



# **UNIVERSITY OF CALCUTTA**

## **Notification No. CSR/56/2026**

It is notified for information of all concerned that in terms of the provisions of Section 54 of the Calcutta University Act, 1979, (as amended), and, in the exercise of his powers under 9(6) of the said Act, the Vice-Chancellor has, by an order dated 21.05.2026, approved the Syllabus (including Question Patterns) for semester-7 & 8 of 4-year Honours & Honours with Research and 3-year courses of studies in Commerce under CCF, 2022.

The above shall take effect for B.Com. (4-year Honours and Honours with Research/ 3-year) Courses of Studies which was introduced from the academic session 2023-2024 and onwards.

SENATE HOUSE

Kolkata-700073

25.05.2026

*25 05 2026*

Prof.(Dr.) Debasis Das

Registrar

## 4-Year B. Com. Course (under CCF, 2022)

### Distribution of Courses across the Semesters

**Total Credits: 172 (169+ Internship 3) over 4 Years  
(8 Semesters)**

#### Semester I & II

(Semester 1 & 2 Structure and Syllabi have been notified through CSR/13/2023)

#### Semester III to VI

(Semester 3 to 6 Structure and Syllabi have been notified through CSR/40/2024)

#### Semester VII

(Same for With Research and Without Research)

Sl. No.		Paper/Subject	Credit of the Paper	Total Credit
1	DSC (Major) 5Papers	Accounting Theory and Regulations (3 TH + 1 TU) Advanced Corporate Accounting and Reporting (3 TH + 1 TU) Management Accounting (3TH+1TU) Banking and Insurance (3 TH + 1 TU) Financial Statement Analysis (3TH+1TU)	4 4 4 4 4	20
2	Minor	----	----	----
3	Inter-Disciplinary	----	----	----
4	Ability Enhancement Course (AEC)	----	----	--
5	Skill Enhancement Course (SEC)	----	----	----
6	Value Added Course(VAC)	----	----	--
7	Summer Internship	---	----	---
			20	20

## Semester VIII

(Without Research)

Sl. No.	Paper/Subject	Credit of the Paper	Total Credit
1	DSC (Major)  5Papers	Research Methodology-I (3TH+1TU) Research Methodology-II (3TH+1TU) Business Ethics and Corporate Governance (3TH+1TU) International Business (3TH+1TU) Project Work (3Report+1Viva)	4  4  4  4  4
2	Minor	----	----
3	Inter-Disciplinary	----	----
4	Ability Enhancement Course (AEC)	----	----
5	Skill Enhancement Course(SEC)	----	----
6	Value Added Course(VAC)	----	----
7	Summer Internship	----	----
		<b>20</b>	<b>20</b>

**Total Credits: 169+3#**

**Sem1:21, Sem2:21+3#, Sem3:21, Sem4:22+3#**

**Sem5:20, Sem6:24+3#, Sem7:20, Sem8:20.**

**Semester end Examinations of Research Methodology I & II will be MCQ based as recommended by the UGBOS in Commerce. The question pattern will be as follows:**

**(15 questions x 3 marks)+(15 questions x 2 marks)=75marks (+25Tutorial)**

**Semester VIII  
(With Research)**

Sl. No.		Paper/Subject	Credit of the Paper	Total Credit
1	DSC (Major) 2 Papers	Research Methodology-I (3 TH + 1 TU) Research Methodology-II (3 TH + 1 TU)	4  4	8
2	Minor	----	----	----
3	Inter-Disciplinary	----	----	----
4	Ability Enhancement Course(AEC)	----	----	----
5	Skill Enhancement Course(SEC)	----	----	----
6	Value Added Course(VAC)	----	----	----
7	Research Internship	Research Internship (3 Report + 1 Viva)	4	4
8	Research Project	Dissertation (6 Report+ 2 Viva)	8	8
			20	20

**Total Credits: 169+3#**

**Sem1:21, Sem2:21+3#, Sem3:21, Sem4:22+3#**

**Sem5:20, Sem6:24+3#, Sem7:20, Sem8:20.**

**Semester-end Examinations of Research Methodology I & II will be MCQ based as recommended by the UGBOS in Commerce. The question pattern will be as follows:**

**(15 questions x 3 marks) + (15 questions x 2 marks) =75 marks (+25 Tutorial)**

***The detail syllabus contents of each paper relating to semester 7 and 8 have been given in the following pages:***

**Semester VII**  
**Major (Core) Paper 16**  
**Accounting Theory and Regulations [3 TH + 1 TU]**

**Full Marks: 100**

**Semester-end Examinations (Credit 3): 75 Marks**

**Tutorial (Credit 1): 25 Marks**

**Course Outcomes (COs):**

After successful completion of this course, the students will be able to:

**CO1:** Recognize the concept of Accounting Theory, its need and approach, relation with accounting practice along with Capital and its maintenance, relation with Income and fundamental idea of fair value accounting.

**CO2:** Understand the conceptual framework of Accounting Standards (AS) along with its objectives, benefits, limitations and procedure for issue and know the need for global standards such as IFRS.

**CO3:** Develop proficiency in application of Accounting Standards provisions in respect of Inventories, Investments and Borrowing Costs.

**CO4:** Build up proficiency in application of Accounting Standards provisions in respect of Cash Flow Statements, Contingency and Events Occurring after the date of Balance Sheet and Net Profit or Loss for the period, prior period items and changes in Accounting Policies.

**CO5:** Develop proficiency in application of Accounting Standards provisions in respect of Revenue recognition and Amalgamation.

<b>Unit</b>	<b>Topic</b>	<b>Details</b>	<b>No of LH</b>
<b>1</b>	<b>Introduction to Accounting Theory</b>	Concept of accounting theory; relation with practice; Approaches to accounting theory (inductive and deductive); Need for study of accounting theory; GAAP. Capital - Meaning, Capital maintenance concepts; Relation between capital and income (Stock & Flow); Limitations of Historical Cost accounting; Introduction to Fair Value accounting [concept only]	<b>10</b>

