

COURSE STRUCTURE AND SYLLABUS
FOR
FOUR YEAR UNDERGRADUATE PROGRAMME
(FYUP) IN
COMMERCE

(Under the guidelines of the Ordinance for Manipur University Ordinance for
Four Year Undergraduate Programme (FYUP), 2025 based on NEP 2020)



SEMESTER – I & II

FIRST YEAR

DEPARTMENT OF COMMERCE
SCHOOL OF SOCIAL SCIENCES
MANIPUR UNIVERSITY, CANCHIPUR

2025

Curriculum Structure for FYUP in Commerce

1st Semester of 1st Year

Course Type	Credit	Level	Paper Code	Title of Paper	Remark
Major -1	4	Level 100	MJC45COM101(T)25	Financial Accounting	To be opted by Commerce Students
Minor - 1	4	Level 100	MNC45COM101(T)25	Financial Accounting	To be opted by students of other department / pursuing other Major Paper
MDC - 1	3	-	MDC45COM101(T)25	E-Commerce	To be opted by students of other department / pursuing other Major Paper
AEC -1	4	-	AEC45ENG101(T)25	Language & Communication Skills	Compulsory for all students
SEC -1	3	-	SEC45COM101(T)25	Creativity and Innovation	Commerce Students only
VAC -1	2	-	FROM THE POOL (*Choose any one VAC - I as approved by the University)		

Manipur University
Academic Level 4.5 and Semester I
Syllabus for Major -1: Financial Accounting (Theory)

Nature of Course	Major - 1				
Course Code	MJC45COM101(T)25				
Course Title	Financial Accounting				
Course Level	Level 100				
Credit Details	Total Credit	Lecture/Week	Tutorial/Week	Practical/Week	Total Hours/Week
	4	3	1		4
Course Audience	Students of Commerce				
Faculty Eligibility and Specialization (if any)	Commerce Faculty				

Course Objective:

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 Learning Outcomes: Upon completion of the course the learners will be able to

1	Apply the generally accepted accounting principles while recording transactions and preparing financial statements
2	Measure business income applying relevant accounting standards
3	Evaluate the importance of depreciation, provision and reserve in financial statement
4	Prepare cash book and financial statements of trading and partnership business

Course Content:

Unit 1: Introduction to Accounting

20 marks

Accounting- Meaning, Objectives, and Importance, Users and utilities of Accounting Information, Bases of Accounting, Accounting Principles, Accounting Concepts and Conventions, Meaning and Relevance of GAAP, Introduction to Accounting Standards Issued by ICAI, Accounting Standards (Overview of IAS, IFRS, AS, and Ind AS), Branches of Accounting, Some Basic Accounting Terms.

Unit 2: Transactions and recording of transactions

20 marks

Features of Recordable transactions and events, Basis of Recording, Types of Accounts, Rules of Debit and Credit, Double Entry System, Fundamental Accounting Equation, Journalizing Transactions; Preparation of Ledger, Preparation of Trial Balance, Double Column Cash Book (Cash & Bank Column), and Bank Reconciliation Statement.

Unit 3: Preparation of Financial Statements

20 marks

Concept of Revenue and Capital; Preparation of Trading and Profit & Loss Account, Balance Sheet of Sole Proprietorship and Partnership Business.

Unit 4: Depreciation, Provisions and Reserves

20 marks

Concept of Depreciation, Causes of Depreciation, Basic Features of Depreciation, Meaning of Depreciation Accounting, Objectives of Providing Depreciation, Fixation of Depreciation – Straight-Line Method and Written Down Value Method, Method of Recording Depreciation, Depreciation Policy, Change of Method of Depreciation, Provisions and Reserves.

Unit 5: Introduction to Partnership

20 marks

Meaning, Characteristics, Partnership Deeds, Absence of Partnership Deeds, Admission of Partner: Meaning, Profit Sharing Ratio, Sacrificing Ratio, Valuation of Goodwill, Preparation of Revaluation A/c., Capital A/c., and Balance Sheet, Retirement or Death of a Partner: Meaning, Mode of Retirement, Calculation of Gaining Ratio, Adjustment of Goodwill, Settlement to Retiring Partners., Dissolution of Partnership: Meaning, Mode of Dissolution, Accounting Treatment, Preparation of Realisation A/c., Capital A/c., and Bank A/c.

Suggested Readings:

Gupta, R. L., & Radhaswamy, M. (2025). Financial Accounting – I, S. Chand Publishing Company, New Delhi.

