Nirmala Memorial Foundation College of Commerce and Science

(Autonomous)

Re-accredited by NAAC with B++, ISO 9001-2015 Certified, Recognised under section 2(f) & 12(B) of the UGC Act 1956

Permanently Affiliated to the University of Mumbai,

Syllabus

T.Y.B.Com

(Programme Code: UGCOM01)

As Per New Education Policy (NEP) 2020

(To be implemented from the Academic Year 2026-27)

Approved in the Academic Council Meeting held on 8th June, 2026

INTRODUCTION OF THE PROGRAMME

Introduction

The Bachelor of Commerce (B.Com) program offers a dynamic and personalized educational experience, designed to meet the evolving needs of today's business world. Built on a strong academic foundation, the curriculum covers key areas such as business, finance, accounting, management, marketing, and entrepreneurship. What sets the program apart is its emphasis on flexibility and individual growth, allowing students to tailor their learning through a wide range of vocational and skill-based courses. These include topics like Fundamentals of Startups, Business Etiquette, Corporate Grooming, Negotiation Skills, Tourism Management, Social Media Marketing, Family Business Management, and more—ensuring students gain both theoretical knowledge and practical skills.

Aligned with the National Education Policy (NEP) 2020, the B.Com program recognizes that each student is unique and aims to foster their all-round development. By integrating real-world applications and industry-relevant skills, the program prepares students not just for employment, but for leadership roles and entrepreneurial ventures. This comprehensive approach transforms the academic journey into a pathway for personal and professional fulfillment, empowering students to thrive in a competitive global marketplace.

Aims and Objectives

Aim:

The B.Com program aims to offer a personalized and enriching educational experience, combining academic rigor with practical skill development across a broad spectrum of specialized fields in commerce. It is designed to empower students to pursue their unique career aspirations by fostering individual growth, professional competence, and long-term success in a dynamic business environment.

Objectives:

1. To provide a flexible and student-centered learning experience tailored to individual interests and goals.
2. To deliver a comprehensive understanding of commerce, covering a diverse range of specialized areas.
3. To bridge the gap between theoretical knowledge and real-world application through hands-on, practical learning.
4. To enhance employability and career readiness through Vocational Skill Courses (VSCs) aligned with industry demands.
5. To promote both personal and professional development within a supportive and engaging academic environment.
6. To cultivate ethical awareness, critical thinking, and adaptability, preparing students to thrive in the constantly evolving global marketplace.

PROGRAM OUTCOME

PO1: Knowledge of Business Environment

To understand the fundamental concepts, principles, and practices in the areas of accounting, finance, marketing, management, economics, and taxation that influence business operations.

PO2: Effective Communication

To acquire the ability to communicate effectively in both oral and written forms in professional and business contexts, including report writing, presentations, and business correspondence.

PO3: Ethics and Social Responsibility

To demonstrate an understanding of ethical standards and practices in business, and appreciate the importance of social responsibility and sustainability in corporate decision-making.

PO4: Entrepreneurial and Leadership Skills

To develop entrepreneurial mindsets and leadership qualities that foster innovation and team collaboration in dynamic business environments.

PO5: Lifelong Learning and Adaptability

To cultivate a proactive attitude toward continuous learning, skill enhancement, and personal growth to adapt effectively to emerging trends, technologies, and challenges in the business world, while pursuing higher education or professional certifications.

PROGRAM SPECIFIC OUTCOME

PSO 1: Application of Commerce Knowledge

Apply theoretical and practical knowledge of accounting, finance, taxation, business law, and economics to solve real-world business problems and manage organizational resources effectively.

PSO 2: Business Analysis and Decision-Making

Analyze financial statements, market trends, and business data using appropriate tools to support strategic and operational decision-making processes in business and financial environments.

PSO 3: Proficiency in Accounting and Financial Tools

Demonstrate hands-on skills in accounting software, financial modeling, and spreadsheet tools for recording, analyzing, and reporting financial transactions in compliance with regulatory standards.

PSO 4: Entrepreneurship and Innovation

Identify entrepreneurial opportunities and develop innovative business models by integrating knowledge from marketing, finance, and management to launch and sustain ventures.

PSO 5: Ethical, Legal, and Sustainable Business Practices

Integrate ethical reasoning and understanding of legal frameworks into business decisions, promoting sustainability, corporate responsibility, and good governance.

PSO 6: Professional and Career Readiness

Exhibit the skills, confidence, and knowledge necessary to pursue careers in accounting, banking, insurance, taxation, corporate sectors, or competitive exams for higher studies and professional certifications

SEMESTER V
COURSE STRUCTURE

VERTICAL		COURSE CODE	SUBJECT	CREDIT
Vertical 1	Major	NUCM501	Commerce-V (Introduction to Marketing)	4
	Major	NUCM502	Accounting and Financial Management - V	4
	Major	NUCM503	Indian Cultural Values in CSR	2
	Electives	NUCM504	Direct Tax	4
Vertical 2	Minor	NUCM505	Industry and Service Management - IV	4
Vertical 4	VSC	NUCM506	Global Trade and Export	2
Vertical 6	CEP	NUCM507	Community Engagement Projects	2
			Total Credits	**22**

SEMESTER VI
COURSE STRUCTURE

VERTICAL		COURSE CODE	SUBJECT	CREDIT
Vertical 1	Major	NUCM601	Commerce-VI (Human Resource Management)	4
	Major	NUCM602	Accounting and Financial Management - VI	4
	Major	NUCM603	Cost Accounting - II	2
	Electives	NUCM604	Indirect Tax	4
Vertical 2	Minor	NUCM605	Industry and Service Management - VI	4
Vertical 4	VSC		*****	
Vertical 6	OJT	NUOJ601	On the Job Training	4
			Total Credits	**22**

Semester V

Vertical – I

Name of the Course: Commerce – V

Sr. No.	Heading	Particulars
1	**Description the course:**	The Marketing course introduces students to the principles, concepts, and practices of modern marketing in a dynamic business environment. It emphasizes how organizations identify, anticipate, and satisfy customer needs profitably while building strong customer relationships. Students learn to analyze markets, design marketing strategies, and apply tools to create value for customers and stakeholders. This course covers both traditional and digital marketing perspectives, equipping students with knowledge of consumer behavior, market research, segmentation, product development, pricing, promotion, and distribution. It also integrates real-world case studies to develop problem-solving, decision-making, and strategic thinking skills in the context of competitive markets.
2	**Vertical:**	**Major**
3	**Type:**	**Theory**
4	**Credits:**	**4 credits**
5	**Hours Allotted:**	**60 Hours**
6	**Marks Allotted:**	**100 Marks**
7	**Course Objectives:** 1. Provide students with an understanding of fundamental marketing concepts, their evolution, scope, and role in business decision-making. 2. Develop analytical skills to understand consumer behavior, market segmentation, and marketing research for effective targeting and positioning. 3. Familiarize students with marketing mix decisions, including product, price, place, and promotion strategies. 4. Introduce students to modern marketing dimensions, such as digital, green, and rural marketing, along with ethical considerations in marketing practices. 5. Equip students with knowledge of emerging trends, challenges, and career opportunities in marketing in the 21st-century business environment.	
8	**Course Outcomes (CO):** After completion of the course, learners would be able to: **CO1:** Explain the fundamental concepts of marketing, its evolution, scope, and significance in	