2	<b>Introduction to Accounting Standards</b>	<p>Overview, Objectives, Benefits and Limitations of Accounting Standards; Procedure for issuing Accounting Standards [AS's] in India; Need and challenges for a global accounting standard; IFRS (concept only); Applicability of AS in India.</p> <p><b>AS 1: Disclosure of Accounting Policies</b>  Meaning of Accounting Policies; Fundamental Accounting Assumptions; Factors to be considered before selection of Accounting Policies; Areas having different accounting policies.</p>	12
3	<b>Key Accounting Standards (Based on Assets)</b>	<p><b>AS 2: Valuation of Inventories</b>  Definition of Inventories; Measurement of Inventories; Cost Formulae (FIFO and Weighted Average)</p> <p><b>AS 13: Accounting for Investments</b>  Meaning and Classification of Investments; Cost of Investments; Carrying amount of Investments (Current and Non-current).</p> <p><b>AS 16: Borrowing Costs</b>  Definition of Borrowing Costs and Qualifying Assets; Components of Borrowing Costs; Recognition of Borrowing Costs; Borrowing Costs eligible for Capitalisation.</p>	16
4	<b>Key Accounting Standards (Based on Financial Statements)</b>	<p><b>AS 3: Cash Flow Statements</b>  Definition of Cash and Cash Equivalent; Classification of Cash flows into (a) Operating Activities (b) Investing Activities (c) Financing Activities</p> <p><b>AS4: Contingencies and Events Occurring After the Balance Sheet Date</b>  Definition of Contingency and Events occurring after the Balance Sheet Date; Treatment of (a) Contingent Loss and (b) Contingent Gain; Adjusting Events and Non-Adjusting Events.</p> <p><b>AS 5: Net Profit or Loss for the Period, Prior Period Items and Change in Accounting Policies</b>  Definition and Example of (a) Extraordinary Items (b) Prior Period Items (c) Changes in Accounting Estimates (d) Changes in Accounting Policies.</p>	12
5	<b>Key Accounting Standards (Based on Revenue and Others)</b>	<p><b>AS 9: Revenue Recognition (Revised)</b>  Definition of Revenue; Recognition of Revenue with respect to (a) Sale of Goods (b) Rendering of Services (c) Use of Enterprise Resources (Interests, Royalties and Dividends from Investment in Shares).</p> <p><b>AS 14: Accounting for Amalgamation</b></p>	10

		Meaning and Types of Amalgamation; Methods of Accounting for Amalgamation – (a) Pooling of Interest Method (b) Purchase Method; Treatment of Goodwill and Reserves. ( All AS need to be studied with simple illustrations )	
		<b>Total LH</b>	<b>60</b>

**LH: Lecture Hours**

### **Suggested Readings:**

- L. S. Porwal, *Accounting Theory - An Introduction*, Tata McGraw-Hill
- Jawahar Lal, *Accounting Theory and Practice*, Himalaya Publishing House
- D. S. Rawat & N. Shroff, *Students' Guide to Accounting Standards*, Taxman
- Glautier & Underdown, *Accounting - Theory and Practice*, Pitman Publishing
- G. Sinha, *Accounting Theory and Management Accounting*, Book World
- K. Mukherjee & G. D. Roy, *Studies in Accounting Theory*, The World Press
- Asish K. Bhattacharyya, *Essentials of Financial Accounting*, PHI
- J. Ghosh, *Fundamentals of Accounting Theory and Regulation*, TEE DEE Publications
- Kamal Garg, *IFRS Concepts and Applications*, Bharat Law House Pvt. Limited

## **Major (Core) Paper 17**

### **Advanced Corporate Accounting and Reporting**

#### **[3TH+1TU]**

**Full Marks: 100**

**Semester-end Examinations (Credit 3): 75 Marks**

**Tutorial (Credit 1):25 Marks**

#### **Course Outcomes (COs):**

On successful completion of the course students will be able to:

**CO1:** Understand the accounting for acquisition of business and conversion of partnership firms into companies along with the allocation of profits between pre and post incorporation period. .

**CO2:** Know the Accounting for Merger and Reconstruction (internal and external) as per Accounting Standard 14.

**CO3:** Prepare Statement of Affairs, Deficiency Account and Liquidator's Final Statement of Accounts.

**CO4:** Understand the Accounting for Consolidation of business, prepare consolidated balance sheets of holding and subsidiary company after due consideration to various intra-group transactions

**CO5:** Recognize the objectives, applicability and process of formulation of Ind AS and the provisions of relevant Ind AS in case of presentation of financial statements, PPE and EPS to evaluate financial reports by the stakeholders.

<b>Unit</b>	<b>Topic</b>	<b>Details</b>	<b>No of LH</b>
<b>1</b>	<b>Acquisition of Business and Conversion of Partnership</b>	Profit/ loss prior to incorporation; Accounting for Acquisition of business. Conversion of Partnership into Limited Company – with and without same set of books	<b>10</b>
<b>2</b>	<b>Company Merger and Reconstruction</b>	Amalgamation, Absorption and External Reconstruction– Meaning; Accounting in the books of Transferor Company, Accounting in the books of Transferee Company (based on AS 14); Inter-company transactions (excluding inter-company shareholding); Preparation of Balance Sheet after Amalgamation and Absorption Internal reconstruction – Meaning, provisions and Accounting, Surrender of Shares for redistribution; Preparation of Balance Sheet after reconstruction	<b>16</b>
<b>3</b>	<b>Liquidation of Company</b>	Meaning and types of Liquidation, Meaning of Overriding Preferential Payments and Preferential Creditors, Preparation of Statement of Affairs and Deficiency Account; Preparation of Liquidator’s Final Statement of Account: special emphasis to be given to Liquidator’s remuneration, Equity Shares with different Face Value and different Paid-up Value[Excluding Liquidation under Insolvency and Bankruptcy Code]	<b>10</b>
<b>4</b>	<b>Holding Company</b>	Meaning of Holding Company & Subsidiary Company; Consolidation of Balance Sheets of Parent with one Subsidiary; Minority Interest; Basic principles and preparation of Consolidated Balance Sheet [CBS] ; CBS with loss balance of Subsidiary; Treatment of Revaluation of Assets of Subsidiary, Intra-group	

		Transactions; Investments in different securities of subsidiary; Treatment of dividend paid or proposed by Subsidiary in CBS; Bonus Shares issued or proposed to be issued by Subsidiary(excluding shares acquired on different dates by the Parent company, chain and cross holding)	<b>16</b>
<b>5</b>	<b>Financial Reporting and Relevance of Ind AS</b>	<p>Meaning and Objectives of Financial Reporting ;Importance of standardization, comparability, consistency and reliability in financial reporting; Overview, Objectives and Applicability of Ind AS, Adoption and Convergence of IFRS, Process of formulation of Ind AS.</p> <p><b>Ind AS 1: Presentation of Financial Statements</b> Definition and purpose of General Purpose Financial Statements; Concept of Going Concern, Accrual, Materiality and Aggregation; Overall requirement for presentation; Structure and content of Financial Statements.</p> <p><b>Ind AS 16: Property, Plant and Equipment (PPE)</b> Definition of PPE; Recognition, Measurement (at recognition and after recognition); Elements of Costs; Depreciation (Straight line, Diminishing Balance Method and Unit of Production Method)</p> <p><b>Ind AS 33: Earnings Per Share (EPS)</b> Definition of Anti-dilution, Dilution, Ordinary and Potential Ordinary Shares; Measurement-Basic EPS and Diluted EPS (Shares, Dilutive Potential Ordinary shares, Convertible Instruments) <i>(All Ind As need to be studied with simple illustrations)</i></p>	<b>8</b>
		<b>Total LH</b>	<b>60</b>

