

SYLLABUS

FOUR- YEAR UNDERGRADUATE PROGRAMME WITHOUT RESEARCH

(as per NEP 2020)

Bachelor of Commerce

2025-26 to 2028-29



**SCHOOL OF COMMERCE
GANGADHAR MEHER UNIVERSITY, AMRUTA VIHAR, SAMBALPUR
ODISHA, INDIA**



School of Commerce, Gangadhar Meher University, Amruta Vihar, Sambalpur

Structure of Three Year UG Degree / Four Year UG Degree (Honours without Research)

Semester I

Code	Title	Total Credits	Total Marks	Semester Theory Marks	Continuous Evaluation Marks	Mid-Term Theory Marks	Semester Practical Marks	Mid-term Practical Marks
Core 1.1	Financial Accounting (P)	4	100	50	10	10	20	10
Core 1.2	Cost Accounting (NP)	4	100	60	20	20	-	-
Core 2.1	Cost Accounting / Business Organisation and Management / Any other course from Arts and Science Stream. (NP)	4	100	60	20	20	-	-
MD	Economics / Any other Course from Multidisciplinary Basket (NP)	3	100	60	20	20	-	-
AEC	Odia/ Hindi/ Sanskrit (NP)	4	100	60	20	20	-	-
VAC	Environmental Studies & Disaster Management (NP)	3	100	60	20	20	-	-
Total Credit		22						

Semester II

Code	Title	Total Credits	Total Marks	Semester Theory Marks	Continuous Evaluation Marks	Mid-Term Theory Marks	Semester Practical Marks	Mid-term Practical Marks
Core 1.3	Corporate Accounting & Reporting (NP)	4	100	60	20	20	-	-
Core 1.4	Income Tax Law and Practice (P)	4	100	50	10	10	20	10
Core 3.1	Business Statistics & Data Interpretation / Any other course from Arts and Science Stream (P)	4	100	50	10	10	20	10
MD	Fundamentals of Entrepreneurship and E-Commerce / Any other Course from Multidisciplinary Basket (NP)	3	100	60	20	20	-	-
AEC	English (Compulsory) (NP)	4	100	60	20	20	-	-
SEC	Quantitative and Logical Thinking / Any other from SEC Basket (NP)	3	100	60	20	20	-	-
Total Credit		22						
Summer Certificate Vocational Course of 4 Credits								

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Semester III

Code	Title	Total Credits	Total Marks	Semester Theory Marks	Continuous Evaluation Marks	Mid-Term Theory Marks	Semester Practical Marks	Mid-term Practical Marks
Core 1.5	Financial Markets & Institutions (NP)	4	100	60	20	20	-	-
Core 1.6	GST and other Indirect Taxes (Customs) (P)	4	100	50	10	10	20	10
Core 1.7	Management Accounting (NP)	4	100	60	20	20	-	-
Core 2.2	Financial Markets & Institution / Fundamentals of Investment Planning / Any other course from Arts and Science Stream (NP)	4	100	60	20	20	-	-
MD	Entrepreneurship Development and Start-up / Any other Course from Multidisciplinary Basket (NP)	3	100	60	20	20	-	-
VAC	Understanding India / Any other from VAC Basket (NP)	3	100	60	20	20	-	-
Total Credit		22						

Semester IV

Code	Title	Total Credits	Total Marks	Semester Theory Marks	Continuous Evaluation Marks	Mid-Term Theory Marks	Semester Practical Marks	Mid-term Practical Marks
Core 1.8	Financial Management & Risk Management (NP)	4	100	60	20	20	-	-
Core 1.9	Auditing and Corporate Governance (NP)	4	100	60	20	20	-	-
Core 1.10	Corporate Legal Framework (NP)	4	100	60	20	20	-	-
Core 3.2	Auditing and Corporate Governance / Business Regulatory Framework / Any other course from Arts and Science Stream (NP)	4	100	60	20	20	-	-
Intern	Community Engagement and Services / Fieldwork (NP)	4	100	60	20	20	-	-
Total Credit		20						
Summer Certificate Vocational Course of 4 Credits								

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Semester V

Code	Title	Total Credits	Total Marks	Semester Theory Marks	Continuous Evaluation Marks	Mid-Term Theory Marks	Semester Practical Marks	Mid-term Practical Marks
Core 1.11	Financial Statement Analysis (NP)	4	100	60	20	20	-	-
Core 1.12	Business Data Analytics (P)	4	100	50	10	10	20	10
Core 1.13	Fundamentals of IND-AS & IFRS (NP)	4	100	60	20	20	-	-
Core 2.3	Financial Statement Analysis / Digital Marketing / Any other course from Arts and Science Stream (NP)	4	100	60	20	20	-	-
SEC	Fundamentals of Project Management / Any other from SEC Basket (NP)	3	100	60	20	20	-	-
VAC	Introduction to Artificial Intelligence / Any other from VAC Basket (P)	3	100	50	10	10	20	10
Total Credit		22						

Semester VI

Code	Title	Total Credits	Total Marks	Semester Theory Marks	Continuous Evaluation Marks	Mid-Term Theory Marks	Semester Practical Marks	Mid-term Practical Marks
Core 1.14	Fundamentals of Financial Modeling (P)	4	100	50	10	10	20	10
Core 1.15	Business Application Software (P)	4	100	50	10	10	20	10
Core 3.3	HRM/Mathematics/Any other course from Arts and Science Stream (NP)	4	100	60	20	20	-	-
SEC	Introduction to Financial Technology / Any other from SEC Basket (P)	3	100	50	10	10	20	10
VAC	Business Ethics and Values / Any other from VAC Basket (NP)	3	100	60	20	20	-	-
Total Credit		18						

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Semester VII

Code	Title	Total Credits	Total Marks	Semester Theory Marks	Continuous Evaluation Marks	Mid-Term Theory Marks	Semester Practical Marks	Mid-term Practical Marks
Core 1.16	Research Methodology & Research Ethics (NP)	4	100	60	20	20	-	-
Core 1.17	Fundamentals of Securities Analysis and Portfolio Management (NP)	4	100	60	20	20	-	-
Core 1.18	Fundamentals of Operation Research and Quantitative Technique (NP)	4	100	60	20	20	-	-
Core 1.19	Corporate Restructuring & Business Valuation (NP)	4	100	60	20	20	-	-
Core 2.4	Research Methodology & Research Ethics/ Marketing & Supply Chain Management / Any other course from Arts and Science Stream (NP)	4	100	60	20	20	-	-
Total Credit		20						

Semester VIII

Code	Title	Total Credits	Total Marks	Semester Theory Marks	Continuous Evaluation Marks	Mid-Term Theory Marks	Semester Practical Marks	Mid-term Practical Marks
Core 1.20	International Business Environment (NP)	4	100	60	20	20	-	-
Core 1.21	Sustainable Development and Corporate & Social Responsibility (NP)	4	100	60	20	20	-	-
Core 1.22	Fundamentals of Commodity Markets (NP)	4	100	60	20	20	-	-
Core 1.23	Social Entrepreneurship and Incubation (NP)	4	100	60	20	20	-	-
Core 3.4	Banking Theory and Practice / Any other course from Arts and Science Stream (NP)	4	100	60	20	20	-	-
Total Credit		20						

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

SEMESTER-I			
Paper	Course Titles	Paper Code & Type	Credit Points
1.1	Financial Accounting	Core-I.1: Disciplinary Major	4
1.2	Cost Accounting	Core-I.2: Disciplinary Major	4
1.3	Business Organisation Management Or Any other course from Arts & Science stream	Core-II.1: Inter-Disciplinary Minor	4
1.4	Economics Or Any other course from the Multidisciplinary basket	MD	3
1.5	Odia (Compulsory)	AEC	4
1.6	Environmental Studies and Disaster Management (Compulsory)	VAC	3
Total Credit			22

Paper	1.1
Course Title	Financial Accounting
Paper Code	CORE-I.1
Paper Type	Disciplinary Major
Credit Points	4
Course Objectives	The course aims to help learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.
Course Outlines	UNIT- I: Introduction Introduction to accounting, Accounting principles: Concepts and Conventions. Introduction to Accounting Standards and Indian Accounting Standards (AS & Ind-AS), Accounting Cycle: Journal, Ledger, Trial Balance, basic concepts on " Property Plant & Equipment" and Intangibles, Payables, Receivables and other current and non-current assets and liabilities Financial Statements (IND AS-1). Capital & Revenue Recognition (IND AS 18), Accounting for Inventory (IND AS-2) (Respective AS may also be discussed as per threshold limits for different Companies) Depreciation (IND AS-16): Nature of depreciation causes of depreciation, Factors, Methods of computing depreciation; Disposal of depreciable assets- change of method, Relevant Accounting Standard, depreciable lifeand Componentization of asset.Final Accounts: Preparation of Financial Statements of a Sole Trader including adjustments. Errors & their rectification. UNIT-II: a) Accounting for partnership Firms: Partner's Capital Accounts; profit and Loss Appropriation Account, Accounts Prepared on admission, Death and Retirement of Partners; Accounts on Dissolution of partnership Firm. b) Accounting for Hire purchase and Installment Purchase; Lease accounting (IND AS 116)/ Royalty accounting UNIT-III: Accounting for Branch and Not-for Profit organizationst (a) Accounting for Branch: Concept of Dependent branches; Branch Accounting - debtors system, stock and debtors' system, branch final account system and wholesale basis system. Independent branches: concept, accounting treatment with necessary adjustment entries; Incorporation of Branch Trial Balance in Head Office Books for home branches. (b) Accounting for Not-for-Profit Organizations Meaning of Not-for-Profit Organization; Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet; Difference between Profit and Loss Account and Income and Expenditure Account; Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

	UNIT- IV: Computerized Accounting Systems Computerized Accounting Systems: Computerized Accounts by using any popular accounting software Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, and Cash Flow Statement. Selecting and shutting a Company; Backup, and Restore data of a Company.
Course Outcomes	At the end of this course the learner will be able to; CO1: Apply the generally accepted accounting principles while recording transactions and preparing financial statements of sole-traders; CO1: Compute depreciation and inventories to be recorded in financial statements CO3: Demonstrate accounting process under computerized accounting System; CO4: Create financial statements of sole proprietor and partnership firms; CO5: Prepare accounts for inland branches and not-for-profit organizations.
Evaluation	
Suggested Readings	• Goyal,Bhusan Kumar- Fundamentals of Financial Accounting Taxmann's. • S.P. Jain and K.L. Narang- Financial Accounting– Kalyani Publisher • Gupta R.L. Radhaswamy. M-Financial Accounting, Sultan Chand and Sons • R.K. Mittal / M.R.Bansal/ Sahadev Swain, Financial Accounting, VK Global Publication • Tulsian P.C., Financial Accounting, Pearson Education • S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House. • Jawahar Lal & S. Srivastava, B. Com- Financial Accounting, Himalaya Publishing House.

Paper	1.2
Course Title	Cost Accounting
Paper Code	CORE-I.2
Paper Type	Disciplinary Major
Credit Points	4

Course Objectives	The course aims: 1. To develop understanding among learners about contemporary cost concepts and rational approach towards cost systems and cost ascertainment. 2. To provide knowledge about various methods of cost determination under specific situations. 3. To acquire the ability to use information determined through cost accounting for decision making purposes.
Course Outlines	Unit 1: Introduction Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Cost centre, profit centre and responsibility centre, Overview of elements of cost and preparation of Cost Sheet for manufacturing sector. Role of a cost accountant in an organisation. Maintenance of Cost record, Reconciliation of profit under Cost statement and Financial statement Reconciliation of profit under Cost statement and Financial statement, Cost Accounting Standards (CAS – 4 on Cost of Production / Acquisition / Supply of Goods / Provision of Services) and (CAS – 22 on Manufacturing Cost) as amended from time to time. Unit 2: Elements of Cost: Material and Employee Cost (a) Materials: Accounting and control of purchases, storage and issue of materials. Techniques of inventory control, Periodic and perpetual systems of maintaining inventory records, an overview of methods of pricing of materials issues — FIFO and Weighted Average price method, Valuation of materials as per CAS – 6 on Material Cost, Accounting treatment of losses— Wastage, scrap, spoilage and defectives (b) Employee (Labour) Cost: Accounting and Control of employee cost. Time-keeping and time-booking. Employee turnover: meaning, methods of measurement and accounting treatment. Concept and treatment of idle time and overtime. Methods of wage payment and Incentive schemes- Halsey, Rowan, Taylor's differential piece wage. Unit 3: Elements of Cost: Overheads Classification, allocation, apportionment and absorption of overheads, Under and over- absorption of overheads; Capacity Levels and Costs; Treatments of certain items in costing like interest and financing charges, packing expenses, bad debts, research and development costs. Unit 4: Methods of Costing Job costing, Contract costing, Process costing/ Operation Costing (including process losses, valuation of work- in-progress), Service costing/ Operating costing and Activity Based Costing.

Course Outcomes	After completion of the course, learners will be able to: CO1: Understand and analyse the different cost concepts. CO2: Analyse various components of cost of production. CO3: Compute unit cost and total cost by preparing a cost statement. CO4: Compute employee cost, employee productivity and employee turnover. CO5: Determine cost for different industries using job costing, process costing, contract costing and service costing.
Evaluation	
Suggested Readings	● Tulsian, P.C. (2020). Cost Accounting. Delhi, India: S.Chand. "Advanced Cost Accounting" by Saxena and Vashist - published by Kalyani Publishers, Cuttack, Odisha. Arora, M.N. (2021). Cost Accounting-principles and practice. Delhi, India: Vikas Publishing House. ● Goel, R. K., & Goel, I. (2019). Concept Building Approach to Cost Accounting for B.Com (Hons.)/B.Com.. Delhi, India: Cengage Publications. ● Gupta, S., Reeta, & Prabhakar, R. R. (2021). Cost Accounting for B.Com. Delhi, India: Sultan Chand. ● Maheshwari, S. N., & Mittal, S. N. (2020). Cost Accounting. Theory and Problems. Delhi, India: Shri Mahaveer Book Depot. ● Maheshwari, S. N., Mittal S. K. & Mittal, S.N. (2021). Cost Accounting: Principles & Practice, Delhi, India: Shree Mahaveer Book. ● Mitra, J. K. (2021). Cost and Management Accounting. Delhi, India: Oxford University Press. ● Nigam, B. M. L. & Jain, I. C. (2023). Cost Accounting: Principles and Practice. Delhi, India: PHI Learning. ● Singh, S. (2019). Fundamentals of Cost Accounting. Allahabad, India: Kitab Mahal.

Paper	1.3
Course Title	Business Organization & Management
Paper Code	CORE-II.1
Paper Type	Inter-Disciplinary Minor
Credit Points	4
Course Objectives	The course aims to acquaint learners with the basics of Business concepts and functions, forms of Business Organisation and functions of Management.

Course Outlines	Unit 1: Concept and Forms of Business Organisations Concepts of Business, Trade, Industry and Commerce- Objectives and functions of Business–Social Responsibility of a business, Ethical Conduct & Human Values. Forms of Business Organisation-Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed - Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-operative Organisation and Joint Stock Company. Unit 2: Principles and Functions of Management Management - Meaning - Characteristics - Fayol's 14 Principles of Management. Functions of Management; Planning, Organising, Staffing, Directing, Coordinating and Controlling; Levels of Management, Skills of Management, Scientific Management - meaning, objectives, relevance and criticism. Unit 3: Leadership and Management Distinction between leadership and management, Leadership theories (trait theory, behavioral theory, contingency theory), Management styles (autocratic, democratic, laissez-faire), Developing leadership skills and competencies Unit 4: Decision-Making Processes and Application Types of decisions in organizations, Decision-making models (rational, bounded rationality, intuitive), Factors influencing decision-making, Ethical considerations in decision-making, Case studies and real-world examples, Application of management principles to practical scenarios.
Course Outcomes	At the end of this course the learner will be able to; Course Outcomes At the end of this course the learner will be able to; CO1: Distinguish and explain each form of business. CO2: Prepare draft of Article of Association & Memorandum of Association for a business; CO3: Explain principles and functions of management implemented in the organisation; CO4: Identify the managerial skills used in business; CO5: Analyse the concept of Delegation of Authority, coordination, and control.
Evaluation	
Suggested Readings	• Management Concepts and Organizational Behaviour" by K. Aswathappa - published by Himalaya Publishing House, Cuttack, Odisha. • Business Organisation and Management" by M. C. Shukla and T. S. Grewal - published by Sultan Chand & Sons, Bhubaneswar, Odisha. • Business Organization and Management" by K. C. Gupta - published by V K Publications, Bhubaneswar, Odisha. • Essentials of Business Organisation and Management" by S. K. Bhatia - published by Kalyani Publishers, Cuttack, Odisha. • Daft, R. L. (2015). Organization theory & design. Cengage Learning.

	• Drucker, P. F. (2017). The effective executive: The definitive guide to getting the right things done. Harper Collins. • Kotter, J. P. (2014). Leading change. Harvard Business Review Press. • Mintzberg, H., Ahlstrand, B., & Lampel, J. (2019). Strategy safari: A guided tour through the wilds of strategic management. Routledge. • Robbins, S. P., Coulter, M., & DeCenzo, D. A. (2017). Fundamentals of management. Pearson. • Principles of Management, Neeru Vasisth, Taxman
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Paper	1.4
Course Title	Economics
Paper Code	MD-1
Paper Type	Multi-Disciplinary
Credit Points	3
Course Objectives	1. To provide knowledge to students about the concepts of Economics dealing with consumer behaviour, producer's strategy, and make them understand regarding the behaviour of firms under different market structures. 2. To provide the students with the knowledge of basic concepts of Macro economics and modern tools of Macro-economic analysis.
Course Outlines	Unit-1: Demand, Supply & Consumer Behaviour: Concepts Of Demand and Law of Demand, Change in Demand and Change in Quantity Demand, Concepts of Supply and Law of Supply, Change in Supply and Change in Quantity Supply, Market Equilibrium, Elasticity of Demand and Elasticity of Supply. Concepts Of Utility, Measurement of Utility, The Indifference Curve, Budget Line, Consumer's Equilibrium, Income and Substitution Effects, Price Consumption Curve (PCC), Income Consumption Curve (ICC), Engel Curve. Unit-2: Production Function, Cost & Market Structure Derivation of Production function, Law of Variable Proportion, Isoquants, Producer's Equilibrium, returns to scale, Cost: short run and long run. Different forms of Market, Perfect competition: equilibrium of firm and industry, Monopoly: short run and long run equilibrium, allocative inefficiency and deadweight loss, Monopolistic competition: short run and long run equilibrium, excess capacity, oligopoly market: kinked demand curve. Unit-3: National Income Accounting Introduction of different Macro-Economic variables, Concepts of National income, Measurement of National income, Circular Flow of Income and Expenditure in Closed Economy and Open Economy. Unit-4: National Income Equilibrium & Macro Economic Problems Consumption Function, APC & MPC, Concept of Investment & Investment

	Multiplier, Business Cycle and Its Phases, RBI & Monetary Policy. Inflation, Interest Rate, Foreign Exchange Rates and Balance of Payment.
Course Outcomes	After completing the course, the student shall be able to CO1: To Understand the basic economic concepts like demand, supply, determination of price. CO2: To Understand how consumer will maximize satisfaction by spending on different goods CO3: To Understand how producer will maximize profit by minimizing the cost. CO4: To Analyze the behavior of firms and response of firms to different market situations. CO5: To understand the different macro-economic issues and analyse the sector specific policies.
Evaluation	
Suggested Readings	• "Microeconomics: Theory and Applications" by K. N. Modi - published by Kalyani Publishers, Cuttack, Odisha. "Principles of Economics" by S. K. Misra and V. K. Puri - published by Himalaya Publishing House, Cuttack, Odisha. "Indian Economy: Policies and Performance" by M. L. Jhingan - published by Sultan Chand & Sons, Bhubaneswar, Odisha. "Development Economics" by P. T. Joseph - published by VK Publications, Bhubaneswar, Odisha - Principle of micro economics by Gregory Mankiw • Advanced economic theory by Dr. H.L Ahuja • Managerial economics by Dr. D.M Mithani • Macroeconomics by M.L Jhingan • Principle of Macroeconomics by Gregory Mankiw • Economics by Paul Samuelson and William Nordhaus

Paper	1.5
Course Title	Odia
Paper Code	AEC-1
Paper Type	Ability Enhancement Course
Credit Points	4
Course Objectives	To be given by OSHEC
Course Outlines	To be given by OSHEC

Course Outcomes	To be given by OSHEC
Evaluation	To be given by OSHEC
Suggested Readings	To be given by OSHEC

Paper	1.6
Course Title	Environmental Studies and Disaster Management
Paper Code	VAC-1
Paper Type	Value Added Course
Credit Points	4
Course Objectives	To be given by OSHEC
Course Outlines	Unit 1: Multidisciplinary nature of environmental studies Definition, scope and importance, Need for public awareness Environmental Pollution Definition, Cause, effects and control measures of: - - Air pollution - Water pollution - Soil pollution - Marine pollution - Noise pollution - Radiation pollution Unit 2: Natural Resources: Renewable and non-renewable resources: Natural resources and associated problems. <u>Forest resources</u>: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people. <u>Water resources</u>: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. <u>Mineral resources</u>: Use and exploitation, environmental effects of extracting and using mineral resources, case studies. <u>Food resources</u>: World food problems, changes caused by agriculture and Overgrazing, effects of modern agriculture, fertilizer-pesticide problems, waterlogging, salinity, case studies. <u>Energy resources</u>: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies. Biodiversity: - Introduction-Definition; Biogeographically classification of India India as a mega diversity nation. Hot spots of biodiversity, Threats to

biodiversity. Endangered and endemic species of India. Conservation of biodiversity. In Situ and Ex-so conservation of biodiversity

Unit-3: Disaster Management

Disaster Management: Types of disasters (natural and Man-made) and their causes and effect)

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

Unit 4: Social Issues and the Environment

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

A. Human Population and the Environment

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

Unit 5: Field work

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

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

	• Study of simple ecosystems-pond, river, Delhi Ridge,etc.
Course Outcomes	To be given by OSHEC
Evaluation	
Suggested Readings	"Environmental Studies: From Crisis to Cure" by R. Rajagopalan - published by Kalyani Publishers, Cuttack, Odisha. "Environmental Studies" by Anindita Dev - published by Eastern Book Company, Bhubaneswar, Odisha. "Disaster Management: Principles and Practices" by S. K. Sahu - published by Ganesh Prakashan, Odisha. "Environmental Science and Disaster Management" by S. K. Sahu and K. C. Mohapatra - published by BK Publications, Bhubaneswar, Odisha. "Disaster Management: Concepts and Practices" by M. C. Reddy - published by A. P. H. Publishing Corporation, Odisha. "Environmental Science" by S. K. Sahu - published by VK Publications, Bhubaneswar, Odisha. "Disaster Management: Planning and Preparedness" by P. K. Dalei - published by Ganesh Prakashan, Odisha. "Environmental Studies and Disaster Management" by A. K. Mishra - published by Eastern Book Company, Bhubaneswar, Odisha.