	business decision-making. **CO2:** Analyze consumer behavior, market segmentation, and marketing research to identify and target customer needs effectively. **CO3:** Apply marketing mix strategies related to product, pricing, branding, packaging, distribution, and promotion to real-world scenarios. **CO4:** Evaluate contemporary marketing practices such as digital, rural, and green marketing along with ethical considerations in marketing. **CO5:** Assess the challenges, skill requirements, and opportunities in modern marketing, and examine factors influencing the success or failure of brands in India.
9	**Modules:-** **Module 1 (15 hours): Introduction to Marketing**
	Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing, Marketing Research - Concept, Features, Process, Concept, Benefits and Bases of Market Segmentation Market Segmentation and Consumer Behaviour- Concept, Factors influencing Consumer Behaviour. Customer Relationship Management- Concept, Techniques.
	Module 2 (15 hours): Marketing Decision - I
	Marketing Mix- Concept, Product- Product Life Cycle- Stages of PLC- Concept, Brand Equity- Concept, Factors influencing Brand Equity. Packaging - Concept, Essentials of a good package, Product Positioning- Concept, Pricing- Concept, Objectives, Factors influencing Pricing, Pricing Strategies
	Module 3 (15 hours): Marketing Decision - II
	Physical Distribution- Concept, Factors influencing Physical Distribution, Marketing Channels (Traditional & Contemporary Channels), Concept and Components of SCM Promotion- Concept, Importance, Elements of Promotion mix Integrated Marketing Communication (IMC)- Concept, Importance, Sales Management- Concept, Components, Emerging trends in selling
	Module 4 (15 hours): Key Marketing Dimensions
	Introduction: Marketing Ethics: Concept, Unethical practices in marketing, Types of Marketing – Rural, Digital, Green – Concept, Importance and Relevance. Challenges faced by Marketing Managers in 21st Century Careers in Marketing – Skill sets required for effective marketing Factors contributing to Success of brands in India, Reasons for

	failure of brands in India.	
10	**Text Books** 1. Commerce – I – Vipul Prakashan 2. Commerce - I – Manan Prakashan	
11	**Reference Books** 1. Havaldar, K. K., & Cavale, V. M. (2017). *Sales and distribution management: Text and cases* (3rd ed.). McGraw-Hill Education. 2. Kotler, P., & Keller, K. L. (2016). *Marketing management* (15th ed.). Pearson Education. 3. Kumar, R. S. (2008). *Marketing and branding: The Indian scenario*. Pearson Education India. 4. Malhotra, N. K. (2019). *Essentials of marketing research: A hands-on orientation* (2nd ed.). Pearson Education. 5. Sinha, D. (2015). *India reloaded: Inside India's resurgent consumer market*. Palgrave Macmillan. 6. Bagla, G. (2008). *Doing business in 21st century India: How to profit today in tomorrow's most exciting market*. Business Plus. 7. Singh, H., Capon, N., & Singh, J. (2012). *The marketing toolkit: Workbook*. Pearson Education. 8. Chhabra, T. N. (2013). *Marketing management*. Dhanpat Rai & Co. 9. Jobber, D., & Ellis-Chadwick, F. (2019). *Principles and practice of marketing* (9th ed.). McGraw-Hill Education. 10. Kotler, P., Kartajaya, H., & Setiawan, I. (2017). *Marketing 4.0: Moving from traditional to digital*. John Wiley & Sons. 11. Kotler, P., Kartajaya, H., & Setiawan, I. (2021). *Marketing 5.0: Technology for humanity*. John Wiley & Sons.	
12	**Internal Continuous Assessment: 40%**	**Semester End Examination: 60%**
13	**Continuous Evaluation through: (40 Marks) (Any 3)** Quizzies, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation.	**Format of Question Paper: External Examination (60 Marks)– 2 hr duration**

14 **Format of Question Paper: (Semester End Examination: 60 Marks. Duration:2 hour)**

1. Any 4 from Q1 to Q6.
2. Figures to the right indicate full marks.

Question no.	Particulars	Marks
Q1	Case Study	15
Q2	Answer the following (2 Out of 3)	15
Q3	Answer the following (2 Out of 3)	15
Q4	Answer the following (2 Out of 3)	15
Q5	Answer the following (2 Out of 3)	15
Q6	Explain the Concept (3 out of 5)	15
	TOTAL	**60**

Name of the Course: Accountancy and Financial Management - V

Sr. No.	Heading	Particulars
1	**Description the course:**	This course provides a comprehensive understanding of advanced corporate accounting in line with Indian company law and relevant accounting standards. It equips students to prepare and present financial statements accurately, ensuring statutory compliance (excluding cash flow statements). Students will learn practical accounting treatments for capital restructuring, including alteration, consolidation, subdivision, surrender, reissue, and reduction of capital. The course also covers the legal and accounting aspects of share repurchase, including compliance, restrictions, and cancellation. Additionally, students gain skills in accounting for investments in fixed and variable income-bearing securities, including recording transactions under ex-interest and cum-interest conditions, calculating cost of investment sold, and determining carrying costs using a columnar format. The course builds advanced accounting competencies essential for careers in finance, audit, and corporate compliance.
2	**Vertical:**	**Major**
3	**Type:**	**Theory**
4	**Credits:**	**4 credits**
5	**Hours Allotted:**	**60 Hours**
6	**Marks Allotted:**	**100 Marks**
7	**Course Objectives:** • To provide students with a thorough understanding of advanced corporate accounting practices and statutory requirements. • To develop skills for preparing and presenting financial statements in compliance with Indian company law and accounting standards. • To enable students to handle complex capital restructuring, share repurchase, and related legal and accounting treatments. • To equip students with practical knowledge of investment accounting for fixed and variable income-bearing securities.	
8	**Course Outcomes (CO):** **CO1**: Prepare and present financial statements of companies in accordance with statutory provisions and accounting standards.	

	CO2: Apply accounting treatments for various methods of capital restructuring and share repurchase. **CO3:** Record and manage investment transactions accurately, including cost determination and carrying cost calculations. **CO4:** Demonstrate advanced problem-solving skills in corporate accounting scenarios, preparing them for professional roles in finance, audit, and compliance.
9	**Modules:-** **Module 1: Preparation of Final Accounts of Companies(15 hours)**
	● Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement) ● Preparation of financial statements as per Companies Act. (excluding cash flow statement ● IND AS 1 in relation to final accounts of companies (presentation of financial statement).
	Module 2 (15 hours): Internal Reconstruction
	Need for reconstruction and company law provisions. Distinction between internal and external reconstruction. Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and re - issue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for the same. Practical problems
	Module 3 (15 hours): Buy Back of Shares
	Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions). Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back(Excluding Buy Back of minority shareholding) Practical problems
	Module 4 (15 hours): Investment Accounting (w.r.t Accounting Standard 13)
	For shares - Variable Income Bearing Securities) For Debentures/ Preference shares (Fixed Income Bearing Securities)

Accounting for Transactions of Purchase and Sale of Investments with Ex and Cum Interest Prices and Finding Cost of Investment Sold and Carrying Cost as per Weighted Average Method (Excluding Brokerage)

Columnar Format of Investment Account.

10 **Text Books**

1. Accountancy and Financial Management - I – Manan Prakashan
2. Accountancy and Financial Management - I – Himalaya Publication

11 **Reference Books**

1. Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
2. Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
3. Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd.,New Delhi
4. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
5. Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
6. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co.Ltd., Mumbai.

12 **Internal Continuous Assessment: 40%** | **Semester End Examination: 60%**

13 **Continuous Evaluation through: (40 Marks) (Any 3)**

Quizzies, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation.