**LH: Lecture Hours**

***Relevant Accounting Standards issued by the Institute of Chartered Accountants of India is to be followed.***

**Suggested Readings:**

- Sukla, Grewal & Gupta, *Advanced Accountancy, Vol. II*, S. Chand
- R. L. Gupta & Radheswamy, *Advanced Accountancy Vol. II*, S. Chand
- Maheshwari & Maheshwari, *Advanced Accountancy Vol. II*, Vikash Publishing

- B. Banerjee, *Regulation of Corporate Accounting & Reporting in India*, World Press.
- Sehgal & Sehgal, *Advanced Accountancy Vol. III*, Taxmann Publication
- Hanif & Mukherjee, *Corporate Accounting*, T.M.H.
- A. Basu, *Corporate Accounting*, TEE DEE Publications
- Frank Wood, *Business Accounting Vol II*, Pearson
- V. K. Goyal, *Corporate Accounting*, Excel Books
- D. S. Rawat & J. Jain, *Students' Guide to Ind ASs*, Taxmann
- Kamal Garg, *IFRS Concepts and Applications*, Bharat Law House Pvt. Limited
- ICAI, *Compendium of Accounting Standards*.

**Major (Core) Paper 18**  
**Management Accounting [3Th + 1 TU]**  
**Full Marks: 100**  
**Semester-end Examinations (Credit 3): 75 Marks**  
**Tutorial (Credit 1): 25 Marks**

**Course Outcomes (COs):**

After successful completion of the course students will be able to:

**CO1:** Understand the nature, scope and objectives of Management Accounting and role in modern business world.

**CO2:** Perceive the concepts of C-V-P Analysis and utilize Marginal Costing technique for strategic decision making.

**CO3:** Sharpen the problem solving skill in case of short-term decision making using Marginal Costing technique.

**CO4:** Comprehend the concept of Fixed, Flexible and Functional Budget together with application of Budgeting techniques and Budgetary Control for effective financial planning.

**CO5:** Evaluate performance of the entity by using standard costing technique and conduct analysis of variances to improve resource allocation to help management ensure accountability and control.

**CO6:** Understand the Responsibility Accounting and different performance measurement technique as a control tool and assess divisional performance through various parameters such as ROI, RI and EVA.

<b>Unit</b>	<b>Topic</b>	<b>Details</b>	<b>No of LH</b>
<b>1</b>	<b>Introduction To Management Accounting</b>	Definition, Nature, Scope, Objectives and Importance; Difference with Financial Accounting and Cost Accounting, Role of Management Accounting in Modern Business World.	<b>3</b>
<b>2</b>	<b>Marginal Costing and CVP Analysis</b>	Marginal Costing– Meaning of Marginal Cost and Marginal Costing, Characteristics of Marginal Costing, Marginal Costing vis-à-vis Absorption Costing; Cost statement under Marginal Costing and Absorption Costing; Applicability of Marginal Costing .  CVP Analysis - Introduction; Assumptions and Uses; Break-Even Analysis: BE Point and Margin of Safety; Graphical presentation of CVP Relationship; Profit Graph, Angle of Incidence, Contribution Ratio; Cost indifference Point.	<b>15</b>
<b>3</b>	<b>Short-term Decision Making</b>	Pricing decisions; Product Mix with limiting factors; Make or Buy; Evaluation of Alternative Choices; Domestic vs. Export Sales; Closing down or Suspending Activities.	<b>10</b>
<b>4</b>	<b>Budget and Budgetary Control</b>	Meaning, objectives of Budget; Meaning of Budgetary Control, Advantages and disadvantages of Budgetary Control, Steps to set up Budgetary Control System; Budget Manual; Principal Budget Factor; Preparation and Monitoring Procedures of Budget; Different Types of Budgets- Fixed and Flexible budget, Functional budgets (Material, Production, Cash); Master Budget [concept only].  Zero-based Budgeting- Meaning, Stages, Advantages and Limitations; Performance Budgeting- Meaning, Stages, Advantages and Limitations.	<b>10</b>

<b>5</b>	<b>Standard Costing and Variance Analysis</b>	<p>Standard Costing -Standard Costs and Standard Costing; Uses and Importance; Differences with Budgetary Control, Types of standards, Establishment of standard cost.</p> <p>Analysis of Variance -Meaning and classification of variances; Computation of variances- Material Variances; Labour Variances; Overhead Variances [concept with simple illustrations]; Sales Variances (value and margin); Reconciliation of budgeted profit and actual profit.</p>	<b>16</b>
<b>6</b>	<b>Responsibility Accounting and Divisional Performance Measurement</b>	<p>Responsibility Accounting - Meaning, Objectives, Types of Responsibility centres (Cost, Revenue, Profit and Investment).</p> <p>Performance Measurement Tools -Return on Investment (ROI), Residual Income (RI)and Economic Value Added (EVA)-Definition, EVA Centre and EVA Drivers; Balanced Scorecard [Basic concepts only].</p>	<b>6</b>
		<b>Total LH</b>	<b>60</b>

**LH: Lecture Hours**

### **Suggested Readings:**

- Atkinson, S. Kaplan, E. M. Mastura & S. Young, *Management Accounting*, Pearson
- B. Banerjee, *Financial Policy and Management Accounting*, PHI
- A. K. Bhattacharyya, *Cost Accounting for Business Managers*, Elsevier
- T. Charles Horngren, L. Gary Sundem & William O. Stratton, *Introduction to Management Accounting*, Pearson
- C. Drury, *Management and Cost Accounting*, Thomson Learning
- C.T. Horngren, et al., *Cost Accounting - A Managerial Emphasis*, Pearson
- J. Lal & S. Srivastava, *Cost Accounting*, TMH
- M.Y. Khan & P.K. Jain, *Management Accounting*, TMH
- R. M. Kishore, *Cost and Management Accounting*, Taxmann
- G. Sinha, *Accounting Theory and Management Accounting*, Book World
- M. Vij & D. Dhingra, *Management Accounting*, Taxmann
- D. Bhattacharyya, *Management Accounting*, Pearson

# Major (Core) Paper 19

## Banking and Insurance [3 TH + 1 TU]

Full Marks: 100

Semester-end Examination (Credit 3): 75Marks

Tutorial (Credit 1): 25Marks

### Course Outcomes (COs):

After successful completion of this course, the students will be able to:

**CO1:** Develop detail knowledge about the development of banking system in India [pre and post independence era] present structure and the regulatory framework within which the same operates.

