

ETERNAL UNIVERSITY

(ESTABLISHED UNDER HIMACHAL PRADESH GOVERNMENT ACT NO.3 OF 2009)

BARU SAHIB HIMACHAL PRADESH

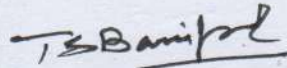



WORLD PEACE THROUGH VALUE BASED EDUCATION

**AKAL COLLEGE OF ECONOMICS,
COMMERCE & MANAGEMENT
B.COM. (HONS. WITH RESEARCH)
CURRICULUM (SEMESTER I TO IV)**

**APPROVED VIDE ANNEXURE 4.2.1 OF 87TH
ACADEMIC COUNCIL MEETING HELD ON
25TH JULY, 2025**

**TO BE IMPLEMENTED FROM THE ACADEMIC
SESSION 2025-26**


Dean
Academic Affairs
Eternal University
Baru Sahib (H.P.) 173101


Registrar (Officiating)
Eternal University
Baru Sahib (H.P.) 173101

ETERNAL UNIVERSITY

BARU SAHIB (H. P.)



Bachelor of Commerce (Hons. with Research)
Four Years Undergraduate Program

Curriculum & Syllabus
(As per the National Educational Policy, 2020)

w.e.f.
Academic Session 2025-26 onwards

DEPARTMENT OF COMMERCE

AKAL COLLEGE OF ECONOMICS, COMMERCE & MANAGEMENT

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Head of the Department

Dean

Dean – Academics

1. NATURE AND EXTENT OF THE PROGRAM

The Programme is designed to build strong foundational skills required in administering the Business Enterprises Core functions such as Accounting, Finance, Taxation, Marketing and Human Resource including exposure to digital skills in these areas. As per National Education Policy (2020), the Programme involves eight semesters based on National Education Policy (NEP)- 2020 involving multi-disciplinary courses including Core courses, Skill Enhancement Courses (SEC), Vocational Course (VAC), Ability Enhancement Courses (AEC) including Research and Academic Projects.

Students get exposed to a rewarding and challenging learning experience in a multicultural environment by joining Bachelor of Commerce (Hons. with Research) which is 4-year Under-Graduate Programme with a wide range of managerial skills and building competence in a particular area. The Bachelor of Commerce (Hons. with Research) covers the study of principles of accounting, economic theory, microeconomics and macroeconomics, financial institutions and market, knowledge about business, trade and its characteristics and policies involved, etc. In this programme the students will be able to learn about the advance research methodologies and they also get practical exposure through research project/dissertation/academic project.

Mode of Course Delivery: Offline (Campus Based).

Future Career Prospects:

Students can choose from a variety of career profiles in the discipline of B. Com (Hons. with Research). As a B. Com (Hons. with Research) graduate, students have the option of continuing their study or looking for work based on their qualifications, interests and desired area. This student can the top career paths to pursue after earning a B. Com (Hons. with Research) degree are listed below:

- Chartered Accountancy
- Company Secretary
- Cost & Management Accountant
- Chartered Financial Analyst
- Tax Return Preparer (TRP)
- Audit Assistant
- Financial Risk Manager
- Certified Financial Planner (CFP)

2. PROGRAM EDUCATION OBJECTIVES (PEOs)

The National Education Policy 2020 emphasizes holistic development and aims to prepare students for the challenges of the 21st century. While specific objectives for B. Com (Hons. with Research) aligning with NEP 2020 by focusing on:

PEO No.	Education Objective
PEO1	Providing a strong foundation in core commerce subjects such as accounting, finance, economics and business management.
PEO2	Encouraging critical thinking, problem-solving and analytical skills development.
PEO3	Fostering interdisciplinary knowledge by integrating subjects like marketing, human resource management, digital literacy and sustainability into the curriculum.
PEO4	Promoting entrepreneurship and innovation through practical learning experiences and industry exposure.
PEO5	Cultivating ethical and professional values essential for effective leadership and responsible citizenship in the global economy.
PEO6	Offering opportunities for research and experiential learning to enhance employability and adaptability in diverse career paths.

These objectives aim to equip B. Com (Hons. with Research) graduates with the skills, knowledge and mindset needed to thrive in an ever-evolving economic landscape while contributing positively to society.

3. GRADUATE ATTRIBUTES

The attributes expected of B. Com (Hons. with Research) graduates encompass a combination of knowledge, skills, attitudes and values that enable them to excel in their chosen careers and contribute positively to society. Here are some key graduate attributes for B. Com (Hons. with Research) students:

S. No.	Attributes	Description
1	Professional Knowledge	Proficiency in core commerce subjects such as accounting, finance, economics and business management, allowing graduates to apply theoretical concepts to real-world scenarios effectively.
2	Analytical Skills	Strong analytical abilities to interpret financial data, evaluate economic trends and make informed decisions, fostering a deep understanding of business dynamics and strategies.
3	Communication Proficiency	Effective communication skills, both verbal and written, enabling graduates to convey complex ideas, negotiate effectively and build strong professional relationships with clients, colleagues and stakeholders.
4	Critical Thinking	Capacity for critical thinking and problem-solving, enabling graduates to identify issues analyze options and develop innovative solutions in diverse business contexts.
5	Ethical Awareness	Awareness of ethical principles and social responsibility in business practices, demonstrating integrity, fairness and ethical decision-making in all aspects of professional life.
6	Digital Literacy	Proficiency in utilizing information technology and digital tools for data analysis, communication and decision-making, keeping pace with technological advancements in the business landscape.
7	Research Skills	Students shall exhibit research acumen and research aptitude to provide innovative solutions in different areas of commerce for the benefits of industry, academia and society at large.
8	Entrepreneurial Mindset	Entrepreneurial mindset characterized by creativity, initiative, adaptability and a willingness to take calculated risks, fostering innovation and entrepreneurial ventures.
9	Global Perspective	Understanding of global markets, cultural diversity and international business practices, enabling graduates to navigate the complexities of a globalized economy and engage in cross- border collaborations.
10	Continuous Learning	Commitment to lifelong learning and professional development, staying abreast of industry trends, acquiring new skills and adapting to evolving business environments throughout their careers.

4. QUALIFICATION DESCRIPTORS

The students who complete four years of full-time undergraduate programme of study will be awarded a Bachelor of Commerce (Hons. with Research). Some of the expected learning outcomes that a student should be able to demonstrate on completion of a degree-level programme may include the following:

- Graduates will have a comprehensive understanding of key concepts, theories and principles in areas such as accounting, finance, economics, management and business law.
- Graduates will be proficient in analyzing financial data, interpreting economic trends and making informed business decisions based on quantitative and qualitative analysis.
- Graduates will demonstrate effective written and oral communication skills, enabling them to articulate complex ideas, present arguments persuasively and interact professionally in diverse business settings.
- Graduates will be able to evaluate information critically, identify problems and develop innovative solutions to business challenges through logical reasoning and evidence-based decision-making.
- Graduates will possess effective teamwork skills, able to collaborate with diverse stakeholders, negotiate conflicts and contribute positively to team goals in multicultural and interdisciplinary settings.
- Graduates will demonstrate entrepreneurial traits such as creativity, initiative, risk-taking and adaptability, with the ability to identify opportunities, innovate solutions and create value in entrepreneurial ventures or corporate environments.
- Graduates will have the ability to conduct independent research, gather relevant data, analyze findings and communicate research outcomes effectively, demonstrating intellectual curiosity and a commitment to lifelong learning.

5. PROGRAM OUTCOMES (POs)

PO No.	Attribute	Competency
PO1	Comprehensive Knowledge	Graduates will demonstrate a comprehensive understanding of various aspects of commerce, including accounting, finance, economics, management, marketing, law, etc.
PO2	Analytical and Problem-Solving Skills	Students will develop strong analytical skills and the ability to solve complex problems in the field of commerce using quantitative and qualitative methods.
PO3	Research Abilities	The program will equip students with research skills, enabling them to conduct in-depth analysis, interpret data and contribute to advancements in the field of commerce.
PO4	Technological Proficiency	Graduates will be proficient in using modern technologies and software relevant to commerce, enhancing their efficiency and competitiveness in the digital age.
PO5	Ethical & Entrepreneurial Mindset	Graduates will possess a strong ethical foundation and awareness of corporate social responsibility, guiding their behaviour and decision-making in the business world and also will foster an entrepreneurial mindset among students, encouraging innovation, creativity and the ability to identify and capitalize on business opportunities.
PO6	Global Perspective	Students will gain insight into global business practices, international trade and cross-cultural management, enhancing their competency in the global marketplace

6. PROGRAM SPECIFIC OUTCOMES (PSOs)

PSO No.	Outcome	Competency
PSO1	Advanced Financial Analysis	Graduates will demonstrate advanced knowledge and skills in financial management, including financial analysis, investment strategies and risk assessment.
PSO2	Advanced Taxation Knowledge	Graduates will have a deep understanding of tax laws, regulations, and compliance requirements, enabling them to provide expert tax planning and advisory services to individuals and businesses.
PSO3	Corporate Governance and Compliance	Students will gain insight into corporate governance principles, ethical business practices and legal compliance frameworks, preparing them for roles in corporate governance and risk management.
PSO4	Career Readiness and Professional Development	Graduates will be prepared for successful careers in finance, accounting and related fields through career readiness initiatives, internships, and opportunities for professional development and networking.

7. COURSE STRUCTURE

- **Multidisciplinary Generic Electives (MGE)**

Multidisciplinary Generic Electives are credited and choice-based. The students make a choice from pool of MGEs offered by the Faculty under the University. (Reference: University Umbrella Multidisciplinary Generic Electives).

- **Value Added Courses (VAC)**

Value Added Courses are credited and choice-based. The students make a choice from pool of VACs offered by the Faculty under the University. (Reference: University Umbrella Value Added Courses).

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

Ability Enhancement Compulsory Courses are credited and choice-based. The students make a choice from pool of AECs offered by the Faculty under the University. (Reference: University Umbrella Ability Enhancement Compulsory Course).

- **Skill Enhancement Courses (SEC)**

Skill Enhancement Compulsory Courses are credited and choice-based. The students make a choice from pool of SECs offered by the Faculty under the University. (Reference: University Umbrella Ability Enhancement Compulsory Course).

METHODOLOGY OF ASSIGNING CODES TO NEP, 2020 COURSES

FACULTY CODE (ALPHABETICALLY)

Faculty	Code
Dr. Khem Singh Gill Akal College of Agriculture	01
Akal College of Arts & Social Sciences	02
Akal College of Basic Sciences	03
Akal College of Economics Commerce & Management	04
Akal College of Education	05
Akal College of Engineering & Technology	06
Akal College of Health and Allied Sciences	07

DEPARTMENT/DISCIPLINE CODE (ALPHABETICALLY): (TO BE DECIDED AT COLLEGE LEVEL)

Name of Discipline/Department	Code
No. Deptt.	0
Commerce	1
Economics	2
Management	3

PROGRAMME OF STUDY (TO BE DECIDED AT COLLEGE LEVEL)

Name of Programme	Code
Common programme (AEC, GE, SEC, VAC, etc)	00
B. Com (Hons. with Research	01
BBA ((Hons. with Research)	02

SEMESTER CODE

Semester	Code
SEM I	1
SEM II	2
SEM III	3
SEM IV	4
SEM V	5
SEM VI	6
SEM VII	7
SEM VIII	8
SEM IX (For integrated course)	9
SEM X (For integrated course)	0

CODE FOR CATEGORY OF COURSE

Category of course	Code
DSC	1
DSE	2
GE (For other disciplines)	3
SEC	4
AEC	5
VAC	6
IAPC	7
Dissertation	8

CODE FOR COURSE NUMBER

Course number	Code
First	01
Second	02
Third	03
Fourth	04
Fifth	05
Sixth	06
Seventh	07
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Tenth	10
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Nineteenth	19
Twentieth	20

CODE FOR TYPE OF COURSE (THEORY OR PRACTICAL) OF COURSE

Type of courses	Code
Theory including Tutorial	0
Theory + Tut +Practical or Exclusive Practical	1

SEMESTER-WISE COURSE STRUCTURE

SEMESTER – I

Course Code	Course	Course Title	Credit Distribution (Hours/Week)			Total Credits
			L	T	P	
0410111011	DSC-1	Financial Accounting	3	0	2	4
0410111020	DSC-2	Principles of Management	3	1	0	4
0410111030	DSC-3	Business Mathematics	3	1	0	4
	GE-1	From the Pool of GE Courses	3	1	0	4
	SEC-1	From the Pool of SEC Courses	1	0	2	2
	AEC-1	From the Pool of AEC Courses	1	0	2	2
	VAC-1	From the Pool of VAC Courses	1	0	2	2
	Total		15	3	8	22

Note: L: Lecture Hour/week, T: Tutorial Hour/week, P: Practical Hour/week, IAE: Internal Assessment Examination, ESE: End Semester Examination, DSC – Discipline Specific Course, GE – Generic Electives, SEC – Skill Enhancement Course, AEC – Ability Enhancement Course, VAC – Value Added Course.

SEMESTER – II

Course Code	Course	Course Title	Credit Distribution (Hours/Week)			Total Credits
			L	T	P	
0410121041	DSC-4	Cost Accounting	3	0	2	4
0410121050	DSC-5	Business Regulatory Framework	3	1	0	4
0410121060	DSC-6	Business Statistics	3	1	0	4
	GE-2	From the Pool of GE Courses	3	1	0	4
	SEC-2	From the Pool of SEC Courses	1	0	2	2
	AEC-2	From the Pool of AEC Courses	1	0	2	2
	VAC-2	From the Pool of VAC Courses	1	0	2	2
	Total		15	3	8	22

Note: L: Lecture Hour/week, T: Tutorial Hour/week, P: Practical Hour/week, IAE: Internal Assessment Examination, ESE: End Semester Examination, DSC – Discipline Specific Course, GE – Generic Electives, SEC – Skill Enhancement Course, AEC – Ability Enhancement Course, VAC – Value Added Course.

SEMESTER – III

Course Code	Course	Course Title	Credit Distribution (Hours/Week)			Total Credits
			L	T	P	
0410131071	DSC-7	Corporate Accounting	3	0	2	4
0410131080	DSC-8	Corporate Law and Administration	3	1	0	4
0410131090	DSC-9	Principles of Micro Economics	3	1	0	4
0410132010/ 0410132020	DSE-1/ GE-3	a) Organizational Behaviour, or b) Principles of Banking & Insurance, or c) From Pool of GE Courses	3	1	0	4
	AEC-3	From Pool of AEC Courses	1	0	2	2
	IAPC-1/ SEC-3	IAPC, or From Pool of SEC Courses	1	0	2	2
	VAC-3	From Pool of VAC Courses	1	0	2	2
	Total		15	3	8	22

Note: L: Lecture Hour/week, T: Tutorial Hour/week, P: Practical Hour/week, C: Credits, IAE: Internal Assessment Examination, ESE: End Semester Examination, DSC – Discipline Specific Course, DSE – Discipline Specific Electives, GE – Generic Electives, SEC – Skill Enhancement Course, IAPC Internship/ Apprenticeship/ Project/ Community Outreach, AEC – Ability Enhancement Course, VAC – Value Added Course.