Maheshwari, S. N., Maheshwari, S. K. (2024). Financial Accounting, Taxman Publication, New Delhi.

Jain, S. P., & Narang, K. L., (2024). Financial Accounting, Kalyani Publishers, New Delhi.

Tulsian, P. C., (2025). Financial Accounting, Tata McGraw Hill Publishing Co. Ltd., New Delhi.

Monga, J. R. (2023). Financial Accounting, vol.-1, National Publishing Co., New Delhi.

Kumar, A. (2023). Financial Accounting, Singhal Publications, New Delhi.

Manipur University
Academic Level 4.5 and Semester I
Syllabus for Minor -1: Financial Accounting (Theory)

Nature of Course	Minor - 1				
Course Code	MNC45COM101(T)25				
Course Title	Financial Accounting				
Course Level	Level 100				
Credit Details	Total Credit	Lecture/Week	Tutorial/Week	Practical/Week	Total Hours/Week
	4	3	1		4
Course Audience	Students of other department				
Faculty Eligibility and Specialization (if any)	Faculty of Commerce				

Course Objective:

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 Learning Outcomes: Upon completion of the course the learners will be able to

1	Apply the generally accepted accounting principles while recording transactions and preparing financial statements
2	Measure business income applying relevant accounting standards
3	Evaluate the importance of depreciation, provision and reserve in financial statement
4	Prepare cash book and financial statements of trading and partnership business

Course Content:

Unit 1: Introduction to Accounting

20 marks

Accounting- Meaning, Objectives, and Importance, Users and utilities of Accounting Information, Bases of Accounting, Accounting Principles, Accounting Concepts and Conventions, Meaning and Relevance of GAAP, Introduction to Accounting Standards Issued by ICAI, Accounting Standards (Overview of IAS, IFRS, AS, and Ind AS), Branches of Accounting, Some Basic Accounting Terms

Unit 2: Transactions and recording of transactions

20 marks

Features of Recordable transactions and events, Basis of Recording, Types of Accounts, Rules of Debit and Credit, Double Entry System, Fundamental Accounting Equation, Journalizing Transactions; Preparation of Ledger, Preparation of Trial Balance, Double Column Cash Book (Cash & Bank Column), and Bank Reconciliation Statement.

Unit 3: Preparation of Financial Statements

20 marks

Concept of Revenue and Capital; Preparation of Trading and Profit & Loss Account, Balance Sheet of Sole Proprietorship and Partnership Business.

Unit 4: Depreciation, Provisions and Reserves

20 marks

Concept of Depreciation, Causes of Depreciation, Basic Features of Depreciation, Meaning of Depreciation Accounting, Objectives of Providing Depreciation, Fixation of Depreciation – Straight-Line Method and Written Down Value Method, Method of Recording Depreciation, Depreciation Policy, Change of Method of Depreciation, Provisions and Reserves.

Unit 5: Introduction to Partnership

20 marks

Meaning, Characteristics, Partnership Deeds, Absence of Partnership Deeds, Admission of Partner: Meaning, Profit Sharing Ratio, Sacrificing Ratio, Valuation of Goodwill, Preparation of Revaluation A/c., Capital A/c., and Balance Sheet, Retirement or Death of a Partner: Meaning, Mode of Retirement, Calculation of Gaining Ratio, Adjustment of Goodwill, Settlement to Retiring Partners., Dissolution of Partnership: Meaning, Mode of Dissolution, Accounting Treatment, Preparation of Realisation A/c., Capital A/c., and Bank A/c.

Suggested Readings:

Gupta, R. L., & Radhaswamy, M. (2025). Financial Accounting – I, S. Chand Publishing Company, New Delhi.

Maheshwari, S. N., Maheshwari, S. K. (2024). Financial Accounting, Taxman Publication, New Delhi.

Jain, S. P., & Narang, K. L., (2024). Financial Accounting, Kalyani Publishers, New Delhi.

Tulsian, P. C., (2025). Financial Accounting, Tata McGraw Hill Publishing Co. Ltd., New Delhi.

Monga, J. R. (2023). Financial Accounting, vol.-1, National Publishing Co., New Delhi.

Kumar, A. (2023). Financial Accounting, Singhal Publications, New Delhi.