SEMESTER-II			
Paper	Course Titles	Paper Code & Type	Credit Points
2.1	Corporate Accounting and Reporting	Core-I.3: Disciplinary Major	4
2.2	Income Tax Law & Practice	Core-I.4: Disciplinary Major	4
2.3	Business Statistics and Data Interpretation Or Any other course from Arts & Science stream	Core III.1: Inter-Disciplinary Minor	4
2.4	Fundamentals of Entrepreneurship and E-Commerce Or Any other course from the Multidisciplinary basket	MD	3
2.5	English (Compulsory)	SEC	4
2.6	Quantitative and Logical Thinking Or Any other from SEC Basket	VAC	3
Total Credit			22
<i>Summer Certificate Vocational Course of 4 credits</i>			

Paper	2.1
Course Title	Corporate Accounting and Reporting
Paper Code	CORE-I.3
Paper Type	Disciplinary Major
Credit Points	4
Course Objectives	The course aims to: 1. Understand the principles of corporate accounting and financial reporting. 2. Apply accounting standards and regulations to prepare and analyze financial statements. 3. Interpret financial information to assess the financial performance and position of a company. 4. Develop skills in financial reporting and disclosure requirements for different stakeholders. 5. Analyze contemporary issues and challenges in corporate accounting and reporting.
Course Outlines	Unit1:Accounting for Share Capital and Debentures Types of shares; Issue and Pro-rata allotment of shares; concept & process of book building; forfeiture and reissue of forfeited shares; Issue of rights and bonus shares; ESOPs and Buy Back of shares. Issue and redemption of preference shares; Issue and redemption of debentures;basic concept of Associate Companies, Subsidiary Companies and Joint venture Companies, Related party and related party disclosure Unit 2: Final Account of Companies including one Person Company (IND-AS.1) Preparation of financial statements of corporate entities including one Person company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Preparation of Financial Statements. Unit 3: Corporate Reconstruction and Profit or Loss Prior to Incorporation Internal Reconstruction: Different forms of Internal Reconstruction; Accounting treatment for alteration of share capital and reduction of the share capital; Preparation of balance sheet after Internal Reconstruction. External Reconstruction: accounting for amalgamation in the nature of merger and in the nature of acquisition (IND-As.103) Profit or loss Prior to Incorporation: Meaning of profit or loss prior to incorporation; accounting treatment of profit or loss prior to incorporation.

	reporting: Business Responsibility and Sustainability Reporting (As per LORD, SEBI), Environmental Social And Governance Reporting, Sustainability Reporting (As per GRI), Integrated Reporting (As per IIRC), National Financial Reporting Authority, Quarterly financial reporting by Listed entities as per LODR 2015 and Limited Review Report (Concepts)
Course Outcomes	After completion of the course, learners will be able to: CO1: Understanding of Corporate Accounting Principles. CO2: Preparation and Analysis of Financial Statements. CO3: Interpretation of Financial Information. CO4: Financial Reporting Skills. CO5: Analysis of Contemporary Issues.
Evaluation	
Suggested Readings	● Goyal, B. K., Corporate Accounting. New Delhi: Taxmann Publication. ● Jain, S. P., &Narang, K. L. Corporate Accounting. New Delhi: Kalyani Publishers. ● Maheshwari, S. N., Maheshwari, S. K., &Maheshwari, S. K. Corporate Accounting. New Delhi: Vikas Publishing House. ● Mukherjee, A., &Hanif, M. Corporate Accounting. New Delhi: TataMcGraw Hill Education. ● Shukla, M. C., Grewal, T. S., & Gupta, S. C. Advanced Accounts. Vol.-II. New Delhi: S. Chand Publishing. ● Sehgal, A. Fundamentals of Corporate Accounting. New Delhi: Taxmann Publication. ● Dam, B. B. &Gautam, H. C. Corporate Accounting. Guwahati: Gayatri Publications. ● Goyal, V. K., &Goyal, R. Corporate Accounting. New Delhi: PHI Learning. ● Monga, J. R. Fundamentals of Corporate Accounting. New Delhi: Mayur Paperbacks.

Paper	2.2
Course Title	Income Tax Law & Practice
Paper Code	CORE-I.4
Paper Type	Disciplinary Major
Credit Points	4
Course Objectives	1. The course aims to provide knowledge of the various provisions of income- tax law in India and enable the learners to apply such provisions to

	compute total income and tax liability of individuals. 2. It also aims to enable learners to understand the provisions relating to filing of return of income.
Course Outlines	UNIT-I: Introduction (a) 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) (b) Residential status—Meaning, Determination of Residential Status, Scope of total income on the basis of residential status, Exempted income. UNIT-II: Computation of Income under different Heads Income from Salaries, Income from house property, Profits and gains of business or profession, Capital gains & Income from other sources. UNIT-III: Computation of Total Income and Tax Liability Aggregation of income and set-off and carry forward of losses, Deductions from Gross Total Income, Exemptions, Rebates and reliefs, Computation of total income of individuals; Tax liability of an individual. UNIT-IV: Preparation of Return of Income Filing of returns: Manually, Assessment Procedures, Filing of Returns, Return Forms, Provision & Procedures of Compulsory On-Line filing of returns for specified assesses. Concept of Tax Planning, Tax evasion and tax avoidance, Post filing of Return assessment and adjudication procedure/ authorities.
Course Outcomes	After completion of the course, learners will be able to: CO1: Comprehend the concepts of taxation, including assessment year, previous year, assesses, person, income, total income, agricultural income and determine the residential status of persons; CO2: Compute income under different heads, applying the charging provisions, deeming provisions, exemptions and deductions; CO3: Apply the clubbing provisions and provisions relating to set-off and carry forward of losses to determine the gross total income; CO4: Calculate the tax liability of an individual as well as deductions from gross total income and determine the total income of an individual; CO5: Comprehend the provisions relating to filing of return of income;
Evaluation	
Suggested Readings	● Singhania, V. K., & Singhania, M. Student's Guide to Income Tax including GST-Problems & Solutions. New Delhi: Taxmann Publications Pvt. Ltd. - Gaur, V. P., Narang, D. B., & Gaur, P. (2018). Income Tax Law and Practice. New Delhi: Kalyani Publishers. - Singhania, V. K., & Singhania, K. (2020). Direct Taxes: Law & Practice.

	New Delhi: Taxmann Publication. • Ahuja, G., & Gupta, R. Simplified Approach to Income Tax. New Delhi: Flair Publications Pvt.Ltd. • Study material of ICAI Intermediate Paper 4A: Income-tax Law.
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Paper	2.3
Course Title	Business Statistics & Data Interpretation
Paper Code	CORE-III.1
Paper Type	Inter-Disciplinary Minor
Credit Points	4
Course Objectives	The course aims to develop amongst the learners the ability to summarise, analyse and interpret quantitative information for business decision making
Course Outlines	Unit 1: Descriptive Statistics Measures of Central Tendency: Concept and properties of averages including Arithmetic mean, Median and Mode. Measures of Dispersion: An overview of Range, Quartile Deviation and Mean Deviation; Standard deviation; Variance and Coefficient of variation. Moments: Computation and significance; Skewness; Kurtosis. Use Microsoft Excel for data analysis and interpretation Unit 2: Probability and Probability Distributions Theory and approaches to probability; Probability Theorems: Addition and Multiplication; Conditional probability and Bayes' Theorem. Expectation and variance of a random variable. Discrete Probability distributions: Binomial and Poisson (Properties and Applications). Normal distribution: Properties of Normal curve; Computation of Probabilities and Applications. Use Microsoft Excel for data analysis and interpretation Unit 3: Simple Correlation and Regression Analysis Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation (computation and properties); Probable and standard errors; Rank correlation. Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate. Use Microsoft Excel for data analysis and interpretation Unit 4: Time Series Analysis and Index Numbers Time Series Data; Components of time series; Additive and Multiplicative models. Trend analysis; Fitting of trend using principle of least squares – linear and second-degree parabola. Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa. Meaning and uses of index numbers. Construction of Index numbers: Methods of Laspeyres, Paasche and Fisher's Ideal index. Use Microsoft Excel for data analysis and interpretation
Course	After completion of the course, learners will be able to:

Outcomes	CO1: Examine and understand the various descriptive properties of statistical data; CO2: Evaluate probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context; CO3: Analyse the underlying relationships between the variables to use simple regression models; CO4: Analyse the trends and tendencies over a period of time through time series analysis; CO5: Examine and apply index numbers to real life situations.
Evaluation	
Suggested Readings	• Anderson, D. R. (2019). Statistics for learners of Economics and Business. Boston, United States: Cengage Learning. "Statistics for Management" by Richard I. Levin and David S. Rubin - published by Kalyani Publishers, Cuttack, Odisha. • Douglas A. Lind, Robert D. Mason, William G. Marchal. (2022). • Gupta, S. C., & Gupta, I. (2018). Business Statistics. Mumbai, India: Himalaya Publishing House. • Gupta, S. P., & Gupta, A. (2018). Business Statistics: Statistical Methods. Delhi, India: S. Chand Publishing. • Hazarika, P. A. (2012). Textbook of Business Statistics. Delhi, India: S. Chand Publishing. • Levin, R., Rubin, D. S., Rastogi S., & Siddiqui, M. H. (2017). Statistics for Management. London, United Kingdom: Pearson Education. • Murray, R.S., Stephens, L.J. (2017). Statistics. Uttar Pradesh, India: Tata McGraw Hill edition. • Thukral, J. K. (2021). Business Statistics. Delhi, India: Taxman Publication. • Tulsian, P.C., & Jhunjhunwala, B. (2020). Business statistics. Mumbai, India: S. Chand publishing. • Vohra, N. D. (2017). Business Statistics. Delhi, India: McGraw-Hill Education India.

Paper	2.4
Course Title	Fundamentals of Entrepreneurship and E-Commerce
Paper Code	MD-2
Paper Type	Multi Disciplinary
Credit Points	3
Course Objectives	The course aims to:

	1. Understand the basic concepts and theories of entrepreneurship. 2. Identify and evaluate business opportunities in the digital economy. 3. Develop skills in creating effective business plans and strategies. 4. Gain knowledge of e-commerce platforms and technologies. 5. Learn digital marketing techniques for online businesses. 6. Understand the legal and ethical considerations in e-commerce. 7. Develop critical thinking and problem-solving skills relevant to entrepreneurship and e-commerce.
Course Outlines	Unit-1: Introduction to Entrepreneurship Definition of entrepreneurship, Characteristics of successful entrepreneurs, Importance of entrepreneurship in the economy, Types of entrepreneurship. Opportunity Recognition and Idea Generation; Identifying business opportunities, Idea generation techniques, Market research and analysis, Identifying target markets and customer segments. Unit-2: Business Planning Components of a business plan, Writing an executive summary, Marketing plan development, Financial projections and budgeting. Legal and Ethical Considerations; Legal structures for businesses, Intellectual property rights, Ethical considerations in entrepreneurship, Corporate social responsibility. Unit-3: Introduction to E-Commerce Definition and scope of e-commerce, Evolution of e-commerce, Types of e-commerce models (B2B, B2C, C2C), E-commerce platforms and technologies. Building an E-Commerce Website; Website design principles, Choosing a domain name and hosting provider, Payment gateways and security, User experience optimization. Digital Marketing for E-Commerce; Search engine optimization (SEO), Pay-per-click (PPC) advertising, social media marketing, E-mail marketing. Unit-4: E-Commerce Logistics and Fulfilment Order processing and fulfilment, Inventory management, Shipping and delivery options, Returns and customer service. E-Commerce Analytics and Performance Measurement; Key performance indicators (KPIs) for e-commerce, Web analytics tools, Customer feedback and reviews. Scaling and Growth Strategies; Scaling an e-commerce business, International expansion, Strategic partnerships and collaborations, Exit strategies: mergers, acquisitions, IPOs Case Studies: Analysis of successful e-commerce ventures
Course Outcomes	After completion of the course, learners will be able to: CO1: Understand Entrepreneurship Concepts and Identify Business Opportunities. CO2: Navigate Legal and Ethical Considerations for E-Commerce Platforms. CO3: Implement Digital Marketing Strategies.

	CO4: Manage and Analyze E-Commerce Performance. CO5: Develop Growth Strategies.
Evaluation	
Suggested Readings	Singh, K. (2008). Rural Development - Principles, Policies, and Management. New Delhi: Sage Texts. Samanta, R. K. (2000). New Vista in Rural Development Strategies & Approaches. Delhi: B.R. Publishing Corporation. Hussain, T., Tahir, M., & Tahir, R. (2017). Fundamentals of Rural Development. New Delhi: I. K. International Publishing House Pvt. Ltd. Sahu, B. K. (2003). Rural Development in India. New Delhi: Anmol Publications Pvt. Ltd. Dutta, S. K., & Ghosh, D. K. (2002). Empowering Rural Women. New Delhi: Akansha Publishing House. Dutta, S. K., & Ghosh, D. K. (2006). Institutions for Development: The case of Panchayats. New Delhi: Mittal Publications. Bajaj, K. K., & Debjani, N. (2005). E-Commerce. New Delhi: Tata McGraw Hill Education. Chhabra, T.N., Jain, H. C., & Jain, A. An Introduction to HTML. Delhi: Dhanpat Rai & Co. Diwan, P., & Sharma, S. (2002). Electronic commerce- A Manager's Guide to E- Business. Delhi: Vanity Books International. Turban, E., King, D., Lee, J., Warkentin, M., Chung, H. M., & Chung, M. (2002). Electronic Commerce: A Managerial Perspective. New Jersey: Prentice Hall Publishing. Whiteley, D. (2000). E-Commerce: Strategy, Technologies and Applications. New York: McGraw Hill.

Paper	2.5
Course Title	English (Business Communication)
Paper Code	AEC-2
Paper Type	Ability Enhancement Course
Credit Points	4
Course Objectives	The course aims to: 1. Train students to enhance written as well as oral communication in the corporate world. 2. Help students in understanding the principles and techniques of business communication. 3. Assist the students in demonstrating the skill of effective report writing and summarizing annual reports.

	4. Guide the students in oral presentation 5. Make the student understand the use of electronic media for communication. 6. Prepare the students to appear in the Interview confidently.
Course Outlines	Unit-I: Writing Formal Letters a) Types of Letters – Circulars, Complaints, Memo, Promotional Content, Sales, Recovery / Remittances; Detailed Formats. Writing Formal Mails Writing Effective Mails, Essential elements of Mails, Tips and Conventions b) Resume Writing Essential elements of Resume, Tips and Conventions Meetings Notice, Agenda, Drafting Minutes, Action Taken Report. Unit-II: Report Writing Types of reports, Formal report: components and purpose. Organising information: outlining & numbering sections, section headings, sub-headings, & presentation. Writing reports on field work/visits to industries, business concerns. Summarising annual reports of companies: purpose, structure and principles. Drafting minutes. Unit-III: Business Correspondence and E-Correspondence Office circulars, notices and orders; Technology for communication; Effective IT communication tools; Electronic mail: advantages, safety and smartness in email. Email etiquettes Unit-IV: Spoken English and Oral Presentation Effective negotiation: elements, process and general guidelines. Telephonic conversation. Personal Interview Skills. Group Decision Skills. Making presentations: content and organising. Features of a good presentation. Delivering a presentation.
Course Outcomes	After completion of the course, learners will be able to: CO1: Explain the need for communication in management. CO2: Draft a report properly with complete structure. CO3: Demonstrate the skill of effective report writing and summarizing annual reports. CO4: Analyse business correspondence and e-correspondence. CO5: Gain confidence in public speaking and presentations. CO6: Appear in the Interview with confidence.
Evaluation	
Suggested Readings	● Bhatia, R. C. (2008).Business Communication. New Delhi: Ane Books Pvt. Ltd. ● Bell, R. & Martin, J. (2014).Managerial Communication. Business Expert Press.

	● Kaul, A. (2015). Effective Business Communication (2nd ed.). PHI learning. ● Lesikar, R. V. & Flatley, M. E. (2001). Basic Business Communication Skills ● Meyer C, D. (2021). Communicating for Results, Oxford University Press. ● Quintanilla, Kelly, M. (2021). Business and Professional Communication. 4th edition. Sage Textbook. ● Raman, M. & Singh, P. (2012). Business Communication. Oxford University Press. ● Scot, O. (2004). Contemporary Business Communication. New Delhi: Biztantra.
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Paper	2.6
Course Title	Quantitative & Logical Thinking
Paper Code	SEC-1
Paper Type	Value Added Course
Credit Points	3
Course Objectives	1. To select and apply appropriate methods to solve real world problems; 2. To interpret quantitative model and understand a variety of methods of communicating them; 3. To improve decision making skills, problem solving skills and setting goals.
Course Outlines	Unit –I: Whole numbers, Integers, Rational and irrational numbers, Fractions, Square roots and Cube roots, Surds and Indices, Problems on Numbers, Divisibility; Steps of Long Division Method for Finding Square Roots. Unit –II: Basic concepts, Different formulae of Percentage, Profit and Loss, Discount, Simple interest, Ratio and Proportion, Mixture, Time and Work, Pipes and Cisterns, Basic concepts of Time, Distance and Speed; relationship among them Unit –III: Concept of Angles, Different Polygons like triangles, rectangle, square, right-angled triangle, Pythagorean Theorem, Perimeter and Area of Triangles, Rectangles, Circles. Unit-IV: Analogy basing on kinds of relationships, Simple Analogy; Pattern and Series of Numbers, Letters, Figures. Coding-Decoding of Numbers, Letters, Symbols (Figures), Blood Relations. Logical Statements – Two premise argument, more than two premise argument using connectives; Venn Diagrams, Mirror Images, Problems on Cubes and Dices.

Course Outcomes	After completion of the course, learners will be able to CO1: To apply appropriate methods to solve real world problems, CO2: To understand various methods to solve the difficulties and communicating thereafter, CO3: To draw conclusion and / or make decisions based on analysis and critique of quantitative information using proportional reasoning.
Evaluation	
Suggested Readings	(a) Skill Enhancement Compulsory Course-II – Quantitative and Logical Thinking (Special Course) – Odisha State Higher Education Council, Bhubaneswar (The recommended Books are to be decided by the Board of Studies)

SEMESTER-III			
Paper	Course Titles	Paper Code & Type	Credit Points
3.1	Financial Markets and Institutions	Core-I.5: Disciplinary Major	4
3.2	GST and other Indirect Taxes (Customs)	Core-I.6: Disciplinary Major	4
3.3	Management Accounting	Core-I.7: Disciplinary Major	4
3.4	Financial Literacy Or Fundamentals of Investment and Planning Or Any other course from Arts & Science stream	Core II.2: Inter-Disciplinary Minor	4
3.5	Entrepreneurship Development and Start-up Or Business Model Innovation Or Any other course from the Multidisciplinary basket	MD	3
3.6	Understanding India Or Any other course from VAC basket	VAC	3
Total Credit			22

Paper	3.1
Course Title	Financial Markets and Institutions
Paper Code	CORE-I.5
Paper Type	Disciplinary Major
Credit Points	4
Course Objectives	1. Understand the structure and organization of financial markets. 2. Analyze the functions and operations of various financial institutions. 3. Explore the role of financial intermediaries in the economy.
	4. Examine the regulatory frameworks governing financial markets and institutions. 5. Assess the impact of financial market developments on economic activity. 6. Develop critical thinking and analytical skills in evaluating financial market trends and dynamics.
Course Outlines	UNIT-I: An Introduction to Financial System and its Components Financial markets and institutions. Financial intermediation, Functions and components of Financial System Financial system and economic development .An overview of the Indian financial system. UNIT-II: Financial Market Money market-functions, organization and instruments. Role of Central Bank in money market; Indian money market-An overview. Capital Markets- functions, organization and instruments. Indian debt market; Indian equity market-primary and secondary markets; Role of stock exchanges in India. UNIT-III: Financial Institution Commercial banking-introduction, its role in project finance and working capital finance. Development Financial Institutions (DFIs).problems of NPA, Financial Inclusion. Life and non-life insurance companies in India; Non-banking financial companies (NBFCs); Mutual Funds; Types and role in Capital Market, Regulation of Mutual Funds. UNIT-IV: Financial Services Meaning, types, Leasing and hire-purchase, Consumer and housing finance; Venture capital finance; Factoring services, Bank Guarantees and Bank Undertakings, Letter of Credit; Credit Rating Agencies.

Course Outcomes	After completion of the course, learners will be able to: CO1: Students are able to know the features of different financial markets and their role in economic development. CO2: Students are able to know the functions of financial markets and capital markets. CO3: Students are able to know about the commercial Banks and their role in project financing and working capital finance and also about the massive growth of NPAs. CO4: Students are able to know about the role of insurance companies, NBFCs and Mutual Funds. CO5: Understand the basics of financial services and its various dimensions.
Evaluation	
Suggested Readings	● <i>Gupta S. K.</i> Financial Market, Institution and Services, kalyani publishing house. ● Bhole,L.M.,FinancialMarketsandInstitutions.TataMcGrawHillPublishing Company
	● Khan,M.Y.,IndianFinancialSystemTheoryandPractice.NewDelhi:VikasPublishingHouse ● Financial Services and Markets, Pandian Punithavathy Vikas Publishing ● Sharma,G.L.,andY.P.Singh.ContemporaryIssuesinFinanceandTaxation. AcademicFoundation,Delhi ● Khanand Jain, Financial Services,TataMcGrawHill ● Singh, J.K., Venture Capital Financing in India. Dhanpat Rai and Company, New Delhi. ● Annual Reports of Major Financial Institutions in India.

Paper	3.2
Course Title	GST and other Indirect Taxes (Customs)
Paper Code	CORE-I.6
Paper Type	Disciplinary Major
Credit Points	4
Course Objectives	The course aims to provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers, to be applied in real life business scenario.
Course Outlines	Unit-1: Basic Concepts Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST. GST Council: Constitution, Structure and functioning, Input Tax Credit, Block credit.

	Unit-2: Concept of supply and Levy of GST Concept of supply including composite and mixed supply, Place, Time and Value of taxable supply, Significance of consideration. Basis of Charge of GST, Inter-State Supply, Intra-state supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy, Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, Exempted services under exemption notifications, Input tax credit. Unit-3:Procedures under GST Registration under GST law, Tax invoice credit and debit notes, Different GST returns, Electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessment under GST, Interest applicable under GST (Period), Penalty under GST, Various provisions regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and tax collected at source (TCS), Audit under GST. Unit4: E-filing of GST returns and Customs Law Understanding the GST return preparation process, Data entry and validation of GST return details, Uploading GST returns using offline/online tools, Filing GSTR-1 (Outward Supplies), Filing GSTR-3B (Monthly Summary Return), Filing GSTR-9 (Annual Return). Compliance and Error Handling; Overview of GST compliance requirements, Identifying common errors and discrepancies in GST returns, Strategies for error correction and reconciliation. Basic concepts, Territorial waters and High seas; Types of custom duties; Valuation.
Course Outcomes	After completion of the course, learners will be able to: CO1: Explain the concept, need, and utility of indirect taxes; CO2: Implement the provisions relating to supply under GST in real life scenario; CO3: Apply the provisions of levy of GST and identify various returns under GST and payment of taxes; CO4: Evaluate the concepts of Customs Act, various custom duties and computation of the assessable value for charging customs duty
Evaluation	
Suggested Readings	• Rout P.K. & Others GST and Indirect Taxes, Kalyani publishing house. • Haldia, Arpit & Mohd, <i>Taxmann's GST Law & Practice</i> • Bangar, Vandana & Bangar, Yogendra, <i>Comprehensive Guide to Indirect Tax Laws–GST & Customs</i> • Latest revisions and notifications relating to GST & Customs

Paper	3.3
Course Title	Management Accounting
Paper Code	CORE-I.7
Paper Type	Disciplinary Major

Credit Points	4
Course Objectives	The course aims to enable students to acquire knowledge of concepts, methods and techniques of management accounting for the purpose of managerial planning, control and decision making.
Course Outlines	Unit 1: Introduction to Management Accounting Meaning, objectives, nature and scope of management accounting, Difference between different forms of accounting- Cost, Financial and Management accounting, Cost control and Cost reduction. Unit 2: Budgetary Control and Standard Costing Systems (a) 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) (b) Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; advantages, limitations and applications; Variance Analysis – material, labour, overheads and sales variances. Control ratios. Unit 3: Marginal Costing Concept of marginal cost and marginal costing; Absorption versus
	Variable Costing: Distinctive features and income determination; Cost-volume-profit analysis; Break-even Analysis-Statements, mathematical and graphical approaches; Profit-volume ratio, angle of incidence, margin of safety, key factor, determination of cost indifference point. Unit 4: Decision Making Steps in Decision making process. Concept of relevant costs. solving various short -term decision making problems using marginal costing and differential costing techniques – Profitable product mix, Acceptance or rejection of special/ export offers, Make or buy, Addition or elimination of a product line, sell or process further, operate or shut down and Pricing decisions.
Course Outcomes	After completion of the course, learners will be able to: CO1: Examine the conceptual framework of Management Accounting and identify the differences between various forms of accounting. CO2: Analyse budgetary control system as a tool of managerial planning and control. CO3: Evaluate the standard costing system as a tool of managerial control. CO4: Recognise the concept of marginal costing and cost-volume-profit analysis. CO5: Analyse techniques of decision making. CO6: Discuss the concept of responsibility accounting and performance measurement.