Format of Question Paper: External Examination (60 Marks) – 2 hr duration

14 **Format of Question Paper: (Semester End Examination: 60 Marks. Duration: 2 hours)**

Attempt any 4 out of 6 questions.

Questions	Type & Module	Marks
Q1.	Objective Questions A) Multiple choice questions B) True or False	 08 Marks 07 Marks
Q2.	Practical Question	15 Marks
Q3.	Practical Question	15 Marks
Q4.	Practical Question	15 Marks
Q5.	Practical Question	15 Marks
Q6.	Short notes (attempt any 3 out of 5)	15 Marks
	Total	**60**

Name of the Course: Indian Cultural Values in CSR

Sr. No.	Heading	Particulars
1	**Description the course:**	This course provides an understanding of Corporate Social Responsibility (CSR), ethical leadership, and value-based business practices in the Indian context. It explores the evolution, scope, and legal framework of CSR under the Companies Act, 2013, along with the concepts of *Seva* (service), Gandhian Trusteeship Theory, and inclusive growth. The course highlights the role of youth, startups, family-owned businesses, and NGOs in promoting sustainable and socially responsible development. Through case studies of organizations such as Tata Group, Infosys, and Reliance Industries, students will gain practical insights into philanthropy, sustainability, community development, and grassroots impact initiatives.
2	**Vertical:**	**Major**
3	**Type:**	**Theory**
4	**Credits:**	**2 credits**
5	**Hours Allotted:**	**30 Hours**
6	**Marks Allotted:**	**50 Marks**
7	**Course Objectives:** 1. To understand the meaning, scope, evolution, and importance of Corporate Social Responsibility (CSR). 2. To familiarize students with the legal and regulatory framework of CSR in India under the Companies Act, 2013. 3. To develop awareness about ethical leadership, ethical decision-making, and responsible business practices. 4. To examine the relevance of Gandhian Trusteeship Theory and the concept of *Seva* in modern business ethics. 5. To analyze the role of startups, youth, family-owned businesses, and NGOs in promoting inclusive and sustainable development. 6. To study successful CSR practices and community initiatives through corporate case studies. **7.** To encourage socially responsible thinking and value-based managerial decision-making among students.	

8	**Course Outcomes (CO):** After completion of the course, learners would be able to: **CO1:** Explain the concepts, scope, evolution, and significance of Corporate Social Responsibility (CSR) and ethical business practices. **CO2:** Interpret the legal framework and reporting requirements related to CSR in India under the Companies Act, 2013. **CO3:** Apply ethical leadership principles, Gandhian Trusteeship Theory, and the concept of *Seva* in managerial decision-making. **CO4:** Analyze the role of businesses, startups, family-owned enterprises, and NGOs in promoting inclusive growth and community development. **CO5:** Evaluate CSR initiatives and sustainability practices through case studies of organizations such as Tata Group, Infosys, and Reliance Industries.
9	**Modules:-** **Module 1 (15 hours) : Introduction to CSR & Indian Context** **CSR:** Meaning, Nature, and Scope of Corporate Social Responsibility (CSR), Evolution and Historical Development of CSR, Objectives and Importance of CSR in Business and Society. **CSR in Indian Context:** Legal framework (Companies Act, 2013), Concept of Seva (service), Role of youth and startups in value-based CSR, Mahatma Gandhi and Trusteeship Theory, Contemporary Trends and Challenges in CSR Practices in India. **Module 2 (15 hours): Indian Cultural Values in Business Practices** • **Indian Cultural Values:** Community Orientation and Inclusive Growth in Business Practices, Social Responsibility towards Stakeholders and Society, Role of Family-Owned Businesses in Preserving Ethical Values and Traditions, Traditional Business Values and Their Relevance in Modern Management. • **Social Business Practices:** Business Sustainability through Social and Ethical Practices, NGO Partnerships and Corporate Collaboration for Social Development, Grassroots Development Initiatives and Their Socio-Economic Impact, Emerging Trends in Ethical and Value-Based Business Practices.
10	**Text Books** 1. Manan Prakashan 2. Vipul Prakashan

11 Reference Books

1. Crane, Andrew, Matten, Dirk, Glozer, Sarah, and Spence, Laura J. *Business Ethics: Managing Corporate Citizenship and Sustainability in the Age of Globalization.* Oxford University Press.
2. Kotler, Philip and Lee, Nancy. *Corporate Social Responsibility: Doing the Most Good for Your Company and Your Cause.* Wiley India.
3. Fernando, A. C. *Business Ethics and Corporate Governance.* Pearson Education.
4. Blowfield, Michael and Murray, Alan. *Corporate Responsibility.* Oxford University Press.
5. Baxi, C. V. and Prasad, Ajit. *Corporate Social Responsibility: Concepts and Cases – The Indian Experience.* Excel Books.
6. Sharma, J. P. *Corporate Governance, Business Ethics and CSR.* Ane Books Pvt. Ltd.
7. Gandhi, Mahatma. *The Story of My Experiments with Truth.* Navajivan Publishing House.
8. Tripathi, P. C. and Reddy, P. N. *Principles of Management.* McGraw Hill Education.

12	**Internal Continuous Assessment: 40%**	**Semester End Examination: 60%**
13	**Continuous Evaluation through: (20 Marks) (Any 3)** Quizzies, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation.	**Format of Question Paper: External Examination (30 Marks)–**

14 Format of Question Paper: (**Semester End Examination: 30 Marks.**

1. Any Two from Q1 to Q3.
2. Figures to the right indicate full marks.

Question no.	**Particulars**	**Marks**
Q1	Case Study	15
Q2	Answer the following (2 Out of 4)	15
Q3	Write short notes on (3 out of 5)	15
	TOTAL	**30**

Vertical – II

Name of the Course: Industry & Service Management - IV (Production & Design thinking Management)

Sr. No.	Heading	Particulars
1	**Description the course:**	This course provides a dual perspective on managing complex manufacturing systems and high-engagement service environments. It explores the evolution of operational philosophies from traditional production models to digital-first, service-driven architectures. Students will master technical skills in process planning, quality systems like Six Sigma, and the visualization of customer journeys through service blueprinting. A unique feature of this curriculum is the integration of Design Thinking for human-centric problem-solving and prototyping. Finally, the course addresses the impact of Industry 4.0, AI, and sustainable practices in transforming modern industrial and service landscapes.
2	**Vertical:**	**Minor**
3	**Type:**	**Theory**
4	**Credits:**	**4 credits**
5	**Hours Allotted:**	**60 Hours**
6	**Marks Allotted:**	**100 Marks**
7	**Course Objectives:** 1. To understand the structural distinctions and strategic frameworks governing both industrial production and service delivery systems. 2. To equip students with tools for Production Planning, Lean Management, and Six Sigma to optimize resource utilization and quality. 3. To develop a human-centric innovation mindset through the application of Design Thinking, Empathy Mapping, and Iterative Prototyping. **4.** To analyze the role of digital transformation (Industry 4.0, AI, and IoT) in creating resilient, ethical, and sustainable operational roadmaps.	
8	**Course Outcomes (CO):** After completion of the course, learners would be able to: **CO1** - Students will be able to categorize and design different Production Systems and Process Strategies based on volume and variety requirements. **CO2** - Students will demonstrate proficiency in creating Service Blueprints to identify potential fail points and optimize customer touchpoints. **CO3** - Students will be capable of applying Lean and Six Sigma basics to eliminate waste	