SEMESTER – IV

Course Code	Course	Course Title	Credit Distribution (Hours/Week)			Total Credits
			L	T	P	
0410141101	DSC-10	Management Accounting	3	0	2	4
0410141111	DSC-11	Income Tax	3	0	2	4
0410141120	DSC-12	Principles of Macro Economics	3	1	0	4
0410142030/ 0410142040/ 0410142050	DSE-2/ GE-4	a) Insolvency & Bankruptcy Code, 2016, or b) Human Resource Management, or c) Foreign Trade Policy, or From Pool of GE Courses	3	1	0	4
	AEC-4	From Pool of AEC Courses	1	0	2	2
	IAPC-2/ SEC-4	IAPC, or From Pool of SEC Courses	1	0	2	2
	VAC-4	From Pool of VAC Courses	1	0	2	2
	Total		15	2	10	22

Note: L: Lecture Hour/week, T: Tutorial Hour/week, P: Practical Hour/week, C: Credits, IAE: Internal Assessment Examination, ESE: End Semester Examination, DSC – Discipline Specific Course, DSE – Discipline Specific Electives, GE – Generic Electives, SEC – Skill Enhancement Course, IAPC – Internship/ Apprenticeship/ Project/ Community Outreach, AEC – Ability Enhancement Course, VAC – Value Added Course.

SEMESTER – V

Course Code	Course	Course Title	Credit Distribution (Hours/Week)			Total Credits
			L	T	P	
0410151131	DSC-13	GST & Customs Law	3	0	2	4
0410151141	DSC-14	Financial Management	3	0	2	4
0410151151	DSC-15	Operations Research	3	0	2	4
0410152061/ 0410152071	DSE-3 GE-5	a) Financial Institutions, Markets & Services, or b) Entrepreneurship Development, or From Pool of GE courses	3	0	2	4
			3	1	0	4
	IAPC-3/ SEC-5	IAPC, or From Pool of SEC Courses	0	0	4	2
	Total		15	1	12	22

Note: L: Lecture Hour/week, T: Tutorial Hour/week, P: Practical Hour/week, C: Credits, IAE: Internal Assessment Examination, ESE: End Semester Examination, DSC – Discipline Specific Course, DSE – Discipline Specific Electives, GE – Generic Electives, SEC – Skill Enhancement Course, IAPC – Internship/ Apprenticeship/ Project/ Community Outreach.

SEMESTER – VI

Course Code	Course	Course Title	Credit Distribution (Hours/Week)			Total Credits
			L	T	P	
0410161161	DSC-16	Principles & Practices of Auditing	3	0	2	4
0410161171	DSC-17	Foreign Exchange Management	3	0	2	4
0410161181	DSC-18	Research Methodology	3	0	2	4
0410162080/ 041016 2090/ 041016 2100	DSE-4	a) International Business, or	3	1	0	4
		b) Business Ethics & Corporate Governance, or c) NGOs & Corporate Social Responsibility, or From Pool of GE	3	1	0	4
	IAPC-4/ SEC-6	IAPC, or From Pool of SEC Courses	0	0	4	2
	Total		15	2	10	22

Note: L: Lecture Hour/week, T: Tutorial Hour/week, P: Practical Hour/week, C: Credits, IAE: Internal Assessment Examination, ESE: End Semester Examination, DSC – Discipline Specific Course, DSE – Discipline Specific Electives, GE – Generic Electives, SEC – Skill Enhancement Course, IAPC – Internship/ Apprenticeship/ Project/ Community Outreach.

SEMESTER – VII

Course Code	Course	Course Title	Credit Distribution (Hours/Week)			Total Credits
			L	T	P	
0410171191	DSC-19	Business Data Analytics	3	0	2	4
0410172111/ 0410172121/	DSE-5	a) Investment Analysis & Portfolio Management, or b) Strategic Financial Management	3	0	2	4
0410172130/ 0410172140/ 0410172150	DSE-6/ GE-7	a) Advance Auditing (F), or b) Consumer Behaviour (M), or c) Strategic Human Resource Management (HR), or From Pool of GE Courses	3	1	0	4
0410172160/ 0410172170/ 0410172180	DSE-7/ GE-8	a) Tax Planning & Management (F), or b) Supply Chain Management (M), or c) Training & Development (HR), Or From Pool of GE Courses	3	1	0	4
		a) Dissertation on Major, or b) Dissertation on Minor, or c) Academic Project / Internship	0	0	12	6
	Total		12	2	16	22

Note: L: Lecture Hour/week, T: Tutorial Hour/week, P: Practical Hour/week, C: Credits, IAE: Internal Assessment Examination, ESE: End Semester Examination, DSC – Discipline Specific Course, DSE – Discipline Specific Electives, GE – Generic Electives, F- Finance, M- Marketing and HR- Human Resource.

SEMESTER – VIII

Course Code	Course	Course Title	Credit Distribution (Hours/Week)			Total Credits
			L	T	P	
0410181201	DSC-20	Data Analysis for research Applications	3	0	2	4
0410182190/ 0410182200/	DSE-8	a) Financial Derivatives, or b) Business Policy & Strategic Management	3	1	0	4
0410182210/ 0410182220/ 0410182230	DSE-9/ GE-9	a) Business Valuation (F), or b) Strategic Branding & Retailing (M), or c) Talent Management (HR), or From Pool of GE Courses	3	1	0	4
0410182240/ 0410182250/ 0410182260	DSE-10/ GE-10	a) International Taxation (F), or b) Digital and Social Media Marketing (M), or c) Compensation Management (HR), or From Pool of GE Courses	3	1	0	4
		a) Dissertation on Major, or b) Dissertation on Minor, or c) Academic Project/ Internship	0	0	12	6
	Total		12	3	14	22

Note: L: Lecture Hour/week, T: Tutorial Hour/week, P: Practical Hour/week, C: Credits, IAE: Internal Assessment Examination, ESE: End Semester Examination, DSC – Discipline Specific Course, DSE – Discipline Specific Electives, GE – Generic Electives, F- Finance, M- Marketing and HR- Human Resource.

OVERALL CREDIT DISTRIBUTION TABLE

SEMESTER	HOURS PER WEEK			TOTAL CREDIT
	L	T	P	TC
SEMESTER – I	15	3	8	22
SEMESTER – II	15	2	10	22
SEMESTER – III	15	4	6	22
SEMESTER – IV	15	3	8	22
SEMESTER – V	16	3	6	22
SEMESTER – VI	16	4	4	22
SEMESTER – VII	12	3	14	22
SEMESTER – VIII	12	3	14	22
Total	116	25	70	176

Note: L: Lecture Hour, T: Tutorial Hour, P: Practical Hour, C: Credits.

GENERIC ELECTIVE COURSES OF COMMERCE DEPARTMENT

Course Code	Course Type	Course Title	Credits L+T+P	Semester
0410013010	GE-I	Business & Commercial Knowledge	3+1+0	Odd
0410023020	GE-II	Basics of Accounting	3+1+0	Even
0410033030	GE-III	Legal Aspects of Business	3+1+0	Odd
0410043040	GE-IV	Fundamentals of Startup Finance	3+1+0	Even
0410053050	GE-V	Basics of Stock Market	3+1+0	Odd
0410053060	GE-V	Green Finance	3+1+0	Odd
0410063070	GE-VI	Fundamentals of Taxation	3+1+0	Even
0410063080	GE-VI	Fundamentals of Banking & Insurance	3+1+0	Even
0410073090	GE-VII	Financial Management for Beginners	3+1+0	Odd
0410073100	GE-VII	Behavioural Finance	3+1+0	Odd
0410083110	GE-VIII	Computerized Accounting	3+1+0	Even
0410083120	GE-VIII	Social & Environmental Accounting	3+1+0	Even

SKILL ENHANCEMENT COURSES (SECs) OF COMMERCE DEPARTMENT

Course Code	Course Type	Course Title	Credits L+T+P	Semester
0410014011	SEC-I	Personal Financial Planning	1+0+1	Odd
0410054021	SEC-V	E-Filing of Income Tax Return	1+0+1	Odd
0410064031	SEC-VI	E-Filing of GST Returns	1+0+1	Even

VALUE ADDED COURSES (VACs) OF COMMERCE DEPARTMENT

Course Code	Course Type	Course Title	Credits L+T+P	Semester
0410046011	VAC-III	Financial Literacy	1+0+1	Odd

SEMESTER-WISE COURSE DETAILS

SEMESTER – I

SEMESTER – I

Course Code	Course	Course Title	Credit Distribution (Hours/Week)			Total Credits
			L	T	P	
0410111011	DSC-1	Financial Accounting	3	0	2	4
0410111020	DSC-2	Principles of Management	3	1	0	4
0410111030	DSC-3	Business Mathematics	3	1	0	4
	GE-1	From the Pool of GE Courses	3	1	0	4
	SEC-1	From the Pool of SEC Courses	1	0	2	2
	AEC-1	From the Pool of AEC Courses	1	0	2	2
	VAC-1	From the Pool of VAC Courses	1	0	2	2
	Total		15	3	8	22

Note: L: Lecture Hour/week, T: Tutorial Hour/week, P: Practical Hour/week, IAE: Internal Assessment Examination, ESE: End Semester Examination, DSC – Discipline Specific Course, GE – Generic Electives, SEC – Skill Enhancement Course, AEC – Ability Enhancement Course, VAC – Value Added Course.

FINANCIAL ACCOUNTING

Akai College of Economics, Commerce & Management (ACECM)	
Name of the Program	B.Com. (Hons. with Research)
Course Code	0410111011
Course Title	Financial Accounting
Semester	I
Number of Credits	4
Course Prerequisite	Basic understanding of accounting concepts.
Course Synopsis	Accounting is the language of business and finance. A well-functioning capital market closely tracks the performance of a business organization, as communicated through its Financial Statements. This Course aims to equip the participant with the skill set necessary to understand, analyze, interpret and comment upon the Financial Statements. A solid grasp of Financial Accounting strengthens one's ability to understand the current operations of a business, analyze its financial position, and weigh upon its future prospects. These skills would help a manager make sound financial and economic decisions are therefore imperative for building a successful business career. This Course lays the foundation for advanced elective courses in Finance, Accounting and Strategy.

Course Outcomes: At the end of the course students will be able to:	
CO1	Understand cost accounting concepts, classifications, methods, and techniques, including ABC, job, and unit costing.
CO2	Learn material control, pricing of material issues, and labour cost control, including wage payment methods and incentive schemes
CO3	Explore overhead classification, absorption, and treatment of under and over absorption.
CO4	Analyze various costing methods, including contract, process, operating costing, and reconciliation of cost and financial accounts.

Mapping of Course Outcomes (COs) to Program Outcomes (POs) & Program Specific Outcomes:										
COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	3	2	1	1	3	1	1	1	2
CO2	3	3	3	1	1	1	1	1	1	2
CO3	3	3	1	1	1	2	1	1	1	2
CO4	3	3	3	1	1	2	2	1	1	2
Average	3	3	2.25	1	1	2	1.25	1	1	2
1= Weak Correlation; 2= Moderate Correlation; 3= Strong Correlation										

L (Hours/Week)	T (Hours/Week)	P (Hours/Week)	Total Hour/Week
3	0	2	5

Unit	Content & Competencies
1 (9 Lectures)	Introduction: Meaning and Scope of accounting, Need and Development, Objectives of Accounting. Accounting Principles, Concepts and Conventions. Accounting Standards in India (Setting Process and Names). Convergences of International Accounting Standards. Accounting Cycle Leading to Preparation of Final Accounts: Accounting equation, Journal, Ledger, Trail Balance, Trading & P& L Account and Balance Sheet with Adjustments.
2 (12 Lectures)	Capital & Revenue (Expenditure & Receipts): Meaning, Definition, Need, Classification, Capitalization of Revenue Expenditure and Deferred Revenue Expenditure. Hire Purchase: Characteristics, Important Terms, Accounting of Hire Purchase, Accounting in the books of Hire Purchaser and Hire Vendor. Installment Payment System: Interest Analytical Table. Difference between Hire Purchase System and Installment System. Departmental Accounts: Introduction, Advantages, Methods, Basis of Allocation, Types, Inter-Departmental Transfer.
3 (12 Lectures)	Partnership Accounts I: Essential Characteristics of Partnership, Partnership Deed, Adjustments after Closing the Accounts, Fixed and Fluctuating Capital Accounts, Goodwill, Change in Profit Sharing Ratio. Reconstitution of a Partnership firm: Admission of a Partner, Retirement of a Partner and Death of a Partner.
4 (12 Lectures)	Partnership Accounts II: Dissolution, Modes of Dissolution, Realization Account. Insolvency of Partner and Partnership Firm and Case of Garner & Murray. Piecemeal Distributions of Assets. Amalgamation of Firms, Conversion of Firm into Company.

Practical Exercises:

The learners are required to:

Sr. No.	Exercise	No. of Practical
1	To gain knowledge of the fundamental guidelines used to record and present financial data.	1
2	Identification of capital and revenue items (Receipt and expenditure) based on hypothetical examples.	2
3	Preparation of Trading Account , Profit & Loss Account and Balance Sheet of small business firms.	2
4	Preparation of financial statements using appropriate software (Excel & Tally)	2
5	To collect data from the hire vendor and assess how hire purchase accounts are maintained in the accounting records.	1
6	Learning about Departmental Accounts and Inter Departmental Transfer.	1
7	Learn about the concept and treatment in the case of admission, retirement, and death of a partner.	3
8	To understand and apply the rule of Garner & Murray in the event of a partner's insolvency during the dissolution of a partnership firm.	1
9	To examine the amalgamation cases using hypothetical industry sectors.	1
10	Learning the procedural steps of conversion of firm into company	1

Teaching - Learning Strategies and Contact Hours

Teaching - Learning Strategies	Contact Hours
Lecture	45
Practical	30
Seminar/Journal Club	0
Small group discussion (SGD)	0
Self-directed learning (SDL) / Tutorial	0
Problem Based Learning (PBL)	0
Case/Project Based Learning (CBL)	0
Revision	0
Others (If any)	-
Total Number of Contact Hours	75

Suggested Readings

1. Balwani, N. Accounting and Finance for Managers. Excel Books Pvt Ltd.
2. Bhattacharyya, A. K. Financial Accounting for Business Managers. 4th Edition PHI.
3. Ghosh, T.P. Financial Accounting for Managers. 4th Edition Taxmann Allied Services (P) Ltd.
4. Gupta, A. Financial Accounting for Management. 5th Edition Pearson.
5. Jain, S.P. and Narang, K.L. Advanced Accountancy. Edition Kalyani Publishers.
6. Maheswari S. N. and Maheshwari S. K. Financial Accounting. Vikas Pub. House, New Delhi.

PRINCIPLES OF MANAGEMENT

Akai College of Economics, Commerce & Management (ACECM)	
Name of the Program	B.Com. (Hons. with Research)
Course Code	0410111020
Course Title	Principles of Management
Semester	I
Number of Credits	4
Course Prerequisite	Basic knowledge and awareness of business processes and managerial skills. Proficiency in communication skills and critical thinking may also enhance comprehension of the course material.
Course Synopsis	This course is the basic course for management students to provide them knowledge and evolution of management thought. The units or modules in this subject are designed to deeply impart the understanding of functions of Management along with light on strategic management and contemporary challenges of management field for managers.

Course Outcomes: At the end of the course students will be able to:	
CO1	Explain the various aspects of management including its nature, functions and the various approaches of management.
CO2	Make use of the concept of planning and communication to facilitate decision making in the management.
CO3	Utilize the concepts of organizing and staffing to enhance the optimum utilization of the resources in the organization through better coordination.
CO4	Understand the concepts of control and coordination, and explore contemporary management issues including social responsibility, crisis, and change management.

