

**SCHOOL OF COMMERCE**  
**NEW LJ COMMERCE COLLEGE**  
**Academic Year- 2024-2025**  
**SEMESTER - 4**  
**FUNDAMENTALS OF INDIRECT TAX**

<b>Course Description:</b>	provides a comprehensive introduction to the principles and practices of indirect taxation. This course is designed to equip students with a solid understanding of the various forms of indirect taxes like GST, their implications on businesses and the economy, and the regulatory frameworks governing them.
<b>Course Objective:</b>	To understand the basic concepts and principles of indirect taxation. To explore different types of indirect taxes such as GST, excise duty, customs duty, and others. To analyze the impact of indirect taxes on businesses and consumers. To gain knowledge of the regulatory and compliance requirements related to indirect taxes. To develop skills for practical application of indirect tax laws in business scenarios.
<b>Pedagogy:</b>	Classroom sessions Assignment Case study
<b>Total Credits:</b>	4
<b>Total Hours:</b>	40
<b>Reference Books:</b>	"GST Law and Practice" by V.S. Datey "Indirect Taxes" by V.S. Datey "Indirect tax" by ICAI
<b>List of References:</b>	"Indirect tax" by ICAI "Indirect Taxation" by Dr. Sanjeev Kumar
<b>List of MOOC Courses:</b>	"Goods & Services Tax" by Swayam "Goods and Services Tax (GST) in India – A Detailed Study" by Udemy "GST (Goods and Services Tax)" by IIT Bombay by edX

**COURSE OUTCOMES FOR B.COM PROGRAM**  
**[As per UGC and NEP Guidelines]**

**CO1** - Core Principles and Critical Thinking in GST, Explain the core principles of indirect taxation and its relevance in commerce

**CO2** - Multidisciplinary Knowledge and Broader Implications, Analyze and apply the critical thinking required for understanding and implementing GST, Integrate multidisciplinary knowledge in understanding the broader implications of GST.

**CO3** - Career Preparation and Industry Exposure, Prepare students for varied careers in commerce with a focus on indirect taxes and GST , Demonstrate proficiency in using accounting software for GST registration and compliance

**CO4** - Proficiency in Accounting and Statistical Software , Utilize statistical software for analyzing GST-related data

**CO5** - Communication and Presentation Skills , Develop effective communication and presentation skills in explaining GST concepts, Gain practical industry exposure through internships and industry standard practices in GST

**SYLLABUS**

<b>Unit Number</b>	<b>Name of Unit</b>	<b>Description</b>
<b>1</b>	Introduction to Indirect Tax	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Indirect Tax (IDT) – meaning and various concepts</li> <li>• Value Added Tax (VAT) – meaning, advantages and disadvantages</li> <li>• Powers of Union and State government</li> <li>• Input Tax Credit (ITC) – meaning, variants and methods</li> <li>• Major defects in the structure of IDT prior to GST</li> <li>• Rationale of GST</li> </ul>
<b>2</b>	Goods & Service Tax	<ul style="list-style-type: none"> <li>• GST – An introduction with advantages</li> <li>• Taxes subsumed in GST</li> <li>• Structure of GST</li> <li>• Meaning of CGST, SGST, IGST</li> <li>• Structure of GST rates</li> </ul>
<b>3</b>	Registration of GST	<ul style="list-style-type: none"> <li>• Meaning of Registration</li> <li>• Nature of registration</li> <li>• GSTIN</li> <li>• Registration procedure</li> <li>• Single registration per state</li> <li>• Voluntary registration</li> <li>• PAN: Requirement of registration</li> <li>• Suo – moto registration by proper office</li> <li>• Unique Identity Number</li> <li>• Amendment of registration</li> <li>• Cancellation of registration</li> <li>• Revocation of cancellation of registration</li> </ul>