	and reduce process variability in industrial workflows. **CO 4** - Students will be able to facilitate Design Thinking workshops using ideation techniques like SCAMPER and Empathy Mapping. **CO 5** - Students will understand the integration of Industry 4.0 technologies (Digital Twins, IoT, and Cloud) in modern manufacturing and service models.
9	**Modules:-** **Module 1: Foundations of Industry and Service Operations**
	• Fundamentals of Industry and Service Systems: Conceptual frameworks and structural distinctions in operational environments • Evolution of Production and Service Management: Historical progression and contemporary shifts in operational philosophies • Types of Production Systems and Process Strategies: Comparative study of manufacturing models and strategic operational approaches • Service Delivery Models and Customer Interaction Patterns: Design of service encounters and behaviour-driven service architecture
	Module 2: Process Planning, Quality Systems, and Service Excellence
	• Production Planning and Control: Synchronizing resources, scheduling and monitoring industrial workflows, Process Layout, Workflow Design, and Capacity Utilization • Quality Management, Lean Systems, and Six Sigma Basics: Structured frameworks for defect reduction, process precision, and waste elimination • Service Blueprinting and Customer Journey Mapping: End-to-end visualization of service experience and performance touchpoints • Service Failure, Recovery, and Performance Improvement: Strategies for managing breakdowns and building resilient service standards.
	Module 3: Design Thinking and Creative Problem-Solving Frameworks
	• Introduction to Design Thinking: Human-centric innovation mindset and solution building philosophy • Empathy Mapping and Problem Framing: Decoding user needs and defining actionable problem statements • Ideation Techniques: Brainstorming, SCAMPER, Creative Modeling, Tools for

	expansive thinking and conceptual exploration ● Prototyping, Experimentation, and Iterative Feedback: Transforming concepts into testable models for refinement and validation
	Module 4: Technology, Transformation, and Contemporary Industrial Practices
	● Technology in industry: Introduction to digital transformation and its impact on business and industry, Industry 4.0, Automation , Digital Operations, ● Service transformation: AI, Data Analytics, Smart Systems, cloud computing, IoT, ● Sustainable operations and Ethical Service Practices, Developing digital strategies, roadmaps, and delivering business value through technology. ● Case studies: Manufacturing, Retail, Healthcare, Hospitality and Public Service Models
10	**Text Books** 1. Manan Prakashan 2. Vipul Prakashan
11	**Reference Books** 1. Brown, T. (2019). Change by design: How design thinking transforms organizations and inspires innovation. Harper Business. 2. Chase, R. B., Shankar, R., & Jacobs, F. R. (2023). Operations and supply chain management (16th ed.). McGraw Hill. 3. Fitzsimmons, J. A., & Fitzsimmons, M. J. (2024). Service management: Operations, strategy, information technology (10th ed.). McGraw Hill. 4. Schwab, K. (2017). The fourth industrial revolution. Portfolio Penguin. 5. Shostack, G. L. (1984). Designing services that deliver. Harvard Business Review. 6. Aswathappa, K., & Bhat, K. S. (2021). Production and operations management (2nd ed.). Himalaya Publishing House. 7. Besterfield, D. H. (2023). Total quality management (5th ed.). Pearson Education. Buffa, E. S., & Sarin, R. K. (2017). Modern production/operations management (8th ed.). Wiley India. 8. Heizer, J., Render, B., & Munson, C. (2023). Operations management: Sustainability and supply chain management (14th ed.). Pearson. 9. Johnston, R., Clark, G., & Shulver, M. (2022). Service operations management: Improving service delivery (5th ed.). Pearson.

	10. Lovelock, C. H., Wirtz, J., & Chatterjee, J. (2024). Services marketing: People, technology, strategy (9th ed.). Pearson. 11. Nahmias, S., & Olsen, T. L. (2022). Production and operations analysis (8th ed.). Waveland Press. 12. Norman, D. (2013). The design of everyday things (Revised & expanded ed.). Basic Books. 13. Slack, N., & Lewis, M. (2023). Operations strategy (7th ed.). Pearson. 14. Womack, J. P., & Jones, D. T. (2021). Lean thinking: Banish waste and create wealth in your corporation (2nd ed.). Free Press.	
12	**Internal Continuous Assessment: 40%**	**Semester End Examination: 60%**
13	**Continuous Evaluation through: (40 Marks) (Any 3)** Quizzies, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation.	**Format of Question Paper: External Examination (30 Marks)–**
14	**Format of Question Paper: (Semester End Examination: 60 Marks. Duration:2 hour)**	

1. Any 4 from Q1 to Q6.
2. Figures to the right indicate full marks.

Question no.	**Particulars**	**Marks**
Q1	Case Study	15
Q2	Answer the following (2 Out of 3)	15
Q3	Answer the following (2 Out of 3)	15
Q4	Answer the following (2 Out of 3)	15
Q5	Answer the following (2 Out of 3)	15
Q6	Explain the Concept (3 out of 5)	15
	TOTAL	**60**

Vertical – IV

Name of the Course: Global Trade and Export.

Sr. No.	Heading	Particulars
1	**Description the course:**	This course provides a foundational understanding of export marketing and the global trade framework, equipping learners with the knowledge to analyze and participate in international business effectively. It begins with the concept, features, and importance of export marketing, highlighting its role in enhancing national economic growth and firm-level competitiveness while distinguishing it from domestic marketing. Learners will explore the factors influencing exports, associated risks, and challenges faced by India's export sector. The course further introduces the global trade environment, covering tariff and non-tariff barriers, major economic groupings, and their implications on global commerce. Special focus is given to the World Trade Organization (WTO) agreements, providing insights into the opportunities and constraints shaping international trade today.
2	**Vertical:**	**Vocational Skill Course (VSC)**
3	**Type:**	**Theory**
4	**Credits:**	**2 credits**
5	**Hours Allotted:**	**30 Hours**
6	**Marks Allotted:**	**50 Marks**
7	**Course Objectives:** 1. To provide learners with a clear understanding of the concept, features, and importance of export marketing in comparison to domestic marketing. 2. To familiarize students with the factors influencing export marketing and the risks and challenges associated with the export sector, particularly in the Indian context. 3. To develop knowledge about trade barriers (tariff and non-tariff) and their implications on international trade. 4. To analyze the role and impact of major economic groupings and regional trade agreements on global business. 5. To create awareness about the agreements of the World Trade Organization (WTO) and their relevance for international trade and export strategies.	
8	**Course Outcomes (CO):** After completion of the course, learners would be able to: **CO1:** Differentiate between domestic and export marketing, and explain the role and importance of exports for firms as well as the national economy. **CO2:** Identify, evaluate, and discuss the factors, risks, and challenges influencing export	

