

Structure and Syllabi of Four Year Under Graduate Programme (FYUGP)
In Commerce (Finance) of Dibrugarh University as Per UGC DRAFT
RELEASED on 12/12/2022
FINANCE (MAJOR)

Year	Semester	Course (Lecture+Tutorial+Practical) (L+T+P)	No. of Courses	Course Code	Name of the Course	Credit	Remarks
		Major (Core)	1	C-1	Business Organization and Management	4	
1	1 st	Minor	1	Minor 1 A	Financial Management- I	4	The Course shall be taken by students from disciplines other than Finance.
		Multi-Disciplinary Generic Elective Course: Natural Sciences-I/ Social Science/Humanities-I/ Commerce-I	4	GEC-1A	Fundamentals of Accounting	3	The Course shall be taken by students from disciplines other than Finance.
		AEC Language (MIL/Regional Language)	1	AEC 1		4	The students shall have to take one of the language disciplines offered by DU.
		Value Added Course-1 Understanding India	1	VAC 1		2	The students shall have to take the course offered by DU.
		Skill Enhancement Course	2	SEC-1A	MS-Excel and its Application in Business	3	The students shall have to take any of the courses offered by DU and also by the Commerce Stream
				SEC-1B	Tourism Management	3	
		Total					

Year	Semester	Course (Lecture+Tutorial+Practical) (L+T+P)	No. of Courses	Course Code	Name of the Course	Credit	Remarks	
		Major (Core)	1	C-2	Financial Accounting	4		
1	2 nd	Minor	1	Minor 2 A	Cost Accounting	4	The Course shall be taken by students from disciplines other than Finance.	
		Multi-Disciplinary Generic Elective Course: Natural Sciences-I/ Social Science/Humanities-I/ Commerce-I	4	GEC-2A	Basics of Income Tax	3	The Course shall be taken by students from disciplines other than Finance.	
		Ability Enhancement Course: English Language and Communication Skills	1	AEC 2		4	The students shall have to take one of the language disciplines offered by DU.	
		Value Added Course-3 Environmental Science	1	VAC 2		2	The students shall have to take the course offered by DU.	
		Skill Enhancement Course	2	SEC-2	Event management	3	The students shall have to take any of the courses offered by DU and also by the Commerce Stream.	
		Total					20	
		Grand Total (Semester I and II)					40	
Students on exit shall be awarded Undergraduate Certificate (in the Field of Study/Discipline) after securing the requisite 40 credits in semesters I and II								

Year	Semester	Course (Lecture+Tutorial+Practical) (L+T+P)	No. of Courses	Course Code	Name of the Course	Credit	Remarks
		Major (Core)	2	C-3	Business Economics	4	
				C-4	Entrepreneurship	4	
2	3 rd	Minor	1	Minor 3 A	Introduction to Stock Market	4	The Course shall be taken by students from disciplines other than Finance.
		Multi-Disciplinary Generic Elective Course: Natural Sciences-I/ Social Science/Humanities-I/ Commerce-I	4	GEC- 3A	Personal Finance	3	The Course shall be taken by students from disciplines other than Finance.
		Value Added Course: Digital and Technological Solution / Digital Fluency	1	VAC 3		2	The students shall have to take one of the language disciplines offered by DU
		Skill Enhancement Course	2	SEC- 3A	Introduction to Investing and Trading	3	The students shall have to take any of the courses offered by DU and also by the Commerce Stream.
				SEC- 3B	Hospitality Management		
Total						20	
Grand Total (Semester I , II and III)						60	

Year	Semester	Course (Lecture+Tutorial+ Practical) (L+T+P)	No. of Courses	Course Code	Name of the Course	Credit	Remarks
2	4 th	Major (Core)	4	C-5	Business Environment	4	
				C-6	Advanced Marketing Management	4	
				C-7	Advanced Financial Management	4	
				C-8	Business Statistics	4	
		Minor 4	1	Minor-4A	Cybercrime and Security in Banks	4	The course shall be taken by students from disciplines other than Finance.
		Total					20
Grand Total (Semester I, II, III and IV)					80		

The students on exit shall be awarded Undergraduate Diploma after securing the requisite 80 credits on completion of Semester IV provided, they secure additional 4 credit in skill based vocational courses offered during First year or second year summer term.

Year	Semester	Course (Lecture+Tutorial+ Practical) (L+T+ P)	No. of Courses	Course Code	Name of the Course	Credit	Remarks
3	5 th	Major (Core)	3	C-9	Cost and Management Accounting	4	
				C-10	Business Law	4	
				C-11	Advanced Financial Accounting	4	
		Minor 5	1	Minor-5A	Public Financial Administration	4	The course shall be taken by students from disciplines other than Finance
			1		2+2 (Internship + Community Engagement) OR 4 (Internship) / 4 (Community engagement)	4	Students will be provided with opportunities for internships with local industry, businesses, artists, craftsperson, etc. so that they may actively engage with the practical side of their learning to further improve their employability.
		Total					20
Grand Total (Semester I, II, III, IV and V)						100	

Year	Semester	Course (Lecture+Tutorial+ Practical) (L+T+P)	No. of Courses	Course Code	Name of the Course	Credit	Remarks
3	6 th	Major (Core)	4	C-12	Indian Financial System	4	
				C-13	Investment Management and Security Analysis	4	
				C-14	Financial Statement Analysis	4	
				C-15	Income Tax Law & Practices	4	
			1	Minor 6A	Marketing of Insurance Products	4	The course shall be taken by students from disciplines other than Finance
		Total					20
		Grand Total (Semester I, II, III, IV, V and VI)				120	
The students on exit shall be awarded Undergraduate Degree (in the Field of Study/Discipline) (3 years) after securing the requisite 120 credits on completion of semester 6							

Year	Semester	Course (Lecture+Tutorial+ Practical) (L+T+ P)	No. of Courses	Course Code	Name of the Course	Credit	Remarks
4	7 th	Major (Core)	3	C-16	Business Analytics	4	
				C-17	Corporate Financial Reporting	4	
				C-18	Auditing	4	
		Minor	1	Minor- 7A	Retail Banking	4	The course shall be taken by students from disciplines other than Finance
					Research Methodology (Development of project proposal/ Proposal and review in related literature)	4	
		Total				20	
		Grand Total (Semester I, II, III, IV,V, VI and VII)				140	

Year	Semester	Course (Lecture+ Tutorial+ Practical) (L+T+P)	No. of Courses	CourseCode	Name of the Course	Credit	Remarks	
4	8 th	Major (Core)	2	C-19	Company Law	4		
				C-20	Business Ethics	4		
		Minor	1	Minor-8A	Investment Banking	4	The course shall be taken by students from disciplines other than Finance	
					Dissertation (Data collection, analysis and preparation of report) / 2 DSE courses of 4 credit each in lieu of dissertation (DSE subject options: 1. Fundamentals of Sustainable Finance; 2. Corporate Social Responsibility 3. Corporate Auditing 4. Project Management 5. Forensic Accounting and Fraud Examination)	8/ 4+4		
		Total					20	
		Grand Total (Semester I, II, III, IV,V, VI, VII and VIII)					160	
The students on exit shall be awarded Undergraduate Degree Honours (in the Field of Study/Discipline) (4 years) after securing the requisite 160 credits on completion of semester								

Notes: -

For Core and GEC Courses, the code:

‘A’ stands for Finance Major;

‘B’ stands for Marketing Major;

‘C’ stands for Human Resource Management (HRM) Major; and

‘D’ stands for Banking and Insurance Major

Abbreviations Used:

- **C = Core/Major**
- **GEC = Generic Elective Course / Multi-Disciplinary Course**
- **AEC = Ability Enhancement Course**
- **SEC = Skill Enhancement Course**
- **VAC = Value Added Course**

**FOUR YEAR UNDER GRADUATE PROGRAMME (FYUGP) IN
COMMERCE (FINANCE) DETAILED SYLLABUS OF 1ST SEMESTER**

SEMESTER I

Course Title: BUSINESS ORGANISATION AND MANAGEMENT

Course Code: C-1

Nature of the Course:

CORE

Course Credit: 04 Credits

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objective :

- To gain a basic understanding of the structure and forms of business organisations and the primary functions of management that are vital for the smooth operation of business organisations.