<b>4 (A)</b>	Taxable events in GST supply	<ul style="list-style-type: none"> <li>• Meaning of goods and services</li> <li>• Levy &amp; collection of GST</li> <li>• Sections of CGST Act</li> <li>• Sections of IGST Act</li> <li>• Place of supply: Withing state, Interstate, Intrastate</li> <li>• Interstate supply</li> <li>• Intrastate supply</li> <li>• Time of supply</li> <li>• Time of supply of services</li> <li>• Valuation of GST</li> </ul>
<b>4 (B)</b>	Payment of taxes	<ul style="list-style-type: none"> <li>• Electronic cash ledger</li> <li>• Electronic focal point branch</li> <li>• Challan identification number</li> <li>• Electronic credit ledger</li> <li>• Electronic liability ledger</li> <li>• Payment of tax, interest, penalty and other amount</li> <li>• Refund</li> <li>• Tax deducted at source</li> <li>• Tax collection at source</li> <li>• Reverse charge mechanism</li> <li>• Job work</li> <li>• Multiple Choice Questions</li> <li>• Theory questions</li> </ul>

**SCHOOL OF COMMERCE**  
**NEW LJ COMMERCE COLLEGE**  
**Academic Year-2024-25**  
**SEMESTER: 4**  
**MANAGEMENT ACCOUNTING**

<b>Course Description:</b>	This course delves into advanced cost accounting methods, focusing on budget and budgetary control, cost and management techniques, activity-based costing, and marginal costing. It aims to enhance students' capabilities in strategic cost management and decision-making processes.
<b>Course Objective:</b>	To provide students with advanced knowledge and practical skills in budgeting, cost control, and various costing techniques, enabling them to apply these concepts effectively in a business environment.
<b>Pedagogy:</b>	Lectures Practical Exercises Case Study
<b>Total Credits:</b>	4
<b>Total Hours:</b>	40
<b>Reference Books:</b>	<ol style="list-style-type: none"> <li>1. Management Accounting" by Khan and Jain</li> <li>2. "Cost Accounting: Principles and Practice" by M.L. Agarwal and K.L. Gupta</li> <li>3. Cost and Management Accounting" by M.N. Arora</li> </ol>
<b>List of References:</b>	<ol style="list-style-type: none"> <li>1. Madegowda, Advanced Cost Accounting, Himalaya Publishing House.</li> <li>2. M.N. Arora, Cost and Management Accounting, Vikas Publishing House.</li> <li>3. M.L. Agarwal and K.L. Gupta, Cost Accounting: Principles and Practice, Sahitya Bhawan Publications.</li> <li>4. Khan and Jain, Management Accounting, Tata McGraw-Hill</li> </ol>
<b>List of MOOC Courses:</b>	<ol style="list-style-type: none"> <li>1. Cost Accounting by Coursera <a href="https://www.coursera.org/learn/cost-accounting">www.coursera.org/learn/cost-accounting</a></li> <li>2. Managerial Accounting by edX</li> <li>3. Fundamentals of Cost Accounting by Udemy</li> </ol>

**COURSE OUTCOMES FOR B.COM PROGRAM**  
**[As per UGC and NEP Guidelines]**

**CO1** - Understand the principles and practices of budgeting and budgetary control.

**CO2** - Apply cost and management techniques in business scenarios.

**CO3** - Implement activity-based costing methods for accurate cost allocation

**CO4** - Analyze the application of marginal costing in decision making.

**CO5** - Develop comprehensive cost management reports and strategies.

**SYLLABUS**

<b>Unit Number</b>	<b>Name of Unit</b>	<b>Description</b>
<b>1</b>	Budget & Budgetary Control	<ul style="list-style-type: none"> <li>• Meaning of budget</li> <li>• Essentials of budget</li> <li>• Meaning of Budgetary control with its steps, objectives and limitations</li> <li>• Budget centre</li> <li>• Budget committee</li> <li>• Budget manual</li> <li>• Principal budget factor with examples</li> <li>• Types of budgets</li> <li>• Zero Based Budgeting</li> <li>• Budget ratios</li> <li>• Illustrations</li> <li>• Short questions</li> <li>• Test your understanding</li> <li>• Multiple choice questions</li> </ul>
<b>2</b>	Cost Management Techniques	<ul style="list-style-type: none"> <li>• Strategic Cost Management</li> <li>• Product Life Cycle Costing</li> <li>• Target Costing</li> <li>• Total Quality Management</li> </ul>
<b>3</b>	Activity Based Costing	<ul style="list-style-type: none"> <li>• Meaning and Disadvantages of Traditional Absorption Costing System</li> <li>• Activity Based Costing: Features, Terminology and Classification of activities</li> <li>• Steps involved in Activity Based Costing</li> <li>• Benefits of Activity Based Costing</li> </ul>