	marketing, with special reference to India's export sector. **CO3:** Interpret and analyze various tariff and non-tariff barriers, and assess their implications for international business operations. **CO4:** Examine the role of the Trading Blocs and regional economic groupings, and critically analyze their impact on global trade policies and practices.
9	**Modules:-** **Module 1 (15 hours): Introduction to Exports**
	• Concept and features of Export Marketing; Importance of Exports for a Nation and a Firm; Distinction between Domestic Marketing and Export Marketing. • Factors influencing Export Marketing; Risks involved in Export Marketing; Problems of India's Export Sector.
	Module 2 (15 hours): Global Framework
	• Trade barriers; Types of Tariff Barriers and Non-Tariff barriers; Distinction between Tariff and Non-Tariff barriers, Impact of Trade Barriers. • Foreign Trade Policy – 2023, Role of DGFT, Major Economic Groupings of the World; Positive and Negative Impact of Regional Economic Groupings – (SAARC, EU, NAFTA, ASEAN)
10	**Text Books** 1. Export Marketing – I – Manan Prakashan 2. Export Marketing – I – Vipul Prakashan
11	**Reference Books** 1. Bhattacharyya, R. (2010). *International trade and investment*. Excel Books. 2. Czinkota, M. R., & Ronkainen, I. A. (2012). *International marketing* (10th ed.). Cengage Learning. 3. Cherunilam, F. (2017). *International trade and export management* (5th ed.). Himalaya Publishing House. 4. Cateora, P. R., Gilly, M. C., & Graham, J. L. (2020). *International marketing* (18th ed.). McGraw-Hill Education. 5. Keegan, W. J., & Green, M. C. (2020). *Global marketing* (10th ed.). Pearson Education. 6. Kotabe, M., & Helsen, K. (2020). *Global marketing management* (9th ed.). John Wiley & Sons. 7. Salvatore, D. (2019). *International economics* (13th ed.). Wiley. 8. Singh, M. (2018). *Export and import management*. Oxford University Press.

	9. Tulsian, P. C., & Tulsian, S. (2016). *International business*. Pearson Education India.	
12	**Internal Continuous Assessment: 40%**	**Semester End Examination: 60%**
13	**Continuous Evaluation through: (20 Marks) (Any 3)** Quizzies, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation.	**Format of Question Paper: External Examination (30 Marks)**
14	**Format of Question Paper:** (**Semester End Examination: 30 Marks.** 1. Any Two from Q1 to Q3. 2. Figures to the right indicate full marks.	

Question no.	**Particulars**	**Marks**
Q1	Case Study	15
Q2	Answer the following (2 Out of 4)	15
Q3	Write the short notes on (Any 3 out of 5)	15
	TOTAL	**30**

ELECTIVES

Name of the Course: Direct Tax

Sr. No.	Heading	Particulars
1	**Description the course:**	This course offers a comprehensive introduction to the principles and provisions of Direct Taxation in India, with emphasis on taxation of individuals. It begins with foundational concepts such as assessee, previous year, assessment year, income, and scope of total income. Students learn to determine residential status and understand its impact on tax liability. The course provides detailed coverage of all five heads of income—Salary, House Property, Business and Profession, Capital Gains, and Other Sources—along with relevant exclusions under Section 10. It also introduces deductions under Chapter VI-A, including Sections 80C to 80U. By the end of the course, learners develop the ability to compute the total taxable income of an individual using applicable provisions, exemptions and deductions..
2	**Vertical:**	**Electives**
3	**Type:**	**Theory**
4	**Credits:**	**4 credits**
5	**Hours Allotted:**	**60 Hours**
6	**Marks Allotted:**	**100 Marks**
7	**Course Objectives:** • **To familiarize students with fundamental tax concepts** such as assessee, income, previous year, assessment year, person, transfer, and capital assets. • **To enable learners to understand the scope of total income and residential status** of individuals as per Sections 5 and 6 of the Income Tax Act. • **To provide in-depth knowledge of the five heads of income**—Salary, House Property, Business & Profession, Capital Gains, and Other Sources—along with relevant exemptions under Section 10. • **To help students interpret and apply statutory provisions** related to deductions under Chapter VI-A, including Sections 80A, 80C, 80CCC, 80D, 80DD, 80E, 80U, and 80TTA. • **To develop the ability to compute total taxable income** of an individual by integrating	

	heads of income, exemptions, and deductions. ● **To build practical competence in basic tax calculations** through illustrations, problem-solving, and section-wise application.
8	**Course Outcomes (CO):** After completion of the course, learners would be able to: **CO1: Define and explain key income tax concepts** such as assessee, income, previous year, assessment year, person, transfer, and residential status. **CO2: Classify and compute income under all five heads**—Salary, House Property, Business/Profession, Capital Gains, and Other Sources—as per the Income Tax Act. **CO3: Identify applicable exemptions and deductions** under Sections 10 and 80A–80U and apply them correctly while reducing taxable income. **CO4: Compute the total taxable income of an individual** by integrating heads of income, exemptions, and deductions as per the latest provisions.
9	**Modules:-** **Module 1: Basic Terms, Scope of Total Income and Residential status (15 hours)**
	Assessee, Assessment, Assessment Year, Annual Value, Business, Capital Assets, Income, Person, Previous Year, Transfer. Scope of Total Income (S: 5) Residential status (S: 6) for Individual assessee
	Module 2: Heads of Income (15 hours)
	Salary (S: 15 to 17) Income from House Property (S: 22 to 27) Profit and Gain from Business (S: 28, 30, 31, 32, 35, 35D, 36, 37, 40, 40 A, 43B) Capital Gains (S: 45, 48, 49, 50, 54, 54 EC) Income from other sources (S: 56 to 59) Exclusions from Total Income (S: 10) Exclusions related to specified heads to be covered with relevant heads. E.g. salary, business income, capital gain, income from other sources.
	Module 3 (15 hours): Deductions from Total Income
	Deductions under chapter 6A: 80A, 80C, 80CCC, 80D, 80DD, 80E, 80U, 80TTA
	Module 4 : Computation of Total Income for Individual (15 hours)
	Computation of Total Income for Individuals.
10	**Text Books** Direct and Indirect Taxation - Vipul Prakashan Direct and Indirect Taxation - Manan Prakashan

11	**Reference Books**: 1. **Income Tax Law & Practice** – *Dr. H.C. Mehrotra & Prof. V.P. Agarwal* 2. **Systematic Approach to Income Tax** – *Dr. Girish Ahuja & Dr. Ravi Gupta* 3. **Students' Guide to Income Tax (Including GST)** – *Dr. Vinod K. Singhania & Dr. Monica Singhania* 4. **Direct Taxes – Law & Practice** – *T.N. Manoharan & G.R. Hari* 5. **Income Tax Law & Practice** – *Dr. Ashok Bhatia & Dr. S.N. Bhatia* 6. **Direct Taxation** – *Dr. Nishikant Jha*	
12	**Internal Continuous Assessment: 40%**	**Semester End Examination: 60%**
13	**Continuous Evaluation through: (40 Marks) (Any 3)** Quizzies, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation.	**Format of Question Paper: External Examination (60 Marks)– 2 hr duration**
14	**Format of Question Paper:** (**Semester End Examination: 60 Marks. Duration: 2 hours)**	

<u>Attempt any 4 out of 6 questions.</u>

Questions	**Type & Module**	**Marks**
Q1.	Objective Questions C) Multiple choice questions D) True or False	 08 Marks 07 Marks
Q2.	Practical Question	15 Marks
Q3.	Practical Question	15 Marks
Q4.	Practical Question	15 Marks
Q5.	Practical Question	15 Marks
Q6.	Short notes (attempt any 3 out of 5)	15 Marks
	Total	**60**

Semester VI

Name of the Course: Commerce - VI

Sr. No.	Heading	Particulars
1	**Description the course:** **Including but Not limited to :**	This course on **Human Resource Management (HRM)** provides an in-depth understanding of the concepts, functions, and practices of managing human resources in modern organizations. It covers essential topics such as human resource planning, recruitment, training, performance appraisal, employee relations, and career development, while also addressing emerging trends including the role of artificial intelligence (AI), HR information systems (HRIS), and changing employment patterns. Students will explore key theories of motivation, leadership, employee welfare, and grievance redressal, along with contemporary issues such as workforce diversity, employee engagement, work-life balance, and ethical workplace practices. Through case studies and practical insights, learners will be equipped with the knowledge and skills to manage people effectively and align HR strategies with organizational goals in a dynamic global environment.
2	**Vertical :**	**Major**
3	**Type :**	**Theory**
4	**Credit**:	**4 credits**
5	**Hours Allotted :**	**60 Hours**
6	**Marks Allotted**:	**100 Marks**
7	**Course Objectives**: (List some of the course objectives) 1. To familiarize students with the fundamental concepts, functions, and importance of human resource management. 2. To develop an understanding of human resource planning, job analysis, recruitment, selection, and training techniques. 3. To explore theories of motivation, leadership styles, employee morale, and effective human relations in organizations. 4. To analyze contemporary trends and challenges in HRM, including AI, HRIS, employee engagement, and workforce diversity.	