Mapping of Course Outcomes (COs) to Program Outcomes (POs)& Program Specific Outcomes:										
COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4
CO1	2	1	1	1	1	3	1	1	1	2
CO2	2	3	1	1	1	3	1	1	1	2

CO3	2	3	1	1	1	3	1	1	1	2
CO4	2	3	1	1	1	3	1	1	1	2
Average	2	2.5	1	1	1	3	1	1	1	2
1= Weak Correlation; 2= Moderate Correlation; 3= Strong Correlation										

L (Hours/Week)	T (Hours/Week)	P (Hours/Week)	Total Hour/Week
3	1	0	4

Unit	Content & Competencies
1 (10 Lectures)	Introduction & Evolution of Management Thoughts: Meaning, Definition, Nature, Purpose, Importance & Functions, Management as Art, Science & Profession, Management as Social System, Concepts of Management, Contribution of F.W. Taylor, Henri Fayol, Elton Mayo, and Chester Barnard & Peter Drucker to the Management Thought. Various Approaches to Management (i.e., Schools of Management Thought) Indian Management Thought.
2 (10 Lectures)	Planning & Organizing: Planning -Meaning, Need & Importance, Levels, Advantages & Limitations. Types of Plans. Forecasting - Need & Techniques of Decision Making, Types, Process of Rational Decision Making. Organizing- Elements of Organizing & Processes, Types of Organizations, Delegation of Authority, Need and Difficulties in Delegation, Decentralization.
3 (13 Lectures)	Staffing & Directing: Staffing- Meaning, Nature & Importance, Basis Conceptual Discussion- Manpower Planning, Remuneration, Training & Development, Performance Appraisal. Direction- Nature, Principles Communication, Types & Importance. Motivation – Importance, Motivation theories- Maslow's Need Hierarchy Theory, Herzberg's Hygiene Theory, McGregor's XY Theory. Leadership – Meaning, Styles, Theories- Trait Theory, Behavioral Theory, Contingency Theory.
4 (12 Lectures)	Controlling & Coordination: Control: Concept, Features, Importance and Limitations of Control. Control Process. Essentials of a Good Control System. Techniques of Control. Relationship between Planning and Control. Coordination–Concept, Need, Importance, Emerging Issues. Contemporary Issues in Management Practices: Overview of Emerging issues- Social Responsibility of Management, Environment Friendly Management, Management of Change, Management of Crisis, Stress Management, International Management.

Teaching - Learning Strategies and Contact Hours

Teaching - Learning Strategies	Contact Hours
Lecture	45
Practical	0
Seminar/Journal Club	2
Small group discussion (SGD)	2
Self-directed learning (SDL) / Tutorial	2
Problem Based Learning (PBL)	3
Case/Project Based Learning (CBL)	3
Revision	3
Others If any:	-
Total Number of Contact Hours	60

Suggested Readings

1. Basu, C. R. Business Organization and Management. McGraw Hill Education.
2. Buskirk, R.H. Concepts of Business: An Introduction to Business System. Dryden Press, New York.
3. Chhabra, T.N. Business Organization and Management. Sun India Publications, New Delhi.
4. Gupta, C.B. Modern Business Organization. Mayur Paperbacks, New Delhi.
5. Jim, B., Chandler, J., and Clark, H. Organization and Management. Cengage Learning.
6. Kaul, V.K. Business Organization and Management. Pearson Education, New Delhi.
7. Koontz and Weihrich. Essentials of Management. McGraw Hill Education.
8. Singh, B.P. and Singh, A. K. Essentials of Management. Excel Books.

BUSINESS MATHEMATICS

Akai College of Economics, Commerce & Management (ACECM)	
Name of the Program	B.Com. (Hons. with Research)
Course Code	0410111030
Course Title	Business Mathematics
Semester	I
Number of Credits	4
Course Prerequisite	12th level mathematics, mathematical symbols and notations and few basic formulae.
Course Synopsis	The objective of this course is to provide instructions on basic mathematics that enables the study of commerce and business applications at the undergraduate level. The understanding of basic mathematics concepts will further help to understand easily courses on microeconomic theory, macroeconomic theory, statistics and econometrics set out in this programme. This course introduces mathematical techniques that will be new to most students through examples of their application to business concepts. The business models are a means for illustrating the method of applying mathematical techniques to business applications in general. Mathematics has become the language of modern analytical businesses and it quantifies the relationship between business variables and among economic activities.

Course Outcomes: At the end of the course students will be able to:	
CO1	Developing a strong understanding among students of fundamental algebraic concepts such as number systems, inequalities, linear, quadratic, polynomial, and power, exponential and logarithmic functions.
CO2	Understanding fundamental concepts of limit, continuous functions and solving basic problems related to financial matters involving interest rates, compounding, and discounting.
CO3	Learning application of differentiation and integration techniques in the estimation of cost minimization, profit maximization and optimum use of resources-money men & material.
CO4	Application of matrices in solving business and economic problems.

Mapping of Course Outcomes (COs) to Program Outcomes (POs) & Program Specific Outcomes:										
COs	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO	PSO
	1	2	3	4	5	6	1	2	3	4
CO1	2	2	1	1	1	2	1	1	1	2
CO2	2	2	1	1	1	2	1	1	1	2
CO3	2	2	1	1	1	2	1	1	1	2
CO4	2	2	1	1	1	2	1	1	1	2
Average	2	2	1	1	1	2	1	1	1	2
1= Weak Correlation; 2= Moderate Correlation; 3= Strong Correlation										

L (Hours/Week)	T (Hours/Week)	P (Hours/Week)	Total Hour/Week
3	1	0	4

Unit	Content & Competencies
1 (10 Lectures)	Elementary Mathematics: Algebra concepts, Number systems, Inequalities, Mathematical logic, Proof techniques; Sets and Set Operations; Functions and their properties. Univariate Analysis: Curves and Graphs; Elementary Functions: Linear, Quadratic, Polynomial, Power, Exponential, Logarithmic.
2 (10 Lectures)	Sequences and Series: A.P, G.P., and H.P., Limit and Continuous Functions: Characterizations, Properties with respect to various Operations and Applications. Basic Mathematics of Finance: Simple and compound interest, effective rate, discount, depreciation, different type of annuity.
3 (13 Lectures)	Differentiation & Integration: Differentiable Functions: Characterizations, Properties with respect to various Operations and Applications; Second and Higher Order Derivatives: Properties and Applications. Applications of differentiation: Marginal Analysis elasticity of demand and supply. Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit. Indefinite and Definite Integral, Different methods of Integration and its Applications.

4 (12 Lectures)	Linear Algebra: Matrix and its operations: Addition, Scalar Multiplication, Matrix multiplication, Transpose and Inverse of Matrix, Rank, Elementary row operations. Matrix representations and Elementary Operations; Systems of Linear Equations. Determinants: Characterization, Properties and its Applications, Minors and Cofactors, Adjoint and inverse matrix. Applications of matrices to solution of simple business and economic problems. Cramer's rule and its applications.
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Teaching - Learning Strategies and Contact Hours

Teaching - Learning Strategies	Contact Hours
Lecture	45
Practical	0
Seminar/Journal Club	0
Small group discussion (SGD)	2
Self-directed learning (SDL) / Tutorial	5
Problem Based Learning (PBL)	5
Case/Project Based Learning (CBL)	0
Revision	3
Others If any:	-
Total Number of Contact Hours	60

Suggested Readings
<ol style="list-style-type: none"> 1. Bhardwaj, R. S. Business Mathematics and Statistics. Scholar Tech Press. 2. Alpha, C., and Wainwright, K. Fundamental Methods of Mathematical Economics. Boston, Mass: McGraw-Hill/Irwin. 3. Das, N. G. and Das, J. K. Business Mathematics and Statistics. McGraw Hill. 4. Elhance, D. N. and Elhance, R. Business Mathematics and Statistics. Taxmann. 5. Kapoor, V. K. Business Mathematics: Theory and Applications. New Delhi: Sultan Chand & Sons. 6. Lay, David, C., Judi, McDonald, J. J., and Lay, S. R. Linear Algebra and Its Applications. Pearson. 7. Sydsaeter, K., and Hammond, P. Mathematics for Economic Analysis. Pearson Education. 8. Thakur, K. Business Mathematics, Logical Reasoning & Statistics. Taxmann. 9. Thukral, J. K. Mathematics for Business Studies. Mayur Publications.

BUSINESS & COMMERCIAL KNOWLEDGE (GE-1)

Akai College of Economics, Commerce & Management (ACECM)	
Name of the Program	All programs of the University except B. Com (HwR)
Course Code	0410013010
Course Title	Business & Commercial Knowledge
Semester	I
Number of Credits	4
Course Prerequisite	Basic understanding of business and commerce.
Course Synopsis	The course is designed to provide an understanding of common business and commercial concepts and to keep abreast with developments in the business and commercial world.

Course Outcomes: At the end of the course students will be able to:	
CO1	Introduce business and commercial knowledge domains and also explains the elements of business environment & commerce.
CO2	Identify the various business organizations & how government policies has tremendously impacted and facilitated the performance and growth of business.
CO3	Identify changes in government policies from time to time which helps in creating conducive business environment.
CO4	Explore the role of Indian regulatory bodies and development banks, and familiarize with key business terminologies across finance, marketing, banking, and markets.

L (Hours/Week)	T (Hours/Week)	P (Hours/Week)	Total Hour/Week
3	1	0	4

Unit	Content & Competencies
1 (8 Lectures)	Introduction: Nature of Business, Profession and Employment. Objectives of Business. Economic and Non- Economic Activities, Forms of Business Organizations.
2 (12 Lectures)	Business Environment: Micro and Macro Environment, Elements of Micro Environment – Consumers/Customers, Competitors, Organization, Market, suppliers, Intermediaries, Elements of Macro Environment – Demographic, Economic, Political-legal, Socio- cultural, Technological, Global Environment.

3 (13 Lectures)	Business Organizations: Overview of selected Indian and Global Companies Government Policies for Business Growth: Policies creating conducive business environment such as Liberalization, Privatization, and Foreign Direct Investment.
4 (12 Lectures)	Organizations Facilitating Business: Indian Regulatory Bodies - RBI, SEBI, CCI, IRDAI & Indian Development Banks- NABARD. Common Business Terminologies: Finance, Stock & Commodity Markets Terminology, Marketing Terminology, Banking Terminology & Other Business Terminology.

Teaching - Learning Strategies and Contact Hours

Teaching - Learning Strategies	Contact Hours
Lecture	45
Practical	0
Seminar/Journal Club	1
Small group discussion (SGD)	3
Self-directed learning (SDL) / Tutorial	3
Problem Based Learning (PBL)	3
Case/Project Based Learning (CBL)	3
Revision	2
Others If any:	-
Total Number of Contact Hours	60

Suggested Readings

1. Basu, C.R. Business Organization and Management. McGraw Hill Education.
2. Buskirk, R.H. Concepts of Business: An Introduction to Business System. Dryden Press, New York.
3. Gopal, N. Business Environment. McGraw Hill.
4. Gupta, C.B. Modern Business Organization. Mayur Paperbacks, New Delhi.
5. Joshi, R. and Kapoor, S. Business Environment. Kalyani Publications.
6. Kaul, V.K. Business Organization and Management. Pearson Education, New Delhi.

PERSONAL FINANCIAL PLANNING (SEC-1)

Akai College of Economics, Commerce & Management (ACECM)	
Name of the Program	For all programs including B. Com (HwR)
Course Code	0410014011
Course Title	Personal Financial Planning
Semester	I
Number of Credits	2
Course Prerequisite	Fundamentals of saving and investment.
Course Synopsis	The course aims to familiarize learners with different aspects of personal financial planning like savings, investment, taxation, insurance, and retirement planning and to develop the necessary knowledge and skills for effective financial planning.

Course Outcomes: At the end of the course students will be able to:	
CO1	Understand the fundamentals of personal financial planning, budgeting, and the time value of money.
CO2	Identify various investment avenues, assess risks, and comprehend key concepts of insurance planning.
CO3	Develop effective retirement plans considering income sources, pension schemes, and tax implications.
CO4	Apply tax planning strategies using available deductions, exemptions, and incentives for individuals.

L (Hours/Week)	T (Hours/Week)	P (Hours/Week)	Total Hour/Week
1	0	2	3

Unit	Content & Competencies
1 (3 Lectures)	Basics of Personal Financial Planning: Meaning, Definition, Benefits, Importance, Financial Goals, Process, Scope and Financial Planner. Time Value of Money and Budgeting. Introduction of Saving and its Benefits.

2 (5 Lectures)	Investment & Insurance Planning: Investment Planning: Meaning, Definition, Types. Measurement and Types of Risk and Return, Diversification. Investment Vehicles: Investment Concerns, Small Savings Scheme, Fixed Income Instruments, Mutual Funds, International Investment Avenues and Other Types of Investment Vehicles. Insurance Planning: Characteristics, Need, Risk and Insurance, Role, Rights of Insurer, Rights of Insured and Classification of Insurance and its type.
3 (3 Lectures)	Retirement Planning: Meaning, Need, Goals and Process. Retirement Income from Multiple Sources. Pension Plans Available in India, Reverse Mortgage and Estate Planning. Tax Implication on Retirement Benefits.
4 (4 Lectures)	Tax Planning: Tax Planning for individuals. Tax planning with respect to Deductions, Exemptions, Rebate, Relief, Concession and Incentives.

Practical Exercises:

The learners are required to:

Sr. No.	Exercise	No. of Practical
1	To learn about the requirement of essential documents and the procedural steps of opening various types of bank accounts.	2
2	To acquire the knowledge of electronic fund transfers through net banking and UPI & to follow the process of uploading all supporting documents.	3
3	To prepare appropriate tax planning for hypothetical individuals.	2
4	To prepare alternative cases for retirement planning.	3
5	Identification of gender specific short term and long term investment schemes.	2
6	Identification of existing health insurance schemes run by public and private sector organizations and their comparative analysis.	3

Teaching - Learning Strategies and Contact Hours

Teaching - Learning Strategies	Contact Hours
Lecture	15
Practical	30
Seminar/Journal Club	0
Small group discussion (SGD)	0
Self-directed learning (SDL) / Tutorial	0
Problem Based Learning (PBL)	0
Case/Project Based Learning (CBL)	0
Revision	0
Others If any:	0
Total Number of Contact Hours	45

Suggested Readings

1. Indian Institute of Banking & Finance. Introduction to Financial Planning. Taxmann Publication, New Delhi.
2. Madura, J. Personal Finance. Pearson.
3. Pandit, A. The Only Financial Planning Book That You Will Ever Need. Network 18 Publications Ltd., Mumbai.
4. Sinha, M. Financial Planning: A Ready Reckoner. McGraw Hill Education, New York.

SEMESTER-WISE COURSE DETAILS

SEMESTER – II

SEMESTER – II

Course Code	Course	Course Title	Credit Distribution (Hours/Week)			Total Credits
			L	T	P	
0410121041	DSC-4	Cost Accounting	3	0	2	4
0410121050	DSC-5	Business Regulatory Framework	3	1	0	4
0410121060	DSC-6	Business Statistics	3	1	0	4
	GE-2	From the Pool of GE Courses	3	1	0	4
	SEC-2	From the Pool of SEC Courses	1	0	2	2
	AEC-2	From the Pool of AEC Courses	1	0	2	2
	VAC-2	From the Pool of VAC Courses	1	0	2	2
	Total		15	3	8	22

Note: L: Lecture Hour/week, T: Tutorial Hour/week, P: Practical Hour/week, IAE: Internal Assessment Examination, ESE: End Semester Examination, DSC – Discipline Specific Course, GE – Generic Electives, SEC – Skill Enhancement Course, AEC – Ability Enhancement Course, VAC – Value Added Course

COST ACCOUNTING

Akai College of Economics, Commerce & Management (ACECM)	
Name of the Program	B.Com. (Hons. with Research)
Course Code	0410121041
Course Title	Cost Accounting
Semester	II
Number of Credits	4
Course Prerequisite	Conceptual knowledge of accounting
Course Synopsis	Cost Accounting typically covers topics such as cost classification, cost behavior, job costing, process costing and activity-based costing. It usually explores how to measure, analyze and control costs in various business settings to support decision-making and improve profitability.