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

Paper	3.4
Course Title	Financial Literacy
Paper Code	CORE-II.2
Paper Type	Inter-Disciplinary Minor
Credit Points	4

Course Objectives	1. Understand the importance of financial literacy and its impact on personal financial well-being. 2. Develop foundational knowledge of key financial concepts and principles. 3. Learn practical skills for budgeting, saving, and managing personal finances. 4. Explore different investment options and strategies for building wealth. 5. Understand the principles of credit management and debt repayment. 6. Learn about retirement planning and long-term financial security.
Course Outlines	Unit-1: Introduction to Financial Literacy Definition and importance of financial literacy, objectives, Impact of financial decisions on personal well-being. Financial Goal Setting; Setting SMART financial goals, Prioritizing financial goals based on needs and values, Developing a personal financial plan. Unit-2: Budgeting and Expense Management Basics of budgeting, Tracking income and expenses, Creating and managing a budget. Saving and Emergency Funds; Importance of saving, Strategies for building emergency funds, Savings accounts and other saving options. Unit-3: Introduction to Investing Basics of investing, Types of investment options (stocks, bonds, mutual funds, etc.), Risk and return. Investment Strategies; Diversification and asset allocation, Long-term vs. short-term investing, Understanding
	investment risk. Credit Management; Importance of good credit, Credit scores and reports, Managing credit cards and loans, Debt Management and Repayment; Understanding different types of debt, Strategies for debt repayment, Debt consolidation and refinancing options. Unit-4: Evaluating financial products and services Importance of insurance (life, health, property), Understanding insurance policies and coverage options. Financial Decision Making; Making informed financial decisions, Avoiding common financial pitfalls.
Course Outcomes	After completion of the course, learners will be able to: CO1: Understanding of Financial Concepts. CO2: Application of Financial Skills CO3: Effective Budgeting and Expense Management CO4: Sound Saving and Investment Strategies CO5: Responsible Credit Management CO6: Debt Management and Repayment Skills CO7: Retirement Planning Competence CO8: Awareness of Estate Planning and Insurance CO9: Informed Financial Decision Making CO10: Financial Confidence and Empowerment

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

OR

Paper	3.4
Course Title	Fundamentals of Investment and Planning
Paper Code	CORE-II.2
Paper Type	Inter-Disciplinary Minor
Credit Points	4
Course Objectives	1. Understand the principles of investment analysis and portfolio management. 2. Learn about different investment vehicles and their characteristics. 3. Develop skills in assessing risk and return in investment decisions. 4. Understand the basics of financial planning, including retirement and estate planning. 5. Apply investment and planning techniques to real-life scenarios. 6. Develop critical thinking and analytical skills in evaluating investment opportunities and financial plans.
Course Outlines	Unit-1: Introduction to Investment Planning and Avenues Definition and scope of investment planning, Importance of investment planning, Overview of financial markets and investment instruments, Setting financial goals, Assessing financial status, Developing a financial plan, Monitoring and revising the financial plan. Investment Avenues; Stocks, Bonds, Mutual funds, Exchange-traded funds (ETFs), Real estate investment trusts (REITs) Unit-2: Portfolio Management Understanding risk and return trade-off, Measurement of risk: standard deviation, beta, Capital asset pricing model (CAPM), Modern portfolio theory (MPT), Asset allocation strategies, Diversification and portfolio construction, Portfolio rebalancing techniques, Performance evaluation and benchmarking

	Unit-3: Alternative Investments and Retirement Planning Commodities, Hedge funds, Private equity, Venture capital. Basics of retirement planning, Retirement savings vehicles: 401(k), IRA, Roth IRA, Estimating retirement needs, Social Security and pension plans, Beneficiary designations. Tax Planning; Basics of tax planning, Tax-efficient investment strategies, Tax implications of different investment avenues. Unit-4: Case Studies and Practical Applications Analysis of investment scenarios, Developing financial plans for hypothetical clients, Case studies on retirement and estate planning
Course Outcomes	After completion of the course, learners will be able to: CO1: Understanding of Investment Principles CO2: Knowledge of Investment Vehicles. CO3: Skills in Risk Assessment CO4: Understanding of Financial Planning CO5: Application of Investment Techniques CO6: Critical Thinking and Analytical Skills
Evaluation	
Suggested Readings	• Gupta Sashi/Joshi R. Fundamentals of Investment, kalyani publishing house. • Indian Institute of Banking & Finance. (2017). Introduction to Financial Planning. New Delhi: TaxmannPublication. • Pandit, A. (2014). The Only Financial Planning Book that You Will Ever Need. Mumbai: Network 18 PublicationsLtd. • Sinha, M. (2008). Financial Planning: A Ready Reckoner. New York: McGraw Hill Education.
	• Halan, M. (2018). Let's Talk Money: You've Worked Hard for It, Now Make It Work for You. New York:HarperCollins Publishers. • Tripathi, V. (2017). Fundamentals of Investment. New Delhi: Taxman Publication.

Paper	3.5
Course Title	Entrepreneurship Development and Start-up
Paper Code	MD-3
Paper Type	Multi Disciplinary
Credit Points	3
Course Objectives	The paper aims to provide exposure to the students to the entrepreneurial culture and industrial growth and to prepare them to set up and manage their own small units.

Course Outlines	Unit 1: Introduction Evolution of term ‘Entrepreneurship’; Factors influencing; Characteristics of an entrepreneur; Types of entrepreneur; Edupreneurship; Barriers to entrepreneurship; Creativity and entrepreneurship- Creativity and entrepreneurship ; Steps in Creativity; Innovation and inventions ; Skills of an entrepreneur ; Decision making and Problem Solving (steps indecision making); Unit 2: Organisation Assistance and legal aspects Assistance to an entrepreneur; New Ventures; Financial assistance to MSME; Copyright, Patent, Trademark, Franchise. Acts governing Entrepreneurship. Unit 3: Mobilizing Resources Resource Mobilization for entrepreneurship: Resources mobilization, types of resources, Process of resource mobilization, Arrangement of funds; writing a Funding Proposal, Traditional sources of financing, Venture capital, Angel investors, Business Incubators. Unit 4: Managerial Aspects of Business and Government Initiatives Managing finance; Understanding capital structure; organisation structure and management of human resources of a new enterprise; Marketing-mix; Management of cash; Relationship management; Cost management, Government initiatives for promoting entrepreneurship.
Course Outcomes	After completion of the course, learners will be able to: CO1: Identify and assess the different types of entrepreneurs and barriers to entrepreneurship; CO2: Develop the decision making skills to be an entrepreneur by creating new ideas; CO3: Understand the financial assistance provided by the government and other organizations; CO4: Demonstrate capacity to improve student achievement, engagement and retention; CO5: Enhances the critical thinking skills and gives a chance to think from a different perspective about industries.
Evaluation	

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

Paper	3.5
Course Title	Business Model Innovation
Paper Code	MD-3
Paper Type	Multi Disciplinary
Credit Points	3
Course Objectives	1. Understand the fundamentals of business models and their role in organizational success. 2. Learn techniques for analyzing and evaluating existing business models. 3. Identify opportunities for business model innovation within different industries and contexts. 4. Develop skills in designing and prototyping new business models. 5. Explore strategies for implementing and scaling innovative business models. 6. Assess the impact of business model innovation on organizational performance and competitiveness.
Course	Unit-1: Introduction to Business Model Innovation

Outlines	Definition and importance of business model innovation, Evolution of business models, Overview of successful business model innovations, Fundamentals of business models, Components of a business model canvas, Business model archetypes and typologies. Analyzing Existing Business Models; Techniques for analyzing existing business models, SWOT analysis, Value chain analysis, Porter's Five Forces framework Unit-2: Identifying Opportunities for Innovation Trends and drivers of business model innovation, Identifying customer needs and pain points, Market analysis and opportunity assessment. Design Thinking for Business Model Innovation; Introduction to design thinking, Empathy mapping, Ideation techniques, Prototyping and iteration. Regulatory and Ethical Considerations; Regulatory challenges in business model innovation, Ethical considerations in innovation, Intellectual property protection, Unit-3: Lean Startup Methodology & Implementation Strategies Lean startup principles, Minimum Viable Product (MVP), Customer validation and feedback loops, Pivot vs. persevere decisions. Strategies for implementing innovative business models, Organizational alignment and change management, Risk management and mitigation strategies Unit-4: Scaling Innovative Business Models Scaling challenges and opportunities, Growth strategies for innovative startups, Partnership and collaboration models. Measuring Impact and Success; Key performance indicators (KPIs) for business model innovation, Metrics for assessing the impact of innovation. Sustainable business model innovation; Triple bottom line approach (people, planet, profit), Social entrepreneurship and impact investing.
Course Outcomes	After completion of the course, learners will be able to: CO1: Understanding of Business Model Concepts CO2: Identification of Innovation Opportunities CO3: Design and Prototyping Skills CO4: Implementation and Scaling Strategies CO5: Ethical and Regulatory Awareness.
Evaluation	
Suggested Readings	

Paper	3.6
Course Title	Understanding India
Paper Code	VAC-2
Paper Type	Value Added Course

Credit Points	3
Course Objectives	To be Given by OSHEC
Course Outlines	UNIT-IGEOGRAPHY OF INDIA <i>Learning Outcome: To familiarize the learner with geographic features of India.</i> • Physiographic divisions of India, Drainage, Climate of India • Characteristics of Indian Agriculture, • Major Crops: production and distribution of rice and wheat, cotton, sugarcane • Major Industries and minerals: iron ore, coal, petroleum, natural gas • Demographic structure: Distribution and growth, census in India UNIT- II UNITY IN DIVERSITY ✓ <i>Learning Outcome: To enable the students to understand how India is plural and Mult diversified society. To make the students aware how diversity has been a source of strength for nationalism in India both Pre- and Post-Independence period.</i> • Ethnic, linguistic, geographic, religious and cultural diversity and unity of India. • The Idea of India: Jambu Dipa Bharat Varsha, Uttar Patha, DakhinaPatha, Hindustan and India and ‘Bharat’ • Evolution of Syncretic Indian culture during 1000 CE to 1800 CE: Religion (Suffi/Bhakti) Art and Architecture, Music and literature • Socio- economic, Political and Cultural impact of British Rule: An outline of India’s freedom struggle(1857-1947) UNIT- III INDIAN POLITY AND ITS POLITICAL IDENTITY <i>Learning Outcome- To know about the Indianpolity and its distinctive features</i> • Salient features of Indian constitution (Republic, Federal, Parliamentary, Democracy, Secular, Separation of power, Centre-State Relationship, Panchayat- Raj • Fundamentals Rights and duties, Directive Principles of State Policy and Affirmative Action • India’s Foreign Policy, International Trade Policy and Global Standing UNIT- IV INDIAN ECONOMY <i>Learning Outcome:</i> ✓ <i>To familiarize students of hurdles to development</i> ✓ <i>To analyze the mechanism of economic transformation in India</i> • Concept of development:Core Values of development, Sustainable development and Social development

	• Poverty: Poverty line, concepts of absolute and relative poverty, MDPI and Poverty alleviation-measures • Social Sector Initiatives: Quality education, human capital development, health care, rural development • Economic growth since independence in Agricultural, Industrial and Service Sectors and Sectorial contribution to GDP in India • Regional Imbalance: An analytical approach (Convergence/Divergence approach) • Fiscal Federalism: System of Devolution of Funds • Economic challenges of 21st century
Course Outcomes	• To familiarize the students with the history, culture, geography, polity and economy of India • To enable them to gain basic understanding of India to prepare for various competitive examinations both at national and state level. UGC under NEP 2020 has suggested a course on understanding India under Value Added Course
Evaluation	
Suggested Readings	1. Unity in Diversity, R.K. Mookorjee 2. Freedom struggle of India, Barun De, Bipan Chandra and Amle Tripathy, NBT, Govt. of India 3. An Advanced History of India, Roychoudhury Dutt and Majumdar 4. Indian Economy, Mishra and Puri, Himalaya Publication 5. India Yearbook, Govt. of India, Publication Division 6. Indian Economy- <i>Dutta and Sundaam</i> 7. An Introduction to Constitution of India-<i>D.D. Basu</i> 8. Indian Economy by Uma Kapila 9. Indian Polity, M. Laxmikanth, Tata Mcgraw Hill

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

Paper	4.1
Course Title	Financial Management & Risk Management
Paper Code	CORE-I.8
Paper Type	Disciplinary Major
Credit Points	4
Course Objectives	The course aims to familiarize the learners with the principles and practices of financial management.
Course Outlines	Unit-1:Introduction Nature, scope, and objectives of financial management- profit maximization Vs wealth maximization; Value maximization-concept and implications, Economic Value Added (EVA), Market Value Added (MVA). Functions and Responsibilities of a Finance Manager. Time value of money, Risk and Return Analysis; Emerging dimensions in finance area- Crypto currencies, block chain, behavioral finance, sustainable finance. Unit-2: Financing Decision Sources of long-term financing, Components of cost of capital, Method for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. Capital Structure-Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating Leverage, Financial Leverage and Combined Leverage. EBIT-EPS Analysis. Determinants of Optimum Capital Structure. Unit3:Investment Decision and Dividend Decision Long-term investment decision: Capital Budgeting Process, Capital Budgeting Techniques; Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index. Short-term investment decision: Concept of Working Capital, working capital cycle, Risk-return Trade off, working capital estimation, cash management, receivables management, inventory management, payables management. Dividend Decision: Theories for relevance and irrelevance of dividend decision for corporate valuation-Walter's Model, Gordon's Model, MM Approach, Forms of dividend payment, types of dividend policies and Determinants of Dividend policy.

	Unit4:Risk Management Introduction, meaning, definition and types of risk; operational and financial risks. Risk management process; identification, assessment, risk treatment; risk transfer, risk avoidance, risk retention and risk control, review and evaluation of plan. Risk management approach and methods; avoidance, loss prevention, loss reduction separation, duplication,
	diversification; risk reporting process; internal reporting and external reporting, risk organisation and risk management organization structure; traditional and modern structure
Course Outcomes	After completion of the course, learners will be able to: CO1: Explain the nature and scope of financial management and assess the impact of time value of money in different business decisions; CO2: Analyze capital budgeting process and apply capital budgeting techniques for business decisions; CO3: Discuss the various sources of finance in today's competitive industry and explain various theories and factors affecting capital structure decisions; CO4: Critically examine various theories of dividend, identify and analyze factors affecting dividend policy; CO5: Design a model of risk assessment and control.
Evaluation	
Suggested Readings	● <i>Sharma R. K. & Gupta S. K.</i> Financial Management, kalyani publishing house. ● Fundamentals of Financial Management Amit Singhal Vikas Publishing ● Khan, M.Y., & Jain, P.K. Financial Management: Text and Problem. New Delhi: Tata McGraw Hill Education India. ● Kothari, R. Financial Management: A Contemporary Approach. New Delhi: Sage Publications India Pvt. Ltd. ● Pandey, I.M. Financial Management. New Delhi: Vikas Publications. ● Rustagi, R.P. Fundamentals of Financial Management. New Delhi: Taxmann Publication. ● Ross, S. A., Westerfield, R. W., Jaffe, J., & Kakani, R. K. Corporate Finance. New York: McGraw Hill Education. ● Khan, M. Y., & Jain, P. K. (2018). Financial Management: Text and Problem. New Delhi: Tata McGraw Hill Education India. ● Kothari, R. (2016). Financial Management: A Contemporary Approach. New Delhi: Sage Publications India Pvt. Ltd. ● Pandey, I. M. (2015). Financial Management. New Delhi: Vikas Publications. ● Rustagi, R. P. (2015). Fundamentals of Financial Management. New Delhi: Taxmann Publication. ● Sharma, S. K., & Zareen, R. (2018). Fundamentals of Financial Management. New Delhi: S. Chand Publishing.

Paper	4.2
Course Title	Auditing and Corporate Governance
Paper Code	CORE-I.9
Paper Type	Disciplinary Major
Credit Points	4
Course Objectives	The course aims to provide knowledge of auditing concepts, principles, procedures, and techniques in accordance with current legal requirements.
Course Outlines	UNIT 1: Introduction to Auditing Introduction – Meaning - Definition – Objectives – Differences between Accountancy and Auditing – Types of Audits - Advantages of Auditing – Preparation before commencement of new Audit – Audit Notebook – Audit Working Papers – Audit Program, Recent Trends Inauditing: Nature & Significance of Tax Audit – Cost Audit - Management audit. Internal Control: meaning and objectives. Internal Check: meaning, objectives. Internal Check as regards: Wage Payments, Cash Sales, Cash Purchases. Internal Audit: Meaning - Advantages and Disadvantages of Internal Audit – Differences between Internal Check and Internal Audit. UNIT 2: Vouching and Verification and Valuation of Assets and Liabilities Meaning - Definition – Importance – Routine Checking and Vouching – Voucher -Types of Vouchers – Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure Meaning and Objectives of verification and valuation – Position of an Auditor as regards the Valuation of Assets – Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill – Investments - Stock in Trade. Liabilities: Bills Payable - Sundry Creditors – Contingent Liabilities. Unit 3: Audit Of Limited Companies and Audit Report Company Auditor – Appointment – Qualification - Powers - Duties and Liabilities – Professional Ethics of an Auditor, Audit of Educational Institutions – Audit of Insurance Companies- Audit of Co-operative societies. Audit Report and Special Audit Contents and types of audit report, Qualified and Unqualified report; National Financial Reporting Authority. Special Audit: Banking and Insurance company; Forensic Audit. Unit 4: Corporate Governance Conceptual framework of Corporate Governance, Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance.

Course Outcomes	After completion of the course, learners will be able to: CO1: Summarise the basic concepts of auditing and acquaint with latest developments in the area of auditing. CO2: Describe the need of auditing and the role of auditors. CO3: Demonstrate the principles, procedures and techniques of auditing. CO4: Interpret the contents of audit reports.
	CO5: Analyse the provisions of Companies Act, 2013 relating to auditor and auditing.
Evaluation	
Suggested Readings	● Das / Das Auditing and Corporate Governance, kalyani publisher. ● P N Reddy & Appannaiah, Auditing, HPH ● BN Tandon, Practical Auditing, Sultan Chand ● Dr. Nanje Gowda, Principles of Auditing, VBH ● Dr. Alice Mani: Principles & Practices of Auditing, SBH. ● K. Venkataramana, Principles And Practice Of Auditing, SHBP. ● MS Ramaswamy, Principles and Practice of Auditing. ● Dinakar Pagare, Practice of Auditing, Sultan Chand ● Kamal Gupta, Practical Auditing, TMH ● R.G Sexena - Principles and Practice of Auditing, HPH

Paper	4.3
Course Title	Corporate Legal Framework
Paper Code	CORE-I.10
Paper Type	Disciplinary Major
Credit Points	4
Course Objectives	The course aims to impart the learner's working knowledge of the provisions of the Companies Act, 2013.

Course Outlines	Unit-1:Introduction toCompaniesAct,2013 Important definitions: Prospectus and Share Capital, Allotment of securities,Private Placement, share capital, basic requirements, alteration of sharecapital, Sweat Equity, bonus issue, issue of shares at premium and discount,Furtherissueofshares,buy-backofshares. Unit-2:ManagementandAdministration Board Meetings, Annual General Meeting, Extraordinary General Meeting,Requisites of a valid meeting, Convening of Meetings, Minutes andResolutions;Postal ballot; votingthrough electronic matters. Unit-3: Directors andtheirPowers Board of directors, classificationofdirectors,womendirectors,independentdirector; appointment and qualifications of directors; DirectorIdentification Number (DIN); Disqualifications, Removal of directors; Legalpositions, Powers, Duties and responsibilities; Additional Director, AlternateDirector, Nominee Director, Director appointed by casual Vacancy, KeyManagerial Personnel, Managing Director, Manager and Whole TimeDirector.
	Unit4:Oppression,Mismanagement,CorporateRestructuringandWinding-Up Oppression, Mismanagement, Rights to apply, Powers of Tribunal,ProvisionsrelatedtoCompromises, ArrangementandAmalgamations,Concept and Modes of Winding Up; Provisions of winding up underInsolvencyandBankruptcyCode,2016.National Company Law Tribunal and Appellate Tribunal-Definitions; Constitution of National Company Law Tribunal; Constitutionof Appellate Tribunal; Appeal from orders of Tribunal; Power to punish forcontempt.
Course Outcomes	After completion of the course, learners will be able to: CO1: Explain relevant definitions and provisions relating to issue of prospectus and allotment of shares; CO2: Synthesize company processes, meetings, and decisions; CO3: Describe the framework of dividend distribution, Accounts of the company and Audit and Auditors of company; CO4: Determine the role of Board of directors and their legal position; CO5: State regulatory aspects involved in Oppression, Mismanagement, corporate restructuring and Winding Up and to study the composition of Adjudicating Authority i.e. NCLT and NCLAT and its powers.
Evaluation	

Suggested Readings	● Garg/Gupta/Dhingra Corporate Law, kalyani publisher. ● CORPORATE LAWS, Vandana Bansal, Anjali Arora & Jyoti Prakash Rath Vikas Publishing. ● Business and Corporate Laws Tulsian P.C. S. Chand Publishing. ● Kumar, A. <i>Corporate Laws</i>. New Delhi: Taxmann Publication. ● Sharma, J. P. <i>An Easy Approach to Corporate Laws</i>. New Delhi: AneBooks Pvt. Ltd. ● Chadha R., & Chadha, S. (2018). <i>Company Laws</i>. Delhi: Scholar Tech Press. ● Hicks, A., & Goo, S. H. (2017). <i>Cases and Material on Company Law</i>. Oxford: Oxford University Press. ● Kuchhal, M. C., & Kuchhal, A. (2020). <i>Corporate Laws</i>. New Delhi: Shree Mahavir Book Depot. ● Kumar, A. (2019). <i>Corporate Laws</i>. New Delhi: Taxmann Publication. ● Sharma, J. P. (2018). <i>An Easy Approach to Corporate Laws</i>. New Delhi: Ane Books Pvt. Ltd.
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Paper	4.4
Course Title	Business Regulatory Framework
Paper Code	CORE-III.2
Paper Type	Inter-Disciplinary Minor
Credit Points	4
Course	1. Inculcate among the students the basic principles of law connected with business transactions.
Objectives	2. To enable students to apply the law while entering into contracts 3. To provide a basic idea of the law relating to partnership and sale of goods 4. To provide an outline of the fundamentals of Company Law 5. To convey the core ideas of Intellectual Property Rights
Course Outlines	UNIT-1: Indian Contract ACT, 1872 Nature of contract and its essentials, Void, valid and voidable contracts, Consent, consideration and its' impact on contract, Agreements in restraint of trade, Performance, breach, revocation and termination of contract, Agency and bailment contracts, Contract of Indemnity, Contract of Guarantee and Pledge. UNIT-2: Sale of Goods Act, 1930 Nature of sale, conditions and warranties, Performance of contract of sale and right of unpaid seller. Bailment and Pledge. UNIT-3: Competition Act, 2002 and Consumer Protection Act, 2019 Competition Act, 2002: Objectives and basic concepts, Consumer, goods, service, Prohibition of anti-competitive agreements, Prohibition of Abuse of Dominant Position; Consumer Protection Act, 2019: Important definitions, Consumer Disputes Redressal Commission, Measures to Prevent Unfair Trade Practices, Offences and Penalties

	UNIT-4: The Limited Liability Partnership Act, 2008 &Intellectual Property Rights Limited liability partnership, need, scope and advantages; Incorporation of LLP, Partners and their relations, financial disclosures, conversions, winding up and dissolution, difference between Limited Liability Partnership and other forms of organization. IPRecosystem, Institutional Support System, Regulatory aspects of innovation, IPR and Start-ups. The concept of Intellectual Property Law, Patent, Copyright, Trademarks etc.
Course Outcomes	After completion of the course, learners will be able to: CO1: Know the basics of the laws related to contracts CO2: Demonstrate an understanding of the legal environment of business CO3: Apply basic knowledge to business transactions and formation of contracts CO4: Understand and evaluate the law applicable to companies CO5: Understand and apply the basic principles of IPR
Evaluation	
Suggested Readings	• Garg K.C. / Business Law (Hons.), kalyani publisher. • Bose, D. C. (2008). Business Law. New Delhi: PHI Limited. • Business Laws: Semester I: (NEP 2020 for the University of Delhi) Kuchhal M.C. &Kuchhal Vivek Vikas Publishing • Business Laws for B.Com. (Hons.) Tulsian P.C. &Tulsian Bharat S. Chand Publishing • Chopra, R. K. (2015). Business Laws. New Delhi: Himalaya Publishing House.
	• Kuchhal, M. C., &Kuchhal, V. (2018). Business Laws. New Delhi: Vikas Publishing. • Singh, A. (2009). Business Law. Delhi: Eastern Book Company • Chadha R., &Chadha, S. (2018). Company Laws. Delhi: Scholar Tech Press. • Hicks, A., & Goo, S. H. (2017). Cases and Material on Company Law. Oxford: Oxford University Press. Kuchhal, M. C., &Kuchhal, A. (2020).Corporate Laws. New Delhi: Shree Mahavir Book Depot. • Intellectual Property Rights –Law & Practice, ICSI Materials • Chopra, R. K. (2015). Business Laws. New Delhi: Himalaya Publishing House. • Kuchhal, M. C., &Kuchhal, V. (2018). Business Laws. New Delhi: Vikas Publishing. • Singh, A. (2009). Business Law. Delhi: Eastern Book Company.

