

# **SIDO KANHU MURMU UNIVERSITY, DUMKA**

(A State University recognized under Section 2(f) & 12(B) of the UGC Act, 1956)



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# **SYLLABUS**

## **OF**

### **FOUR-YEAR UNDER GRADUATE PROGRAMME (FYUGP)**

## **FOR**

# **COMMERCE**

### **HONOURS/RESEARCH/PG DIPLOMA**

**Accordance with the**

**Implementation of FYUGP in State Universities of**

**Jharkhand Regulations, 2024**

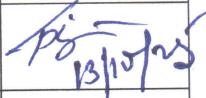
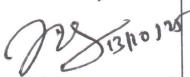
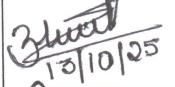
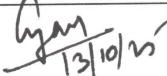
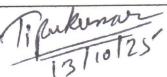
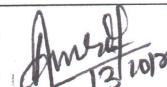
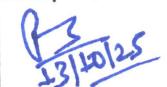
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***Implemented from***  
***Academic Session 2025-2029 Onwards***

## Minutes of the Board of Studies Meeting

A meeting of the **Board of Studies** for the review, modification, and finalization of the **Commerce (Hons./Research/P.G. Diploma) syllabus** for the **Four-Year Undergraduate Programme (FYUGP)**, in accordance with the *Implementation of FYUGP in State Universities of Jharkhand Regulations, 2024*, was convened on **13.10.2025**. After a detailed review and minor modifications, the committee **unanimously accepted and recommended** the syllabi for approval.

The following members of the Board of Studies were present:

S. NO.	MEMBERS	SIGNATURE
1.	<b>Dipak Kumar Das (Chairperson)</b> HOD, University Department of Commerce, SKMU, Dumka	 13/10/25
2.	<b>Dr. Ravindra Kumar (External Member)</b> Associate Professor, Yogoda Satsang College, Ranchi University, Ranchi	Join on/line
3.	<b>Dr. T.P Singh (Member)</b> Associate Professor, Dean, Faculty of Commerce	 13/10/25
4.	<b>Dr. Binod Murmu (Member)</b> Assistant Professor, University Department of Commerce, SKMU, Dumka	 13/10/25
5.	<b>Amit Nag (Member)</b> Assistant Professor, Department of Commerce, A.S. College, Deoghar, SKMU, Dumka	 13/10/25
6.	<b>Dr. Gyan Chand (Member)</b> NBAP, University Department of Commerce, SKMU, Dumka	 13/10/25
7.	<b>Tipu Kumar (Member)</b> NBAP, University Department of Commerce, SKMU, Dumka	 13/10/25
8.	<b>Amrit Horo (Member)</b> NBAP, University Department of Commerce, SKMU, Dumka	 13/10/25
9.	<b>Ranjeet Kumar Prasad (Member)</b> NBAP, Department of Commerce, Madhupur College, Madhupur, SKMU, Dumka	 13/10/25
10.	<b>Ajit Mandal (Member)</b> NBAP, Department of Commerce, A.S. College, Deoghar, SKMU, Dumka	 13/10/25

  
13/10/25  
Dipak Kumar Das  
(Chairperson)  
HOD

  
H.O.D.  
University Department of Commerce  
S.K.M.U., Dumka

**Semester wise Subject Combination for B.COM. (COMMERCIAL)**

Semester	Course Category	Code	PAPER NAMES	Credits
First Semester	Major	MJ-1	Financial Accounting	4
	Associated Core/Associated Vocational	AC-1A	Select any one subject from the Associated Core Table with the guidance of the Class Teacher.	4
	Multidisciplinary Course	MDC-1	<b>Choose any one of the following:</b> <ul style="list-style-type: none"> <li>Mathematical and Computational Thinking Analysis</li> <li>Gender Studies</li> <li>Goods and Services Tax (GST)</li> <li>Pollution Control and Waste Management</li> </ul>	3
	Ability Enhancement Course	AEC-1	Hindi (Compulsory)	2
	Skills Enhancement Course	SEC-1	Introduction to Computer and IT (Compulsory)	2
	Value Added Course	VAC-1	Understanding India (Compulsory)	3
	Indian Knowledge System	IKS-1	Indian Knowledge System (Compulsory)	2
Second Semester	Major	MJ-2	Corporate Accounting	4
	Associated Core/Associated Vocational	AC-2B	Select any one subject either from the Associated Core subjects not studied in Semester-I or from the Associated Vocational subjects, with the guidance of the Class Teacher.	4
	Multidisciplinary	MDC-2	<b>Choose any one of the following:</b> <ul style="list-style-type: none"> <li>Nutrition and Health education</li> <li>Digital Marketing</li> <li>Introduction to Indian Values and Ethics</li> <li>Santhal Tribes and Culture</li> </ul>	3
	Ability Enhancement	AEC-2	English (Compulsory)	2
	Skills Enhancement	SEC-2	Digital Communication and Data Management (Compulsory)	3
	Value Added Course	VAC-2	Environmental Studies (Compulsory)	2
	Indian Knowledge System	IKS-2	Social Awareness (Compulsory)	2
Third Semester	Major	MJ-3	Business Regulatory Framework	4
		MJ-4	Business Organisation and Management	4
	Elective Course	ELC-1A	Elective PAPER-1 from the Chosen Associated Core Subject in Semester I	4

	Multidisciplinary	MDC-3	<p><b>Choose any one of the following:</b></p> <ul style="list-style-type: none"> <li>• Indian Philosophy</li> <li>• Indian Cultural Studies</li> <li>• Kautilya's Arthashastra</li> <li>• Vedic Mathematics</li> </ul>	3
	Ability Enhancement	AEC-3	<p><b>Select One Language Course:</b> Students must choose <b>one</b> of the following languages: <b>Hindi, English, Bangla, Sanskrit, Urdu, Santali, Persian, or Maithili.</b></p> <p><b>Note:</b> Students are required to study <b>PAPER-I</b> of the language they choose.</p>	2
	Skills Enhancement	SEC-3	Computer Software, Programming and AI (Compulsory)	3
Fourth Semester	Major	MJ-5	Indian Knowledge System in Commerce	4
		MJ-6	Business Corporate Laws	4
		MJ-7	Income Tax Law and Practices	4
	Elective Course	ELC-1B	Elective PAPER-1 from the Chosen Associated Core/Associated Vocational Subject in Semester-II	4
	Ability Enhancement	AEC-4	PAPER-2 of Selected Language course in Semester-III	2
	Value Added Course	VAC-3	Health& Wellness, Yoga Education, Sports & Fitness (Compulsory)	2
Fifth Semester	Major	MJ-8	Auditing	4
		MJ-9	Cost Accounting	4
		MJ-10	Management Accounting	4
		MJ-11	Specialised Financial Accounting	4
	Elective Course	ELC-2A	Elective PAPER-2 from the Chosen Associated Core Subject in Semester I	4
Sixth Semester	Major	MJ-12	Business Finance	4
		MJ-13	Marketing Management	4
		MJ-14	Business Economics	4
		MJ-15	Business Statistics	4
	Elective Course	ELC-2B	Elective PAPER-2 from the Chosen Associated Core/Associated Vocational Subject in Semester-II	4
<ul style="list-style-type: none"> <li>• In the fourth year, students have two pathways: they can either complete their graduation with <b>Honours</b>, or with <b>Honours with Research</b>.</li> <li>• Those who wish to graduate with <b>Honours only</b> must follow <b>Table-A</b>, while those opting for <b>Honours with Research</b> must follow <b>Table-B</b>.</li> </ul>				

**TABLE-A FOR HONOURS ONLY**  
**FOURTH YEAR**

<b>Seventh Semester</b>	Major	MJ-16	Accounting for Decision Making	4
		MJ-17	International Business	4
		MJ-18	Business Environment	4
	Advance Major	AMJ-1	Advanced Statistical Analysis	
	Elective Course	ELC-3A	Elective PAPER-3 from the Chosen Associated Core Subject in Semester I	4
<b>Eighth Semester</b>	Major	MJ-19	Organisational Behaviour	4
		MJ-20	Group Discussion and Dissertation	
	Advance Major	AMJ-2	Financial Management	4
		AMJ-3	Strategic Management	4
	Elective Course	ELC-3B	Elective PAPER-3 from the Chosen Associated Core/Associated Vocational Subject in Semester-II	4

**TABLE-B FOR HONS WITH RESEARCH**  
**FOURTH YEAR**

<b>Seventh Semester</b>	Major	MJ-16	Accounting for Decision Making	4
		MJ-17	International Business	4
		MJ-18	Business Environment	4
	Research Methodology	RM-1	Research Methodology	4
	Elective Course	ELC-3A	Elective PAPER-3 from the Chosen Associated Core Subject in Semester I	4
<b>Eighth Semester</b>	Major	MJ-19	Organisational Behaviour	4
		MJ-20	Group Discussion and Dissertation	4
	Research Project/ Dissertation	RC-2	Research Project/ Dissertation	8
	Elective Course	ELC-3B	Elective PAPER-3 from the Chosen Associated Core/Associated Vocational Subject in Semester-II	4

**Compulsory Summer Internship:**

**1. If a student exits after Semester II, IV, or VI:**

To receive a Certificate/Diploma/Bachelor's Degree, students must complete a summer internship/project/dissertation worth 4 credits. This should be done during the summer break of any semester within the first three years.

**Note:** The Certificate/Diploma/Bachelor's Degree will not be awarded without completing this internship.

**2. If a student exits after Semester VIII:**

Under the National Education Policy (NEP), all students must complete a 4-credit summer internship to get a Bachelor's Hons/Hons with Research/P.G. Diploma Degree.

There are two ways to complete this requirement:

- a. Two internships of 4 weeks each (2 credits each), or
- b. One internship of 8 weeks (4 credits total)

The college will help arrange the internship, and students can complete it any time between Semester 1 and Semester 6 Summer Vacation.

**Note:** The Bachelor (Hons)/Hons with Research, or P.G. Diploma will not be awarded without completing the internship.

## **INSTRUCTIONS FOR QUESTION SETTER**

### **1. Semester Internal Examination (25 Marks)-**

The **Semester Internal Examination (SIE)** will be of **25 marks** in total, which includes **20 marks for the test** and **5 marks for attendance/Class Overall Performance**. The question PAPER NAME will have **two groups**.

**Group A** will have two questions:

- **Question 1:** Five very short answer questions (1 mark each, total 5 marks)
- **Question 2:** One short answer question of 5 marks

**Group B** will have two descriptive questions of 10 marks each. Students will have to answer **any one** (total 10 marks).

The remaining **5 marks** will be given based on **class attendance** as follows:

- Up to 45% attendance: 1 mark
- 46% to 54%: 2 marks
- 55% to 64%: 3 marks
- 65% to 74%: 4 marks
- 75% and above: 5 marks

### **2. End Semester Examination (75 Marks)**

The **End Semester Examination (ESE)** will be of **75 marks** and will also have **two groups**.

