Scheme and Syllabus for

Apprenticeship Embedded Degree Program

Three/Four-year Bachelors in Commerce with Double Major in

HR Operations and Commerce

Table: **Apprenticeship Embedded Degree Program: Three/Four Year Bachelors in Commerce with Double Major in HR Operations and Commerce** (Eligibility: Anyone who has completed Higher Secondary or Equivalent belonging to any stream – Arts/ Science/ Commerce/ Vocation/ Diploma in Engineering) w.e.f. 2025-26.

Semester	**Core-I (each 4 Credits)**	**Core-II (Credit 4)**	**Core-III (Credit 4)**	**MDC (Credit 3)**	**AEC (Credit 4)**	**SEC (Credit 3)**	**VAC (Credit 3)**	**Community Engagement & Services/ Fieldwork/ Internship**	**Total Credit**
I	1. Organizational Behaviour 2. Principles of Management 3. Introduction to Business Economics 4. Recruitment and Selection	Financial Accounting			English: Business Communication		Environmental Studies and Disaster management		27
II	5. Compensation Management 6. Industrial Relations 7. Employee Training and Development 8. Human resource Development and Organization Culture		Corporate Accounting and Reporting		English: Word and Presentation Skills		Good Citizenship		27
III	9. Labour Laws 10. Performance Management 11. Corporate strategy 12. HR Analytics	Financial Markets & Institutions	Management Accounting	GST and other Indirect Taxes		Income Tax Law & Practice			30
IV	13. HR Auditing and Accounting 14. International Human Resource Management/ Advanced Manpower Planning 15. Business Application Software	Corporate Legal Framework	Business Regulatory Framework	Business Organisation Management		Financial Management			26
V	APPERENTICESHIP (Credit 20)								20
VI	APPERENTICESHIP (Credit 20)								20

Semester	Core-I (each 4 Credits)	Core-II (Credit 4)	Core-III (Credit 4)	MDC (Credit 3)	AEC (Credit 4)	SEC (Credit 3)	VAC (Credit 3)	Community Engagement & Services/ Fieldwork/ Internship	Total Credit
Credit Summary	15 x 4 = 60 (+ 40)	3 x 4 = 12	3 x 4 = 12	2 x 3 = 6	2 x 4 = 8	2 x 3 = 6	2 x 3 = 6		150
VII	**16.**Research Methodology & Research Ethics **17.** Fundamentals of Securities Analysis and Portfolio Management **18.** Fundamentals of Operations Research and Quantitative Techniques	**19.** Corporate Restructuring and Business Valuation **20.** International Business Environment							20
VIII	**21.** Sustainable Development & Corporate Social Responsibility **22.** Fundamentals of Commodity Markets							Research	20
	3x4 = 12 + 2x4=8	**2x4**						**12**	**190**

Semester I

Semester	Core-I	Core-II	Core -III	Multi-disciplinary	AEC	SEC	VAC
Semester I	1. Organizational Behaviour 2. Principles of Management 3. Introduction to Business Economics 4. Recruitment and Selection	Financial Accounting			English: Business Communication		Environmental Studies and Disaster management

CORE I

Semester I
PAPER I
ORGANIZATIONAL BEHAVIOUR

Credit 4

S. No	Module Name	Outcomes
1	**Introduction of Organizational Behaviour (OB)**	• Definition- nature and scope- need for studying OB- Contributing disciplines to OB- Modes of OB- Challenges and opportunities of OB
2	**Perception and Learning**	• Perception: meaning- process- improving perception, Factors influencing perception, Errors- Halo Effect, Stereotype, Projection • Attitudes- components, functions, and job-related attitude • Personality development- determinants of personality- personality traits • Learning- Theories and Principles of Learning
3	**Groups and Teams**	• Group- Definition- types- development- Group norms- Group cohesiveness. • Group decision-making- Conflict- Individual conflict- Interpersonal conflict- Group conflict- Transactional Analysis. • Group Decision Making process and Techniques- Brainstorming, Nominal Group Technique, Delphi Technique, Social Loafing and Groupthink • Team: Meaning, Difference between groups and teams, types of teams
4	**Motivation**	• Meaning- nature • Theories of motivation- Maslow's need hierarchy theory Herzberg's two-factor theory- Vroom's Expectancy theory Theory X- Theory Y- Financial and non-financial incentives.
5	**Organizational Development (OD)**	• Meaning- nature- objectives- OD interventions • Organizational Effectiveness (OE)- meaning- approaches- factors- Organizational climate • Organizational culture- Organizational change.
6	**Leadership and Organizational Change**	• Leadership Theories- Trait theory, Behavioral theory (Ohio, Michigan, Managerial Grid), Situational (path-goal theory); Difference between leader and manager • Change: Concept, Kurt Lewin's Model, Resistance to change, overcoming resistance to change
7	**Organizational Processes**	• Control - Process and Behavioral Dimensions of Control. Organizational Climate - Concept and Determinants Organizational Culture. Organizational Effectiveness - Concept and Measurement. Organizational Change: Emerging Issues in Organizational Behavior

CORE I **Semester I**

PAPER II

PRINCIPLES OF MANAGEMENT

Credit 4

S. No	Module Name	Outcomes
1	**Introduction of Management**	• Evolution of management thought, Management – Science or Art • Definition- nature- scope- levels of management- Scientific management- principles of management- basic functions of management- Roles of a manager • Schools of management thought • Different Types of managers • Managerial roles – Levels of Management - Recent trends and contemporary perspectives in management.
2	**Planning and Decision Making**	• Planning: meaning- nature and purpose- types of planning, planning process & limitations- Planning Tools and Techniques • Decision-making meaning- importance- techniques of decision-making, Management by Objectives- features- steps • Objectives and Policies - Decision-making process.
3	**Organizing**	• Meaning, nature and purpose • Dimension of structure- horizontal and vertical- dimensions- formal and informal dimensions • Organization chart and manual • Delegation of authority- Centralization and Decentralization- Departmentation- Span of management • Common organizational Designs- Traditional Designs (Simple, Functional, divisional), Contemporary Designs (Team structures, Matrix/project structures, boundary-less organization)
4	**Directing**	• Meaning and Significance of Directing • Meaning and Importance of Communication, Motivation • Meaning and Importance of Leadership, Supervision.
5	**Controlling**	• Concept and process of control in the organization • Control and performance – Direct and preventive control - Reporting. • Types of control - Feedback, Feedforward, Concurrent • Challenges before future Managers.
6	**Emerging Trends in Management**	• Modern theories of management (Systems management school, Situational approach)

