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	To be opted from AEC Pool
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 Tittle	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 Tittle	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)

<table>
<tr><td>Nature of Course</td><td colspan="5">MDC - 1</td></tr>
<tr><td>Course Code</td><td colspan="5">MDC45COM101(T)25</td></tr>
<tr><td>Course Tittle</td><td colspan="5">E - COMMERCE</td></tr>
<tr><td>Course Level</td><td colspan="5">-</td></tr>
<tr><td rowspan="2">Credit Details</td><td>Total Credit</td><td>Lecture/Week</td><td>Tutorial/Week</td><td>Practical/Wee k</td><td>Total Hours/Week</td></tr>
<tr><td>3</td><td>2</td><td>1</td><td></td><td>3</td></tr>
<tr><td>Course Audience</td><td colspan="5">Students of other Departments</td></tr>
<tr><td>Faculty Eligibility and Specialization (if any)</td><td colspan="5">Commerce Faculty</td></tr>
</table>

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 Tittle	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 successand 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 BusinessModel;
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 anew 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	To be Opted From AEC Pool
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 Tittle	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 Accouning-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.& Bagavthi.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)

<table>
<tr><td>Nature of Course</td><td colspan="5">Minor - 2</td></tr>
<tr><td>Course Code</td><td colspan="5">MNC45COM102(T)25</td></tr>
<tr><td>Course Tittle</td><td colspan="5">Cost Accounting</td></tr>
<tr><td>Course Level</td><td colspan="5">Level 100</td></tr>
<tr><td rowspan="2">Credit Details</td><td>Total Credit</td><td>Lecture/Week</td><td>Tutorial/Week</td><td>Practical/Week</td><td>Total Hours/Week</td></tr>
<tr><td>4</td><td>3</td><td>1</td><td></td><td>4</td></tr>
<tr><td>Course Audience</td><td colspan="5">Students of Commerce</td></tr>
<tr><td>Faculty Eligibility and Specialization (if any)</td><td colspan="5">Commerce Faculty</td></tr>
</table>

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:

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3. Maheshwari.S.N. "Cost and Management Accounting", Sultan Chand & Sons, New Delhi.
4. Pillai. R.S.N.& Bagavthi.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)

<table>
<tr><td>Nature of Course</td><td colspan="5">MDC - 2</td></tr>
<tr><td>Course Code</td><td colspan="5">MDC45COM102(T)25</td></tr>
<tr><td>Course Tittle</td><td colspan="5">START-UP VENTURE MANAGEMENT</td></tr>
<tr><td>Course Level</td><td colspan="5">-</td></tr>
<tr><td rowspan="2">Credit Details</td><td>Total Credit</td><td>Lecture/Week</td><td>Tutorial/Week</td><td>Practical/Week</td><td>Total Hours/Week</td></tr>
<tr><td>3</td><td>2</td><td>1</td><td></td><td>3</td></tr>
<tr><td>Course Audience</td><td colspan="5">Students of other Departments</td></tr>
<tr><td>Faculty Eligibility and Specialization (if any)</td><td colspan="5">Commerce Faculty</td></tr>
</table>

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 SEC – 2: Fundamentals of Digital Marketing (Theory)

Nature of Course	SEC - 2				
Course Code	SEC45COM102(T)25				
Course Tittle	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).

Curriculum Structure
For
FOUR-YEAR UNDERGRADUATE PROGRAMME IN COMMERCE
SECOND YEAR – THIRD SEMESTER

Course Type	Credit	Level	Paper Code	Title of Paper	Remark
Major -3	4	Level 200	MJC50COM203(T)25	Management Accounting	To be opted by Commerce Students
Major -4	4	Level 200	MJC50COM204(T)25	Principles of Marketing	To be opted by Commerce Students
Minor - 3	4	Level 200	MNC50COM203(T)25	Introduction to Marketing	To be opted by students of other Departments /Disciplines
MDC - 3	3	-------	MDC50COM203(T)25	Accounting for Everyone	To be opted by students of other Departments /Disciplines from the MDC Pool (Commerce Students have to choose one from the MDC Pool)
SEC -3	3	------	SEC50COM203(T)25	Office Management	To be opted by Commerce Students
VAC -3	2	-------	VAC50COM203(T)25	To be opted from the VAC-3 Pool	Commerce students have to choose VAC-3 VAC Pool

Manipur University
Academic Level 5 and Semester III
Syllabus for Major -3: Management Accounting (Theory)

<table>
<tr><td>Nature of Course</td><td colspan="5">Major - 3</td></tr>
<tr><td>Course Code</td><td colspan="5">MJC50COM203(T)25</td></tr>
<tr><td>Course Tittle</td><td colspan="5">Management Accounting</td></tr>
<tr><td>Course Level</td><td colspan="5">Level 200</td></tr>
<tr><td rowspan="2">Credit Details</td><td>Total Credit</td><td>Lecture/Week</td><td>Tutorial/Week</td><td>Practical/Week</td><td>Total Hours/Week</td></tr>
<tr><td>4</td><td>3</td><td>1</td><td></td><td>4</td></tr>
<tr><td>Course Audience</td><td colspan="5">Students of Commerce</td></tr>
<tr><td>Faculty Eligibility and Specialization (if any)</td><td colspan="5">Commerce Faculty</td></tr>
</table>

Course Objective:
This course aims to help the learners to acquire knowledge regarding the concepts, principles, techniques, and applications of management accounting for planning, decision-making, performance evaluation, and managerial control. The course emphasizes analytical thinking, interpretation of accounting information, and practical application of management accounting tools in organizational decision-making.