Course Outcomes: At the end of the course students will be able to:	
CO1	Understand cost accounting concepts, classifications, methods, and techniques, including ABC, job, and unit costing.
CO2	Learn material control, pricing of material issues, and labour cost control, including wage payment methods and incentive schemes.
CO3	Explore overhead classification, absorption, and treatment of under and over absorption.
CO4	Analyze various costing methods, including contract, process, operating costing, and reconciliation of cost and financial accounts.

Mapping of Course Outcomes (COs) to Program Outcomes (POs) & Program Specific Outcomes:										
COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4
CO1	2	3	2	1	1	3	1	1	1	2
CO2	2	3	1	1	1	3	1	1	1	2
CO3	2	3	1	1	1	3	1	1	1	2
CO4	2	3	3	1	1	3	1	1	1	2
Average	2	3	1.75	1	1	3	1	1	1	2
1= Weak Correlation; 2= Moderate Correlation; 3= Strong Correlation										

L (Hours/Week)	T (Hours/Week)	P (Hours/Week)	Total Hour/Week
3	0	2	5

Unit	Content & Competencies
1 (11 Lectures)	Introduction: Nature and Scope of Cost Accounting, Cost Concepts and Classifications, Methods and Techniques, Installation of Costing System, Concept of ABC Costing, Job Costing and Unit Costing.
2 (12 Lectures)	Accounting for Material: Concept, Material Control and Techniques. Pricing of Material Issues and Treatment of Material Losses. Accounting for Labour: Labour Cost Control Procedures, Labour Turnover, Idle Time and Overtime. Methods of Wage Payment: Time and Piece Rates. Incentive Schemes.
3 (10 Lectures)	Accounting for Overheads: Classification and Departmentalization, Absorption of Overheads, Determination of Overheads Rates, Under and Over Absorption and its Treatment.
4 (12 Lectures)	Methods of Costing: Contract Costing (with escalation clause), Process Costing including valuation of WIP, Inter-Process Profits, Joint and By-Products, Operating Costing, Reconciliation of Cost and Financial Accounts.

Practical Exercises:

The learners are required to:

Sr. No.	Exercise	No. of Practical
1	Prepare a cost statement for manufacturing and/ or service organization.	2
2	Study on ABC analysis and ABC Costing Statement.	1
3	Visit factories and compute the employee cost of the firm.	3
4	Study on Absorption of Overheads and treatment on over absorption and under absorption.	2
5	Visit industries to understand process costing and prepare a cost statement for any process industry.	3
6	Study on various organization and prepare a reconciliation statement of Cost and financial accounts.	2
7	Study on various sectors where operating costing is used and prepare operating costing statements.	2

Teaching - Learning Strategies and Contact Hours

Teaching - Learning Strategies	Contact Hours
Lecture	45
Practical	30
Seminar/Journal Club	0
Small group discussion (SGD)	0
Self-directed learning (SDL) / Tutorial	0
Problem Based Learning (PBL)	0
Case/Project Based Learning (CBL)	0
Revision	0
Others If any:	-
Total Number of Contact Hours	75

Suggested Readings

1. Agarwal, M.L. and Gupta, K.L. Cost Accounting, Sahitya Bhawan Publications, Agra.
2. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
3. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education.
4. Iyengar, S.P. Cost Accounting. Sultan Chand & Sons
5. Jhamb, H. V. Fundamentals of Cost Accounting, Ane Books Pvt. Ltd.
6. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
7. Nigam, B.M. Lal and I.C. Jain. Cost Accounting: Principles and Practice. PHI Learning.

BUSINESS REGULATORY FRAMEWORK

Akai College of Economics, Commerce & Management (ACECM)	
Name of the Program	B.Com. (Hons. with Research)
Course Code	0410121050
Course Title	Business Regulatory Framework
Semester	II
Number of Credits	4
Course Prerequisite	Basic understanding of different business legalities.
Course Synopsis	Business Regulatory Framework typically covers legal frameworks governing business operations, including contracts, torts, agency, business organizations, and regulatory compliance. Topics often include corporate governance, antitrust laws, consumer protection, environmental regulations, and international business laws. Students learn to navigate legal issues affecting business decisions and operations, ensuring compliance and minimizing legal risks.

Course Outcomes: At the end of the course students will be able to:	
CO1	Understand the principles and formation of contracts, remedies, and types under the Indian Contract Act, 1872.
CO2	Learn about negotiable instruments, endorsements, and cheques related procedures under the Negotiable Instruments Act, 1881, and the Sale of Goods Act, 1930.
CO3	Understand the structure, features, and legal implications of LLPs and their distinction from traditional partnerships.
CO4	Understand key provisions of Consumer Protection Act 1986, RTI Act 2005 and IT Act 2000, including digital governance and e-signatures.

Mapping of Course Outcomes (COs) to Program Outcomes (POs)& Program Specific Outcomes:										
COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4
CO1	2	2	1	1	1	1	1	1	2	1
CO2	3	3	1	1	1	1	2	1	3	1
CO3	2	2	1	1	1	1	1	1	2	1
CO4	2	2	1	1	1	1	2	2	2	1

Average	2.25	2.25	1	1	1	1	1.5	1.25	2.25	1
1= Weak Correlation; 2= Moderate Correlation; 3= Strong Correlation										

L (Hours/Week)	T (Hours/Week)	P (Hours/Week)	Total Hour/Week
3	1	0	4

Unit	Content & Competencies
1 (15 Lectures)	The Indian Contract Act, 1872: Contract, Essentials of Valid Contract, Formation of Valid Contract, Offer and Acceptance, Void Agreement Capacity of Parties and Consideration. Free Consent, Legality of Object, Discharge of a Contract, Remedies for Breach of Contract and Quasi Contract, Indemnity and Guarantee, Bailment and Pledge, Contract of Agency.
2 (10 Lectures)	The Negotiable Instruments Act, 1881: Essentials of a Negotiable Instruments, Kinds of Negotiable Instrument Holder and Holder in Due Course, Negotiation by Endorsements, Crossing of a Cheque and Dishonour of a Cheque. Sale of Goods Act, 1930: Meaning of Sale and Goods, Conditions and Warranties, Transfer of Property, Rights of an Unpaid Seller. Consumer Protection Act, 2019: Basic Concepts, Rights of Consumers, Redressal Machinery under the Act.
3 (10 Lectures)	Limited Liability Partnership (LLP) Act, 2008: Salient Features of Indian Partnership Act, 1932, Difference Between LLP and Partnership, Partners and their Relation with LLP, Designated Partners, Extent of LLP Liability, Extent of Partner's Liability, Unlimited Liability in Case of Fraud, Winding Up and Dissolution of LLP.
4 (10 Lectures)	Consumer Protection Act 1986: Objectives and machinery for consumer protection, rights of consumers. The Right to Information Act 2005: Features and coverage of the Act. Information Technology Act 2000: Rationale, Digital signature and Electronic signature, Electronic Governance.

Teaching - Learning Strategies and Contact Hours

Teaching - Learning Strategies	Contact Hours
Lecture	45
Practical	0
Seminar/Journal Club	0
Small group discussion (SGD)	3
Self-directed learning (SDL) / Tutorial	3
Problem Based Learning (PBL)	3
Case/Project Based Learning (CBL)	3
Revision	3
Others If any:	-
Total Number of Contact Hours	60

Suggested Readings

1. Aggarwal, S.K. Business Law. Galgotia Publishers Company, New Delhi.
Arora, S. Business Laws. Taxmann Publications.
2. Goyal, B. K. and Jain, K. Business Laws. International Book House.
3. Kuchhal, M.C. and Kuchhal, V. Business Law. Vikas Publishing House, New Delhi.
4. Kumar, R. Legal Aspects of Business. Cengage Learning.
5. Maheshwari, S.N. and Maheshwari. S.K. Business Law, National Publishing House, New Delhi.
6. Pathak, A. Legal Aspects of Business. McGraw Hill Education, 6th edition.
7. Singh, A. Business Law. Eastern Book Company, Lucknow.

BUSINESS STATISTICS

Akai College of Economics, Commerce & Management (ACECM)	
Name of the Program	B.Com. (Hons. with Research)
Course Code	0410121060
Course Title	Business Statistics
Semester	II
Number of Credits	4
Course Prerequisite	12th level statistics and few basic formulae.
Course Synopsis	Business Statistics cover topics such as central tendency, variance analysis, correlation, regression, index number and time series. Students learn how to apply statistical tools to analyze business data, make informed decisions and solve real-world problems. The course often emphasizes practical applications in various business contexts such as marketing, finance, operations and management.

Course Outcomes: At the end of the course students will be able to:	
CO1	Explain the various aspects of statistics including its scope, importance and discussing the various aspects of data.
CO2	Apply the basic concept and applications of measures of central tendency and dispersion for data interpretation.
CO3	Analyze the concept of correlation and regression methods in order to obtain the relationships between variables and datasets.
CO4	Understand the construction and uses of index numbers, and analyze time series data using various methods to identify trends and fluctuations.

Mapping of Course Outcomes (COs) to Program Outcomes (POs)& Program Specific Outcomes:										
COs	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO	PSO
	1	2	3	4	5	6	1	2	3	4
CO1	2	2	2	1	1	2	1	1	1	2
CO2	2	2	2	1	1	2	1	1	1	2
CO3	2	2	2	1	1	2	1	1	1	2

CO4	2	2	1	1	1	2	1	1	1	2
Average	2	2	1.75	1	1	2	1	1	1	2
1= Weak Correlation; 2= Moderate Correlation; 3= Strong Correlation										

L (Hours/Week)	T (Hours/Week)	P (Hours/Week)	Total Hour/Week
3	1	0	4

Unit	Content & Competencies
1 (10 Lectures)	Introduction of Statistics: Types of statistical methods, importance, scope and limitations. Types of data: primary and secondary data, discrete and continuous data. Graphical representation of data. Methods of collecting primary data: observation, interview, questionnaire and schedule.
(12 Lectures)	Measures of Central Tendency: Arithmetic Mean, Geometric Mean and Harmonic Mean, their properties and applications. Median and Mode: Meaning, characteristics & their application. Partition values: quartiles, deciles and percentiles. Measures of Variation: Absolute and Relative. Range, Quartile Deviation and Mean Deviation. Variance and Standard deviation: Properties, Calculation and their application.
3 (10 Lectures)	Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co- efficient and Spearman's rank correlation. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients.
4 (13 Lectures)	Index Number: Meaning, Uses, Problems in construction of Index Numbers, Methods of Construction of Index Numbers, Quantity and Value Index, Tests of adequacy, Chain Base Index Numbers, consumer price index. Time Series Data: Trend, Seasonal Fluctuations, Cyclical Fluctuations, Irregular Components. Methods of time series: Semi Average, Moving Average: 3 years, 4 years and 5 years.

Teaching - Learning Strategies and Contact Hours

Teaching - Learning Strategies	Contact Hours
Lecture	45
Practical	0
Seminar/Journal Club	0
Small group discussion (SGD)	3
Self-directed learning (SDL) / Tutorial	3
Problem Based Learning (PBL)	3
Case/Project Based Learning (CBL)	2
Revision	4
Others If any:	-
Total Number of Contact Hours	60

Suggested Readings

1. Bajpai, N. Business Statistics. New Delhi: Pearson Education (P) Ltd.
2. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.
3. Gupta, S.P. and Archana Gupta. Elementary Statistics. Sultan Chand and Sons, New Delhi.
4. Sharma, J.K. Business Statistics. Pearson Education.
5. Spiegel, M.R. Theory and Problems of Statistics, Schaum's Outlines Series. McGraw Hill Publishing Co.

BASICS OF ACCOUNTING (GE-II)

Akai College of Economics, Commerce & Management (ACECM)	
Name of the Program	All programs of the University except B.Com (HwR)
Course Code	0410023020
Course Title	Basics of Accounting
Semester	II
Number of Credits	4
Course Prerequisite	Basic understanding of business record keeping.
Course Synopsis	Accounting is the language of business and finance. A well-functioning capital market closely tracks the performance of a business organization, as communicated through its Financial Statements. This Course aims to equip the participant with the skill set necessary to understand, analyze, interpret and comment upon the Financial Statements. A solid grasp of Financial Accounting strengthens one's ability to understand the current operations of a business, analyze its financial position, and weigh upon its future prospects. These skills would help a manager make sound financial and economic decisions are therefore imperative for building a successful business career. This Course lays the foundation for advanced elective courses in Finance, Accounting and Strategy.

Course Outcomes: At the end of the course students will be able to:	
CO1	Explain the various principles of accounting including its nature and scope and importance of accounting.
CO2	Identify the elements used in accounting equation and their accounting treatment in accounting process.
CO3	Understanding Ledger posting and balancing and how it leads to preparation of trial balance.
CO4	Understand the classification of capital and revenue expenditures, depreciation accounting methods, and preparation of final accounts for a sole proprietor.

L (Hours/Week)	T (Hours/Week)	P (Hours/Week)	Total Hour/Week
3	1	0	4

Unit	Content & Competencies
1 (10 Lectures)	Introduction to Book-keeping: Meaning, Features, Origin & Development, Necessity, Objectives and Advantages. Introduction to Accounting: Meaning & Definitions, Characteristics, Need & Aim, Users of Accounting, Relationship of Accounting with Other Areas. Difference between Accounting & Book Keeping. Principles, Conventions & Concepts of Accounting.
2 (13 Lectures)	Journal and Subsidiary Books: Accounting System, Principles of Double Entry System, Accounting Cycle, Accounting Equation, Effects of Transaction on Accounting Equation. Preparation of accounting vouchers and supporting documents (Bills, cash memo, debit note, credit note). Journal: Meaning, Purpose, Nature and Classification of accounts, rules of debit and credit, journal entries & contra entries. Subsidiary Books: Cash book, purchase & purchase return, sales & sales return book and journal proper.
3 (10 Lectures)	Ledger and Trial Balance: Meaning & Need, Ledger Posting, Advantages, Guiding Rules Procedure of Posting Transactions from Journal to Ledger, Balancing of Ledger Account & Relation between Journal and Ledger. Trial Balance: Meaning, Objectives, Methods of Preparation.
4 (12 Lectures)	Capital & Revenue (Expenditure & Receipts): Meaning & Definition, Need, Classification, Capitalization of Revenue Expenditure, Deferred Revenue Expenditure. Depreciation Accounting: Definition, Causes, Need for Charging, Determinants for Calculation of Depreciation, Accounting for Depreciation, Methods of Depreciation Accounting (Straight Line Method & Written Down Value Method). Preparation of Final Accounts of Sole Proprietor: Trading Account, Profit and Loss Account and Balance Sheet.

Teaching - Learning Strategies and Contact Hours

Teaching - Learning Strategies	Contact Hours
Lecture	45
Practical	0
Seminar/Journal Club	0
Small group discussion (SGD)	2
Self-directed learning (SDL) / Tutorial	3
Problem Based Learning (PBL)	3
Case/Project Based Learning (CBL)	3
Revision	4
Others If any:	-
Total Number of Contact Hours	60

Suggested Readings
<ol style="list-style-type: none">1. Balwani, N. Accounting and Finance for Managers. Excel Books Pvt. Ltd.2. Bhattacharyya, A. K. Financial Accounting for Business Managers. 4th Edition, PHI.3. Ghosh, T.P. Financial Accounting for Managers. 4th Edition, Taxmann Allied Services (P) Ltd.4. Gupta, A. Financial Accounting for Management. 5th Edition, Pearson.5. Horngren, C.T., Sundem, Gert L., Elliot, John A., and Philbrick, Donna R. Introduction to Financial Accounting. 11th Edition, Pearson.6. Jain, S.P. and Narang, K.L. Advanced Accountancy. Kalyani Publishers.7. Maheshwari, S.N. and Maheshwari, S.K. Financial Accounting for B. Com., CA, CS, & ICWA (Foundation) Courses. 4th Edition, Vikas Publishing House Pvt. Ltd.8. Monga, J.R. Financial Accounting: Concepts and Applications. Mayur Publications.