**CO2:** Attain detail understanding of the products and services offered by the commercial banks in India and emerging trends in the banking business in recent times with key application areas.

**CO3:** Develop a comprehensive understanding of insurance concepts by analysing risk classifications, core principles, contractual elements, terminology, and diverse insurance types along with the role of intermediaries and reinsurance in socio-economic development

**CO4:** Critically analyse risk management processes and strategies, while evaluating the regulatory and institutional framework of the Indian insurance sector in the context of consumer protection and emerging digital trends.

### Module 1: Banking (40 Marks)

Unit	Topic	Details	No of LH
1	Development of Indian Banking System	Banking in India during Pre-independence era; Changes in Indian banking system during Post-Independence era- Establishment of RBI; Bank Nationalization in 1960s; Liberalisation in 1990s and bank reforms; Present structure of Indian Banking System.	6

<b>2</b>	<b>Regulations in Indian Banking System</b>	RBI as the Regulator of Banking Sector – its supervisory role; Banking Regulation Act 1949— key features, relevant provisions (minimum paid-up capital and reserve, restriction on payment of dividend, reserve fund, cash reserve, restrictions on loans and advances, licencing, monthly returns, submission of returns); Other Acts (Scope and Applicability) - Prevention of Money Laundering Act, 2002; The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act (SRFAESI Act), 2002; Foreign Exchange Management Act(FEMA)1999; Consumer protection in banking – Integrated Ombudsman Scheme (key features).	<b>8</b>
<b>3</b>	<b>Products and Services Offered by Commercial Banks</b>	Deposit products - demand deposits, time deposits, recurring deposits (key features, benefits, calculation of maturity amount and interest); Other innovative deposit products– Savings with term deposit, annuity deposit, recurring deposit with variable instalment, PPF, deposit under capital gain scheme, NRI deposits. (key features, benefits); Loan Products: Personal Finance (Housing loan, vehicle loan, education loan, personal loan)– key features, calculation of EMI; Business Finance (cash credit, term loan-mortgage and non-mortgage loans, overdraft facilities) – key features; Determination of lending rates by banks; Other products and services-bill purchase/discount, lease finance, hire purchase finance, letter of credit, letter of comfort, bank guarantee/LOU, safe deposit vaults; issue of cheque, pay order and demand draft, ATM debit	<b>12</b>

		cards, UPI, RTGS, NEFT, IMPS, ECS, fund transfer to foreign countries, credit cards – key features.	
<b>4</b>	<b>Emerging Areas in Banking</b>	New channels of banking: online banking, mobile banking, APP banking; Bancassurance; Differentiated banking license (concept only) — payment banks and small finance banks; MUDRA bank; Cross-selling; Islamic Banking, Fintech (Key application areas)	<b>6</b>
		<b>Total LH</b>	<b>32</b>

## Module 2: Insurance (35 Marks)

<b>Unit</b>	<b>Topic</b>	<b>Details</b>	<b>No of LH</b>
<b>1</b>	<b>Introduction to Insurance and Fundamental Principles</b>	Meaning and significance of risk and insurance, Relationship between risk and insurance, Importance of insurance in economic and social development, Classification of risks: pure, speculative, static, dynamic; Fundamental principles of insurance: utmost good faith, insurable interest, indemnity, subrogation, contribution, proximate cause; Insurance Terminology.	<b>8</b>
<b>2</b>	<b>Types of Insurance and Intermediaries</b>	Life insurance - meaning, need, main types of life policies; General insurance- fire, marine, motor, health, and other miscellaneous insurance; Micro-insurance and social insurance in India; Role of intermediaries – Agents, Brokers, TPAs, POS.	<b>8</b>
<b>3</b>	<b>Basics of Risk Management</b>	Meaning and objectives of risk management, Process: risk identification, analysis, evaluation, and treatment, Methods of handling risk – avoidance, retention, transfer, loss prevention, reduction, Role of insurance in risk financing,	<b>6</b>

		Simple illustrations of household and business risk management.	
<b>4</b>	<b>Regulatory and Institutional Framework of Insurance in India</b>	Overview of the Indian insurance industry – structure, reforms, and liberalisation, Role and functions of IRDAI, Insurance Act, 1938 (Scope and Applicability), Consumer protection and grievance redressal mechanisms, Government insurance and social-security schemes; Emerging trends: digitalisation, InsurTech, online policy, Servicing.	<b>6</b>
		<b>Total LH</b>	<b>28</b>

**LH: Lecture Hours**

**Suggested Readings:**

- IIBF. *Digital Banking*, Taxmann Publication Private Limited
- IIBF, *Basics of Banking*, Taxmann Publication Private Limited
- IIBF, *Banking Products and Services*, Taxmann Publication Private Limited
- IIBF, *Credit Cards*. Taxmann Publication Private Limited
- IIBF, *Legal and Regulatory Aspects of Banking*. Bucketbolt Commerce Pvt. Ltd Mumbai
- M. L. Taiman & M. Mitra, *Banking Law and Practice*. Indian Law House. Delhi
- K. P. M. Sundaram & P. N. Varshaney, *Banking: Theory Law & Practice*. S. Chand
- IIBF, *Principles of Banking*. Macmillan
- R. K. Mittal, A. K. Saini & S. Dhingra, *Emerging Trends in the Banking Sector*, Macmillan
- G. Krishnaswamy, *Principles and Practice of Life Insurance*, Excel Books, Delhi
- H. Dayal, *The Fundamentals of Insurance Theories, Principles & Practices*, Notion Press
- K. C. Mishra & G. E. Thomas, *General Insurance - Principles and Practice*, Cengage Learning, New Delhi
- K. M. Bhattacharya & O. P. Agarwal, *Basics of Banking and Finance*, Himalaya Publishing House
- M. N. Mishra & S. B. Mishra, *Insurance Principles and Practices*, S. Chand & Co
- N. Tripathy, *Insurance Theory and Practices*, PHI
- Seethalekshmy & J. Aherkar, *Principles and Practices of General Insurance*, Sheth Publishing House

- V. S. Gopal & S. Gopal, *Principles and Practices of Banking and Insurance*, Himalaya Publishing House
- R. Agarwal, *Risk Management Principles and Practice*, Shashi Publications
- G. E. Rejda, *Principles of Risk Management and Insurance*, Addison Wesley

## **Major (Core) Paper 20**

### **Financial Statement Analysis [3TH + 1TU]**

**Full Marks: 100**

**Semester-end Examinations (Credit 3): 75 Marks**

**Tutorial (Credit 1): 25 Marks**

#### **Course Outcomes (COs):**

On successful completion of the course students will be able to:

**CO1:** Understand the structure, components and significance of Financial Statement Analysis (FSA) under Traditional and Modern approach.