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

1. Describe the role and functions of management accounting in modern business organizations.
2. Prepare and interpret management accounting reports for effective decision-making.
3. Apply budgeting, marginal costing, and cost-volume-profit techniques in business scenarios.
4. Analyze variances and evaluate departmental performance using responsibility accounting.
5. Recommend suitable managerial decisions based on accounting information and financial analysis.

Course Content:

Unit 1: Introduction to Management Accounting **20 Marks**

Meaning, Nature, Scope and Objectives of Management Accounting; Role of Management Accountant; Difference between Financial Accounting, Cost Accounting and Management Accounting; Management Accounting Tools and Techniques; Management Reporting System; Ethical Issues in Management Accounting; Contemporary Developments in Management Accounting.

Unit 2: Financial Statement Analysis **20 Marks**

Meaning and Concept of Financial Statement Analysis, Methods of Financial Statement Analysis - Comparative Financial Statements; Common-size Statements; Trend Analysis; Ratio Analysis; Liquidity Ratios; Profitability Ratios; Solvency Ratios; Activity Ratios; Funds Flow Analysis; Cash Flow Analysis; Interpretation of Financial Statements.

Unit 3: Decision Making under Marginal Costing **20 Marks**

Steps in Decision Making process; Concept of Relevant Costs and Benefits, Various short-term decision making situations – Profitable product mix, Acceptance of Rejection of Special/Export Offers, Make or Buy, Addition or Elimination of a product line, sell or process further, operate or shut down; Pricing Decisions – Major Factors influencing pricing decisions, various methods of pricing.

Unit 4: Budgetary Control **20 Marks**

Budget and Budgetary Control, Objectives and Advantages, Budget Committee, Budget Manual; Functional Budgets; Cash Budget; Flexible Budget; Master Budget; Zero-Based Budgeting; Performance Budgeting.

Unit 5: Standard Costing and Responsibility Accounting **20 Marks**

Standard Costing: Meaning and Objectives; Standard Cost vs Estimated Cost; Variance Analysis – Material Variances, Labour Variances and Overhead Variances; Responsibility Accounting; Responsibility Centres; Performance Measurement; Transfer Pricing; Balanced Scorecard.

Suggested Readings:

1. Arora, M. N. (2023). *Management accounting* (9th ed.). Himalaya Publishing House.
2. Gupta, S. P. (2022). *Management accounting* (19th ed.). Sahitya Bhawan Publications.
3. Jain, S. P., & Narang, K. L. (2022). *Cost and management accounting*. Kalyani Publishers.
4. Khan, M. Y., & Jain, P. K. (2021). *Management accounting: Text, problems and cases* (8th ed.). McGraw Hill Education.
5. Maheshwari, S. N., & Maheshwari, S. K. (2023). *Management accounting* (Revised ed.). Vikas Publishing House.
6. Murthy, A., & Gurusamy, S. (2022). *Management accounting*. Vijay Nicole Imprints.
7. Pillai, R. S. N., & Bagavathi. (2022). *Management accounting*. S. Chand Publishing.
8. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2021). *Advanced accounts and management accounting*. S. Chand Publishing.
9. Singh, S. K. (2022). *Management accounting*. SBPD Publications.
10. Tulsian, P. C. (2023). *Management accounting*. McGraw Hill Education.

Manipur University
Academic Level 5 and Semester III
Syllabus for Major -4: Principles of Marketing (Theory)

Nature of Course	Major - 4				
Course Code	MJC50COM204(T)25				
Course Tittle	Principles of Marketing				
Course Level	Level 200				
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 Objectives:

This course aims to help the learners to acquire knowledge regarding

1. The concepts, philosophy and importance of marketing in business organisations.
2. Identification of target markets through the analysis of consumer behaviour and market segmentation.
3. Marketing decisions through the application of principles of product, pricing, distribution, and promotion.
4. Evaluation of marketing strategies as per the changing business environment.
5. Development of problem-solving and decision-making skills.

Course Learning Outcomes:

After completing this course, students will be able to:

1. Describe the fundamental concepts, functions, and significance of marketing.
2. Analyze consumer and organizational buying behavior to support marketing decisions.
3. Apply marketing mix strategies in business situations.
4. Evaluate promotional and distribution strategies for different markets.
5. Demonstrate awareness of ethical, digital, and sustainable marketing practices.

Course Content:

Unit 1: Introduction to Marketing **20 Marks**

Meaning, Nature, Scope and Importance of Marketing; Evolution of Marketing Concepts - Production Concept, Product Concept, Selling Concept, Marketing Concept and

Societal Marketing Concept; Functions of Marketing; Marketing Environment - Micro Environment and Macro Environment; Marketing Ethics and Social Responsibility; Emerging Trends in Marketing.

Unit II: Consumer Behaviour and Market Segmentation **20 Marks**

Consumer Behaviour: Meaning and Importance; Consumer Buying Decision Process; Factors Influencing Consumer Behaviour – Cultural, Social, Personal and Psychological; Market Segmentation; Target Market Selection; Market Positioning; Market Demand Forecasting Techniques.

Unit III: Product and Pricing Decisions **20 Marks**

Product - Meaning and Classification; Product Levels; Product Mix; Product Life Cycle; Branding; Packaging and Labelling; New Product Development; Pricing Objectives; Pricing Methods; Pricing Strategies; Factors Affecting Pricing Decisions.

Unit IV: Distribution and Promotion Decisions **20 Marks**

Marketing Channels; Channel Functions; Channel Design and Management; Retailing and Wholesaling; Physical Distribution; Supply Chain Basics; Promotion Mix – Advertising, Personal Selling, Sales Promotion, Public Relations, Direct Marketing.