SEMESTER-WISE COURSE DETAILS

SEMESTER – III

SEMESTER – III

Course Code	Course	Course Title	Credit Distribution (Hours/Week)			Total Credits
			L	T	P	
0410131071	DSC-7	Corporate Accounting	3	0	2	4
0410131080	DSC-8	Corporate Law and Administration	3	1	0	4
0410131090	DSC-9	Principles of Micro Economics	3	1	0	4
0410132010/ 0410132020	DSE-1/	a) Organizational Behaviour, or b) Principles of Banking & Insurance, or	3	1	0	4
	GE-3	c) From Pool of GE Courses				
	AEC-3	From Pool of AEC Courses	1	0	2	2
	IAPC-1/	IAPC, or	1	0	2	2
	SEC-3	From Pool of SEC Courses				
	VAC-3	From Pool of VAC Courses	1	0	2	2
	Total		15	3	8	22

Note: L: Lecture Hour/week, T: Tutorial Hour/week, P: Practical Hour/week, C: Credits, IAE: Internal Assessment Examination, ESE: End Semester Examination, DSC – Discipline Specific Course, DSE – Discipline Specific Electives, GE – Generic Elective, SEC – Skill Enhancement Course, IAPC Internship/ Apprenticeship/ Project/ Community Outreach, AEC – Ability Enhancement Course, VAC – Value Added Course.

CORPORATE ACCOUNTING

Akai College of Economics, Commerce & Management (ACECM)	
Name of the Program	B. Com. (Hons. with Research)
Course Code	0410131071
Course Title	Corporate Accounting
Semester	III
Number of Credits	4
Course Prerequisite	Basics of Accountancy.
Course Objective	The course aims to help learners acquire conceptual knowledge of corporate accounting systems and to learn the techniques of preparing the financial statements of companies.
Course Synopsis	The syllabus covers types of shares, accounting for share capital, issue of rights and bonus shares, ESOPs, buy-back of shares, and redemption of preference shares and debentures. It includes underwriting of shares and debentures, along with relevant Accounting Standards (AS and Ind AS) and guidance notes. Preparation of financial statements for corporate entities, including OPC, as per Schedule III of the Companies Act 2013, is included. Ratio interpretation, EPS calculation (AS 20), and cash flow statement preparation are also covered. Additionally, preparing consolidated balance sheet for holding company is part of the syllabus.

Course Outcomes: At the end of the course students will be able to:	
CO1	Explain the accounting for share capital, debentures, bonus shares, redemption of preference shares, and debentures of a company.
CO2	Prepare financial statements of companies manually as well as using online software.
CO3	Develop an understanding of cash flow statements
CO4	Explain the accounting for amalgamation and internal reconstruction of companies and prepare consolidated balance sheet for a holding company.

Mapping of Course Outcomes (COs) to Program Outcomes (POs) & Program Specific Outcomes:										
COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	3	2	1	1	2	3	1	1	2
CO2	3	3	2	3	2	2	3	3	2	2
CO3	3	3	2	1	1	2	3	3	2	2
CO4	3	3	2	1	2	2	3	3	2	2
Average	3	3	2	1.5	1.5	2	3	2.5	1.75	2
1= Weak Correlation; 2= Moderate Correlation; 3= Strong Correlation										

L (Hours/Week)	T (Hours/Week)	P (Hours/Week)	Total Hour/Week
3	0	2	5

Unit	Content & Competencies
1 (9 Lectures)	Accounting for Share Capital and Debentures: Introduction to issue of shares and debentures; Issue of rights and bonus shares, ESOPs and buyback of shares, book building; Underwriting of shares and debentures; Redemption of preference shares; Redemption of debentures: Sinking/debenture redemption fund. Relevant AS and IND- AS as applicable.
2 (13 Lectures)	Financial Statements of a Company: Preparation of financial statement of joint stock companies as per schedule III Part I & II (Division I in detail and Division II only on overview); Preparation of statement of profit and loss, balance sheet. Interpreting the ratios calculated as per Schedule III of the Companies Act 2013 [with reference to relevant accounting standards (AS and Ind AS) and the relevant provisions of the Companies Act, 2013, as applicable].
3 (11 Lectures)	Cash Flow Statements: Meaning, usefulness, preparation of a cash flow statement in accordance with Accounting Standard 3 (revised) issued by the Institute of Chartered Accountants of India (only indirect method); Limitations of cash flow statement. Relevant AS and IND-AS as applicable
4 (12 Lectures)	Amalgamation and Reconstruction Companies: Accounting for amalgamation and reconstruction of companies (excluding inter-company holdings) applying AS 14/Ind AS 103. Accounts of Holding Companies/ Parent Companies: Preparation of consolidated balance sheet with one subsidiary company. Relevant AS and IND-AS as applicable.

Practical Exercises:

The learners are required to:

Sr. No.	Exercise	No. of Practical
1	Learning procedural steps in issuance of equity shares and debentures for raising capital for a company.	2
2	Understanding the mechanism of issuance of rights and bonus shares and to learn the process of recording financial transactions of selected company.	1
3	Understanding the processes involved in the buyback of shares and their implications.	1
4	Preparation of financial statements for selected companies.	2
5	Preparation of Cash Flow Statement using the Indirect Method.	1
6	Derivation of various accounting ratios and their interpretation.	1
7	Analysis of Earnings Per Share (EPS) and computation of profitability of selected companies.	1
8	Analysis of accounting treatment of amalgamated companies.	2
9	Learning the methods for internal reconstruction of a company.	2
10	Preparation of consolidated balance sheets with single subsidiary company.	2

Teaching - Learning Strategies and Contact Hours

Teaching - Learning Strategies	Contact Hours
Lecture	45
Practical	30
Seminar/Journal Club	0
Small group discussion (SGD)	0
Self-directed learning (SDL) / Tutorial	0
Problem Based Learning (PBL)	0
Case/Project Based Learning (CBL)	0
Revision	0
Others If any: (Visits to industries)	0
Total Number of Contact Hours	75

Suggested Readings

1. Bergeron, B. Essentials of XBRL: Financial reporting in the 21st Century. John Wiley & Sons.
2. Dam, B. B. and Gautam, H. C. Corporate accounting. India: Gayatri Publications.
3. Goyal, B. K. Corporate accounting. Taxmann Publication.
4. Goyal, V. K. and Goyal, R. Corporate accounting. Delhi, India: PHI Learning.
5. Jain, S. P. and Narang, K. L. Corporate accounting. Delhi, India: Kalyani Publishers.

CORPORATE LAW AND ADMINISTRATION

Akai College of Economics, Commerce & Management (ACECM)	
Name of the Program	B. Com. (Hons. with Research)
Course Code	0410131080
Course Title	Corporate Law and Administration
Semester	III
Number of Credits	4
Course Prerequisite	Basics of business regulatory framework.
Course Objective	To acquire the ability to analyze, interpret, and apply the provisions of the company law in practical situations.
Course Synopsis	The syllabus covers the meaning, definition, and key features of a company under the Companies Act 2013, including various types of companies such as private, public, government, foreign, and one-person companies. It includes the process of company formation, the role of promoters, online registration, and essential documents like the Memorandum and Articles of Association, along with different types of prospectuses. The responsibilities, qualifications, and appointment of directors, key managerial personnel, and company secretaries are detailed. Company meetings, including types, requisites, resolutions, and voting procedures, are also covered. Finally, the syllabus includes winding up and liquidation processes under the Insolvency and Bankruptcy Code 2016, along with the duties of liquidators.

Course Outcomes: At the end of the course students will be able to:	
CO1	Understand the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013 and the rules there under.
CO2	To teach Company Law in relation to the necessary legal framework to be adopted in the day-to-day functions of the company.
CO3	To understand the managerial personnel related to corporates.
CO4	Enable the students to synthesis company processes, meetings, and decisions; and understand the process of winding up of the companies.

Mapping of Course Outcomes (COs) to Program Outcomes (POs)& Program Specific Outcomes:										
COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	1	1	3	2	1	2	3	3
CO2	3	2	2	1	2	2	1	3	3	3
CO3	3	3	2	1	1	2	1	1	2	3

CO4	3	3	2	2	3	2	2	2	3	3
Average	3	2.5	1.75	1.25	2.25	2	1.25	2	2.75	3
1= Weak Correlation; 2= Moderate Correlation; 3= Strong Correlation										

L (Hours/Week)	T (Hours/Week)	P (Hours/Week)	Total Hour/Week
3	1	0	4

Unit	Content & Competencies
1 (10 Lectures)	Meaning and Definition of a Company: Features of Companies Act of 2013; Types of companies. Lifting of corporate veil; Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), special courts].
2 (12 Lectures)	Steps involved in the formation of a company; Position and functions of promoters; Online registration of a company; Meaning and contents of prospectus, Memorandum of Association and Articles of Association, alteration of MOA and AOA; Certificate of Commencement of business; Prospectus, shelf and red herring prospectus; misstatement in the prospectus; Book building; Formation of Global Companies: Features, legal formalities. International sources of finance: ADR, GDR and SDR.
3 (8 Lectures)	Managerial Personnel: Classification of directors. Director Identity Number (DIN): Appointment, disqualifications, removal of directors; Legal positions, powers and duties; Key managerial personnel: Managing director, manager and whole-time director; Auditor and Company Secretary: Qualifications, appointment, rights, duties, liabilities, and removal.
4 (15 Lectures)	Types of company meetings: Importance, requisites of a valid meeting, notice, quorum, resolutions, voting, proxy, role of a Company Secretary in convening the meetings. Winding Up: Concept and modes of winding up; Provisions of winding up under Insolvency and Bankruptcy Code 2016. Modes of Liquidation: Consequences of liquidation, appointment of official liquidator, duties and responsibilities of liquidator. The Depositories Act 1996: Definitions; rights and obligations of depositories; participants, issuers and beneficial owners; inquiry and inspections, penalties.

Teaching - Learning Strategies and Contact Hours

Teaching - Learning Strategies	Contact Hours
Lecture	45
Practical	0
Seminar/Journal Club	0
Small group discussion (SGD)	0
Self-directed learning (SDL) / Tutorial	10
Problem Based Learning (PBL)	0
Case/Project Based Learning (CBL)	0
Revision	5
Others If any: (Visits to industries)	0
Total Number of Contact Hours	60

Suggested Readings

1. Bharat. B. and Kapoor, N.D. Elements of Company Law. Sultan Chand & Sons Pvt. Ltd.
2. Chadha, R. and Chadha, S. Corporate Laws. Scholar Tech Press, Delhi.
3. Hicks, Andrew and Goo S.H. Cases and Material on Company Law. Oxford University Press.
4. Kapoor N. D. Company Law- Incorporating the provisions of the Companies.
5. Kuchal, M. C. Modern India Company Law. Shri Mahavir Books, Noida.
6. Kumar, A. Corporate Laws, Taxmann Pvt Ltd.
7. Majumdar, A. K. and Kapoor, G. K. Company Law, Taxman Publications.
8. Sharma, A. Company Law and Auditing. V.K. Publishing House, New Delhi.

PRINCIPLES OF MICRO ECONOMICS

Akal College of Economics, Commerce & Management (ACECM)	
Name of the Program	B. Com. (Hons. with Research)
Course Code	0410131090
Course Title	Principles of Micro Economics
Semester	III
Number of Credits	4
Course Prerequisite	Basics of micro economics.
Course Objective	The objective of this course is to develop basic understanding about the economic concepts, tools and techniques for their applications in business decisions.
Course Synopsis	This subject introduces the fundamentals of business economics, covering both micro and macroeconomic concepts. Key topics include demand and supply theories, price elasticity, and consumer behavior concepts like utility, indifference curves, and income-substitution effects. It explores production functions, cost theories, and optimal production combinations. Market structures such as perfect competition, monopoly, monopolistic competition, and oligopoly are analyzed. Additionally, macroeconomic concepts like consumption, investment, inflation types, and control measures are discussed to provide a comprehensive understanding of economic principles in business decision-making.

Course Outcomes: At the end of the course students will be able to:	
CO1	Understand concept of scope of business economics: Microeconomics.
CO2	Understand demand and price elasticity.
CO3	Develop ability to understand the concept of cost of production.
CO4	Ability to understand different forms of market.

Mapping of Course Outcomes (COs) to Program Outcomes (POs) & Program-Specific Outcomes:										
COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	1	1	1	1	1	1	1	1	1
CO2	3	2	2	1	1	1	1	1	1	1
CO3	3	2	2	1	1	1	1	1	1	1
CO4	3	1	1	1	1	2	2	2	2	2
Average	3	1.5	1.5	1	1	1.25	1.25	1.25	1.25	1.25
1= Weak Correlation; 2= Moderate Correlation; 3= Strong Correlation										

L (Hours/Week)	T (Hours/Week)	P (Hours/Week)	Total Hour/Week
3	1	0	4

Unit	Content & Competencies
1 (12 Lectures)	Introduction to Economics: Meaning, definitions and subject matter of economics, micro and macroeconomics, positive and normative economics, Consumer decision-making: concept of utility, total and marginal utility, Law of Diminishing Marginal Utility. Application of indifference curve analysis and its properties in consumer choices. Role of the budget line in business pricing and budgeting strategies.
2 (10 Lectures)	Demand & Supply Analysis: Demand & supply concepts. Determinants and factors affecting demand and supply. Price Elasticity of Demand: degrees, measurement methods, and importance in business pricing decisions and revenue optimization.
3 (13 Lectures)	Production & Cost Analysis: Production function and its relevance in business planning, short-run and long-run production curves, law of diminishing marginal product, law of variable proportions, return to scale; cost of production, types of cost, relationship between average cost and marginal cost in managerial decision-making, cost control, and pricing.
4 (10 Lectures)	Forms of Market and Pricing Strategies: Overview of different market structures (Perfect Competition, Monopoly, Monopolistic Competition, and Oligopoly) and their influence on business strategy. Short-run and long-run equilibrium analysis of firms and industries in different market conditions. Concepts of breakeven and shutdown points for business sustainability analysis. Price discrimination under monopoly and its strategic use. Business implications of competition in monopolistic and oligopolistic markets.

Teaching - Learning Strategies and Contact Hours

Teaching - Learning Strategies	Contact Hours
Lecture	45
Practical	0
Seminar/Journal Club	0
Small group discussion (SGD)	0
Self-directed learning (SDL) / Tutorial	10
Problem Based Learning (PBL)	0
Case/Project Based Learning (CBL)	0
Revision	5
Others If any: (Visits to industries)	0
Total Number of Contact Hours	60

Suggested Readings

1. Ahuja, H.L. Modern Microeconomic Theory. Kalyani Publication.
2. Deepashree. Business Economics. Ane Books Pvt. Ltd., New Delhi.
3. Dwivedi, D.N. Managerial Economics. Vikas Publishing House.
4. Koutsoyiannis, A. (Latest): Modern Micro Economics, McMillan Press, London.
5. Peterson, L. and Jain. Managerial Eco. Pearson Education.

ORGANIZATIONAL BEHAVIOUR (DSE-1)

Akai College of Economics, Commerce & Management (ACECM)	
Name of the Program	B. Com. (Hons. with Research)
Course Code	0410132010
Course Title	Organizational Behaviour
Semester	III
Number of Credits	4
Course Prerequisite	Basic understanding of management principles and human behaviour in an organization.
Course Objective	The underlying objective of this course is to create an in-depth understanding of the concept of organizational behavior and analyze the complexities of human behavior in an organization at individual, interpersonal, group and organizational level.
Course Synopsis	Organizational Behaviour (OB) explores individual and group dynamics within organizations. It covers OB models, personality traits, values, attitudes, learning, perception, and emotional intelligence. Motivation theories, leadership styles, communication, and group dynamics are examined. The subject also delves into organizational culture, conflict resolution, change management, and stress management. Practical insights into motivation strategies and leadership effectiveness help understand workplace behaviour and improve organizational efficiency.