		<ul style="list-style-type: none"> <li>• Distinction: Traditional Absorption Costing System and Activity Based Costing</li> <li>• Activity Based Costing in service sector</li> <li>• Utility of Activity Based Costing</li> <li>• Limitations of Activity Based Costing</li> <li>• Illustrations</li> <li>• Multiple Choice Questions</li> <li>• Short questions</li> <li>• Test your understanding</li> </ul>
<b>4</b>	Marginal Costing	<ul style="list-style-type: none"> <li>• Marginal cost and Marginal Costing</li> <li>• Variable costing vs. Absorption costing</li> <li>• Distinction: Absorption costing and Marginal costing</li> <li>• Marginal costing – Utility and Limitations</li> <li>• Meaning of Contribution</li> <li>• Break even chart – Meaning, Cash break even chart and Angle of incidence</li> <li>• Angle of incidence, Break even level and Margin of Safety – Meaning and Relationship</li> <li>• Limitations of Break even chart</li> <li>• Profit Volume Ratio: Meaning, Significance, Improvement, Utility</li> <li>• Margin of Safety: Meaning and Improvement</li> <li>• Cost Volume Profit Analysis: Meaning, Objectives and Assumptions</li> </ul>

**SCHOOL OF COMMERCE**  
**NEW LJ COMMERCE COLLEGE**  
**Academic Year-2024-25**  
**SEMESTER: 4**  
**CORPORATE FINANCE**

<b>Course Description:</b>	This course provides an in-depth understanding of the financial decisions made by corporations. It focuses on capital budgeting, cost of capital, working capital management, and dividend policy, enabling students to evaluate and implement key financial strategies.
<b>Course Objective:</b>	<ul style="list-style-type: none"> <li>• To familiarize students with the fundamentals and advanced concepts of corporate finance</li> <li>• To develop analytical skills for decision-making in the financial domain.</li> <li>• To provide practical knowledge through case studies and real-world examples.</li> </ul>
<b>Pedagogy:</b>	Lectures Practical Exercises Case Study
<b>Total Credits:</b>	<b>4</b>
<b>Total Hours:</b>	40
<b>Reference Books:</b>	<ul style="list-style-type: none"> <li>• M. Pandey – Financial Management</li> <li>• Prasanna Chandra – Corporate Finance</li> <li>• M.Y. Khan and P.K. Jain – Financial Management</li> <li>• Van Horne – Financial Management and Policy</li> <li>• R.P. Rustagi – Fundamentals of Financial Managemen</li> </ul>
<b>List of References:</b>	<ul style="list-style-type: none"> <li>• Financial news sources such as The Economic Times, Business Standard, etc.</li> <li>• Study Material Of ICAI/ICMAI</li> </ul>
<b>List of MOOC Courses:</b>	<ul style="list-style-type: none"> <li>• Corporate Finance by University of Michigan (Coursera)</li> <li>• Financial Management by IIM Bangalore (SWAYAM)</li> <li>• Introduction to Corporate Finance by University of Pennsylvania (Coursera)</li> </ul>

<b>COURSE OUTCOMES FOR B.COM PROGRAM</b> <b>[As per UGC and NEP Guidelines]</b>	
C01	Understand and apply core concepts of corporate finance such as capital budgeting, working capital management, dividend policy, and cost of capital.
C02	Analyze and interpret the capital budgeting process and its implications on business investment decisions.
C03	Examine the significance of the cost of capital and evaluate various sources of finance.
C04	Evaluate working capital requirements and formulate efficient working capital policies.
C05	Understand dividend policy and its impact on firm valuation and shareholder wealth.

### SYLLABUS

<b>Unit Number</b>	<b>Name of Unit</b>	<b>Description</b>
1	Capital Budgeting	<ul style="list-style-type: none"> <li>• Meaning, Features, Importance, Techniques of Evaluation (NPV, IRR, Payback, ARR, PI), Risk Analysis in Capital Budgeting.</li> </ul>
2	Cost of Capital	<ul style="list-style-type: none"> <li>• Concept, Components – Cost of Debt, Preference Shares, Equity, Retained Earnings; Weighted Average Cost of Capital.</li> </ul>
3	Working Capital Management	<ul style="list-style-type: none"> <li>• Meaning, Nature, Need, Determinants, Estimation of Working Capital, Management of Inventory, Receivables, and Cash.</li> </ul>
4	Dividend Decisions	<ul style="list-style-type: none"> <li>• Concept, Types, Factors Influencing Dividend Policy, Theories – Walter, Gordon, and MM Hypothesis.</li> </ul>





