

Course Code	COM3CJ201				
Course Title	<b>BUSINESS REGULATIONS</b>				
Type of Course	Major				
Semester	III				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	4	-	-	60
Pre-requisites	A basic understanding about various aspects of general laws and business practices.				
Course Summary	This course aims to equip students with a strong foundation in business regulations and the ability to apply legal principles in a business context. Provisions relating to cyber laws are also covered.				

Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the fundamental principles of business law and apply the provisions of the Indian Contract Act, 1872 in business scenarios.	U	C	Examinations/ Quizzes/Assignment/ Seminar
CO2	Understand the nature, rights, and obligations arising from special contracts like indemnity, guarantee, bailment, pledge, and agency	U	P	Examinations/ Project Case analysis
CO3	Analyze the legal framework governing the sale of goods and the rights and duties of buyers and sellers	An	P	Project Case analysis
CO4	Understand the basics of cyber law in India, including e-commerce, cybercrimes, digital signatures, and relevant legal provisions	U	P	Debates Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge (F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

M O: Ability to get the knowledge of Contract Act 1872, and its application in life and business.

Module	Unit	Content	Hrs	Marks 70
<b>I</b>	<b>Introduction to Business Regulations</b>		<b>15</b>	<b>25</b>
	1	Definition and importance of Business Regulations-Business Law	1	
	2	Indian Contract Act, 1872- Contract - Definition - Essentials of valid contracts- Classification of contracts	3	
	3	Offer and Acceptance - Consideration - Capacity to contract - Free consent - Coercion - Undue influence - Misrepresentation - Fraud - Mistake	5	
	4	Void agreements -Discharge of contract - Breach of contract and remedies	4	
	5	Contingent contracts -Quasi contracts	2	

<b>II</b>	<b>An Overview of Special Contracts</b>		<b>15</b>	<b>20</b>
	6	Contract of Indemnity: Meaning – Nature-Right of indemnity holder and indemnifier	2	
	7	Contract of Guarantee: Meaning- Nature-Rights and liabilities of surety - Discharge of surety from liability	3	
	8	Contract of Bailment and Pledge-Rights and duties of bailor and bailee, pledger and pledgee	5	
	9	Contract of Agency - Creation of agency - Delegation of authority - Duties and liabilities of principal and agent -Termination of agency.	5	
<b>III</b>				
	<b>Sale of Goods Act</b>		<b>10</b>	<b>15</b>
	10	Contract for sale of goods	2	
	11	Essentials of a contract of sale	2	
	12	Conditions and Warranties	2	
	13	Caveat emptor- Sale by non-owners	2	
	14	Rules as to delivery of goods - Un paid seller-Rights.	2	
<b>IV</b>				
	<b>Cyber Law</b>		<b>8</b>	<b>10</b>
	15	Introduction to Indian Cyber Law	1	
	16	E Commerce - Digital signature – Electronic Contracts	1	
	17	Cyber Space- Cyber crime and its types.	2	
	18	Penalties and Offences	2	

	19	Investigation and adjudication under IT act 2000-IPR	2	
	<b>Open-Ended Module</b>		<b>12</b>	
<b>V</b>		<p>Suggested topics:</p> <ul style="list-style-type: none"> <li>● Various Cases relating to course can be discussed</li> <li>● An overview of Consumer Regulations</li> <li>● An overview of Environmental Regulations</li> </ul> <p>Note: The subject teacher has to prepare the detailed syllabus of the module</p>		

References:

1. Balchandani, Business Laws
2. Chandha P.R, Business Law, Galgotia, New Delhi.
3. B. Sen and Mitra, Business and Commercial Laws
4. Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C. Sarkar & Sons Pvt. Ltd. Kolkata
5. S.S. Gulshan, Business Laws
6. Singh Avtar, The Principles of Mercantile Law , Eastern Book Company, Lucknow.
7. Kuchal M.C, Business Law ,Vikas Publishing House, New Delhi
8. Kapoor N.D, Business Law , Sultan Chand & Sons, New Delhi.



9. Chandha P.R, Business Law, Galgotia, New Delhi.
10. B. Sen and Mitra, Business and Commercial Laws
11. Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C. Sarkar & Sons Pvt. Ltd. Kolkata
12. S.S. Gulshan, Business Laws
13. Singh Avtar, The Principles of Mercantile Law , Eastern Book Company, Lucknow.
14. Kuchal M.C, Business Law ,Vikas Publishing House, New Delhi
15. Kapoor N.D, Business Law , Sultan Chand & Sons, New Delhi.