**CO2:** Apply various FSA tools and techniques for evaluation of business performance along with Intra and Inter-firm comparison

**CO3:** Compute, analyze and interpret different financial ratios to assess profitability, liquidity, solvency and managerial effectiveness of a business entity.

**CO4:** Prepare, analyze and interpret Company performance using advanced techniques such as DuPont analysis and Fund flow Statement, classify the cash flows; understand the Cash Flow Statement and its applications in FSA as per Accounting Standard 3.

<b>Sl.</b>	<b>Topics</b>	<b>Details</b>	<b>No of LH</b>
1	<b>Introduction to Financial Statements and Its Analysis</b>	Introduction to Financial Statements; Meaning and Components of Financial Statements (Balance Sheet, Statement of Profit & Loss, Cash Flow Statement, Notes to Financial Statements); Meaning and Objectives of Financial Statement Analysis; Origin of Financial Statement Analysis; Demand for and supply of financial statement information; Sources of financial information; Traditional versus New approach to Financial Statement Analysis.	<b>8</b>

<b>2</b>	<b>Tools and Techniques of Financial Statement Analysis</b>	Horizontal and Vertical Analysis; Comparative and Common-size Statements - meaning, preparation, uses, merits and demerits; Year-on-Year Change and Index Number Trend Analysis - meaning, preparation, uses and limitations; Accounting Ratios as a tool for Intra and Inter-firm comparisons.	<b>10</b>
<b>3</b>	<b>Accounting Ratios for Financial Statement Analysis</b>	Meaning, objectives, and classification of Accounting Ratios, advantages and limitations; Computation, analysis and interpretation of ratios for evaluating Profitability, Liquidity, Solvency, and Managerial Effectiveness; DuPont Analysis [three factor decomposition] Preparation of Classified Financial Statements and Statement of Proprietor's Fund from the given ratios.	<b>22</b>
<b>4</b>	<b>Flow Statements</b>	Concept of Fund; Meaning, nature and various sources of fund; Advantage and Limitations of Fund Flow Statement; Preparation of Fund Flow Statement. Meaning, objectives and advantages of Cash Flow Statement; Difference with Fund Flow Statement; Activity Classification and Presentation as per AS 3; Preparation of Cash Flow Statements (under Direct and Indirect Method); Interpretation of Cash Flow Statements through Cash Flow based ratios.	<b>20</b>
		<b>Total LH</b>	<b>60</b>

**LH: Lecture Hours**

### **Suggested Readings:**

- Bernstein & Wild, Financial Statement Analysis: Theory, Application & Interpretation, McGraw Hill
- K. Bhattacharyya, Introduction to Financial Statement Analysis, Elsevier
- G. Foster, Financial Statement Analysis, Pearson Education
- H. Gibson, Financial Statement Analysis, Cengage Learning
- Jawahar Lal & Sucheta Gauba, Financial Reporting and Analysis, Himalaya Publishing House
- Lev Baruch, Financial Statement Analysis: A New Approach, Prentice Hall
- Ormiston, Understanding Financial Statement, Pearson
- J. Ghosh, Financial Statement Analysis, TEE DEE Publications
- Subramanyam & Wild, Financial Statement Analysis, McGraw Hill
- White, Sondhi & Fried, The Analysis and Use of Financial Statements, John Wiley & Sons

## Semester VIII

### Major (Core) Paper 21

### Research Methodology 1[3TH + 1TU]

Full Marks: 100

Semester End Examination (Credit 3): 75 Marks

Tutorial (Credit 1): 25 Marks

#### Course Outcomes (COs):

After successful completion of this course, the students will be able to:

**CO1:** Develop in-depth understanding about research process and characteristics of scientific research, and attain necessary skills to identify research problems and research questions in a given context.

**CO2:** Conduct a systematic review of literature using bibliometric databases and evaluate research impact using bibliometric indicators.

**CO3:** Learn qualitative data analysis methods by using appropriate scaling techniques in designing questionnaire.

**CO4:** Formulate suitable research objectives, hypotheses and apply appropriate research design which will help to write ideal research proposal.

**CO5:** Understand ethical issues in research, including plagiarism and responsible use of AI while conducting the research and prepare a structured research report with proper referencing style.

Unit	Topic	Detail	No of LH
1	<b>Introduction to Research Methodology</b>	Meaning, objectives, motivation and utility of research; Research Philosophy; Characteristics of research; Criteria of good research; Research	<b>4</b>

		Methods vs. Research Methodology; Importance of research in business decision making.	
<b>2</b>	<b>Literature Review and Problem Formulation</b>	Research question, Problem statement formulation, sources and types of literature in research; bibliometric database; concept of digital object identifier (doi); systematic literature review and bibliometric analysis, Brief idea of Citation Index (publication count, citation count, h index, i10 index, impact factor etc.).	<b>8</b>
<b>3</b>	<b>Hypotheses Formulation and Research Design</b>	Formulation of research hypotheses - qualities of good hypotheses; Types of research - Conceptual vs. Empirical, Quantitative vs. Qualitative, Cross Sectional vs. Longitudinal, Conclusion-oriented vs. Decision-oriented; Research design – meaning, importance, characteristics of a good research design, Descriptive, Exploratory and Causal/hypothesis-testing research design – meaning, characteristics and uses. Experimental design –Basic concepts of Completely Randomized Design, Randomized Block Design, Latin Square Design and Factorial Design.	<b>12</b>
<b>4</b>	<b>Scaling Techniques and Questionnaire Design</b>	Types of scale; Rating scales; Ranking scales; Scales for stimuli; Scales for respondents; Scales for both stimuli and respondents; Reliability and Validity; Questionnaire design; Checklist in questionnaire construction.	<b>12</b>
<b>5</b>	<b>Research Proposal Writing</b>	Structure of ideal research proposal - Nature of the problem, Literature review, Research gap,	<b>6</b>

		Research questions, Objectives, Research hypotheses, Methodology, Proposed chapterization, Bibliography.	
<b>6</b>	<b>Qualitative Research Methods</b>	Understanding qualitative data; Strategies for qualitative analysis; Qualitative methods of data collection - Focus group interview, In-depth interview, Projective technique; Qualitative data analysis - Content Analysis, Narrative analysis, Analytic induction.	<b>6</b>
<b>7</b>	<b>Research Report Preparation</b>	Characteristic of a well-written report; Report format -Title page, Preface, Table of contents, Statistical tables, Charts and diagrams, Executive summary, Introduction, Literature review, Research gap, Objectives, Methodology, Theoretical chapters, Data analysis and findings, Summary and conclusions, Recommendations, Limitations, Future scope of research, Bibliography, Annexure, Index; Report presentation.	<b>6</b>
<b>8</b>	<b>Ethical Issues in Research</b>	Importance of ethics in research; various ethical issues; plagiarism - definition, different forms, consequences, unintentional plagiarism, copyright infringement, detection of plagiarism; use of AI in research and ethical concern.	<b>6</b>
		<b>Total LH</b>	<b>60</b>