**LJ University**  
University with a Difference

**SCHOOL OF COMMERCE  
NEW LJ COMMERCE COLLEGE**

**Academic Year 2024-2025**

**SEMESTER - 4**

**INFERENCEAL STATISTICS (USING JAMОВI)**

<b>Course Description:</b>	This course provides an in-depth understanding of inferential statistics using Jamovi, an open-source statistical software. Students will learn to install and navigate Jamovi, enter and manage data, perform various statistical analyses, and interpret results. The course covers topics such as descriptive statistics, checking normality, comparing means, and conducting ANOVA tests.
<b>Course Objective:</b>	<p>The objective of this course is to equip students with the skills to use Jamovi for statistical analysis. By the end of the course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. Install and navigate Jamovi, and manage data efficiently.</li> <li>2. Perform descriptive statistics and graphical representations in Jamovi.</li> <li>3. Conduct and interpret various statistical tests for comparing means.</li> <li>4. Understand and apply Analysis of Variance (ANOVA) tests.</li> <li>5. Analyze non-normal data using appropriate non-parametric tests.</li> </ol>
<b>Course Code:</b>	
<b>Pedagogy:</b>	<ul style="list-style-type: none"> <li>• Lectures</li> <li>• Hands-on labs</li> <li>• Case studies</li> </ul>
<b>Total Credits:</b>	4
<b>Total Hours:</b>	120
<b>Reference Books:</b>	"Jamovi for Beginners" by David Garson
<b>List of References:</b>	NA
<b>List of MOOC Courses:</b>	"Jamovi: A Powerful R-based Statistical Analyses Tool" By Udemy.com



<b>COURSE OUTCOMES FOR B.COM PROGRAM</b> <b>[As per UGC and NEP Guidelines]</b>	
<b>CO1</b>	-Understand different data types, import and analyze data on software-JAMOV. Understand and frame different types hypothesis, apply hypothesis testing tools on different datasets, understands different tests on hypothesis
<b>CO2</b>	- Perform descriptive statistics and graphical representations in Jamovi.
<b>CO3</b>	- Conduct and interpret various statistical tests for comparing means.
<b>CO4</b>	- Understand and apply Analysis of Variance (ANOVA) tests.
<b>CO5</b>	- Analyze non-normal data using appropriate non-parametric t and ANOVA tests.

## SYLLABUS

### Unit 1: Introduction to Jamovi and Data Management

- **Introduction to Jamovi**
  - Installation of Jamovi
  - Overview of the Jamovi user interface
- **Data Handling in Jamovi**
  - Entering and importing data
  - Installing libraries in Jamovi
- **Data Preparation and Transformation**
  - Scales of measurement
  - Computing and transferring variables
  - Logical expressions
  - Transforming and recoding new variables
  - Mathematical operations and functions
- **Descriptive Statistics and Visualization**
  - Tabulating and cross-tabulating data
  - Descriptive statistics (mean, median, mode, etc.)
  - Creating graphs in Jamovi
- **Checking Normality**
  - QQ plots
  - Shapiro-Wilk test



## **Unit 2: Comparing Means**

- One-sample t-test
- Independent samples t-test
- Paired samples t-test and calculating effect sizes

## **Unit 3: Analysis of Variance (ANOVA)**

- One-way ANOVA
- Multivariate ANOVA (MANOVA)
- Repeated Measures ANOVA

## **Unit 4: Non-Parametric Test**

- Wilcoxon Signed-Rank Test
- Mann-Whitney U Test
- Welch Test
- Non parametric ANOVA