Paper	4.5
Course Title	Field Work on Community Arts and Culture
Paper Code	CE-2
Paper Type	Community Engagement

Credit Points	4
Course Objectives	The course aims to: 1. To explore the role of arts and culture in building and sustaining communities. 2. To examine the history and theoretical frameworks of community arts practices. 3. To understand the socio-cultural, economic, and political contexts that shape community arts initiatives. 4. To develop practical skills in community engagement, collaboration, and project management within the realm of arts and culture. 5. To analyze case studies and examples of successful community arts projects from diverse cultural contexts. 6. To critically reflect on the ethical considerations and responsibilities of artists and cultural practitioners working within communities. 7. To foster creative problem-solving and innovation in addressing community issues through artistic expression. 8. To cultivate an awareness of the potential of arts and culture as tools for social change and advocacy.
Course Outlines	Exploring the role of arts and culture in community building, identity expression, and social change. This includes topics such as community arts programming, cultural preservation, public art, and creative place making.
Course Outcomes	By the end of the course, students should be able to: CO1: Define the concept of community health and its relevance to population well-being. CO2: Identify determinants of health within communities and disparities in health outcomes. CO3: Apply theories and models of health behavior change to design community health interventions. CO4: Assess community health needs and assets using appropriate assessment tools and methods. CO5: Plan, implement, and evaluate evidence-based community health interventions. CO6: Advocate for health equity and social justice within communities. CO7: Engage with community stakeholders to promote collaboration and sustainability in health promotion efforts.
Evaluation	Preparation of field report. 100 Marks Practical
Suggested Readings	

OR

Paper	4.5
Course Title	Financial Inclusion
Paper Code	CE-2
Paper Type	Community Engagement
Credit Points	4
Course Objectives	The course aims to: 1.To provide students with practical experience in the field of financial inclusion, focusing on marginalized and underserved communities. 2.To explore the various dimensions of financial inclusion, including access to banking services, credit, insurance, and savings, and their impact on socio-economic development. 3.To understand the barriers to financial inclusion faced by different population groups, such as women, rural communities, migrants, and low-income households. 4.To develop research and data collection skills necessary for assessing the level of financial inclusion within a community or region. 5.To analyze existing financial inclusion policies, programs, and initiatives and evaluate their effectiveness in addressing the needs of target populations. 6.To engage with local stakeholders, including government agencies, NGOs, financial institutions, and community-based organizations, involved
	in promoting financial inclusion. 7.To design and implement field-based projects or interventions aimed at enhancing financial literacy and access to financial services among marginalized groups. 8.To reflect critically on the ethical considerations and challenges inherent in conducting fieldwork on financial inclusion in diverse cultural and socio-economic contexts.
Course Outlines	The course aims to equip students with the skills and knowledge necessary to assess, analyze, and address the barriers to financial access faced by different population groups or communities. Through a combination of classroom learning and hands-on fieldwork, students will explore various dimensions of financial inclusion, including access to banking services, credit, insurance, and savings, and their impact on socio-economic development.

Course Outcomes	By the end of the course, students should be able to: CO1: Students will gain hands-on experience in conducting fieldwork related to financial inclusion, including data collection, surveys, interviews, and community assessments. CO2: Students will deepen their understanding of the multifaceted nature of financial inclusion and its importance for promoting economic empowerment and poverty reduction. CO3: Students will be able to identify and analyze the structural and systemic barriers that contribute to financial exclusion in different communities. CO4: Students will develop skills in analyzing quantitative and qualitative data to assess the level of financial inclusion and its determinants. CO5: Students will evaluate the strengths and weaknesses of existing financial inclusion policies and programs and propose recommendations for improvement. CO6: Students will demonstrate the ability to engage with diverse stakeholders and communities in a culturally sensitive and respectful manner. CO7: Students will design and implement field-based projects or interventions aimed at addressing specific challenges related to financial inclusion, demonstrating creativity and innovation. CO8: Students will engage in critical reflection on their fieldwork experiences, considering the ethical dilemmas, power dynamics, and social justice implications inherent in financial inclusion initiatives.
Evaluation	Preparation of field report. 100 Marks Practical
Suggested Readings	

SEMESTER-V			
Paper	Course Titles	Paper Code & Type	Credit Points
5.1	Financial Statement Analysis	Core-I.11: Disciplinary Major	4
5.2	Business Data Analytics	Core-I.12: Disciplinary Major	4
5.3	Fundamentals of IND-AS & IFRS	Core-I.13: Disciplinary Major	4
5.4	Digital Marketing Or Insurance Theory and Practices Or any other course from Arts & Science stream	Core II.3: Inter-Disciplinary Minor	4
5.5	Fundamentals of Data Science and Data ManagementOr Any other Courses from SEC Basket	SEC	3
5.6	Introduction to Artificial Intelligence Or Any courses from VAC basket	VAC	3
Total Credit			22

Paper	5.1
Course Title	Financial Statement Analysis
Paper Code	CORE-I.11
Paper Type	Disciplinary Major
Credit Points	4
Course Objectives	The course provides a user perspective on the role of accounting and financial reporting in capturing and conveying economic information about an organization and aims at helping students acquire confidence in using the concepts and vocabulary of accounting to analyze and communicate about business performance and resource allocation.
Course Outlines	UNIT-I: Introduction to Analytics Introduction to Analytics, Analysis & Business Analytics; Overview of Machine Learning and Artificial Intelligence; Types of Analytics (Descriptive, Predictive & Prescriptive); Application of Analytics in Business Functions. UNIT-II: Financial Statements Analysis (Using Descriptive & Predictive Models) Financial statement analysis- Techniques of financial statement analysis- Descriptive analysis of Comparative Statements, Common-size Statements, Trend percentages, Cash Flow Statement (Overview only). Future Cash/Cash Flow, Growth & Income projection of a business from accounting data available from financial statements through time series model. UNIT-III: Accounting Ratios and Forecasting Classification of ratios- Ratio formation (Overview only)- Ratio interpretation (Practical Problem); Time Series (intra firm) Analysis, Cross Sectional (interfirm) Analysis, Residual Analysis and Multivariate Analysis; Projection of future ratios through Simple linear Regression model. UNIT-IV: Data Visualization and Decision making Histogram, Bar Chart, Pie Chart, Scatter Plot, Box Plot, Line Charts. Simple Regression Analysis (SLR) (Overview only): Introduction, SLR Model Building, Estimation of parameters using Ordinary Least Squares. Accounting Data Analytics Tools: Spreadsheets, Data Science Languages, Data Manipulation in Spreadsheet, Spreadsheet Functions- Advanced functions.

Course Outcomes	After completion of the course, learners will be able to: CO1: Learn about the basics of analytics, the types and their application; CO2: Learn the technique of projecting growth, income and cash from accounting data for the future through time-series models; CO3: Learn accounting ratios and forecasting through the SLR model; CO4: Learn data visualization through graph, SLR & the method of Least Squares for estimation of parameters; CO5: Learn the use of R-Programming for analyzing accounting data.
Evaluation	
Suggested Readings	Sharma, R. K., & Gupta, S. K. (2016). Management Accounting. Cuttack, Odisha: Kalyani Publishers. Ahuja, N. L., & Dawar, V. (2015). Financial Accounting and Analysis. New Delhi: Taxmann Publications. Bernstein, L. A. (1974). Understanding Corporate Reports: A guide to Financial Statements. Homewood, California: Dow Jones-Irwin. Bhattacharjee, Ashish Kumar; Financial Accounting for Business Managers, Prentice Hall of India, Friedson, M. S., & Alvarez, F. (2011). Financial Statement Analysis: A practioners' Guide. New Jersey: Wiley. Foster, G. (1986). Financial Statement Analysis. London: Pearson Education. Gopalkrishnan, A. A. (2001). Understanding Financial Statements - Interpretation and Analysis. New Delhi: Label Book Publisher. Gupta, A. (2018). Financial Accounting for Managers: An Analytical Perspective. Delhi: Pearson Education. Helfert, E. A. (1996). Techniques of Financial Analysis: A Practical Guide to Measuring Business Performance. New York: McGraw Hill Education. Khan, M. Y., & Jain, P. K. (2017). Management Accounting: Text, Problems and Cases. New Delhi: TataMcGraw Hill Education. Lal, Jawahar & Sucheta, Gauba, Financial Reporting and Analysis. Himalaya Publishing House, Mumbai Narasimhan, M. S. (2016). Financial Statement and Analysis. Noida, Uttar Pradesh: Cengage Learning India.
	Soffer, L. C., & Soffer, R. J. (2002). Financial Statement Analysis: A Valuation Approach. London: Pearson Education.

Paper	5.2
Course Title	Business Data Analytics
Paper Code	CORE-I.12
Paper Type	Disciplinary Major

Credit Points	4
Course Objectives	1. Understand the fundamentals of data analytics: Students should be able to grasp the basic concepts and principles of data analytics, including data types, data sources, and data processing techniques. 2. Develop proficiency in data manipulation and exploration: Students should gain hands-on experience in manipulating and exploring data using tools such as spreadsheets, databases, and data visualization software. 3. Learn statistical methods and techniques for data analysis: Students should acquire knowledge of statistical methods commonly used in business data analysis, including descriptive statistics, hypothesis testing, regression analysis, and time series analysis. 4. Apply data analytics techniques to real-world business problems: Students should be able to identify business problems that can be addressed through data analysis, formulate appropriate analytical approaches, and interpret the results to make informed business decisions. 5. Gain proficiency in data visualization: Students should develop skills in visualizing data effectively using graphs, charts, and dashboards to communicate insights and findings to stakeholders. 6. Understand the ethical and legal considerations in data analytics: Students should be aware of ethical issues related to data privacy, confidentiality, and bias, and understand the legal frameworks governing the collection, storage, and use of data. 7. Explore emerging trends and technologies in business data analytics: Students should stay updated on the latest trends, tools, and technologies in the field of data analytics, including machine learning, artificial intelligence, and big data platforms.
Course Outlines	Unit 1: Introduction to Business Data Analytics Understanding Data Analytics in Business, Definition and Importance of Business Data Analytics, Overview of Data Analytics Lifecycle: Collection, Cleaning, Analysis, Interpretation, and Visualization, Role of Data Analytics in Decision-Making and Business Strategy, Data Collection and Preprocessing. Sources of Business Data: Internal and External, Data Collection Methods: Surveys, Interviews, Observations, etc. Data Cleaning and Preprocessing Techniques: Handling Missing Values, Outliers, and Data Transformation, Exploratory Data Analysis (EDA). Descriptive Statistics: Measures of Central Tendency, Dispersion, and Distribution, Data Visualization Techniques: Histograms, Box Plots, Pie-charts, Doughnut, Scatter Plots etc. Identifying Patterns and Trends in

	Data using EDA Unit 2: Business Analytics Tools in Excel Introduction to Excel for Data Analytics, Advanced Data Analysis in Excel, PivotTables and PivotCharts for Data Summarization and Visualization. Data Analysis Tools: Goal Seek, Solver, Scenario Manager, Slicer etc., Practical Applications in Excel, Case Studies and Business Scenarios, Hands-on Exercises and Projects to Apply Excel Skills in Real-World Analytics Tasks, Integration with External Data Sources and Automation Techniques Unit 3: Data Visualization with Power BI Introduction to Power BI, Overview of Power BI: Features, Components, and Benefits, Connecting to Data Sources: Excel, Databases, Online Services, etc. Creating Interactive Dashboards and Reports, Data Transformation and Modeling in Power BI, Creating Advanced Data Visualizations: Charts, Maps, and Gauges, Advanced Analytics and Insights in Power BI, Analyzing Data with Power BI, Sharing and Collaborating on Power BI Dashboards and Reports Unit 4: Data Visualization with Tableau Introduction to Tableau, Overview of Tableau Desktop and Tableau Server, Connecting to Data Sources: Excel, Databases, Cloud Services, etc. Building Interactive Dashboards and Visualizations, Data Preparation and Analysis in Tableau, Data Cleaning and Transformation using Tableau Prep Builder, Exploratory Data Analysis with Tableau Desktop: Drag-and-Drop Analytics, Creating Calculated Fields and Parameters, Advanced Visualization Techniques in Tableau, Implementing Advanced Chart Types: Tree Maps, Heat Maps, and Dual Axis Charts, Dashboard Design Best Practices and Interactivity Features Project Work and Assessment: Application of Business Data Analytics Techniques and Tools in Real-World Business Scenarios, Project Planning, Execution, and Presentation, Integration of Skills Learned Throughout the Course
Course Outcomes	After completion of the course, learners will be able to: CO1: Learn about the basics of analytics, the types and their application; CO2: Learn the technique of projecting growth, income and cash from accounting data for the future through time-series models; CO3: Learn accounting ratios and forecasting through the SLR model; CO4: Learn data visualization through graph, SLR & the method of Least Squares for estimation of parameters; CO5: Learn the use of R-Programming for analyzing accounting data.
Evaluation	
Suggested Readings	● Alexander, M., Decker, J., & Wehbe, B. (2014). Microsoft Business Intelligence Tools for Excel Analysis. New Jersey: Wiley. ● Kumar, D. U. (2017). Business Analytics: The Science of Data Driven Decision Making. New Jersey: Wiley. ● Motwani, B. (2019). Data Analytics with R. New Jersey: Wiley.

	• North, M. (2012). Data Mining for the masses. Athens, Georgia: Global Text Project. • Paul, T. (2011). R Cook book. New York: O'Reilly Media' • Provost, F., & Fawcett, T. (2013). Data Science for Business. New York: O'Reilly Media.
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Paper	5.3
Course Title	Fundamentals of IND-AS & IFRS
Paper Code	CORE-I.13
Paper Type	Disciplinary Major
Credit Points	4
Course Objectives	The objective of this paper is to let the students know the fundamentals of Accounting standards and corporate reporting practices. This paper will help the students to gain the knowledge on selective accounting standard.
Course Outlines	Unit I: Introduction Accounting Standards: Meaning of Accounting Standards - Need for Accounting Standards - Significance or advantages of Accounting Standards – Limitations of Accounting Standards. Orientation to International Accounting Standards, International Financial Reporting Standards and Convergence to IFRS. Accounting Standards in Indian Context – Introduction to Indian Accounting Standards (Ind AS). Accounting Bodies. Procedure for issuing Accounting Standards by the Accounting Standards Board. Unit II: Regulatory Framework Preparation of Financial Statements as per Ind As: Framework for preparation of financial statements. Presentation of Financial Statements as per Ind AS 1: Statement of Profit and Loss, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows and Notes to Accounts. Problems on preparation of Statement of Profit & Loss and Balance Sheet. Unit III: Provisions Under Accounting Standards for items Appearing in Financial Statements Revenue Recognition (Ind AS 18); Valuation of Inventory (Ind AS 2); Property, Plant and Equipment, including Depreciation (Ind AS 16); Borrowing Cost (Ind AS 23), Intangible Assets (Ind AS 38), Provisions (Ind AS 37), Earnings per Share (Ind AS 33), Separate financial statements (IndAS-27), Annual Report, Triple Bottom Line, Statement of Cash Flows (Ind AS-7), Income Tax (Ind AS -12). Unit IV: Provisions under Accounting Standards for items that Do Not Appear in Financial Statements Segment Reporting (Ind AS 108), Related Party Disclosures (Ind AS 24), Events occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind AS 34), Impairment of Assets (Ind AS-36), Fair value measurement (Ind AS-113), Leases (Ind AS-116) Unit V: Corporate Reporting Practices Overview of Corporate Report, Evolution of Corporate Report in India,

	Need and Types of Corporate Reports, Sustainability and Other Reporting: Triple Bottom Line Reporting, Global Reporting Initiative, ESG, Integrated Reporting, Business Responsibility Reporting, Management Discussion and Analysis.
Course Outcomes	After completion of the course, learners will be able to: CO1: Understand the concepts of Indian Accounting Standards along with the difference between Ind AS and IFRS. CO2: Know the contents of Annual Report and concept of triple bottom line. CO3: Prepare statement of Cash flow statement and to have broad idea about PPP and inventory valuation. CO4: Know basic ideas about fair value of items of financial statement and the history of adoption of Indian Accounting Standards. CO5: Understand concepts of corporate reporting practices.
Evaluation	
Suggested Readings	● Chatterjee, B. D. & Jain Jinender, Illustrated Guide to Indian Accounting Standards (Ind AS), Taxmann, New Delhi. ● Maller, S., Accounting under Ind AS, Bloomsbury, New Delhi. ● Rawat, D. S. & Jain Jinender, Students' Guide To Ind ASs (Converged IFRSs), Taxmann, New Delhi. ● Uma Devi. R., Reporting Practices-Financial and Non-Financial, CSMFL, India. ● Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH

Paper	5.4
Course Title	Digital Marketing
Paper Code	CORE-II.3
Paper Type	Inter-Disciplinary Minor
Credit Points	4
Course Objectives	The course aims to provide knowledge about the concepts, tools, techniques, and relevance of digital marketing in the present changing scenario. It also enables the learners to learn the application of digital marketing tools and acquaint about the ethical and legal aspects involved therein.
Course Outlines	Unit 1: Introduction Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Benefits to the customer; Digital marketing landscape: an overview. Unit 2: Search Engine Optimization (SEO) Concept of Search Engine, SEO, Organic SEO, On-Page SEO, Off-Page SEO, Keyword Search, Search Engine Marketing (SEM), Pay-Per-Click Advertising, CPM Model, Cost Per Click (CPC), AD Rank, Concept of Display, Advertising, Working with Google Ads.

	Unit 3: Social Media Marketing and Online Digital Marketing Fundamentals of Social Media Marketing, Content Strategy for Social Media Marketing, Word-of-Mouth, Working with Linked In, Twitter, You Tube, Facebook, Instagram. Mobile Marketing, Email Marketing, Content Marketing, Influencer Marketing, M-Commerce & E-Commerce, Case Study. Project- making. CRM. Electronic Business Models, P-O-E-M Framework, Planning for Digital Marketing, SOSTAC Framework. Website Design – Website as Marketplace, Planning the Website Strategy, Social Media Tools in Digital Marketing. Case Study. Unit 4: Ethical and Legal Issues of Digital Marketing Analyzing Digital Media Performance, New Technologies & Advancement in Digital Marketing, Legal & Ethical Issues in Digital Marketing, Privacy Digital Property and Legal Protection, Cyber Laws- Information Technology Act, 2000. Case studies.
Course Outcomes	After completion of the course, learners will be able to: CO1: Identify and assess the impact of digital technology in transforming the business environment and also the customer journey; CO2: Explain the way marketers think, conceptualize, test continuously to optimize their product search on digital platforms; CO3: Illustrate the measurement of effectiveness of a digital marketing campaign; CO4: Demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation; CO5: Explain the need for regulatory framework for digital marketing in India.
Evaluation	
Suggested Readings	● Blanchard O. A. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your Organization. Indianapolis: Que Publishing. ● Charlesworth, A. (2018). Digital Marketing: A Practical Approach. Abingdon: Routledge. ● Frost, R. D., Fox, A., & Strauss, J. (2018). E- Marketing. Abingdon: Routledge. ● Gupta, S. (2018). Digital Marketing. Delhi: Tata McGraw Hill Education. ● Kapoor, N. (2018). Fundamentals of E-Marketing. Delhi: Pinnacle India. ● Kotler, P., Kartajaya, H., & Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons. ● Ryan, D., & Calvin, J. (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. London: Kogan page. Oxford: Oxford University Press.

OR

Paper	5.4
Course Title	Insurance Theory and Practices
Paper Code	CORE-II.3
Paper Type	Inter-Disciplinary Minor

Credit Points	4
Course Objectives	The course aims to: • Understanding fundamental insurance concepts and principles. • Exploring various types of insurance products and their applications. • Analyzing risk management and financial stability within insurance. • Delving into regulatory and ethical considerations in the insurance industry. • Applying theoretical knowledge to practical insurance scenarios.
Course Outlines	Unit-1: Introduction to Insurance Definition and concept of insurance, Historical development of insurance, Types of insurance products and services. Principles of Insurance; Insurable interest, utmost good faith, indemnity, contribution, and subrogation Principle of proximate cause and principle of mitigation of loss, Principle of utmost good faith (Uberrimae-Fidei) and principle of indemnity. Insurance Market and Regulation; Structure of the insurance industry, Regulatory bodies and insurance laws, Market dynamics and trends. Unit-2: Life Insurance and Health Insurance Basic concepts and types of life insurance policies, Underwriting process and risk assessment, Claims management in life insurance, Overview of health insurance systems and models, Types of health insurance products, Regulatory aspects and healthcare reform Unit-3: Property and Casualty Insurance and Reinsurance Types of property and casualty insurance, Underwriting considerations for property and casualty risks, Claims handling and settlement procedures. Role and importance of reinsurance in the insurance industry, Types of reinsurance arrangements and structures, Reinsurance underwriting and claims handling Unit-4: Risk Management and Insurance Integration of insurance into risk management strategies, Risk assessment and mitigation techniques, Insurance as a tool for financial planning and protection
Course Outcomes	After completion of the course, learners will be able to: CO1: Understand the fundamental principles and concepts of insurance, including insurable interest, utmost good faith, and indemnity. CO2: Analyze the structure and dynamics of the insurance market, including regulatory frameworks and market trends. CO3: Evaluate different types of insurance products and services, including life insurance, property and casualty insurance, and health insurance. CO4: Apply underwriting principles and risk assessment techniques in the context of insurance policies. CO4: Demonstrate proficiency in claims handling and settlement procedures for various insurance types. CO5: Assess the role and significance of reinsurance in managing insurance risks.

	CO6: Integrate insurance into broader risk management strategies, including risk assessment and mitigation. CO7: Critically analyze insurance policies and contracts to identify coverage gaps and potential risks. CO8: Apply ethical considerations and professional standards in insurance practices and decision-making. CO9: Communicate effectively about insurance concepts, policies, and practices to diverse stakeholders.
Evaluation	
Suggested Readings	• Mishra M Singh Jagroop, Indian Banking and Insurance System, kalyani publisher. • Banking, Risk and Insurance Management Mohan Prakash, N.R. Vikas Publishing • Insurance Principles and Practice, 22nd Edition, Mishra M.N. & Mishra S.B. S. Chand Publishing • Blanchard O. A. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your Organization. Indianapolis: Que Publishing. • Charlesworth, A. (2018). Digital Marketing: A Practical Approach. Abingdon: Routledge. • Frost, R. D., Fox, A., & Strauss, J. (2018). E- Marketing. Abingdon: Routledge. • Gupta, S. (2018). Digital Marketing. Delhi: Tata McGraw Hill Education. • Kapoor, N. (2018). Fundamentals of E-Marketing. Delhi: Pinnacle India. • Kotler, P., Kartajaya, H., & Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons. • Ryan, D., & Calvin, J. (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. London: Kogan page. Oxford: Oxford University Press.