**Group A** is compulsory and will have:

- **Question 1:** Five very short answer questions (1 mark each, total 5 marks)
- **Questions 2 and 3:** Two short answer questions (5 marks each, total 10 marks)

**Group B** will have **six descriptive questions**, each carrying **15 marks**. Students need to answer **any four** (total 60 marks).

Note: Some questions may be divided into smaller parts if needed.

Question format for 20 Marks:

F.M. = 20	Subject/ Code Time=1Hr.	Exam Year
<b>General Instructions:</b>		
i. Group A carries very short answer type compulsory questions. ii. Answer 1 out of 2 subjective/ descriptive questions given in Group B. iii. Answer in your own words as far as practicable. iv. Answer all sub parts of a question at one place. v. Numbers in right indicate full marks of the question.		
	<b>Group A</b>	
1.		[5x1=5]
i. ....		
ii. ....		
iii. ....		
iv. ....		
v. ....		
2.		[5]
	<b>Group B</b>	
3. ....		[10]
4. ....		[10]

**Note:** There may be subdivisions in each question asked in Theory Examination.

Question format for 75 Marks:

F.M. = 75	Subject/ Code Time=3Hrs.	Exam Year
<b>General Instructions:</b>		
i. Group A carries very short answer type compulsory questions. ii. Answer 4 out of 6 subjective/ descriptive questions given in Group B. iii. Answer in your own words as far as practicable. iv. Answer all sub parts of a question at one place. v. Numbers in right indicate full marks of the question.		
	<b>Group A</b>	
1.		[5x1=5]
i. ....		
ii. ....		
iii. ....		
iv. ....		
v. ....		
2.		[5]
3.		[5]
	<b>Group B</b>	
4. ....		[15]
5. ....		[15]
6. ....		[15]
7. ....		[15]
8. ....		[15]
9. ....		[15]

**Note:** There may be subdivisions in each question asked in Theory Examination.

**PROMOTION CRITERIA**

- All students will be promoted in odd Semesters (I, III, V & VII).
- To get a promotion from Semester II to Semester III, from Semester IV to Semester V, and from Semester VI to Semester VII a student has to procure a minimum of 4 CGPA.
- However, it will be necessary to obtain a minimum credit (4) to pass in each of the subjects individually before completion of the course.

**CALCULATION OF MARKS FOR THE PURPOSE OF RESULT**

The passing in a subject will be based on the combined marks obtained in both the internal and external examinations of the semester. However, the student must pass the theory and practical examinations separately.

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**SEMESTER – I**

**COURSE: MAJOR -1 (MJ-1)**  
**PAPER NAME: FINANCIAL ACCOUNTING**

**TOTAL CREDITS: THEORY-04**  
**TEACHING HOURS: THEORY-60**

<b>EVALUATION</b>		
	<b>External Exam</b>	<b>Internal Exam</b>
<b>Full Marks</b>	<b>75</b>	25 (20 Written + 5 Attendance/Overall Class Performance)
<b>Duration of Exam</b>	3 Hours	1 Hour
<b>Pass Marks</b>		40 Marks

**COURSE OBJECTIVES:** This course provides conceptual knowledge of financial accounting and the techniques for preparing accounts in different types of business organizations.

**LEARNING OUTCOMES:** On successfully completion of the course, the students will be able to:

- Understand the theoretical framework and basics concepts of accounting.
- Understand the accounting for non-profit organization.
- Exercise the accounting treatments for Hire Purchase, Instalments purchase Systems, Branch and Departmental Accounting.

**COURSE CONTENTS:**

**Unit-I: Introduction:**

Meaning, Nature, Significance of Financial Accounting, Users of financial accounting information, financial accounting principles, accounting standards: IFRS and Indian AS

**Unit-II: Accounting for NPO**

Accounting for Non-Profit Organization: Receipts and Payment Account, Preparation of Income & Expenditure Account and Balance Sheet.

**Unit-III: Higher Purchases and Instalment Payment System**

Meaning, Characteristics and Features of Hire Purchases System and Instalment Payment System, Accounting Treatment under Hire Purchases and Instalment Payment System, Differences between hire purchase and instalment payment System

## **FYUGP SYLLABUS OF COMMERCE HONS/RESEARCH/PG DIPLOMA**

### **Unit-IV: Branch and Departmental Accounts:**

Meaning Importance, Advantages and Objectives of Branch Account, Classification of Branches, Accounting of Branch Accounts under various Methods;

Meaning, Objectives, Importance, Advantage and Methods of Departmental Accounts, Allocation of Indirect Expenses.

### **PRACTICAL EXERCISES:**

The learners are required to:

- Collect data from your college and prepare Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.
- Prepare a Comprehensive Report to show difference between Hire Purchase and Instalment Payment System.
- Prepare Books of Account for Hire Purchase in Instalment Payment System.
- Prepare accounts for Royalty and departmental accounting.
- Prepare accounts of Inland Branches.

### **SUGGESTED READINGS:**

1. Anthony ,R.N Hawkins ,and Merchant ,Accounting : Text and Cases. McGraw – Hill Education.
2. Shukla ,M.C., T.S.Grewal and S.C. Gupta.Advanced Accounts.Vol. – I.S.Chand & Co.,New Delhi.
3. Maheshwari ,S.N and S.K.Maheshwari .Financial Accounting.Vikas Publishing House,New Delhi.
4. Bhushan Kumar Goyal and HN Tiwari ,Financial Accounting ,International Book House
5. Goldwin ,Alderman and Sanyal , Financial Accounting,Cengage Learning.
6. Tulsian ,P.C Financial Accounting,Pearson Education
7. Jain ,S.P and K.L .Narang .Financial Accounting,Kalyani Publishers ,New Delhi.
8. Gupta, Nirmal. Financial Accounting. Sahitya Bhawan ,Agra.
9. Shukla, S.M, Financial Accounting- Shahitya Bhavan Publications. (Hindi and English)
10. Dr. S.K.Singh, Financial Accounting, SBPD Publications.(Hindi and English)
11. Arun Kumar, Financial Accounting, New Central Book Agency (P) Ltd..

**Latest edition of text books may be used.**

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**SEMESTER – II**

**COURSE: MAJOR -2 (MJ-2)**  
**PAPER NAME: CORPORATE ACCOUNTING**

**TOTAL CREDITS: THEORY-04**  
**TEACHING HOURS: THEORY-60**

<b>EVALUATION</b>		
	<b>External Exam</b>	<b>Internal Exam</b>
<b>Full Marks</b>	<b>75</b>	25 (20 Written + 5 Attendance/Overall Class Performance)
<b>Duration of Exam</b>	3 Hours	1 Hour
<b>Pass Marks</b>		40 Marks

**COURSE OBJECTIVES:** To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

**LEARNING OUTCOMES:** On successful completion of the course, the students will be able to

- Describe the rationale, merits, and demerits of issuing bonus shares for a company;
- Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.) using online software;
- Prepare balance sheet after Internal Reconstruction of company;
- Analyse the case study of major amalgamations of companies in India; 5. Describe the process of e-filing of annual reports of companies

**COURSE CONTENTS:**

**UNIT-I: Accounting for Share Capital & Debentures**

Meaning and Kinds of shares; Issue, forfeiture and re-issue of forfeited shares including pro- rata allotment; ESOPs and Buy Back of shares; Meaning and types of debentures, Issue and Redemption of Debentures.

**UNIT-II: Preparation of Financial Statements**

Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Preparation of Statement of Profit and Loss, Balance Sheet

**UNIT-III: Amalgamation and Internal Reconstruction**

Concepts Amalgamation and Business Combination of companies; Consideration/purchase price for amalgamation/business combination; accounting entries for amalgamation/business combination; preparation of amalgamated balance sheet (excluding inter-company holdings) applying AS 14/Ind AS 103; Internal reconstruction: Meaning and needs for internal reconstruction, Accounting for Different Forms

## **FYUGP SYLLABUS OF COMMERCE HONS/RESEARCH/PG DIPLOMA**

of Internal Reconstruction (excluding drafting of Internal Reconstruction Scheme)

### **UNIT-IV : Corporate Financial Reporting**

Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of annual report; mandatory and voluntary disclosures through annual report. Contents of the Report of the Board of Directors; E-filing of annual reports of companies and XBRL Filing with specific practical exercises;

**PRACTICAL EXERCISES:** The learners are required to:

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

### **SUGGESTED READINGS:**

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

**Latest edition of text books may be used.**



**SEMESTER – III**

**COURSE: MAJOR -3 (MJ-3)**  
**PAPER NAME: BUSINESS REGULATORY FRAMEWORK**

**TOTAL CREDITS: THEORY-04**  
**TEACHING HOURS: THEORY-60**

<b>EVALUATION</b>		
	<b>External Exam</b>	<b>Internal Exam</b>
<b>Full Marks</b>	<b>75</b>	25 (20 Written + 5 Attendance/Overall Class Performance)
<b>Duration of Exam</b>	3 Hours	1 Hour
<b>Pass Marks</b>		40 Marks

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

**LEARNING OUTCOMES:** On successfully completion of the course, the students will be able to:

- Examine various aspects of entering into a contract and implications of different types of contracts.
- Interpret the regulation governing the Contract of Sale of Goods.
- Describe the significant provisions of the Competition Act to prevent practices having adverse effect on competition and provisions of the Consumer Protection Act to protect the interest of the consumers.
- Student will be able to understand the Indian Contract Act, Consumer Protection Act and Competition Act.

**COURSE CONTENTS:**

**UNIT-I: The Indian Contract Act 1872**

Meaning, definition, Characteristics and kinds of Contract, Essentials of a valid contract, offer and acceptance, consideration, contractual capacity, free consent, Contract of Indemnity, Contract of Guarantee, Contract of Agency.

**UNIT-II: The Sale of Goods Act, 1930**

Concept, Sale and agreement to sell, Conditions and warranties, Performance of contract of sale, Unpaid seller - meaning, rights of an unpaid seller against the goods and the buyer.

## **FYUGP SYLLABUS OF COMMERCE HONS/RESEARCH/PG DIPLOMA**

### **UNIT-III: Consumer Protection Act-2019**

Introduction, Objectives & Applicability, Consumer Rights, Consumer Protection Councils, Central Consumer Protection Authority, Consumer Disputes Redressal Commission

### **UNIT-IV: Competition Act, 2002**

Definitions of Consumer, Enterprise, Goods, Person and Price, Competition act v/s MRTP Act., Prohibition of Certain Agreements, Competition Commission of India.

**PRACTICAL EXERCISES:** The learners are required to:

- Enlist steps involved in execution of contract.
- Enlist steps involved in agreement to sale.
- Enlist steps involved in discharge of contract.
- Prepare agreement to sale and contract related to sale of movable property, pledging of property, indemnity & guarantee bond etc.