**LH: Lecture Hours**

## **Suggested Readings:**

- J. K. Das, *Research Methodology*, Academic Publishers
- C. R. Kothari & G. Garg, *Research Methodology*, New Age International
- S. N. Murthy & U. Bhojanna, *Business Research Methods*, Excel Books
- U. Sekaran & R. Bougie, *Research Methods for Business: A Skill-building Approach*; Wiley
- G. C. Beri, *Marketing Research*, Tata McGraw Hill
- R. Nargundkar, *Marketing Research - Text and Cases*, Mcgraw Hill
- D.R. Cooper & P.S. Schindler, *Business Research Methods*, Tata McGraw Hill
- N. Malhotra, *Marketing Research: An Applied Orientation*, Pearson Education
- R. Panneerselvam, *Research Methodology*, Prentice Hall of India
- P.E. Green, D. S. Tull & G. Albaum, *Research for Marketing Decisions*, Prentice Hall of India
- G. Z. Zikmund, *Business Research Methods*, Thompson
- A. Bhuniya, *Diving Deep into Business Research*, Techno World
- S. Dutta, *Research & Publication Ethics in Social Science*, Bharti Publications

## **Major (Core) Paper 22**

### **Research Methodology 2 [3TH+ 1TU]**

**Full Marks: 100**

**Semester End Examination (Credit 3): 75 Marks**

**Tutorial (Credit 1): 25 Marks**

### **Course Outcomes (COs):**

After successful completion of this course, the students will be able to:

**CO1:** Develop in-depth knowledge about the concept of probability and theoretical distribution of random variables to assess the pattern of uncertain real life business data.

**CO2:** Design and implement data collection strategies applying appropriate sampling techniques and take decision about different parameters by understanding the complexities of proper statistical estimation process.

**CO3:** Take decision about different business parameters based on appropriate parametric and non-parametric test of hypotheses and other inferential statistical techniques.

**CO4:** Explore the dynamics of relationship between the dependent variable and one or more independent variables through multiple linear regression model and analyse longitudinal data to forecast different financial and economic variables.

<b>Unit</b>	<b>Topic</b>	<b>Detail</b>	<b>No of LH</b>
<b>1</b>	<b>Overview of Descriptive Data Analysis</b>	Data types – Primary vs. secondary, Qualitative vs. quantitative, Cross sectional vs. longitudinal, Univariate vs. multivariate analysis, Panel data (meaning and characteristics). Coding, editing and data entry; Classification and tabulation of data; Graphical representation of data; Overview of Measures of central tendency, Measures of dispersion, Measures of skewness and kurtosis, Bivariate correlation and regression; Data cleaning – meaning, common methods including Box Plot.	<b>10</b>
<b>2</b>	<b>Probability Theory</b>	Concept of Set theory; Meaning of probability; Different definitions of probability; Total probability; Conditional probability; Compound probability; Independent events; Bayes' theorem on conditional probability.	<b>6</b>
<b>3</b>	<b>Random Variable and Theoretical Probability Distributions</b>	Random variable; Probability distribution; Expectation, Variance, Moments, Skewness and Kurtosis of a random variable; Binomial, Poisson, Normal and Exponential distributions and their properties; Concept of joint Probability distribution (discrete only).	<b>8</b>
<b>4</b>	<b>Sampling Techniques</b>	Basic concept of sampling; Sampling and non-sampling errors; Practical methods of selecting random sample; Random and non-random sampling techniques; Sampling distributions (statement only); Sample size decisions.	<b>6</b>

<b>5</b>	<b>Estimation Theory</b>	Concept of point and interval estimation; Properties of a good estimator; Methods of estimation (Moments method, Maximum likelihood method, Least squares method).	<b>6</b>
<b>6</b>	<b>Test of Hypotheses</b>	Basic concepts of hypothesis testing; Small sample and large sample parametric tests; Tests based on Z, t, Chi-square and F statistic; Confidence intervals; Equivalent non-parametric tests; Analysis of variance with one-way, two-way and three-way classified data (fixed effect models).	<b>12</b>
<b>7</b>	<b>Multiple Regression Analysis</b>	Multiple linear regression model; Multiple and partial correlations; Problems of regression (for three variables).	<b>6</b>
<b>8</b>	<b>Business Forecasting Models</b>	Components of time series; Decomposition method; Exponential smoothing models; Basic concept of Box-Jenkins methodology (ARIMA models); Important issues related to forecasting.	<b>6</b>
		<b>Total LH</b>	<b>60</b>

**LH: Lecture Hours**

### **Suggested Readings:**

- J. K. Das, *Statistics for Business Decisions*, Academic Publishers
- J. K. Das, *Research Methodology*, Academic Publishers
- N. G. Das & J. K. Das, *Business Mathematics and Statistics*, Tata McGraw Hill
- S. Chatterjee, S. Datta & J. K. Das, *Basic Data Analysis using R- Programming*, Academic Publishers
- A. D. Aczel, & J. Sounderpandian, *Complete Business Statistics*, Tata McGraw Hill
- R. A. Johnson & D. W. Wichern, *Business Statistics*, John Wiley and Sons
- S. Makridakis, S. C. Wheelwright & R. J. Hyndman *Forecasting Methods and Applications*, John Wiley and Sons
- G. V. Shenoy & M. Pant, *Statistical methods in Business and Social Science*. McMillan
- D. Ruppert, *Statistics and Finance: An Introduction*, Springer
- D. George, and P. Mallary, *SPSS for Windows: Step by Step*, Pearson Education

**Major (Core) Paper 23**  
**Business Ethics and Corporate Governance (3 TH + 1TU)**

**Full Marks: 100**

**Semester-end Examination (Credit 3): 75Marks**

**Tutorial (Credit 1): 25Marks**

**Course Outcomes (COs):**

After successful completion of the course, students will be able to:

**CO1:** Understand fundamental concepts and nature of business ethics as a distinct field of study and difference with law, morality and religion along with relation with corporate governance.

**CO2:** Contextualize business ethics for promoting ethically driven business enterprises in pursuit of corporate integrity within large multi-stakeholder organizations that balance conflicts-of-interest through the practice of corporate social responsibility.