Unit V: Contemporary Marketing Practices **20 Marks**

Concept of Services Marketing; Relationship Marketing; Concept of Digital Marketing; Social Media Marketing; E-commerce and Online Marketing; Rural Marketing; Green Marketing**;** Sustainable Marketing; Emerging Issues and Future Trends in Marketing.

Suggested Readings:

1. Gupta, C. B., & Nair, N. R. (2023). *Marketing management* (Revised ed.). Sultan Chand & Sons.
2. Ramaswamy, V. S., & Namakumari, S. (2022). *Marketing management: Indian context, global perspective* (7th ed.). McGraw Hill Education.
3. Saxena, R. (2022). *Marketing management* (7th ed.). McGraw Hill Education.
4. Sherlekar, S. A., Prasad, K., & Nirmala, R. (2021). *Marketing management*. Himalaya Publishing House.
5. Pillai, R. S. N., & Bagavathi. (2022). *Modern marketing: Principles and practices*. S. Chand Publishing.
6. Kazmi, S. H. H. (2021). *Marketing management: Text and cases*. Excel Books.
7. Kumar, A., & Meenakshi, N. (2022). *Marketing management*. Vikas Publishing House.
8. Kapoor, N. (2022). *Principles of marketing*. PHI Learning.
9. Batra, R., & Kazmi, S. H. H. (2021). *Advertising and sales promotion*. Excel Books.
10. Neelamegham, S. (2021). *Marketing in India: Cases and readings*. Vikas Publishing House.

Manipur University
Academic Level 5 and Semester III
Syllabus for Minor -3: Introduction to Marketing (Theory)

Nature of Course	Minor - 3				
Course Code	MNC50COM203(T)25				
Course Tittle	Introduction to Marketing				
Course Level	Level 200				
Credit Details	Total Credit	Lecture/Week	Tutorial/Week	Practical/Week	Total Hours/Week
	4	3	1		4
Course Audience	Students of Non-Commerce Disciplines				
Faculty Eligibility and Specialization (if any)	Commerce Faculty				

Course Objectives:

This course aims to help learners:

1. Understand basic concepts, nature, and importance of marketing in everyday business.
2. Identify target customers and understand their behaviour and needs.
3. Learn key marketing decisions related to product, price, place, and promotion.
4. Understand changing marketing trends, including digital practices.
5. Develop basic problem-solving and decision-making skills in marketing situations.

Course Learning Outcomes:

After completing this course, students will be able to:

1. Explain basic marketing concepts, functions, and their role in business.
2. Understand consumer behaviour and factors influencing buying decisions.
3. Apply basic marketing mix (4Ps) decisions in simple business contexts.
4. Recognise different promotional and distribution methods used by firms.
5. Identify modern, ethical, and sustainable marketing practices.

Course Content

Unit I: Basics of Marketing **20 Marks**

Meaning, Nature, and Importance of Marketing; Basic Marketing Concepts - Production, Selling, and Marketing Concept; Functions of Marketing; Introduction to Marketing Environment - Micro and Macro; Marketing Ethics and Social Responsibility.

Unit II: Consumer Behaviour and Market Selection **20 Marks**

Meaning and Importance of Consumer Behaviour; Basic Buying Decision Process; Factors Influencing Consumers - Cultural, Social, Personal; Market Segmentation and Target Market Selection; Introduction to Market Positioning and Demand.

Unit III: Product and Pricing Basics **20 Marks**

Product - Meaning, Types, and Basic Features; Product Life Cycle; Branding, Packaging, and Labelling; Pricing Objectives, Methods, and Factors Affecting Price.

Unit IV: Distribution and Promotion **20 Marks**

Marketing Channels and their Basic Functions; Retailing and Wholesaling; Physical Distribution of product; Promotion Tools - Advertising, Personal Selling, Sales Promotion, Public Relations.

Unit V: Modern Marketing Trends **20 Marks**

Digital Marketing and Social Media Marketing; Basics of E-commerce and Online Buying; Green Marketing and Sustainable Practices; Introduction to Relationship Marketing; Emerging Trends in Marketing Environment.

Suggested Readings:

1. Gupta, C. B., & Nair, N. R. (2023). *Marketing management* (Revised ed.). Sultan Chand & Sons.
2. Ramaswamy, V. S., & Namakumari, S. (2022). *Marketing management: Indian context, global perspective* (7th ed.). McGraw Hill Education.
3. Saxena, R. (2022). *Marketing management* (7th ed.). McGraw Hill Education.
4. Sherlekar, S. A., Prasad, K., & Nirmala, R. (2021). *Marketing management*. Himalaya Publishing House.
5. Pillai, R. S. N., & Bagavathi. (2022). *Modern marketing: Principles and practices*. S. Chand Publishing.
6. Kazmi, S. H. H. (2021). *Marketing management: Text and cases*. Excel Books.
7. Kumar, A., & Meenakshi, N. (2022). *Marketing management*. Vikas Publishing House.
8. Kapoor, N. (2022). *Principles of marketing*. PHI Learning.
9. Batra, R., & Kazmi, S. H. H. (2021). *Advertising and sales promotion*. Excel Books.
10. Neelamegham, S. (2021). *Marketing in India: Cases and readings*. Vikas Publishing House.