Course Code	<b>COM3CJ202</b>				
Course Title	Corporate Accounting				
Type of Course	<b>Major</b>				
Semester	III				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding about various aspects of the preparation and presentation of financial statements of joint stock companies.				
Course Summary	This course explores the accounting entries relating to the issue of shares and debentures of Companies. It also provides the process of issuing bonus shares, right issue, buyback and redemption of shares. A brief outline of accounting for Banking and Life insurance companies are also covered.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand and apply accounting procedures related to the issue, forfeiture, and types of shares and debentures	U	C	Examinations / Quiz/assignment
CO2	Account for corporate actions such as bonus issues, rights issues, buyback, and redemption of preference shares as per legal provisions	Ap	P	Examinations / Assignments/ Project / case study

CO3	Prepare consolidated financial statements by applying relevant accounting standards and concepts such as non-controlling interest and cost of control.	Ap	P	Project work Case analysis
CO4	Apply specific accounting treatments for banking and life insurance companies, including revenue recognition, NPAs, and valuation of life funds	E	P	Project work Assignment
CO5	Quantitatively analyse and present the business data, plans and programmes	An	P	Mini Project / Seminar Presentation/examination
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

#### Detailed Syllabus:

Module	Unit	Content	Hrs	Marks 70
<b>I</b>	<b>Accounting of Shares and Debentures</b>		<b>11</b>	<b>15</b>
	1	Shares – Introduction - Issue of Shares - Equity Shares - Preference Shares – Issue at Par, Premium and Discount	4	
	2	Calls in Arrears- Calls in Advance– Forfeiture (theory only)	2	
	3	Debentures – Introduction -Types- Issue of Debentures	5	
<b>II</b>	<b>Accounting of bonus and rights issue- Buyback of shares- Redemption of preference shares</b>		<b>11</b>	<b>15</b>
	4	Redemption of Preference Shares–Provisions of Companies Act	4	
	5	Capital Redemption Reserve – Minimum Fresh Issue	4	
	6	Bonus issue – Rights issue	3	
<b>III</b>	<b>Consolidated Financial Statements (Ind AS 110)</b>		<b>11</b>	<b>20</b>

	7	Group Companies and Group Structures– need for consolidation – Calculation of pre-acquisition Calculation of profit- post-acquisition profit-)	3	
	8	Calculation of Non-Controlling Interest – Calculation of Cost of Control (Goodwill) or Capital Reserve	4	
	9	Preparation of Consolidated Balance Sheet (simple problems only)	4	
<b>IV</b>	<b>Accounting of Banking and Life Insurance Companies</b>		<b>12</b>	<b>20</b>
	10	Meaning of banking- Slip system of ledger posting- Important terms used- Revenue recognition in banks- Rebate on bills discounted with problems- Interest on doubtful debts with problems- Non-Performing Assets- Classification- Provisions for NPA (simple problems)	7	
	11	Meaning of life insurance- Features- Types of life insurance- Important terms used- Calculation of Life fund with problems- Valuation balance sheet.	5	
<b>V</b>	<b>Open Ended Module for Practical Exercises</b> Practical Applications, Case Study and Course Project		<b>30</b>	
	1	Recommended to conduct the following: Seminar / Group discussions / Assignments on practical problems related to the first four modules of the course		
	2	Using excel to perform hands-on exercises and analyse financial data		
	3	Conduct at least two Case Studies relating to the Course		
	4	Assign group projects where students work together to analyse a company's financial statements, evaluate its financial performance and make recommendations.		
	5	Course Project Example: 1. Prepare a report about the non-performing assets of banks 2. Examine the real consolidated balance sheets of various companies and prepare a report about it. Implement regular quizzes, assignments, and exams to assess students understanding of corporate accounting concepts <i>The practical exercises may cover a range of corporate accounting topics, allowing students to apply their knowledge to real-world situations</i>		

## References

- 1, S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
- 2 R.L. Gupta and M. Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
- 3 Broman, Corporate Accounting, Taxmann, New Delhi.
- 4 Shukla, Grewal and Gupta- Advanced Accounts VolI, S.Chand, New Delhi.