Manipur University
Academic Level 4.5 and Semester I
Syllabus for MDC – 1: E-Commerce (Theory)

Nature of Course	MDC - 1				
Course Code	MDC45COM101(T)25				
Course Title	E - COMMERCE				
Course Level	-				
Credit Details	Total Credit	Lecture/Week	Tutorial/Week	Practical/Week	Total Hours/Week
	3	2	1		3
Course Audience	Students of other Departments				
Faculty Eligibility and Specialization (if any)	Commerce Faculty				

Course Objective:

To provide students with a comprehensive understanding of the foundations, models, technologies, marketing tools, and regulatory frameworks of modern e-commerce, while also exploring future trends like AI, mobile commerce, and social media integration.

Course Learning Outcomes: Upon completion of the course, the learners will be able to

1	Define and differentiate between various e-commerce models and digital business formats.
2	Apply digital marketing and social commerce strategies for business growth.
3	Evaluate electronic payment systems and their security aspects.
4	Apply social media and influencer marketing strategies.
5	Evaluate the security, ethical, and legal aspects of e-commerce transactions.

Course Content:

Unit 1: Introduction to E-Commerce

20 Marks

Introduction to E-Commerce, Traditional vs. Electronic Commerce, Types of E-Commerce (B2B, B2C, C2C, C2B, G2C), Key Drivers and Challenges, Emerging trends in E-commerce

Unit 2: Digital Marketing and Social Commerce

20 Marks

Digital Marketing Concepts: SEO, SEM, Email Marketing, Content Marketing, Social Media Commerce: Facebook Shops, Instagram Shopping, YouTube Integration, Influencer and Affiliate Marketing, Analytics Tools: Google Analytics, Meta Ads Manager, Customer Acquisition and Engagement Strategies

Unit 3: Emerging Trends and Innovation in E-Commerce

20 Marks

Social commerce evolution (Instagram, Facebook, WhatsApp, YouTube); influencer-driven commerce and live-stream selling; direct-to-consumer (D2C) models; subscription and membership-based models (Amazon Prime, OTT platforms); sustainable and ethical e-commerce practices (eco-friendly packaging, ethical sourcing)

Unit 4: Electronic Payment System

20 Marks

Introduction to E-Payments: Meaning, Benefits, and Evolution, Types of Digital Payment Methods: Credit/Debit Cards, Internet Banking, UPI, Mobile Wallets, Advantages of E-Payments: Convenience, Transparency, Speed, Reduced Cash Dependency, Disadvantages of E-Payments: Cyber Threats, Connectivity Issues, Fraud, Emerging Trends: Contactless Payments, QR Codes

Unit 5: Cyber Laws and IT Act 2000

20 Marks

Introduction to Cybersecurity in E-Commerce, Major Cyber Threats: Phishing, Identity Theft, Hacking, Data Breaches, Legal Framework: Overview of IT Act 2000, Provisions Related to E-Commerce, Digital Signatures, Cybercrimes, Ethical Issues, and Best Practices in Online Transactions

Suggested Readings:

Kenneth C. Laudon & Carol Guercio Traver (2023-24) E-Commerce - Business, Technology & Society

P.T. Joseph S.J.(2023) E-Commerce: An Indian Perspective -PHI Learning.

Pralok Gupta (2020) E-Commerce in India: Economic & Legal Perspectives -SAGE Publications

Dr. Shivani Arora (2024) e- Commerce- Taxmann's Publications.

Dr. Kavitha Kamath (2024) Social Media Marketing Essentials - Vibrant Publishers

Manipur University
Academic Level 4.5 and Semester I
Syllabus for SEC – 1: Creativity & Innovation (Theory)

Nature of Course	SEC - 1				
Course Code	SEC45COM101(T)25				
Course Title	CREATIVITY AND INNOVATION				
Course Level	-				
Credit Details	Total Credit	Lecture/Week	Tutorial/Week	Practical/Week	Total Hours/Week
	3	2	1		3
Course Audience	Students				
Faculty Eligibility and Specialization (if any)	Commerce Faculty				

Course Objective:

The course aims to enable learners to explore approaches used by managers and organizations for creating and sustaining high levels of innovation.

Course Learning Outcomes: Upon completion of the course, the learners will be able to

1. Analyze the creative thoughts of renowned personalities in the past and its contribution towards the success and shortcomings of business model;
2. Generate Innovative idea for business and defend/ justify the same;
3. Interpret the Business Competence achieved by various organisations by using the Innovative Business Model;
4. Describe the significance of Innovative Leadership;
5. Analyze patents already granted in their field of interest and make a case with innovative idea for filing a new patent.

