	● Apply LPP to real-world business applications like product mix decisions.
Content Outline	● Formulation of LPP ● Graphical Method for solving LPP (Maximization and Minimization problems) ● Applications of LPP in business (e.g., product mix)

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Assignments/Activities	Marks
1	Assignment / Project Report/ Quiz/Debate	15
2	Group Discussion / Case Study	10
3	Class Tests	25
	Total	50

External – 50 Marks

References:

- Sharma, J. K. (2014). *Business Mathematics* (2nd ed.). Ane Books Pvt. Ltd.
- Hazarika, P. (2012). *A Textbook of Business Mathematics*. S. Chand Publishing.
- Trivedi, K., & Trivedi, C. (2011). *Business Mathematics* (1st ed.). Pearson India.
- Murugaiyan, S. (2011). *Business Mathematics*. New Century Book House.
- Sharma, S. K., & Kaur, G. (2013). *Business Mathematics*. Sultan Chand & Sons.
- Deshpande, A. V., Vaidya, M. L., & Doke, D. M. (2012). *Elementary Business Mathematics – II*. Vipul Prakashan.
- *Business Mathematics and Statistics*. (2016). Success Publications.
- Arora, S. R., & Gupta, K. (2015). *Business Mathematics*. Taxmann Publications.

Course Syllabus

Semester: V

5.6 – Major (VSC)

Course Title	Fundamental of Auditing
Course Credits	2
Course Outcomes	After going through the course, learners will be able to • Differentiate between various types of audits • Understand the step-by-step process of auditing, including planning, risk assessment, evidence gathering, and reporting.
Module 1 (Credit 1) Introduction to Auditing	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Study the Concept of Auditing • Understand Audit Process • Identify Types of Audits
Content Outline	• Meaning, Objectives, Principles, Scope, Functions, Importance, Advantages and Disadvantages • Types of Auditing • Audit Working paper • Audit Program
Module 2 (Credit 1) Audit Techniques and Risk Assessment	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Explain Audit Techniques & Risk Assessment • Understand an Auditor's responses to assess risks as per SA 330.
Content Outline	• Test Checking-Meaning , features, when Test Checks can be used. • Internal Control-.Meaning, objectives, benefits and limitations, Internal Check-Meaning, benefits, Risks that require special audit consideration, Auditor's responses to assessed risks.

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50

Sr. No	Activities	Marks
1	Project Report on types of Auditing	15
2	Group Discussion / Case Study Analysis on Audit Program	10
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods Internal Check	10
4	Quiz on Introduction to Auditing and Audit Techniques	15
	Total – 50 Marks	50

External-NIL

References:

- Biswa Mohana Jena, Dr. Sanjay Kumar Satpathy. (2019). *Principles and Practices of Auditing*, Himalaya Publishing House
- S.K.Basu (2013). *Auditing Principles and Techniques*. Pearson
- Kamal Rohra. *Auditing Introduction and Planning-I*. Tech Max Publication, Pune
- L.N.Chopde, Choudhary. *Introduction to Auditing*. Sheth Publishers Pvt Ltd
- Dr.B.N.Tondon, Dr.S.Sudarsanam, S.Sundarabahu(2007), *A Handbook of Practical Auditing*. S.Chand

Course Syllabus

Semester: V

5.7 – Major Core

Course Title	Foreign Investment in Insurance Business in India
Course Credits	2
Course Outcomes	After going through the course, learners will be able to • Understand the concept and forms of foreign investment in insurance. • Challenges faced by Indian Insurance industry • Explain the concept, forms, and evolution of foreign investment in the Indian insurance sector. • Interpret FDI policy provisions, limits, and regulatory guidelines governing foreign investment in insurance. • Assess the impact of foreign investment on the growth in the Indian insurance industry. • Identify and evaluate key challenges faced by the Indian insurance industry • Explain international principles of corporate governance • Classify IRDAI- approved insurance companies
Module 1 (Credit 1) FDI in Insurance	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Understand the concept and forms of foreign investment in insurance. • Explain the historical development of insurance in India. • Identify the rationale for allowing foreign investment in the insurance sector. • Analyze FDI limits and policy reforms in the insurance sector.
Content Outline	• Meaning and types of foreign investment: FDI, FPI, and Joint Ventures • Evolution of the insurance sector in India: Pre- and post-liberalization • Need for foreign investment in insurance sector