**SCHOOL OF COMMERCE**  
**NEW LJ COMMERCE COLLEGE**

**Academic Year: 2024-25**

**SEMESTER: 4 (NEP- BATCH 1)**

**SUBJECT NAME: PROFESSIONAL COMMUNICATION**

<b>Course Description:</b>	This course focuses on developing effective communication skills through presentation, storytelling and visual aids, fostering critical thinking and teamwork in group discussions and case studies. It also introduces professional terminology and advertising concepts, preparing students to address communication challenges in the commerce industry.
<b>Course Objective:</b>	<ol style="list-style-type: none"><li>1. To equip students with the knowledge and techniques to create and deliver effective presentations using visual aids and storytelling to improve communication skills.</li><li>2. To enable students to actively participate in group discussions, analyze various perspectives, and apply systematic approaches to problem-solving in professional contexts.</li><li>3. To introduce students to professional terminology and advertising concepts, helping them develop the skills to draft impactful presentations and address communication challenges in the commerce industry.</li></ol>
<b>Course Code:</b>	<b>AEC-</b>
<b>Pedagogy:</b>	<ul style="list-style-type: none"><li>• Lectures and Interactive Sessions</li><li>• Group Discussions and Activities</li><li>• Role-Playing and Simulations</li><li>• Reading and Writing Exercises</li><li>• Audio-Visual Aids</li><li>• Continuous Assessments and Feedback</li></ul>
<b>Total Credits:</b>	<b>2</b>
<b>Total Hours:</b>	<b>30</b>
<b>Reference Books:</b>	<ol style="list-style-type: none"><li>1. Kumar, Sandeep. <i>Effective Oral Communication</i>. Pearson Education India, 2020.</li><li>2. Mehta, R. C. <i>Professional Communication Skills</i>. McGraw-Hill Education, 2018.</li><li>3. Sharma, Poonam. <i>Advanced Business Communication</i>. Oxford University Press, 2017.</li><li>4. Kapoor, Rajeev. <i>Listening Skills for Professionals</i>. Tata McGraw-Hill, 2016.</li><li>5. Verma, Anil. <i>Comprehensive Guide to Public Speaking</i>. PHI Learning Pvt. Ltd., 2015.</li></ol>

<b>List of MOOC Courses:</b>	<ol style="list-style-type: none"> <li>1. "Mastering Effective Oral Communication" by Swayam, <a href="https://swayam.gov.in/nd1_noc20_hs31/preview">https://swayam.gov.in/nd1_noc20_hs31/preview</a>.</li> <li>2. "Business Communication Skills" by Swayam, <a href="https://swayam.gov.in/nd2_noc21_mgl8/preview">https://swayam.gov.in/nd2_noc21_mgl8/preview</a>.</li> <li>3. "Effective Listening Skills for Success" by Udemy, <a href="https://www.udemy.com/course/effective-listening-skills-for-success/">https://www.udemy.com/course/effective-listening-skills-for-success/</a>.</li> <li>4. "Advanced Presentation Skills" by Udemy, <a href="https://www.udemy.com/course/advanced-presentation-skills/">https://www.udemy.com/course/advanced-presentation-skills/</a>.</li> <li>5. "Public Speaking Mastery" by Udemy, <a href="https://www.udemy.com/course/public-speaking-mastery/">https://www.udemy.com/course/public-speaking-mastery/</a>.</li> <li>6. "The Complete Guide to Effective Communication" by Udemy, <a href="https://www.udemy.com/course/the-complete-guide-to-effective-communication/">https://www.udemy.com/course/the-complete-guide-to-effective-communication/</a>.</li> </ol>
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<b>COURSE OUTCOMES OF PROFESSIONAL COMMUNICATION [As per UGC and NEP Guidelines]</b>
<b>CO1: Develop Effective Communication Skills:</b> Create and deliver structured presentations using visual aids and storytelling techniques for academic and professional purposes.
<b>CO2: Enhance Critical Thinking and Teamwork:</b> Acquire skills to participate in group discussions, develop diverse perspectives, and apply structured approaches to case studies.
<b>CO3: Apply Professional Communication in Commerce:</b> Develop presentations - GD skills to solve communication challenges with professional terminology, and impart knowledge of advertising concepts relevant to the commerce industry.