CORE I **Semester I**

PAPER III

INTRODUCTION TO BUSINESS ECONOMICS

CREDIT 4

S. No	Modules	Outcomes
1	**Business Economics**	• Introduction to business, Relevance of economics in business • Definition of economics, Scarcity & efficiency: The twin themes of economics Microeconomics vs. Macroeconomics • The Three problems of economic organization
2	**Demand and Supply**	• Demand determinants – Law of demand and demand curves – Types of demand – Elasticity of Demand – Measuring price elasticity of demand – Relationship between price elasticity and sales revenue. • Demand forecasting and its methods. • Supply Schedule, determinants of supply, supply curve, shifts in supply. • Equilibrium of Supply and Demand
3	**Production Analysis**	• Factors of production– Production possibility curves – Concepts of total product, Average Product, and Marginal Product – Fixed and variable factors – Consumption goods, capital goods, final goods, intermediate goods; stocks and flows; gross investment and depreciation. • Introduction to Inputs and Production Functions, Total, Average & marginal product • Economic analysis of Costs, Fixed Cost and variable cost, marginal cost • Opportunity costs
4	**Market**	• Revenue Concept, Perfect Competition: Features, Price and Output Determination • Monopoly, Monopolistic Competition: Features, Price and Output Determination • Oligopoly: concept of cartel

CORE I **Semester I**

PAPER IV

RECRUITMENT AND SELECTION

CREDIT 4

S. No	Modules	Outcomes
1	**Human Resources Planning and Job Analysis**	● HRP definition, Issues, and challenges ● HRP Process, Demand & Supply Forecasting Methods ● Job analysis- steps in job analysis, methods, job description, and job specification, application of job analysis
2	**Recruitment**	● Recruitment Concept – Factors affecting recruitment. ● Methods and Sources of recruitment-Internal & External ● E-Recruitment, Inclusive Recruitment
3	**Selection**	● Process of Selection, Review of applications- Application Blank, weighted application Blank ● Selection Tests- Personality & technical, Selection test design, Reliability and Validity of tests ● Employment Interviews- Structured, unstructured, behavioral, Group or individual interview, Guidelines for the Interviewer, Pre-employment Checks, Assessment Centre
4	**Recruitment & Selection Strategies and Evaluation**	● Recruitment Strategies at worker, Middle & Senior Level, Exit Interview ● Recruitment & Selection Evaluation: Budget, Time and Acceptance Rate ● Employee Onboarding- Process
5	**Induction**	● Definition of Induction, Need for Induction, Problems Faced during Induction ● Induction Program Planning ● Concept and Significance of Training ● Training Needs and Methods- Types of Training
6	**Performance Appraisal**	● Introduction and Concept of Performance Appraisal ● Purpose of Performance Appraisal ● Process, Methods of Performance Appraisal ● Major Issues in Performance Appraisal ● Concept of Employee Relations, Managing Discipline, Managing Grievance ● Employee Counseling ● Concept of Employee Empowerment
7	**Legal & Contemporary Issues**	● Legal issues: Apprenticeship Act, Employment Act, Contract Labor Regulation & Abolition Act, Child Labor Abolition Act ● Contemporary Issues: Job sculpting, Employer branding, Alternatives to recruitment

CORE II **Semester I**

PAPER I

Financial Accounting

Credit 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 Outcomes

At the end of this course the learner will be able to;

- Apply the generally accepted accounting principles while recording transactions and preparing financial statements of sole-traders;
- Compute depreciation and inventories to be recorded in financial statements
- Demonstrate accounting process under computerized accounting
- System;
- Create financial statements of sole proprietor and partnership firms;
- Prepare accounts for inland branches and not-for-profit organizations.

Unit I: Introduction

- Accounting principles: Concepts and Conventions. Introduction to Accounting Standards and Indian Accounting Standards (AS &Ind-AS), Accounting Cycle: Journal, Ledger, Trial Balance, Financial Statements (IND AS-1). Capital & Revenue Recognition (IND AS 18), Accounting for Inventory (IND AS-2)
- **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. **Final Accounts**: Preparation of Financial Statements of a Sole Trader including adjustments. Errors & their rectification.

Unit II:

- **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.
- **Accounting for Hire purchase and Installment Purchase;** Lease accounting (IND AS 116)/ Royalty accounting

Unit III: Accounting for Branch and Not-for Profit organizations

- **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.

- **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.

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 Chandand 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.*
- ✓ *JawaharLal & S. Srivastava, B. Com- Financial Accounting, Himalaya Publishing House.*

Semester I

AEC

Paper I

<u>English: Business Communication</u>

Credits: 4

SL No.	Modules	Outcomes
1	English Language and Communication: Introduction	• Communication, its Importance and Factors • Types of Communication • Verbal and Non-verbal Communication • Styles of Communication
2	English Language and Communication: Listening and Speaking	• Types of Listening • Speaking to communicate effectively • Style of speaking in Various Situations • English Pronunciation
3	English Language and Communication: Reading and Writing	• Reading methods and techniques. • Reading texts to Understand meaning • Writing Process • Writing short and Long texts
4	English Language and Communication: Grammar and Vocabulary	• Grammar • Sentence structure • Functions of Language

Refence Book:

A Coursebook for ENGLISH COMMUNICATION (Publisher: Orient BlackSwan)

Semester I

VAC

Paper I

Environmental Studies & Disaster Management

(Credit-3)

Unit 1: Multidisciplinary nature of environmental studies (8 Period)

Definition, scope and importance

Need for public awareness

Environmental Pollution

Definition

• Cause, effects and control measures of:-

a) Air pollution

b) Water pollution

c) Soil pollution

d) Marine pollution

e) Noise pollution

f) Radiation pollution

Unit 2: Natural Resources: (8 Period)

Renewable and non-renewable resources:

Natural resources and associated problems.

a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.

b) Water resources : Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

c) Mineral resources : Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

d) Food resources : World food problems, changes caused by agriculture and Overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.

e) Energy resources : 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 sports 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 (8 Period)

1. Disaster Management: Types of disasters (natural and Man-made) and their causes and effect)
2. Vulnerability Assessment and Risk analysis: Vulnerability to various disasters (Flood, Cyclone, Earthquake, Heat waves, Desertification and Lighting)
3. 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)
4. Preparedness measures: Disaster Management cycle, Early Warning System, PreDisaster 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)
5. 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 (6 Period)

A. 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)

B. 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 (15 Periods of 30 hrs)

- 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.