Manipur University
Academic Level 5 and Semester III
Syllabus for SEC -3: Office Management (Theory)

<table>
<tr><td>Nature of Course</td><td colspan="5">SEC - 3</td></tr>
<tr><td>Course Code</td><td colspan="5">SEC50COM203(T)25</td></tr>
<tr><td>Course Tittle</td><td colspan="5">Office Management</td></tr>
<tr><td>Course Level</td><td colspan="5">-</td></tr>
<tr><td rowspan="2">Credit Details</td><td>Total Credit</td><td>Lecture/Week</td><td>Tutorial/Week</td><td>Practical/Week</td><td>Total Hours/Week</td></tr>
<tr><td>3</td><td>2</td><td>1</td><td></td><td>3</td></tr>
<tr><td>Course Audience</td><td colspan="5">Students of Commerce</td></tr>
<tr><td>Faculty Eligibility and Specialization (if any)</td><td colspan="5">Commerce Faculty</td></tr>
</table>

Course Objective:

To develop practical knowledge and skills related to office administration, communication, record management, and use of modern office systems for efficient business operations.

Course Learning Outcomes:

After completing this course, students will be able to:

1. Understand the structure and functions of modern offices.
2. Apply office procedures and communication techniques effectively.
3. Manage records, files, and office documentation systematically.
4. Use office equipment and technology in routine work.
5. Demonstrate skills in office coordination and administrative support.

Course Content:

Unit 1: Introduction to Office Management **20 Marks**

Meaning, Importance, and Functions of Office; Office Management - Concept, Objectives, and Scope; Evolution of Modern Office; Office Organisation and Structure; Role and Qualities of Office Manager.

Unit II: Office Organisation and Environment **20 Marks**

Office Location, Layout, and Space Planning; Office Environment and Working Conditions; Office Systems and Procedures; Work Simplification and Standardisation; Office Manuals and Routine Operations.

Unit III: Office Communication and Correspondence **20 Marks**

Office Communication - Meaning, Types, and Importance; Internal and External Communication; Business Correspondence - Letters, Emails, Notices; Handling of Mail - Inward and Outward; Office Reports and Documentation.

Unit IV: Records, Filing and Office Services **20 Marks**

Records Management - Meaning and Importance; Filing and Indexing Systems; Office Forms and Stationery Control; Office Services - Reception, Travel, Scheduling; Office Supplies and Inventory Control.

Unit V: Modern Office Practices and Technology **20 Marks**

Office Machines and Equipment; Computer Applications in Office; Digital Office and E-Office Concepts; Basics of Human Resource Management in Office; Emerging Trends in Office Management.

Suggested Readings:

1. Chopra, R. K., & Gauri, P. (2022). *Office management* (17th ed.). Himalaya Publishing House.
2. Ghosh, P. K. (2025). *Office management: Principles & practice*. Sultan Chand & Sons.
3. Pillai, R. S. N., & Bagavathi. (2013). *Office management*. S. Chand Publishing.
4. Gupta, S. (2021). *Karyalay prabandhan (Office management)*. SBPD Publications.
5. Agarwal, R. C., & Agarwal, S. (2023). *Office management*. Sahitya Bhawan.
6. Sahoo, S. C., & Kar, B. (2020). *Office management*. Himalaya Publishing House.
7. Institute of Secretariat Training and Management. (2018). *Office management (training material)*. Government of India.
8. Gupta, S. (2026). *Office management*. SBPD Publications.
9. Duhan, P. (2022). *Office organisation and management*. IGNOU.
10. Indian Association of Technical Writers. (2020). *Front office management*. Deepak Prakashan.

<u>PROPOSED MDC-3 FOR COMMERCE</u>

Manipur University
Academic Level 5 and Semester III
Syllabus for MDC -3: Accounting for Everyone (Theory)

<table>
<tr><td>Nature of Course</td><td colspan="5">MDC - 3</td></tr>
<tr><td>Course Code</td><td colspan="5">MDC50COM203(T)25</td></tr>
<tr><td>Course Tittle</td><td colspan="5">Accounting for Everyone</td></tr>
<tr><td>Course Level</td><td colspan="5">-</td></tr>
<tr><td rowspan="2">Credit Details</td><td>Total Credit</td><td>Lecture/Week</td><td>Tutorial/Week</td><td>Practical/Week</td><td>Total Hours/Week</td></tr>
<tr><td>3</td><td>2</td><td>1</td><td></td><td>3</td></tr>
<tr><td>Course Audience</td><td colspan="5">Students of Non-Commerce Disciplines</td></tr>
<tr><td>Faculty Eligibility and Specialization (if any)</td><td colspan="5">Commerce Faculty</td></tr>
</table>

Course Objectives:

To develop practical knowledge and skills for recording simple financial transactions, preparing simple financial statements, interpreting basic financial information and developing money management skills.

Course Learning Outcomes:

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

1. Explain the basic principles and terminology of accounting.
2. Record simple business transactions using basic accounting procedures.
3. Prepare simple Cash Book, Income and Expenditure Statement, and basic financial statements.
4. Interpret financial information to support personal budgeting and small business decisions.
5. Demonstrate financial literacy and apply accounting knowledge in everyday situations.

Course Content:

Unit 1: Accounting for Everyday Life **20 Marks**

Meaning of Accounting; Importance of Accounting; Accounting in Daily Life; Users of Accounting Information; Types of Accounts; Assets, Liabilities and Capital; Income and

Expenditure; Receipts and Payments; Basics of Personal Finance; Financial Literacy and Responsible Money Management.

Unit II: Recording Business Transactions **20 Marks**

Concept of Business Transaction; Source Documents; Basic Accounting Equation; Concept of Debit and Credit; Simple Journal Entries; Posting to Ledger; Trial Balance.

Unit III: Cash Book and Bank Transactions **20 Marks**

Meaning and Importance of Cash Book; Single Column Cash Book; Cash and Bank Column Cash Book; Petty Cash Book; Concept of Digital Payments; UPI, Debit Cards and Online Banking; Personal Budget Preparation.