## SYLLABUS

Unit	Topic	Subtopics	Hours
1	Presentation Skills and Storytelling	Introduction to presentation skills, why presentation skill is crucial for commerce students, Importance of Presentation, Objectives of Presentation, how to make an effective presentation, Strategies to deliver effective presentation, Types of presentation, stages of presentation, structure of presentation, Importance of visual aids in presentation, effective presentation aids, Tips to deliver effective presentation, steps to integrate Kahoot in powerpoint, using an external polling tool, exercise and question answers, MCQs, topics for presentation, drafting of presentation, The power storytelling, storytelling in presentation, Benefits of Using Storytelling in Presentations,	15
2	Group Discussion and Written Communication	Importance and Objectives of GD, Group Discussion is an important activity at professional development, GD as a part of selection process, Evaluation and analysis in GD, Approach to topics and case studies, Dos and Don'ts of GD, Topics of GD for practice, Advertisements: Introduction, Definition, Objective of Advertising Program, Types of Advertising, Vocabulary: Terminology based on commerce, abbreviations in common use	15
	<b>TOTAL</b>		<b>30</b>

## SESSION PLAN

Sr No.	Unit	Topics/Subtopics	Hours	CO
1	Presentation Skills and Storytelling	Introduction to presentation skills, Importance of presentation skills for commerce students, Objectives of presentation	3	CO1, CO3
2		How to make an effective presentation, Strategies to deliver effective presentations, Types of presentation	4	CO1, CO3
3		Stages of presentation, structure of presentation, Importance of visual aids, effective presentation aids	2	CO1, CO3
4		Tips to deliver effective presentation, steps to integrate Kahoot in PowerPoint, using an external polling tool	3	CO1, CO3
5		The power of storytelling, storytelling in presentations, Benefits of Using Storytelling in Presentations	3	CO1, CO3
6		Drafting of presentation, exercise, MCQs, Topics for presentation	2	CO1, CO3

Sr No.	Unit	Topics/Subtopics	Hours	CO
7		Importance and objectives of GD, GD as an activity for professional development, GD in the selection process	4	CO2, CO3
8	Group Discussion and Written Communication	Evaluation and analysis in GD, Approach to topics and case studies, Dos and Don'ts of GD	3	CO2, CO3
10		Advertisements: Introduction, Definition, Objective of Advertising Program, Types of Advertising	4	CO2, CO3
11		Vocabulary: Terminology based on commerce, abbreviations in common use	2	CO2, CO3
Total		30		

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**SCHOOL OF COMMERCE  
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**Academic Year: 2024-25**

**SEMESTER 4**

**ENTREPRENEURSHIP AND LEADERSHIP SKILLS**

<b>Course Description:</b>	This course will equip students with the knowledge and skills to navigate entrepreneurship and leadership in dynamic environments.
<b>Course Objective:</b>	The objective of this course is to develop entrepreneurial and leadership skills by fostering innovation, strategic thinking, and effective management of teams, stakeholders, and start-up challenges in dynamic business environments.
<b>Course Code:</b>	
<b>Pedagogy:</b>	The course will adopt: an active learning pedagogy, integrating case studies, workshops, and group projects to provide practical exposure. Experiential activities such as business idea pitching and leadership simulations will foster real-world application.
<b>Total Credits:</b>	<b>2</b>
<b>Total Hours:</b>	<b>30 HOURS</b>
<b>Reference Books:</b>	<ol style="list-style-type: none"> <li>1. Kuratko, D. F. (2019). Entrepreneurship; Cengage Learning.</li> <li>2. Northouse, P. G. (2018). Leadership: Theory and Practice (8th ed.); SAGE Publishing.</li> </ol>
<b>List of MOOC Courses:</b>	<ul style="list-style-type: none"> <li>• <b>Essentials of Entrepreneurship: Thinking &amp; Action:</b> Offered by the University of California, Irvine, this course covers the basics of starting a business, including idea generation, feasibility analysis, and operational planning. <a href="https://www.coursera.org/learn/entrepreneurial-thinking">https://www.coursera.org/learn/entrepreneurial-thinking</a></li> <li>• <b>Developing Innovative Ideas for New Companies:</b> Offered by the University of Maryland, this course focuses on opportunity analysis, customer understanding, and business model development. It includes practical insights for budding entrepreneurs <a href="https://www.coursera.org/learn/innovative-ideas">https://www.coursera.org/learn/innovative-ideas</a></li> </ul>

**COURSE OUTCOMES FOR ENTERPRENEURSHIP & LEADERSHIP SKILLS  
[As per UGC and NEP Guidelines]**

**CO1** - Foster entrepreneurial skills to generate, evaluate, and implement innovative business ideas and promote strategic thinking and innovation in entrepreneurship and start-up management.