Semester II

Semester	Core-I	Core-II	Core-III	Multi-disciplinary	AEC	SEC	VAC
Semester II	1. Compensation Management 2. Industrial Relations 3. Employee Training and Development 4. Human resource Development and Organization Culture		Corporate Account & Reporting		English: Word and Presentation Skills		Good Citizenship

CORE I **Semester II**

PAPER V

COMPENSATION MANAGEMENT

CREDIT 4

Sl. No	Modules	Outcomes
1	**Introduction to Compensation Management**	● Meaning, objectives, and Factors affecting compensation. ● Types of compensation- Direct compensation & indirect compensation ● Major components of wage, Methods of payment-Time rate method, piece rate method, and monthly
2	**Management of Compensation & Compensation Theories**	● Compensation Planning, compensation for Workers and Managers ● Compensation System Design Issues ● Two Factor theory of compensation ● ERG Theory of compensation ● Compensation as a Retention Strategy
3	**Workers Compensation- Legal framework**	● Minimum Wages Act (concept of Fixation of wage, Administration of Act) ● Equal Remuneration Act ● The Employee's Provident Fund & Misc. Provisions Act, 1952(Definitions, Administration of Act, Employees' pension Scheme, Employees Deposit – Linked Insurance Scheme)
4	**Pay Systems**	● Various types of pay systems- Performance-based pay system, Knowledge / skill-based pay ● Wage Policy at Organizational Level
5	**Incentive Plans**	● Concept, objective, and limitations ● Types of Incentives –Individual and Group based incentives. ● Individual incentives Plans-straight piece rate, standard hour, Hasley Premium Plan, Profit sharing, Stock options ● Group Incentive Plans- Taylor differential piece rate system, Priests Man's plan
6	**Employee Benefits**	● Benefits Need Analysis ● Funding Benefits ● Employee Benefit Programs ● Security Benefits ● Designing Benefit Packages

CORE I **Semester II**

PAPER VI

INDUSTRIAL RELATIONS

CREDIT 4

S. No	Modules	Outcomes
1	**Introduction to the Concept of Industrial Relations**	• Concept and Objectives of Industrial Relations • Significance & Factors of Industrial Relations
2	**Approaches to Industrial Relations**	• Psychological Approach • Sociological Approach • Ethical Approach • Gandhian Approach
3	**Industrial Relation System**	• Industrial relations system (Actors and Parties involved) • Factors affecting Industrial Relations
4	**Industrial Disputes and Trade Unions**	• Industrial Disputes: Causes and effects • Industrial Dispute measures- Preventive measures to industrial disputes • Trade Union: objective, functions, and classification; internal and external challenges of trade unions
5	**Workers Participation in Management**	• WPM: Meaning and Concept • Forms and levels of participation • Benefit of workers' participation in management
6	**Employee Discipline**	• Concept of Discipline • Aspects & Objectives of Discipline • Causes of Indiscipline • Essential of Good Disciplinary System – Disciplinary Action • Employee Grievance: Concept and Causes of Grievances – Sources of Grievance – Grievance Redressal Procedure
6	**Labour Legislation in India**	• The Factories Act 1948- The Factories Act 1948: Introduction and objective, Provisions regarding the health, safety and welfare of workers • Industrial Dispute Act 1947- Objective; Definitions: Appropriate government, Industry, workmen, protected workmen, strike, lockout, layoff, and retrenchment; Authorities under the Act, reference of dispute to various authorities and procedure of various authorities • Trade Union Act 1926- Trade Union Act 1926: objective and overview, definition of trade union and trade dispute, recognition and registration of trade union, immunity from criminal conspiracy, civil suit and tortuous act, Collective Bargaining –Concept, Principles, Forms of Collective

		Bargaining, Collective bargaining in practice.
7	**Wage Legislations in India: Objective and overview**	• Introduction to Equal Remuneration Act 1976, Payment of Wages Act 1936- Equal Remuneration Act 1976, Payment of Wages Act 1936 • Introduction to EPF Act, 1952- The Employees Provident Fund (and miscellaneous provisions) Act 1952 • Introduction to Bonus and Gratuity Act- Payment of Bonus Act 1965, Payment of Gratuity Act 1972

CORE I **Semester II**

PAPER VII

EMPLOYEE TRAINING AND DEVELOPMENT

CREDIT 4

S. No	Modules	Outcomes
1	**Introduction to Training & Development**	• Definition, Need for and Importance of Training • Principle of Training and Development • Skills required for Trainer • Difference between Training, Development, and Education; Steps of Training • Types of Learning-KSA
2	**Training Needs Assessment**	• Training & Non-Training Needs, Types of Training Needs • Determination of Training Needs • Role of External agencies in Training and Development • TNA Model- A systematic view of TNA
3	**Designing & Development of Training Program**	• Assessing curriculum needs • Training Curriculum • Organizational training needs • Key consideration in designing a training program, Constraints in designing a training Program • Developing training materials • Developing Objectives, Identifying Trainees and Trainer • Training Methods- On the Job and Off the Job
4	**Implementing and Evaluation of Training Program**	• Implementing ideas for Training, Dry run and Pilot program, transfer of training • Evaluation of Training and Development • Evaluation Process • Analysis and costing of Training • Resistance to training evaluation, Types of evaluation data- Process Data, and Outcome Data • Methods of evaluating effectiveness of Training • Learning outcomes of training programmes • Kirkpatrick Four Level Approach to evaluation
5	**Management Development**	• Concept, Objectives of Management Development • Techniques of Management Development • Challenges in management development
6	**Training and Development in the Information Age**	• Online Training and Development • Flexible training modules