Course Outcome:

- CO1: Demonstrate the distinctive features of various business organizations.
 - ✓ LO1.1: Cite examples of different forms of organizations.
 - ✓ LO1.2: Explain the functioning of different forms of business organizations, their formation and ownership.
- CO2: Demonstrate the understating of different functions of management.
 - ✓ LO2.1: Explain planning, organizing, controlling and other functions of management.
 - ✓ LO2.2: Develop strategic approaches in respect of managerial decision making in case-based events.
- CO3: Apply the various concepts of authority, delegation of authority and decentralization.
 - ✓ LO3.1: Explain how authority and its delegation is to be implemented.
 - ✓ LO3.2: Project leadership and team behaviour in classroom role plays that act as prep ups for real organizational contexts.
- CO4: Apply the theories of motivation for managing human resources in organizations.
 - ✓ LO4.1: Explain and differentiate contemporary theories of motivation.
 - ✓ LO4.2: Discuss the role and applicability of each motivation theory in the modern organizational context.
- CO5: Analyze the stand and role of Indian ethos in the context of management in Indian organizations.
 - ✓ LO5.1: Explain Indian ethos in the context of Indian organizations.
 - ✓ LO5.2: Implement suitable strategies to deal with different Indian values and philosophies in managerial decision making
- CO6: Analyze the role and pattern of communication in organizations.
 - ✓ LO6.1: Explain formal and informal communication channels and processes.
 - ✓ LO6.2: Describe the challenges of communication in organizations.
- CO7: Apply the concepts of subaltern management ideas in real work situation
 - ✓ LO7.1: Project the of practice work-life balance, flexi time etc on job situation.
 - ✓ LO7.2: Describe diversity and inclusion in work place.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1,CO2				
Conceptual knowledge		CO1,CO2	CO3,CO4,CO7	CO6		
Procedural knowledge			CO3,CO4,CO7	CO7		
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	M	M	S	S	M	M	M	M
CO2	M	M	M	M	S	S	M	M	M	M
CO3	M	M	M	M	S	S	M	M	S	S
CO4	M	M	M	M	S	S	M	M	S	S
CO5	M	M	M	M	S	S	M	S	S	M
CO6	M	M	M	M	S	S	M	M	S	S

UNIT	Contents	L	T	P
I (12 Marks)	Forms of Business Organisation – Sole Proprietorship; Joint Hindu Family Firm; Partnership Firm; Joint Stock Company; Cooperative Society; Limited Liability Partnership	05	-	-
	Forms of Public Enterprises; International Business –Types	05	02	
II (12 Marks)	Planning, Organising and Decision Making; Policy and Strategy Formulation	06	-	-
	Departmentation – Functional, Project, Matrix and Network	04	-	-
III(12 Marks)	Authority Relationships – Line and Staff; Delegation of Authority; Decentralisation; Groups and Teams; Reporting and Accountability	06	02	-
	Leadership – Nature, Types, Leadership Theories	04	-	-
IV (12)	Motivation – Theories and Practices: Herzberg's Theory, Vroom's Expectancy Theory, Z-theory, Control –	06	-	-

UNIT	Contents	L	T	P
Marks) V (12 Marks)	Concept and Process			
	Communication and Coordination – Process of Communication; Formal and Informal Channels of Communication; Leakages in Organisational Communication; Interpersonal Communication.	05	02	-
	Indian Ethos for Management: Value-Oriented Holistic Management; Business Process Reengineering (BPR), Learning Organisation, Outsourcing	05	-	-
	Subaltern Management Ideas from India; Diversity & inclusion; Work-life Balance; Freelancing; Flexi-time and work from home; Co-sharing/co-working.	06	02	-
	TOTAL	52	08	-

L= Lectures, T= Tutorials, P= Practicals

MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

- ❖ Two Sessional Examination - **10 x 2= 20 marks**
- ❖ Other (any two) **10 x 2= 20 marks**
 - Group Discussion
 - Assignment
 - Seminar Presentation on any of the relevant topics

Recommended Books:

- O.P. Gupta, Business Organisation and Management (According to National Education Policy 2020), SBPD Publications
- P.C. Tulsian, Business Organisation and Management, Pearson India
- Anthony, Lakshmi, Padmavathi and Satyavathi, Business Organisation and Management, Himalaya Publishing House
- Sharma, Gupta and Sharma, Business Organisation and Management, Kalyani Publications

SEMESTER-I
Course Title: FUNDAMENTALS OF
ACCOUNTING
Course Code: GEC-1A
Nature of the Course: Generic Elective
Course (GEC) Course Credit: 03 Credits
Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Couse Objectives:

- To impart conceptual knowledge on basic accounting, book-keeping and recording business transactions along with the different theories and practices of accounting.
- To develop the skill of recording business transactions and to prepare financial statements of any type of firm or business organization.

Course Outcomes and learning outcomes

CO1: Understand the concept of accounting and how accounting is done in regards to various branches.

- LO1: Explain how accounting is a systemic process and how it should be done so that people can rely on it.

CO2: Explanation of basic terminology of accounting which are important for performing accounting.

- LO2.1: Understand the usages of various accounting terminologies at the time preparation accounting books.

CO3: Understand the guidelines and concepts which should be following at the time of performing accounting like business entity concept, money measurement concept, cost concept etc.

- LO3.1: Explain the benefits of using these concepts at the time of accounting with various examples.
- LO3.2: Explain how Indian accounting concepts are adopted from various international concepts and there relevance in accounting process.

CO4: Understand the concepts of bank reconciliation statement and process involved in bank reconciliation.

- LO4.1: Explain the relevance of bank reconciliation statement and the reason behind its preparation for its stakeholders.

CO5: Understand the difference in preparation of final accounts for profit and non-profit making business organization.

- LO5.1: Explain the components of final accounts in both profit and non-profit making business along with its process.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1,CO2				
Conceptual knowledge		CO1,CO2	CO3,CO4,		CO5	
Procedural knowledge			CO3,CO4,		CO5	
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	S	S	S	M	M	M
CO2	S	S	M	S	S	S	S	M	M	M
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	M
CO6	S	S	M	S	S	S	S	S	S	S

Unit	Contents	L	T	P
1 (15 Marks)	Conceptual Framework of Accounting: Basic Accounting Terms; Branches of Accounting; Bases of Accounting: Cash Basis and Accrual Basis; capital receipts and expenditures; Revenue receipts and expenditures; Double Entry System.	05	02	01
2 (15 Marks)	Recording of Transaction; Rules of debit and credit, Meaning and analysis of transactions using accounting equation; Preparation of journal, special purpose books- cash book, Purchase book and Sales Book; Preparation of Ledger & Trial Balance;	08	02	01
3 (15 Marks)	Meaning of GAAP (Generally Accepted Accounting Principles); Accounting Concepts- Entity, Money Measurement, Going Concern, Accounting Period, Cost Concept, Dual Aspect, Revenue Recognition, Matching Accrual, Full Disclosure, Consistency, Conservatism, Materiality; Introduction to IFRS (International Financial Reporting Standards) & Indian Accounting Standards (Meaning, needs and scope).	07	02	01
4 (15 Marks)	Bank Reconciliation Statement- Meaning, need and preparation; Detection and Rectification of Errors; Concept and application of depreciation, provisions and reserves. Financial statement of Sole-Proprietorship firm: -Trading and Profit and Loss Account; Preparation of Balance Sheet; and Not-for-profit organisation: - Receipts and Payments A/c; Income and Expenditure Account;	15	02	01
	TOTAL	35	08	04

** L =Lectures, T =Tutorials, P =Practical

MODES OF IN-SEMESTER ASSESSMENT:**(40 Marks)**

- ❖ Two Sessional Examination - **10 x 2= 20 marks**
- ❖ Other (any two) **10 x 2= 20 marks**
 - Assignment
 - Seminar Presentation on any of the relevant topics

Suggested Readings:

1. Dam, Gautam, Chakraborty & Barman: Financial Accounting. Gayatri Publications. Guwahati.
2. Shukla: Financial Accounting. Sahitya Bhawan Publications. Agra
3. Goyal & Tiwari: Financial Accounting. Taxmann Publication. New Delhi
4. Tulsian&Tulsian: Financial Accounting. S. Chand Publication. New Delhi

SEMESTER-I
Course Title: TOURISM
MANAGEMENT Course Code: SEC-
1B

Nature of the Course: Skill Enhancement Course (SEC)
Course Credit: 03 Credits
Distribution of Marks: 60(End Sem) + 40 (In-Sem)

Course Objective:

- To understand some important concepts and practices of the tourism sector and shall throw light on the potentialities of tourism as a career and employment opportunity.