Unit IV: Basic Financial Statements **20 Marks**

Meaning of Financial Statements; Receipts and Payments Account; Income and Expenditure Account; Trading Account; Profit and Loss Account; Balance Sheet.

Unit V: Accounting for Smart Living **20 Marks**

Concepts of Savings and Investments; Banking Services; Basic Awareness of Taxes; Accounting in Entrepreneurship; Idea of Accounting Software – Vyapar App; Career Opportunities in Accounting and Finance.

Suggested Readings:

1. Grewal, T. S. (2023). *Financial accounting* (Revised ed.). Sultan Chand & Sons.
2. Gupta, R. L., & Radhaswamy, M. (2022). *Financial accounting*. Sultan Chand & Sons.
3. Jain, S. P., & Narang, K. L. (2022). *Financial accounting*. Kalyani Publishers.
4. Maheshwari, S. N., & Maheshwari, S. K. (2023). *Financial accounting* (7th ed.). Vikas Publishing House.
5. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2022). *Advanced accounts* (Vol. 1). S. Chand Publishing.
6. Arora, M. N. (2022). *Accounting for management*. Himalaya Publishing House.
7. Pillai, R. S. N., & Bagavathi. (2022). *Fundamentals of accounting*. S. Chand Publishing.
8. Sehgal, A., & Sehgal, D. (2021). *Fundamentals of financial accounting*. Taxmann Publications.
9. Tulsian, P. C. (2022). *Financial accounting*. McGraw Hill Education (India).
10. Lal, J. (2021). *Financial accounting*. Taxmann Publications.

CURRICULUM STRUCTURE
FOR
FOUR-YEAR UNDERGRADUATE PROGRAMME IN COMMERCE
SECOND YEAR – FOURTH SEMESTER

Course Type	Credit	Level	Paper Code	Title of Paper	Remark
Major -5	4	Level 200	MJC50COM205(T)25	Business Law	To be opted by Commerce Students
Major -6	4	Level 200	MJC50COM206(T)25	Principles of Management	To be opted by Commerce Students
Major -7	4	Level 200	MJC50COM207(T)25	Money and Banking	To be opted by Commerce Students
Major -8	4	Level 200	MJC50COM208(T)25	Corporate Accounting	To be opted by Commerce Students
Minor - 4	4	Level 200	MNC50COM204(T)25	Introduction to Management	To be opted by students of other Departments /Disciplines

 # Commerce Students have to choose Minor -4 paper from those departments of which previous Minor -1 and 2 papers have been opted .

Manipur University
Academic Level 5 and Semester IV
Syllabus for Major -5: Business Law (Theory)

<table>
<tr><td>Nature of Course</td><td colspan="5">Major - 5</td></tr>
<tr><td>Course Code</td><td colspan="5">MJC50COM205(T)25</td></tr>
<tr><td>Course Tittle</td><td colspan="5">Business Law</td></tr>
<tr><td>Course Level</td><td colspan="5">Level 200</td></tr>
<tr><td rowspan="2">Credit Details</td><td>Total Credit</td><td>Lecture/Week</td><td>Tutorial/Week</td><td>Practical/Week</td><td>Total Hours/Week</td></tr>
<tr><td>4</td><td>3</td><td>1</td><td></td><td>4</td></tr>
<tr><td>Course Audience</td><td colspan="5">Students of Commerce</td></tr>
<tr><td>Faculty Eligibility and Specialization (if any)</td><td colspan="5">Commerce Faculty</td></tr>
</table>

Course Objectives:

This course aims to provide a basic understanding of the Indian legal system and essential business laws relevant to commercial activities. It focuses on core concepts of contract law, business organisations, and key regulatory frameworks, while introducing selected contemporary legal issues. The course also develops basic analytical skills for handling legal situations in business.

Course Learning Outcomes:

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

1. Explain basic concepts and sources of business law in India.
2. Apply fundamental principles of contract law to simple business situations.
3. Understand legal aspects of partnership and companies.
4. Identify key regulatory laws affecting business.
5. Recognise basic contemporary legal issues in business.

Course Content

Unit-I: Basics of Business Law & Contract Law **20 Marks**

Meaning, nature and sources of law; scope and importance of business law; Indian Contract Act, 1872 – essentials of a valid contract; offer and acceptance; consideration; capacity of parties; concept of free consent; discharge of contract; breach of contract and basic remedies.

Unit-II: Special Contracts & Sale of Goods **20 Marks**

Concepts of Indemnity and guarantee; Meaning of Bailment and Pledge; Agency – meaning and basic duties; Sale of Goods Act, 1930 – meaning and formation of Contract of Sale; Conditions and Warranties; Concept of Unpaid Seller.

Unit-III: Business Organisations **20 Marks**

Indian Partnership Act, 1932 – meaning, formation, rights and duties of partners; Dissolution; Concept of Limited Liability Partnership; Companies Act, 2013 – Types of Companies; Concept of Incorporation; Role of Directors.

Unit-IV: Regulatory Laws **20 Marks**

Consumer Protection Act, 2019 - Basic Rights and Remedies; Competition Act, 2002; Role of SEBI; FEMA, 1999; Introduction to GST.

Unit-V: Contemporary Issues in Business Law **20 Marks**

Information Technology Act, 2000; Intellectual Property Rights – Concepts of Patents and Trademarks; Environmental Laws and Sustainable Business; Concepts of Business Ethics and Corporate Social Responsibility.