	5. To equip students with the skills to address practical HR challenges through case studies, real-world examples, and problem-solving approaches.
8	**Course Outcomes**: (List some of the course outcomes) **CO1:** Demonstrate comprehensive knowledge of HRM concepts, functions, and their application in organizations. **CO2:** Apply appropriate methods of human resource planning, recruitment, training, and performance appraisal. **CO3:** Analyze employee behavior and motivation using established theories of leadership and motivation. **CO4:** Evaluate the role of technology, AI, and HRIS in transforming modern HR practices. **CO5:** Develop practical solutions to address HR challenges such as workforce diversity, attrition, employee engagement, and work-life balance.
9	**Modules**:- Per credit One module can be created
	Module 1: Human Resource Management
	Human Resource Management – Concept, Functions, Importance, Role of AI in HR with Case Studies **Human Resource Planning-** Concept and Steps in Human Resource Planning, Job Analysis-Concept, Components, Job design- Concept, Techniques **Recruitment-** Concept, Sources of Recruitment, Selection - Concept , process , Techniques of E,selection,
	Module 2: Human Resource Development
	Human Resource Development- Concept, functions, Training- Concept, Process of identifying training and development needs, Methods of Training & Development Evaluating training effectiveness- Concept, Methods **Performance Appraisal-** Concept, Benefits, Limitations, Methods, Potential Appraisal-Concept, Importance **Career Planning-** Concept, Importance, Succession Planning- Concept, Need Mentoring-Concept, Importance Counseling- Concept, Techniques
	Module 3: Human Relations
	Human Relations- Concept, Significance **Leadership** –Concept, Transactional & Transformational Leadership, Motivation- Concept, Theories of Motivation,(Maslow's Need Hierarchy Theory, McGregor's Theory X and Theory Y) **Employees Morale-** Concept, Factors affecting Morale, Measurement of Employees Morale Emotional Quotient and Spiritual Quotient- Concept, Factors affecting EQ & SQ

	Employee Grievance- Causes, Procedure for Grievance redressal Employee welfare measures and Healthy & Safety Measures.	
	Module 4: Trends in Human Resource Management	
	HR in changing environment: Competencies- concept, classification, Learning organizations- Concept, Innovation culture- Concept, Need, Managerial role. **Trends in Human Resource Management:** Employee Engagement- Concept, Types Human resource Information System (HRIS) – Concept, Importance, Changing patterns of employment in connection to AI. **Challenges in Human Resource Management:** Employee Empowerment, Workforce Diversity. Attrition, Downsizing, Employee Absenteeism, Work life Balance, Sexual Harassment at work place, Domestic and International HR Practices, Millennial (Gen Y) Competency Mapping	
11	**Reference Books:** 1. Dessler, G. (2020). *Human resource management* (16th ed.). Pearson. 2. Aswathappa, K. (2017). *Human resource management: Text and cases* (8th ed.). McGraw Hill Education. 3. Gomez-Mejia, L. R., Balkin, D. B., & Cardy, R. L. (2016). *Managing human resources* (8th ed.). Pearson. 4. Rao, V. S. P. (2014). *Human resource management: Text and cases*. Excel Books. 5. Greer, C. R. (2000). *Strategic human resource management: A general managerial approach*. Pearson Education. 6. Werner, J. M., & DeSimone, R. L. (2011). *Human resource development* (6th ed.). Cengage Learning. 7. Lussier, R. N. (2017). *Human relations in organizations: Applications and skill building* (10th ed.). McGraw Hill. 8. Eubanks, B. (2018). *Artificial intelligence for HR: Use AI to support and develop a successful workforce*. Kogan Page. 9. Dowling, P. J., Festing, M., & Engle, A. D. (2017). *International human resource management* (7th ed.). Cengage Learning. 10. Stavrou, E. K., & Giousmpasoglou, C. (Eds.). (2019). *Employee engagement in contemporary organizations*. Routledge.	
12	**Internal Continuous Assessment: 40%**	**Semester End Examination: 60%**
13	**Continuous Evaluation through: (40 Marks) (Any 3)** Quizzies, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation.	**Format of Question Paper: External Examination (60 Marks)– 2 hr duration**

Format of Question Paper: (Semester End Examination: 60 Marks. Duration:2 hour)

1. Any 4 from Q1 to Q6.
2. Figures to the right indicate full marks.

Question no.	Particulars	Marks
Q1	Case Study	15
Q2	Answer the following (2 Out of 3)	15
Q3	Answer the following (2 Out of 3)	15
Q4	Answer the following (2 Out of 3)	15
Q5	Answer the following (2 Out of 3)	15
Q6	Explain the Concept (5 out of 8)	15
	TOTAL	**60**

Name of the Course: Accountancy and Financial Management - VI

Sr. No.	Heading	Particulars
1	**Description the course:**	This course covers specialized accounting practices in corporate finance and business structures. It includes accounting for foreign currency transactions, handling exchange rate differences, and company liquidation with preparation of statements of affairs and final accounts. Students will also learn the legal and accounting aspects of underwriting shares and debentures, including commissions, types of underwriting, and underwriter liabilities. The course further addresses accounting for Limited Liability Partnerships, including statutory provisions, conversion from partnership, and final accounts. The course equips students with practical skills and statutory knowledge essential for careers in finance, audit, and corporate compliance.
2	**Vertical:**	**Major**
3	**Type:**	**Theory**
4	**Credits:**	**4 credits**
5	**Hours Allotted:**	**60 Hours**
6	**Marks Allotted:**	**100 Marks**
7	**Course Objectives:** 1. To provide students with practical knowledge of accounting for foreign currency transactions and the treatment of exchange rate differences. 2. To develop skills for accounting in company liquidation, including preparation of statements of affairs and final accounts. 3. To familiarize students with legal provisions and accounting treatments related to underwriting of shares and debentures. 4. To equip students with understanding of accounting for Limited Liability Partnerships, including conversion from partnership and preparation of final accounts.	
8	**Course Outcomes (CO):** After completion of the course, learners would be able to: **CO1:** Record and account for foreign currency transactions, including exchange rate differences, in compliance with accounting principles. **CO2:** Prepare statements and final accounts related to company liquidation, handling preferential and overriding payments accurately. **CO3:** Apply legal provisions and accounting treatments in underwriting of shares and debentures, including computation of underwriting commissions and managing underwriter	