### **SUGGESTED READINGS:**

1. Desti T.R: Indian Contract Act, Sale of Good Act , S.C. Sankar & Sons Pvt Ltd Kolkata.
2. Singh Avtar: The Principle of Mercantile Law; Eastern Books Company, Lucknow.
3. Kuchal M.C: Business Law; Vikas Publication House, New Delhi.
4. Kapoor N.D: Business Law; Sultan Chand & Sons, New Delhi.
5. Chaudha P.R.: Business Law; Galgotias, New Delhi.
6. Kuchal M.C.: Modern Indian Company Law; Shri Mahavir Book, Noida
7. Bagrial A.K: Company Law; Vikas Publication House, New Delhi.
8. Bose, D. C. (2008). Business Law. New Delhi: PHI Limited. Chopra, R. K. (2015).
9. Business Laws. New Delhi: Himalaya Publishing House. Kuchhal, M. C., & Kuchhal, V. (2018).
10. Business Laws. New Delhi: Vikas Publishing. Singh, A. (2009).
11. Business Law. Delhi: Eastern Book Company.

**Latest edition of text books may be used.**



<b>SEMESTER – III</b>	
<b>COURSE: MAJOR -4 (MJ-4)</b>	<b>TOTAL CREDITS: THEORY-04</b>
<b>PAPER NAME: BUSINESS ORGANISATION AND MANAGEMENT</b>	<b>TEACHING HOURS: THEORY-60</b>

<b>EVALUATION</b>		
	<b>External Exam</b>	<b>Internal Exam</b>
<b>Full Marks</b>	<b>75</b>	25 (20 Written + 5 Attendance/Overall Class Performance)
<b>Duration of Exam</b>	3 Hours	1 Hour
<b>Pass Marks</b>		40 Marks

**COURSE OBJECTIVES:** To help the students acquire the basic understanding of the different forms of business organisation, Principle and functions of management.

**LEARNING OUTCOMES:** On successful completion of the course, the students will be able to

- Distinguish and explain the different forms of business organisation.
- Understand the functions of Management
- Identify the different functions of management performed by business.

#### **COURSE CONTENTS:**

##### **UNIT-I: Concepts and Forms of Business Organisation**

Concepts of Business, Trade, Industry and Commerce- Objectives and functions of Business— Social Responsibility of a business, Ethical Conduct & Human Values, Code of Business Ethics.

Forms of Business Organisation: Sole Proprietorship-Meaning, Characteristics, advantages and disadvantages; Partnership- Meaning, Characteristics, advantages, disadvantages, kinds of partners and partnership deed; Cooperative organisation- Meaning, Characteristics, advantages and disadvantages; Joint Stock Company- Meaning, Characteristics, advantages and disadvantages.

##### **UNIT-II Principles and Function of Management**

Management: Meaning and Characteristics, Fayol's 14 Principles of Management, Functions of Management, Levels of Management – Skills of Management, Henry Mintzberg's Managerial Roles; Scientific Management - meaning, objectives, relevance and criticism.

##### **UNIT-III Planning and Organising**

Planning-Meaning, Characteristics, Types of Plans, Management by Objectives (MBO) - Steps in MBO - Benefits –Weaknesses.

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Organizing - Process of Organizing; Principles of Organisation - Formal and Informal Organisations - Line, Staff Organisations, Line and Staff Conflicts, Functional Organisation, Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision

### **UNIT-IV : Leadership and Controlling**

Leadership- Meaning, importance, different leadership styles, qualities of a good leader and theories of leadership.

Controlling-Meaning, Relationship between planning and control, Steps in Controlling, Requirements for effective control.

### **SUGGESTED READINGS:**

1. Basu, C. R . Business Organization and Management. New Delhi: McGraw Hill Publishing India.
2. Chhabra, T. N. Business Organization and Management. New Delhi: Sun India Publications. Gupta, C. B. Modern Business Organization. New Delhi: Mayur PAPER NAMEbacks.
3. Kaul, V. K. Business Organization and Management, Text and Cases. New Delhi: Pearson Education.
4. Koontz, H., & Weihrich, H. Essentials of Management. New York: McGraw Hill Education.
5. Singh, B. P., & Singh, A. K. Essentials of Management. New Delhi: Excel Books.
6. S.A. Sherlekar & V.S. Sherlekar: *Modern Business Organisation And Management*, Himalaya

**Latest edition of text books may be used.**



**SEMESTER – IV**

**COURSE: MAJOR -5 (MJ-5)**

**PAPER NAME: INDIAN KNOWLEDGE SYSTEM IN COMMERCE**

**TOTAL CREDITS: THEORY-04**

**TEACHING HOURS: THEORY-60**

<b>EVALUATION</b>		
	<b>External Exam</b>	<b>Internal Exam</b>
<b>Full Marks</b>	<b>75</b>	25 (20 Written + 5 Attendance/Overall Class Performance)
<b>Duration of Exam</b>	3 Hours	1 Hour
<b>Pass Marks</b>		40 Marks

**COURSE OBJECTIVES:** Present diverse understanding of trade and commerce in ancient India by tracing its historical transition through ages. Understanding the concept, functions and system of commerce, the importance it held in the society, the commercial relations Ancient India shared with other countries in order to situate and strengthen the importance of commerce. Analyze the ancient Indian texts that talk about trade and commerce in order to develop not just modern or ancient but holistic understanding of commerce.

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

- Understand the roots of Trade and Commerce in Ancient India.
- Understand the phases of India's Economic Development.
- Understand ancient Indian trade and commerce that will help construct the connection between ancient and present functions of commerce.
- Relate the relevance of Ancient Indian texts in Commerce.
- Develop relation between Indian Knowledge System and Commerce.

**COURSE CONTENTS:**

**UNIT-I: Ancient Trade Practices**

An overview of IKS in Commerce, The primitive beginnings - barter system, Evolution of trade - advent of agriculture, Establishment of village markets, Role of cattle in trade, From barter to coinage, Introduction of standard weights and measures, Origin, roles and responsibilities of guilds.

**UNIT-II: Ancient Indian Trade and Market Systems**

Nature and structure of trade in ancient India, Internal and external trade routes (Silk Road, maritime trade), Taxation, revenue systems, and customs, Role of the state and economic administration (Mauryan and Gupta periods)

## FYUGP SYLLABUS OF COMMERCE HONS/RESEARCH/PG DIPLOMA

### UNIT-III: Indigenous Economic Institutions, Business Ethics and Leadership in Indian Texts

Indigenous banking, accounting (Lekha-Jokha), and credit systems, Women and marginalized groups in traditional commerce, Ethical business conduct in the Dharmashastra and other texts, Chanakya's Arthashastra – Governance, strategy, and economic policy, Swadeshi and Gandhian economic thought

### UNIT-IV: Relevance and Applications of IKS in Commerce

Changes in international trade dynamics from ancient to medieval, relevance of IKS in modern business, Sustainable business models inspired by IKS

#### SUGGESTED READINGS:

1. Kautilya – Arthashastra (Penguin Classics)
2. Devdutt Pattanaik – Business Sutra: A Very Indian Approach to Management
3. AICTE-IKS Division e-Resources and Modules
4. Sharma, Arvind – Classical Indian Ethical Thought
5. *Shipping and Maritime Trade of the Indus People* by S.R. Rao – Archaeological insights into Harappan ports
6. *India and the Silk Roads* by Jagjeet Lally – Global history of India's overland trade
7. *Silk Route and Frontiers of India* – Online course by Bhandarkar Oriental Research Institute
8. *The Marwari Heritage* – Explores the rise of Marwaris in banking and trade
9. *History of the Eternal Marwaris* – Blog-style overview of Bania and Jain contributions
10. *Panchatantra* translated by Arthur W. Ryder – Classic fables with leadership lessons
11. *Hitopadesha* by Narayana – Strategic wisdom through storytelling
12. *The Ledger and the Loom* – Ethnographic studies on merchant bookkeeping
13. *Business Ethics in Ancient India* – Scholarly essays on moral conduct in trade
14. *Jain Philosophy and Commerce* – Explores Ahimsa and Aparigraha in financial ethics
15. *The Concept of Dharma in Indian Thought* – Academic PAPER NAMEs on ethical commerce
16. *Lokasangraha and Aparigraha in Business* – Ethical frameworks for regenerative growth
17. *Handmade in India* by Aditi Ranjan – Documentation of artisanal traditions
18. *Corporate Dharma* – Essays linking ancient values with modern responsibility
19. *Lokasangraha in Business Strategy* – Research on inclusive growth
20. *Dharma and Governance* – Comparative studies of Indian and global models
21. *Satya and Transparency in Leadership* – Case studies from Indian enterprise



<b>SEMESTER – IV</b>		<b>TOTAL CREDITS: THEORY-04</b>
<b>COURSE: MAJOR -6 (MJ-6)</b>	<b>PAPER NAME: BUSINESS CORPORATE LAWS</b>	<b>TEACHING HOURS: THEORY-60</b>

<b>EVALUATION</b>		
	<b>External Exam</b>	<b>Internal Exam</b>
<b>Full Marks</b>	<b>75</b>	25 (20 Written + 5 Attendance/Overall Class Performance)
<b>Duration of Exam</b>	3 Hours	1 Hour
<b>Pass Marks</b>		40 Marks

**COURSE OBJECTIVES:** The course aims to develop and comprehend business and its processes by the provisions of the Companies Act, 2013 while analysing case laws.

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

- Recognize the different types of companies.
- Discuss the fundamentals of incorporating the company.
- Make the memorandum and articles of association.
- Discuss the difference between different types of prospectus.
- Recognize the process of calling and conducting company meetings.
- Process of winding-up of companies.

#### **COURSE CONTENTS:**

##### **UNIT-I Introduction**

Meaning and Characteristics of a company; Types of companies, Formation of company, promoters, functions and their legal position, pre- incorporation contracts, steps in incorporation, and process of online registration of a company.

##### **UNIT-II Documents of Company**

Memorandum of association, articles of association, doctrine of constructive notice and indoor management; Prospectus, shelf and red herring prospectus, mis-statement in prospectus;

##### **UNIT-III Directors and Meeting**

Meaning and Classification of directors, women directors, independent director, small shareholder's director; disqualification, director identity number (DIN); appointment; Legal positions, powers, and duties; removal of

## **FYUGP SYLLABUS OF COMMERCE HONS/RESEARCH/PG DIPLOMA**

directors; Key managerial personnel, managing director, manager; meetings of shareholders and board; types of meeting, convening and conduct of meetings.

### **UNIT-IV Winding-up of Company**

Concept and modes of Winding Up: Voluntary, Compulsory.

#### **SUGGESTED READINGS:**

1. Chadha R. & Chadha, S. (2018). Company laws. Delhi, India: Scholar Tech Press.
2. Gower, L. C. (1981). Principles of modern company law. (4th ed.). London, United Kingdom: Stevens & Sons.
3. Kumar, A. (2022). Corporate laws. (11th ed., Vol. 1). Delhi, India: Taxmann Publications Private Limited.
4. Sharma, J. P. (2020). Easy approach to corporate laws. (4th ed.). Delhi, India: Ane Books Pvt.
5. MC Kuchhal Corporate Laws, Shri Mahaveer Book Depot. (Publishers).
6. GK Kapoor & Sanjay Dhamija, Company Law, Bharat Law House.
7. Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press.
8. Ramaiya ,A Guide to Companies Act, Lexis Nexis, Wadhwa, and Buttersworth.
9. A Compendium Companies Act 2013, along with Rules, by Taxmann Publications.
10. Avtar Singh, Introduction to company Law, Eastern Book Company
11. N.D.Kapoor, Elements of Company Law, Sultan Chand & Sons
12. S.K.Singh, Corporate Accounting, SBPD Publications. (Hindi+English)
13. Dr. S.M.Shukla,Corporate Accounting, Shahitya Bhawan Publications.(Hindi+English)

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**SEMESTER – IV**

**COURSE: MAJOR -7 (MJ-7)**  
**PAPER NAME: INCOME TAX LAW AND PRACTICES**

**TOTAL CREDITS: THEORY-04**  
**TEACHING HOURS: THEORY-60**

EVALUATION		
	External Exam	Internal Exam
<b>Full Marks</b>	<b>75</b>	25 (20 Written + 5 Attendance/Overall Class Performance)
<b>Duration of Exam</b>	3 Hours	1 Hour
<b>Pass Marks</b>	40 Marks	

**COURSE OBJECTIVES:** To provide basic Knowledge and equip students with application of principles and provisions of Income Tax Act, 1961.