COURSE CONTENTS:

Unit 1: Introduction

20 Marks

Meaning & Concept of Creativity; Creativity Process; Nature & Characteristics of Creativity and Creative Persons; Factors affecting Creativity; Recognizing and Avoiding Mental Blocks; Thinking Preferences; Risk Taking; Creativity Styles; Creative Thinking Tools; Innovation vs Creativity; Types of Innovations: Incremental & Radical.

Unit 2: Idea Generation & Creativity in Problem Solving

20 Marks

Ideation; Pattern Breaking Strategies; Mind stimulation: games, brain-twisters and puzzles; Idea-collection processes: Brainstorming/Brain-writing, SCAMPER methods, Metaphoric thinking, Outrageous thinking, Mapping thoughts; Eight-Dimensional (8D) Approach to Ideation; Systematic Inventive Thinking: TRIZ methodology.

Unit 3: Innovation Management

20 Marks

Invention and Discovery- Process and Typology; Methods and Techniques; Arenas of Innovative Competence; Categories of Innovation: Product, Process, and Service Finance (Venture Capital, Angel Investors), Offerings, Delivery. Evaluation of Effectiveness of Innovation.

Unit 4: Setting the Right Ecosystem for Innovation

20 Marks

The Essence of Right Ecosystem; Dimensions of the Ecosystem for Innovation; Intrinsic Motivation & Extrinsic Motivation; Leadership Styles fostering Innovation; Organisational Alignment; Creating Self-Sustaining Culture of Innovation; Organisational Enrichment.

Unit 5: Intellectual Property

20 Marks

Introduction to intellectual property: Patents (novel, useful, and not obvious), Copyrights, Trademarks; Transforming Innovations into Proprietary Assets: significance and steps; Strategizing Intellectual Property; Issues of IP Enforcement, Piracy, Counterfeiting, Copyright violation, etc. IPR and New Product Development. Government Policies and Issues on National and International IP Legislations and Treaties.

Suggested Readings:

Harvard Business Essentials. (2003). *Managing Creativity and Innovation*. Boston: Harvard Business School Publishing.

Prather, C. (2010). *The Manager's Guide to Fostering Innovation and Creativity in Teams*. New York: McGraw-Hill Education.

Note: Learners are advised to use latest edition of text books.

Curriculum Structure for FYUP in Commerce

2nd Semester of 1st Year

Course Type	Credit	Level	Paper Code	Title of Paper	Remark
Major -2	4	Level 100	MJC45COM102(T)25	Cost Accounting	To be opted by Commerce Students
Minor – 2	4	Level 100	MNC45COM102(T)25	Cost Accounting	To be opted by students of other department / pursuing other Major Paper
MDC – 2	3	-	MDC45COM102(T)25	Start-Up Venture Management	To be opted by students of other department / pursuing other Major Paper
AEC -2	4	-	AEC45ENG102(T)25	Academic Writing	Compulsory for all students
SEC -2	3	-	SEC45COM102(T)25	Digital Marketing	Commerce Students only
VAC -2	2	-	FROM THE POOL (*Choose any one VAC - 2 as approved by the University)		

Manipur University
Academic Level 4.5 and Semester II
Syllabus for Major -2: Cost Accounting (Theory)

Nature of Course	Major - 2				
Course Code	MJC45COM102(T)25				
Course Title	Cost Accounting				
Course Level	Level 100				
Credit Details	Total Credit	Lecture/Week	Tutorial/Week	Practical/Week	Total Hours/Week
	4	3	1		4
Course Audience	Students of Commerce				
Faculty Eligibility and Specialization (if any)	Commerce Faculty				

Course Objective:

1. To develop conceptual clarity of cost accounting principles.
2. To enable students to compute and analyze different elements of cost.
3. To introduce analytical thinking in cost control and decision-making.

Course Learning Outcomes: Upon completion of the course the learners will be able to

1	Classify and compute cost elements.
2	Prepare cost sheet and job/process accounts.
3	Compute stock levels and wage incentives.
4	Allocate and absorb overheads.
5	Apply marginal costing for short-term decisions.

Course Content:

UNIT I: Introduction

(20 Marks)

Introduction to Cost Accounting – Meaning and definition of Cost, Costing, Cost Accounting, Cost Accountancy, Objectives, Advantages, Limitations, Scope and Functions of Cost Accounting, Difference between Financial Accounting and Cost Accounting, Installation of a costing system.

Basic Cost Concepts – Cost Unit and Cost Centre, Cost Object and Cost Drivers (Introductory concept), Elements of Cost, Classification of Costs.

Cost Sheet – Meaning and objectives of Cost Sheet, Preparation of Cost Sheet.