Course outcome:

CO1: Demonstrate understanding of tourism concepts and products.

- ✓ LO1.1: Cite examples of different types of tourism and tourism products.
- ✓ LO1.2: Describe their role in the tourism industry and in the region's economy.

CO2: Demonstrate understating of various primary constituents of the tourism industry.

- ✓ LO2.1: Explain the specific functions and role of logistic partners and facilitators of the tourism sector.
- ✓ LO2.2: Describe the functions and workings of various tourism intermediaries with regard to different tourism typologies.

CO3: Apply the various concepts of planning and development and other management functions in the context of the tourism industry.

- ✓ LO3.1: Explain how tourism planning is important for growth and conduct of the sector.
- ✓ LO3.2: Describe the tools and techniques of planning tourism development at different levels of management.

CO4: Analyze the importance and management of human resources in this people-centric industry.

- ✓ LO4.1: Compare different approaches and techniques of human resource management distinct to the tourism sector.
- ✓ LO4.2: Explain the complexities of diversity in human resource management in the context of this sector.

CO5: Analyze the marketing functions of tourism.

- ✓ LO5.1: Demonstrate the implications of the service marketing components in the context of tourism industry.
- ✓ LO5.2: Compare the differences in marketing strategies required for catering to the diversity evidenced in the tourism industry.

CO6: Apply the concepts of tourism management in tourism career choice and planning.

- ✓ LO6.1: Identify career opportunities in tourism.
- ✓ LO6.2: Describe the needs and requirements of various career choices in tourism.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1,CO2				
Conceptual knowledge		CO1,CO2	CO3,CO4,	CO4		
Procedural knowledge			CO3,CO4,	CO4		
Meta-cognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	S	M
CO2	S	S	S	S	S	M	S	S	S	M
CO3	S	S	S	S	S	M	S	M	S	S
CO4	S	S	S	S	S	S	S	M	S	S
CO5	S	M	M	S	S	S	M	S	S	M

UNIT	CONTENTS	L	T	P
I Tourism Management an overview 20 Marks	Concept of tourism, different types of tourism- Domestic, Foreign, Excursionist, Role of tourism in economic development	05	-	-
	Types of tourism product- Eco tourism, Nature tourism, Pilgrimage tourism, Heritage tourism, Cultural Tourism, Adventure tourism, Medical Tourism, Rural tourism	07	-	01
II Constituents of Tourism Industry 20 Marks	Transportation facility, accommodation, catering, food and entertainment, Banking and financial facilities	06	02	01
	Tourism Intermediaries: Travel Agent, Tour Operator, Duties function and responsibilities of tour operator, Host community involvement.	06	02	01
III Management Issues 20 Marks	Tourism planning and development, human resource management in tourism	06	02	01
	Marketing in Tourism, Careers in Tourism	05	-	-
	TOTAL	35	06	04

** L =Lectures, T =Tutorials, P =Practicals

MODES OF IN-SEMESTER ASSESSMENT:**(40 Marks)**

❖ Two Sessional Examination -

10 marks each

❖ Other (any two)

10 x 2= 20 marks

- Assignment
- Seminar Presentation on any of the relevant topics
- Field visit

Recommended Books:

1. Roday, Biswal & Joshi: Tourism Operations and Management. Oxford University Press.
2. Swan & Mishra: Tourism Principles and Practices. Oxford University Press.
3. Gupta, Singh, Kirar & Bairwa: Hospitality and Tourism Management. Vikas Publications.
4. Kadam, Shaifaalee & Chainicka: A Textbook of Tourism and Hospitality Management. Bookman Publications. New Delhi.

FOUR YEAR UNDER GRADUATE PROGRAMME (FYUGP) IN COMMERCE (FINANCE)
DETAILED SYLLABUS OF 2nd SEMESTER

SEMESTER-II

Title of the Course: FINANCIAL ACCOUNTING

Course Code: C-2

Nature of the Course: CORE

Course Credit: 04credits

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

COURSE OBJECTIVES:

- To enable the students to acquire conceptual and practical knowledge of the Financial Accounting and to impart skills for recording various kinds of business transactions.

Course Outcome and Learning Outcome:

CO1: Analyzing Financial Statements to assess the financial health and performance of a company

- LO1.1: Explain the process of preparation of Trial Balance, Income Statement and Balance Sheet.
- LO1.2: Creating Trial Balance, Income Statement and Balance Sheet.

CO2: Application of Accounting Principles and Accounting Standards in the preparation of Financial Statements

- LO2.1: Explain accounting concepts, conventions, Ind-AS, IFRS etc.

CO3: Demonstrating the knowledge of Accounting for Partnership firm and Single-Entry System

- LO3.1: Discuss the admission, retirement, death, and dissolution of Partnership firm.
- LO3.2: Explain the statement of affairs, ascertainment of profit under single entry system and conversion into double entry system.

CO4: Creating Accounts of Non-Profit Organization

- LO4.1: Explain the preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet

CO5: Demonstrating the knowledge of Depreciation Accounting.

- LO5.1: Practice various methods of Depreciation Accounting.

CO6: Application of Hire Purchase and Installment System of Accounting in Business organizations

- LO6.1: Explain Accounting process of Hire Purchase and Installment System

CO7: Demonstrating knowledge of Corporate Accounting.

- LO7.1: Define the concept of Corporate Accounting and its legal provisions.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO2	CO2, CO3 CO7		CO1		
Conceptual knowledge		CO2, CO3 CO5	CO6	CO1		CO4
Procedural knowledge			CO6			CO4
Meta-cognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	M	M
CO2	S	S	S	S	S	S	S	M	M	M
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	M	S	S	S	S	S
CO5	S	S	S	S	M	S	S	S	S	M
CO6	S	S	S	S	M	S	S	S	S	S
CO7	S	S	S	S	M	S	S	S	S	S

UNIT	Contents	L	T	P
I Recording and Presentation of Accounting Transactions (15 Marks)	Preparation of Financial Statements: Preparation of Trial Balance including adjustments and preparation of Financial Statements.	08	-	-
	Financial Accounting Principles: The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.	02	-	-
	Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) , International Financial Reporting Standards (IFRS): - Need and procedures.	03	-	-
II Accounting Process (15 Marks)	Accounting for Partnership Firm: Admission, Retirement, Death and Dissolution of Firms;	10	02	01
	Single Entry System: Meaning of single entry or incomplete records	05	02	01

	and distinction between single entry v/s double entry; statement of affairs and ascertainment of profit under single entry system; conversion into double entry system – steps involved – missing figures – comprehensive problems relating to conversion.			
III Accounting for Not-for-profit Organisation and Depreciation Accounting (15 Marks)	Preparation of Accounts of Not-for-profit Organisation: Introduction, Preparation of Receipts and Payment Account, Income and Expenditure Account, Balance Sheet, Distinction between Receipts and Payments account and Income and Expenditure Account, Peculiar items used in the Accounts of Non-Trading Concerns.	06	01	01
	Depreciation Accounting: The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.	04	01	01
IV Accounting for Hire Purchase, Instalments, and Introduction to Corporate Accounting (15 Marks)	Hire Purchase and Instalment System: Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors' system; Instalment Purchase System.	06	01	01
	Introduction to Corporate Accounting: Meaning and Importance of Corporate accounting. Books of Accounts; legal provisions relating to books of accounts, legal provisions relating to financial statements. Report of Director's or Board's Report, audit of company accounts. (As per Company's Act, 2013). Book-Building process of allotment of shares	07	01	01
	TOTAL	49	08	06

MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

- Two Sessional Examination -
- Other (any two)
- Seminar Presentation on any of the relevant topics
- Assignment

10 marks each
10 x 2= 20 marks

Suggested Readings:

1. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
2. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
3. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
4. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning
5. Tulsian, P.C. *Financial Accounting*, Pearson Education.
6. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi

Note: Latest edition of the text books should be used.

SEMESTER-II
Title of the Course: EVENT MANAGEMENT
Course Code: SEC-2
Nature of the Course: Skill Enhancement Course (SEC)
Course Credit: 03 credit
Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

COURSE OBJECTIVES:

- To understand the various concepts and technical nitty-gritties of the event management industry.

Course Outcome: After studying this course, the students should be able to identify the various prospects and operational mechanics of the event management industry.