CORE I **Semester II**

PAPER VIII

HUMAN RESOURCE DEVELOPMENT AND ORGANIZATION CULTURE

CREDIT 4

S. No	Modules	Outcomes
1	**Introduction to Human Resource Development**	• Concept • Relationship between human resource management and human resource development • HRD mechanisms, processes, and outcomes • HRD matrix • HRD interventions • Roles and competencies of HRD professionals • Challenges in HRD
2	**HRD Process: Assessing the need for HRD**	• Designing and developing effective HRD programs • Implementing HRD programs • Evaluating the effectiveness of HRD Programs • HRD audit • HRD culture and climate
3	**HRD Activities**	• Employee development activities- Approaches to employee development, leadership development, action learning, assessment, and development centers • Intellectual capital and HRD • HRD mechanisms for workers • Role of trade unions • Industrial relations and HRD • Influence of motivation on development activities
4	**HRD Applications and Trends**	• Coaching and mentoring • Career management and development • Employee counseling • Competency mapping • PCMM, Balanced Score Card, Appreciative Inquiry • Integrating HRD with technology, Employer branding, and other emerging trends
5	**HRD in Organizations**	• Selected cases covering HRD practices in government organizations, manufacturing and service industries, and MNCs
		• International experience of human resource development.

6	**Organization and Development**	• OD interventions • MBO • Transactional analysis • Grid training process • Group training • Objects and importance of training • Methods of training • Training budget • Infrastructure and facilities • Evaluation and appraisal of training • Executive development
7	**HRD**	• Career Advancement • Career planning • Succession planning and counseling • Feedback • HRD in India- recent scenario • HRD in different sectors

CORE III **Semester II**

PAPER I

Corporate Accounting and Reporting

Credit 4

Course Objectives

The course aims to:

- Understand the principles of corporate accounting and financial reporting.
- Apply accounting standards and regulations to prepare and analyze financial statements.
- Interpret financial information to assess the financial performance and position of a company.
- Develop skills in financial reporting and disclosure requirements for different stakeholders.
- Analyze contemporary issues and challenges in corporate accounting and reporting.

Course Outcomes

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

- Understanding of Corporate Accounting Principles.
- Preparation and Analysis of Financial Statements.
- Interpretation of Financial Information.
- Financial Reporting Skills.
- Analysis of Contemporary Issues.

Unit I: 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;

Unit II: 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 III: 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.

Unit IV: Consolidated Financial statement and Reporting

- Consolidation process and elimination entries, Intercompany transactions, Revaluation of assets and liabilities, Non-controlling interests (NCI), equity method investments (IND-As.110), issue of bonus shares and distribution of dividend from pre and post-acquisition period. Preparation of consolidated financial statements.
- Reporting: Financial reporting (As per IND-As.1), Non-financial 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)

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.*

Semester II
AEC
Paper II
English: Word and Presentation Skills

Credit 4

S. No	Modules	Outcomes
1.	Orientation for Management	● Classroom Manners and Discipline ● Conduct of Students (Theory & Practical) ● Grooming ● Useful Phrases for Everyday Use ● Asking Questions
2.	Self Esteem	● Know Yourself ● Accept Yourself (One Activity through a Psychometric test)
3.	Etiquettes and Manners	● College Etiquettes ● Conversation Etiquettes ● Social Etiquettes ● Telephone Etiquettes
4.	Communication Skills (Meaning and Definition)	● Spoken English ● Phonetics ● Accent ● Intonation ● Practice Proper Pronunciation through Words and Phrases
5.	Communication Skills through Extempore	● Speaking about Objects, Speaking about People ● Speaking about Events, Speaking about Hospitality Industry – Current Trends
6.	Developing A Positive Attitude	● Meaning and Definition of Attitude ● How to Develop Positive Attitude ● 7 Steps to Change Attitude
7.	Group Discussion	● Introduction to GD ● Do's and Don'ts of GD ● Useful words Phrases
		● Practice on Basic GD topics
8.	Listening Skills	● Meaning and Significance ● Do's and Don'ts of Listening ● Guidelines for Effective Listening ● Problems and Solutions to become Active Listener
9.	Current Affairs	● National & International Ministers and Leaders along with News Makers ● Countries, Capitals and Currencies ● Political Scenario of various Countries

		● Important Acronyms of International and National Organizations
10.	**Fundamental of Communication**	• Meaning and Significance of Communication • Process of Communication • Principles of Effective Business Communication • 7Cs • How to Improve Command over Spoken and Written English • Effective Listening
11.	**Communicating in a Multicultural World**	• Idea of A Global World • Impact of Globalization on Organizational and Multicultural Communication • Understanding Culture for Global Communication • Etic and Emic Approaches to Culture • The Cross-Cultural Dimensions of Business Communication • Technology and Communication • Ethical & Legal Issues in Business Communication • Overcoming Cross-Cultural Communication
12.	**Business Letter Writing and Presentation Tool**	• Need, Functions, and Layout of Letter Writing • Types of Letter Writing: Persuasive Letters, Request Letters, Sales Letters, and Complaints, Employment-related letters Interview Letters, Promotion, Letters, Resignation Letters
13	**Departmental Communication**	● Barriers to Communication ● Meaning, Need and Types ● Newsletters ● Project and Report writing ● How to make a Presentation ● Various Presentation Tools, along with Guidelines for Effective Presentation,

Semester II

VAC

Paper II

<u>Good Citizenship</u>

(3 Credits)

Objectives/Learning Goals of the Course

- Development of good human being and a responsible citizen
- Developing a sense of right and wrong leading to ethically correct behavior.
- Inculcating a positive attitude and a healthy work culture.

Learning Objectives:

- Understanding Basic Values of Indian Constitution.
- Understand how to be a patriot.
- Develop professionalism and understand the ethics relating to various professions.