UNIT II: Material Cost

(20 Marks)

Material Control - Objectives and importance of material control, Purchase procedure and documentation, Documents used in material management, Storekeeping and material records -Bin Card, Stores Ledger.

Techniques of Material Control – Level Setting, Economic Order Quantity (EOQ), ABC Analysis, VED Analysis, Just-in-Time Inventory System, Perpetual Inventory System. Computation of Stock Levels and EOQ.

Pricing of Material Issues – FIFO, LIFO, Simple Average and Weighted Average Method.
Material Losses – Meaning of Normal and Abnormal Losses, Treatment of Material Losses in cost accounts.

UNIT III: Labour Cost (20 Marks)

Labour Cost Control – Meaning and importance, Time keeping, Time booking, Idle time - causes and treatment, Overtime -causes and treatment.

Methods of Wage Payment – Time Rate System, Piece Rate System, Taylor’s Differential Piece Rate System, Halsey Premium Plan, Rowan Plan. Advantages and disadvantages of incentive schemes.

Labour Turnover – Meaning and causes, Effects of labour turnover.

UNIT IV: Overheads (20 Marks)

Meaning of Overheads, Classification of Overheads – Production, Administration, Selling and Distribution, Fixed, Variable and Semi-Variable Overheads. Segregation of Semi-Variable Overhead Costs.

Distribution of Overheads – Allocation, Apportionment and Primary and Secondary Distribution.

Absorption of Overheads – Meaning of overhead absorption, Labour Hour Rate, Machine Hour Rate, Over-absorption and Under-absorption

UNIT V: Methods of Costing (20 Marks)

Job Costing – Meaning and features, Procedure of job costing, Preparation of Job Cost Sheet

Process Costing – Meaning and features, Preparation of Process accounts(excluding inter process profit and equivalent production).

Marginal Costing – Meaning and features, Break-Even Analysis

Introduction to Decision-Making – Make or Buy Decision, Acceptance of Special Order, Limiting Factor (Basic concept).

Suggested Text Book:

Arora, M.N. “Cost Accounting: Principles and Practice”, Vikash Publishing, Noida.

Other Suggested Reference Books:

1. Jain S.P and Narang K.L “ Cost Accounting”, Kalyani Publishers, New Delhi
2. Iyengar.S.P., “Cost Accounting-principles and practice”, Sultan Chand & Sons, New Delhi
3. Maheshwari.S.N. “Cost and Management Accounting”, Sultan Chand & Sons, New Delhi.
4. Pillai. R.S.N.& Bagavathi.V, “ Cost Accounting” S.Chand Publishing Co. New Delhi.
5. Nigam, B.M. Lall and I.C. Jain. “Cost Accounting: Principles and Practice, PHI Learning.

Manipur University
Academic Level 4.5 and Semester II
Syllabus for Minor -2: Cost Accounting (Theory)

Nature of Course	Minor - 2				
Course Code	MNC45COM102(T)25				
Course Title	Cost Accounting				
Course Level	Level 100				
Credit Details	Total Credit	Lecture/Week	Tutorial/Week	Practical/Week	Total Hours/Week
	4	3	1		4
Course Audience	Students of Commerce				
Faculty Eligibility and Specialization (if any)	Commerce Faculty				

Course Objective:

1. To develop conceptual clarity of cost accounting principles.
2. To enable students to compute and analyze different elements of cost.
3. To introduce analytical thinking in cost control and decision-making.

Course Learning Outcomes: Upon completion of the course the learners will be able to

1	Classify and compute cost elements.
2	Prepare cost sheet and job/process accounts.
3	Compute stock levels and wage incentives.
4	Allocate and absorb overheads.
5	Apply marginal costing for short-term decisions.

Course Content:

UNIT I: Introduction

(20 Marks)

Introduction to Cost Accounting – Meaning and definition of Cost, Costing, Cost Accounting, Cost Accountancy, Objectives, Advantages, Limitations, Scope and Functions of Cost Accounting, Difference between Financial Accounting and Cost Accounting, Installation of a costing system.

Basic Cost Concepts – Cost Unit and Cost Centre, Cost Object and Cost Drivers (Introductory concept), Elements of Cost, Classification of Costs.

Cost Sheet – Meaning and objectives of Cost Sheet, Preparation of Cost Sheet.

UNIT II: Material Cost

(20 Marks)

Material Control - Objectives and importance of material control, Purchase procedure and documentation, Documents used in material management, Storekeeping and material records -Bin Card, Stores Ledger.