Suggested Readings:

1. Kumar, R. (2025). *Legal aspects of business* (7th ed.). Cengage Learning India.
2. Kuchhal, M. C., & Kuchhal, V. (2022). *Business law* (8th ed.). Vikas Publishing.
3. Kapoor, N. D. (2021). *Elements of mercantile law* (39th ed.). Sultan Chand & Sons.
4. Pathak, A. (2022). *Legal aspects of business* (8th ed.). McGraw Hill Education.
5. Aggarwal, R. (2025). *Legal aspects of business*. Pearson India.
6. Singh, A. (2020). *Business law*. Eastern Book Company.
7. Goyal, B. K., & Jain, K. (2023). *Business laws*. Taxmann Publications.
8. Tulsian, P. C. (2022). *Business law* (3rd ed.). McGraw Hill Education.
9. Government of India. (2019). *The Consumer Protection Act, 2019*. Ministry of Law and Justice.
10. Government of India. (2013). *The Companies Act, 2013*. Ministry of Corporate Affairs.

Manipur University
Academic Level 5 and Semester IV
Syllabus for Major -6: Principles of Management (Theory)

<table>
<tr><td>Nature of Course</td><td colspan="5">Major - 6</td></tr>
<tr><td>Course Code</td><td colspan="5">MJC50COM206(T)25</td></tr>
<tr><td>Course Tittle</td><td colspan="5">Principles of Management</td></tr>
<tr><td>Course Level</td><td colspan="5">Level 200</td></tr>
<tr><td rowspan="2">Credit Details</td><td>Total Credit</td><td>Lecture/Week</td><td>Tutorial/Week</td><td>Practical/Week</td><td>Total Hours/Week</td></tr>
<tr><td>4</td><td>3</td><td>1</td><td></td><td>4</td></tr>
<tr><td>Course Audience</td><td colspan="5">Students of Commerce</td></tr>
<tr><td>Faculty Eligibility and Specialization (if any)</td><td colspan="5">Commerce Faculty</td></tr>
</table>

Course Objectives:

This course aims to develop an understanding of the fundamental principles, concepts, and functions of management. It enables students to learn managerial roles, decision-making processes, and modern management practices applicable in business organizations.

Course Learning Outcomes:

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

1. Understand basic management concepts and theories.
2. Explain planning and decision-making processes.
3. Analyse organisational structures and staffing practices.
4. Apply leadership and motivation theories in real situations.
5. Evaluate control techniques and modern management trends.

Course Content:

Unit– I: Introduction to Management **20 Marks**

Concept, nature, and significance of management; Functions of Management - Planning, Organising, Staffing, Directing, Controlling; Levels of Management - Top, Middle, Lower; Managerial Roles and Skills; Development of Management Thought - Classical Approach (Taylor, Fayol), Neo-Classical Approach (Human Relations), Modern Approaches (Systems and Contingency).

Unit – II: Planning and Decision Making **20 Marks**

Meaning, nature, importance, and process of planning; Types of Plans - Objectives, Policies, Procedures, Rules, Budgets; Strategic Planning vs Operational Planning; Forecasting - Meaning and techniques; Decision Making - Concept, importance, and process; Types of Decisions - Programmed and Non-programmed; Decision-making techniques - Rational decision-making model.

Unit – III: Organising and Staffing **20 Marks**

Meaning and principles of organising; Organisation structure – Formal and Informal organisation; Types of organisation structure – Line, Functional, Line & Staff, Matrix; Departmentation – Basis and importance; Delegation of authority and decentralisation; Staffing – Meaning, importance, and process; Recruitment, Selection, Training, and Development.

Unit – IV: Directing and Leadership **20 Marks**

Meaning and importance of directing; Components of directing - Supervision, Motivation, Leadership, Communication; Leadership - Meaning and styles (Autocratic, Democratic, Laissez-faire); Motivation - Meaning and importance, Theories of Motivation - Maslow's Need Hierarchy Theory and Herzberg's Two-Factor Theory; Communication - Process, types, barriers, and effective communication.

Unit – V: Controlling and Contemporary Issues **20 Marks**

Meaning, nature, and importance of controlling; Process of control; Techniques of control - Traditional and Modern; Management by Objectives (MBO); Total Quality Management (TQM); Business Ethics and Corporate Social Responsibility (CSR); Introduction to Change Management and Innovation.

Suggested Readings:

1. Prasad, L. M. (2021). *Principles and practice of management* (9th ed.). Sultan Chand & Sons.
2. Tripathi, P. C., & Reddy, P. N. (2020). *Principles of management* (6th ed.). Tata McGraw-Hill Education.
3. Gupta, C. B. (2022). *Management: Theory and practice* (12th ed.). Sultan Chand & Sons.
4. Koontz, H., & Weihrich, H. (2019). *Essentials of management: An international perspective* (10th ed.). McGraw-Hill Education.
5. Sharma, R. K., & Gupta, S. K. (2021). *Principles of management*. Kalyani Publishers.
6. Robbins, S. P., & Coulter, M. (2020). *Management* (14th ed.). Pearson Education.
7. Chandan, J. S. (2019). *Management theory and practice*. Vikas Publishing House.
8. Rao, V. S. P., & Narayana, P. S. (2020). *Principles and practice of management*. Konark Publishers.
9. Singh, B. P., & Chhabra, T. N. (2021). *Business organisation and management*. Sun India Publications.
10. Luthans, F. (2018). *Organizational behavior* (13th ed.). McGraw-Hill Education.

Manipur University
Academic Level 5 and Semester IV
Syllabus for Major -7: Money and Banking (Theory)

Nature of Course	Major - 7				
Course Code	MJC50COM207(T)25				
Course Tittle	Money and Banking				
Course Level	Level 200				
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 Objectives:

This course aims to develop an understanding of the nature, functions, and significance of money and banking in an economy. It introduces students to the structure of the Indian banking system, the role of the central bank, monetary policy, and contemporary developments in banking and financial systems.