- CO1: Demonstrate understanding of the basic characteristics of events and principles of event management.
 - ✓ LO1.1: Explain the historical and modern perspectives of event management.
 - ✓ LO1.2: Explain the scope of the events market and the role of the event manager.
- CO2: Demonstrate understating of the logistics and budgetary dimensions of event management.
 - ✓ LO2.1: Enlist and explain the workings of various constituents of the logistics framework of event management.
 - ✓ LO2.2: Draw focus to the budgetary considerations of managing events.
- CO3: Analyze the various aspects of event planning.
 - ✓ LO3.1: Examine and explain the interplay of event protocol, planning tools and staff management in event planning.
 - ✓ LO3.2: Explain the need and importance of work permits of varying types.
 - ✓ LO3.3: Describe different types of leadership abilities and skills required for managing employees as well as customers while managing events.
- CO4: Analyze various components of the event marketing function.
 - ✓ LO4.1: Demonstrate the application of marketing mix elements in event marketing.
 - ✓ LO4.2: Demonstrate the application of promotion mix elements in event marketing.
 - ✓ LO4.3: Explain the need for branding in event management.
- CO5: Analyze the role of communication and public relations in event marketing.
 - ✓ LO5.1: Explain the methods and techniques of employee communication in context to the industry.
 - ✓ LO5.2: Describe the challenges of effective communication in the context of employees and customers.
- CO6: Demonstrate knowledge about the risk elements associated with event management.
 - ✓ LO6.1: Describe the characteristics of different stakeholders and their share in associated risks.
 - ✓ LO6.2: Evaluate possible risks associated with event management and ways to handle the same.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1,CO2 CO3				
Conceptual knowledge		CO2,CO3,		CO4,CO5		
Procedural						
knowledge						
Meta-cognitive knowledge					CO6	

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	M	S	S	M	M	M	M
CO2	S	M	M	M	S	S	M	M	M	M
CO3	S	S	S	S	S	S	M	M	M	M
CO4	S	S	S	S	S	S	M	M	M	M
CO5	S	S	S	S	S	S	S	S	S	S
CO6	S	S	S	S	S	S	M	M	M	S

UNIT	CONTENTS	L	T	P
I. Principles of Event Management 20 marks	Historical perspective, Introduction to Event Management, Characteristics of events, Scope of Events Market, Requirements of Events Manager	07		
	Logistics of Event Management, Initial Planning, Visualisation, Monitoring the Budget, Critical Path	05		02
II. Event Planning and Marketing 20 Marks	Preparing event protocol, use of planning tools, dress code, staging, staffing, leadership skill and management, guest demographics, work permits	06	02	02

	Process of event marketing, marketing mix, sponsorship, advertising, event publicity, image and branding, use of other non-conventional mode for event marketing	06	02	
III. Communication, Public Relations and Risk Handling 20 Marks	Public Relations – Overview, Strategy & Planning, Techniques, Journalism, Blogs, Employee communications, Lobbying, Community Relations,	07	02	
	Event Risk Assessment, Various Service Providers / Organizations / Stakeholders, Crisis Communications	04		
	TOTAL	35	06	04

** L =Lectures, T =Tutorials, P =Practical

MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)

- Two Sessional Examination - **10 x 2= 20 marks**
- Other (any two) **10 x 2= 20 marks**
- Seminar Presentation on any of the relevant topics
- Field Visit
- Assignment

References:

Abson, E., Kennell, J., Wilde, N., Bladen, C. (2017). Events Management: An Introduction. United Kingdom: Taylor & Francis.

Genadinik, A. (2015). Event Planning: Management & Marketing for Successful Events. United States: CreateSpace Independent Publishing Platform.

Quinn, B. (2013). Key Concepts in Event Management. United Kingdom: SAGE

Publications. The Business of Events Management. (2014). United Kingdom: Pearson Education.

Shone, A., Parry, B. (2013). Successful Event Management: A Practical Handbook. United Kingdom: Cengage Learning.

FOUR YEAR UNDER GRADUATE PROGRAMME (FYUGP) IN COMMERCE (FINANCE)
DETAILED SYLLABUS OF 3rd SEMESTER

SEMESTER-III

Title of the Course: Entrepreneurship

Course Code: C-4

Nature of the Course: CORE

Course Credit: 04 Credits

Distribution of Marks: 60 (End Sem) + 40 (In- Sem)

Course Objective: This paper shall help students to understand some important concepts and practices of entrepreneurship and induce them to undertake entrepreneurship as a career.

COURSE OUTCOME:

- **CO 1:** Explore the fundamental concepts of entrepreneurship:
 - ✓ LO 1.1: Identify important concepts and terms related to entrepreneurship.
 - ✓ LO 1.2: Explain the behavioural patterns of entrepreneurs and how they differ from managers.
- **CO 2:** Analyze competing theories of entrepreneurship:
 - ✓ LO 2.1: Identify key theories of entrepreneurship, such as those advanced by Schumpeter, Walker, and Drucker.
 - ✓ LO 2.2: Apply the theory of transaction cost to analyze entrepreneurial decisions.
- **CO 3:** Evaluate the relationship between entrepreneurship and economic development:
 - ✓ LO 3.1: Explore the opportunities, challenges, and solutions for entrepreneurial development, particularly in the Northeast region.
 - ✓ LO 3.2: Assess the impact of entrepreneurial development on economic growth and recommend solutions to regional entrepreneurial issues.
- **CO 4:** Study the Behavioural Patterns of Entrepreneurs
 - ✓ LO 4.1: Explore how psychological and social factors influence entrepreneurial activity.
 - ✓ LO 4.2: Consider their personal behavioral tendencies and how they connect or differ from successful entrepreneurial traits.
- **CO 5:** Analyze Industrial Policies and Their Impact on Entrepreneurship.
 - ✓ LO 5.1: Develop recommendations for policy changes to more effectively encourage entrepreneurship.
 - ✓ LO 5.2: Consider the effectiveness of governmental policies in promoting entrepreneurial growth and development.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge		CO1,CO2		CO2		
Conceptual knowledge				CO4	CO3	
Procedural knowledge			CO5	CO4,CO5	CO5	CO5

Metacognitive knowledge						
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Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	M	M	S	S	M	S	S	M
CO2	M	M	M	M	S	S	M	S	S	M
CO3	M	M	M	M	S	S	M	S	S	S
CO4	M	M	M	M	S	S	M	S	S	S
CO5	M	M	M	M	S	S	M	S	S	M

UNIT	CONTENTS	L	T	P
1 (15 Marks)	Introduction – The Entrepreneur – Definition; Evolution of the term entrepreneur, who is an entrepreneur, entrepreneur and enterprise, entrepreneurs and managers, behavioural pattern of entrepreneurs.	09	-	-
2 (15 Marks)	Competing Theories of Entrepreneurship – Definitions of entrepreneurship, characteristics of entrepreneurship, A conceptional model, views of Schumpeter, Walker and Drucker. Theories of entrepreneurship, The theory of invisible cost or the theory of transaction cost.	13	02	02
3 (15 Marks)	Entrepreneurship and Economic Development: Factors impeding the growth of entrepreneurship, how to encourage entrepreneurship; Prospects, problems and solutions for entrepreneurial development (with special reference to North East). Industrial Policies of the state of Assam	16	02	-
4 (15 Marks)	Entrepreneurial Development Programmes in India: entrepreneurial development programmes – their relevance and achievements, role of government in organising such programmes.	12	03	04
	TOTAL	50	07	06

MODES OF IN-SEMESTER ASSESSMENT: (40 Marks)

- Two Sessional Examination - **10 x 2= 20 marks**
- Other (any two) **10 x 2= 20 marks**
 - Group discussion
 - Seminar Presentation
 - Assignment

Suggested readings:

1. Khanka S S: "Entrepreneurial Development" S Chand; Reprint Edn. 2006 edition (December 1, 2007)
2. Dr P T Vijayashree& M Alagamma: "Entrepreneurial Development and Small Business Management" Margham Publications; 2016th edition (1 January 2010)
3. Vasant Desai: "Entrepreneurial Development" Himalaya Publishing House (1 September 2014)

**FOUR YEAR UNDER GRADUATE PROGRAMME (FYUGP)
IN COMMERCE (FINANCE)**

**DETAILED SYLLABUS OF 4th SEMESTER
4th Semester**

Title of the course: Business Environment

Course Code: C-5

Nature of the Course: CORE

Course Credit: 4

Distribution of Marks: 60 (End Sem) +40 (In Sem)

Course Objective:

To impart knowledge about business and the external forces that influence business.