Techniques of Material Control – Level Setting, Economic Order Quantity (EOQ), ABC Analysis, VED Analysis, Just-in-Time Inventory System, Perpetual Inventory System. Computation of Stock Levels and EOQ.

Pricing of Material Issues – FIFO, LIFO, Simple Average and Weighted Average Method.
Material Losses – Meaning of Normal and Abnormal Losses, Treatment of Material Losses in cost accounts.

UNIT III: Labour Cost (20 Marks)

Labour Cost Control – Meaning and importance, Time keeping, Time booking, Idle time - causes and treatment, Overtime -causes and treatment.

Methods of Wage Payment – Time Rate System, Piece Rate System, Taylor’s Differential Piece Rate System, Halsey Premium Plan, Rowan Plan. Advantages and disadvantages of incentive schemes.

Labour Turnover – Meaning and causes, Effects of labour turnover.

UNIT IV: Overheads (20 Marks)

Meaning of Overheads, Classification of Overheads – Production, Administration, Selling and Distribution, Fixed, Variable and Semi-Variable Overheads. Segregation of Semi-Variable Overhead Costs.

Distribution of Overheads – Allocation, Apportionment and Primary and Secondary Distribution.

Absorption of Overheads – Meaning of overhead absorption, Labour Hour Rate, Machine Hour Rate, Over-absorption and Under-absorption

UNIT V: Methods of Costing (20 Marks)

Job Costing – Meaning and features, Procedure of job costing, Preparation of Job Cost Sheet

Process Costing – Meaning and features, Preparation of Process accounts(excluding inter process profit and equivalent production).

Marginal Costing – Meaning and features, Break-Even Analysis

Introduction to Decision-Making – Make or Buy Decision, Acceptance of Special Order, Limiting Factor (Basic concept).

Suggested Text Book:

Arora, M.N. “Cost Accounting: Principles and Practice”, Vikash Publishing, Noida.

Other Suggested Reference Books:

1. Jain S.P and Narang K.L “ Cost Accounting”, Kalyani Publishers, New Delhi
2. Iyengar.S.P., “Cost Accounting-principles and practice”, Sultan Chand & Sons, New Delhi
3. Maheshwari.S.N. “Cost and Management Accounting”, Sultan Chand & Sons, New Delhi.
4. Pillai. R.S.N.& Bagavathi.V, “ Cost Accounting” S.Chand Publishing Co. New Delhi.
5. Nigam, B.M. Lall and I.C. Jain. “Cost Accounting: Principles and Practice, PHI Learning.

Manipur University
Academic Level 4.5 and Semester II
Syllabus for MDC – 2: Start-Up Venture Management (Theory)

Nature of Course	MDC - 2				
Course Code	MDC45COM102(T)25				
Course Title	START-UP VENTURE MANAGEMENT				
Course Level	-				
Credit Details	Total Credit	Lecture/Week	Tutorial/Week	Practical/Week	Total Hours/Week
	3	2	1		3
Course Audience	Students of other Departments				
Faculty Eligibility and Specialization (if any)	Commerce Faculty				

Course Objectives:

- To develop entrepreneurial and start-up management skills.
- To understand the process of starting and managing a new venture.
- To equip students with knowledge of funding, marketing, and legal frameworks for start-ups.

Course Learning Outcomes: Upon completion of the course, the learners will be able to

1	Identify viable business opportunities.
2	Prepare a basic business plan.
3	Understand legal and financial aspects of starting a venture.
4	Analyze marketing and growth strategies.

Course Content:

UNIT I: Introduction to Entrepreneurship and Start-Ups (20 Marks)

Meaning of entrepreneurship and start-up, Evolution of entrepreneurship in India, Difference between entrepreneur, manager and intrapreneur, Characteristics of successful entrepreneurs, Types of Entrepreneurs and Start-Ups - Innovative, imitative and social entrepreneurs, Scalable start-ups and small business start-ups, Role of government in promoting start-ups – Start-up India initiative, Role of incubators, accelerators and MSMEs.

UNIT II: Business Idea Generation and Opportunity Analysis (20 Marks)

Idea Generation – Sources of business ideas, Techniques of idea generation (brainstorming, design thinking), Innovation and creativity in start-ups. Opportunity Evaluation – Feasibility analysis (technical, market, financial), SWOT analysis, Environmental scanning (basic concepts only) Preparation of Business Plan - Structure of business plan.