1. Indian Constitution (1 Credit= 15 hours)

Salient Values of Preamble: Sovereign, Socialist, Secular, Democratic, Republic, Justice, Liberty, Equality and Fraternity

2. Patriotism (1 Credit= 15 hours)

Patriotic Value and ingredients of nation building, Concept of Good Citizenship, Emotional connection with the country, Duties of citizens and Qualities of good citizens

3. Work Ethics (1 Credit= 15 hours)

Punctuality, Cleanliness, Law abidingness, Rational Thinking and Scientific Temper

Semester III

Semester	Core-I	Core-II	Core-III	Multi-disciplinary	AEC	SEC	VAC
Semester III	5. Labour Laws 6. Performance Management 7. Corporate strategy 8. HR Analytics	Financial Markets & Institutions	Management Accounting	GST and other Indirect Taxes		Income Tax Law & Practice	

CORE I **Semester III**

Paper IX

LABOUR LAWS

CREDIT 4

S. No	Modules	Outcomes
1	**Factories Act, 1948**	• Licensing and registration of factories – Manager and occupier – Powers of the authorities under the Act – Penalty provisions.
2	**Employee's State Insurance Act,1948**	• Registration of Factories and Establishments - Employees • State Insurance Corporation – Functions of Inspectors – Miscellaneous provisions.
3	**Minimum Wages Act,1948**	• Appointment of Advisory Board – Payment of minimum wages – maintenance of registers and records – Powers of appropriate government offenses and penalties.
4	**Employees Provident Fund and Miscellaneous Provisions Act, 1952**	• Employees Provident Fund and other Schemes – Provisions relating to transfer of account and liability in case of transfer of establishment – Exemption under the Act – Court's power under the Act
5	**Payment of Bonus Act, 1965**	• Eligibility for bonus and payment of bonus – Deduction from bonus payable — Set on and set of allocable Surplus - Presumption about accuracy of balance sheet and profit and loss account

CORE I **Semester III**

Paper X

PERFORMANCE MANAGEMENT

CREDIT 4

S. No	Modules	Outcomes
1	**Introduction**	• Performance management meaning, scope, objective, importance & principles • Difference between Performance Management and Performance Appraisal • Trends related to performance management in Industry
2	**Performance Planning**	• Meaning, Goal Setting & Principles of setting Performance criteria) • Process & Methodology of Performance planning • Barriers to Performance planning
3	**Performance Management Analysis and Application**	• Reward System: Types of Rewards • Designing a Reward System • Total Reward Strategies • Characteristics of an Effective Performance Reward Plan • Performance Analysis, Performance Review Discussion • Using Performance Management Systems • Data for HR Decisions and Performance Improvements • Performance Management Skills • Performance Management Systems and Appraisal Practices
4	**Performance Appraisal & its Methods**	• Meaning, Characteristics, Objectives, Importance, Principles, Process • Traditional Methods of Performance Appraisal- Ranking (forced ranking Method) and Rating, Forced Bell curve Method • Modern Methods of Performance Appraisal- 360-degree appraisal, Assessment Centers
5	**Issues in Performance Management- I**	• Team Performance • Performance of Learning Organizations and Virtual Teams: Team Performance Management, • Performance Management and Learning Organizations, • Performance Management and Virtual Teams
6	**Ethics in Performance Appraisal**	• Ethics – An Overview • Ethics in Organizations • Ethics in Performance Management • Realities of Ethics in Performance Management
		• Ensuring Ethics in Performance Management

7	**Performance Consulting**	• Concept • The Need for Performance Consulting • Role of the Performance Consulting • Designing and Using Performance Relationship Maps • Contracting for Performance Consulting Services • Operationalizing Performance Management
8	**Introduction to Competency Management**	• Competency management - Definition, Importance and Scope • Model – Iceberg, Lancaster (Burgoyne) • Designing the Competency Model/Framework
9	**Talent Management**	• Concept and approaches • Framework of talent management; Talent identification, integration, and retention • Talent Management Practices and Process • Managing employee engagement • Key factors and different aspects of talent management • Talent management in India

CORE I **Semester III**

Paper XI

CORPORATE STRATEGY

CREDIT 4

S. No	Modules	Outcomes
\	**Introduction to Strategic Concepts**	• Strategic Management and benefits of strategic management. • Strategic Management Model • Strategy and what are different levels of strategy
2	**Environmental Scanning and Industry Analysis**	• Scanning the external environment using the PRESTCOM framework • Industry Analysis: Using Porter's Five Forces Model • Strategic Groups and Key Success Factors of an Industry
3	**Internal Scanning: Organizational Analysis**	• Resources; Capabilities, Competencies • VRIO framework and using resources to gain competitive advantage. • Value Chain Analysis
4	**The Five Generic Competitive Strategies**	• Five Generic Strategies • Overall Low-Cost Provider Strategy and Broad Differentiation Strategy • Focused Low-Cost Strategy • Focused Differentiation Strategy and Best Cost Provider Strategy
5	**Corporate Level Strategies and Evaluation and Control**	• Corporate Level Strategy: Portfolio Analysis: BCG and GE Matrix; Diversification What and Why • Inorganic Growth Strategies: Mergers and Acquisitions; Alliances; Competing in the Global Markets • Strategic evaluation and control

CORE I **Semester III**

Paper XII

HR ANALYTICS

CREDIT 4

S. No	Modules	Outcomes
1	**Introduction to HR analytics**	• Introduction, Traditional HRM, Changing trends in HRM and the emergence of strategic HRM, HR analytics phase (2010 onward), Importance of HR Analytics, Challenges of HR Analytics,
2	**Understanding HR analytics**	• The Analytics Process Model (APM) and Its Phases, Understanding HR indicators, metrics, and data, Frameworks for HR Analytics: LAMP Framework, HCM 21 Framework, Approaches for Designing HR Metrics--The Inside-Out Approach--The Outside-In Approach-- Align HR Metrics with Business Strategy, Goals, and Objectives--Link HR to the Strategy Map
3	**HR analytics tools and techniques**	• Importance of data, Types of data, Data capturing methods, Data examination and purification, Data analyzing techniques.
4	**Using Excel for HR Analytics**	• Statistics for HRM, Statistical analysis for HR (regression analysis, measures of central tendency), Graphs, tables, spreadsheets
5	**How to conduct a purposeful workforce analytics**	• Key Influencers in the HR Analytics Process, Model for adoption of HR Analytics, Application and status of HR analytics.