Paper	5.5
Course Title	Fundamentals of Data Science & Data Management
Paper Code	SEC-2
Paper Type	Skill Enhancement Course
Credit Points	3
Course Objectives	The course aims to: 1. To understand the Basics of Data Science: 2. To explore Data Collection and Pre-processing Techniques: 3. To learn Fundamentals of Data Analysis: 4. To master Data Visualization and Communication: 5. To gain Proficiency in Data Management:

	6.To develop Skills in Machine Learning and Predictive Modeling: 7.To apply Data Science Techniques to Real-World Problems:
Course Outlines	Unit 1: Foundations of Data Science Introduction to Data Science, Definition and Scope of Data Science, Historical Overview and Evolution, Applications and Real-World Examples, Understanding Data, Types of Data: Structured, Semi-Structured, and Unstructured, Data Sources and Collection Methods, Data Quality and Pre-processing Techniques, Introduction to Programming for Data Science, Basics of Python Programming Language, Data Structures and Control Flow, Introduction to Libraries such as Pandas and NumPy for Data Manipulation, Statistics for Data Science. Unit 2: Data Analysis and Visualization Exploratory Data Analysis (EDA), Data Visualization Techniques: Matplotlib, Seaborn, Summary Statistics and Data Visualization, Identifying Patterns and Relationships in Data, Data Munging and Data Wrangling, Cleaning and Pre-processing Data, Handling Missing Values and Outliers, Data Transformation and Feature Engineering, Data Dashboards and Storytelling, Principles of Effective Data Visualization, Tools for Creating Interactive Dashboards: Tableau, Power BI, Communicating Insights from Data through Storytelling Unit 3: Machine Learning Fundamentals Introduction to Machine Learning, Supervised vs. Unsupervised Learning, Regression and Classification Techniques, Model Evaluation and Selection Criteria, Deep Learning Basics, Introduction to Neural Networks, Deep Learning Architectures: CNNs, RNNs, Applications of Deep Learning in Commerce and Business Unit 4: Advanced Topics in Data Science Big Data and Distributed Computing, Introduction to Big Data Technologies: Hadoop, Spark, Handling Large Volumes of Data: Batch vs. Real-Time Processing, Scalable Data Storage and Processing Solutions, Data Ethics and Privacy, Ethical Considerations in Data Collection and Usage, GDPR and Data Privacy Regulations, Strategies for Ensuring Data Security and Compliance
Course Outcomes	After completion of the course, learners will be able to: CO1: Define the key concepts and principles of data science and data management. CO2: Collect, clean, and pre-process data for analysis using appropriate techniques. CO3: Analyze data using statistical methods and interpret the results effectively. CO4: Create informative and visually appealing data visualizations to communicate insights.

	CO5: Demonstrate proficiency in managing data and ensuring its integrity, security, and privacy. CO7: Apply machine learning algorithms to build predictive models and evaluate their performance. CO8: Solve real-world problems using data science techniques and present findings in a clear and concise manner.
Evaluation	
Suggested Readings	

Paper	5.6
Course Title	Introduction to Artificial Intelligence
Paper Code	VAC-4
Paper Type	Value Added Course
Credit Points	3
Course Objectives	1. Understand the Fundamentals of Artificial Intelligence (AI). 2. Explore AI Problem-Solving Methods. 3. Learn Machine Learning Basics. 4. Familiarize with Natural Language Processing (NLP). 5. Introduction to Computer Vision. 6. Ethical and Societal Implications of AI. 7. Hands-on Experience with AI Tools and Technologies. 8. Critical Thinking and Problem-Solving Skills.
Course Outlines	Unit 1: Introduction to Artificial Intelligence Understanding Artificial Intelligence, Definition and Scope of Artificial Intelligence, Historical Overview and Evolution of AI, Importance and Applications of AI in Business and Commerce, Foundations of AI, Types of Artificial Intelligence: Narrow vs. General AI, Key Concepts: Machine Learning, Deep Learning, Neural Networks, Ethical and Societal Implications of AI, AI in Business Decision Making, Role of AI in Business Strategy, Decision Making, Marketing, Sales, Finance, and Operations, AI Applications in practical life, Case Studies of Successful AI Implementation in Business, AI constituents, Graphical Processing Unit. (GPU), Internet of Things (IoT). Advanced Algorithm. Application Programming Interfaces (API), Natural Language Processing (NLP), Cognitive Computing, Neural Network, Computer Vision, Machine Learning and Deep Learning. Unit 2: Machine Learning Fundamentals Introduction to Machine Learning, Basic Concepts: Supervised, Unsupervised, and Reinforcement Learning, Algorithms and Models: Regression, Classification, Clustering, Evaluation Metrics for Machine Learning Models, Practical Applications of Machine Learning, Predictive

	Analytics: Forecasting Sales, Demand, and Trends, Customer Segmentation and Targeting, Fraud Detection and Risk Management Unit 3: Deep Learning and Neural Networks Introduction to Deep Learning, Neural Networks: Structure and Functionality, Deep Learning Architectures: Convolutional Neural Networks (CNNs), Recurrent Neural Networks (RNNs), Applications of Deep Learning in Commerce and Business, Practical Applications of Deep Learning, Image Recognition and Classification, Natural Language Processing (NLP) and Sentiment Analysis Unit 4: AI Tools for Various Common Uses 25 real tools used in common applications
Course Outcomes	After completion of the course, learners will be able to: CO1: Foundational Knowledge of AI. CO2: Proficiency in AI Problem-Solving Techniques. CO3: Understanding of Machine Learning Concepts. CO4: Competence in Natural Language Processing. CO5: Knowledge of Computer Vision Principles. CO6: Awareness of Ethical and Societal Issues. CO7: Hands-on Experience with AI Tools. CO8: Critical Thinking and Problem-Solving Abilities.
Evaluation	
Suggested Readings	

SEMESTER-VI			
Paper	Course Titles	Paper Code & Type	Credit Points
6.1	Fundamentals of Financial Modelling	Core-I.14: Disciplinary Major	4
6.2	Business Application Software	Core-I.15: Disciplinary Major	4
6.3	Human Resource Management Or Mathematics Or any other course from Arts & Science stream	Core III.3: Inter-Disciplinary Minor	4
6.4	Income Tax e-Return Filing Or Introduction to Financial Technology (Fin-Tech) Or Any other Courses from SEC Basket	SEC	3
6.5	Business Ethics and Values Or Any courses from VAC basket	VAC	3
Total Credit			18

Paper	6.1
Course Title	Fundamentals of Financial Modeling
Paper Code	CORE-I.14
Paper Type	Disciplinary Major
Credit Points	4
Course Objectives	1. Understand the principles and importance of financial modeling in decision-making. 2. Develop proficiency in constructing financial models using Excel. 3. Apply financial modeling techniques to analyze investment decisions, forecast financial performance, and assess risk. 4. Interpret and communicate the results of financial models effectively. 5. Gain practical skills relevant to careers in finance, accounting, and business analysis.
Course Outlines	Unit-1: Introduction to Financial Modeling Definition and importance of financial modelling, Types of financial models, Overview of Excel for financial modelling. Financial Statement Modeling, Building historical and forecasted financial statements, Linking income statement, balance sheet, and cash flow statement, Sensitivity analysis and scenario planning Unit-2: Valuation Modeling Discounted Cash Flow (DCF) analysis, Comparable company analysis (CCA), Precedent transactions analysis (PTA). Budgeting and Forecasting; Sales forecasting techniques, Expense forecasting and budgeting, Rolling forecasts and variance analysis Unit-3: Capital Budgeting and Investment Analysis Net Present Value (NPV) analysis, Internal Rate of Return (IRR) analysis, Payback period and profitability index, Risk Analysis and Monte Carlo Simulation, Introduction to risk analysis in financial modelling, Monte Carlo simulation methodology, Incorporating risk factors into financial models Unit-4: Advanced Excel Techniques for Financial Modeling Advanced functions and formulas, Data manipulation and analysis tools, Macros and VBA for automation. Case Studies and Practical Applications; Real-world case studies applying financial modeling techniques, Industry-specific applications of financial modelling, Presentation and communication of financial model results
Course Outcomes	After completion of the course, learners will be able to: CO1: Understanding Financial Modeling Principles. CO2: Proficiency in Excel-Based Modeling. CO3: Application of Financial Modeling Techniques. CO4: Interpretation and Communication of Results. CO4: Practical Skills for Finance and Business Analysis. CO5: Problem-Solving and Critical Thinking. CO6: Collaboration and Teamwork.

Evaluation	
Suggested Readings	

Paper	6.2
Course Title	Business Application Software
Paper Code	CORE-I.15
Paper Type	Disciplinary Major
Credit Points	4
Course Objectives	1. Understand Financial Modeling Concepts. 2. Develop Proficiency in Excel. 3. Apply Financial Modeling Techniques. 4. Enhance Analytical Skills. 5. Communicate Results Effectively. 6. Problem-Solving and Decision Making. 7. Explore Industry Applications. 8. Collaborative Learning.
Course Outlines	Unit 1: Introduction to Business Application Software Understanding Business Application Software, Definition and Importance of Business, Application Software, Overview of Tally and One ERP Systems, Role of Excel and PowerPoint in Business Operations, Introduction to Tally ERP 9, Installation and Setup of Tally ERP 9, Basic Navigation and Interface Overview, Creating Company Profiles and Configurations, Practical Application of Tally ERP 9, Accounting and Financial Management in Tally, Inventory Management and Stock Control, Generating Financial Reports: Balance Sheet, Profit & Loss Statement Unit 2: Advanced Tally Features and Functions Advanced Accounting Features in Tally ERP 9, Creation of Ledgers and Sub-ledgers, Advanced Voucher Entries: Contra, Payment, Receipt, Journal, etc., Handling Multi-Currency Transactions, Budgets and Controls in Tally, Tally Customization and Integration, Customizing Tally Reports and Invoice Formats, Integration with Excel for Data Import and Export, Integrating Tally with Other Business Applications, Introduction to One ERP, Overview of Enterprise Resource Planning (ERP), Introduction to One ERP System and Modules, Key Features and Benefits of One ERP Implementation Unit 3: Excel for Business Analysis and Reporting Excel Basics and Functions, Introduction to Excel Interface and Navigation, Basic Formulas and Functions: SUM, AVERAGE, IF, VLOOKUP, etc., Data Entry and Formatting Techniques, Advanced Excel Features, Data Analysis Tools: PivotTables, PivotCharts, Data Validation, Advanced Formulas and Functions: INDEX-MATCH, SUMIFS, COUNTIFS, etc. Excel Macros and Automation, Excel Integration with AI, Introduction to AI Integration in Excel, Using AI-Powered Features for Data Analysis and Prediction, Leveraging AI for Enhanced Decision-Making and Business Insights Unit 4: Effective Presentation with PowerPoint

	PowerPoint Basics and Design Principles, Introduction to PowerPoint Interface and Layout, Designing Effective Slides: Layouts, Fonts, Colors, Graphics, Tips for Creating Engaging Presentations, Advanced PowerPoint Features, Animation and Transition Effects, Slide Master and Custom Templates, AI Integration in PowerPoint, Using AI-Powered Design Suggestions, Leveraging AI for Presentation Insights and Feedback Project Work and Assessment: Practical Application Projects Application of Tally, One ERP, Excel, and PowerPoint Skills in Real-World Business Scenarios, Project Planning, Execution, and Presentation
Course Outcomes	After completion of the course, learners will be able to: CO1: Understanding Financial Modeling Principles. CO2: Proficiency in Excel-Based Modeling. CO3: Application of Financial Modeling Techniques. CO4: Effective Communication Skills. CO5: Critical Thinking and Analytical Skills. CO6: Practical Skills for Finance Careers. CO7: Industry-Relevant Knowledge. CO8: Continuous Learning and Professional Development.
Evaluation	
Suggested Readings	

Paper	6.3
Course Title	Human Resource Management
Paper Code	CORE-III.3
Paper Type	Inter-Disciplinary Minor
Credit Points	4
Course Objectives	To acquaint the learners with the techniques and principles to manage human resources of an organisation.
Course Outlines	Unit 1: Introduction to Human Resource Management Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of human resource management - Workforce diversity, empowerment, downsizing, VRS, work life balance. Unit 2: Recruitment and Selection Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention. Unit 3: HR Development- Training and Development Concept and importance; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programmes; Training process outsourcing. Unit 4: Performance Appraisal and Compensation Management

	Performance appraisal, Methods of performance appraisal; Potential appraisal; Employee counselling; Job changes - Transfers and promotions. Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Pay band compensation system; Job evaluation. Emerging Horizons of HRM Collective Bargaining - Workers Participation in Management, Employee welfare; Employee code of conduct. Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; e-HRM; Human Resource Information System (HRIS).
Course Outcomes	After completion of the course, learners will be able to: CO1: Develop necessary skills to prepare an HR policy to enable the employees attain work life balance; CO2: Prepare a Human Resource Plan in an organisation, a report on job analysis; and Organize an induction programme in an organisation; CO3: Develop an understanding and use of different kinds of training and development strategies in real life scenarios; and Organize counselling sessions for employees in an organisation; CO4: Design incentive schemes for different job roles in an organisation; CO5: Create HR policies related to grievance redressal, employee health, safety, welfare, and their social security in an organisation.
Evaluation	
Suggested Readings	Sharma / Gupta Human Resource Management, kalyani publisher. Human Resource Management, 2e, Khanka S.S. S. Chand Publishing Human Resource Management, 2nd Edition , Seema Sanghi Vikas Publishing Satrapa, K. (2007). Human Resource Management. New Delhi: Tata McGraw-Hill. Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons. Decenzo, D. A., & Robbins, S. P. (2009). Fundamentals of Human Resource Management. New Jersey: Wiley. Dessler, G., & Varkkey, B. (2011). Human Resource Management. New Delhi: Pearson Education. Mondy, A. W., & Noe, R. M. (1999). Human Resource Management. London: Pearson. French, W. L. (1994). Human Resource Management. Boston: Houghton Mifflin. Rao, V. S. P. (2002). Human Resource Management: Text and Cases. Delhi: Excel Books.

OR

Paper	6.3
Course Title	Mathematics
Paper Code	CORE-III.3
Paper Type	Inter-Disciplinary Minor
Credit Points	4
Course Objectives	The course aims to familiarize the learners with the basic mathematical tools with special emphasis on applications to business and economic situations.
Course Outlines	Unit-1: Matrices and Determinants Definition and types of matrixes, Algebra of matrices, Inverse of a matrix-Business Applications. Solution of system of linear equations (having unique solution and involving not more than three variables) using Matrix Inversion Method, Cramer's Rule, Gaussian Approach. Application of Matrix & Determinants in Business Decision making. Unit-2: Basic Calculus Mathematical functions and their types (linear, quadratic, polynomial, exponential, logarithmic and logistic function). Concepts of limit and continuity of a function related to business. Differentiation. Various Differentiation Rules. Maxima Minima, Application in Business. Unit-3: Advanced Calculus Partial Differentiation: Partial derivatives up to second order. Homogeneity of functions and Euler's theorem. Application of Partial Differentiation; Integration: Standard forms & Methods of integration- by substitution, Application of Integration to marginal analysis Unit-4: Mathematics of Finance Rates of interest: nominal, effective and their inter-relationships in different compounding situations. Compounding and discounting of a sum using different types of rates. Types of annuities: ordinary, due, deferred, continuous, perpetual. Application of various concepts in Business decision making. Linear Programming: Formulation of Linear programming problems (LPPs), Graphical solution of LPPs. Cases of unique solutions, multiple optimal solutions, unbounded solutions, infeasibility, and redundant constraints. Solution of LPPs by simplex method - maximization and minimization cases.
Course Outcomes	After completion of the course, learners will be able to: CO1: Explain how matrices are used as mathematical tools in representing a system of equations; CO2: Apply differential calculus to solve simple business problems; CO3: Solve business problems involving complex linear and non-linear relationships between decision variables and their determining factors; CO4: Use mathematical formulation and solution of problems related to

	finance; CO5: Make use of programming techniques for solving business problems involving constrained optimization;
Evaluation	
Suggested Readings	•Patri / Patri Business Mathematics, kalyani publisher. - Business Mathematics, Mritunjay Kumar Vikas Publishing - Tulsian's Business Mathematics, CA & Dr. P C Tulsian, Tushar Tulsian & CA Bharat Tulsian S. Chand Publishing - Anthony, M., & Biggs, N., Mathematics for Economics and Finance. Cambridge: Cambridge University Press. •Arora S.R., Gupta K., Business Mathematics, Taxman's •Budnick, P., Applied Mathematics for Business, Economics, & Social Sciences. New York: McGraw Hill Publishing. •Dowling, E., Introduction to Mathematical Economics. New York: McGraw Hill Publishing •Kapoor, V. K., & Sancheti, D. C., Business Mathematics, Theory & Applications. Delhi: S. Chand Publishing. •Sharma, S. K., & Kaur, G., Business Mathematics. Delhi: S. Chand Publishing. •Thukral, J. K., Business Mathematics. New Delhi: Maximax Publishing House •Wikes, F.M., Mathematics for Business, Finance and Economics. Thomson Learning

Paper	6.4
Course Title	Income Tax e-Return Filing
Paper Code	SEC-3
Paper Type	Skill Enhancement Course
Credit Points	3
Course Objectives	To equip students with the practical skills required for filing of returns under Income Tax.
Course Outlines	Unit 1: Conceptual Framework: e-Filing Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing; types of e-filing; e-filing process; relevant notifications. Unit 2: Income Tax and e-Filing of ITRs Introduction to income tax – basic terminology; types of assessee; income taxable under different heads; basics of computation of total income and tax liability; deductions available from gross total income; PAN card; due date of filing of income tax return. Unit 3: TDS and e-Filing of TDS Returns Introduction to the concept of TDS; provisions in brief relating to advance payment of tax; schedule for deposit of TDS; schedule for submission of TDS returns; prescribed forms for filing of TDS returns; exemption from TDS – Form 13, 15G, 15H; Practical workshop on e-filing of TDS returns. Unit 4: e-Filing of ITR

	Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6. Introduction to Income Tax Portal; preparation of electronic return (practical workshops)
Course Outcomes	After completing the course, the student shall be able to: CO1: know the difference between e-filing and regular filing of Income tax returns and understand the circumstances when e-filing is mandatory. CO2: understand the basic process of computing taxable income and tax liability and know about various types of income tax return forms. CO3: understand the concept of advance payment of tax and tax deduction at source and develop the ability of e-filing of TDS returns. CO4: become aware of the basic framework and structure of GST, including the meaning of input tax credit and the process of its utilization. CO5: know about various types of GST returns and their filing.
Evaluation	
Suggested Readings	

OR

Paper	6.4
Course Title	Introduction to Financial Technology (Fin-Tech)
Paper Code	SEC-4
Paper Type	Skill Enhancement Course
Credit Points	3
Course Objectives	1. To provide students with a foundational understanding of financial technology (Fin-Tech) and its evolution within the financial services industry. 2. To explore the key technologies driving Fin-Tech innovation, including block-chain, artificial intelligence, big data analytics, and machine learning. 3. To examine the impact of Fin-Tech on traditional financial services, including banking, insurance, investment management, and payment systems. 4. To analyze the regulatory challenges and opportunities associated with the adoption of Fin-Tech solutions. 5. To evaluate the role of start-ups, incumbents, and partnerships in driving Fin-Tech innovation and disruption. 6. To discuss emerging trends and future directions in Fin-Tech, including decentralized finance (DeFi), digital currencies, and financial inclusion initiatives. 7. To develop critical thinking and problem-solving skills through case studies, discussions, and hands-on exercises related to real-world Fin-Tech applications.
Course Outlines	Unit 1: Foundations of FINTECH Introduction to FINTECH, Definition and Scope of FINTECH, Historical Evolution and Impact on Financial Services Industry, Key Drivers and Trends in the FINTECH Landscape.Regulatory Environment; Overview of

	Regulatory Frameworks Governing FINTECH, Compliance and Legal Considerations for FINTECH Start-ups, Understanding Regulatory Challenges and Opportunities. Emerging Technologies in FINTECH; Block-chain Technology and Cryptocurrencies, Artificial Intelligence and Machine Learning in Financial Services, Robotic Process Automation (RPA) and its Applications. Unit 2: Digital Payments and Transactions Digital Payment Ecosystem, Evolution of Payment Systems: From Cash to Digital Payments, Payment Gateways, Wallets, and Payment Apps, Trends in Contactless Payments and Mobile Wallets, Peer-to-Peer (P2P) Lending and Crowdfunding, Overview of P2P Lending Platforms, Understanding Crowdfunding Models: Rewards, Equity, and Debt-Based Crowdfunding, Risks and Benefits of P2P Lending and Crowdfunding, Cryptocurrencies and Decentralized Finance (DeFi). Introduction to Cryptocurrencies: Bitcoin, Ethereum, and Altcoins, Decentralized Finance (DeFi) Ecosystem, Opportunities and Challenges in Cryptocurrency Trading and Investing Unit 3: Financial Inclusion and Access Microfinance and Mobile Banking, Role of Microfinance Institutions (MFIs) in Financial Inclusion, Mobile Banking Solutions for the Unbanked and Underbanked, Case Studies of Successful Financial Inclusion Initiatives, Insurtech and Digital Insurance, Overview of Insurtech: Innovations in the Insurance Industry, Digital Insurance Platforms and Peer-to-Peer Insurance Models, Improving Access to Insurance Through Technology, Wealthtech and Robo-Advisors, Introduction to Wealthtech: Digitizing Wealth Management Services, Robo-Advisors: Automated Investment Platforms, Benefits and Limitations of Robo-Advisory Services Unit 4: Future Trends and Career Opportunities Emerging Trends in FINTECH; Future of Banking: Open Banking and API Integration, Rise of Embedded Finance and Financial Superapps, Impact of Quantum Computing and Internet of Things (IoT) on FINTECH. Career Opportunities in FINTECH; Roles and Responsibilities in the FINTECH Industry, Skills and Qualifications Required for Careers in FINTECH, Networking and Professional Development Opportunities
Course Outcomes	After completion of the course, learners will be able to: CO1: Students will be able to explain the concept of financial technology (Fin-Tech) and its significance in transforming the financial services industry. CO2: Students will demonstrate an understanding of key Fin-Tech technologies, including block-chain, artificial intelligence, and big data analytics, and their applications in financial services. CO3: Students will be able to analyze the impact of Fin-Tech on traditional financial institutions and business models, identifying opportunities and challenges for innovation and disruption. CO4: Students will understand the regulatory environment surrounding

	Fin-Tech and its implications for industry stakeholders, including compliance requirements and consumer protection measures. CO5: Students will evaluate different strategies for leveraging FinTech, including partnerships, acquisitions, and in-house development, to enhance business operations and customer experiences. CO6: Students will be able to identify emerging trends and opportunities in the Fin-Tech landscape, such as decentralized finance (DeFi), digital identity, and sustainable finance solutions. CO7: Students will develop critical thinking skills by analyzing and proposing solutions to real-world Fin-Tech challenges through case studies and group projects.
Evaluation	
Suggested Readings	Akkizidis, I., & Stagars, M. (2015). Marketplace Lending, Financial Analysis, and the Future of Credit. New Jersey: Wiley. Chishti, S., & Barberis, J. (2016). The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries. New Jersey: Wiley. Chishti, S., Craddock, T., Courtneidge, R., & Zachariadis, M. (2020). The PayTech Book. New Jersey: Wiley. Diamandis, P. H., & Kotler, S. (2020). The Future Is Faster Than You Think: How Converging Technologies Are Disrupting Business, Industries, and Our Lives. New York: Simon & Schuster. Hill, J. (2018). FinTech and the Remaking of Financial Institutions. London: Academic Press, Elsevier.