UNIT III: Legal Framework and Registration of Start-Ups (20 Marks)

Forms of Business Organization – Sole Proprietorship, Partnership, Limited Liability Partnership (LLP), Private Limited Company, One Person Company (OPC). Legal and Regulatory Requirements – Registration procedures, Licensing and permits, Intellectual Property Rights (IPR), GST (Concept

only). Government Support and Policies – Start-Up India Scheme, MSME registration, Mudra Loans and other financial assistance schemes.

UNIT IV: Financing and Managing Start-Up Operations (20 Marks)

Sources of Finance – Bootstrapping, Angel investors, Venture capital, Bank loans, Crowd funding. Financial Planning - Estimation of capital requirements and Working capital management. Managing Start-Up Operations - Location and layout decisions, Human resource planning, Supply chain basics, Technology adoption.

UNIT V: Marketing and Growth Strategies (20 Marks)

Marketing Strategies for Start-Ups – Market segmentation and targeting, Digital marketing (Concept only), Branding and Product positioning. Growth Strategies – Scaling up operations, Franchising, Strategic alliances and partnerships.

Suggested Text Book:

Poornima M. Charantimath, “Entrepreneurship Development and Small Business Enterprises”, Pearson Education.

Other Suggested Reference Books:

Prasain, G.P., “Entrepreneurship Development”, Sunmarg Publishers and Distributors, New Delhi.

Prasain, G.P., “Entrepreneurship and Small Scale Industries”, Akansha Publishing Home, New Delhi.

Nandan, H., “Fundamentals of Entrepreneurship”, PHI Learning, Delhi.

Madhu, S., Swapna, H.R., Sheetal Hukkeri and Vishal Srivastava, “Entrepreneurshi and Starts-Ups”, Himalaya Publishing House, New Delhi.

Sharma, Sangeeta, “Entrepreneurship Development”, PHI Learning, Delhi.

Manipur University
Academic Level 4.5 and Semester II
Syllabus for FYUP AEC – 2: Academic Writing (Theory)

Nature of Course	AEC - 2				
Course Code	AEC45ENG102(T)25				
Course Title	ACADEMIC WRITING				
Course Level	-				
Credit Details	Total Credit	Lecture/Week	Tutorial/Week	Practical/Week	Total Hours/Week
	4	3	1		4
Course Audience	Students				
Faculty Eligibility & Specialization (if any)	English Faculty				

Course Objectives:

1. To develop a systematic understanding of language as a complex and organized system of communication.
2. To critically analyze the differences between human language and animal communication using linguistic theories.
3. To explore the interrelationship between language, thought, and reality, with emphasis on social and cultural contexts.
4. To enhance students' academic writing abilities, including research-based writing, proposal formulation, and ethical scholarly practices.
5. To familiarize learners with the principles governing conversation and effective communication, including communicative competence and cooperative principles.
6. To strengthen professional communication skills required for formal, institutional, and workplace interactions.

Learning Outcomes: Upon completion of the course, the learners will be able to

1	Recognize the various systems at play in Language
2	Compare and contrast human and animal communication
3	Understand the close relation between language and thought
4	Develop various skills in academic writing
5	Relate the various co-operative principles in communication with its application in daily life and professional interactions.

Course Content:

Unit 1: Language: a system of systems (12 hours) (20 Marks)

Hockett's Design Features of Language; Human versus Animal Communication; Theories of Origin of Language: debates and discussions; Biological basis of language.

Unit 2: Language, Thought, Reality (12 hours) (20 Marks)

Social aspects of language – language, dialect, register, jargon, borrowing; Speech community; Linguistic Relativity – Sapir-Whorf hypothesis.

Unit 3: Academic Writing (12 hours) (20 Marks)

Writing Essay, Prose, Newspaper Column, Research Article, Seminar/Conference abstract; Writing Research Proposals; Formulating Research Questions; Research Ethics; Plagiarism.

Unit 4: Conversation and its Principles (12 hours) (20 Marks)

Competence and Performance; Communicative Competence; Gricean Maxims – Maxim of Quantity, Maxim of Quality, Maxim of Relation, Maxim of Manner.

Unit 5: Professional Communication (12 hours) (20 Marks)

Understanding discourse: Core components and operations involved in a discourse – Speaker Hearer/ Author-Reader, Third Person (Discourse non-participants); Basic etiquettes in Official settings; Interviewer-Interviewee protocols.