**CO3:** Evaluate relevant ethical reasoning frameworks and examine their application for solving ethical dilemmas in business.

**CO4:** Analyse the significance, approaches and components of business ethics management in large, complex, multi-stakeholder business enterprises.

**CO5:** Recognize and compare concepts, significance, and models of corporate and public governance, and their role in ensuring effective and ethical management in organizations.

**CO6:** Relate and evaluate key corporate governance theories in terms of organizational roles, relationships, and accountability.

**CO7:** Analyse corporate governance issues, board mechanisms, and global reforms for promoting accountability, preventing misgovernance, and strengthening stakeholder confidence.

**CO8:** Evaluate India’s corporate governance regulatory framework, including key committees, laws, and sustainability mandates, to ensure transparency, accountability, and responsible business practices.

### **Module 1: Business Ethics (40 Marks)**

<b>Unit</b>	<b>Topic</b>	<b>Details</b>	<b>No of LH</b>
<b>1</b>	<b>Introduction to Business Ethics</b>	Nature of Business Ethics; Contemporary relevance of Business Ethics; Benefits from the study and practice of Business Ethics; Distinction between Business Ethics and Morality; Distinction between Business Ethics and Law; Distinction between Business Ethics and Religion; Significance of Indian Ethos in Business Ethics—the Secular versus the Sacred orientation; Relationship between Business Ethics and Corporate Governance.	<b>4</b>
<b>2</b>	<b>Conceptualizing Business Ethics</b>	Role of Values in Business Ethics; Terminal values versus Instrumental values (Milton Rokeach) in Business Ethics; Kohlberg’s Theory of human cognitive moral development; Gilligan’s feminine approach to care reasoning of moral development; levels of ethical analysis, concept of Corporate Integrity.	<b>6</b>
<b>3</b>	<b>Contextualizing Business Ethics</b>	Concepts of Stakeholder; Types of Stakeholders; the Stakeholder Salience model; Stakeholder Value Theory of the Firm - difference from the Shareholder Value Theory of the Firm; Corporate Social Responsibility (CSR)—concept, need and significance; Carroll’s CSR Pyramid.	<b>6</b>
<b>4</b>	<b>Evaluating Business Ethics</b>	Ethical Dilemma versus Ethical Issue; Characteristics of an Ethical Dilemma; Factors influencing Ethical Decision-making; Ethical Reasoning Approaches for Decision-making - Teleological approach, Deontological approach, Virtue Ethics approach, System Development approach; relevant cases of ethical dilemma in finance, marketing and human resource management.	<b>8</b>
<b>5</b>	<b>Managing</b>	Concept of Business Ethics Management; need for managing business ethics; Major	<b>8</b>

	<b>Business Ethics</b>	components of Business Ethics Management- Corporate vision, Code of Ethics, and ESG Reporting; Managing Business Ethics from the perspectives of shareholders, employees, consumers, and civil society.	
		<b>Total LH</b>	<b>32</b>

**LH: Lecture Hours**

## **Module 2: Corporate Governance (35 Marks)**

<b>Unit</b>	<b>Topic</b>	<b>Details</b>	<b>No of LH</b>
<b>1</b>	<b>Conceptual Framework</b>	Corporate Governance: Meaning, Objectives and Significance; Public Governance: Concept and Types, Comparison between Public Governance and Corporate Governance; Emergence of the Corporate Sector and Need for Corporate Governance; Governance and Management; Good Corporate Governance: Meaning, Advantages, Key elements; Models of Corporate Governance: Anglo-American, German and Japanese Model, Corporate Governance Model Suited for Family Business (Indian Model).	<b>8</b>
<b>2</b>	<b>Theories in Corporate Governance</b>	Agency Theory: Concepts and Core Principles-Problems or Criticisms-Mechanism to reduce Agency Cost; Stewardship Theory: Assumptions, Proposition and Limitations; Stakeholder Theory: Concept and Core Principles-Criticisms; Resource Dependence Theory: Assumptions, Proposition and Limitations.	<b>6</b>
<b>3</b>	<b>Mechanism, Issues and Global Reforms in Corporate Governance</b>	Board Structure and Directors; Role of Board; Board Committees and their functions; Key Managerial Personnel (KMP), Insider Trading; Whistle Blowing; Shareholders Activism; Role of Institutional Investors; Corporate Misgovernance: Concept and Definition- Factors Responsible for Such Misgovernance-Some Examples - Enron, Satyam, Kingfisher Airlines; Global Reforms: Sir Adrian Cadbury Committee	<b>8</b>

		1992, SOX Act 2002, OECD Principles of Corporate Governance.	
<b>4</b>	<b>Regulatory Framework of Corporate Governance in India</b>	Regulatory framework in India: Kumar Mangalam Birla Committee (1999) - N. R. Narayana Murthy Committee (2005)- Uday Kotak Committee (2017), Provisions of the Companies Act, 2013 with respect to CSR; Audit Committee and its Role as per the Companies Act, 2013 - SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (with latest amendment- An overview of Chapter 1 to Chapter 4).	<b>6</b>
		<b>Total LH</b>	<b>28</b>

**LH: Lecture Hours**

### **Suggested Reading:**

- A.C. Fernando, *Corporate Governance: Principles, Policies and Practices*, Pearson Education India
- Robert A. G. Monks & Nell Minow, *Corporate Governance*, Wiley
- D. Reed & S. Mukherjee, *Corporate Governance, Economic Reforms and Development*, Oxford University Press
- Bob Tricker, *Corporate Governance: Principles, Policies and Practices*, Oxford University Press
- S. Parthasarathy, *Corporate Governance: Principles, Mechanism and Practices*, Biztantra (Wiley)
- S. C. Das, *Corporate Governance in India: An Evaluation*, 4th ed., PHI Learning Pvt. Ltd.
- S. Goel, *Corporate Governance: Theory and Practice*, Wiley India Pvt. Ltd.
- D. G. Rani & R. K. Mishra, *Corporate governance: Theory and Practice*, Excel Books.
- J. R. Boatright, *Ethics and the Conduct of Business*, Pearson Education
- Crane & D. Matten, *Business Ethics: Managing Corporate Citizenship and Sustainability in the Age of Globalization*, Oxford University Press
- J. A. Petrick & J. F. Quinn, *Management Ethics: Integrity at Work*, Response Books
- M. Rockeach, *The Nature of Human Values*, The Free Press, New York
- L. K. Trevino & K. A. Nelson, *Managing Business Ethics*, John Wiley and Sons
- M. G. Velasquez, *Business Ethics: Concepts and Cases*, Prentice Hall of India
- W. Werther & D. Chandler, *Strategic Corporate Social Responsibility*, Sage

# **Major (Core) Paper 24**

## **International Business (3 TH + 1 TU)**

**Full Marks: 100**

**Semester-end Examination (Credit 3): 75Marks**

**Tutorial (Credit 1): 25Marks**

### **Course Outcomes (COs):**

After successful completion of this course, the students will be able to:

**CO1:** Comprehend the concept, importance and functional areas of International Business and distinguish it from domestic business while analysing its advantages, disadvantages and emerging global trends.