Course Outcomes: At the end of the course students will be able:	
CO1	To understand the development of organizational behavior and its importance in managing people at the workplace.
CO2	To understand how individuals and groups behave under different conditions.
CO3	To appreciate different theories of motivation and leadership.
CO4	To critically evaluate the potential effects of organization culture and stress on behavior in an organization so as to direct the same towards predetermined goals.

Mapping of Course Outcomes (COs) to Program Outcomes (POs) & Program Specific Outcomes:										
COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	1	1	1	2	2	1	1	1	1
CO2	3	1	1	1	2	2	1	1	1	2
CO3	3	2	1	1	2	3	1	1	1	3
CO4	3	3	1	1	2	3	1	1	2	3
Average	3	1.75	1	1	2	2.5	1	1	1.25	2.25
1= Weak Correlation; 2= Moderate Correlation; 3= Strong Correlation										

L (Hours/Week)	T (Hours/Week)	P (Hours/Week)	Total Hour/Week
3	1	0	4

Unit	Content & Competencies
1 (10 Lectures)	Introduction to Organizational Theories: Organizational behavior, concepts, determinants, challenges, opportunities; Contributing disciplines of OB; OB models.
2 (12 Lectures)	Foundations of Individual Behavior: Personality, factors influencing personality; Traits, Type A and B; Big five personality types; Values: Concept and types, terminal values and instrumental values; Attitude: Components, job related attitudes; Perception and emotions, concept, perceptual process, importance, factors influencing perception, perceptual errors and distortions; Emotional intelligence. Group Dynamics: Concepts, types, group norms, group roles, and group cohesiveness.
3 (12 Lectures)	Motivation: Need theories by Maslow, McClelland and Alderfer; Two-factor theory of Herzberg; Theory X and Theory Y of McGregor; Behavior modification; Communication; and feedback; JOHARI window. Leadership: Concept, styles and theories; Leadership continuum: Trait, Behavioral and Situational approach; Leadership effectiveness.
4 (11 Lectures)	Organizational Conflict: Sources, resolution strategies; Organizational culture: Concept and determinants; Organizational Change: Importance, proactive vs. reactive change, resistance to change, managing change; Stress-individual and organizational factors, stressors, consequences, prevention and management of stress.

Teaching - Learning Strategies and Contact Hours

Teaching - Learning Strategies	Contact Hours
Lecture	45
Practical	0
Seminar/Journal Club	0
Small group discussion (SGD)	0
Self-directed learning (SDL) / Tutorial	10
Problem-Based Learning (PBL)	0
Case/Project Based Learning (CBL)	0
Revision	5
Others if any: (Visits to industries)	0
Total Number of Contact Hours	60

Suggested Readings

1. Greenberg, J., and Baron, R. A. Behavior in Organizations. New Delhi: Prentice Hall of India Pvt. Ltd.
2. Hersey, P. K., Blanchard, D., and Johnson, D. Management of Organizational Behavior: Leading Human Resources. Pearson Education.
3. Luthans, F. Organizational Behavior. McGraw-Hill International Editions.
4. Pareek, U. Understanding Organizational Behavior. Oxford University Press.
5. Robbins, S. T., Judge, T. A. and Hasham, H. S. Organizational Behavior. Pearson.

PRINCIPLES OF BANKING & INSURANCE (DSE-1)

Akai College of Economics, Commerce & Management (ACECM)	
Name of the Program	B. Com. (Hons. with Research)
Course Code	0410132020
Course Title	Principles of Banking & Insurance
Semester	III
Number of Credits	4
Course Prerequisite	Basics of banking and insurance.
Course Objective	To impart knowledge about the basic principles of the banking and insurance.
Course Synopsis	This course explores the fundamentals of banking and insurance, covering key concepts such as the definition and functions of banks, banker-customer relationships, types of deposits, and banking reforms in India. It examines credit policies, NPAs, Basel norms, and the impact of financial sector reforms. The course also delves into cheques, endorsements, and the evolution of digital banking. In insurance, it covers principles, types, policies, regulatory frameworks, and risk management. Emphasizing both theoretical and practical aspects, students will engage in case studies, role-plays, and real-world applications to understand the dynamic financial landscape effectively.

Course Outcomes: At the end of the course students will be able:	
CO1	To understand the meaning and scope of banking with functions of banks and their role into banking
CO2	To familiarize with regard to operations of banking and various services and benefits.
CO3	To acquaint with the concept of Insurance through functions and fundamental principles of insurance.
CO4	To understand the types of insurance and regulatory framework of Insurance.

Mapping of Course Outcomes (COs) to Program Outcomes (POs) & Program Specific Outcomes:										
COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	1	1	1	2	2	3	2	2	2
CO2	3	2	1	1	3	2	2	1	2	2
CO3	3	2	1	1	3	2	2	1	3	2
CO4	3	1	1	1	2	2	3	2	3	2
Average	3	1.5	1	1	2.5	2	2.5	1.5	2.5	2
1= Weak Correlation; 2= Moderate Correlation; 3= Strong Correlation										

L (Hours/Week)	T (Hours/Week)	P (Hours/Week)	Total Hours/Week
3	1	0	4

Unit	Content & Competencies
1 (10 Lectures)	Definition and function of banks, banker and customer relationship, general and special types of customers. Types of Deposits: Types of banks in India; Role of Foreign Banks in India; Advantages and disadvantages of foreign banks, road map for Foreign Banks in India; India's approach to banking sector reforms.
2 (14 Lectures)	Cheque: Definition, features and types of cheque; Endorsement: Meaning and essentials of a valid endorsement, types of endorsement; Era of internet banking and its benefits, mobile banking, home banking, virtual banking, Electronic Clearing System (ECS), E- payments, Electronic Fund Transfer (EFT), E-money, safeguard for internet banking, critical comparison of traditional banking methods and e-banking. Principles of sound lending, types of loans and advances, advances against various securities; Securitization of Standard Assets; Basel Accord: merits and weaknesses of the Basel II, Basel III; NPA: Meaning, causes, computation, assessment and impact of NPAs on banking sector.
3 (10 Lectures)	Insurance: Characteristics and functions; Fundamental principles of Insurance: Indemnity, Insurable Interest, Utmost Good faith, Proximate Cause, Contribution, Subrogation, Economic Function; Reinsurance and Co-insurance: Features, objectives, methods; Bancassurance: Features, merits.
4 (11 Lectures)	Types of Insurance: Life and Non-Life- Features, needs, policies of different types of Insurance, control of malpractices and misselling, negligence, loss assessment and loss control, computation of insurance premium; Dematerialisation of Insurance Policies; Regulatory framework of insurance: IRDA Act 1999, objectives of IRDA, composition of IRDA; Duties, powers and functions of IRDA; Role of IRDA: Delegation of powers, establishment of Insurance Advisory Committee.

Teaching - Learning Strategies and Contact Hours

Teaching - Learning Strategies	Contact Hours
Lecture	45
Practical	0
Seminar/Journal Club	0
Small group discussion (SGD)	0
Self-directed learning (SDL) / Tutorial	10
Problem-Based Learning (PBL)	0
Case/Project Based Learning (CBL)	0
Revision	5
Others If any: (Visits to industries)	0
Total Number of Contact Hours	60

Suggested Readings

1. Agarwal, O.P. Banking and Insurance. Himalaya Publishing House.
2. Gupta, P.K. Insurance and Risk Management. Himalaya Publishing House.
3. Jr. Black, K. and Jr. Skipper, H. Life and Health Insurance. Pearson Education.
4. Mishra, M.N. Principles and Practices of Insurance. Sultan Chand and Sons.
5. Suneja, H.R. Practical and Law of Banking. Himalaya Publishing House.

LEGAL ASPECTS OF BUSINESS (GE-III)

Akai College of Economics, Commerce & Management (ACECM)	
Name of the Program	All programs of the University except B. Com (HwR)
Course Code	0410033030
Course Title	Legal Aspects of Business
Semester	III
Number of Credits	4
Course Prerequisite	Basic understanding of business laws.
Course Synopsis	The course is designed to provide an understanding of legal processes involved in management of an organization. Here the emphasis will be on the different latest provisions of the law and on how these can be used in the best interest of the organization without violating them rather than Cases.

Course Outcomes: At the end of the course students will be able to:	
CO1	Understand the principles of statute interpretation and explore the essentials of contracts under the Indian Contract Act, 1872.
CO2	Learn the fundamentals of negotiable instruments, the Sale of Goods Act, and consumer protection rights and redressal mechanisms.
CO3	Analyze the features and legal framework of Limited Liability Partnerships (LLP) under the Indian Partnership Act, 1932.
CO4	Understand key provisions of RTI Act 2005 and IT Act 2000, including digital governance and e-signatures.

L (Hours/Week)	T (Hours/Week)	P (Hours/Week)	Total Hour/Week
3	1	0	4

Unit	Content & Competencies
1 (10 Lectures)	Interpretation of Statutes: Meaning, Need, Rules, Primary Rules & Secondary rules of Interpretation, Applicability & Non-Applicability of rules. The Indian Contract Act, 1872: Contract, Essentials of valid Contract, Formation of Valid contract - Offer and Acceptance, Void Agreement Capacity of Parties and Consideration Free consent, Legality of object, Discharge of a Contract, Remedies for breach of contract and Quasi contract, Indemnity and Guarantee, Bailment and Pledge, Contract of Agency.
2	The Negotiable Instruments Act, 1881 – Essentials of a Negotiable Instruments, Kinds

(12 Lectures)	of Negotiable Instrument Holder and Holder in Due Course, Negotiation by endorsements, crossing of a cheque and Dishonour of a cheque. Sale of Goods Act, 1930: Meaning of Sale and Goods, Conditions and Warranties, Transfer of Property, Rights of an unpaid seller. Consumer Protection Act, 1986: Basic concepts, Rights of Consumers, Redressal Machinery under the act.
3 (13 Lectures)	Limited Liability Partnership (LLP), 2008: Salient features of Indian Partnership Act, 1932, Difference between LLP and Partnership; Partners and their relation with LLP; Designated Partners; Extent of LLP Liability; Extent of Partner's Liability, Unlimited Liability in case of fraud; Winding up and dissolution of LLP.
4 (10 Lectures)	The Right to Information Act 2005: Features and coverage of the act. Information Technology Act 2000: Rationale, Digital signature and Electronic signature, Electronic Governance.

Teaching - Learning Strategies and Contact Hours

Teaching - Learning Strategies	Contact Hours
Lecture	45
Practical	0
Seminar/Journal Club	0
Small group discussion (SGD)	0
Self-directed learning (SDL) / Tutorial	10
Problem-Based Learning (PBL)	0
Case/Project Based Learning (CBL)	0
Revision	5
Others If any: (Visits to industries)	0
Total Number of Contact Hours	60

Suggested Readings

1. Aggarwal, S.K. Business Law. Galgotia Publishers Company, New Delhi.
2. Arora, S. Business Laws. Taxmann Publications.
3. Goyal, B.K. and Jain, K. Business Laws. International Book House.
4. Kuchhal, M.C. and Kuchhal, V. Business Law. Vikas Publishing House, New Delhi.
5. Kumar, R. Legal Aspects of Business. Cengage Learning.
6. Maheshwari, S.N. and Maheshwari, S.K. Business Law. National Publishing House, New Delhi.
7. Pathak, A, Legal Aspects of Business. McGraw Hill Education.
8. Sharma, J.P. and Kanojia, S. Business Laws. Ane Books Pvt. Ltd., New Delhi.
9. Singh, A. Business Law. Eastern Book Company, Lucknow.
10. Tulsian, P.C. and Tulsian, B. Business Law. McGraw Hill Education.

FINANCIAL LITERACY (VAC-III)

Akai College of Economics, Commerce & Management (ACECM)	
Name of the Program	All programs of the University including B.Com (HwR)
Course Code	0410046011
Course Title	Financial Literacy
Semester	III
Number of Credits	2
Course Prerequisite	Basic understanding of personal finance.
Course Synopsis	A financial literacy course synopsis would typically cover topics such as budgeting, saving, investing, debt management, understanding credit and basic financial planning. It would aim to equip individuals with the knowledge and skills needed to make informed decisions about their personal finances and achieve their financial goals. The course might also delve into topics like taxes, insurance, retirement planning and estate planning, depending on its depth and target audience.

Course Outcomes: At the end of the course students will be able to:	
CO1	Familiarity with aspects of financial literacy such as savings, investments, taxation, etc.
CO2	Develop proficiency for personal and family financial planning.
CO3	Apply the concept of investment planning.
CO4	Understand the concept of personal tax planning.

Mapping of Course Outcomes (COs) to Program Outcomes (POs)& Program Specific Outcomes:										
COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	1	1	1	2	2	1	3	1	1
CO2	3	1	2	1	2	2	2	3	2	2
CO3	3	2	2	1	3	3	2	3	2	3
CO4	3	3	1	1	1	3	2	3	2	3
Average	3	1.75	1.5	1	2	2.5	1.75	3	1.75	2.25
1= Weak Correlation; 2= Moderate Correlation; 3= Strong Correlation										

L (Hours/Week)	T (Hours/Week)	P (Hours/Week)	Total Hour/Week
1	0	2	3

Unit	Content & Competencies
1 (2 Lectures)	Financial Planning and Financial Products: Introduction to Savings, Time Value of Money, Management of Spending and financial discipline.
2 (5 Lectures)	Financial Services from Banks and Post Office: Banking and Post Office Products and Services: PO Saving Schemes, Recurring Deposits, Term Deposits, Kisan Vikas Pathra, NSC, PPF, Senior Citizen Savings Schemes, Sukanya Samriddhi Yojana, Indian Post Payment Bank. Digitization of Financial Transactions: Debit Cards and Credit Cards. Net Banking, UPI and Digital Wallets.
3 (3 Lectures)	Investment Planning and Management: Investment Opportunity and Financial Products. Insurance Planning: Life and non-life including Medical Insurance Schemes.
4 (5 Lectures)	Personal Tax: Introduction to Basic Tax Structure in India for Personal Taxation, Aspects of Personal Tax Planning, Exemptions and Deductions for Individuals and e-Filing of returns.

Practical Exercises:

The learners are required to:

Sr. No.	Exercise	No. of Practical
1	To prepare list of various post office and banks saving schemes such as Recurring Deposits, Term Deposits, Kisan Vikas Patra, NSC, PPF, Senior Citizen Savings Schemes, Sukanya Samridhi Yojana, Indian Post Payment Bank.	3
2	To learn digitization of Financial Transactions: Debit Cards and Credit Cards. Net Banking, UPI and Digital Wallets.	2
3	To explore various insurance plans for life and non-life including medical insurance schemes.	2
4	To prepare a list of incomes taxable under different heads of income.	1
5	To prepare a list of incomes taxable for different classes of individuals.	1
6	Preparation of a list of various exemptions available under different heads of income.	1
7	To learn computation of gross total income.	1
8	To update knowledge and prepare a list of tax deductions available to individuals.	1
9	To learn about the determination of total taxable income.	1
10	To learn about different slab rates for different classes of individuals under old and new regime of taxation.	1
11	To understand the concept of set-off and carry forward of losses.	1

Teaching - Learning Strategies and Contact Hours

Teaching - Learning Strategies	Contact Hours
Lecture	15
Practical	30
Seminar/Journal Club	0
Small group discussion (SGD)	0
Self-directed learning (SDL) / Tutorial	0
Problem Based Learning (PBL)	0
Case/Project Based Learning (CBL)	0
Revision	0
Others If any:	0
Total Number of Contact Hours	45

Suggested Readings

1. Halan, M. Let's Talk Money: You've Worked Hard for It, Now Make It Work for You. Harper Business.
2. Indian Institute of Banking & Finance. Introduction to Financial Planning.
3. Pandit, A. The Only Financial Planning Book that You Will Ever Need. Network 18 Publications Ltd.
4. Sinha, M. Financial Planning: A Ready Reckoner. McGraw Hill.