CORE II **Semester III**

Paper II

Financial Markets and Institutions

Credit 4

Course Objectives

- Understand the structure and organization of financial markets.
- Analyze the functions and operations of various financial institutions.
- Explore the role of financial intermediaries in the economy.
- Examine the regulatory frameworks governing financial markets and institutions.
- Assess the impact of financial market developments on economic activity.
- Develop critical thinking and analytical skills in evaluating financial market trends and dynamics

Course Outcomes

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

- Students are able to know the features of different financial markets and their role in economic development.
- Students are able to know the functions of financial markets and capital markets.
- 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.
- Students are able to know about the role of insurance companies, NBFCs and Mutual Funds.
- Understand the basics of financial services and its various dimensions.

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.

Suggested Readings

- ✓ *Gupta S. K. 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., and Y.P. Singh .Contemporary Issues in Finance and Taxation. Academic Foundation,Delhi*
- ✓ *Khan and Jain, Financial Services, Tata McGraw Hill*
- ✓ *Singh, J.K., Venture Capital Financing in India. Dhanpat Rai and Company, New Delhi.*
- ✓ *Annual Reports of Major Financial Institutions in India.*

CORE III **Semester III**

Paper II

Management Accounting

Credit 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 Outcomes

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

- Examine the conceptual framework of Management Accounting and identify the differences between various forms of accounting.
- Analyse budgetary control system as a tool of managerial planning and control.
- Evaluate the standard costing system as a tool of managerial control.
- Recognise the concept of marginal costing and cost-volume-profit analysis.
- Analyse techniques of decision making.
- Discuss the concept of responsibility accounting and performance measurement.

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

- Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control; objectives, merits and limitations; Functional Budgets; Fixed and Flexible budgeting; An overview of different approaches to budgeting (Zero base budgeting, Performance budgeting and Programme budgeting)
- Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; advantages, limitations and applications; Variance Analysis – material, labour, overheads and sales variances. 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.

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.*
- ✓ *Drury, C. (2020).Management and Cost Accounting. China: Cengage.*
- ✓ *Horngren, C. T., Foster, G., & Dattar, S. M. (2002). Cost Accounting: A Managerial Emphasis. Delhi, India: Prentice Hall of India Ltd.*
- ✓ *Khan, M. Y., & Jain, P. K. (2021).Management Accounting. Delhi, India: Tata McGraw Hill Publishig Co.*
- ✓ *Usry, M. E., & Lawrence, H. H. (2010). Cost Accounting: Planning and Control. Delhi, India: S. Chand.*

Semester III

MDC

Paper I

GST and other Indirect Taxes (Customs)

Credit 3

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 Outcomes

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

- Explain the concept, need, and utility of indirect taxes;
- Implement the provisions relating to supply under GST in real life scenario;
- Apply the provisions of levy of GST and identify various returns under GST and payment of taxes;
- Evaluate the concepts of Customs Act, various custom duties and computation of the assessable value for charging customs duty

Unit I: 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.

Unit II: 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 III: 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. Understanding the GST return preparation process

Suggested Readings

- ✓ *Rout P.K. & Others GST and Indirect Taxes, kalyani publishing house.*
- ✓ *Haldia, Arpit &Mohd, Taxmann's GST Law & Practice*
- ✓ *Bangar, Vandana & Bangar, Yogendra, Comprehensive Guide to Indirect Tax Laws– GST & Customs*

Latest revisions and notifications relating to GST & Customs

Semester III

SEC

Paper I

Income Tax Law & Practice

Course Objectives

- 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.
- It also aims to enable learners to understand the provisions relating to filing of return of income.

Course Outcomes

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

- Comprehend the concepts of taxation, including assessment year, previous year, assesses, person, income, total income, agricultural income and determine the residential status of persons;
- Compute income under different heads, applying the charging provisions, deeming provisions, exemptions and deductions;
- Apply the clubbing provisions and provisions relating to set-off and carry forward of losses to determine the gross total income;
- Calculate the tax liability of an individual as well as deductions from gross total income and determine the total income of an individual;
- Comprehend the provisions relating to filing of return of income;

Unit I: Introduction

- **Basic concepts:** Income, agricultural income, person, assesse, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN)
- **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.

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.*

Semester IV

Semester	Core-I	Core-II	Core-III	Multi-disciplinary	AEC	SEC	VAC
Semester IV	1. HR Auditing and Accounting 2. International Human Resource Management/Advanced Manpower Planning 3. Business Application Software	Corporate Legal Framework	Business Regulatory Framework	Business Organisation Management		Business Regulatory Framework	

CORE I **Semester-IV**

PAPER XIII

HR AUDITING AND ACCOUNTING

CREDIT 4

S. No	Modules	Outcomes
1	**Human Resource Accounting**	• An Overview of Human Resource Accounting – Meaning, need and Objectives of HR Accounting, Historical Development of Human Resource Accounting, Cost of Human Resource – Acquisition Cost, Training and Development Cost and Additional Cost, Benefits and Limitations of Human Resource Accounting, Reporting of Human Resource Accounting at National Levels, Disclosures at International Level
2	**Methods and Human Resource Accounting Practices in India**	• Methods of Human Resource Accounting: Cost of Production Approach – Concept Historical Cost Model – Meaning, Advantages and Limitations. Replacement Cost Model – Meaning, Advantages and Limitations. Opportunity Cost – Meaning, Advantages and Limitations Capitalized Earnings Approach – Concept Economic Value Model – Meaning, Advantages and Limitations. Capitalization of Salary – Meaning, Advantages and Limitations
3	**Human Resource Audit: An Overview**	• Human Resource Audit – Meaning, Features, Objectives -HR Audit, Benefits and Limitations of HR Audit, Need and Significance of HR Audit, Process of HR Audit, Approaches of HR Audit, Principles of Effective HR Auditing, Role of HR Auditor, Methods of Conducting HR Audit – Interview, Workshop, Observation, Questionnaire, Components of HR Audit, HR Audit and Workforce Issues: Workforce Communication and Employee Relations, Performance Management, Compensation System, Teambuilding System.
4	**HR Audit for Legal Compliance and Safe Business Practices**	• Areas Covered by HR Audit – Pre-employment Requirements, Hiring Process, New-hire Orientation Process, Workplace Policies and Practices
5	**HR Audit as Intervention**	• Introduction, Effectiveness of Human Resource Development Audit as an Intervention • Human Resource Audit and Business Linkages • Human Resource Auditing as a Tool of Human Resource Valuation: Introduction, Rationale of Human Resource Valuation and Auditing, Valuation of Human Resources, Issues in Human Capital Measurement and Reporting