	liabilities. **CO4:** Maintain and prepare final accounts for Limited Liability Partnerships and handle conversion from partnership to LLP effectively.
9	**Modules:-** **Module 1: Accounting of Transactions of Foreign Currency (15 hours)**
	In relation to purchase and sale of goods, services and assets and loan and credit transactions • Computation and Treatment of exchange rate differences.
	Module 2 (15 hours): Liquidation of companies
	• Meaning of liquidation or winding up • Preferential payments • Overriding preferential payments • Preparation of statement of affairs, deficit / surplus account • Liquidator's final statement of account • Practical problems
	Module 3 (15 hours): Underwriting of shares & debentures
	• Introduction, Underwriting, Underwriting Commission • Provision of Companies Act with respect to Payment of underwriting commission • Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, • Liability of the underwriters in respect of underwriting contract • Practical problems
	Module 4 (15 hours): Accounting for Limited Liability Partnership
	Statutory provisions Conversion of partnership business into Limited Liability Partnership • Final accounts.
10	**Text Books** 1. Accountancy and Financial Management - II – Vipul Prakashan 2. Accountancy and Financial Management - II– Manan Prakashan
11	**Reference Books** 1. Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi 2. Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi 3. Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd.,New Delhi 4. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai

	5. Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi 6. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co.Ltd., Mumbai.	
12	**Internal Continuous Assessment: 40%**	**Semester End Examination: 60%**
13	**Continuous Evaluation through: (40 Marks) (Any 3)** Quizzies, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation	**Format of Question Paper: External Examination (60 Marks)– 2 hr duration**
14	**Format of Question Paper: (Semester End Examination: 30 Marks. Duration:1 hour)**	

Attempt any 4 out of 6 questions.

Question no.	Particulars	Marks
Q1.	Objective Questions Multiple choice questions True or False	 08 Marks 07 Marks
Q2.	Practical Question	15 Marks
Q3.	Practical Question	15 Marks
Q4.	Practical Question	15 Marks
Q5.	Practical Question	15 Marks

Name of the Course: Cost Accounting

Sr. No.	Heading	Particulars
1	**Description the course:**	This course introduces the basic concepts of marginal costing and standard costing. Students learn key terms like contribution, break-even point, margin of safety, and profit-volume ratio, along with their practical use through simple numerical problems. The course also covers the idea of setting cost standards and understanding material and labour variances. Students practice basic calculations of these variances without going into sub-variances. The focus is on building a clear understanding of how these costing methods help in cost control and analysis in business.
2	**Vertical:**	**Major**
3	**Type:**	**Theory**
4	**Credits:**	**2 credits**
5	**Hours Allotted:**	**30 Hours**
6	**Marks Allotted:**	**50 Marks**
7	**Course Objectives:** ● **Understand Marginal Costing:** Learn the principles of marginal costing, including contribution, break-even point, profit-volume ratio, and margin of safety. ● **Learn Standard Costing:** Understand the concept of standard costs and the process of setting standards for materials and labour. ● **Compute Variances:** Calculate basic material and labour variances and interpret them for cost control. ● **Apply Practical Skills:** Solve simple numerical problems to develop analytical skills for cost analysis and decision support.	
8	**Course Outcomes (CO):** After completion of the course, learners would be able to: **CO1:** Explain Marginal and Standard Costing Concepts: Understand key principles and terminology. **CO2:** Prepare and Interpret Cost Statements: Compute total cost, unit cost, and contribution accurately. **CO3:** Calculate Material and Labour Variances: Identify and evaluate deviations from standard costs. **CO4:** Apply Costing Techniques to Problems: Solve practical numerical problems for cost analysis and basic decision-making.	

9	**Modules:-** **Module 1: Introduction to Marginal Costing(15 hours)** ● Marginal costing meaning, applications, advantages, limitations, contribution, Breakeven Analysis, Margin of Safety and Profit Volume Ratio ● Simple Practical problems – Marginal costing excluding decision making **Module 2: Introduction to Standard Costing (15 hours)** ● Various types of standards, setting of standards, Basic concepts of Material and Labour Variance Analysis. ● Simple Practical problems based on Material and Labour variances excluding sub variances
10	**Text Books** 1. Vipul Publications 2. Manan Prakashan
11	**Reference Books**: 1. Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi 2. Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta 3. Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi 4. Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana 5. Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New.
12	**Internal Continuous Assessment: 40%** | **Semester End Examination: 60%**
13	**Continuous Evaluation through: (20 Marks) (Any 3)** Quizzies, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation **Format of Question Paper: External Examination (30 Marks)– 1 hr duration**
14	**Format of Question Paper:** (**Semester End Examination: 30 Marks. Duration:1 hour)**

Attempt any 2 out of 3 questions.

Question no.	**Particulars**	**Marks**
Q1	Objective Questions	15
Q2	Practical Question	15
Q3	Practical Question	15
	Total	**30**

Vertical II

Name of the Course: Industry & Service management V (Integrity sustainability Management)

Sr. No.	Heading	Particulars
1	**Description the course:**	This course introduces students to the principles of integrity, ethics, corporate governance, sustainability, CSR, ESG frameworks, and responsible business practices essential for modern industry and service sector organisations. It emphasizes ethical decision-making, understanding of sustainability challenges, and application of global standards and national guidelines in ensuring long-term value creation. Students learn to analyse organisational behaviour using sustainability and governance frameworks and apply them through projects and case studies.
2	**Vertical:**	**Minor**
3	**Type:**	**Theory**
4	**Credits:**	**4 credits**
5	**Hours Allotted:**	**60 Hours**
6	**Marks Allotted:**	**100 Marks**
7	**Course Objectives:** ● To develop conceptual knowledge of integrity, ethics, and responsible behaviour in business. ● To provide an understanding of sustainability, ESG, Triple Bottom Line, and environmental/social governance. ● To enable students to interpret CSR requirements, corporate governance principles, and sustainability standards. ● To equip students with practical frameworks for ethical decision-making and ethical and sustainability issues in industry and service sectors	
8	**Course Outcomes (CO):** After completion of the course, learners would be able to: **CO1:** Explain the concepts of integrity, ethics, governance, sustainability, and CSR and Identify ethical issues and sustainability challenges in industry and services. **CO2:** Apply ethical decision-making models and sustainability frameworks (TBL, ESG). **CO 3:** Interpret Indian and global sustainability standards such as GRI, ISO, and BRSR.	

	CO 4: Evaluate ethical lapses and sustainability practices using case-based analysis, Present applied solutions and sustainability audits for real-world organisations.
9	**Modules:-** **Module 1: Foundations of Integrity, Ethics & Professional Responsibility**
	● Meaning and importance of integrity, ethics, moral values, and professionalism ● Ethical issues in industry and service organisations (fraud, corruption, harassment, conflicts of interest) ● Ethical decision-making models – utilitarian, justice, rights-based, ethical dilemma analysis ● Ethical leadership, whistleblowing mechanisms, professional codes of conduct
	Module 2: Sustainability Concepts, ESG & Triple Bottom Line (15 Hours)
	● Meaning of sustainability; Triple Bottom Line: People–Planet–Profit; SDGs; UN Global Compact ● Environmental sustainability: resource efficiency, waste management, LCA, sustainable value chain ● Social sustainability: employee welfare, diversity, stakeholder vs. shareholder approach ● Economic sustainability; ESG framework; basics of GRI, OECD guidelines, ISO 26000 & ISO 14001
	Module 3: Corporate Governance, CSR & Sustainability Standards (15 Hours)
	● Corporate governance: principles, board functions, accountability & transparency ● Corporate Social Responsibility: meaning, need, Section 135 CSR (India), strategic CSR, social audit ● National sustainability frameworks: NAPCC, NGRBC, SEBI-BRSR ● Global standards: GRI, Dow Jones Sustainability Index, AA1000, SA8000, OHSAS 18001, Integrated Reporting
	Module 4: Applied Integrity & Sustainability in Industry & Services (15 Hours)
	● Stakeholder analysis, ethical decision-making in organisational practice ● Sustainability in industrial operations: clean technology, circular economy, green manufacturing ● Sustainability in service sectors: banking, tourism, hospitality, healthcare, digital services ● Case studies: Indian and global best practices; sustainability audits; report analysis (Mini Project)
10	**Text Books** 1. Industry and Service Management – V - Vipul Prakashan 2. Industry and Service Management – V - Manan Prakashan