Course Outcome:

- CO1: Understand the concept of Business environment.
 - LO1.1: Cite examples of different factors that affect a business establishment.
- CO2: Demonstrate the factors of Business environment and their impact on business.
 - LO2.1: Identify the various factors and how they affect in business policy decisions and its implementation.
 - CO3: Analyse the ethical issues in business, Environmental Scanning.
 - LO3.1: Explain the ethical business issues and scanning of the same to judge the impact
- CO4: Identify various internal and external factors that affect a business. Apply the theories of motivation
 - LO4.1: Explain and differentiate contemporary theories of motivation.
- CO5: Analyze the impact of various such factors and how it play role in business performance.
 - LO5.1: Explain various environmental factors and can identify the positive and negative factors that contribute to business environment.
 - LO5.2: Implement suitable strategies to deal with different factors of business environment.
- CO6: Apply the concepts of Business process outsourcing (BPO), KPO in the business on experimental basis.
 - LO6.1: Explain the ways how to take advantage of BPO, KPO, digital economy, E-Commerce platform.
- CO7: Identify the legal provision relating to protection under the cyber law, analyse the impact of information technology and its impact on business environment.
 - LO7.1: Use the advantage of cyber laws for protecting from financial scam under the provisions of IT Laws.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	Remember	Understand	Apply	Analyze	Evaluate	Create
Factual knowledge	CO4, CO7	CO1		CO5		
Conceptual knowledge		CO1	CO4	CO2, CO3, CO5, CO7	CO2	
Procedural knowledge		CO7		CO3, CO5		

Metacognitive knowledge			CO6			
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Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	M	M	M	M	M	M
CO2	S	S	M	S	M	M	M	M	M	M
CO3	S	S	M	S	M	S	S	S	M	M
CO4	S	S	M	S	M	S	S	S	M	S
CO5	S	S	S	S	S	S	S	S	S	S
CO6	S	S	S	S	S	S	S	S	S	S
CO7	S	S	S	M	M	M	S	S	M	M

Unit	Contents	L	T	P
Unit 1 Marks 15	Meaning- Scope and Characteristics of Business Environment—Factors affecting micro and macro environment, Significance for economic policies and decisions in organizations. Environmental Scanning. Economic Environment, Cultural Environment. Characteristics of the Indian Economy , factors affecting the economy, economic resources (natural, industrial and technological) impact of liberalization, privatization, globalization and digitization on Indian business.	12	1	1
Unit 2 Marks 15	Environment- Internal to the Enterprise---(Micro) -Value System, Management Structure and Nature, Human Resource, Company Image and Brand Value, Physical Assets, Facilities, Research & Development, Value creation of Intangibles, Competitive Advantage. External to the Enterprise (Macro) Suppliers, Customers, Market Intermediaries; Macro Demography, Natural, Legal & Political, Technological, Economy, Competition, Socio-cultural and International;	14	1	1
Unit 3 Marks 15	Emerging Trends in Business Concepts, Advantages and Limitations- Franchising, Aggregators, Business Process Outsourcing (BPO) & Knowledge Process Outsourcing (KPO); E-Commerce, Digital Economy.	12	2	2
Unit 4 Marks 15	Elements of Information Technology Act Cyberspace; Cyber laws; Scope of Cyber Laws; Classification of Cyber Crime; Information Technology Act 2000 (with latest amendments); Regulation of Certifying Authorities; Adjudication. Financial scam and its impact on business environment.	12	2	2
	Total	50	6	6

L= Lectures, T= Tutorials and P= Practical

Total class = 56 (L=50, T= 6/2, P=6/2)

Modes of Semester Assessment	40 Marks
- Two sessional examination each - Others (any one of the following) each 🚩 Seminar presentation on any of the relevant topics 🚩 Study (by visiting) one select organisation. 🚩 Assignment from a real-life situation of an organisation.	10 marks 10 marks

REFERENCES:

1. K. Aswathappa, Essentials of Business Environment, Himalaya Publishing House Pvt. Ltd, Ninth Edition 2007.
2. Rosy Joshi, Sangam Kapoor, Business Environment, Kalyani Publishers, Third Revised edition 2011.
3. Francis Cherunilam, Business Environment, Himalaya Publishing House, Himalaya Publishing House Pvt. Ltd., 22nd Edition 2013.
4. M.Adhikari- Business Environment. Sultan Chand & Sons. Delhi
5. Misra and Pun- Business Environment
6. Dutta R. and Sundaram, K.P.S - Business Environment
7. Chidambara K- Business Environment, Vikas Publishing House

4th Semester
Course Title: Advanced Marketing Management
Course Code: C-6
Nature of the Course: Core
Course Credit: 4 credits
Marks: 60 (End Sem) + 40(In Sem)

Course Objectives: The objective of the course is to help the students understand:

- The concepts of marketing.
- The knowledge of consumer behavior.
- The process of market segmentation.
- The concept of marketing mix.
- The significance of marketing research.

Course Outcome:

- **CO 1:** Grasp the Components of the Marketing Mix:
 - **LO 1.1:** Discuss how the various aspects of the marketing mix interact to achieve marketing objectives.
 - **LO 1.2:** Develop a detailed marketing strategy for different product or service.
- **CO 2:** Analyze Consumer Behavior and Product Strategies
 - **LO 2.1:** Explain product characteristics, classifications, planning and development, product mix, and product life cycle.
 - **LO 2.2:** Assess the influence of customer behavior understanding on product strategy design.
- **CO 3:** Explore Promotion Strategies and Service Marketing
 - **LO 3.1:** Discuss the unique challenges and strategies of service marketing.
 - **LO 3.2:** Develop a promotion strategy incorporating various elements of the promotion mix.
- **CO 4:** Have a firm Grasp the concepts and importance of branding and packaging.
 - **LO 4.1:** Outline different types of brands and packaging features and types.
 - **LO 4.2:** Assess the value of excellent branding and packaging in establishing a strong market presence.
- **CO 5:** Develop and Apply Marketing Research:
 - **LO 5.1:** Identify the objectives, importance, and methods of marketing research.
 - **LO 5.2:** Analyze marketing research data to gain meaningful insights and guide marketing initiatives.
- **CO 6:** Get acquainted with emerging marketing concepts and trends.
 - **LO 6.1:** Identify key emerging marketing concepts such as service marketing, social marketing, and online marketing.
 - **LO 6.2:** Apply emerging marketing concepts to develop innovative marketing strategies.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	Remember	Understand	Apply	Analyze	Evaluate	Create
Factual knowledge		CO4				
Conceptual knowledge		CO1, CO4	CO5	CO2, CO3	CO2, CO3, CO4, CO6	CO3
Procedural knowledge			CO1	CO5, CO6		
Meta-cognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	M	M	S	M	M	M	M
CO2	S	S	S	M	S	S	M	M	M	S
CO3	S	S	S	S	S	S	S	S	M	M
CO4	S	S	S	S	M	S	S	M	M	S
CO5	S	S	S	S	S	S	S	M	M	M
CO6	S	S	S	S	S	S	M	M	M	M

UNIT	CONTENTS	L	T	P
I (15 Marks)	Meaning, Definition and Classification of Market; Marketing: Concepts, Features, Objectives, Importance; Marketing Functions, Marketing Environment; Market Segmentation: Bases and Criteria; Marketing Mix: The 4 + 3 Ps of Marketing.	12	2	2
II (15 Marks)	Consumer Behavior: Need and Importance, Buying Motives, Consumer Decision Making Process, Types of Consumer Behaviour. Product: Features, Classification, Product Planning and Development, Product Mix, Product Life Cycle. Brand: Brand vs Branding, Types of Brand, Need for Branding, Process of Branding. Brand: Brand vs Branding, Types of Brand, Need for Branding, Process of Branding.	12	2	2
III (15 Marks)	Price: Importance of Price. Pricing: Objectives, Determinants, and Methods Promotion: Need, Importance and Objectives, Promotion Mix. Ps of Service Marketing.	12	2	2
IV (15 Marks)	Place: Channels of Distribution: Types, Functions, Choice of Distribution Channels, Physical Distribution, Packaging: Features and Types. Marketing Research: Objectives, Importance and Methods. Some Important Marketing Concepts: Service Marketing, Social Marketing, Online Marketing, Direct Marketing	12	2	2
	TOTAL	48	8	8