5 M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.

Course Code	<b>COM3MN201</b>				
Course Title	<b>Financial Strategy for Start-ups</b>				
Type of Course	<b>Minor</b>				
Semester	III				
Academic Level	200 - 299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding of accounting concepts and financial statements.				
Course Summary	This course is designed to equip students with the knowledge and skills necessary to effectively manage the financial aspects of their ventures.				

Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Understand the basic foundation on concepts and theories of Financial Management for Entrepreneurs.	U	C	Instructor-Created Exams / Quiz
CO2	Apply time value of money concepts to calculate present and future values of cash flows.	Ap	P	Assignment Examinations
CO3	Understand the importance of financial management in managing a New Business.	U	P	Project Case study
CO4	Analyze the impact of financial decisions on a company's financial statements and overall financial health.	An	P	Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)# - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

**Detailed Syllabus:**

<b>Module</b>	<b>Unit</b>	<b>Content</b>	<b>Hrs</b>	<b>Marks</b>
<b>I</b>	<b>Introduction to Financial Management</b>		<b>9</b>	<b>15</b>
	1	Financial Management-Definition and scope-Goals and objectives-Role in entrepreneurship	3	
	2	Time Value of Money-Present value and future value concepts Applications in financial decision-making	3	
	3	Calculating the cost of capital-Time value of money applications in financial decision-making	3	
<b>II</b>	<b>Investment Decisions for Entrepreneurs</b>		<b>15</b>	<b>20</b>
	4	Capital Investment Evaluation Methods-Introduction to payback period method	3	
	5	Net present value method	3	
	6	Internal rate of return (simple problems only)	3	
	7	Capital Rationing and Project Selection-Allocating limited resources to projects-Criteria for project selection	3	
	8	Project cost calculation	3	
<b>III</b>	<b>Working Capital Management for Entrepreneurs</b>		<b>11</b>	<b>20</b>
	9	Understanding Working Capital-Meaning and nature-Factors affecting working capital requirement	2	
	10	Determining Working Capital Requirement-(Simple problems only)	3	
	11	Basics of Cash Management	2	
	12	Inventory Management Techniques	2	
	13	Receivables Management	2	
<b>IV</b>	<b>Financial Strategy</b>		<b>10</b>	<b>15</b>
	14	Financial Strategy for Growth- Scaling the business: Financial considerations- Mergers, acquisitions, and strategic partnerships-Exit strategies for entrepreneurs	4	
	15	Introduction to Risk for Entrepreneurs-Types and sources of risk	2	
	16	Risk Management Strategies-Meaning, characteristics, and significance Objectives and principles	2	
	17	Practical Risk Management-Strategies for mitigating risk in entrepreneurship	2	
<b>V</b>	<b>Open Ended Module-Practical Exercises</b>		<b>30</b>	

	1	<b>Case studies:</b> Analyse real-world financial challenges faced by entrepreneurs through case studies		
	2	Financial Modeling: Conduct workshops on financial modeling using spreadsheet software.		
	3	Group projects: Assign practical exercises to create budgets and financial forecasts for business		
	4	Conduct hands-on workshops on financial tools and technologies.		
	5	Create financial games that involve financial decision-making.		
	6	Organize visits to financial institutions or meet with financial advisors		
	7	Conduct seminar, Debate, Discussion relating to the course		

## References

1. Cornwall, "Entrepreneurial Financial Management", Laxmi Publications
2. Home, J.C. Van: "Financial Management and Policy". Prentice Hall of India, New Delhi.
3. R. S. Kulshrestha: Financial Management. Sahitya Bhawan.
4. R. P. Rastogi: Fundamentals of Financial Management, Galgotia Publications. New Delhi.
5. Ravi M Kishore: Fundamentals of Financial Management. Tax man Publications.).
6. Battacharya, Hrishikas: Working Capital Management - Strategies and Techniques, Prentice Hall of India, New Delhi.
7. Jeffrey R. Cornwall David O Vang & Jean M. Hartman- Entrepreneurial Financial Management: An Applied Approach 4Th Edition - T&F India
8. Steven Rogers, Entrepreneurial Finance: Finance and Business Strategies for the Serious Entrepreneur, 4th Edition, McGraw Hill
9. W. M. Conradie, Welma Fourie, C. M. W. Fourie, Basic Financial Management for Entrepreneurs, Juta Publishers