CORE I **Semester-IV**

PAPER XIV

INTERNATIONAL HUMAN RESOURCE MANGEMENT

CREDIT 4

S. No	Modules	Outcomes
1	**Introduction to IHRM**	• Discuss various terms and concepts related to international human resource management • Explain the Scope of International Human Resource Management • Differentiate between Domestic HRM and International HRM • Define IHRM. • What are the characteristics of International Human Resource Management • Illustrate the different drivers of the internationalization of business • Explain the different settings of International Human Resource Management • Explain the Culture and employee management issues in IHRM • Discuss the Development of International Human Resource Management • Illustrate the impact of Country culture on IHRM • Explain the different activities involved in International Human Resource Management
2	**International Expansion Strategies**	• Explain different international expansion strategies • Discuss the organizational strategies for managing workforce diversity • Explain the Culture and employee management issues in IHRM • Discuss the national and international strategies for managing workforce diversity • Write about culture and various factors that contribute to the formation of culture • Explain the different Challenges of Localization in IHRM • Outline about issues involved in Global Integration • Explain the issues of standardization and localization in general for MNEs and how they particularly manifest themselves in IHRM activities

		• Explain the glass ceiling and how it takes place for women employees and employees belonging to minority groups • Discuss the Socio-cultural context in International Human Resource Management
3	**Managing International Workforce**	• Explain issues related to various approaches to staffing foreign operations
		• Elaborate reasons for using international assignments: position filling, management development, and organizational development • Describe different types of international assignments: standard vs. non-standard • Explain the role of expatriates and non-expatriates in supporting international business activities • Explain the role of inpatriates in the corporate global strategy • Elaborate on the return on investment of international assignments • Explain the role of the corporate HR functions • Prepare a case study on a short case exercise on Staffing a new international venture: host-country nationals, parent-country nationals, third-country nationals
4	**Recruiting and Selecting Staff for International Assignments**	• Elaborate the debate surrounding expatriate failure • Explain factors moderating intent to stay or leave the international assignment • Elaborate selection criteria and procedures for international assignments • Explain Equal employment opportunity issues: law enforcement, policies, and social norms • Explain Dual-career couples and the challenges faced • Gender and family issues for international assignments

5	**International Training and Development**	• Define and contrast between training and development • The role of training in supporting expatriate adjustment and on-assignment performance • Components of effective pre-departure training programs such as cultural awareness, preliminary visits and language skills. Relocation assistance and training for trainers are also addressed • Effectiveness of pre-departure training • Developmental aspect of international assignments and its relation to international career paths • Training and developing international management teams • Trends in international training and development
6	**International Compensatio n**	•Examine the complexities that arise when firms move from compensation at the domestic level of compensation in an international context • Detail the key components of international compensation • Outline the two main approaches to international compensation and the advantages and disadvantages of each approach •Examine the special problem areas of taxation, valid international living cost data, and the challenge of managing compensation among parent-country nationals, host-country nationals, and third-country nationals • Examine the recent developments and global compensation issues
7	**HRM in the Host Country Context**	• Identify and discuss drivers that shape the interplay between global standardization and localization of HR practices in the multinational context • Standardization drivers such as MNE strategy and structure, maturity and age, and corporate culture • Localization drivers such as the host country's cultural and institutional environment, the mode of operation and subsidiary role • Outline measures which support the development of a balance of globalization and localization of HRM • Address business ethics and the global code of conduct • Discuss the strategic importance of offshoring and implications for IHRM
8	**International Industrial Relations**	• Cross-cultural differences in industrial relations and collective bargaining • Discuss key issues in industrial relations and the policies and practices of multinationals • Examine the potential constraints that trade unions may have on

		multinationals. • Outline key concerns for trade unions. • Discuss recent trends and issues in the global workforce context. • Discuss the formation of regional economic zones such as the European Union, and impact of opponents to globalization.

OR

ADVANCED MANPOWER PLANNING

CREDIT 4

S. No	Modules	Outcomes
1	**Designing various HR Strategies**	• Manpower planning - Concept & Manpower planning on Excel sheet. • Designing recruitment strategies for hiring different positions. (Technical hiring /non-technical hiring/mass hiring/headhunt) • How to do Salary Bench Marking-Practical on Excel sheet? • Various employee retention Strategies. • Various Employee engagement strategies. • Employee development strategies (Individual development plan, Succession planning, use of HR analytics tool)
2	**Performance Appraisal System**	• An Introduction to PMS Types of KRA • PMS Process Flow • How to design an effective PMS - Fusion of MBO & bell shape curve PMS? • An Introduction to KRA & KPI • How to design quarterly KRA template (in Excel) • Designing KRA template of 5 different positions (in Excel) • Conducting PMS feedback sessions by the manager & HR • Preparing PMS Quarterly dashboard (in Excel) • Role play - Conducting PMS feedback session. • Case Study - How to manage PMS/ KRA practical problems faced by HR person.
3	**HR Policies**	• How to design 5 HR policies? • Attendance & Leave Policy • POSH Policy • Domestic Travel Policy • Local Convey Policy • Business Code of conduct
		• Challenges faced by HR in implementing HR policies. • Strategies for making HR policies effective in the company.
4	**Payroll Management & Income Tax Rules**	• CTC Concept • Income taxation concept for salaried employees • How to calculate TDS and tax rebates for salaried employees? • Designing CTC based on taxation rules • Designing compensation & benefits structure for the company