	• FDI policy in insurance
Module 2 (Credit 1) Insurance Industry & FDI	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to
	• Identify key challenges faced by the Indian insurance industry • Assess the impact of foreign investment • Interpret international corporate governance principles applicable to insurance companies. • Classify insurers into public sector and private sector insurance companies.
Content Outline	• Challenges faced by Indian Insurance industry • Impact of foreign investment in insurance sector growth. • International Principles of Corporate Governance in Insurance • Insurance companies approved by IRDA- General Insurance & Life Insurance(Public & private)

Assignments/Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50

Sr. No	Activities	Marks
1	Project Report/Assignment	15
2	Group Discussion / Case Study	10
3	PPT Presentations/Seminars/Workshop/ Any other innovative methods	10
4	Quiz/Test	15
	Total – 50 Marks	50

External-NIL

References:

- Government of India. (2023). *Consolidated FDI policy circular*. Department for Promotion of Industry and Internal Trade (DPIIT), Ministry of Commerce and Industry.
- Mishra, M. N., & Pagare, D. G. (2019). *Insurance: Principles and practice* (22nd ed.). S. Chand Publishing.]
- Rejda, G. E., & McNamara, M. J. (2020). *Principles of risk management and insurance* (14th ed.). Pearson Education.

- Skipper, H. D., & Kwon, W. J. (2007). *Risk management and insurance: Perspectives in a global economy*. Blackwell Publishing.
- Organisation for Economic Co-operation and Development. (2015). *G20/OECD principles of corporate governance*. OECD Publishing.
- Cummins, J. D., & Venard, B. (2008). *Handbook of international insurance: Between global dynamics and local contingencies*. Springer.

SEM VI

BAFI Apprenticeship Evaluation Scheme (500 Marks)

Total Marks: 500

- **Internal Assessment: 250 Marks**
- **External Assessment: 250 Marks**

[1] INTERNAL ASSESSMENT (250 MARKS)

(Conducted by College Faculty / Internal Mentor)

[a] Apprenticeship Logbook / Daily Diary — 80 Marks

Criteria	Excellent	Good	Average	Poor	Marks
Regularity of Entries	Consistent & signed weekly	Minor gaps	Irregular	Mostly incomplete	20
Description of Tasks	Clear & professional	Adequate	Basic	Poor	20
Learning Reflection	Deep insight & linkage to theory	Some linkage	Limited reflection	No reflection	20
Supporting Documents	Strong evidence attached	Some evidence	Minimal	None	10
Presentation & Organization	Highly structured	Acceptable	Needs improvement	Poor	10
Total					80

[b] Mid-Term Review/ Progress Presentation — 50 Marks

Criteria	Marks
Understanding of Work & Role	15
Conceptual Clarity (BAFI linkage)	10
Presentation Skills	10
Problem Identification	10
Response to Questions	5
Total	50

[c] Continuous Faculty Evaluation (Mentoring & Monitoring) — 50 Marks

Criteria	Marks
Attendance & Participation	15
Professional Behaviour	10
Initiative & Learning Attitude	15
Timely Submission of Work	10
Total	50

[d] Pre-Submission Draft Report Evaluation — 70 Marks

Criteria	Marks
Content Quality	20
Industry Relevance	15
Analytical Thinking	15
Formatting & Referencing	10
Original Reflection	10
Total	70

[2] EXTERNAL ASSESSMENT (250 MARKS)**[a](Conducted by External Examiner + Industry Mentor)**

Criteria	Excellent	Good	Average	Poor	Marks
Punctuality & Discipline	Highly reliable	Mostly punctual	Irregular	Poor	20
Professional Behaviour & Teamwork	Outstanding	Good	Moderate	Poor	20
Task Completion & Quality	High accuracy	Good	Acceptable	Poor	25
Application of Knowledge	Strong application	Good	Limited	None	15
Initiative & Problem Solving	Highly proactive	Takes initiative	Passive	No effort	20
Total					100