**CO2:** Evaluate the historical evolution of international business, including the role and influence of GATT, WTO, globalization and regional economic integration, along with key international economic institutions such as World Bank, IMF and ADB.

**CO3:** Understand the concept, functions and structure of the foreign exchange market and its operation, including exchange rate computation, quotation methods and the impact of arbitrage, hedging, speculation etc in the foreign exchange market.

**CO4:** Assess the Balance of Payments composition, identify causes of disequilibrium, and interpret its implications for national and global economies.

**CO5:** Apply global strategic management concepts and frameworks such as EPRG, PESTEL, Porter's Diamond Model, and global competitiveness theories to real-world international business scenarios.

**CO6:** Study the major four international business strategies, compare relevant organizational structures and interdependence, explore different aspects of international entry decisions, and application of global business operations in functional areas like Global Manufacturing, Global Marketing Management, Global Human Resource Management

<b>Unit</b>	<b>Topic</b>	<b>Details</b>	<b>No of LH</b>
<b>1</b>	<b>Introduction to International</b>	Concept, Importance, Functional Areas of International Business and it's difference with Domestic Business; Advantages and Disadvantages of International Business; Recent	<b>12</b>

	<b>Business</b>	trends in International Business; Foreign Direct Investment (FDI) and Foreign Portfolio Investment (FPI)-Concept, Mode, Advantages; International Trade related Tariff and Non-Tariff barriers; Consequences of tariff; Optimum tariff.	
<b>2</b>	<b>Historical Development of International Business</b>	GAAT; Brief concept of cold war; WTO; Globalization-Concept & Significance; Regional Economic Integration (ASEAN, SAARC, EU); International Economic Institutions (World Bank, IMF, ADB)- Concepts and objectives.	<b>8</b>
<b>3</b>	<b>Foreign Exchange Market (FEM)</b>	Meaning, Functions, Features, Role, Structure of FEM; Quotations - Direct quotes and Indirect quotes (single quotation only); Demand and Supply of Foreign Exchange; Exchange Rate - Changes and its impact, Different Exchange Rate Regimes and their Mechanisms; Operations in FEM: Arbitrage, Hedging and Speculation [Concept, simple numerical problems] Spot Covering and Forward Covering; Speculation in Spot and Forward Markets; Concepts of Forward Premium and Discount (simple problems only).	<b>10</b>
<b>4</b>	<b>Balance of Payment (BOP)</b>	Concept, Composition, Identity and Equilibrium of BOP; Fundamental Disequilibrium in BOP.	<b>2</b>
<b>5</b>	<b>Global Strategic Management and Theories</b>	Concept and significance of Global Strategic Management; International Business Model; EPRG Framework; PESTEL Analysis in International Business domain; Concepts of Efficiency Frontier; 10 P Model of Global Strategic Management; Theory of Global Competitiveness Alignment (2-D and 3-D Frameworks); Porter's Diamond Model of Competitive Advantage with limitations.	<b>10</b>
<b>6</b>	<b>Strategies and Structure of International Business</b>	Four Different Strategies in International Business-International Strategy, Multidomestic or Localisation Strategy, Global Standardization Strategy and Transnational Strategy; Concepts of Global Value Chain Analysis, Value System; Organization of International Business Structure-International Division, Worldwide Area Structure, Worldwide Product Structure and Global Matrix Structure; Control Systems and Culture, Interdependence among Organisation Structure and Control Systems.	<b>10</b>

<b>7</b>	<b>Entry Strategies</b>	Entry Objectives; Entry Modes- Exporting, Licensing, Franchising, International Joint Venture-Concepts, Advantages and Limitations	<b>6</b>
<b>8</b>	<b>Global Business Operations</b>	Concepts of Global Manufacturing; Global Marketing Management; Global Human Resource Management	<b>2</b>
		<b>Total</b>	<b>60</b>

**LH: Lecture Hours**

**Suggested Readings:**

- M. Chacholiades, *International Economics*, McGraw Hill
- W. L. Hill Charles & A.K. Jain, *International Business*, McGraw Hill
- F. Cherunilam, *International Business Environment*, Himalaya Publishing House
- R. W. Click & J. D. Coval, *International Financial Management*, Pearson Education
- David Collis, *International Strategy: Context, Concepts and Implications*, Wiley
- P. Lasserre, *Global Strategic Management*, Palgrave
- Markusen, Melvin, Kaemfer & Maskus, *International Trade Theory and Evidence*, McGraw Hill
- Rugman & Hodgetts, *International Business: A Strategic Management Approach*, Pearson

**ANNEXURE: 5**  
**Corrigendum / Addendum**  
to the Notification No. CSR/133/2024 dt. 28.11.2024  
on Questions Pattern of the Subjects / Papers / Modules of Semester 7 & 8

**SEMESTER VII**

<b>Subject / Paper / Module</b>	<b>Marks of Each Question</b>	<b>No. of Questions to be Answered</b>	<b>No. of Questions to be Set</b>
Accounting Theory and Regulations (Major) [3 TH + 1 TU]	5	5	8
	10	5	8
Advanced Corporate Accounting and Reporting(Major) [3 TH + 1 TU]	10	3	5
	15	3	5
Management Accounting(Major) [3 TH + 1 TU]	5	3	5
	10	3	5
	15	2	3
Banking and Insurance (Major) [3 TH + 1 TU] (Module I: 40 marks)	5	2	3
	10	3	5
----- (Module II: 35 marks)	5	3	5
	10	2	3
Financial Statement Analysis (Major)[3 TH + 1 TU]	5	3	5
	10	3	5
	15	2	3

**SEMESTER VIII**

<b>Subject / Paper / Module</b>	<b>Marks of each Question</b>	<b>No. of Questions to be Answered</b>	<b>No. of Questions to be Set (Type)</b>
Research Methodology I (Major) [3 TH + 1 TU]	2	15	15 (MCQ)
	3	15	15 (MCQ)
Research Methodology II (Major) [3 TH + 1 TU]	2	15	15 (MCQ)
	3	15	15 (MCQ)
Business Ethics and Corporate Governance (Major) [3 TH + 1 TU] (Module I: 40 marks)	5	2	3
	10	3	5
----- (Module II: 35 marks)	5	3	5
	10	2	3
International Business (Major) [3 TH + 1 TU]	5	5	8
	10	5	8