SEMESTER-WISE COURSE DETAILS

SEMESTER – IV

SEMESTER – IV

Course Code	Course	Course Title	Credit Distribution (Hours/Week)			Total Credits
			L	T	P	
0410141101	DSC-10	Management Accounting	3	0	2	4
0410141111	DSC-11	Income Tax	3	0	2	4
0410141120	DSC-12	Principles of Macro Economics	3	1	0	4
0410142030/ 0410142040/ 0410142050	DSE-2/ GE-4	a) Insolvency & Bankruptcy Code, 2016, or b) Human Resource Management, or c) Foreign Trade Policy, or From Pool of GE Courses	3	1	0	4
	AEC-4	From Pool of AEC Courses	1	0	2	2
	IAPC-2/ SEC-4	IAPC, or From Pool of SEC Courses	1	0	2	2
	VAC-4	From Pool of VAC Courses	1	0	2	2
	Total		15	2	10	22

Note: L: Lecture Hour/week, T: Tutorial Hour/week, P: Practical Hour/week, C: Credits, IAE: Internal Assessment Examination, ESE: End Semester Examination, DSC – Discipline Specific Course, DSE – Discipline Specific Electives, GE – Generic Electives, SEC – Skill Enhancement Course, IAPC – Internship/ Apprenticeship/ Project/ Community Outreach, AEC – Ability Enhancement Course, VAC – Value Added Course.

MANAGEMENT ACCOUNTING

Akai College of Economics, Commerce & Management (ACECM)	
Name of the Program	B. Com. (Hons. with Research)
Course Code	0410141101
Course Title	Management Accounting
Semester	IV
Number of Credits	4
Course Prerequisite	Basics of Accountancy.
Course Objective	The course aims to enable students to acquire knowledge of concepts, methods, and techniques of management accounting for managerial planning, control, and decision-making.
Course Synopsis	This course provides a comprehensive understanding of Management Accounting, covering its meaning, objectives, nature, and scope. It differentiates between Cost, Financial, and Management Accounting, emphasizing cost control and cost reduction strategies. Key concepts include Budgeting and Budgetary Control, exploring Functional Budgets, Flexible Budgeting, and advanced methods like Zero-Based and Performance Budgeting. The course also covers Standard Costing and Variance Analysis, along with techniques for analyzing variances in materials, labor, and overheads. Students will learn about Marginal Costing, Cost-Volume-Profit Analysis, and Critical Decision-making Strategies using marginal and differential costing methods. Lastly, the course introduces Responsibility Accounting and evaluates divisional performance through financial and non-financial measures.

Course Outcomes: At the end of the course students will be able to:	
CO1	Examine the conceptual framework of Management Accounting and identify the differences between various forms of accounting.
CO2	Analyze budgetary control system as a tool of managerial planning and control including variance analysis and standard costing.
CO3	Recognize the concept of marginal costing and cost-volume-profit analysis.
CO4	Examine the concept of decision making and responsibility accounting.

Mapping of Course Outcomes (COs) to Program Outcomes (POs)& Program Specific Outcomes:										
COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4
CO1	2	3	1	1	1	1	1	1	1	3
CO2	3	3	3	1	3	2	1	1	1	3
CO3	2	3	3	1	3	3	2	1	1	3
CO4	2	3	3	1	3	3	3	1	1	3
Average	2.25	3	2.5	1	2.5	2.25	1.75	1	1	3
1= Weak Correlation; 2= Moderate Correlation; 3= Strong Correlation										

L (Hours/Week)	T (Hours/Week)	P (Hours/Week)	Total Hour/Week
3	0	2	5

Unit	Content & Competencies
1 (7 Lectures)	Meaning, objectives, nature and scope of management accounting; Difference between different forms of accounting- Cost, Financial and Management Accounting; Cost control and cost reduction.
2 (12 Lectures)	Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control; objectives, merits and limitations; Functional Budgets; Fixed and Flexible budgeting; An overview of different approaches to budgeting (Zero base budgeting, Performance budgeting and Programme budgeting); Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; Advantages, limitations and applications; Variance Analysis– Material, labour overheads and sales variances.
3 (12 Lectures)	Concept of Marginal cost and Marginal costing; Absorption versus Variable Costing: Distinctive features and income determination; Cost-Volume-Profit analysis; Break-even Analysis; Profit-Volume ratio; Angle of Incidence; Margin of safety; Key factor, determination of cost indifference point, Cash Break-Even Point and Composite Break-Even Point.
4 (14 Lectures)	Steps in the decision-making process; Concept of relevant costs; Solving various short- term decision-making problems using marginal costing and differential costing techniques; Profitable product mix, acceptance or rejection of special/ export offers, make or buy, addition or elimination of a product line, sell or process further, operate or shut down, and pricing decision (with types). Responsibility Accounting: Concept, significance, different responsibility centers; Divisional Performance Measurement: Financial and non-financial measures.

Practical Exercises:

The learners are required to:

Sr. No.	Exercise	No. of Practical
1	Learning steps involved in the preparation of budget.	3
2	Understanding the application of standard costing to material costs and variance analysis in controlling material costs.	2
3	To understand and apply control ratios in evaluating the performance of a company.	2
4	Understand the difference between Marginal Costing and Absorption Costing by comparing income statements.	2
5	Application of Break-even Point (BEP) and Profit-Volume (P/V) Ratio in business analysis.	2
6	Application of marginal costing and differential costing techniques in decision making.	2
8	Profitability computation using Profit Margin and ROI approach.	2

Teaching - Learning Strategies and Contact Hours

Teaching - Learning Strategies	Contact Hours
Lecture	45
Practical	30
Seminar/Journal Club	0
Small group discussion (SGD)	0
Self-directed learning (SDL) / Tutorial	0
Problem Based Learning (PBL)	0
Case/Project Based Learning (CBL)	0
Revision	0
Others If any: (Visits to industries)	0
Total Number of Contact Hours	75

Suggested Readings

1. Arora, M. N. Management Accounting. Delhi, India: Himalaya Publishing House.
2. Drury, C. Management and Cost Accounting. Thomson Learning.
3. Goel, R. K. and Ishaan, G. Concept Building Approach to Management Accounting.
4. Horngren, C.T., Foster, G. and Dattar, S. M. Cost Accounting: A Managerial Emphasis. Prentice Hall of India Ltd., New Delhi.
5. Jhamb, H. V. Management Accounting. Ane Books Pvt. Ltd, New Delhi AK. Publications.
6. Khan, M. Y. and Jain, P.K. Management Accounting. Tata McGraw Hill Publishing Co., New Delhi.

INCOME TAX

Akai College of Economics, Commerce & Management (ACECM)	
Name of the Program	B. Com. (Hons. with Research)
Course Code	0410141111
Course Title	Income Tax
Semester	IV
Number of Credits	4
Course Prerequisite	Basics of taxation.
Course Objective	This course aims to impart knowledge of the law about the levy of income tax in India. It also aims to enable the students to apply the same practically.
Course Synopsis	This course introduces the basic concepts of Income Tax, including key terms such as Income, Agricultural Income, Person, Assessee, Assessment Year, Previous Year, Gross Total Income, Total Income, and PAN. It covers the concept of residential status and its impact on tax incidence. The curriculum explores the five heads of income, with a detailed focus on computing income under Salaries and Income from House Property, along with various exempted incomes under Section 10. Key business income provisions (Sections 28-44AE) are included, along with the fundamentals of Capital Gains, their classifications, exemptions, and tax implications. The course also emphasizes concepts like Clubbing of Income, Set-off and Carry Forward of Losses, and Deductions from Gross Total Income under specified sections. Lastly, students will learn to compute total income and tax liability for individuals and firms.

Course Outcomes: At the end of the course students will be able to:	
CO1	Understand the basic concepts in the law of income tax and determine the residential status of different persons.
CO2	Identify the five heads in which income is categorized and compute income under the heads-Salaries and Income from House Property.
CO3	Compute income under the head-Profits and gains of business or profession —Capital gains and Income from other sources.
CO4	Understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act; and further compute taxable income and tax liability of individuals and firms.

Mapping of Course Outcomes (COs) to Program Outcomes (POs)& Program Specific Outcomes:										
COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	3	1	1	1	1	1	3	1	2
CO2	3	3	1	1	1	1	1	3	1	3
CO3	3	3	1	1	1	1	1	3	1	3
CO4	3	3	1	1	1	1	1	3	1	3
Average	3	3	1	1	1	1	1	3	1	2.75
1= Weak Correlation; 2= Moderate Correlation; 3= Strong Correlation										

L (Hours/Week)	T (Hours/Week)	P (Hours/Week)	Total Hour/Week
3	0	2	5

Unit	Content & Competencies
1 (9 Lectures)	Basic concepts: Income; Agricultural income; Person; Assessee; Assessment year; Previous year; Gross Total Income; Total income; Maximum marginal rate of tax; Permanent Account Number (PAN); Residential status and tax incidence.
2 (13 Lectures)	Five heads of income: Compute income under the heads ‘Salaries’ and ‘Income from House Property’; Exempted income under section 10(1), 10(2), 10(2A), 10(5), 10(7), 10(10), 10(10A), 10(10AA), 10(10B), 10(10D), 10(11), 10(12), 10(13), 10(13A) 10(14), 10(16), 10(32), 10(34), 10(35), 10(36), 10(37), 10(38).
3 (10 Lectures)	Profits and gains of business or profession. Sections to be covered are Sec-28, 29, 30, 31, 32, 35, 36, 37, 40(a), 40(b), 40A, 43B, 44AA, 44AB, 44AD, and 44AE. Income from other sources [excluding Sec-2(22)]. Capital Gains: Basis of charge; meaning of capital assets; Classification of capital assets and their tax implication; Meaning of transfer; Computation of capital gains (depreciable and non-depreciable assets);
4 (13 Lectures)	Computation of tax liability under sections 111A and 112; Capital gain provisions related to Individuals and Firms only (excluding capital gain provisions relating to company and non-residents). Clubbing of income: Aggregation of income and set-off and carry forward of losses (excluding Sec-94(7) and 94(8); Deductions from Gross Total Income: Section 80A, 80AB, 80AC, 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80GGC, 80TTA and 80U; Computation of total income and tax liability of individuals and firms.

Practical Exercises:

The learners are required to:

Sr. No.	Exercise	No. of Practical
1	Computation of gross salary, taxable salary, and understand various allowances and exemptions.	1
2	Understanding the concept of "residential status" and its impacts on tax liability.	3
3	Compute the income from house property.	2
4	Computation of income from business and profession.	2
5	Computation of income from capital gains.	2
6	Navigating the Income Tax e-Filing Portal and Understanding Income Tax Forms	2
7	Application of Section 10 exemptions [Section 10(1), 10(2), 10(10), 10(13A), etc.] in practical scenarios.	1
8	Understanding the steps of clubbing of income, aggregation, and set-off of losses in real-life tax scenarios.	2

Teaching - Learning Strategies and Contact Hours

Teaching - Learning Strategies	Contact Hours
Lecture	45
Practical	30
Seminar/Journal Club	0
Small group discussion (SGD)	0
Self-directed learning (SDL) / Tutorial	0
Problem Based Learning (PBL)	0
Case/Project Based Learning (CBL)	0
Revision	0
Others If any: (Visits to industries)	0
Total Number of Contact Hours	75

Suggested Readings

1. Ahuja, G. and Gupta, R. Systematic Approach to Income Tax. Bharat Law House, Delhi.
2. Gaur and Narang. Income Tax Law & Practice, Kalyani Publishers, Jalandhar.
3. Mehrotra, H. C. Income Tax Law & Account. Sahitya Bhawan Publications, Agra.
4. Prasad, B. Income Tax Law & Practice. Wishwan Prakashan, Bhopal.
5. Singhania V. K. Student's Guide to Income Tax. Taxmann Publications Pvt. Ltd., New Delhi.

PRINCIPLES OF MACRO ECONOMICS

Akai College of Economics, Commerce & Management (ACECM)	
Name of the Program	B. Com. (Hons. with Research)
Course Code	0410141120
Course Title	Principles of Macro Economics
Semester	IV
Number of Credits	4
Course Prerequisite	Basics of economics.
Course Objective	To provide the students with knowledge of enriching concepts and variables of macro-economic; appreciate the impact of labor market, money market and foreign exchange on working of an economy and understand the modern tools of macro-economic analysis.
Course Synopsis	This course provides an introduction to macroeconomic concepts and key variables such as income, expenditure, and the circular flow in a three-sector economy. It covers essential topics like the S-I approach, multiplier effect, and related numerical applications. The course explores the short-run economy through the AD-AS model and IS-LM framework, emphasizing fiscal and monetary policy tools. Students will study theories of money demand (Fisher's, Keynesian, and Tobin's approaches) and the money supply framework by the RBI. Key concepts like inflation, unemployment, and their social impacts are addressed, along with the Phillips curve trade-off. The course concludes with insights into the open economy, covering exchange rates, capital flows, and the Mundell-Fleming model.

Course Outcomes: At the end of the course students will be able to:	
CO1	Describe the nature and scope of Macro Economics, Income, Expenditure and their components and determinants.
CO2	Analyze the determination of income and output using Classical and Keynesian theories, the multiplier concept, and the IS-LM model to establish equilibrium in product and money markets
CO3	Comprehend inflation, monetary and fiscal policies.
CO4	Explain the evolution, types, and functions of money and banking institutions, and analyze the structure of the balance of payments, causes of disequilibrium, and exchange rate systems

Mapping of Course Outcomes (COs) to Program Outcomes (POs)& Program Specific Outcomes:										
COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	1	1	1	3	3	1	2	2
CO2	3	2	1	1	2	3	3	1	2	2
CO3	3	2	1	1	2	3	3	1	2	2
CO4	3	2	1	1	2	3	3	1	2	2
Average	3	2	1	1	1.75	3	3	3	2	2
1= Weak Correlation; 2= Moderate Correlation; 3= Strong Correlation										

L (Hours/Week)	T (Hours/Week)	P (Hours/Week)	Total Hour/Week
3	1	0	4

Unit	Content & Competencies
1 (10 Lectures)	Introduction to macroeconomics: Meaning, distinction between micro and macroeconomics, measurement of national income and related aggregates, circular flow of income, determination of national income in two, three and four sector of the economy.
2 (12 Lectures)	Determination of income & output: Aggregate demand and aggregate supply of labour, Classical theory of full employment, Keynesian theory of income, output and employment, Multiplier: Concept, its working and types, Derivation, properties and shifts in IS and LM curves and equilibrium in money and product market.
3 (10 Lectures)	Inflation: Causes and effects, demand pull and cost push inflation. Measures to control inflation, Phillips curve; Trade- off between inflation and unemployment; Monetary & Fiscal policy: Meaning, objectives and instruments of fiscal and monetary policy.
4 (13 Lectures)	Money & Banking: Meaning & types of money, barter system, evolution of money, functions & components of money; Banking: meaning, types of banks, functions of central bank and commercial banks; Balance of Payment: meaning, types of accounts, causes of disequilibrium in BOP, measures to correct disequilibrium, exchange rate: meaning & its types.