Suggested Readings:

1. Fromkin, Victoria, Robert Rodman & Nina Hyams. (2013). *An Introduction to Language* (10th ed.). Boston, MA: Cengage Learning.
2. Hockett, Charles F. (1960). Origin of Speech. *Scientific American* 203: 88-111.
3. Saussure, Ferdinand de. (1959). *Course in general linguistics* (W. Baskin, Trans.). New York: Philosophical Library. (Original work published 1916)
4. Yule, George. (2016). *The study of language* (5th ed.). Cambridge: Cambridge University Press.
5. Carroll, John B. (Ed.). (1956). *Language, thought, and reality: Selected writings of Benjamin Lee Whorf*. Cambridge, MA: MIT Press.
6. Akmajian, Adrian, Richard A. Demers, Ann K. Farmer, & Robert M. Harnish. (2017). *Linguistics: An Introduction to Language and Communication* (7th ed.). Cambridge, MA: MIT Press.
7. Crystal, David. (2003). *The Cambridge Encyclopedia of the English Language* (2nd ed.). Cambridge: Cambridge University Press.
8. Levinson, Stephen C. (1983). *Pragmatics*. Cambridge: Cambridge University Press.
9. Bhatia, Vijay K. (2013). *Analysing Genre: Language Use in Professional Settings*. London: Routledge.
10. Grice, Paul. (2004). *Logic and Conversation*. Reprinted from *Syntax and Semantics 3: Speech Arts* (Cole et al (ed.)) (1975). pp 41-58.

Manipur University
Academic Level 4.5 and Semester II
Syllabus for SEC – 2: Fundamentals of Digital Marketing (Theory)

Nature of Course	SEC - 2				
Course Code	SEC45COM102(T)25				
Course Title	FUNDAMENTALS OF DIGITAL MARKETING				
Course Level	-				
Credit Details	Total Credit	Lecture/Week	Tutorial/Week	Practical/Week	Total Hours/Week
	3	2	1		3
Course Audience	Students				
Faculty Eligibility and Specialization (if any)	Commerce Faculty				

Course Objectives:

1. To provide foundational knowledge of digital marketing concepts, scope, and importance in the modern business environment.
2. To develop understanding of digital marketing mix, segmentation, targeting, positioning, and online consumer behavior.
3. To familiarize students with digital marketing tools.
4. To create awareness about ethical, legal, and regulatory issues in digital marketing, especially in the Indian context.

Course Learning Outcomes: Upon completion of the course, the learners will be able to

1. Explain the concept, scope, and significance of digital marketing and distinguish it from traditional marketing.
2. Apply concepts of digital marketing mix, segmentation, targeting, differentiation, and positioning in a digital environment.
3. Demonstrate understanding of website planning, domain branding, and frameworks such as P.O.E.S-M (Paid, Owned, Earned, Shared, Managed media).
4. Evaluate the role of online communities, blogging, video marketing, and social networks in engaging customers.
5. Discuss ethical concerns, data privacy issues, and regulatory framework governing digital marketing in India.

Course Contents:

Unit: 1. Introduction

(20 Marks)

Introduction- Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Digital marketing landscape: an overview.

Unit: 2. Digital Marketing Management**(20 Marks)**

Digital- marketing mix. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in a digital environment; Digital technology and customer- relationship management. Digital consumers and their buying decision process.

Unit: 3. Digital Marketing Presence**(20 Marks)**

Concept and role of Internet in marketing. Online marketing domains. The P.O.E.S-M framework. Website design and Domain name branding. Search engine optimization: stages, types of traffic, tactics. Online advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope and growth. E-mail marketing: types and strategies.

Unit: 4. Interactive Marketing**(20 Marks)**

Interactive marketing: concept and options. Social media marketing: concept and tools. Online communities and social networks. Blogging: types and role. Video marketing: tools and techniques. Mobile marketing tools. PPC marketing. Payment options.

Unit: 5. Ethical and Legal Issues**(20 Marks)**

Ethical issues and legal challenges in digital marketing. Regulatory framework for digital market in gin India.

Suggested Text Book(s):

1. Chaffey, D, F.E. Chadwick, R.Mayer, and K.Johnston. “Internet Marketing: Strategy, Implementation, and Practice”. Pearson India (2015)

Suggested Reference Books:

1. Frost, Raymond D., Alexa Fox, and Judy Strauss. E-Marketing. Rutledge (2018).
2. Gupta, Seema. Digital Marketing. Mc Graw Hill Education (India) Private Ltd.(2018).
3. Kapoor, Neeru. Fundamentals of E-Marketing, Pinnacle Learning, (2018).