**LEARNING OUTCOMES:** After The completion of the course, the learner will be able to:

- Understand basics concept of income tax act1961.
- Compute income under different heads as per income tax act 1961.
- Comprehend the provision relating to filing of return of income.

**COURSE CONTENTS:**

**UNIT-I Introduction**

Basic Concept of income tax act 1961, Important Definitions: Income, agricultural income, person, assessee, assessment year, previous year and total income; scope of total income; Residential status; Exempted income; Income Tax Slabs & Rates.

**UNIT-II Computation of income under different heads**

Income from Salaries, Income from House Property

**UNIT-III Computation of income under different heads**

Income from Profits and Gains of business and professions including depreciation, Income from Capital Gains, Income from other sources

**UNIT-IV Total Income and Tax Computation**

Income of other person included in assessee's total income, Aggregation of income and set- off and carry forward of losses, Deduction from gross total income, Rebates and reliefs and Computation of total income of individuals

**SUGGESTED READINGS:**

1. Mehrotra,H.C. and Goyal, S.P Income Law and Practice, shahitya Bhawan Publications.(Hindi+English)
2. Jain,R.K. Income Tax & Accounts, SBPD Publications.(Hindi+English)
3. Singhania, Vinod, K and Monica Singhania, Student's guide to Income Tax, University edition, Taxmann publication Pvt. Ltd., New Delhi
4. Ahuja, Girish and Ravi Gupta, Systematic Approach to Income Tax. Bharat Law House. Delhi
5. Pagare, Dinker, Law and Practices of Income Tax. Sultan Chand and Sons, New Delhi
6. Lal, B. B Income Tax Law and Practices. Konark Publications, New Delhi 5. 6.

**Note: - Latest edition of the text books should be used**

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**SEMESTER – V**

**COURSE: MAJOR -8 (MJ-8)**  
**PAPER NAME: AUDITING**

**TOTAL CREDITS: THEORY-04**  
**TEACHING HOURS: THEORY-60**

<b>EVALUATION</b>		
	<b>External Exam</b>	<b>Internal Exam</b>
<b>Full Marks</b>	<b>75</b>	25 (20 Written + 5 Attendance/Overall Class Performance)
<b>Duration of Exam</b>	3 Hours	1 Hour
<b>Pass Marks</b>		40 Marks

**COURSE OBJECTIVES:** The major objective of this course is to prepare students to understand the nature and objectives of an audit and make them appreciate the general auditing practice.

**LEARNING OUTCOMES:**

At the end of semester, the students will be able to gain in sight of the Auditing practices prevailing in the present scenario. Students will gain an awareness regarding verification of documentary evidence and its importance in auditing.

**Course Contents:**

**Unit – I: Introduction**

Auditing: Meaning, Definition, Objectives, importance and evolution of Auditing; Types of Audit, Audit Process: Audit Programme, Audit note book, working PAPER NAMES and evidence, Preparation before commencing of Audit.

**Unit – II: Auditor and Internal Control System**

Auditor: Meaning and qualities of a good auditor, Appointment – Qualification and Disqualification – Qualities – Remuneration – Removal– Rights – Duties.

Meaning and objectives of Internal control, Internal Check System: Routine Checking, Internal Check and Test Checking, Audit Procedure.

**Unit – III: Vouching**

Vouching – Meaning, Definitions, Objectives and importance, Trading Transactions – Audit of Ledger. Scrutinizing of ledgers – Vouching of cash Receipts and Payments - Vouching of outstanding

**Unit – IV: Verification and Valuation of Assets and Liabilities**

Meaning and definition, Verification and Valuation of various Assets and Liabilities, Distinction between Verification and Valuation, Audit Report

**SUGGESTED READINGS:**

1. Gupta, Kamal and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing Co., New Delhi
2. Jha, Aruna, Auditing, Taxman
3. Tandon, B.N., S. Sudarshanam and S. Sudharabahu, a Handbook of Practical Auditing, S. Chand Co. Ltd., New Delhi
4. Ghatalia, S.V., Practical Auditing Allied Publishers Pvt. Ltd, New Delhi
5. Singh, A.K., AND Gupta Lovleen, Auditing Theory and Practice, Galgotia Publishing Co.
6. Alvin Arens and James Loebbecke, Auditing: An Integrated Approach
7. Ravinder Kumar And Virender Sharma , Auditing Principles And Practice , PHI Learning Christine A Mallin , Corporate Governance (London Edition). Oxford University Press, New Delhi.



**SEMESTER – V**

**COURSE: MAJOR -9 (MJ-9)**  
**PAPER NAME: COST ACCOUNTING**

**TOTAL CREDITS: THEORY-04**  
**TEACHING HOURS: THEORY-60**

<b>EVALUATION</b>		
	<b>External Exam</b>	<b>Internal Exam</b>
<b>Full Marks</b>	<b>75</b>	25 (20 Written + 5 Attendance/Overall Class Performance)
<b>Duration of Exam</b>	3 Hours	1 Hour
<b>Pass Marks</b>		40 Marks

**COURSE OBJECTIVE:** - The course aims to develop understanding among learners about contemporary cost concept and rational approach towards cost systems and cost ascertainment. The course also seeks to teach students how to determine costs in a variety of ways depending on the circumstances and to get them proficient in using the data from cost accounting to make decisions.

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

- Determine various types of cost of production;
- Compute unit cost and total cost of production and prepare cost statement;
- Determine cost under process costing;
- Determine cost under contract costing.
- Apply activity-based costing for cost determination.

**COURSE CONTENTS:**

**Unit-I: Introduction of Cost Accounting:**

Introduction: Meaning, objectives and advantages of cost accounting, difference between financial accounting and Cost accounting, Cost concepts, Element of costs and Classifications of costs, Role of a cost accountant in an organization.

**Unit-II: Elements of Cost**

Materials: Material/inventory control- concept and techniques, Accounting and control of purchases, Different Level of Material, Storage and issue of materials, Method of pricing of materials issues – FIFO, LIFO, HIFO, Simple Average, Weighted Average

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Labour: Accounting and control of labour cost, time keeping and time booking, concept and treatment of ideal time, over time, labour turnover and fringe benefits. Methods of Remunerating Labour: Time Rate and Piece Rate. Overhead: Machine Hour Rate.

### **Unit-III: Unit/Output Costing:**

Concept of and Need for Unit Output Costing: Preparation of Cost Sheet and Tender Price.

### **Unit-IV: Process Costing and Contract Costing:**

Meaning and Application of Process Costing, Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product;

Meaning, Features and Types of contracts, Preparation of Contract Account, Determination of Profit on Completed and in completed Contracts.

### **SUGGESTED READINGS:**

1. Jain S.P. and Narang K.L: Cost Accounting New Delhi.
2. Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting Sultan Chand, New Delhi (Hindi and English)
3. Tulsian P.C, Practical Costing: Vikas, New Delhi.
4. Garg A. K.; Cost Accounting: Ari Analytical Study, Swati Publication, Meerut.
5. Mehta Dr. B.K., Cost Accounting, SBPD Publication, Agra
6. M.L. Agarwal, Sahitya Bhawan Publication, Agra
7. **Suggested online link:** [www.ignou.ac.in](http://www.ignou.ac.in), [www.swayam.gov.in](http://www.swayam.gov.in), [www.inflibnet.ac.in](http://www.inflibnet.ac.in), [www.icai.org/post/study-material-nset](http://www.icai.org/post/study-material-nset)

**Latest edition of the text books should be used.**



**SEMESTER – V**

**COURSE: MAJOR -10 (MJ-10)**  
**PAPER NAME: MANAGEMENT ACCOUNTING**

**TOTAL CREDITS: THEORY-04**  
**TEACHING HOURS: THEORY-60**

<b>EVALUATION</b>		
	<b>External Exam</b>	<b>Internal Exam</b>
<b>Full Marks</b>	<b>75</b>	25 (20 Written + 5 Attendance/Overall Class Performance)
<b>Duration of Exam</b>	3 Hours	1 Hour
<b>Pass Marks</b>		40 Marks

**COURSE OBJECTIVES:**

- To enable the students to get knowledge about the various techniques of Management Principles.
- To make the students get practical skill in solving management problems.

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

- Understand the primary purpose of management accounting namely financial statement analysis and Ratio Analysis.
- Understand various techniques of Management Principles.

**COURSE CONTENTS:**

**Unit - I: Introduction**

Management Accounting: Meaning, Scope, Importance, Limitations, Management Accounting Vs. Cost Accounting, Management Accounting Vs. Financial Accounting.

**Unit - II: Financial Statements**

Analysis and Interpretation of Financial Statements: Nature and Significance, Types of Financial Analysis, Tools of Analysis, Comparative Statements, Common size Statement, Trend Analysis.

**Unit - III: Ratio Analysis**

Meaning, Advantages, Limitations, Types of Ratios, Liquidity Ratios, Profitability Ratios, Turnover Ratios, Capital Structure Ratios, Leverage Ratios, Calculation of Ratios

**Unit - IV: Cash Flow and Funds Flow Statement**

Meaning of Cash Flow Statements – Advantages – Limitations – Preparation of Cash Flow Statement – Types of Cash flows - Operating, Financing and Investing Cash flows.

Introduction, Meaning of Funds Flow Statement-Ascertainment of flow of funds- Technique of preparing funds flow statement- Schedule of Changes in Working Capital- Adjusted Profit and Loss account-Funds Flow

## **FYUGP SYLLABUS OF COMMERCE HONS/RESEARCH/PG DIPLOMA**

### **Statement**

#### **SUGGESTED READINGS:**

1. Rajiv Kumar Goel, Ishaan Goel – Concepts Building Approach to management Accounting – CENGAGE New Delhi
2. Drury – Management and Cost Accounting with Course Mate
3. Maheswari, S.N., Management Accounting, Sultan Chand & Sons
4. Murthy A and Gurusamy S, Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
5. Charles T. Horngren and Gary Sundem, N, Introduction to Management Accounting, Prentice Hall
6. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
7. Reddy, T.S. & Dr. Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.
8. Hansen - Mowen, Cost Management Accounting and Control, South Western College

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**SEMESTER – V**

**COURSE: MAJOR -11 (MJ-11)**  
**PAPER NAME: SPECIALISED FINANCIAL ACCOUNTING**

**TOTAL CREDITS: THEORY-04**  
**TEACHING HOURS: THEORY-60**

EVALUATION		
	External Exam	Internal Exam
<b>Full Marks</b>	<b>75</b>	25 (20 Written + 5 Attendance/Overall Class Performance)
<b>Duration of Exam</b>	3 Hours	1 Hour
<b>Pass Marks</b>		40 Marks

**COURSE OBJECTIVES:** To provide basic Knowledge and equip students with application of principles and provisions of Specialised financial Accounting such as Insolvency accounting, Consignment Accounting, Joint Venture Accounting, Depreciation accounting, Accounting for Incomplete records.