L= Lectures, T=Tutorials, P=Practical

Total class = 56 (L=48, T= 8/2, P=8/2)

Modes of In-Semester Assessment:

(40 Marks)

- One Sessional Examination 10 Marks each
- Other (Any One) 10 Marks
 - Group Discussion
 - Assignment
 - Seminar Presentation on any of the relevant topics

Suggested Readings:

Reference Books:

1. Principles of Marketing: A Global Perspective by Philip Kotler et al, Pearson Publication Text Books:
2. Marketing Management by RSN Pillai and V Bhagavathi, S. Chand, 1st Edition, 2010
3. Marketing Management: Concepts, Cases, Challenges and Trends by Govindarajan Madabusi, PHI Publication
4. Marketing Management by Amit Kumar and Jagdish Rao, Sahitya Bhawan Publications, 3rd Revised Edition, 2017

**FOUR YEAR UNDER GRADUATE PROGRAMME (FYUGP)
IN COMMERCE (FINANCE)
DETAILED SYLLABUS OF 5th SEMESTER**

5th Semester

Course Title: Advanced Financial Accounting

Course Code: C 11

Nature of the Course: Core

Course Credit: 04 Credits

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objective: The basic aim of this paper is to acquaint the students with advanced topics in financial accounting.

Course Outcomes:

CO1: Analysing Financial Statements to assess the financial health and performance of a company:

LO1.1: Preparing Income Statement and Balance Sheet as per Companies Act, 2013.

LO1.2: Explain the process of valuation of shares and goodwill.

CO2: Understanding the provisions of Amalgamation of Companies:

LO2.1: Analysing the accounting treatment of Amalgamation of Companies.

LO2.2: Discuss the need for Internal Reconstruction.

CO3: Creating accounts of Holding Companies and preparing Consolidated Financial Statements:

LO3.1: Discuss the accounting concepts of Holding Companies.

LO3.2: Preparation of Consolidated Financial Statements.

CO4: Creating accounts of Banking Companies and Insurance Companies:

LO4.1: Preparation of Financial Statements of Banking Companies.

LO4.2: Explain the elements of Insurance Contract and preparation of Financial Statements of Insurance Companies.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	Remember	Understand	Apply	Analyze	Evaluate	Create
Factual knowledge		CO2				
Conceptual knowledge		CO1, CO2	CO3, CO4	CO2, CO3		CO3, CO4
Procedural knowledge		CO1, CO2	CO3, CO4			CO3, CO4
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	M	M
CO2	S	S	S	S	S	S	S	M	M	M
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	M	S	S	S	S	S

UNIT	CONTENTS	L	T	P
I (15 Marks)	Final Accounts of Companies: Preparation Income Statement and balance sheet of corporate entities, Valuation of Goodwill & shares: Concept and Calculation	12	2	2
II (15 Marks)	Amalgamation of companies Concepts and accounting treatment as per Ind-AS 14 (excluding intercompany holdings), Internal Reconstruction: Concepts and accounting treatment excluding scheme of reconstruction.	12	2	2
III (15 Marks)	Accounting of Holding Companies/Parent Companies Legal definition of holding and Subsidiary Companies; Basic rules for preparing Consolidated Balance Sheet, Preparation of Consolidated balance sheet with one subsidiary company, Relevant provisions of Ind-AS 21	12	2	2
IV (15 Marks)	Accounting for Banks and Life Insurance Companies: Accounts of Banking Companies; Classification of assets and provisions to be made on assets, Preparation of Profit and Loss a/c and Balance Sheet Definition and elements of Insurance contract, meaning terminologies used in Insurance Accounting- Premium, Whole life policy, Endowment Policy, Surrender Value, Sum assured, Reinsurance, Annuity, Claim settlement ratio. Books of accounts maintained by Life Insurance Companies, Ascertainment of profit in life Insurance Business, Preparation of Revenue Account, Balance sheet and valuation Balance sheet of life Insurance companies.	12	2	2
	TOTAL	48	8	8

** L =Lectures, T =Tutorials, P =Practical

Total class = 56 (L=48, T= 8/2, P=8/2)

MODES OF IN-SEMESTER ASSESMENT: (40 Marks)

- Two sessional Examination - 10 Marks each
- Others (Any Two) - 10 Marks each
 - Seminar Presentation on any of the relevant topics
 - Assignment
 - Project Report

Suggested Readings:

1. Gupta R. L. Advanced Financial Accounting – S. Chand & Sons
2. Kumar, Anil S - Advanced Financial Accounting –Himalaya Publication House
3. Shukla and Grewal : Advanced Accounts (S. Chand & Ltd., New Delhi)
4. Jain and Narang: Advanced Accounts (Kalyani Publishers, Ludhiana)
5. Sr. K. Paul : Accountancy, Volume- I and II (new Central Book Agency, Kolkata)

Note: Latest edition of text books may be used

5th Semester
Course Title: Public Financial Administration
Course Code: Minor 5
Course Credit: 4
Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objective:

The course aims to understand management of public expenditure, public debt and budgetary techniques and practices.

The course aims at imparting knowledge about the Government Finance Administration.

To make the students aware about the financing mechanism and how it is governed by the concern ministries at state and central levels.

The course aims to understand taxation policy, management of public expenditure and budgetary techniques and practices.

Course Outcome:

CO1: Demonstrate the understanding of concepts of Public Finance

LO1.1 Explain the Public goods, private goods, merit goods etc.

LO1.2: Discuss the theories of Public Expenditure and Public Revenue.

LO1.3 Discuss major taxes in India

CO2: Demonstrate understanding of Public Debt and Budget

LO2.1: Discuss the concept and theories of Public Debt

LO2.2: Explain various types of Budgets

CO3: Evaluate the current budget.

LO3.1: Discuss different components of the latest budget.

CO4: Demonstrate the understanding of principles of Federalism

LO4.1: Explain the Latest Finance Commission and Financing of the Plan with Reference to the Latest Five-Year Plan

LO4.2: Define GDP, GNP, Per Capita Income, Poverty and Poverty Alleviation

CO5: Understanding Fiscal Policy and its significance in the economy

LO5.1: Discuss Fiscal Policy, Fiscal Reforms in India with Fiscal Trends in India for economic Growth and Stability

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	Remember	Understand	Apply	Analyze	Evaluate	Create
Factual knowledge	CO1	CO1, CO2				
Conceptual knowledge	CO1	CO1, CO2 CO4, CO5		CO3	CO3	
Procedural knowledge				CO3	CO3	
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	S	S	S	S	S	S	M
CO2	S	M	S	S	S	M	S	S	S	S
CO3	S	M	S	S	S	M	S	S	S	M
CO4	S	M	S	S	S	S	S	S	S	S
CO5	S	M	S	S	S	M	S	S	S	M

UNITS	CONTENTS	L	T	P
Unit I: Introduction (15 Marks)	Nature and Scope of Public Finance (Only conceptual understanding of Scope, Public Goods, Private Goods, Merit Goods etc. Law of Maximum Advantages Public Expenditure----Meaning, Importance, Canon's Effects and Theories Public Revenue--Meaning, Sources, Classification and Canon of Tax, Ability to Pay, Incidence and Shifting Effects of Tax Burden. Major Taxes in India: Value Added and Concept of GST	12	2	2
Unit II: Public Debt and Budget (15 Marks)	Public Debt--Meaning, Types, Theories, Sources, Economic Effects and Redemption. Budget--Meaning, Types, Revenue & Capital Budget, Revenue & Capital Expenditure Deficit--Concept, Revenue Deficit, Fiscal Deficit, Monetized Deficit, Primary Deficit, Surplus, Balance Budget and Budgetary Control Latest Budget of the Union of India: Critical Appraisal of the Latest Budget	12	2	2
Unit III: Federal Finance and National Income (15 Marks)	Federal Finance--Concept, Principles of Federalism, Role of Finance Commission, Local Finance. Recommendations of the Latest Finance Commission Planning, Objectives, Strategies, Financial Aspects of the Plan and Financing of the Plan with Reference to the Latest Five Year Plan National Income Concepts and Poverty---GDP, GNP, Per Capita Income, Poverty and Poverty Alleviation	12	2	2
Unit IV Fiscal Policy, Macroeconomic Environment (15 Marks)	Basic Concepts--Fiscal Function, Fiscal Policy, Public Sector and Concept of Equity Fiscal Reforms in India Fiscal Trends in India Growth and Economic Stability	12	2	2
	TOTAL	48	8	8

L= Lectures, T= Tutorials and P= Practical

Total class = 56 (L=48, T= 8/2, P=8/2)

Modes of Semester Assessment 40 Marks

- Two sessional examination 10 marks each
- Other Any Two of the following: 10 marks each
Assignment on Annual Union and State Budget.
The students may make one presentation on the annual budget.
Budget discussion may also be arranged among the students.