Course Learning Outcomes:

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

1. Explain the concept, functions, and theories of money.
2. Understand the structure and functions of the banking system in India.
3. Analyse the role and functions of the central bank.
4. Evaluate credit creation and monetary policy tools.
5. Assess recent developments in banking and financial systems.

Course Content:

Unit– I: Money – Concept and Functions **20 Marks**

Meaning, nature, and evolution of money; Functions of money - Primary, Secondary, and Contingent; Importance of money in a modern economy; Types of money: Commodity money, paper money, credit money; Value of money: Meaning and concept; Theories of value of money - Quantity Theory of Money (Fisher’s approach) and Cambridge Cash Balance approach; Demand for money: Meaning and basic factors.

Unit – II: Banking – Structure and Functions **20 Marks**

Meaning and evolution of banking; Functions of commercial banks - Primary and Secondary functions; Types of banks - Commercial Banks, Cooperative Banks, Regional Rural Banks, Development banks, Small Finance Banks, Payments Bank; Structure of banking system in India; Role of banks in economic development; Recent trends: E-banking, mobile banking, digital payments.

Unit – III: Central Banking in India **20 Marks**

Meaning and functions of central bank; Role and functions of the Reserve Bank of India; Monetary authority and banker to government; Banker's bank and controller of credit; Issue of currency and custodian of foreign exchange; Credit control methods - Quantitative tools (Basic concepts of Bank rate, Repo rate, CRR, SLR), Qualitative tools (Selective credit control – Margin Requirement, Credit Rationing, Moral Suasion, Direct Action).

Unit – IV: Credit Creation and Monetary Policy **20 Marks**

Meaning and process of credit creation by commercial banks; Limitations of credit creation; Concept and objectives of monetary policy; Instruments of monetary policy; Role of monetary policy in economic stability and growth; Inflation and deflation - Meaning, causes, and control measures.

Unit – V: Modern Banking and Financial Developments **20 Marks**

Financial system - Meaning and components; Role of non-banking financial companies (NBFCs); Financial inclusion - Concept and importance; Digital banking and fintech developments; Payment systems in India - UPI, NEFT, RTGS; Challenges in Indian banking sector – NPAs.

Suggested Readings:

1. Gupta, S. B. (2021). *Monetary economics: Institutions, theory and policy*. S. Chand Publishing.
2. Ahuja, H. L. (2020). *Monetary economics* (20th ed.). S. Chand Publishing.
3. Jhingan, M. L. (2019). *Money, banking, international trade and public finance*. Vrinda Publications.
4. Mishra, S. K., & Puri, V. K. (2021). *Economic environment of business*. Himalaya Publishing House.
5. Sundharam, K. P. M., & Vaish, M. C. (2020). *Money, banking and international trade*. Sultan Chand & Sons.
6. Khan, M. Y. (2021). *Indian financial system*. McGraw-Hill Education.
7. Bhole, L. M., & Mahakud, J. (2021). *Financial institutions and markets* (7th ed.). McGraw-Hill Education.
8. Pathak, B. V. (2020). *The Indian financial system* (5th ed.). Pearson Education.
9. Sayers, R. S. (2018). *Modern banking*. Oxford University Press.

10. Reserve Bank of India. (2022). *Report on currency and finance*. RBI Publications.

Manipur University
Academic Level 5 and Semester IV
Syllabus for Major -8: Corporate Accounting (Theory)

Nature of Course	Major - 8				
Course Code	MJC50COM208(T)25				
Course Tittle	Corporate Accounting				
Course Level	Level 200				
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 Objectives:

This course aims to provide students with a comprehensive understanding of accounting principles and practices relating to corporate entities. It focuses on accounting for share capital, debentures, financial statements, and corporate restructuring, enabling learners to develop practical skills in preparing and analysing company accounts.

Course Learning Outcomes:

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

1. Understand and apply accounting procedures related to share capital and debentures.
2. Prepare financial statements of companies as per prescribed formats.
3. Analyse valuation methods for goodwill and shares.
4. Apply accounting treatment for amalgamation and reconstruction of companies.
5. Interpret company financial information for decision-making purposes.

Course Content:

Unit– I: Accounting for Share Capital **20 Marks**

Introduction to company accounts; Issue of shares - At Par, Premium, and Discount; Types of shares - Equity and Preference shares; Accounting for Application, Allotment, Calls, Calls in Arrears and Calls in Advance; Forfeiture and Reissue of shares; Disclosure of share capital in Balance Sheet – Schedule III.

Unit – II: Debentures and Final Accounts of Companies **20 Marks**

Meaning and types of debentures; Issue of debentures - At Par, Premium, Discount; Issue as collateral security; Interest on debentures; Redemption of debentures - basic methods; Preparation of financial statements - Statement of Profit and Loss and Balance Sheet as per Schedule III.

Unit – III: Valuation of Goodwill and Shares **20 Marks**

Meaning and need for valuation; Valuation of goodwill - Average profit method, Super profit method, Concept of Capitalisation method; Valuation of shares - Net assets method, Yield method - simple problems.

Unit – IV: Amalgamation of Companies **20 Marks**

Meaning and types of amalgamation; Purchase consideration - methods and calculation); Accounting treatment; Preparation of ledger accounts in books of transferor and transferee company; Preparation of balance sheet after amalgamation.