**LEARNING OUTCOMES:** After The completion of the course, the learner will be able to:

- Prepare accounts for consignment and joint venture account.
- Acquire knowledge about the PTA 1909 and PIA 1920.
- Pertaining knowledge about the various methods of depreciation.

**COURSE CONTENTS:**

**Unit-I: Consignment Accounting:**

Meaning, Sale and Consignment, Consignment Accounting- different types of commission including overriding commission, Valuation of unsold stock and wastage of stock.

**Unit-II: Joint venture Accounting:**

Joint Venture- Meaning, definitions, characteristics, advantages, differences with consignment and partnership. Accounting treatment: when only one co-venture maintains books of accounts, when all co-ventures maintain books of accounts, when joint bank account is maintains, when memorandum of joint venture account prepared

**Unit-III: Depreciation:**

Meaning and nature of depreciation, accounting concept of depreciation, factors in the measurement of depreciation, methods of computing depreciation: straight line method and diminishing balance method.

**Unit-IV: Royalty Accounts:**

Concept of Royalty, Terms used in Royalty Accounting: Minimum Rent, Short workings and surplus. Differences

## **FYUGP SYLLABUS OF COMMERCE HONS/RESEARCH/PG DIPLOMA**

between Rent and Royalty, Accounting Treatment for Royalty

### **SUGGESTED READINGS:**

1. Shukla, S.M, Financial Accounting- ShahityaBhavan Publications. (Hindi+English)
2. Singh S.K., Financial Accounting, SBPD Publications.(Hindi+English)
3. Anthony ,R.N Hawkins ,and Merchant ,Accounting : Text and Cases.McGraw – Hill Education.
4. Horngren ,Introduction to Financial Accounting ,Pearson Education.
5. Monga,J.R.Financial Accounting: Concepts and Applications .Mayoor PAPER NAME Backs,New Delhi.
6. Shukla ,M.C., T.S.Grewal and S.C. Gupta.Advanced Accounts.Vol. – I.S.Chand&Co.,New Delhi.
7. Maheshwari ,S.N and S.K.Maheshwari .Financial Accounting.Vikas Publishing House,New Delhi
8. Sehgal ,Ashok ,and Deepak Sehgal .Advanced Accounting .Part – I . Taxman Applied Services,New Delhi.
9. Bhushan Kumar Goyal and HN Tiwari ,Financial Accounting ,International Book House
10. Goldwin ,Alderman and Sanyal , Financial Accounting,CengageLearning.Tulsian ,P.C Financial Accounting,Pearson Education
11. Jain ,S.P and K.L .Narang .Financial Accounting,Kalyani Publishers ,New Delhi.
12. Gupta,Nirmal.Financial Accounting.SahityaBhawan ,Agra.

**Latest edition of text books may be used.**

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**SEMESTER – VI**

**COURSE: MAJOR -12 (MJ-12)**  
**PAPER NAME: BUSINESS FINANCE**

**TOTAL CREDITS: THEORY-04**  
**TEACHING HOURS: THEORY-60**

<b>EVALUATION</b>		
	<b>External Exam</b>	<b>Internal Exam</b>
<b>Full Marks</b>	<b>75</b>	25 (20 Written + 5 Attendance/Overall Class Performance)
<b>Duration of Exam</b>	3 Hours	1 Hour
<b>Pass Marks</b>		40 Marks

**COURSE OBJECTIVES:** To familiarize the students with the principles and practices of financial management.

**COURSE OUTCOMES:** After The completion of the course, the learner will be able to:

- Understand about the proper utilisation of Finance.
- Compute the various costs of capital and WACC.
- Understand the risk and types of risk i.e. systematic and unsystematic risk.

**COURSE CONTENTS:**

**Unit-I: Introduction**

Meaning of business finance, business finance v/s corporate finance, role of business finance in an organization, principles of business finance, meaning of financial planning, steps in financial planning, significance of financial planning, essential features of a good financial plan, types of financial plan.

**Unit-II: Classification of Capital**

Meaning of Capital, Classification of capital, factors determining capital requirements, meaning, features and sources of fixed capital, factors determining fixed capital requirements, importance of adequate fixed capital; meaning, features and sources of working capital, Factors determining working capital requirements, significance of adequate Working capital, types of working capital

**Unit-III: Capitalisation**

Meaning of capitalization, Theories of capitalization, Cost theory v/s Earnings theory, overcapitalization and under capitalization, meaning, causes, effects and remedies; overcapitalization v/s under capitalization; balanced capitalization, meaning and importance

**Unit-IV: Capital Structure**

Concept of capital structure, Meaning and importance of capital structure, factors affecting capital structure,

## **FYUGP SYLLABUS OF COMMERCE HONS/RESEARCH/PG DIPLOMA**

concept of financial structure, capital gearing, meaning, types and advantages, trading on equity, meaning, types and advantages and limitations.

### **SUGGESTED READING:**

1. Chandra, Prasanna: Financial Management, Tata Mc Graw Hill, Delhi.
2. Hampton, John: Financial Management, Vikas Publishing House, Delhi.
3. Van Horne, J.C. and J.M Wachowicz Jr.: Fundamentals of Financial Management, Prentice – Hall, Delhi.
4. Briham & Ehrhardt: Financial Management- Text & Cases, CENGAGE Learning India (P) Ltd., New Delhi.
5. Pandey, I.M: Financial Management, Vikas Publishing House, Delhi
6. Khan MY, Jain PK: Financial Management; Tata McGraw Hill, New Delhi



**SEMESTER – VI**

**COURSE: MAJOR -13 (MJ-13)**

**PAPER NAME: MARKETING MANAGEMENT**

**TOTAL CREDITS: THEORY-04**

**TEACHING HOURS: THEORY-60**

<b>EVALUATION</b>		
	<b>External Exam</b>	<b>Internal Exam</b>
<b>Full Marks</b>	<b>75</b>	25 (20 Written + 5 Attendance/Overall Class Performance)
<b>Duration of Exam</b>	3 Hours	1 Hour
<b>Pass Marks</b>		40 Marks

**COURSE OBJECTIVES:** The structure of this course is to provide a basic understanding of concepts, principles, tools, and techniques of marketing and to provide knowledge about various developments in the marketing scenario in India.

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

- Analyze the marketing environment.
- Evaluate the dynamics of consumer behaviour and the basic product decisions.
- Analyze the process of value creation through product decisions.
- Analyze the process of value creation through pricing and distribution decisions.
- Assess marketing decisions involving product promotion.

**COURSE CONTENTS:**

**Unit-I: Introduction to Marketing & Consumer Behaviour**

Marketing: Nature, scope and importance of marketing; Evolution of marketing concepts; Sustainable Marketing, Rural marketing, Social marketing, Digital marketing – an overview; Marketing mix, marketing environment.

Consumer Behavior- An Overview: Consumer Buying Process, Factors influencing consumer buying decision

**Unit-II: Market and Product**

Market Selection; Market segmentation: concept, importance and bases. Product: Meaning and importance, Product classification; concept of product mix; Branding, packaging and labelling; Product- Support; Product Life- Cycle; New Product Development.

**Unit-3: Pricing and Promotion**

Pricing: Significance, Factors affecting price of a product, pricing policies and Strategies

Promotion: Nature and importance of Promotion; Communication process; Types of Promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions

**Unit-4: Distribution and Retailing**

Distribution: Channels of distribution – meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Physical Distribution.

Retailing: Types of retailing – store based and non-store based retailing, chain store, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; management of retailing operations: an overview; Retailing in India: Changing Scenario.

**SUGGESTED READINGS**

1. Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). Marketing (14th ed.). Delhi, India: McGraw Hill.
2. Kapoor, N. (2021). Principles of Marketing. Delhi, India: Prentice Hall of India.
3. Kotler, P., Armstrong, G., & Agnihotri, P. (2018). Principles of Marketing (17th Edition). Delhi, India: Pearson Education.
4. Sharma, K., & Swati Aggarwal. (2021). Principles of Marketing. Delhi, India: Taxmann Publications.
5. Michael, J. Etzel, Bruce J. Walker, William J Stanton, and Ajay Pandit. Marketing Concepts and Cases. (Special Indian Edition).
6. McCarthy, E. Jerome., and William D. Perreault. Basic Marketing, Richard D. Irwin.
7. Lamb, Charles W., Joseph F. Hair, Dheeraj Sharma, and Carl McDaniel. Marketing: A South Asian Perspective. Cengage Learning.
8. Pride, William M., and D. C Ferrell. Marketing: Planning, Implementation & Control, Cengage Learning.
9. Majaro, Simon. The Essence Of Marketing, Prentice Hall, New Delhi.
10. Zlkmund William G. and Michael D'Amico. Marketing; Creating and Keeping Customers in an E- Commerce World. Thomson Learning.
11. Chhabra, T. N., and S. K. Grover, Marketing Management. Fourth Edition. Dhanpat Rai & Company.
12. The Consumer Protection Act 1986.
13. Iacobucci and Kapoor, Marketing Management: A south Asean Perspective. Cengage Learning.
14. R.C.Agrawal, & Dr.N.S.Kothary, Marketing Management, SBPD Publications. (Hindi+English)



<b>SEMESTER – VI</b>	
<b>COURSE: MAJOR -14 (MJ-14)</b> <b>PAPER NAME: BUSINESS ECONOMICS</b>	<b>TOTAL CREDITS: THEORY-04</b> <b>TEACHING HOURS: THEORY-60</b>

<b>EVALUATION</b>		
	<b>External Exam</b>	<b>Internal Exam</b>
<b>Full Marks</b>	<b>75</b>	25 (20 Written + 5 Attendance/Overall Class Performance)
<b>Duration of Exam</b>	3 Hours	1 Hour
<b>Pass Marks</b>		40 Marks

**COURSE OBJECTIVES:**

- The objective of this PAPER NAME is to provide basic understanding of economic concepts, principles and tools of business economics that can be applied to business decision making.
- The aim is to help the students promote the development of analytical and critical thinking skills about the market conditions and ability to forecast the future economic conditions.

**LEARNING OUTCOMES:**

At the end of semester the students will be able to understand the basic concept & fundamentals of business economics and will also develop the ability of the students for analysis and application of business economics in the field.

**COURSE CONTENTS:**

**Unit - I: Introduction**

Definition, Scope and Importance of Business Economics. Difference between economics and business economics. Concepts of Production Possibility frontiers– Opportunity Cost – Positive and Normative Economics; Central Economic Problems: Scarcity and Choice.