<b>Course Code</b>	COM3MN202				
<b>Course Title</b>	<b>SOCIAL ENTREPRENEURSHIP</b>				
<b>Type of Course</b>	<b>Minor</b>				
<b>Semester</b>	<b>III</b>				
<b>Academic Level</b>	<b>200-299</b>				
<b>Course Details</b>	<b>Credit</b>	<b>Lecture per week</b>	<b>Tutorial per week</b>	<b>Practical per week</b>	<b>Total Hours</b>
	<b>4</b>	<b>3</b>	<b>-</b>	<b>2</b>	<b>75</b>
Pre-requisites	A basic understanding of various concepts of entrepreneurship and financial management.				
Course Summary	This course equips students with the knowledge, skills, and mindset necessary to tackle pressing social and environmental challenges through entrepreneurial solutions. Through a blend of theoretical concepts, practical applications, case studies, and interactive exercises, students will develop a deep understanding of the principles and practices of social entrepreneurship.				

Course Outcomes (CO):

<b>CO</b>	<b>CO Statement</b>	<b>Cognitive Level*</b>	<b>Knowledge Category#</b>	<b>Evaluation Tools used</b>
CO1	Understanding Social Entrepreneurship and Addressing Social & Environmental Challenges	Ap	C	Internal Examinations/Review Questions/Quizzes/Assignment/Seminar/External Examinations
CO2	Identify and Analyse various Social Entrepreneurship Models	An	P	Examination Case studies Project
CO3	Lead a Social Entrepreneurship venture	Ap	P	Project

CO4	Assess how collaborations and Partnerships can promote Social Entrepreneurship	C	P	Case studies Project
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M)				

**Detailed Syllabus:**

Module	Unit	Content	Hrs	Marks
				<b>70</b>
<b>I</b>		<b>Introduction to Social Entrepreneurship</b>	<b>10</b>	<b>20</b>
		1.1. Defining Social Entrepreneurship 1.2. Difference between Social and Business Entrepreneurship 1.3. Evolution of Social Entrepreneurship in India 1.4. Process and Types of Social Entrepreneurship 1.5. Challenges in Social Entrepreneurship 1.6. Strategies for Overcoming Challenges 1.7. Future Trends in Social Entrepreneurship		
<b>I</b>		<b>2. Building Blocks of Social Enterprise</b>	<b>12</b>	<b>15</b>
		2.1. Social Enterprise as a Business Model 2.2. Types of Business Models in Social Enterprise 2.3. Understanding Pricing Models for Social Enterprises 2.4. Creating Delivery Channels for Social Enterprises 2.5. Financing Social Enterprises 2.6. Strategies for Competitiveness in Social Enterprises 2.7. Communication Strategies for Social Enterprises		
<b>III</b>		<b>Social Entrepreneurship and its Linkage with NGO's, Microfinance, et</b>	<b>13</b>	<b>20</b>

		3.1. Role of NGOs in Social Entrepreneurship 3.2. Impact of Microfinance on Social Entrepreneurship 3.3. Integration of ICT in Social Entrepreneurship 3.4. Empowerment through Self-Help Groups (SHGs) 3.5. Case Studies on Successful Social Entrepreneurship Models		
<b>IV</b>	<b>Future Trends and Innovations in Social Entrepreneurship</b>		<b>10</b>	<b>15</b>
		4.1 Emerging Technologies in Social Impact 4.2. Globalization and Cross-cultural Perspectives 4.3. Collaborations and Partnerships in Social Innovation 4.4.Role of Government and Policy in Fostering InnovationEcosystems		
V		Open Ended Module for Practicum	30	
		1. Study real social businesses to see how they work. 2. Visit local communities and talk to people. Students will findout what problems they have and think of ways to help. Prepare a report about it.		

Reference book:

1. Doherty B., George Foster, Chris Mason (2009); Management for Social Enterprise; Sage Publication;U.K.
2. Nicholls Alex (2008);Social Entrepreneurship: A New Model of Sustainable SocialChange; Oxford University Press; New York.
3. Agarwal A., Kumar P. (2018); Social Entrepreneurship and Sustainable BusinessModels: The Case of India; Palgrave Mac Millian.