11

Reference Books

1. Chhabra, A. (2023). Climate change, sustainability and the world.
2. Fernando, A. C. (2023). Business ethics: An Indian perspective (3rd ed.). Pearson Education.
3. Gupta, C. B. (2024). Corporate governance and business ethics. Sultan Chand & Sons.
4. Kohli, K., & Menon, M. (Eds.). (2021). Business interests and the environmental crisis. SAGE Publications.
5. Rao, S. (2022). Business ethics and corporate governance. Himalaya Publishing House.
6. Vasishth, N., & Rajput, N. (2024). Governance, ethics and social responsibility of business. Taxmann Publications.
7. Young, S. T., & Dhanda, K. K. (2013). Sustainability: Essentials for business. SAGE Publications.
8. Global Reporting Initiative. (n.d.). GRI standards.
9. International Institute for Sustainable Development. (2024). Business strategies for sustainable development. https://www.iisd.org/
10. Ministry of Corporate Affairs. (2019). National guidelines for responsible business conduct (NGRBC). Government of India.

12	**Internal Continuous Assessment: 40%**	**Semester End Examination: 60%**
13	**Continuous Evaluation through: (40 Marks) (Any 3)** Quizzies, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation	**Format of Question Paper: External Examination (60 Marks)– 2 hr duration**

14

Format of Question Paper: (Semester End Examination: 60 Marks. Duration:2 hours)

1. Any 4 from Q1 to Q6.
2. Figures to the right indicate full marks.

Question no.	**Particulars**	**Marks**
Q1	Case Study	15
Q2	Answer the following (2 Out of 3)	15
Q3	Answer the following (2 Out of 3)	15
Q4	Answer the following (2 Out of 3)	15
Q5	Answer the following (2 Out of 3)	15
Q6	Explain the Concept (5 out of 8)	15
	TOTAL	**60**

ELECTIVES

Name of the Course: Indirect Tax (GST)

Sr. No.	Heading	Particulars
1	**Description the course:**	This course introduces students to indirect taxation in India, with a focus on the Goods and Services Tax (GST). It covers the fundamentals of taxation, the legal and constitutional framework of GST, and its structure, including CGST, IGST, SGST, and UTGST. Students will learn the levy and collection of GST, exemptions, composite and mixed supplies, and rate schedules. The course also covers the concepts of supply, place and time of supply, value of supply, and eligibility for input tax credit, along with computation of GST for intra-state and inter-state transactions. Finally, students will gain practical knowledge of GST registration, amendments, cancellation, and documentation, including tax invoices and credit/debit notes, equipping them with skills for compliance and professional practice.
2	**Vertical:**	**Electives**
3	**Type:**	**Theory**
4	**Credits:**	**4 credits**
5	**Hours Allotted:**	**60 Hours**
6	**Marks Allotted:**	**100 Marks**
7	**Course Objectives:** • To provide students with an understanding of indirect taxation and the GST framework in India. • To develop skills for applying GST provisions, including levy, collection, exemptions, and input tax credit. • To familiarize students with the computation of GST for intra-state and inter-state transactions. • To equip students with knowledge of GST registration, documentation, and compliance procedures.	
8	**Course Outcomes (CO):** After completion of the course, learners would be able to: **CO1:** Explain the framework of indirect taxation and GST in India. **CO2:** Apply GST provisions for levy, collection, exemptions, and handling composite/mixed supplies.	

	CO3: Compute GST for intra-state and inter-state supplies and determine eligible input tax credit **CO4:** Complete GST registration, maintain proper documentation, and ensure compliance with statutory requirements.
9	**Modules:-** **Module 1: Introduction to Indirect Taxation and GST (15 hours)**
	Basics for Taxation - Direct Taxes and Indirect Taxes - Features of Indirect taxes, Difference, Advantages and Disadvantages, Sources and Authority of Taxes in India (Art 246 of the Indian Constitution) Introduction to GST - Genesis of GST in India, Power to tax GST (Constitutional Provisions), Extent and Commencement, Meaning and Definition of GST, Benefits of GST. Conceptual Framework - CGST, IGST,SGST,UTGST, Imports of goods or services or both, Export of goods or services or both, Taxes subsumed and not subsumed under GST. GST Council and GST Network ● Definitions under CGST Act
	Module 2: Levy and Collection of GST (15 hours)
	Charge of GST, Levy and Collection GST, Composite and Mixed Supplies under GST, Power to Grant Exemption, Negative list of GST, GST Rate Schedule for Goods and Services
	Module 3 (15 hours): Concept of Supply and Input Tax Credit and Computation of GST
	Taxable Event Supply Place of Supply Time of Supply Value of Supply Eligibility and conditions for taking Input Tax Credit Apportionment of credit & Blocked credits Credit in special circumstances Computation of GST under Inter State supplies and Intra State Supplies
	Module 4 : Registration and Documentation (15 hours)
	Registration - Persons liable for Registration, Persons not liable for Registration, Procedure for Registration, Deemed Registration, Amendment, Cancellation and Revocation of Registration. ● Tax Invoices, Credit and Debit notes
10	**Text Books** 3. Accountancy and Financial Management - II – Vipul Prakashan

	4. Accountancy and Financial Management - II– Manan Prakashan
11	**Reference Books** 1.Goods and Services Tax (G.S.T.) – H.C. Mehrotra & V.P. Agarwal 2.Indirect Taxes (Including GST) – Dr. V. Balachandran 3.Indirect Taxes – Law and Practice (GST Focused) – V.S. Datey 4.s 5.Taxmann's GST Acts with Rules – Taxmann Editorial Board 6.GST Manual – G. Sekar & B. Saravana Prasath 7.GST Ready Referencer – CA Pankaj Goel 8. Practical Guide to GST on Services – R.K. Jain & S.S. Gupta
12	**Internal Continuous Assessment: 40%** — **Semester End Examination: 60%**
13	**Continuous Evaluation through: (40 Marks) (Any 3)** Quizzies, Class Test, Assignment, Presentation, VIVA, Certified Courses, Class Participation **Format of Question Paper: External Examination (60 Marks)– 2 hr duration**
14	**Format of Question Paper:** (**Semester End Examination: 30 Marks. Duration:1 hour)** **<u>Attempt any 4 out of 6 questions.</u>**

Question no.	**Particulars**	**Marks**
Q1.	Objective Questions Multiple choice questions True or False	 08 Marks 07 Marks
Q2.	Practical Question	15 Marks
Q3.	Practical Question	15 Marks
Q4.	Practical Question	15 Marks
Q5.	Practical Question	15 Marks
Q6.	Practical Question	15 Marks
	Total Marks	**60**