Text and Reference Books:

Tyagi, B.P; Public Finance

Houghton, E. W. (Ed.) (1988), Public Finance, Penguin, Baltimore.

Jha, R. (1998), Modern Public Economics, Routledge, London.

Mithani, D. M. (1998), Modern Public Finance, Himalaya Publishing House. Mumbai.

Musgrave, R. A. and P. B. Musgrave (1976), Public Finance in Theory and Practice, McGraw Hill, Kogakusha, Tokyo.

FOUR YEAR UNDER GRADUATE PROGRAMME (FYUGP)
IN COMMERCE (FINANCE)
DETAILED SYLLABUS OF 6th SEMESTER

6th Semester

Course Title: Indian Financial System

Course Code: C - 12

Course Credit: 4

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course objectives:

On successful completion of the course, the Students will be able to

- Understand the financial system, Institutions, financial markets and services.
- Analyse the concepts relevant to Indian financial market and relevance.
- Understand concept of financial services, types and functions.
- Understand the types of financial Instruments.
- Demonstrate an understanding the functioning of stock markets

Course Outcomes:

CO1: Demonstrate an understanding on the structure of Financial System in India:

LO1.1: Explain the constituents of Financial System.

LO1.2: Discuss overview of Financial System in India.

CO2: Understanding the functioning of Financial Institutions:

LO2.1: Discuss the working mechanism of various types of financial institutions in India

CO3: Demonstrating the knowledge of Financial Services and Mechanism of Stock Exchange in India:

LO3.1: Discuss the various types of financial services provided in India.

LO3.2: Explain the functioning of the stock market and gaining knowledge on trading of securities in the stock exchange

CO4: Demonstrating the constituents of Financial Market:

LO4.1: Explain the constituents of financial markets and their working mechanism.

LO4.2: Discuss the various instruments traded in financial markets.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	Remember	Understand	Apply	Analyze	Evaluate	Create
Factual knowledge	CO1	CO4				
Conceptual knowledge	CO1	CO2, CO4		CO3		
Procedural knowledge			CO3, CO4			
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	S	M
CO2	S	S	S	S	S	M	S	S	S	M
CO3	S	S	S	S	S	M	S	M	S	S
CO4	S	S	S	S	S	S	S	M	S	S

UNITS	CONTENTS	L	T	P
Unit I (15 Marks)	Overview of financial system:- Introduction to Financial System – Features, Constituents of Financial System; Financial Institutions; Financial Services; Financial Markets and Financial Instruments.	12	2	2
Unit II (15 Marks)	Financial Institutions:- Characteristics of Financial Institutions, Broad Categories – Money Market Institutions and Capital Market Institutions. Objectives and Functions of Industrial Finance Corporation of India, Industrial Development Bank of India, National Small Industrial Development Corporation, National Industrial Development Corporation, RBI Measures for NBFCs.	12	2	2
Unit III (15 Marks)	Financial Services:- Meaning, Objectives, Functions, Characteristics; Types of Financial Services - Merchant Banking – Functions and Operations, Leasing, Mutual Funds, Venture Capital & Credit Rating; Functions of Stock Exchange; Stock Market Operations - Trading, Settlement and Custody (Brief discussion on NSDL & CSDL); Brief discussion of BSE, NSE	12	2	2
Unit IV (15 Marks)	Financial markets and instruments:- Meaning and Definition, Role and Functions of Financial Markets, Constituents of Financial Markets; Money Market Instruments, Capital Market and Instruments; SEBI guidelines for Listing of Shares and Issue of Commercial Papers.	12	2	2
	TOTAL	48	8	8

L= Lectures, T= Tutorials and P= Practical

Total class = 56 (L=48, T= 8/2, P=8/2)

Modes of Semester Assessment 40 marks

Two sessional examination 10 marks each

Others (any one of the following) 10 marks each

Visit any financial institution and prepare a report regarding its structure, functions and performance.

Presenting the report in a class room seminar.

Reference Books

- L.M. Bhole, Financial Institutions & Markets, McGraw Hill
- Khan, M.Y, Indian Financial System, McGraw Hill

- Sharma, Meera, Management of Financial Institutions, Eastern Economy Edition
- Bhole and Mahakud, Financial Institutions and Markets – Structure, Growth and Innovations, McGraw Hill
- Guruswamy, S., Financial Services and System, McGraw Hill
- Edminister. R.O, Financial Institutions, Markets & Management, McGraw Hill
- Khan. M.Y, Indian Financial System, Vikas Pub. House
- H.R Machiraju, Indian Financial System, Vikas Pub. House
- E. Gordon & K. Nataraj, Financial Markets and Services, HPH

Note: Latest edition of text books may be used

6th Semester
Course Title – Financial Statement Analysis
Course Code –C 14
Nature of Course –Core
Course Credit –4
Distribution of marks – 60 (End Sem) + 40 (In-Sem)

Course Objectives:

The course is design to familiarize the students with the concepts and meaning of financial statements and its tools and techniques that require to measures the performance of the company. The course will make them understand about the importance of cash flow and also about the financial reporting prepared by the company.

Course Outcomes and Learning Outcomes:

CO1: Analysing the need of financial statements and the various tools for analysing such statements:

LO1.1: Explain the basics of Financial Statements

LO1.2: Discuss the tools and techniques used to analyse and interpret financial statements of a company

CO2: Demonstrate understanding of the significance of Accounting Ratios:

LO2.1: Discuss the various types of accounting ratios and interpreting the financial performance of companies using such ratios.

CO3: Preparing Cash Flow Statement:

LO3.1: Discuss the significance of preparing a cash flow statement.

LO3.2: Discuss the various activities covered under cash flow statement

CO4: Understanding the way of reporting financial performance as per Accounting Standards, IFRS and GAAP:

LO4.1: Explain the concept of Accounting Standards, IFRS & GAAP.

LO4.2: Discuss the rationale behind CSR Reporting and practices.

Cognitive Map of Course Outcomes with Bloom's Taxonomy

Knowledge decision	Remember	Understand	Apply	Analyze	Evaluate	Create
Factual knowledge						
Conceptual knowledge	CO2	CO3		CO1		
Procedural knowledge	CO2	CO3, CO4	CO3, CO4			CO4
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	M	M	M
CO2	S	S	S	S	S	S	S	M	M	M
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	M	S	S	S	S	S

UNIT	CONTENTS	L	T	P
I (Marks 15)	Introduction - Financial statements – Meaning, Nature, Objectives, Types, Importance, Limitations - Tools and Techniques of Financial Statements Analysis – Comparative Statements, Common Size Statements, Trend Analysis.	12	02	2
II (Marks 15)	Ratio Analysis - Meaning, Nature, Objectives, Significance, Classifications of Ratios, Merits and Demerits of Ratio Analysis - Calculation of Profitability Ratios, Solvency Ratios, Liquidity Ratios, Turnover Ratios. Market Test Ratios with interpretation.	12	02	2
III (Marks 15)	Cash Flow Statement Meaning, Use, Significance and Classification of Cash Flow Statements. Cash Flow From –Operating, Investing and Financing Activities	12	02	2
IV (Marks 15)	Financial Reporting - Concept of Financial Reporting, Accounting Standards, IFRS and GAAP - Issues and Problems of Financial Reporting with special reference to manipulation of accounts.	12	02	2
	Totals	48	08	8

L =Lecturers, T= Tutorials, P=Practical

Total class = 56 (L=48, T= 8/2, P=8/2)

Modes of In-Semester Assessment

40Marks

- Two Sessional Examination marks each 10
- Other (Any Two) marks each 10
 - Assignment
 - Seminar Presentation on any of the relevant topics
 - Group Discussion

Suggested Readings:

1. Sharma RK & Shashi K, Gupta – Management Accounting, Kalyani Publishers.
2. Gokul Sinha, Financial Statement Analysis – eastern Economy edition, PHI Learning Private Limited.
3. John J. Wild, K.R. Subramanyam & Robert F. Halsey, Financial Statement Analysis, Tata Mc Graw Hill

FOUR YEAR UNDER GRADUATE PROGRAMME (FYUGP)
IN COMMERCE (FINANCE)
DETAILED SYLLABUS OF 8th SEMESTER

SEMESTER-VIII

Title of the Course: Business Ethics

Course Code: C-20

Nature of the Course: Core

Course Credit: 04 Credits

Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objective:

- 1. To acquaint the students with the meaning of ethics, values, norms, and belief.
- 2. To make the students familiar with Business Ethics, social responsibility, and ethical thoughts of eminent Indian thinkers.