CORE I **Semester-IV**

PAPER XV

Business Application Software

Credit 4

Course Objectives

- Understand Financial Modelling Concepts.
- Develop Proficiency in Excel.
- Apply Financial Modelling Techniques.
- Enhance Analytical Skills.
- Communicate Results Effectively.
- Problem-Solving and Decision Making.
- Explore Industry Applications.
- Collaborative Learning

Course Outcomes

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

- Understanding Financial Modeling Principles.
- Proficiency in Excel-Based Modeling.
- Application of Financial Modeling Techniques.
- Effective Communication Skills.
- Critical Thinking and Analytical Skills.
- Practical Skills for Finance Careers.
- Industry-Relevant Knowledge.
- Continuous Learning and Professional Development.

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, Pivot Charts, 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

CORE II **Semester-IV**

PAPER III

Corporate Legal Framework

Credit 4

Course Objectives

The course aims to impart the learner's working knowledge of the provisions of the Companies Act, 2013.

Course Outcomes

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

- Explain relevant definitions and provisions relating to issue of prospectus and allotment of shares;
- Synthesize company processes, meetings, and decisions;
- Describe the framework of dividend distribution, Accounts of the company and Audit and Auditors of company;
- Determine the role of Board of directors and their legal position;
- 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.

Unit I: Introduction to Companies Act, 2013

Important definitions: Prospectus and Share Capital, Allotment of securities, Private Placement, share capital, basic requirements, alteration of share capital, Sweat Equity, Bonus issue, issue of shares at premium and discount, Further issue of shares, buy-back of shares.

Unit II: Management and Administration

Board Meetings, Annual General Meeting, Extraordinary General Meeting, Requisites of a valid meeting, Convening of Meetings, Minutes and Resolutions; Postal ballot; voting through electronic matters.

Unit III: Directors and their Powers

Board of directors, cclassification of directors, women directors, independent director; appointment and qualifications of directors; Director Identification Number (DIN); Disqualifications, Removal of directors; Legal positions, Powers, Duties and responsibilities; Additional Director, Alternate Director, Nominee Director, Director appointed by casual Vacancy, Key Managerial Personnel, Managing Director, Manager and Whole Time Director.

Unit IV: Oppression, Mismanagement, Corporate Restructuring and Winding-Up

Oppression, Mismanagement, Rights to apply, Powers of Tribunal, Provisions related to Compromises, Arrangement and Amalgamations, Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code, 2016. National Company Law Tribunal and Appellate Tribunal-Definitions; Constitution of National Company Law Tribunal; Constitution of Appellate Tribunal; Appeal from orders of Tribunal; Power to punish for contempt.

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. Corporate Laws. New Delhi: Taxmann Publication.*
- *Sharma, J. P. An Easy Approach to Corporate Laws. New Delhi: Ane Books Pvt. Ltd.*
- *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.*
- *Kumar, A. (2019). Corporate Laws. New Delhi: Taxmann Publication.*
- *Sharma, J. P. (2018). An Easy Approach to Corporate Laws.*

CORE III **Semester-IV**

PAPER III

Business Regulatory Framework

Credit 4

Course Objectives

- Inculcate among the students the basic principles of law connected with business transactions.
- To enable students to apply the law while entering into contracts
- To provide a basic idea of the law relating to partnership and sale of goods
- To provide an outline of the fundamentals of Company Law
- To convey the core ideas of Intellectual Property Rights

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

Course Outlines

UNIT I: 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 II: 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 III: 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 IV: 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. IPR ecosystem, Institutional Support

System, Regulatory aspects of innovation, IPR and Start-ups. The concept of Intellectual Property Law, Patent, Copyright, Trademarks etc.

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*

Semester-IV

MDC

PAPER II

Business Organization & Management

Credit 3

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 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;

- Distinguish and explain each form of business.
- Prepare draft of Article of Association & Memorandum of Association for a business;
- Explain principles and functions of management implemented in the organisation;
- Identify the managerial skills used in business;
- Analyse the concept of Delegation of Authority, coordination, and control.

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 competencies

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.*

Semester-IV

SEC

PAPER II

Financial Management & Risk Management

Credit 3

Course Objectives

The course aims to familiarize the learners with the principles and practices of financial management.

Course Outcomes

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

- Explain the nature and scope of financial management and assess the impact of time value of money in different business decisions;
- Analyze capital budgeting process and apply capital budgeting techniques for business decisions;
- Discuss the various sources of finance in today's competitive industry and explain various theories and factors affecting capital structure decisions;
- Critically examine various theories of dividend, identify and analyze factors affecting dividend policy;
- Design a model of risk assessment and control.

Unit I: 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 II: 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.

Unit III: 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.

Suggested Readings

- ✓ *Sharma R. K. &Gupta S. K. 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.FundamentalsofFinancialManagement.NewDelhi:TaxmannPublication.*
- ✓ *Ross, S. A., Westerfield, R. W., Jaffe, J., & Kakani, R. K. Corporate Finance.New York: McGraw Hill Education.*
- ✓ *Chandra, P. (2007). Financial Management-Theory and Practice. New Delhi: Tata McGraw Hill Education.*
- ✓ *Horne. J. C., & Wachowicz, J. M. (2008). Fundamentals of Financial Management. New Jersey: Prentice Hall.*
- ✓ *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.*
- ✓ *Ross, S. A., Westerfield, R. W., Jaffe, J., &Kakani, R. K. (2014). Corporate Finance. New York: McGraw Hill Education.*
- ✓ *Sharma, S. K., & Zareen, R. (2018). Fundamentals of Financial Management. New Delhi: S. Chand Publishing.*
- ✓ *Singh, P. (2010). Financial Management. New Delhi: Ane Books Pvt. Ltd.*
- ✓ *Singh, J. K. (2016). Financial Management-Theory and Practice. Delhi: Galgotia Publishing House*

Semester V & Semester VI: Apprenticeships