Paper	6.5
Course Title	Business Ethics and Values
Paper Code	VAC-5
Paper Type	Value Added Course
Credit Points	3
Course Objectives	This paper will develop the understanding of ethical issues in business and how to manage those. It will also make the students understand how in the long run ethical practices.
Course Outlines	Unit-1: Ethics, Values, Morale, Value of Management Ethics, Nature and Value of Management, Need for Ethical Decision by Managers, Management Integrity, Types of Integrity and Developmental Integrity. Unit-2: Understanding the Need for Ethics, Ethical Values, Myths and Ambiguity, Ethical Codes, Ethical Principles in Business, Theories of Ethics, Absolutism vs. Relativism, Teleological Approach, Deontological Approach, Kohlberg's stages of Moral Development Unit-3: Evolution of Business Ethics, Evaluating Business Ethic, Traditional and Contemporary Theories, Managing Ethical Dilemmas, Ethical Decision Making, Employee and Business Ethic Unit-4: Ethical and Value-based Leadership, Ethical Culture in

	Organization, Factors influencing Business Ethics, Characteristics of Business Ethics, Ethical aspects in Marketing, Finance, HR, Ethical decision making. Best practices.
Course Outcomes	After completion of the course, learners will be able to: CO1: To understand ethics and moral standard and their importance in personal, social and business activities; CO2: To appreciate the process of ethical reasoning.
Evaluation	
Suggested Readings	• C.S.V. Murthy (2019), Business Ethics and Corporate Governance, HPH • Sailendra Kumar & Alok Kumar Rai (2019), Business Ethics, 1st Edition, Cengage Learning • A.C. Fernando (2012), Business Ethics and Corporate Governance, 2nd Edition, Pearson

SEMESTER-VII			
Paper	Course Titles	Paper Code & Type	Credit Points
7.1	Research Methodology & Research Ethics	Core-I.16: Disciplinary Major	4
7.2	Fundamentals of Securities Analysis and Portfolio Management	Core-I.17: Disciplinary Major	4
7.3	Fundamentals of Operation Research and Quantitative Technique	Core-I.18: Disciplinary Major	4
7.4	Corporate Restructuring & Business Valuation	Core-I.19: Disciplinary Major	4
7.5	Marketing and Supply Chain Management Or Treasury & Forex Management Or any other course from Arts & Science stream	Core II.4: Inter-Disciplinary Minor	4
Total Credit			20

Paper	7.1
Course Title	Research Methodology & Research Ethics
Paper Code	CORE-I.16
Paper Type	Disciplinary Major
Credit Points	4
Course Objectives	To acquaint students with the concepts of Survey and Research and provide inputs relating to research methodology, the process of research report writing.
Course Outlines	Unit-1: Introduction to Research Methodology Definition of research, Importance of research in academic and professional contexts, Types of research: qualitative vs. quantitative. Research Design and Planning; Formulating research questions and objectives, Selecting appropriate research designs: experimental, observational, survey, case study Developing research hypotheses and variables Unit-2: Data Collection Methods and Sampling Techniques Surveys: design, administration, and analysis. Interviews: types, techniques, and ethical considerations. Observational research: participant observation, structured observation. Probability sampling methods: simple random sampling stratified sampling, cluster sampling, Non-probability sampling methods: convenience sampling, purposive sampling, snowball sampling. Unit-3: Data Analysis Techniques and Research Project Design Qualitative data analysis methods: thematic analysis, content analysis, grounded theory, Quantitative data analysis methods: descriptive statistics, inferential statistics, and regression analysis. Developing a research proposal: objectives, literature review, methodology, timeline. Planning and executing a research project: data collection, analysis, and interpretation Unit-4: Research Ethics Ethical principles in research: integrity, respect, fairness, responsibility. Informed consent and confidentiality, Avoiding plagiarism and maintaining academic integrity
Course Outcomes	After completion of the course, learners will be able to: CO1: Understand Meaning of Research and role of research in various functional areas; CO2: Formulate hypothesis and research design; CO3: Identify Methods of Data collection and pilot study; CO4: Develop Processing and Analysis of data; CO5: Apply Report writing techniques and draft research report
Evaluation	

Suggested Readings	• Swain A.K.P.C Business Research Method & Project Work, kalyani publisher. - Research Methodology, Cauvery R./ Nayak, Sudha U.K./ Girija M. & Meenakshi R. S. Chand Publishing - Research Methodology: Concepts and Cases, Chawla Deepak & Neena Sodhi Vikas Publishing - Cooper, D. R. & Schindler, P. S., Business Research Methods. Boston, Mass.: McGraw-Hill/Irwin • Greene, W. H., Econometric Analysis. Pearson Pvt. limited • Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin (2013).Business Research Methods.Cengage Learning limited
Paper	7.2
Course Title	Fundamentals of Securities Analysis and Portfolio Management
Paper Code	CORE-I.17
Paper Type	Disciplinary Major
Credit Points	4
Course Objectives	To expose the students on the various avenues available for effective investment and possible way to avoid risk in investments through portfolio Management.
Course Outlines	Unit-: Introduction to Security Nature and Scope of Security Analysis; Savings vs. Investment, Elements of Investment, Objectives of Investment, Investment Philosophy, Types of Investors, Investor, Speculator & Gambler, Investment Avenues, Features of Investment, Process of Investment, Contemporary Issues in Investment Management. Measurement of Risk and Return: Measurement of Stock Return, Systematic Risk and Unsystematic Risk, Measurement of Beta. Measuring Risk and Return in Practice (Using Ms-Excel). Unit-II: Equity Analysis Fundamental Analysis: Economic Analysis, Industry Analysis and Company Analysis. Technical Analysis: Various Prices and Volume Indicators, Indices: Various Types of Trends and Indices. Market Efficiency: Concept and Importance, Random Walk Theory, the Efficient Market Hypothesis. Forms of Market Efficiency, Testing Different Form of Market Efficiency Using MS-Excel/SPSS

	Unit-III: Portfolio Management Meaning, Importance and Objectives, Phase of Portfolio Management. Portfolio Analysis: Estimating Rate of Return and Standard Deviation of Portfolio Returns; Effects of Combining Securities; Markowitz Risk-Return Optimization. Unit-IV: Single Index Model Portfolio Risk: Portfolio Market Risk and Unique Risk, Sharpe's Optimization Solution. Capital Asset Pricing Model and Its Assumptions, Capital Market Line, Security Market Line; Risk Free Lending and Borrowing. Arbitrage Pricing Theory and Multifactor Asset Pricing Models Unit-V: Portfolio Revision & Evaluation Need and Constraints, Revision Strategies, Formula Plans: Constant Dollar Value Plan, Constant Ratio Plan, Dollar Cost Averaging etc., Portfolio Performance Evaluation: Measure of Return, Risk Adjusted Measure of Performance Evaluation
Course Outcomes	After completion of the course, learners will be able to: CO1: Understand the basic concepts of security and portfolio
	CO2: Analyze the individual security CO3: Construct and Manage a Portfolio CO4: Evaluate and revise the portfolios
Evaluation	
Suggested Readings	1. Barua, Raghunathan and Verma: Portfolio Management, Tata McGraw Hill, Delhi. 2. Bhalla V. K. - Investment Management, Portfolio Analysis - S. Chand, New Delhi. 3. Clark, James Francies: Investment management. McGraw Hill, International Edition, New York.

Paper	7.3
Course Title	Fundamentals of Operation Research and Quantitative Technique
Paper Code	CORE-I.18
Paper Type	Disciplinary Major
Credit Points	4

Course Objectives	1. Understand the fundamental concepts and principles of operations research and quantitative techniques. 2. Learn mathematical modeling techniques for representing real-world problems in OR. 3. Develop proficiency in optimization methods, including linear programming, integer programming, and nonlinear programming. 4. Gain practical skills in applying quantitative techniques to analyze and solve business, engineering, and management problems. 5. Learn simulation techniques for modeling stochastic systems and uncertainty in decision-making. 6. Explore applications of OR and quantitative techniques in diverse fields such as supply chain management, logistics, finance, and healthcare. 7. Develop critical thinking and problem-solving skills through hands-on exercises and case studies. 8. Communicate quantitative analysis results effectively through written reports and presentations.
Course Outlines	Unit- 1: Introduction to Operations Research Definition and scope of operations research, Historical development of OR and its applications, Role of quantitative techniques in decision-making. Mathematical Modeling; Formulation of mathematical models for real-world problems, Linear and nonlinear models, Objective functions, decision variables, and constraints Unit-2: Optimization Techniques and Network Analysis Linear programming: formulation, graphical solution, simplex method,
	Integer programming: branch and bound, cutting planes, Nonlinear programming: gradient-based methods, convex optimization. Network modeling techniques: critical path method (CPM), program evaluation and review technique (PERT), Shortest path problems, minimum spanning trees, maximum flow problems Unit-3: Simulation Modeling Simulation methodology: discrete event simulation, Monte Carlo simulation, Random number generation, input modeling, output analysis, Applications of simulation in business and engineering. Decision Analysis; Decision trees: construction, analysis, and evaluation, Utility theory and risk analysis, Sensitivity analysis and decision-making under uncertainty Unit-4: Applications of Operations Research Supply chain optimization, Inventory management, Production planning and scheduling, Transportation and logistics. Case Studies and Practical Applications, Real-world case studies applying OR and quantitative techniques, Group projects analyzing and solving complex problems using quantitative methods, Presentation and communication of analysis results

Course Outcomes	After completion of the course, learners will be able to: CO1: Foundational Knowledge of Operations Research. CO2: Proficiency in Mathematical Modeling. CO3: Competence in Optimization Techniques. CO4: Understanding of Simulation Modeling. CO5: Applications of OR in Diverse Fields. CO6: Critical Thinking and Problem-Solving Abilities. CO7: Effective Communication of Analysis Results. CO8: Practical Skills for Decision Support.
Evaluation	
Suggested Readings	Operations Research, 4th Edition , Kalavathy S. Vikas Publishing

Paper	7.4
Course Title	Corporate Restructuring & Business Valuation
Paper Code	CORE-I.19
Paper Type	Disciplinary Major
Credit Points	4
Course Objectives	1. Understand the concepts and motives behind corporate restructuring. 2. Learn about different forms of corporate restructuring, including mergers, acquisitions, divestitures, and reorganizations.
	3. Gain proficiency in financial statement analysis and interpretation. 4. Develop skills in business valuation techniques and methodologies. 5. Analyze the impact of corporate restructuring on shareholder value. 6. Explore regulatory and legal considerations in corporate restructuring. 7. Apply corporate restructuring and valuation principles to real-world business scenarios. 8. Communicate valuation analyses and restructuring strategies effectively.

Course Outlines	Unit-1: Introduction to Corporate Restructuring Definition and motives behind corporate restructuring, Types of corporate restructuring: mergers, acquisitions, divestitures, spin-offs, reorganizations. Financial Statement Analysis; Overview of financial statements: balance sheet, income statement, cash flow statement, Ratio analysis: liquidity ratios, profitability ratios, leverage ratios, Common-size analysis and trend analysis Unit-2: Business Valuation Methods Introduction to business valuation: intrinsic value vs. market value, Valuation approaches: asset-based, income-based, market-based, Discounted cash flow (DCF) analysis, comparable company analysis (CCA), precedent transactions analysis (PTA). Valuation of Mergers and Acquisitions; Methods of valuing mergers and acquisitions, Synergy analysis and valuation adjustments, Valuation considerations in merger negotiations. Valuation of Divestitures and Spin-offs; Valuation considerations in divestiture transactions, Spin-off valuation techniques and analysis, Financial modelling for spin-off transactions. Unit-3: Regulatory and Legal Aspects of Corporate Restructuring Regulatory frameworks governing corporate restructuring, Legal considerations in mergers, acquisitions, and divestitures, Compliance with antitrust laws and securities regulations Unit-4: Impact of Corporate Restructuring on Shareholder Value Assessing the impact of restructuring on shareholder wealth, Market reaction to restructuring announcements, Long-term implications of corporate restructuring on firm performance, Real-world case studies of corporate restructuring transactions
Course Outcomes	After completion of the course, learners will be able to: CO1: Understanding of Corporate Restructuring. CO2: Proficiency in Financial Statement Analysis. CO3: Competence in Business Valuation. CO4: Analysis of Restructuring Impact on Shareholder Value.
	CO5: Understanding of Regulatory and Legal Considerations. CO6: Application of Valuation and Restructuring Principles. CO7: Critical Thinking and Problem-Solving Abilities. CO8: Effective Communication of Valuation Analyses.
Evaluation	
Suggested Readings	

Paper	7.5
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Course Title	Marketing and Supply Chain Management
Paper Code	CORE-II.4
Paper Type	Inter-Disciplinary Minor
Credit Points	4
Course Objectives	The course aims to equip the learners with the basic knowledge of concepts, principles, tools, and techniques of marketing and to provide knowledge about various developments in marketing.
Course Outlines	Unit-1:Introduction Marketing - Meaning, Nature, Scope and Importance; Core concepts of marketing; Service marketing; Marketing Philosophies; Marketing Environment; Marketing Mix. Micro environmental and Macro environmental factors. Unit-2:Understanding Consumer Behaviour and Market Selection Consumer Behaviour: Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions; STP. Market Segmentation-Levels and bases of segmenting consumer markets. Market Targeting-concept and criteria. Product Positioning – concept and bases; Product differentiation- concept and bases. Unit-3: Marketing Mix Decision-Product Product Decisions: Concept and classification; Levels of Product. Product-mix dimensions, strategies and types; Branding; Packaging and Labeling; New Product Development: Product life cycle – concept and marketing strategies. Unit-4:Marketing Mix Decisions-Pricing and Distribution Pricing Decisions: Objectives; Factors affecting the price of a product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions. Distribution Decisions: Channels of distribution; Distribution strategies; Wholesaling and retailing; Emerging distribution trends. Promotion Decisions and Developments in Marketing Promotion Decisions: Communication process; Developments in Marketing; Relationship Marketing, Sustainable Marketing, Rural marketing, social marketing and Digital marketing.

Course Outcomes	After completion of the course, learners will be able to: CO1: Understand the basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm; CO2: Explain the dynamics of consumer behaviour and process of market selection through STP stages; CO3: Analyze the process of value creation through marketing decisions involving product development; CO4: Elaborate the process of marketing decision making involving product pricing and its distribution; CO5: Develop product promotion process in marketing decisions of a firm and understand latest developments in marketing.
Evaluation	
Suggested Readings	• Bajaj K./ Kaur K. Principles of Marketing, kalyani publisher. • Marketing Management, Pillai R.S.N. & Bagavathi S. Chand Publishing • Marketing Management, 3rd Edition, Kumar Arun & Meenakshi N. Vikas Publishing • Armstrong, G., & Kotler, P. (2021). Marketing: An Introduction. Pearson Education Limited. • Kotler, P., Kartajaya, H., & Setiawan, I. (2021). Marketing 5.0: Technology for Humanity. John Wiley & Sons. • Peter, J.P., & Donnelly, J.H. Jr. (2021). Marketing Management: Knowledge and Skills. McGraw-Hill Education. • Schmitt, B. H. (2021). The Changing Face of Marketing: From Pandemic to Possibility. Routledge. • Vargo, S. L., & Lusch, R. F. (2017). Service-Dominant Logic: Premises, Perspectives, Possibilities. Cambridge University Press.

OR

Paper	7.5
Course Title	Treasury & Forex Management
Paper Code	CORE-II.4
Paper Type	Inter-Disciplinary Minor
Credit Points	4
Course Objectives	1. Understand the role and functions of treasury management in organizations. 2. Learn techniques for cash flow forecasting, cash management, and liquidity management. 3. Gain proficiency in managing foreign exchange risk and exposure. 4. Understand the structure and operation of international financial markets. 5. Learn about financial derivatives and their use in managing foreign exchange risk. 6. Develop skills in forex trading, hedging strategies, and speculation. 7. Explore regulatory frameworks and compliance requirements in

	treasury and forex management. 8. Apply treasury and forex management principles to real-world business scenarios.
Course Outlines	Unit- 1: Introduction to Treasury Management Role and functions of treasury management, Objectives and importance of treasury management in organizations, Structure and organization of treasury departments. Cash Management and Liquidity Management; Cash flow forecasting techniques, Cash pooling and cash concentration, Short-term investment strategies for liquidity management Unit-2: Foreign Exchange Markets and Risk Management Structure and operation of foreign exchange markets, Exchange rate determination: factors influencing exchange rates, Participants in the foreign exchange market. Foreign Exchange Risk Management; Types of foreign exchange exposure: transaction exposure, translation exposure, economic exposure, Techniques for managing foreign exchange risk: hedging, forward contracts, options, swaps Unit-3: International Financial Markets Overview of international financial markets: money market, capital market, forex market, Instruments traded in international financial markets: bonds, equities, currencies, commodities Regulatory Framework and Compliance Regulatory requirements for treasury and forex management, Compliance with international accounting standards (IAS) and regulatory guidelines, Corporate governance and risk management practices in treasury operations Unit-4 Financial Derivatives in Forex Management and Hedging Strategies Introduction to financial derivatives: futures, options, swaps, Use of derivatives in managing foreign exchange risk, Pricing and valuation of currency derivatives. Forex trading strategies: carry trade, arbitrage, speculation, Hedging strategies for managing currency risk: money market hedging, options hedging, cross-currency swaps
Course Outcomes	After completion of the course, learners will be able to: CO1: Understanding of Treasury Management Principles. CO2: Proficiency in Cash and Liquidity Management. CO3: Competence in Foreign Exchange Risk Management. CO4: Knowledge of International Financial Markets. CO5: Skills in Forex Trading and Hedging Strategies. CO6: Awareness of Regulatory Framework and Compliance. CO7: Application of Treasury and Forex Management Principles. CO8: Critical Thinking and Problem-Solving Abilities.
Evaluation	
Suggested Readings	

SEMESTER-VIII			
Paper	Course Titles	Paper Code & Type	Credit Points
8.1	International Business Environment	Core-I.20: Disciplinary Major	4
8.2	Sustainable Development and Corporate Social Responsibility	Core-I.21: Disciplinary Major	4
8.3	Fundamentals of Commodity Markets	Core-I.22: Disciplinary Major	4
8.4	Social Entrepreneurship and Incubation	Core-I.23: Disciplinary Major	4
8.5	Banking Theory and Practices Or Securities Market Operations Or any other course from Arts & Science stream	Core II.5: Inter-Disciplinary Minor	4
Total Credit			20

Paper	8.1
Course Title	International Business Environment
Paper Code	CORE-I.20
Paper Type	Disciplinary Major
Credit Points	4
Course Objectives	1. Understand the concepts and theories of international business and globalization. 2. Analyze the economic, political, legal, and cultural dimensions of the international business environment. 3. Learn about international trade policies, trade agreements, and trade barriers. 4. Explore foreign market entry strategies and modes of international expansion. 5. Gain insights into managing cultural diversity and ethical challenges in international business. 6. Understand the role of technology and innovation in shaping the global business landscape. 7. Analyze international business risks and develop risk management strategies.
Course Outlines	Unit-1: Introduction to International Business Definition and scope of international business, Theories of international trade and investment, Drivers of globalization and its impact on businesses. Economic Environment of International Business; Global economic systems: capitalism, socialism, mixed economies, Economic indicators and measures: GDP, GNP, inflation, exchange rates, International financial institutions and their role in global finance Unit-2: Political, Legal and Cultural Environment of International Business Political systems and ideologies: democracy, authoritarianism, communism, Legal frameworks governing international business: international law, trade regulations, intellectual property rights, Political risk assessment and management strategies, Dimensions of culture: Hofstede's cultural dimensions theory, Cultural differences and their impact on business practices, Managing cultural diversity and fostering cross-cultural communication

	Unit-3: International Trade Policies and Agreements Trade theories: comparative advantage, absolute advantage, factor endowment theory, Trade policies: tariffs, quotas, subsidies, Regional trade agreements and their impact on international business. Foreign Market Entry Strategies; Modes of international market entry: exporting, licensing, franchising, joint ventures, acquisitions, greenfield investments, Factors influencing the choice of entry mode, Entry strategies for emerging markets vs. developed markets Unit-4: Technology and Innovation in International Business Role of technology in facilitating international business operations, Impact of innovation on global competitiveness, Digital transformation and its implications for international business. Managing International Business Risks; Types of international business risks: political risk, financial risk, operational risk, Risk assessment techniques and tools, Risk management strategies and contingency planning
Course Outcomes	After completion of the course, learners will be able to: CO1: Understanding of International Business Concepts. CO2: Analysis of Economic Environment. CO3: Assessment of Political and Legal Risks. CO4: Management of Cultural Diversity. CO5: Evaluation of Trade Policies and Agreements. CO6: Development of Foreign Market Entry Strategies. CO7: Integration of Technology and Innovation.
Evaluation	
Suggested Readings	
Paper	8.2
Course Title	Sustainable Development and Corporate Social Responsibility
Paper Code	CORE-I.21
Paper Type	Disciplinary Major
Credit Points	4

Course Objectives	1. Understand the concepts of sustainable development, corporate social responsibility, and business ethics. 2. Explore the relationship between business operations and environmental, social, and governance (ESG) issues. 3. Learn about sustainability frameworks, standards, and reporting guidelines. 4. Analyze the role of stakeholders in sustainability and CSR initiatives. 5. Examine strategies for integrating sustainability and CSR into corporate strategies and operations. 6. Assess the impact of sustainability and CSR practices on business performance and stakeholder value. 7. Develop skills in sustainability reporting and communication.
Course Outlines	Unit-1: Introduction to Sustainable Development and CSR Definitions and concepts of sustainable development and CSR, Historical evolution and significance of sustainability and CSR in business, Environmental Sustainability and Business Operations; Environmental challenges and impacts of business operations, Sustainable business practices: energy efficiency, waste reduction, resource conservation Unit-2: Social Responsibility and Stakeholder Engagement Social issues in business: labor practices, human rights, community development, Stakeholder theory and stakeholder engagement strategies. Governance, Ethics, and Corporate Citizenship; Corporate governance principles and practices, Business ethics and ethical decision-making, Role of corporations in global citizenship and community development. Unit-3: Sustainability Reporting and Standards Sustainability reporting frameworks: Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB), Integrated reporting and triple bottom line accounting, Assurance and verification of sustainability reports. Sustainable Supply Chain Management; Principles of sustainable supply chain management, Supplier engagement and responsible sourcing practices, Supply chain transparency and traceability Unit-4: CSR Strategy and Implementation Developing a CSR strategy: goal setting, implementation, evaluation, CSR
	integration into corporate culture and operations, Measuring and evaluating CSR performance and impact. Case studies of companies implementing sustainability and CSR initiatives, Best practices in sustainable development and corporate social responsibility.

Course Outcomes	After completion of the course, learners will be able to: CO1: Understanding of Sustainable Development and CSR. CO2: Analysis of Environmental and Social Impacts. CO3: Knowledge of Sustainability Frameworks and Reporting. CO4: Stakeholder Engagement and Governance. CO5: Integration of Sustainability into Business Strategy. CO6: Assessment of CSR Performance and Impact. CO7: Communication and Reporting Skills. CO8: Application of Sustainability Principles.
Evaluation	
Suggested Readings	

Paper	8.3
Course Title	Fundamentals of Commodity Markets
Paper Code	CORE-I.22
Paper Type	Disciplinary Major
Credit Points	4
Course Objectives	1. Understand the Basics of Commodity Markets. 2. Learn about Different Types of Commodities. 3. Examine Supply and Demand Dynamics. 4. Understand Price Determination Mechanisms. 5. Explore Risk Management Strategies. 6. Study Trading and Hedging Techniques. 7. Examine Regulatory Frameworks.
Course Outlines	Unit-1: Introduction to Commodity Markets Definition of commodities, Historical evolution of commodity trading, Importance of commodities in the global economy. Types of Commodities; Classification of commodities (agricultural, energy, metals, etc.), Characteristics of different commodity types, Major commodity exchanges worldwide. Unit-2: Participants in Commodity Markets Overview of market participants (producers, consumers, traders,

	speculators, hedgers, etc.), Role of intermediaries (brokers, exchanges, clearinghouses, etc.), Importance of market liquidity. Supply and Demand Dynamics; Factors affecting commodity supply and demand, Seasonality and cyclical trends in commodity markets, Impact of geopolitical events and weather patterns. Commodity Pricing Mechanisms; Spot market vs. futures market, Basics of commodity futures contracts, Price discovery process. Unit-3: Risk Management in Commodity Markets Overview of price risk, credit risk, and operational risk, Introduction to hedging strategies, Risk management tools (futures, options, swaps, etc.). Fundamental analysis: Supply-demand fundamentals, production forecasts, consumption trends, Technical analysis: Chart patterns, trend analysis, technical indicators, Sentiment analysis: Market sentiment, news impact on prices Unit-4: Trading Strategies and Regulatory Environment Overview of trading strategies (trend following, mean reversion, spread trading, etc.), Back-testing and performance evaluation, Risk-reward considerations, Overview of regulatory bodies and frameworks governing commodity markets, Compliance requirements for market participants, Market manipulation and insider trading.
Course Outcomes	After completion of the course, learners will be able to: CO1: Foundational Knowledge of Commodity Markets. CO2: Familiarity with Various Types of Commodities. CO3: Understanding of Supply and Demand Dynamics. CO4: Proficiency in Price Determination Mechanisms. CO5: Skills in Risk Management. CO6: Competence in Trading and Hedging. CO7: Awareness of Regulatory Requirements.
Evaluation	
Suggested Readings	

Paper	8.4
Course Title	Social Entrepreneurship and Incubation
Paper Code	CORE-I.23
Paper Type	Disciplinary Major
Credit Points	4
Course Objectives	1. Understand Social Entrepreneurship. 2. Explore Social Innovation.