Unit – V: Internal Reconstruction and Liquidation **20 Marks**

Meaning and objectives of reconstruction; Internal reconstruction - Reduction of share capital, Accounting entries and preparation of balance sheet; Introduction to liquidation of companies; Liquidator's final statement of account - simple problems.

Suggested Readings:

1. Tulsian, P. C. (2022). *Corporate accounting*. S. Chand Publishing.
2. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2021). *Corporate accounting*. S. Chand Publishing.
3. Maheshwari, S. N., & Maheshwari, S. K. (2020). *Corporate accounting*. Vikas Publishing House.
4. Gupta, R. L., & Radhaswamy, M. (2019). *Advanced corporate accounting*. Sultan Chand & Sons.
5. Sehgal, A., & Sehgal, D. (2021). *Corporate accounting*. Taxmann Publications.
6. Jain, S. P., & Narang, K. L. (2020). *Corporate accounting*. Kalyani Publishers.
7. Arulanandam, M. A., & Raman, K. S. (2019). *Advanced accounting*. Himalaya Publishing House.
8. Mukherjee, S., & Hanif, M. (2021). *Corporate accounting*. McGraw-Hill Education.
9. Kumar, A. (2020). *Corporate accounting*. Kitab Mahal.
10. Institute of Chartered Accountants of India. (2022). *Financial accounting study material*. ICAI.

Manipur University
Academic Level 5 and Semester IV
Syllabus for Minor -4: Introduction to Management (Theory)

<table>
<tr><td>Nature of Course</td><td colspan="5">Minor - 4</td></tr>
<tr><td>Course Code</td><td colspan="5">MNC50COM204(T)25</td></tr>
<tr><td>Course Tittle</td><td colspan="5">Introduction to Management</td></tr>
<tr><td>Course Level</td><td colspan="5">Level 200</td></tr>
<tr><td rowspan="2">Credit Details</td><td>Total Credit</td><td>Lecture/Week</td><td>Tutorial/Week</td><td>Practical/Week</td><td>Total Hours/Week</td></tr>
<tr><td>4</td><td>3</td><td>1</td><td></td><td>4</td></tr>
<tr><td>Course Audience</td><td colspan="5">Students of Non-Commerce Disciplines</td></tr>
<tr><td>Faculty Eligibility and Specialization (if any)</td><td colspan="5">Commerce Faculty</td></tr>
</table>

Course Objectives:

This course aims to develop an understanding of the fundamental principles, concepts, and functions of management. It enables students to learn managerial roles, decision-making processes, and modern management practices applicable in business organizations.

Course Learning Outcomes:

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

6. Understand basic management concepts and theories.
7. Explain planning and decision-making processes.
8. Analyse organisational structures and staffing practices.
9. Apply leadership and motivation theories in real situations.
10. Evaluate control techniques and modern management trends.

Course Content:

Unit– I: Introduction to Management **20 Marks**

Concept, nature, and significance of management; Functions of Management - Planning, Organising, Staffing, Directing, Controlling; Levels of Management - Top, Middle, Lower; Managerial Roles and Skills; Development of Management Thought - Classical Approach (Taylor, Fayol), Neo-Classical Approach (Human Relations), Modern Approaches (Systems and Contingency).

Unit – II: Planning and Decision Making **20 Marks**

Meaning, nature, importance, and process of planning; Types of Plans - Objectives, Policies, Procedures, Rules, Budgets; Strategic Planning vs Operational Planning; Forecasting - Meaning and techniques; Decision Making - Concept, importance, and process; Types of Decisions – Concept of Programmed and Non-programmed.

Unit – III: Organising and Staffing **20 Marks**

Meaning and principles of organising; Organisation structure – Formal and Informal organisation; Types of organisation structure – Line, Functional, Line & Staff; Departmentation – Basis and importance; Delegation of authority and decentralisation; Staffing – Meaning, importance, and process; Concepts of Recruitment, Selection, Training, and Development.

Unit – IV: Directing and Leadership **20 Marks**

Meaning and importance of directing; Components of directing - Supervision, Motivation, Leadership, Communication; Leadership - Meaning and styles (Autocratic, Democratic, Laissez-faire); Motivation - Meaning and importance, Maslow's Need Hierarchy Theory of Motivation; Communication - Process, types, barriers, and effective communication.

Unit – V: Controlling and Contemporary Issues **20 Marks**

Meaning, nature, and importance of controlling; Process of control; Techniques of control - Traditional and Modern; Management by Objectives (MBO); Total Quality Management (TQM); Business Ethics and Corporate Social Responsibility (CSR).

Suggested Readings:

11. Prasad, L. M. (2021). *Principles and practice of management* (9th ed.). Sultan Chand & Sons.
12. Tripathi, P. C., & Reddy, P. N. (2020). *Principles of management* (6th ed.). Tata McGraw-Hill Education.
13. Gupta, C. B. (2022). *Management: Theory and practice* (12th ed.). Sultan Chand & Sons.
14. Koontz, H., & Weihrich, H. (2019). *Essentials of management: An international perspective* (10th ed.). McGraw-Hill Education.
15. Sharma, R. K., & Gupta, S. K. (2021). *Principles of management*. Kalyani Publishers.
16. Robbins, S. P., & Coulter, M. (2020). *Management* (14th ed.). Pearson Education.
17. Chandan, J. S. (2019). *Management theory and practice*. Vikas Publishing House.
18. Rao, V. S. P., & Narayana, P. S. (2020). *Principles and practice of management*. Konark Publishers.
19. Singh, B. P., & Chhabra, T. N. (2021). *Business organisation and management*. Sun India Publications.
20. Luthans, F. (2018). *Organizational behavior* (13th ed.). McGraw-Hill Education.