**Unit - II: Demand & Supply Functions**

Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Law of Supply

**Unit - III: Consumer Behaviour**

Meaning & concept of Consumer Behaviour: Law of Diminishing Marginal utility Indifference Curve – Definition, Properties and equilibrium. Assumptions of consumer equilibrium

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### **Unit - IV: Production, Cost and Market analysis**

Production: Law of Variable Proportion – Laws of Returns to Scale – Producer's equilibrium – Economies of Scale - Cost Classification – Break Even Analysis

Introduction to market- Perfect competition and Monopoly, Price and output determination in Perfect competition and monopoly

### **SUGGESTED READINGS:**

1. S.Shankaran, Business Economics - Margham Publications - Ch -17
2. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons - New Delhi – 02.
3. Francis Cherunilam, Business Environment-Himalaya Publishing House -Mumbai-4.
4. Peter Mitchelson and Andrew Mann, Economics for Business - Thomas Nelson Australia -Can -004603454.
5. C.M.Chaudhary, Business Economics - RBSA Publishers - Jaipur - 03.
6. H.L.Ahuja, Business Economics–Micro & Macro-Sultan Chand & Sons-New Delhi.
7. T. Aryamala – Business Economics- Vijay Nicole Imprints Private Ltd.,Business economics: SPBD publications.

**Latest edition of the text books should be used.**



**SEMESTER – VI**

**COURSE: MAJOR -15 (MJ-15)**  
**PAPER NAME: BUSINESS STATISTICS**

**TOTAL CREDITS: THEORY-04**  
**TEACHING HOURS: THEORY-60**

<b>EVALUATION</b>		
	<b>External Exam</b>	<b>Internal Exam</b>
<b>Full Marks</b>	<b>75</b>	25 (20 Written + 5 Attendance/Overall Class Performance)
<b>Duration of Exam</b>	3 Hours	1 Hour
<b>Pass Marks</b>		40 Marks

**COURSE OBJECTIVES:** The course aims to develop amongst the learners the ability to summarize, analyze and interpret quantitative information for business decision making.

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

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

**COURSE CONTENTS:**

**Unit-I: Introduction**

Business Statistics: Meaning, scope, importance and limitations of Business Statistics, Nature, classification and Tabulation of Data – Univariate, Bi-Variate and Multivariate of Data; Time Series data and Cross-Sectional Data.

**Unit-II: Descriptive Statistics**

Measures of Central Tendency: Concept and properties of averages including Arithmetic mean, Median, and Mode; Geometric Mean, Harmonic Mean.

**Unit-III: Measures of Dispersion**

An overview of Measures of Dispersion: Range, Quartile Deviation and Mean Deviation; Standard deviation; Variance, and Coefficient of variation.

Moments: Computation and significance; Skewness; Kurtosis.

**Unit-IV: Correlation**

Correlation Analysis: Meaning and types of Correlation; Correlation vs. causation; Pearson's coefficient of correlation (computation and properties); Probable and standard errors; Rank correlation.

**SUGGESTED READINGS:**

1. Anderson, D. R. (2019). Statistics for learners of Economics and Business. Boston, United States: Cengage Learning.
2. Douglas A. Lind, Robert D. Mason, William G. Marchal. (2022). Basic Statistics for Business and Economics. New York, United States: Mc-Graw-Hill International editions.
3. Gupta, S. C., & Gupta, I. (2018). Business Statistics. Mumbai, India: Himalaya Publishing House.
4. Gupta, S. P., & Gupta, A. (2018). Business Statistics: Statistical Methods. Delhi, India: S. Chand Publishing.
5. Hazarika, P. A. (2012). Textbook of Business Statistics. Delhi, India: S. Chand Publishing.
6. Levine, D. M., Krehbiel, C., & Berenson, L. (2009). Viswanathan. Business Statistics –A First Course. India: Pearson Education.
7. Levin, R., Rubin, D. S., Rastogi S., & Siddqui, M. H. (2017). Statistics for Management. London, United Kingdom: Pearson Education.
8. Berenson, M., Baruch, B.M., Levine, D., Szabat, K., & Stephen, D. (2020). Basic Business Statistics. Australia: Pearson.
9. Murray, R.S., Stephens, L.J. (2017). Statistics. Uttar Pradesh, India: Tata McGraw Hill edition.
10. Siegel, O. F. (2016). Practical Business Statistics. Cambridge, United States: Academic Press.
11. Thukral, J. K. (2021). Business Statistics. Delhi, India: Taxman Publication.
12. Tulsian, P.C., & Jhunjhunwala, B. (2020). Business statistics. Mumbai, India: S. Chand publishing.
13. Vohra, N. D. (2017). Business Statistics. Delhi, India: McGraw-Hill Education India.
14. S.M. Shukla & S.P. Sahai, Business Statistics, Shahitya Bhawan Publications. (Hindi + English)



**SEMESTER – VII**

<b>COURSE: MAJOR -16 (MJ-16)</b>	<b>TOTAL CREDITS: THEORY-04</b>
<b>PAPER NAME: ACCOUNTING FOR DECISION MAKING</b>	<b>TEACHING HOURS: THEORY-60</b>

<b>EVALUATION</b>		
	<b>External Exam</b>	<b>Internal Exam</b>
<b>Full Marks</b>	<b>75</b>	25 (20 Written + 5 Attendance/Overall Class Performance)
<b>Duration of Exam</b>	3 Hours	1 Hour
<b>Pass Marks</b>		40 Marks

**COURSE OBJECTIVES:** The objective of the course is to enable students to acquire sound Knowledge of concepts, methods and techniques of management accounting and to make the students develop competence with their usage in managerial decision making and control.

**LEARNING OUTCOMES:** After completing the course learners will be able to:

- Describe the concept of management accounting;
- Prepare various budgets and to measure the performance of the business firm applying budgetary control measures;
- Compute standard costs and analyse production cost preparing variance report;
- Analyse cost, volume, and profit and to solve short run decision making problems applying marginal costing and Break-Even technique.

**COURSE CONTENTS:**

**Unit-I: Introduction**

Accounting for design making: Nature, Scope and functions; Cost Concepts and Classification.

**Unit-II: Budget and Budgetary Control**

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

**Unit-III: Marginal Costing**

Meaning of Variable Costing, Absorption Costing and Marginal Costing; uses of Marginal costing; Meaning and importance of Limiting/Key factor in budgeting; Decision making based on Marginal Cost Analysis - profitable product mix, Acceptance or Rejection of special/export offers, Make or Buy, Addition or Elimination of a product

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line, sell or process further, operate or shut down.

### **Unit-IV: CVP Analysis**

Cost-Volume-Profit Analysis or Break Even Point Analysis: Meaning, assumption, uses and limitation; Profit/Volume ratio; Break-even analysis - algebraic and graphic methods; Angle of incidence and margin of safety;

### **SUGGESTED READINGS:**

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



**SEMESTER – VII**

**COURSE: MAJOR -17 (MJ-17)**  
**PAPER NAME: INTERNATIONAL BUSINESS**

**TOTAL CREDITS: THEORY-04**  
**TEACHING HOURS: THEORY-60**

<b>EVALUATION</b>		
	<b>External Exam</b>	<b>Internal Exam</b>
<b>Full Marks</b>	<b>75</b>	25 (20 Written + 5 Attendance/Overall Class Performance)
<b>Duration of Exam</b>	3 Hours	1 Hour
<b>Pass Marks</b>		40 Marks

**COURSE OBJECTIVE:** The course aims to impart the core body of knowledge in international business to the students. The course would introduce students to the international trading and investment environment and also create awareness about emerging issues such as outsourcing and sustainable development in the context of international business.

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

- Analyze the process of globalization and its impact on the growth of international business.
- Evaluate the changing dynamics of the diverse international business environment.
- Analyze the theoretical dimensions of international trade and intervention measures adopted.
- Analyze the significance of different forms of regional economic integration and the role played by various international economic organizations.
- Evaluate the forms of foreign direct investment and analyze the benefits and costs of FDI.

**COURSE CONTENTS:**

**Unit-I: Introduction**

Concept of International Business, Globalization - concept, significance, and impact on international business; international business contrasted with domestic business; complexities of international business; modes of entry into international businesses.

**Unit-II: International Trade and BOP**

Theories of international trade – an overview; Commercial policy Instruments – tariff and non-tariff measures; Balance of Payment account and its components. International Organizations and Arrangements: WTO – Its Objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD, World Bank, and IMF.

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### **Unit-III: Regional Economic Integration and International Economic Organizations**

Forms of regional economic integration; Integration efforts amongst countries in Europe, North America, and Asia: EU, USMCA, SAARC, and ASEAN; Cost and benefits of regional economic integration.

Developments and issues in International Business: Outsourcing and its potentials for India; Strategic alliances, mergers, and acquisitions; Role of IT in International business.

### **Unit-IV: International finance and contemporary issues in IB**

FDI; Types of FDI; benefits and drawbacks of FDI. Overview of exchange rate systems. Foreign Trade promotion measures and organizations in India; Special economic zones (SEZs); Measures for promoting foreign investments into and from India. Contemporary issues in international business: Outsourcing and its potential for India; international business and sustainable development.

#### **SUGGESTED READINGS:**

1. Bennett, R. (2006). International Business. Delhi: Pearson.
2. Cavusgil, S. T., Knight, G. & Riesenberger, J. (2006). International Business: Strategy, Management and the New Realities. Pearson India.
3. Chaturvedi, D.D. & Jindal, D., & Kaur, R. (2022). International Business. Delhi: Scholar Tech Press.
4. Hill, C.W.L., & Jain, A. K. (2011). International Business. New Delhi: Tata McGraw Hill.
5. Daniels, J. D., Radenbaugh, L. H., & Sullivan, D. P. (2016). International Business. Uttar Pradesh, India: Pearson Education.
6. Griffin, R. W., & Pustay, M. W. (2014). International Business - A Managerial Perspective. New Jersey, United States: Prentice Hall.
7. Joshi, R.M. (2009). International Business. Delhi, India: Oxford University Press.
8. Menipaz, E., Menipaz A., & Tripathi, S.S. (2017). International Business: Theory and Practice. Delhi, India: Sage Publications India Pvt. Ltd.
9. Charles W. L Hill and Arun Kumar Jain, International Business, New Delhi Tata McGraw Hill.
10. Johnson, Derbe, and Colin Turner. International Business: Themes and issues in the Modern Global Economy. London: Roulledge.
11. Cherunilam, Francis. International Business: Text and Cases. Prentice Hall of India Ltd.
12. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan, International Business, Pearson Education
13. Justin, Paul, International Business, Prentice Hall of India Ltd.
14. Michael R. Czinkota. Et al. International Business, Forfourth: The Dryden Press.
15. Bennet, Roger. International Business, Delhi: Pearson.
16. Sumati Verma, International Business, Pearson Education.
17. V. Sharan, International Business, Pearson Education.
18. Peng and Srivastav, Global Business, cengage Learning.