	3. Learn about Incubation Ecosystems. 4. Develop Entrepreneurial Mindset. 5. Identify Social Impact Opportunities. 6. Understand Funding and Financing. 7. Gain Skills in Business Planning and Management. 8. Promote Ethical Leadership and Governance.
Course Outlines	Unit-1: Introduction to Social Entrepreneurship Definition and characteristics of social entrepreneurship, Historical overview and contemporary examples of social enterprises. Social Impact Assessment; Methods for measuring social impact, Theory of change and logic models, Impact assessment frameworks and tools Unit-2: Business Model Design for Social Enterprises Adapting traditional business models for social impact, Revenue models for sustainability, Balancing financial and social objectives. Social Innovation and Ideation; Techniques for identifying social problems and needs, Ideation and brainstorming for innovative solutions, Human-centered design and prototyping Unit-3: Incubation and Acceleration of Social Ventures The role of incubators and accelerators in supporting social entrepreneurs, Accessing resources: funding, mentorship, and networks, Developing a social enterprise toolkit: business planning, marketing, and legal considerations. Scaling Social Ventures; Strategies for scaling impact while maintaining mission integrity, Partnerships and collaborations for scale, Challenges and opportunities in scaling social enterprises Unit-4: Ethics and Values in Social Entrepreneurship Ethical dilemmas and decision-making in social entrepreneurship, Stakeholder engagement and community empowerment, Building a culture of transparency and accountability.
Course Outcomes	After completion of the course, learners will be able to: CO1: Comprehensive Understanding of Social Entrepreneurship. CO2: Ability to Innovate for Social Impact. CO3: Familiarity with Incubation Ecosystems. CO4: Entrepreneurial Mindset Development. CO5: Identification of Social Impact Opportunities. CO6: Knowledge of Funding and Financing Options. CO7: Skills in Business Planning and Management. CO8: Emphasis on Ethical Leadership and Governance.

Evaluation	
Suggested Readings	

Paper	8.5
Course Title	Banking Theory and Practices
Paper Code	CORE-II.5
Paper Type	Inter-Disciplinary Minor
Credit Points	4
Course Objectives	1. Understand the role and functions of banks in the financial system. 2. Learn about the structure and organization of the banking industry. 3. Explore banking operations, including deposit-taking, lending, and investment activities. 4. Understand banking regulations and compliance requirements. 5. Gain knowledge of financial products and services offered by banks. 6. Develop skills in risk management and credit assessment in banking. 7. Analyze the impact of monetary policy and central banking on the banking sector. 8. Explore emerging trends and challenges in banking, including digital banking and fin-tech innovations.
Course Outlines	Unit-1: Introduction to Banking Definition and functions of banks, Evolution of banking systems, Role of banks in the economy. Structure of the Banking Industry; Types of banks: commercial banks, central banks, investment banks, Banking regulations and regulatory agencies, Banking industry trends and challenges. Banking Operations; Deposit-taking: types of deposits, deposit products, Lending activities: types of loans, credit analysis, loan origination process, Investment activities: securities trading, asset management Unit-2: Banking Regulations and Compliance Regulatory framework for banks: Basel Accords, Dodd-Frank Act, Sarbanes-Oxley Act, Compliance requirements: anti-money laundering (AML), know your customer (KYC), Basel III regulations. Financial Products and Services; Retail banking products: savings accounts, checking accounts, mortgages, consumer loans, Corporate banking products: commercial loans, trade finance, cash management, Investment banking services: underwriting, mergers and acquisitions, advisory services Unit-3: Risk Management in Banking Types of risks in banking: credit risk, market risk, operational risk, Risk management techniques: risk assessment, risk mitigation strategies, stress testing. Central Banking and Monetary Policy; Role of central banks in the banking system, Monetary policy tools and objectives, Impact of monetary policy on banks and financial markets.

	Unit-4: Emerging Trends in Banking Digital banking and online banking services, Fin-tech innovations and their impact on traditional banking, Regulatory challenges and opportunities in the digital era.
Course Outcomes	After completion of the course, learners will be able to: CO1: Understanding of Banking Functions. CO2: Knowledge of Banking Structure and Regulations. CO3: Proficiency in Banking Operations. CO4: Comprehension of Financial Products and Services. CO5: Skills in Risk Management. CO6: Understanding of Central Banking and Monetary Policy. CO7: Awareness of Emerging Trends in Banking. CO8: Critical Thinking and Research Skills.
Evaluation	
Suggested Readings	• Rath J.P./Rout P.K. Indian Banking & Insurance System, kalyani publisher. • Banking, Risk and Insurance Management, Mohan Prakash, N.R.Vikas Publishing • Banking Law and Practice, Mishra Sukhvinder S. Chand Publishing • Indian Institute of Banking & Finance. (2017). Introduction to Financial Planning. New Delhi: TaxmannPublication. • Pandit, A. (2014). The Only Financial Planning Book that You Will Ever Need. Mumbai: Network 18 PublicationsLtd. • Sinha, M. (2008). Financial Planning: A Ready Reckoner. New York: McGraw Hill Education. • Halan, M. (2018). Let's Talk Money: You've Worked Hard for It, Now Make It Work for You. New York:HarperCollins Publishers. • Tripathi, V. (2017). Fundamentals of Investment. New Delhi: Taxmann Publication

OR

Paper	8.5
Course Title	Securities Market Operations
Paper Code	CORE-II.5
Paper Type	Inter-Disciplinary Minor
Credit Points	4
Course Objectives	The course aims to equip learners with the basic skills required to operate in the stock market. They can learn the trading mechanism of the stock exchanges.
Course Outlines	Unit 1: Basics of Investing Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.

	Unit 2: Fundamental Analysis Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company. Unit 3: Technical Analysis Trading rules (credit balance theory, confidence index, filter rules, market breadth, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets. Unit 4: Indian Stock Market Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations. Mutual Funds Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index funds and money market funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.
Course Outcomes	After completion of the course, learners will be able to: CO1: Explain the basics of investing in the stock market, the investment environment as well as risk & return CO2: Analyze Indian securities market including the derivatives market; CO3: Examine EIC framework and conduct fundamental analysis; CO4: Perform technical analysis; CO5: Invest in the mutual funds market.
Evaluation	
Suggested Readings	● Chandra, P. Investment Analysis and Portfolio Management. New Delhi: Tata McGraw Hill Education. ● Kevin, S. Security Analysis and Portfolio Management. Delhi: PHI Learning. ● Ranganatham, M., & Madhumathi, R. Security Analysis and Portfolio Management. Pearson (India) Education. ● Pandian, P. Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.

SUGGESTED COURSES FOR COMMUNITY ENGAGEMENT AND VOCATIONAL	
<i>Community Engagement and service Or Field work Or Internship</i>	
Community Health and Wellness	Exploring issues related to public health, healthcare access, nutrition, mental health, and substance abuse within communities. This may involve studying health disparities, prevention strategies, and community health promotion.
Youth Development and Empowerment	Understanding the unique needs and assets of youth populations and exploring strategies for youth engagement, leadership development, and positive youth development programming.
Community Arts and Culture	Exploring the role of arts and culture in community building, identity expression, and social change. This includes topics such as community arts programming, cultural preservation, public art, and creative place making.
<i>Summer Certificate and Summer Diploma Vocational Course</i>	
Summer Certificate Vocational Or SIP Or Entrepreneurship	This course covers business planning, start-up management, innovation and entrepreneurial finance.
Cyber Security Course	With the increasing threat of cyber-attacks, cyber security skills are highly sought after. B. Com students can learn about network security, cryptography, ethical hacking, and cyber threat management.
Web Development Course	With businesses increasingly establishing an online presence, web development skills are valuable. B. Com students can learn HTML, CSS, JavaScript, and other web development technologies to build websites and web applications.
Summer Diploma Vocational Course GST E-Return Filling Or Certified Financial Planner (CFP):	This course equips students with knowledge in financial planning, investment management, retirement planning, tax planning and estate planning. It's highly relevant for B. Com students interested in finance and accounting careers.
Data Analytics Or Data Science Course	Understanding data analysis and data science techniques is becoming crucial in various industries. B. Com students can learn data visualization, statistical analysis, machine learning, and big data analytics through specialized courses.
Graphic Design Course	In today's visually driven world, graphic design skills are in high demand. B. Com students can learn graphic design software, typography, layout design, and branding principles.

III	5. Financial Markets and Institutions 6. GST and other Indirect Taxes (Customs) 7. Management Accounting	Financial Literacy or Fundamentals of Investment and Planning or any other course from Arts & Science stream		or Entrepreneurship Development and Start-up or Business Model Innovation or any other course from the Multidisciplinary basket			Understanding India or Any other course from VAC basket	
IV	8. Financial Management & Risk 9. Auditing and Corporate Governance 10. Corporate Legal Framework	Business Regulatory Framework or any other course from Arts & Science stream					Internship/Community Engagement and service / Field work	
V	11. Financial Statement Analysis 12. Business Data Analytics 13. Fundamentals of IND-AS & IFRS 14. Fundamentals of	Digital Marketing or Insurance Theory and Practices or any other course from Arts & Science stream				Summer Diploma Vocational Course:	4 Credits	
						Fundamentals of Data Science and Data Management or Any other Courses from SEC Basket	Introduction to Artificial Intelligence or Any courses from VAC basket	
						Income Tax	Business	

VI	Financial Modelling 15. Business Application Software		Resource Management or Mathematics or any other course from Arts & Science stream			e-Return Filing or Introduction to Financial Technology (Fin-Tech) or Any other Courses from SEC Basket	Ethics and Values or Any courses from VAC basket	
VII	16. Research Methodology & Research Ethics 17. Fundamentals of Securities Analysis and Portfolio Management 18. Fundamentals of Operation Research and Quantitative Technique 19. Corporate Restructuring & Business Valuation	Marketing and Supply Chain Management or Treasury & Forex Management or any other course from Arts & Science stream						
VII I	20. International Business Environment 21. Sustainable Development and Corporate Social	Banking Theory and Practices or Securities Market Operations or any other						

	Responsibility 22. Fundamentals of Commodity Markets 23. Social Entrepreneurshi p and Incubation Banking Theory and Practices or Securities Market Operations	course from Arts & Science stream							
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ODISHA STATE HIGHER EDUCATION COUNCIL

Model Regulation for Under Graduate Programmes with Multiple Entry and Exit Option

1. Title and Commencement:

- a) These regulations shall be called “*Curriculum and Credit Framework for under graduate programme*”. The framework facilitates a restructured degree programme with multiple entry and exit option for single major, double major and with or without major option. It promotes Multi/Interdisciplinary choices subjects and disciplines. It inspires to meet the 21st century requirements of quality of Higher Education and needs of India to be a developed country. Its objective is to build well rounded creative individuals and citizens. This is meant for 3/4 years Undergraduate Degree Programmes covering all disciplines of the State Public Universities, coming under the Higher Education Department, Government of Odisha. It aims to coverage multiple disciplines such as Science, Arts, Humanities and Business Studies etc.

2. Definitions of Components:

- a) **Academic Year:** Two consecutive (one odd + subsequent even one) semesters constitute one academic year.
- b) **Choice Based Credit System (CBCS):** The CBCS allows students to choose courses from a range of options, and earn credits for the courses they complete. It is designed to provide flexibility and enable students to pursue their interests and strengths. The students select courses from the prescribed courses i.e., Core, Multidisciplinary, Ability Enhancement Course (AEC), Skill Enhancement Course (SEC), Value Added Course (VAC), Summer Internship and Research Project/ Dissertation etc.
- e) **Core** is the subject of main focus, may be under Core-I, Core-II and Core-III (Major/Minor stream). Major or Honours will be awarded provided the students acquires 92 credits from a single subject under core-I in the 4 yr. Program.
- f) **Course:** Usually refers to ‘paper’, which is component of a programme.
- g) **Requirements:** The requirement for awarding a degree/diploma/Certificate is prescribed in terms of number of credits to be earned as per Table No. I,II,III,IV,V,VI,VII.
- h) **Credit:** A unit by which the course work is measured. One credit is equivalent to one hour of lecture or tutorials or two hours of practical work/field work per week in a semester. One Credit will be generally equivalent to 15 hours of instructions.(*).

Credit for different Classes

Credit	Theory	Tutorial	Practical/Field work
1	1 Hour	1 Hour	2 Hours

- i) **Credit Point:** It is the product of grade point and number of credits for a course.
- j) **Discipline/Faculty:** A group of related subjects i.e., Faculty (Science/Arts/Commerce etc.)
- k) **Grade Point:** It is a numerical weight allotted to each letter grade on a 7 -point scale.
- l) **HEIs:** It refers to “**Higher Educational Institutions**” (Colleges/Universities).
- o) **Programme:** It is a study in a discipline leading to award of a degree, diploma or certificate.

p) Semester: Each semester comprises of 90 working days and an academic year is divided into two semesters. The odd semester may be generally scheduled from July to December and even semester from January to June.

3. Eligibility for Admission into UG 1st year Degree:

3.1. Student who has Passed Higher Secondary (Class-XII) Examination conducted by CHSE Odisha, Senior Secondary (CBSE/ICSE) or any other equivalent course from any Board/Council established by the Govt. of India or any other state Government or any such course recognized by Higher Education Department, Skill Development & Technical Education Department or any other Dept. of Govt. of Odisha shall be eligible for admission into a first year UG programme satisfying “Curriculum and Credit Framework for undergraduate programmes”, published by UGC on 12th December 2022. Those who have completed diploma course SCTEVT (State Council for Teacher Education and Vocational Training) Govt. of Odisha after completion of BSE, Odsiha are also eligible for admission to degree program.

3.2. Transfer from one HEI to another beyond the admission period shall be allowed by the affiliating Universities, even for Autonomous College. Transfer shall be subject to the following conditions: -

- HEI must not exceed the sanctioned strength of seat
 - Availability of same combination of subjects in both the HEIs
 - Attendance shall be combined in case one semester is pursued in two colleges.
- Further, the University may allow migration from one university to another university on transfer of credit.

4. Counselling of Students:

4.1. After admission in to 1st Year Degree Programme, students have to be properly counselled by the authorities of the Institutions by organizing induction programmes. Similarly, during beginning of the 3rd Semester and end of the 4th Semester, the students have to be properly counselled about the choice of subjects, skill development courses etc. and during admission into VII semester regarding research project.

4.2 All HEIs are required to upload the subjects available in their respective institutions with sanctioned strength on their websites.

4.3. ‘*Course Counselling Cell*’ has to be created in each HEI to provide proper information to students for admission on the available subjects in their respective institutions under U.G. programme.

4.4 A state level central counseling cell under SAMS shall be created to advise and regulate the college counseling cells for smooth functioning of the system.

5. Process of Admission:

5.1. The admission shall be made on merit on the basis of criteria to be notified by the University/Govt. of Odisha, keeping in view the guidelines/norms issued by the UGC/ concerned statutory bodies and taking into account the Reservation Policy issued by the Govt. of Odisha from time to time.

5.2. All admission are into three year degree program only continuance to 4th year subject to clause 8.

5.3. Choice of core course during the admission in to 1st Degree Programme will determine the discipline of his/her studies and will be registered under the said discipline. For example, a student choosing Physics as 1st core during time of admission will be registered under science discipline. In case a particular core belongs to more than one discipline, the entry into the discipline will be on the basis of his second core subject. For example, a student is free to choose subjects from any faculty/discipline under Core-I, II and III. In other words, Core-I can be science stream while core-II can be Arts and Core-III can be from Commerce. This facilities is subject to the ability of the college to provide flexibility.

6. Registration of HEIs/Students:

6.1. All HEIs must be registered in National Academic Depository (NAD) and upload required information from time to time.

6.2. Registration of students: All the students admitted into UG 1st semester be compulsorily registered to the universities through their respective institutions and also register for 1st Semester examination by depositing the required examination fees during the time of admission.

6.3. Students Registration with ABC: It is mandatory for all the students to registrar themselves with Academic Bank of credit and upload all required information.

6.4. The university and college shall facilitate ABC registration of the students centrally at the institution level.

6.5 During the beginning of the second semester, the students have to register for 2nd semester examination by depositing the required fees. However, for 2nd, 3rd and 4th year i.e., readmission into 3rd, 5th and 7th semester the students have to register for Term- end exam of both odd and even semesters by depositing required fees. Admission to examination will be subject to attendance, appearance of sessional and mid-semester examinations.

6.6 The HEI during the registration for final semester examination will collect fees for issue of the migration certificate prescribed by the concerned University and shall deposit the same with the University. After publication of final semester result migration certificate will be issued to all successful candidates along with their grade sheet.

7. Academic Bank of Credits (ABC):

Credit transfer shall be allowed in case the credit is registered under Academic Bank of Credits (ABC); a facility provided by UGC. The rules and regulations in this regard notified by UGC from time to time shall be applicable. All universities and Autonomous College shall join ABC, NAD and obtain Digi Locker as mandated by UGC. Every student including those of Affiliated College may also require to join ABC and obtain Digi Locker.

8. Duration and Types of Courses and Process of Multiple Entry and Exit:

Candidate has to complete the Three /Four years course within **Seven Years** from the date of admission. Under no circumstances, the candidate will be allowed to appear the backlog exam beyond the specific period.

Illustration: A candidate admitted in the academic year 2024-25 has to complete the programme by 2030-31 (*On multiple exit and entry option under four/three-year programme, the candidate has to enter himself/herself latest by 2029-30 or 2030-31 with completion of either two year or one year respectively*).

Each semester shall comprise of 15 weeks of academic activities with a minimum of 90 working days.

8.1 The undergraduate programmes shall extend over four academic years (Eight Semesters) with multiple entry and exit options. The students can exit a course as follows:

- i. **Certificate Course-** One academic year (First & Second Semesters and a summer / Vocational Course and Community Work)
- ii. **Diploma Course** -Two academic years (First, Second, Third & Four Semesters and a Summer/Vocational Course and Community Work)
- iii. **Three Year Degree Course with Single Major**
- iv. **Three Year Degree Course with Double Major**
- v. **Three Year Degree Course with Three Cores as Minor stream**
- vi. **Four Year Honours without Research with Major**
- vii. **Four Year Honours with Research**

8.2 Awarding UG Certificate, UG Diploma, and Degrees:

- 8.2.1 **UG Certificate:** Students who **opt to exit** after completion of the first year and have secured **44 credits** will be awarded a UG certificate if, in addition, they complete one vocational course of 4 credits during the summer vacation of the first year (*Table-I*). These students are allowed to re-enter the degree programme within three years session of exit and complete the degree programme within the stipulated maximum period of seven years.
- 8.2.2 **UG Diploma:** Students who **opt to exit** after completion of the second year having secured **86 credits** will be awarded the UG diploma if, in addition, they complete one vocational course of 4 credits during the summer vacation (*Table-II*). These students are allowed to re-enter within a period of three years and complete the degree programme within the maximum period of seven years.
- 8.2.3 **3-year UG Degree:** Students who wish to undergo a 3-year UG programme will be awarded UG Degree in the Major subject after successful completion of three years, securing at least **126 credits** and satisfying the minimum credit requirement as given in the *Table-III*. The discipline or faculty shall be decided on the basis of the first Major, for example Physics major shall be under the B.Sc.
- 8.2.4 **4-year UG Degree (Honours):** A four-year UG Honours degree in the major discipline will be awarded to those who complete a four-year degree programme with at least **166 credits** and have satisfied the credit requirements as given in *Table-VI*.
- 8.2.5 **4-year UG Degree (Honours with Research):** Students who secure 7.5 CGPA and above in the first six semesters and wish to undertake research at the undergraduate level can choose a research stream in the fourth year. They should do a research project or dissertation under the guidance of a faculty member of the institution who is a recognized Ph.D. Supervisor of the affiliating University or who holds a Ph.D. Degree. The research project/dissertation will be in the major discipline. The students, who secure **166credits**,

including **12 credits** from a research project/dissertation, are awarded UG Degree(Honours with Research) (*Table-VII*).

The research work can be spread over both VII and VIII semester; however, the credit will be awarded in the Semester VIII.

8.2.6 **UG Degree Programmes with Single Major:** A student has to secure Credits as per credit requirement calculated in the *Table-III* with **126 credits**.

8.2.7 **UG Degree Programmes with Double Major:** A student has to secure Credits as per credit requirement calculated in the *Table-IV* with **150 Credits**

9. Eligibility for Award of Degree:

The university where a student has earned at least 60% of the Total Credit shall issue the certificate.

10. Types of Courses:

10.1 Major (Core-I) is the subject of main focus and the degree will be awarded in that discipline.

10.2 Minor Stream (Core-I, II, III) helps a student to gain a broader understanding beyond the major discipline. A students may gather 28 credits from a single subject.

10.3 Multidisciplinary UG Programmes (09 Credits): All UG students are required to undergo 3 introductory-level courses relating to any of the broad discipline/faculty offered by the University/College. These courses are intended to broaden the intellectual experience and form part of liberal U G courses. The University shall develop curriculum for multi-disciplinary courses. Students are to be encouraged to opt for courses outside their discipline/faculty. A basket of course under SEC in category of 3 credits shall be offered. A students has to complete 3 SEC courses as per table.

10.4 Ability Enhancement Courses (AEC) (08 Credits): Students are required to achieve competency in a Modern Indian Language (MIL) and in the English language with special emphasis on language and communication skills (not literally skill). Literature and Linguistic courses shall be offered in major core and minor stream. In lieu of odia, a student may be opt for only Sanskrit, Hindi or Urdu.

10.5 Skills Enhancement Courses (SEC) (09 Credits): These courses are aimed at imparting practical skills, hands-on training, soft skills, etc., to enhance the employability of students. A student has to opt the Skill Enhancement courses from the basket as per the subject available in the institution.

10.6 Value Added Courses (12 Credits)

- **Environmental Studies and Disaster Management (03 Credits)** shall be compulsory
- A basket of VAC shall be offered out of which a students will be required to opt for 3 as per table no. VI

(*) Credits for NCC, NSS, Red Cross and such other activities shall be granted as per the principle specified under 2(h) of the draft Model Regulation. These credits shall be treated as Additional Credit and shall not be considered for award of Rank, Gold Medal etc.

10.6.1 For all value-added courses VTP Utkal University shall prepare video lectures and incase colleges are unable to hold classes, shall hold doubt clearing session. These courses shall have no internal component.

10.7 Summer Internship/Apprenticeship/Summer Project (04 Credits): Attempts have been made to provide internship as conceptualized in the Curriculum and Credit Frame Work by UGC. Till the Colleges/Universities are able to provide Internship/ Community work/ Field studies shall be offered in lieu of Internship.

10.8 Internship: A course requiring students to participate in a professional activity or work experience, or cooperative education activity with an entity external to the education institution, normally under the supervision of an expert of the given external entity. A key aspect of the internship is induction into actual work situations. Internships involve working with local industry, government or private organizations, business organizations, artists, crafts persons, and similar entities to provide opportunities for students to actively engage in on-site experiential learning.

10.8.1 Research Project/ Dissertation: Student of four-year Bachelor's Degree (Honours with Research) are required to take up Research Projects under the guidance of a faculty member. The students are expected to initiate the project work during seventh semester and complete the Research Project in the Eighth Semester. The Research outcome of their project work may be published in peer-reviewed journals or may be presented in conferences/ seminars or may be patented.

10.8.2 Studio activities: Studio activities involve the engagement of students in creative or artistic activities. Every student is engaged in performing a creative activity to obtain a specific outcome. Studio-based activities involve visual- or aesthetic- focused experiential work.

10.8.3 Field Practice/Projects: Courses requiring students to participate in field-based learning/projects generally under the supervision of an expert of the given external entity.

10.8.4 Community engagement and service: Courses requiring students to participate in field-based learning/projects generally under the supervision of an expert of the given external entity. The curricular component of 'community engagement and service' will involve activities that would expose students to the socio-economic issues in society so that the theoretical learning's can be supplemented by actual life experiences to generate solutions to real-life problems.

10.8.5 Seminar: A course requiring students to participate in structured discussion/conversation or debate focused on assigned tasks/readings, current or historical events, or shared experiences guided or led by an expert or qualified personnel in a field of learning, work/vocational, or professional practice.

10.9 Open Distance Learning (ODL): Student may be allowed to earn 40% of the course credit in a semester through online courses from SWAYAM (UGC)/IGNOU etc. or any institution recognized by the regulatory authority like UGC at their own cost and arrangement.

10.10 Vocational courses: In order to be eligible for Certificate/ Diploma, a student is required to earn 4 credits in vocational subjects during the summer vacation with 60 hours of Theory/ Laboratory/ Workshop at least within 15 days from the followings

- I. Recognized ITI/ Poly Techniques providing a certificate to the effect that the candidate has completed 120 hours of vocational learning (Lab/ Workshop) in a specific trade.
OR
- II. A vocational course provided under ODL platform (SWAYAM or any institution recognized by the regulatory authority).

OR

- III. A vocational course offered by the HEI in a specific trade duly recognized by the Academic Council of the University concerned.
- IV. The student is required to pay additional fees for the purpose as specified by the course provider.

10.16 *Besides B. A/B.Com and B.Sc., other Graduate Level course such as BBA, BCA. BSW, B.Lib Sc. etc. are to follow the broad credit structure. Further, Jagannath Sanskrit University and other Universities Offering Graduate Programme are also required to adopt the credit structure.*

As all the above is linked with award of credits, the subject Experts Committee/BOS of Universities shall specify the structure.