Course Outcome:

- CO1: Understand the concept, nature, and importance of ethics and business ethics, identify their sources and types, and analyse factors influencing ethical decision-making.

LO1- Developing a comprehensive understanding of ethics and business ethics, recognizing their significance in corporate decision-making, and assessing the impact of factors on ethical business practices.
- CO2: Analyse the meaning and role of values, norms, and beliefs in ethical decision-making, examine moral standards and dilemmas, and apply ethical theories.

LO1- Understanding the significance of values, norms, and beliefs in shaping ethical decision-making, critically evaluating moral standards and dilemmas, and applying ethical theories through case studies.
- CO3: Evaluate the objectives and practices of ethical management, ethics compliance, and company codes, and analyse managerial dilemmas and ethics training.

LO1- evaluating the objectives and practices of ethical management, assessing the role of ethics compliance, and analyzing managerial dilemmas and the impact of ethics training through practical case studies.
- CO4: Analyse the concept and objectives of social responsibility in business, examine broader ethical issues like corruption and corporate crime, evaluate CSR practices in India, and explore ethical perspectives from Gandhi, Vivekananda, and JRD Tata.

LO1-analyzing the concept and objectives of social responsibility in business, critically examining broader ethical issues, evaluating CSR practices in India, and exploring the ethical perspectives of Gandhi, Vivekananda, and JRD Tata through case studies.

Cognitive Map of Course Outcomes with Bloom’s Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	create
Factual knowledge	CO4,	CO1				
Conceptual knowledge		CO1	CO4	CO1, CO2,CO3, CO4	CO2,CO3	
Procedural knowledge			CO2	CO3		
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	M	M	M	M	M	M
CO2	S	S	M	S	M	M	M	M	M	M
CO3	S	S	M	S	M	S	S	S	M	M
CO4	S	S	M	S	M	S	S	S	M	S

Block	Contents	L	T	P
1 (15Marks)	Meaning Ethics- definition of ethics and Business Ethics	3		
	Objectives, nature, and sources of ethics- Types of ethics-Need for business ethics-importance of business ethics	5		
	Factors influencing business ethics-business and ethical responsibility. (Practical – Case Studies)	2		2
2 (15Marks)	Values, Norms & Beliefs- meaning of values – a comprehensive view of values	4		
	Morality-moral standards-moral dilemma Beliefs and their role	4		
	Ethical codes- theories of ethics-ethical reasoning (Practical – Case Studies)	6		2
3 (15Marks)	Ethical Management- objectives of management ethics – Ethical activities	4		
	Ethics compliance management – company codes	4		
	Codes of ethics- Managerial Dilemma- Ethics Training (Practical – Case Studies)	6		2
4 (15Marks)	Social Responsibility of Business-Objective, social responsibility concept. Broader ethical issues in Society – Corruption, Bribery, Blackmarketing, Corporate Crime.	6		
	Corporate Social Responsibility CSR in India	4		
	Ethical thoughts of Gandhi, Vivekananda and JRD Tata. (Practical – Case Studies)	4		2
	TOTAL	52		08

***L= Lecture, T= Tutorial, P= Practical**

Total class = 56 (L=52, P=8/2)

Suggested Readings:

Reference Books :

1. Oswald A.J. Mascarenhas, Doris D’Souza, E. Abraham, J.R.D. Tata: ORATIONS ON BUSINESS ETHICS, Rupa Publications India
2. Institute Of Directors India , Directors Handbook on Business Ethics, Institute of Directors, India
3. Br. Prasanna Swaroopa;T. D. Chandrasekhar , Good Values, Great Business, SAGE Publications India Pvt Ltd

SEMESTER-VIII
Title of the Course: Investment Banking
Course Code: Minor- 8A
Nature of the Course: Minor
Course Credit: 04 Credits
Distribution of Marks: 60 (End Sem) + 40 (In-Sem)

Course Objective:

To provide students with the necessary theoretical and conceptual tools used in investment banking.

Course Outcome:

- CO1:** Understand investment banking activities.
LO 1.1: Understand the evolution of Investment banking
LO 1.2: Describe the service portfolio of Indian Investment banks
CO2: Perform a valuation of companies
LO 2.1: Evaluate the business valuation drivers for value creation.
LO 2.2: Application of forecasting techniques for future valuation
- CO3:** Describing and understanding IPO analysis
LO 3.1: Understand the Domestic Issue Management.
LO 3.2: Analyze IPO of companies
- CO4:** Evaluating Corporate restructuring such as mergers and acquisitions.
LO 4.1: Analyzing merger and acquisition
LO 4.2: Evaluating the strategic takeovers and buyouts

Cognitive Map of Course Outcomes with Bloom’s Taxonomy

Knowledge decision	remember	Understand	apply	analyze	evaluate	Create
Factual knowledge						
Conceptual knowledge		CO1	CO1, CO2	CO3		
Procedural knowledge		CO3			CO2, CO4	
Metacognitive knowledge						

Mapping of Course Outcomes to Program Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	M	M	M	M	M	M	M
CO2	S	S	S	S	S	M	S	S	S	M
CO3	M	S	S	S	S	M	S	S	M	M
CO4	S	M	S	S	S	M	S	S	S	S

UNIT	CONTENTS	L	T	P
I: Introduction to Investment Banking (15 Marks)	The evolution of Investment banking – Concept and Definition– Merchant Banking, Major players. Nature of Contemporary investment banking. Service portfolio of Indian Investment banks – Introduction to Allied business – Asset Management, Mutual funds, Hedge fund, and Private Equity funds.	10		02
II: Investment Banking and Business Valuation (15 Marks)	Value and Valuation – Corporate Value vs Investment Value – Business Valuation - Drivers for Value Creation – Asset based valuation model – Financial forecasting – Determinants of financial forecasting.	12	02	02
III: Core Investment Banking Services (15 Marks)	Domestic Issue Management – Types of Issues requiring issue management, Stages in an IPO, Role of Investment banker as Issue manager Underwriting – Underwriting commission and Underwriting services	12	03	02
IV: Overview of Corporate Restructuring (15 Marks)	Corporate Re-organization – Rationale for Corporate Re-organization--Mergers and Amalgamations – Types of Mergers, Structure of an Amalgamation, Investment banking role in Merger and Amalgamations. Introduction to Acquisitions, Takeover and Buyout – Strategic Acquisitions	14	03	02
	TOTAL	48	08	08

** L =Lectures, T =Tutorials, P =Practical

Total class = 56 (L=48, T= 8/2, P=8/2)

MODES OF IN-SEMESTER ASSESSMENT:

(40 Marks)

❖ Two Sessional Examination -

10 x 2= 20 marks

❖ Other

10 x 2= 20 marks

▪ Assignment

▪ Seminar Presentation on any of the relevant topics

Suggested Text Books and References:

1. Bradstreet, d. (2009). Wealth management
2. Castillo, J. J., & Mcaniff, P. J. (2007). The practitioner's guide to investment banking, mergers & acquisitions, corporate finance. Circinus Business Press.
3. Gupta, S. N. (n.d.). Dishonour of Cheques: Liability-Civil & Criminal. Universal Law Publishing.
4. H.R. Machiraju. (2010). Indian Financial System, 4th Edition. Vikas Publishing House.
5. Hay, I., & Beaverstock, J. V. (2016). Handbook on Wealth and the Super-Rich. Edward Elgar Publishing.
6. Khan, M. Y. (1997). Financial Services. Tata McGraw Hill Ltd, New Delhi
7. Sharma, C. (2021). Financial Markets, Institutions and Services - SBPD Publications.
8. Thakor, A. V., & Boot, A. (2008). Handbook of Financial Intermediation and Banking. Elsevier.

Note: Latest edition of text books may be used.