Teaching - Learning Strategies and Contact Hours

Teaching - Learning Strategies	Contact Hours
Lecture	45
Practical	0
Seminar/Journal Club	0
Small group discussion (SGD)	0
Self-directed learning (SDL) / Tutorial	10
Problem Based Learning (PBL)	0
Case/Project Based Learning (CBL)	0
Revision	5
Others If any: (Visits to industries)	0
Total Number of Contact Hours	60

Suggested Readings

1. Abel, A.B. and Bernanke, B.S. Macroeconomics, Pearson Education.
2. Branson, W. H. Macroeconomic Theory and Policy. HarperCollins India Pvt. Ltd.
3. Deepashree. Principles of Macroeconomics. Scholar Tech Press.
4. Dornbusch, R. and Fischer, S. Macroeconomics, McGraw Hill Education.
5. Shapiro, E. Macroeconomic Analysis. Galgotia Publications Pvt Ltd.

INSOLVENCY & BANKRUPTCY CODE, 2016 (DSE-2)

Akai College of Economics, Commerce & Management (ACECM)	
Name of the Program	B. Com. (Hons. with Research)
Course Code	0410141130
Course Title	Insolvency & Bankruptcy Code, 2016
Semester	IV
Number of Credits	4
Course Prerequisite	A basic understanding of corporate law, financial management, and legal procedures.
Course Objective	To facilitate the students with an in-depth understanding the legal and practical aspect of insolvency and bankruptcy.
Course Synopsis	This course provides a comprehensive understanding of insolvency and bankruptcy in India, covering the evolution of laws, the Insolvency and Bankruptcy Code, 2016, and processes for corporate and individual resolution. It explores liquidation, cross-border insolvency, adjudication, and penalties. Emphasis is also placed on the ethical and professional responsibilities of insolvency practitioners, the role of IBBI, IP agencies, and information utilities.

Course Outcomes: At the end of the course students will be able:	
CO1	To identify and describe the various concepts relating to insolvency and bankruptcy.
CO2	To understand the corporate liquidation and insolvency resolution process.
CO3	To understand the insolvency resolution and bankruptcy for individual and partnership firms.
CO4	To understand the role of Insolvency and Bankruptcy Board of India.

Mapping of Course Outcomes (COs) to Program Outcomes (POs)& Program Specific Outcomes:										
COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	2	1	1	2	1	1	2	2
CO2	3	2	2	1	1	2	1	1	2	2
CO3	3	2	2	1	1	2	1	1	2	2
CO4	3	2	2	1	1	2	1	1	2	2
Average	3	2	2	1	1	2	1	1	2	2
1= Weak Correlation; 2= Moderate Correlation; 3= Strong Correlation										

L (Hours/Week)	T (Hours/Week)	P (Hours/Week)	Total Hour/Week
3	1	0	4
Unit	Content & Competencies		

1 (10 Lectures)	Insolvency and Bankruptcy: Concept, evolution and historical development of insolvency laws in India; Presidency Towns Insolvency Act, 1909, Provincial Insolvency Act, 1920, Companies Act, SICA, SARFAESI Act. Need for the Insolvency and Bankruptcy Code, 2016.
2 (12 Lectures)	Corporate Insolvency resolution process, Resolution professionals and their duties; Resolution plan and strategies; Fast track corporation insolvency resolution process. Liquidation process; Liquidation of Corporate persons; Adjudication and appeals for corporate persons and companies; Offenses and penalties; Cross border insolvency.
3 (12 Lectures)	Insolvency resolution and bankruptcy for individual and partnership firms: Insolvency process; Insolvency resolution of individual and partnership firms; Bankruptcy order for individuals and partnership firms; Fresh start process; Adjudication authorities for individual and partnership firms.
4 (11 Lectures)	Professional and ethical practices for insolvency practitioners: Insolvency and Bankruptcy Board of India (IBBI); Constitution, powers and functions; Role of insolvency professional agencies; Code of conduct and ethics for Insolvency professionals; Role of information utilities; Insolvency and bankruptcy funds.

Teaching - Learning Strategies and Contact Hours

Teaching - Learning Strategies	Contact Hours
Lecture	45
Practical	0
Seminar/Journal Club	0
Small group discussion (SGD)	0
Self-directed learning (SDL) / Tutorial	10
Problem Based Learning (PBL)	0
Case/Project Based Learning (CBL)	0
Revision	5
Others If any: (Visits to industries)	0
Total Number of Contact Hours	60

Suggested Readings

1. Batra, S. Corporate Insolvency Law and Practice. Eastern Book Company.
2. Guide to Insolvency and Bankruptcy Code, 2016. Taxmann Technologies.
3. Jain. D.K. Guide to Insolvency and Bankruptcy Code. Bharat Law Publications.
4. Handbook on Debt Recovery by Indian Institute of Banking and Finance. Taxmann Technologies.
5. Singh, J. Insolvency and Bankruptcy Code, 2016: Concepts and Procedure. Bloomsbury Publishing India.

HUMAN RESOURCE MANAGEMENT (DSE-2)

Akai College of Economics, Commerce & Management (ACECM)	
Name of the Program	B. Com. (Hons. with Research)
Course Code	0410142040
Course Title	Human Resource Management
Semester	IV
Number of Credits	4
Course Prerequisite	Basics of business management.
Course Objective	The objective of this course is to enable learners to understand the importance of human resources and their effective management in organizations.
Course Synopsis	HRM encompasses the meaning, importance, and scope of managing people in organizations. It explores HR evolution, functions, and the role of HR managers. Key aspects include human resource planning, job analysis, and HR policies. The subject covers recruitment, selection, training, performance appraisal, job evaluation, and compensation strategies. Employee welfare, grievance handling, industrial relations, and workplace safety are emphasized. Emerging HRM trends include e-HRM, green HRM, outsourcing, technology integration, employee empowerment, and ethical considerations in managing workforce dynamics.

Course Outcomes: At the end of the course students will be able to:	
CO1	To understand basic nature and importance of human resource management.
CO2	To analyze the current theory and practice of recruitment and selection.
CO3	To realize the importance of performance management system and the compensation schemes in enhancing employee performance.
CO4	To understand role of modern HRM in meeting challenges of changing business environment.

Mapping of Course Outcomes (COs) to Program Outcomes (POs)& Program Specific Outcomes:										
COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	1	1	1	1	3	1	1	2	3
CO2	3	2	3	1	2	3	1	1	3	3
CO3	3	2	3	1	2	3	1	1	3	3
CO4	3	3	3	1	3	3	1	1	3	3
Average	3	2	2.5	1	2	3	1	1	2.75	3
1= Weak Correlation; 2= Moderate Correlation; 3= Strong Correlation										

L (Hours/Week)	T (Hours/Week)	P (Hours/Week)	Total Hour/Week
3	1	0	4

Unit	Content & Competencies
1 (10 Lectures)	Meaning, importance and scope of HRM; Evolution of HRM; functions, status and competencies of HR manager; Human Resource Planning: Quantitative and qualitative dimensions; Job analysis: Job description and job specification; HR Policies.
2 (12 Lectures)	Recruitment, selection, placement, induction, and socialization: An overview; Developing Human Resources; Training: Need, types, and evaluation; Role specific and competency-based training.
3 (12 Lectures)	Performance Appraisal: Nature and objectives, methods of performance appraisal, potential appraisal and employee counseling; job change: Transfers and promotion. Job evaluation; Compensation: Concept and policies, base and supplementary compensation, performance linked compensation: Individual, group, and organization level.
4 (11 Lectures)	Employee health and safety, employee welfare, social security (excluding legal provisions); Grievance handling and redressal; Industrial disputes and settlement machinery; Emerging issues and challenges of HRM: Employee empowerment, downsizing, work- life balance, use of technology in HRM functions; e-HRM, green-HRM, outsourcing HRM, ethics in HRM (surveillance vs. privacy).

Teaching - Learning Strategies and Contact Hours

Teaching - Learning Strategies	Contact Hours
Lecture	45
Practical	0
Seminar/Journal Club	0
Small group discussion (SGD)	0
Self-directed learning (SDL) / Tutorial	10
Problem Based Learning (PBL)	0
Case/Project Based Learning (CBL)	0
Revision	5
Others If any: (Visits to industries)	0
Total Number of Contact Hours	60

Suggested Readings

1. Decenzo, D. A., and Robbins, S. P. Fundamentals of Human Resource Management. India: Wiley.
2. Dessler, G. Human Resource Management. Pearson.
3. Muller-Camen, M., Croucher, R., and Leigh, S. Human Resource Management: A Case Study Approach. CIPD. Viva Books.
4. Pattanayak, B. Human Resource Management. Delhi. Prentice Hall of India.
5. Rao, V. Human Resource Management: Text and Cases. Excel.

FOREIGN TRADE POLICY (DSE-2)

Akal College of Economics, Commerce & Management (ACECM)	
Name of the Program	B. Com. (Hons. with Research)
Course Code	0410142050
Course Title	Foreign Trade Policy
Semester	IV
Number of Credits	4
Course Prerequisite	Basics of commerce and trade.
Course Objective	To equip students with a thorough understanding of foreign trade policies, export-import procedures, and financial and regulatory frameworks essential for managing international trade operations effectively.
Course Synopsis	This course provides a comprehensive understanding of India's Foreign Trade Policy, export promotion strategies, export finance, and import management. It covers trade regulations, documentation, legal frameworks, financial instruments, and recent policy developments, equipping students with practical knowledge of international trade operations, policy analysis, and foreign exchange management in a global business context.

Course Outcomes: At the end of the course, students will be able to:	
CO1	To understand Foreign Trade Policy.
CO2	To understand the current status of export promotion in India.
CO3	To understand export finance.
CO4	To make students aware about the management of imports.

Mapping of Course Outcomes (COs) to Program Outcomes (POs) & Program Specific Outcomes:										
COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	2	1	2	3	3	1	2	2
CO2	3	2	2	1	2	3	3	1	2	2
CO3	3	2	2	1	2	3	3	1	2	2
CO4	3	2	2	1	2	3	3	1	2	2
Average	3	2	2	1	2	3	3	1	2	2
1= Weak Correlation; 2= Moderate Correlation; 3= Strong Correlation										

L (Hours/Week)	T (Hours/Week)	P (Hours/Week)	Total Hour/Week
3	1	0	4

Unit	Content & Competencies
1 (10 Lectures)	Foreign Trade Policy: Foreign Trade Policy, free trade versus protection, tariffs and quotas; Foreign Trade Policy of India since 1991: Import liberalisation and export orientation; Foreign Trade Policy 2015-2020: Objectives, highlights, evaluation, legal framework for FTP in India, Foreign Trade Policy (2023- 2028) - objectives and highlights.
2 (12 Lectures)	Export Promotion: Export procedures and documentation, infrastructure and institutional setup, export orientation of Foreign Trade Policy, exports and rupee convertibility, changes in composition of India's export, export assistance and EPCG scheme, export facilities, duty exemption, tax concessions, role of export houses and trading houses, export-oriented units EPZs, SEZs.
3 (12 Lectures)	Export Finance: Meaning, objectives and types, financing deemed exports, exports in foreign currency, methods of payment, negotiations of export bills, documentary credit and collection, pre and post shipment export credit, bank guarantees Foreign Exchange: Regulations, foreign exchange control measure.
4 (11 Lectures)	Management of Imports: Procedure of import, registration with regional licensing authority, process and procedure of quality control and pre-shipment inspection, customs clearance regulations for imports, procedures and documentation. Procedure for procurement through imports. Risks involved in importing: Transit risk, credit risk and exchange risk.

Teaching - Learning Strategies and Contact Hours

Teaching - Learning Strategies	Contact Hours
Lecture	45
Practical	0
Seminar/Journal Club	0
Small group discussion (SGD)	0
Self-directed learning (SDL) / Tutorial	10
Problem-Based Learning (PBL)	0
Case/Project Based Learning (CBL)	0
Revision	5
Others If any: (Visits to industries)	0
Total Number of Contact Hours	60

Suggested Readings

1. Hand Book of Export Import Policy: Ministry of Commerce, New Delhi
2. Paul, J. and Aserkar, R. Export Import Management. Oxford, Noida.
3. Lall, M., Ahmad, S. Export Import Procedure and Documentation. Sultan Chand and Sons, New Delhi.
4. Madhusudana, H. S. Foreign Trade and Export Import Policy of India. New Century Publications, New Delhi.
5. Sofarsten, B. O. International Economics. Macmillan, London.

FUNDAMENTALS OF STARTUP FINANCE (GE-IV)

Akai College of Economics, Commerce & Management (ACECM)	
Name of the Program	All programs of the University except B.Com (HwR)
Course Code	0410043040
Course Title	Fundamentals of Startup Finance
Semester	IV
Number of Credits	4
Course Prerequisite	Basic understanding of business.
Course Synopsis	The course aims to familiarize learners to understand new venture creation opportunities, its resources, and requirements for Enterprise Start-up.

Course Outcomes: At the end of the course students will be able to:	
CO1	Explore start-up ideation, entrepreneurial ecosystems, and government initiatives fostering entrepreneurship in India.
CO2	Analyze capital needs, legal frameworks, and risk-reducing strategies for launching a start-up.
CO3	Evaluate funding options, financial feasibility, and innovative financing methods for startups.
CO4	Understand growth stages, scale-up strategies, exit plans, and sustainability of new ventures.

L (Hours/Week)	T (Hours/Week)	P (Hours/Week)	Total Hour/Week
3	1	0	4

Unit	Content & Competencies
1 (10 Lectures)	Start-up opportunities: The New Industrial Revolution – The Big Idea- Generate Ideas with Brainstorming- Business Start-up - Ideation- Venture Choices - The Rise of the startup economy - The Six Forces of Change- The Start-up Equation – The Entrepreneurial Ecosystem – Entrepreneurship in India—Government Initiatives.

2 (13 Lectures)	Startup Capital Requirements and Legal Environment: Identifying Startup capital Resource requirements - estimating Startup cash requirements - Develop financial assumptions Constructing a Process Map - Positioning the venture in the value chain - Launch strategy to reduce risks- Startup financing metrics - The Legal Environment- Approval for New Ventures Taxes or duties payable for new ventures.
3 (10 Lectures)	Starting up Financial Issues: Feasibility Analysis - The cost and process of raising capital – Unique funding issues of a high-tech ventures - Funding with Equity – Financing with Debt- Funding startups with bootstrapping- crowd funding- strategic alliances.
4 (12 Lectures)	Start-up Survival and Growth: Stages of growth in a new venture- Growing with the market - Growing within the industry- Venture life patterns- Reasons for new venture failures Scaling Ventures – preparing for change - Leadership succession. Support for growth and sustainability of the venture. Planning for Harvest and Exit: Dealing with Failure: Bankruptcy, Exit Strategies, Selling the business - Cashing out but staying in- being acquired- Going Public (IPO) – Liquidation.

Teaching - Learning Strategies and Contact Hours

Teaching - Learning Strategies	Contact Hours
Lecture	45
Practical	0
Seminar/Journal Club	0
Small group discussion (SGD)	0
Self-directed learning (SDL) / Tutorial	10
Problem-Based Learning (PBL)	0
Case/Project Based Learning (CBL)	0
Revision	5
Others If any: (Visits to industries)	0
Total Number of Contact Hours	60

Suggested Readings

1. Allen, K. R. Launching New Ventures: An Entrepreneurial Approach. Cengage Learning.
2. Bhowmik, S.R. and Bhowmik, M. Entrepreneurship. New Age International.
3. Fisher, S. and Duane, J. The Startup Equation: A Visual Guidebook for Building Your Startup, Indian Edition, McGraw Hill Education India Pvt. Ltd.
4. Kuratko, D. F. and Hornsby, J. S. New Venture Management: The Entrepreneur's Road Map, Routledge.
5. Raichaudhuri, A. Managing New Ventures: Concepts and Cases, Prentice Hall International.
6. Sathe, V. Corporate Entrepreneurship. Cambridge.