**ADDITIONAL RESOURCES**

1. Economic Survey, various issues.
2. RBI Report on Currency & Finance, various issues.
3. World Investment Reports, UNCTAD
4. Websites: RBI, IMF, World Bank, WTO.
5. WTO Annual Reports



**SEMESTER – VII**

**COURSE: MAJOR -18 (MJ-18)**  
**PAPER NAME: BUSINESS ENVIRONMENT**

**TOTAL CREDITS: THEORY-04**  
**TEACHING HOURS: THEORY-60**

<b>EVALUATION</b>		
	<b>External Exam</b>	<b>Internal Exam</b>
<b>Full Marks</b>	<b>75</b>	25 (20 Written + 5 Attendance/Overall Class Performance)
<b>Duration of Exam</b>	3 Hours	1 Hour
<b>Pass Marks</b>		40 Marks

**COURSE OBJECTIVES:** To give orientation about different forms of organizations, functions in organizations, business strategies and environment, along with an exposure to elements of business laws and entrepreneurship.

**LEARNING OUTCOMES:** On successfully completion of the course, the students will be able to:

- Understand the theoretical framework and basic concepts of business environment.
- Environment analysis helps the business organizations to Identify strengths and weaknesses.
- Identify and evaluate the complexities of business environment and their impact on the business.

**COURSE CONTENTS:**

**Unit-I: Introduction**

Business Environment: Meaning, Characteristics, Scope, Macro and Micro Dimensions of Business Environment.

**Unit-II: Economic Environment and Economic Policies**

Economic Environment; Nature of the Economy; Structure of Economy; Economic Policies & Planning the Economic Condition; NITI Ayog; National Development Council ; Five Year Plans. Economic Reforms and New Economic Policy: New Industrial Policy; Competition Law; Fiscal Policy: Objectives and Limitations; Monetary Policy of RBI

**Unit-III: Social and Cultural Environment, Technological environment and Competitive Environment**

Social and Cultural Environment: Nature, Impact of foreign culture on Business, Traditional Values and its Impact.

Technological environment: Features, impact of technology on Business; Competitive Environment: Meaning, Michael Porter's Five Forces Analysis, Competitive Strategies

**Unit-IV: Environmental Analysis and Business Environment**

Environmental Analysis, Techniques of Environmental Analysis, SWOT Analysis, Importance of SWOT Analysis,

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Competitor Analysis, BCG Matrix

### **SUGGESTED READINGS:**

1. Rangarajan, CA ; Perspective in Economics, S. Chand & sons, New Delhi
2. Cherunilam, Francis ; Business Environment-Text and cases, Himalaya publishing House
3. Aswathappa, k ; Essentials of Business Environment, Himalaya publishing House, New Delhi
4. R.C. Agarwal & Sanjay Gupta ; Management Principles & Applications, SBPD Publications, Agra.
5. Poonam Gandhi: Business Studies, VK Global publications pvt. Ltd, New Delhi.



**SEMESTER – VIII**

**COURSE: MAJOR -19 (MJ-19)**  
**PAPER NAME: ORGANISATIONAL BEHAVIOUR**

**TOTAL CREDITS: THEORY-04**  
**TEACHING HOURS: THEORY-60**

<b>EVALUATION</b>		
	<b>External Exam</b>	<b>Internal Exam</b>
<b>Full Marks</b>	<b>75</b>	25 (20 Written + 5 Attendance/Overall Class Performance)
<b>Duration of Exam</b>	3 Hours	1 Hour
<b>Pass Marks</b>		40 Marks

**COURSE OBJECTIVES:** The objective of the course is to develop the student's ability to analyse, interpret and predict individual and group behaviour and understand the dimensions of organisational behaviour.

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

- Understand the conceptual framework of Organisational behaviour.
- Understand the foundation individual and group behaviour.
- Understand the organisational culture and climate.

**COURSE CONTENTS:**

**Unit – I: Fundamentals of Organizational Behaviour**

Meaning, nature and significance of OB, Challenges and opportunities of OB, Developing an OB Model.

**Unit-II: Individual Behaviour**

Foundations of individual behaviour; Perception; Attribution; Personality; Attitude; Learning and Values; Motivation – theoretical and practical dimension.

**Unit – III: Groups, Teams, power and conflict**

Groups-Meaning, nature and types, differences between formal and informal groups, stages of group development, factors influencing group behaviour; Teams-Meaning, types of teams, creating effective teams, difference between groups and teams, Power tactics, Sources of conflict, Conflict Resolution Strategies.

**Unit – IV: Organizational culture and Climate:**

Organisational climate: Definition, Types, Characteristics & Importance.

Organization Culture: Definition, Characteristics, Strong and Weak Cultures, Types, Changing Organizational Culture, Maintaining Culture through Socializations, Impact of Culture on Organizational Behaviour.

**SUGGESTED READINGS:**

1. Aswathappa, Organisational Behavior, Himalaya Publisher.
2. Daft, Organisation Theory and Design, Thomson.
3. Davis, K., Human Behaviour at Work: Organisational Behaviour, McGraw-Hill.
4. Fred Luthans, Organisational Behavior, McGraw Hill.
5. Ghosh, B., A New Look – Organisational Behaviour, Himalaya Publishing
6. Hodgetts, Modern Human Relations at Work, Thomson.
7. Jones G R, Organisational Theory, Pearson Education.
8. Nelson, Organisational Behaviour, Thomson.
9. Jain, N.K, Organizational Behaviour, N.K. Jain, Atlantic publishers & distributors
10. Karthick, K.K., Organizational Behaviour, Himalaya Publishing
11. Khanka, S.S, Organizational Behaviour , S.S.Khanka, S.Chand
12. Nair, Suja R., Organizational Behaviour - Text and Cases, Himalaya Publishing
13. Prasad, LM, Organisational Behaviour, Sultan Chand.
14. Robbins P. Stephen & Timothi, Organisational Behavior, PHI.
15. Rao VSP, Organisational Behaviour, Academic Excellence, Delhi.
16. Sharma, R. A., Organizational Theory and Behaviour, Tata McGraw Hill, New Delhi.



**SEMESTER – VIII**

**COURSE: MAJOR -20 (MJ-20)**  
**PAPER NAME: GROUP DISCUSSION & DISSERTATION**

**TOTAL CREDITS: THEORY-04**  
**TEACHING HOURS: THEORY-60**

<b>EVALUATION</b>		
	<b>External Exam</b>	<b>Internal Exam</b>
<b>Full Marks</b>	<b>75</b>	25 (20 Written + 5 Attendance/Overall Class Performance)
<b>Duration of Exam</b>	3 Hours	1 Hour
<b>Pass Marks</b>		40 Marks

**Course Objectives:**

- To enhance students' communication skills through active participation in seminars and group discussions.
- To prepare students for professional and academic settings where effective communication and collaboration are essential.

**Course Outcomes:**

- Students will be prepared to apply the communication and collaboration skills developed in this course to professional and academic contexts, enhancing their overall employability and academic success.

**GUIDELINE FOR GROUP DISCUSSION & DISSERTATION**

The **Head of the Department (HOD)** will divide the class into small groups. Each group will be assigned a specific topic related to their subject area. Students must work on the assigned topic under the guidance of a departmental teacher and prepare a **dissertation** based on their research.

Each student is required to submit a **typed and hardbound copy** of their dissertation **at least one week before the examination.**

## Evaluation Process

1. A **group discussion** will be held within each group, conducted at the department level and chaired by the HOD. Based on their performance in this discussion, students will be awarded **internal marks out of 25**.
2. Each student's **presentation and dissertation report** will be evaluated by:
  - **One internal examiner** (from the department), and
  - **One external examiner**

The **external examiner** will be appointed by the HOD and will be either:

- A **permanent Professor/Associated Professor/ Assistant Professor** from the university's postgraduate department or another constituent college,

**OR**

- A **retired Professor, Associate Professor, or Assistant Professor** of the university.

### Evaluation Breakdown (Total 100 Marks)

- **Group Discussion** - 25 marks
- **Dissertation Report** - 25 marks
- **Presentation** - 50 marks

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**SEMESTER – VII**

**COURSE:** ADVANCE MAJOR -1 (AMJ-1)  
**PAPER NAME:** ADVANCED STATISTICAL ANALYSIS

**TOTAL CREDITS:** THEORY-04  
**TEACHING HOURS:** THEORY-60

<b>EVALUATION</b>		
	<b>External Exam</b>	<b>Internal Exam</b>
<b>Full Marks</b>	<b>75</b>	25 (20 Written + 5 Attendance/Overall Class Performance)
<b>Duration of Exam</b>	3 Hours	1 Hour
<b>Pass Marks</b>		40 Marks

**COURSE OBJECTIVE:** To familiarize the students with the principles and practices of advanced statistical Analysis.

**LEARNING OUTCOMES:** After The completion of the course, the learner will be able to:

- Utilise computational skills to implement various statistical procedures.
- Understand about the parametric test i.e. T-Test, F-Test, Z-Test and ANOVA etc.
- Understand about the non- parametric test i.e. Chi- Squire test, H-Test, U -Test etc.

**COURSE CONTENTS:**

**Unit-I: Probability and Probability Distributions:**

Approaches to calculation of probability. Addition, multiplication and Conditional probabilities, Bayes' theorem. Mathematical expectation. Binomial, Poisson, Hypergeometric, and Normal Distribution.

**Unit- II: Sampling**

Concept of sampling distribution, Its expected value and standard error, Utility of the Concept of Standard Error, Sampling distribution of means and Central Limit Theorem. Test of Significance for Attributes, Tests of Significance for Large Sample, Test of Significance for Small Samples, Student's Distribution

**Unit-III: Analysis of Variance**

Introduction, Assumption, Uses and Technique of Analysis of Variance. F-test of equality of variances. Overview of Chi-square. Chi-square of Goodness of fit, Chi-Square test for Independence, Chi-Square as a test of homogeneity, Limitation in the use of Chi- Square test

**Unit-IV: Parametric and Non-Parametric test**

T-Test, F-Test, Z-Test, ANOVA and Chi- Squire test, U- Test, H-Test

**SUGGESTED READINGS:**

1. Levin, R.I. and D.S. Rubin, Statistics for Management, Prentice-Hall of India.
2. Aczel, Amir D., and Sounderpandian, J., Complete Business Statistics, Tata McGraw Hill Publishing. 3.
3. Anderson, Sweeny and Williams, Statistics for Business and Economics, CENGAGE Learning, New Delhi
4. Kazmeir Leonard J., Business Statistics, Tata McGraw Hill Publishing Company, New Delhi
5. Vohra, N. D., Business Statistics, Tata McGraw Hill Publishing Company, New Delhi
6. Mrityunjay Kumar, Advance Statistical Analysis, Agra (U.P.), Shiksha Sagar Publisher and Distributors.
7. Freund, J. E. And F. J. Williams, Elementary Business Statistics – The Modern Approach, Prentice Hall of India Private Ltd., New Delhi.