**CO2** - Develop entrepreneurial leadership capabilities for managing teams, stakeholders, and organizational change.

**CO3** - Develop critical thinking by solving case studies and real-world challenges with practical activities.



## SYLLABUS

### Course Outcome (CO) Syllabus Topics Justification

<b>CO1:</b> Foster entrepreneurial skills to generate, evaluate, and implement innovative business ideas and promote strategic thinking and innovation in entrepreneurship and start-up management.	<ul style="list-style-type: none"> <li>✓ Entrepreneurship: Concept, Definitions, Types of Entrepreneurs and Entrepreneurship, Generating Business Idea, Idea Generation, Idea Evaluation, Feasibility Plan for a Business.</li> <li>✓ Concept of E-Cells: Meaning, Importance, Entrepreneurial Support.</li> <li>✓ Entrepreneurship and the Economy: Doing Business in India, Entrepreneurship Helpful to the Economy.</li> <li>✓ Start-Up Management: Understanding the Start-Up India Concept, Funding to Start-Ups, Opportunities and Challenges Faced by Start-Ups.</li> </ul>
<b>CO2:</b> Develop entrepreneurial leadership capabilities for managing teams, stakeholders, and organizational change.	<ul style="list-style-type: none"> <li>✓ Understanding Leadership: Leading Self (Personal Growth, Decision-Making, Adaptability), Leading Teams (Collaboration, Motivation, Communication), Managing Stakeholders (Trust-Building, Negotiation, Conflict Resolution), Leading Change (Overcoming Resistance, Fostering Adaptability).</li> <li>✓ Understanding Entrepreneurial Leadership: Significance of Entrepreneurial Leadership, Leadership Styles in Family Businesses, Social Enterprises, and Sustainable Entrepreneurship, Innovation and Creativity in Leadership.</li> </ul>
<b>CO3:</b> Develop critical thinking by solving case studies and real-world challenges with practical activities.	<ul style="list-style-type: none"> <li>✓ Entrepreneurship: Traits/Qualities/Characteristics of Entrepreneurs, Entrepreneurs vs Managers, Intrapreneurship vs Entrepreneurship.</li> <li>✓ Start-Up Management: Opportunities and Challenges Faced by Start-Ups.</li> <li>✓ Understanding Leadership: Case Studies on Decision-Making, Negotiation, Conflict Resolution.</li> </ul>

### SESSION PLAN

Sr No.	Topic Name	CO
1	Introduction to Entrepreneurship: Concepts and Definitions	CO1
2	Types of Entrepreneurs and Entrepreneurship	CO1
3	Traits/Qualities/Characteristics of Entrepreneurs	CO1, CO3
4	Generating Business Ideas: Techniques and Strategies	CO1, CO3
5	Idea Evaluation and Feasibility Planning	CO1, CO3
6	Concept of E-Cells: Meaning and Importance	CO1, CO2
7	Entrepreneurial Support and Doing Business in India	CO1, CO2
8	Entrepreneurs' vs Managers	CO1

9	Intrapreneurship vs Entrepreneurship	CO1, CO2
10	Entrepreneurship's Role in the Economy	CO1
11	Start-Up India Concept	CO1, CO2
12	Funding Opportunities for Start-Ups	CO1, CO3
13	Challenges Faced by Start-Ups	CO1, CO2
14	Leadership: Leading Self	CO2, CO3
15	Personal Growth, Decision-Making, and Adaptability	CO2, CO3
16	Leading Teams: Collaboration and Communication	CO2, CO3
17	Motivation Techniques in Leadership	CO2
18	Managing Stakeholders: Trust-Building and Negotiation	CO2, CO3
19	Conflict Resolution Techniques	CO2
20	Leading Change: Overcoming Resistance	CO2
21	Fostering Adaptability in Teams	CO2, CO3
22	Entrepreneurial Leadership: Significance and Role	CO2
23	Leadership Styles in Family Businesses	CO2
24	Leadership in Social Enterprises	CO2
25	Leadership in Sustainable Entrepreneurship	CO2, CO3
26	Innovation and creativity in Leadership	CO2, CO3
27	Solving Real-World Challenges (Case Study 1)	CO2, CO3
28	Solving Real-World Challenges (Case Study 2)	CO2, CO3
29	Practical Activity: Business Idea Pitch	CO1, CO3
30	Practical Activity: Business Idea Pitch	CO1, CO3