Table-I: Structure for Certificate Courses: Exit after First Academic year*[(One academic year (First & Second Semesters and a Summer/Vocational Course and Community Work)]*

Semester	Core-I	Core-II	Core-III	Multi-disciplinary	AEC	SEC	VAC	Community Engagement & Services/ Field work /Internship	Total Minimum Credit
I	2X4=8	1X4=4		1X3=3	1X4=4 Odia		1x3=3 Environment al Studies and Disaster management		22
II	2X4=8		1X4=4	1X3=3	1X4=4 English	1X3=3			22
Total	4x4=16	1X4=4	1X4=4	2x3=6	2x4=8	1X3=3	1X3=3		44
<i>Vocational Course of 4 credits for Certificate</i>									

Table-II: Structure for Diploma Certificate Course Exit after Second Academic year
[Two academic years (First, Second, Third & Four Semesters and a Summer Vocational Course and Community Work)]

Semester	Core-I	Core-II	Core-III	Multi-disciplinary	AEC	SEC	VAC	Community Engagement & Services/ Field work /Internship	Total Minimum Credit
I	2X4=8	1X4=4		1X3=3	1X4=4 Odia		1x3=3 Environmental Studies and Disaster management		22
II	2X4=8		1X4=4	1X3=3	1X4=4 English	1X3=3			22
									44
III	3X4=12	1X4=4		1X3=3			1X3=3		22
IV	3X4=12		1X4=4					1x4=4	20
									42
Total	10x4=40	2x4=8	2x4=8	3x3=9	2x4=8	1X3=3	2x3=6	1x2=4	86
<i>Vocational Course of 4 credits for Diploma Certificate</i>									

Core-II and Core-III are interchangeable.

***The BOS in each subject has to design a course for improving skill in their field.**

****Principles of Management can be offered as an option.**

Table-III: Three Year Degree Course with Single Major and Two Minor

Semester	Core-I	Core-II	Core-III	Multi-disciplinary	AEC	SEC	VAC	Community Engagement & Services/ Field work /Internship	Total Minimum Credit
I	2X4=8	1X4=4		1X3=3	1X4=4 Odia		1x3=3 Environmental Studies and Disaster management		22
II	2X4=8		1X4=4	1X3=3	1X4=4 English	1X3=3			22
									44
III	3X4=12	1X4=4		1X3=3			1X3=3		22
IV	3X4=12		1X4=4					1x4=4	20
									42
V	3X4=12	1X4=4				1x3=3	1x3=3		22
VI	2X4=8		1X4=4			1x3=3	1x3=3		18
									40
Total	15X4=60	3X4=12	3X4=12	3X3=9	2X4=8	3x3=9	4x3=12	1x4=4	126

In case a student opts for NCC and clears 'C' certificate additional 16 Credit shall be awarded and total credit shall be 126+16 = 142 Credit

*The BOS in each subject has to design a course for improving skill in their field.

**Principles of Management can be offered as an option.

Table-IV: Three Year Degree Course with Double Major

Semester	Core-I	Core-II	Multi-disciplinary	AEC	SEC	VAC	Community Engagement & Services/ Field work /Internship	Total Minimum Credit
I	2X4=8	2X4=8	1X3=3	1X4=4 Odia		1x3=3 Environmental Studies and Disaster management		26
II	2X4=8	2X4=8	1X3=3	1X4=4 English	1X3=3			26
								52
III	3X4=12	2X4=8	1X3=3			1x3=3		26
IV	3X4=12	2X4=8					1x4=4	24
								50
V	3X4=12	2X4=8			1x3=3	1x3=3		26
VI	2X4=8	2X4=8			1x3=3	1x3=3		22
								48
Total	15X4=60	12X4=48	3X3=9	2X4=8	3x3=9	4x3=12	1x4=4	150

*The BOS in each subject has to design a course for improving skill in their field.

**Principles of Management can be offered as an option.

Table-V: Three Year Degree Course with Three Core without Major

Semester	Core-I	Core-II	Core-III	Multi-disciplinary	AEC	SEC	VAC	Community Engagement & Services/ Field work /Internship	Total Minimum Credit
I	1X4=4	1X4=4	1X4=4	1X3=3	1X4=4 Odia		1x3=3 Environmental Studies and Disaster management		22
II	1X4=4	1X4=4	1X4=4	1X3=3	1X4=4 English	1x3=3			22
									44
III	2X4=8	1X4=4	1X4=4	1X3=3			1x3=3		22
IV	1X4=4	2X4=8	1X4=4					1X4=4	20
									42
V	1X4=4	1X4=4	2X4=8			1X3=3	1X3=3		22
VI	1X4=4	1X4=4	1X4=4			1X3=3	1x3=3		18
									40
Total	7X4=28	7X4=28	7X4=28	3X3=9	2X4=8	3x3=9	4x3=12	1X4=4	126

In case a student opts for NCC and clears 'C' certificate additional 16 Credit shall be awarded and total credit shall be 126+16 = 142 Credit

*The BOS in each subject has to design a course for improving skill in their field.

**Principles of Management can be offered as an option.

Table-VI: Fourth Year Hons. Without Research

Semester	Core-I	Core-II	Core-III	Multi-disciplinary	AEC	SEC	VAC	Community Engagement & Services/ Field work /Internship	Total Minimum Credit
I	2X4=8	1X4=4		1X3=3	1X4=4 Odia		1x3=3 Environment al Studies and Disaster management		22
II	2X4=8		1X4=4	1X3=3	1X4=4 English	1X3=3			22
									44
III	3X4=12	1X4=4		1X3=3			1X3=3		22
IV	3X4=12		1X4=4					1x4=4	20
									42
V	3X4=12	1X4=4				1x3=3	1x3=3		22
VI	2X4=8		1X4=4			1x3=3	1x3=3		18
									40
VII	4x4=16	1x4=4							20
VIII	4x4=16	1x4=4							20
									40
Total	23x4=92	5x4=20	3x4=12	3x3=9	2x4=8	3x3=9	4x3=12	1x4=4	166

***The BOS in each subject has to design a course for improving skill in their field.**

****Principles of Management can be offered as an option.**

Table-VII: Fourth Year Hons. With Research

Semester	Core-I	Core-II	Core-III	Multi-disciplinary	AEC	SEC	VAC	Community Engagement & Services/ Field work /Internship	Total Minimum Credit
I	2X4=8	1X4=4		1X3=3	1X4=4 Odia		1x3=3 Environmental Studies and Disaster management		22
II	2X4=8		1X4=4	1X3=3	1X4=4 English	1X3=3			22
									44
III	3X4=12	1X4=4		1X3=3			1X3=3		22
IV	3X4=12		1X4=4					1x4=4	20
									42
V	3X4=12	1X4=4				1x3=3	1x3=3		22
VI	2X4=8		1X4=4			1x3=3	1x3=3		18
									40
VII	3x4=12	2x4=8							20
VIII	2x4=8							Research 12	20
									40
Total	20x4=80	5x4=20	3x4=12	3x3=9	2x4=8	3x3=9	4x3=12	16	166

***The BOS in each subject has to design a course for improving skill in their field.**

****Principles of Management can be offered as an option.**

11. Process of Multiple Entry and Exit:

11.1 A student after completion of 1st academic Session with completion of 42 Credits and an additional 04 Credits in vocational stream can exit with a certificate issued by the HEI/University concerned. Such student can re –enter to the UG programme into the 3rd semester within two years from award of his certificate.

11.2 A student after completion of 2nd year with 84 and an additional **4 credit** in Vocational Stream can exit with a diploma. Such students can re-enter to UG programme in 5th semester within two years from award of this diploma.

11.3 Student who desires to undergo a 3-year degree programme will be allowed to exit after completion of 3rd year with minimum of 126/150 credits with a degree.

11.4 However, the total duration for completing the UG program shall not exceed 7 years from the admission into the 1st year Academic Session.

11.5 Students may acquire additional credit under Value added / Multi-Disciplinary / Swayam etc. The additional credit shall not be taken into account for Division/ Grade/ Rank etc. They shall not count for admission into higher program.

12. Subjects:

The core subjects that a candidate can choose under the Discipline Faculty of Arts, Commerce and Science include the following:

Faculty of SCIENCE	Faculty of ARTS	Faculty of COMMERCE & MANAGEMENT
Anthropology	English	Accountancy
Biotechnology	Odia	Business Studies and Management
Botany	Hindi	Business Math and Statics
Chemistry	Sanskrit	Business Administration
Computer Science	AIHCA	Banking Finance and Insurance
Electronics	Archaeology	Cost Accountancy
Environmental Science	Statistics	Company Law
Mathematics	Mathematics	Corporate Law
Geology	Political Science	Entrepreneurship
Geography	History	Finance
Microbiology	Economics	GST
Physics	Philosophy	Income Tax
Statistics	Linguistics	Indian Economy
Zoology	Public Administration	Marketing
Information Technology and Management	Sociology	Organisation Behaviour
Mathematics and Computing	Social Work	Operation Research
Economics	Gender Studies	PMIR and IRPM
Education	Library & Information Science	Economics
Home Science	Law	
Psychology	Tourism	
Linguistic	Rural Development	
Operation Research	Journalism/Journalism & Mass Communication	
Archaeology	PMIR (Personal Management & Industrial Relation)/ IRPM (Industrial Relation & Personal Management)	
	Urdu	
	Education	
	Home Science	
	Psychology	
	Operation Research	

University may add to the list. The above list is illustrative not exhaustive

13. Twinning Courses pursuing simultaneous Dual Degree:

A student can pursue two academic programmes, one in full time **Physical Mode** and another in **Open and Distance Learning (ODL)**/online mode; or up to two ODL/Online programmes simultaneously, provided that in such, class timings for one programme do not overlap with the class timings of the other programme.

14. Level of Course:

The Board of Studies (BOS)/ subject experts while designing the course curriculum shall follow NCRF guideline as detailed below.

NCRF Level for different Academic Grades

Academic Band	Academic Grade	National Credit Frame Work Level
4-year UG with Hons. / Hons. With Research Program	UG- 1 st year	4.5
	UG- 2 nd year	5.0
	UG- 3 rd year	5.5
	UG- 4 th year	6.0

Source- National Credit Framework (NCRF) Guideline March- 2023 (Table- 3)

15. Attendance and Change of Subject:

15.1 Attendance

- 15.1.1 A candidate shall be required to attend at least 75% of the lectures in a course in theory and practical classes taken separately.
- 15.1.2 The authorities may condone to the extent of 15% in exceptional cases i.e., serious illness & hospitalization, accident, mishap in the family or deputation by the college for any specific work for which the period of his/her absence shall not be counted towards the calculation of attendance on the condition that students concerned submit a certificate to that effect from the appropriate authority.
- 15.1.3 Absence to actual required days of attends Sports/NCC/NSS etc. activities shall be treated as presence for calculation of attendance. With prior permission of the Principal in case of college/Chairman PG Council in case of university
- 15.1.4 This clause shall not be applicable for Distance Education.
- 15.1.5 A candidate is also required to fulfill the above clauses for practical component.

15.2 Change of Subjects: A student can change his core (I) subject within 4 weeks of the last date of admission which has to be duly communicated to the University by the College Concerned. The choice of Core (Major/Minor) subjects during the first admission to the 3rd semester has to be exercised by the candidate after proper counselling by the college authorities through **Course Counseling Cell**.

16. Examination Pattern:

16.1 Medium of Examination

During registration for first semester examination, examinees will have to exercise their option for medium of examination (English/ Odia) which will be reflected in their final grade sheet/certificate.

Provided that for a language subject answers are to be in that language. Sanskrit may be written in Odia script but language has to be Sanskrit.

However, excepting language subject all questions shall be in English / Odia and students are allowed to appear in the language opted by them during the registration for 1st semester examination.

16.2 Duration of the Examinations-Mid Semester & End Semester:

Duration of examination for all term End examination shall be for 3 hours and for all Mid Term examination for 1 hour irrespective of full marks in the course/subjects and irrespective of credit. The practical examinations shall be of 3 hours duration.

For Autonomous Colleges, each department shall have a designated Teacher in-charge of Examination to be decided by the principal in addition to the Controller of Examinations of the College. For non-autonomous college, the principal or the teacher nominated by the principal will be responsible for conducting examinations.

16.3 Continuous Evaluation and Mid Semester Examination:

- 16.3.1 Mid semester examination will be of 1-hour duration for 20/10 marks (20 for subjects having no practical and 10 for subject with practical papers). There shall be no pass mark in Mid Semester examination. The type of questions will be decided by the college authority (concerned Faculty member).
- 16.3.2 The Mid-Semester Examination shall be conducted and valued by the Teacher(s) who are teaching the corresponding paper or by any external faculty in the college(s). A student who fails to appear in a Mid-Semester Examination **will be allowed one more chance** to take the same examination before appearing the concerned term-end examination. There will be no provision to re-appear in the Mid-Semester Examination for improvement.
- 16.3.3 For subjects with practical there will be a Mid-Semester practical examination carrying 10 marks.
- 16.3.4 The College authority will preserve the answer script of the Mid Semester examination for 06 months from the date of publication of result of concerned semester for reference.
- 16.3.5 The College authority of the valuation zones/University authority will preserve the answer Script of the End Semester examination for 06 months from the date of publication of result for reference.
- 16.3.6 For ODL students, ODL Institutes shall frame its policy for Mid Semester examination.
- 16.3.7 A student has to appear the mid semester examination positively. Absence in the mid semester examination will be considered as fail however the candidate may be allowed to appear the mid semester examination before commencement of the concerned Term-End examination under special case duly considered by the institutional authorities (**for the candidates who represent the University or State for Inter- University or inter-state competitions in Games and Sports or attending different recognized National level camps/ any critical medical case duly certified by the designated medical officer.**

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

Course Type	Maximum Marks	Semester-End theory Mark	Continues Evaluation Marks /Sessional	Mid Semester theory Mark	Semester-End and Practical mark	Mid Semester Practical Mark
Without Practical	100	60	20	20	----	--
With Practical	100	50	10	10	20	10

16.3 Distribution of Sessional Marks:

College shall preserve all records of Sessional Examination.

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

17 Examination Question Pattern of Term End Examination:

The term end theory examination shall be for 100 marks of three hour's duration, the weightage shall be 50 with practical and 60 without practical.

Question Pattern		With Practical	Without Practical
Part-I –Objective	Answer in MCQ /One word /Sentence. (All are Compulsory)	1x10=10	1x10=10
Part-II- Very Short Type	Answer maximum 50 words (All are Compulsory)	2x9=18	2x9=18
Part-III- Short Type	Answer maximum 250 words Answer any 8 out of 10 questions	5x8=40	5x8=40
Part-IV- Long Type	Answer maximum 800 words Answer any 4 out of 5 questions	8x4=32	8x4=32
Total		100	100
For Practical Paper		One Major Experiment-10 Record- 05 Viva voce-05	-----

18. Grading System:

Qualification	Grade	Mark Secured from 100	Grade Point	CGPA	Classification for Hons. (Applicable to 4yr Course only)	Classification for Pass
Outstanding	‘O’	90-100	10	≥ 9.5	First Class Hons.	Pass
Excellent	‘A+’	80-89	9	≥ 8.5 - < 9.5		
Very Good	‘A’	70-79	8	≥ 7.5 - < 8.5		
Good	‘B+’	60-69	7	≥ 6.5 - < 7.5		
Above Average	‘B’	50-59	6	≥ 5.5 - < 6.5	Second Class Hons.	
Fair	‘C’	45-49	5	≥ 5.0 - < 5.5		
Pass	‘D’	40-44	4	≥ 4.0 - < 5.0		
Fail	‘F’	Below 40	0	Below 4.0		Fail
Absent	‘AB’	00	0			Fail
Malpractice	‘M’	00	0			MP

N.B.

- *A candidate has to secured Grade D or above to pass in each of the paper (Individually in Theory, Practical and Project)*
- *FAIL /MP/HARD CASE and Back Paper Clearance candidates in any Semester Examination are not eligible for award of Distinction.*

CALCULATION OF GP, SGPA, CGPA AND PERCENTAGE OF MARK

A student's level of competence shall be categorized by a GRADE POINT AVERAGE to be specified as: SGPA- Semester Grade Point Average, CGPA- Cumulative Grade Point Average

- Grade Point- Integer equivalent of each letter grade
- CREDIT- Integer signifying the relative emphasis of individual course item(s) in a semester as indicated by the Course structure and syllabus.

CREDIT POINT: CREDIT x GRADE POINT for each course item

CREDIT INDEX: Σ CREDIT POINT of course items in each Semester

GRADE POINT AVERAGE = $\frac{\text{CREDIT INDEX}}{\Sigma \text{CREDIT}}$

Semester Grade Point Average (SGPA) = $\frac{\text{CREDIT INDEX for each semester}}{\Sigma \text{CREDIT}}$

Cumulative Grade Point Average (CGPA) = $\frac{\text{CREDIT INDEX of all previous Semesters up to the 6}^{\text{th}} / 8^{\text{th}} \text{ Semester}}{\Sigma \text{CREDIT}}$

Case a: Equivalent Percentage of Mark = (CGPA-0.50) X10 (for CGPA > 4.5 and CGPA $\leq$ 10)

Case b: Equivalent Percentage of Mark = CGPA X10 (for CGPA $\leq$ 4.5)

2% of the total as grace mark subject to maximum of 5 (five) marks in single paper shall be given to pass in a semester. This shall be applicable in each semester.

20. Disciplinary action against unfair means adopted in examinations:

A student adopting malpractice and/or showing any indiscipline behaviour, violating code of conduct [Which includes: Use of programmable calculators, mobile phones(except the paper in which it is asked to use such tools)/ smart watch (even in switch off mode), document or any electronic devices having memory chips, leaving the Examination Hall within the first hour from the commencement of the examination, talking to other examinees in the Examination Hall, trying to give any help to others or trying to seek any help from others inside or outside the Examination Hall, using question papers and/or answer scripts for communicating with fellow examinee, exchange of question papers and answer scripts with other examinees/outside, writing answers in question papers, writing obscene or filthy languages in answer scripts, taking away the answer scripts or any examination materials/papers to the outside of the examination hall without intimation/permission from the concerned authority of the examination etc.]

- a) Will be awarded “M” grade having 0(zero) Grade Point in the paper/papers concerned and he/she will be warned by the University with a copy to the parents/guardians or a notice in the official website of the University for the first offense.
- b) For repeated offense as described above in subsequent semester examinations in spite of the warning issued previously or grave misconduct despite warnings, he will be awarded “M” grade having 0(zero) Grade Point in all the papers of that examination and will be expelled from the college for one year.
- c) Any student found man-handling/threatening the officers/staff connected with the examinations (Invigilator, Centre Superintendent, Supervisors, Principal, Members of Flying squad, etc.) will be awarded “M” grade having 0(zero) Grade Point in all the papers of that Examination and will be expelled from the college for one year. Other disciplinary

actions as deemed fit as per the Odisha conduct of examination Act-1988 or University first statute -1990 or IPC would be initiated by the University/college.

21. Re-Addition/Re-Checking and Un-Evaluated Portion:

- 21.1 A Student may apply through head of the Institution for Re-addition/Re-Checking of a paper within 15 calendar days from the date of publication of the results in each Semester by depositing prescribed fees. In case, there is any answer left unvalued, the same will be placed before the Board of Conducting Examiners of the respective subjects for valuation. The photocopy of answer scripts and information regarding re- addition of marks will be intimated to the candidate within 45 days.
- 21.2 There will be no re-evaluation processes of the answer scripts.
- 21.3 **Re-Addition of Marks and Photo Copy of Answer Scripts:**
For Re-addition of marks and photo copy of the answer scripts, the candidate may apply for the same in the prescribed application form available in the college concern with application fees within 15 days from the date of publication of the result. Here, publication means the date on which the result of the particular candidate has actually been published.
- 21.4 For such purpose, all the Principals of the college are to provide prescribed application form of the University to the students of their college downloading from the website of the concerned Universities and receive the said application dully filled by the candidate with the prescribed fee within 15 days from the date of publication of the result. After completion of 15 days from the date of publication of the result, a list of applicants

specifying Sl. No./Roll No./Subject-Paper/Name of the valuation zone for re-addition/rechecking of marks or obtaining photo copies of answer scripts must be prepared valuation zone/collegewise and the same list to be send to the controller of examination of the concerned University along with the application fees received from the student as demand draft made in favor of the Comptroller of Finance or through electronic transfer (as applicable) of the concerned University within Seven working days from the last date of receiving such applications

- 21.5 Autonomous College/ University shall formulate their own Rules/ Regulation for Zonal/Central Valuation.

22. Evaluation Responsibility:

22.1 Scheme of Evaluation:

Scheme of evaluation has to be prepared by subject experts, preferably members of Board of Conducting Examiner for every paper and has to be supplied to the valuation zones by the Controller of Examination before evaluation.

22.2 Responsibility of Examiner

- 22.1.1** The concerned examiners are solely responsible for evaluation of Mid Semester, Practical and End Semester Examinations. He/She is also responsible for maintaining all records to justify his/her evaluation scheme and marks thereof.
- 22.1.2** Neither the Principal nor the Management of the college shall have the right/power to change the Mid Semester marks awarded by a teacher. However, if the principal is convinced that the Mid Semester marks awarded by a teacher are biased, he/she shall appoint a committee where the teacher concerned will be a member for review. The decision of the committee shall be final and binding. The decision with the revised marks shall be sent to the University for necessary Action.
- 22.1.3** Internal examiners for practical subjects should be appointed from among the teachers of the department eligible as per University statute on rotation basis and no single teacher be appointed for all the papers of a particular examination as far as possible.

23. University Registration Card:

Every student shall be issued a University Registration Card after admission. University Registration number continues to be his/her registration number for all examinations during his/her tenure of study. This card is also essential for admission of the student to a college and **his/her eligibility to attend classes in a college.** This is an **IMPORTANT** document and the student must possess it throughout his/her course under the University.

In the event of a student losing his/her University Registration Card, he/she should immediately lodge a FIR in the nearest Police Station. He/ She should apply through the College for issue of duplicate Registration Card with prescribed fee. The application form will be made available in the University counter/website. The application form accompanying the copy of FIR and prescribed fee and recommended by the concerned principal should be sent to the Controller of Examinations, of the concerned Universities by Speed Post/Registered Post/Email.

24. Uniform Fees & Uniform Transcript format:

- a) The Vice Chairperson, Odisha Higher Education Council shall constitute a committee for develop a uniform formats of Transcript (grade sheet), Migration certificate, Final degree certificate for approval of the appropriate authority.
- b) Similarly a committee shall be constituted to recommend a uniform admission, examination and other fees structure.

25. Credit Transmission for University to University:

As it is required in the present context when there is ABC and MOOCS, credit transfer from face to face to ODL and reverse shall be allowed. Each university shall have a committee for credit transfer as follows.

There should be a committee consisting of the following officials of the University to consider all cases of credit transfer:

- | | | |
|--|---|-----------------|
| 1. Chairman, P.G. Council | - | Chairman |
| 2. Director, College Development Council | - | Member |
| 3. 3 HODs of the Constituent dept. | - | Members |
| 4. Controller of Examinations | - | Member |
| 5. Deputy Controller of Examinations | - | Member Convener |

26. Concurrence/ affiliation to be Subject Specific:

Recognition/ affiliation granted and to be granted with number of seats shall be subject specific and not discipline specific.

Illustration: No of seats sanctioned in Home Science (or Mathematics) is transferable fully or partly between Arts and Science.

HEIs with recognition/affiliation in Zoology will not require further sanction in Microbiology as Minor Course provided total number of seats taken these two subjects taken together does not exceed the number of seats sanctioned in Zoology. Similarly for subjects like Sociology, Social Work and Gender Studies. Provided the HEI can teach Micro Biology/ Social work/Gender studies with the existing faculty in Zoology or Sociology as the case may be.

27. Award of Medals/Ranks:

Rank shall be awarded to the candidate on the basic highest secured CGPA by the Autonomous Colleges and Universities for affiliating colleges.

27.1 The Original Diploma/ Degree/ Mark Sheet/ Transcript shall carry security features, it shall also mention the Aadhar number of the degree holder. The best Graduate shall be decided by taking into account the results of all colleges (Auto/Non-Auto) Constituent Dept. of the University - from amongst 1st Major/Hons mark + Marks secured under other course heads but excluding Additional Credits / Summer Vocational Course