[b] Final Apprenticeship Report — 100 Marks**Evaluation Rubric**

Criteria	Marks
Depth of Content	25
Practical Learning Demonstrated	20
Analytical & Critical Thinking	20
Industry Relevance	15
Presentation & Formatting	10
Original Reflection	10
Total	100

[c] Final Viva Voce / Presentation — 50 Marks

Criteria	Marks
Communication & Confidence	10
Understanding of Organization & Work	15
Theory–Practice Integration	10
Problem-Solving Ability	10
Response to Questions	5
Total	50

[1+2] FINAL MARK DISTRIBUTION SUMMARY

Criteria	Marks
Internal Assessment	250
Logbook	80
Mid-Term Review	50
Continuous Evaluation	50
Draft Report	70
External Assessment	250
Industry Mentor	100
Final Report	100
Viva Voce	50
Grand Total	500

COURSE SYLLABUS

Semester: VI

Minor stream

Course Title	Elements of IFRS
Course Credits	2
Course Outcomes	After going through the course, learners will be able to 1. After going through the course, learners will be able to – 2. Explain the concept, objectives, and need for IFRS and its role in global financial reporting. 3. Interpret and apply key IFRS standards related to presentation and preparation of financial statements 4. Compare IFRS with Indian Accounting Standards (Ind AS) and identify major differences
Module 1 (Credit 1) Introduction to IFRS	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • Understand the meaning, fundamental assumptions, and key features of IFRS and their importance in financial reporting. • Explain the evolution and objectives of IFRS • Discuss the status of IFRS convergence in India • Describe the historical evolution and institutional development of IFRS from IASC to IASB.
Content Outline	• Meaning, Assumptions and Features of IFRS, • History and development of IFRS • Objectives, Scope and Need of IFRS • IFRS adoption in India – Overview of Ind AS
Module 2 (Credit 1) IFRS issued by IASB	
Learning Outcomes (Specific related to the module)	After learning the module, learners will be able to • After completing this module, the learner will be able to: • Describe recognition, measurement, and disclosure requirements of major IFRS. • Summarize differences between various IFRS standards and their applications.

	• Examine the impact of IFRS adoption on financial statements. • Evaluate financial statement disclosures under IFRS. • Explain the conceptual framework underlying IFRS.
Content Outline	□ IFRS-1, IFRS-2, IFRS-3, IFRS-4, IFRS-5, IFRS-7, IFRS-9, IFRS-10, IFRS-13, IFRS-15, IFRS-16

Activities towards Comprehensive Continuous Evaluation (CCE)

Internal – 50 Marks

Sr. No	Activities	Marks
1	Project Report/Assignment on IFRS& IAS	15
2	Case Study Analysis on Development in IFRS	10
3	PPT Presentations on IFRS Standards	10
4	Quiz/Debate on IFRS	15
	Total – 50 Marks	50

References:

- Elliott, B., & Elliott, J. (2022). Financial accounting and reporting (19th ed.). Pearson Education Limited.
- Greuning, H. V., Scott, D., & Terblanche, S. (2011). International financial reporting standards: A practical guide (6th ed.). World Bank Publications.
- Picker, R., Leo, K., Loftus, J., Wise, V., & Clark, K. (2019). Applying international financial reporting standards (4th ed.). John Wiley & Sons.
- Mirza, A. A., Holt, G., & Orrell, M. (2018). International financial reporting standards: Workbook and guide (5th ed.). Wiley.
- Weygandt, J. J., Kimmel, P. D., & Kieso, D. E. (2022). Financial accounting: IFRS edition (4th ed.). John Wiley & Sons.
- International Accounting Standards Board (IASB). (2023). International financial reporting standards (IFRS®) official pronouncements. IFRS Foundation.
- Gupta, A. (2021). International financial reporting standards (IFRS) and Indian accounting standards (Ind AS). Bharat Law House.