#### ❖ LIST OF REFERENCES:

1. Kuratko, D. F. (2019). *Entrepreneurship*. Cengage Learning.
2. Northouse, P. G. (2018). *Leadership: Theory and Practice (8th ed.)*. SAGE Publishing.
3. Blackburn, R. (n.d.). *Entrepreneurship as a multidimensional process*. Retrieved from [source document].
4. Lichtenstein, G. (n.d.). *Defining entrepreneurship: A multidimensional approach*. Retrieved from [source document].
5. University of California, Irvine. (n.d.). *Essentials of Entrepreneurship: Thinking & Action*. Retrieved from <https://www.coursera.org/learn/entrepreneurial-thinking>.
6. University of Maryland. (n.d.). *Developing Innovative Ideas for New Companies*. Retrieved from <https://www.coursera.org/learn/innovative-ideas>.
7. Tata Group. (n.d.). *Strategic insights during acquisition: Jaguar Land Rover*. Retrieved from [source document].

**SCHOOL OF COMMERCE**  
**NEW LJ COMMERCE COLLEGE**

**Academic Year:2024-25**

**SEMESTER: 4**

**SUBJECT NAME: INDIAN JURISPRUDENCE AND BUSINESS LAWS**

<b>Course Description:</b>	This course provides a comprehensive understanding of Indian Laws and key business laws, including the Contract Act 1872, Companies Act 2013, Sales of Goods Act 1930, Partnership Act, LLP, and the Constitution of India. It aims to equip students with the legal knowledge required to navigate the complex business environment.
<b>Course Objective:</b>	To develop a solid foundation in business law, enabling students to understand and apply legal principles in business scenarios effectively.
<b>Pedagogy:</b>	<ol style="list-style-type: none"><li>1. Lectures</li><li>2. Case Studies</li><li>3. Group Discussion</li><li>4. Practical Exercise</li></ol>
<b>Total Credits:</b>	<b>2</b>
<b>Total Hours:</b>	<b>20</b>
<b>Reference Books:</b>	<ol style="list-style-type: none"><li>1. Business Law by M.C. Kuchhal</li><li>2. Elements of Mercantile Law by N.D. Kapoor</li><li>3. Business Law for Management by K.R. Bulchandani</li></ol>
<b>List of References:</b>	<ol style="list-style-type: none"><li>1. Study material Issued by ICSI, ICAI, ICMAI</li><li>2. Elements of Mercantile Law by N.D. Kapoor</li><li>3. Legal Review Articles</li></ol>
<b>L.ist of MOOC Courses:</b>	<ol style="list-style-type: none"><li>1. Introduction to Business Law by Coursera</li><li>2. Corporate Law by Udemy</li></ol>

<b>COURSE OUTCOMES FOR B.COM PROGRAM</b> <b>[As per UGC and NEP Guidelines]</b>	
<b>CO1</b>	Demonstrate a comprehensive understanding of Indian corporate and commercial laws with a multidisciplinary perspective and critical thinking approach.
<b>CO2</b>	Analyze the historical evolution of Indian law from the ancient era and explain key concepts of corporate and commercial legal systems in India.
<b>CO3</b>	Interpret and apply the key provisions of the Companies Act, 2013 in real-life business and legal scenarios

### SYLLABUS

<b>Unit Number</b>	<b>Name of Unit</b>	<b>Description</b>
1	Indian law- evolution since ancient era and Corporate and Commercial laws	<ul style="list-style-type: none"> <li>• Overview of ancient Indian legal systems.</li> <li>• Evolution of law in India.</li> <li>• Key milestones in modern Indian law.</li> <li>• Comparison of traditional and contemporary legal principles</li> <li>• Indian Contract Act, 1872: General principles of contracts, essentials of valid contracts.</li> <li>• Partnership Act, 1932: Formation of partnerships &amp; partnership deed, rights and duties of partners.</li> <li>• LLP Act, 2008: Key provisions, comparison with traditional partnerships.</li> <li>• Sale of Goods Act, 1930: Essentials of a contract of sale, conditions and warranties, types of goods.</li> </ul>
2	Elements of Company law	<ul style="list-style-type: none"> <li>• Meaning of company</li> <li>• Characteristics of company</li> <li>• Disadvantages</li> <li>• Types of company</li> <li>• Steps of incorporation</li> <li>• Share capital</li> <li>• Meetings</li> <li>• General meeting</li> </ul>