**Latest edition of the text books should be used.**



**SEMESTER – VIII**

**COURSE:** ADVANCE MAJOR -2 (AMJ-2)  
**PAPER NAME:** FINANCIAL MANAGEMENT

**TOTAL CREDITS:** THEORY-04  
**TEACHING HOURS:** THEORY-60

<b>EVALUATION</b>		
	<b>External Exam</b>	<b>Internal Exam</b>
<b>Full Marks</b>	<b>75</b>	25 (20 Written + 5 Attendance/Overall Class Performance)
<b>Duration of Exam</b>	3 Hours	1 Hour
<b>Pass Marks</b>		40 Marks

**COURSE OBJECTIVES:** The objective of the course is to acquaint the students with the basic analytical techniques and methods of financial management of business firms. The course also provides students the exposure to certain sophisticated and analytical techniques that are used for taking financial policy decisions.

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

- Understand basic concepts of financial management and their application in investment, financing and dividend decisions.
- Understand concepts of cost of capital, leverage analysis, dividend theories and identify courses of action in financial environment that would result in maximization of wealth of an organization.
- Understand management of working capital and estimate the same for an organization.

**COURSE CONTENTS:**

**UNIT I: INTRODUCTION**

concept, objectives, functions, Scope, Limitation; Capitalisation: Meaning and types: Over-capitalisation, Under-Capitalisation; sources of fund.

**UNIT II: COST OF CAPITAL**

Meaning, Importance, Determination of Cost of different sources of fund: Equity, Preference Share, Debenture and Retained Earning.

**UNIT III: CAPITAL BUDGETING**

Meaning and Process, Different Techniques of capital budgeting decisions.

**UNIT IV: WORKING CAPITAL MANAGEMENT AND DIVIDEND POLICY**

Concept and significance, Determining working capital requirements. Dividend policy: Forms of dividend and Theories of dividend.

**SUGGESTED READINGS:**

1. Financial Management: Theory and Practice -Prasanna Chandra, Tata McGraw Hill.
2. Financial Management - Shashi K. Gupta & R.K. Sharma -- Kalyani Publishers.
3. Arnold, G.C: Corporate Financial Management, Financial Times Pitmom Publishing.
4. Atrill, P; Financial Management for Non-Specialists, Prentice Hall.
5. Besant Raj. A: Corporate Financial Management, Tata McGrow Hill.
6. Block & Hirt: Foundation of Financial Management, Irwin Homewood.
7. Boltmam & Conn: Essentials of Managerial Finance, Hongnton & Mifflin.
8. Higgins, R. C: Analysis on Financial Management, Irwin, McGraw Hill
9. Hompton, John: Financial Decision making: Concept, problem & Cases, Prentice hall India.
10. Joseph, P. Ogden, Frank.C.Jen and Philip, F.O'Conner : Advanced Corporate Finance: Policies and Strategies, Pearson Education
11. Khan & Jain: Financial Management, Tat McGraw In addition, the students are expected to refer to RBI Bulletins, Economic Times and Other Business NewsPAPER NAME and Finance related Journals and Magazines on a regular basis to keep themselves update about the recent developments.

**Notes: Latest Edition of the readings may be used.**



**SEMESTER – VIII**

**COURSE:** ADVANCE MAJOR -3 (AMJ-3)  
**PAPER NAME:** STRATEGIC MANAGEMENT

**TOTAL CREDITS:** THEORY-04  
**TEACHING HOURS:** THEORY-60

<b>EVALUATION</b>		
	<b>External Exam</b>	<b>Internal Exam</b>
<b>Full Marks</b>	<b>75</b>	25 (20 Written + 5 Attendance/Overall Class Performance)
<b>Duration of Exam</b>	3 Hours	1 Hour
<b>Pass Marks</b>		40 Marks

**COURSE OBJECTIVES:** The objective of the course is to develop knowledge about strategy-making processes that are informed, integrative, and responsive to rapid changes in the organizational environment and also about techniques implemented in a global market.

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

- To describe the role of Strategic Management.
- To understand various levels at which Strategy exists namely Corporate, Business, and Functional level.
- To help students learn strategic management models.
- To analyze how organizations make decisions in response to rapid changes that occur due to environmental changes.
- To analyze how firms make entry into global markets and implement and evaluate strategy at an International level.

**COURSE CONTENTS:**

**Unit-I: Introduction**

Strategic Management: Concept, relevance and benefits; Strategic Management Process, Levels of Strategy; Approaches to Strategic Decision Making; Strategic Intent – Vision, Mission, Goals and Objectives; Strategy and Corporate Governance.

**Unit-II: Strategy Formulation**

Concept of environment, environmental sectors, environmental scanning; organizational appraisal–competence vs. capability, techniques for organizational appraisal; Industry and Competition Analysis

**Unit-III: Corporate Level Strategies**

Stability Strategy – BCG portfolio model, Generic strategies; Expansion strategies – Ansoff Matrix, Integration

## **FYUGP SYLLABUS OF COMMERCE HONS/RESEARCH/PG DIPLOMA**

Strategies, Diversification Strategies, Cooperative Strategies; Retrenchment Strategies; Strategic Analysis and Choice.

### **Unit-IV: Strategy Implementation**

Nature, barriers and inter relationship; Structural Implementation; Functional and Operational Implementation; Behavioural Implementation; Strategy Evaluation and Control.

#### **SUGGESTED READINGS:**

1. Business policy and strategic Management, Azhar Kazmi, Tata McGraw-Hill.
2. Cases in Strategic Management, S.B. Budhiraja & Atheya, Excel Books.
3. Strategic management and business policy, William F. Glueck, Tata McGraw-Hill.
4. Strategic Management, Michael Porter, Prentice hall of India.
5. Hill, Charles W. L. & Jones, R. G. (2012). Strategic Management: An Integrated Approach. Cengage Learning, India.



**SEMESTER - VII**

**COURSE:** RESEARCH METHODOLOGY – 1(RM-1)  
**PAPER NAME:** RESEARCH METHODOLOGY

**TOTAL CREDITS:** THEORY-04  
**TEACHING HOURS:** THEORY-60

<b>EVALUATION</b>		
	<b>External Exam</b>	<b>Internal Exam</b>
<b>Full Marks</b>	<b>75</b>	25 (20 Written + 5 Attendance/Overall Class Performance)
<b>Duration of Exam</b>	3 Hours	1 Hour
<b>Pass Marks</b>	40 Marks	

**COURSE OBJECTIVES:** Students will be able to gain knowledge in conducting research. Develop skills in fieldwork methodologies and data collection techniques. Enhance critical thinking, analytical, and problem-solving skills. Developing the methods of writing good research and formation of research design. Apply ethical standards and principles in research practices.

**COURSE OUTCOMES:** Practical research experience and skills development. Enhanced employability and graduate school readiness. Contribution to academic and scholarly knowledge. Opportunity to network with professionals and researchers in the field.

**COURSE CONTENTS:**

**UNIT-I: Concept of Research**

Concept of social Research and its implication; Scientific research and its characteristics; types of research, Formation of research problem; Research Design.

**UNIT-II: Methods of Data Collection**

Types of Data, Methodology of Data Collection, Census and Sample method of Data collection, tools of Data Collection; Sampling; purpose and types of sampling, and Sampling design, Review of literature and its methods.

**UNIT-III: Planning of Investigation**

Editing, classification & tabulation of Data- Methods of framing of good Questionnaire/Schedule, Framing master sheet of collected Data,

**UNIT-IV: Analysis of Data**

## **FYUGP SYLLABUS OF COMMERCE HONS/RESEARCH/PG DIPLOMA**

Analysis of Data through Statistical Method: Average, Dispersion, Correlation, Regression and Analysis of Variance; Interpretation of Data, Steps for testing of hypothesis; Methods of writing good Research Report; Qualities of good Researcher; Research ethics.

### **SUGGESTED READINGS:**

1. Kothari, C. R., Gaurav Garg. Research Methodology, Methods and Techniques, New Age International Publishers.
2. Ethridge Don, Research Methodology in Applied Economics, John Wiley and Sons Ltd.
3. W. Lawrence Neumann, Social Research Methods: Quantitative and Qualitative Approach, Pearson, New York 2012
4. कोठारी, सी आर (2023) शोध पद्धति, न्यू ऐज इंटरनेशनल पब्लिशर्स
5. प्रसाद, के लोकेश, अनुसंधान पद्धतिशास्त्र, कावेरी बुक्स
6. कोली, लक्ष्मी नारायण, रिसर्च मैथडोलॉजी, वाई के पब्लिशर्स, आगरा

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**SEMESTER - VIII**

**COURSE: RESEARCH PROJECT/DISSERTATION – 1(RP/D-1)**

**TOTAL CREDITS: 08**

**PAPER NAME: RESEARCH PROJECT/DISSERTATION**

**Objectives:** The objectives of the course are to facilitate students to carry out extensive research and develop as self-guided learning and analytical skills through problem and gap identification, development of research methodology, interpretation of findings and presentation of results.

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

- Gain in-depth knowledge in the major field of study.
- Design and justify research methodology.
- Utilize appropriate research methodology for data collection
- Analyze the collected data and draws conclusions accordingly.

**Dissertation Guidelines:**

Students who secure **75% marks or above** in the first six semesters and are interested in pursuing research at the undergraduate level may opt for the **Research Stream in the fourth year**.

In **Semester VIII**, students will undertake an **8-credit course** that includes a **dissertation** and the **preparation of a dissertation/thesis**. This course may involve laboratory work, practicums, field projects, survey analyses, or internship-based projects. Students are required to submit a comprehensive **research report** and defend their dissertation/thesis.

The HOD of the department has to allot supervisor to the students from among the permanent faculty members who have PhD degree, after that the students have to select a research problem with the help of the supervisor and they have to submit a summary or research proposal to the department. Thereafter, the HOD of the department will organize a meeting of the Departmental Research Committee and after the presentation of the student the committee will approve or reject his/her synopsis/research proposal. Students will start their research work after getting approval from the department research committee.

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At the end of the semester the student has to submit the project thesis/ dissertation to the department and after that the department will conduct an open viva-voce examination for the students in the presence of the external member as well as the internal member.

The Department Research Committee will be constituted from the following persons:

1. HOD of the Department–Chairmen
2. Dean, Faculty of Commerce- External member
3. HOD, University Department- External member
4. At list two permanent faculty member of the department (Nominated by HOD)- Member

**External members can be any of the following:**

1. Permanent professors working in the postgraduate department of the university or other colleges who have the qualification to become PhD supervisors.

OR

2. Retired Professor/Associate Professor/Assistant Professor of the university who has been supervise PhD scholar.

OR

3. Professor/Associate Professor/Assistant Professor of the outside university who has been supervise PhD scholar.

**Note-** Minimum three external examiner lists will be sent by HOD through concern college principal to controller of examination, SKMU, Dumka for final approval. In that list priority will be given as per order mentioned above.

**The evaluation will be based on the following criteria:**

- Project dissertation design
- Methodology and content depth
- Participation in an internship programme with a reputed organization
- Application of research techniques in data collection
- Data analysis
- Report presentation
- Presentation style
- Results and discussion

- Future scope
- References

### Marks Distribution

Marks will be distributed as follows:

- Assessment of Project Synopsis: **50 marks**
- Assessment of Project Thesis: **100 marks**
- Viva-voce: **50 marks**

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