

UNIVERSITY OF DELHI

CNC-II/093/1(22)/2022-23/219

Dated: 07.10.2022

NOTIFICATIONSub: Amendment to Ordinance V[E.C Resolution No. 18-1/ (18-1-6) dated 18.08.2022]

Following addition be made to Appendix-II-A to the Ordinance V (2-A) of the Ordinances of the University;

Add the following:

Syllabi of Semester-I of the Commerce department under Faculty of Commerce & Business based on Under Graduate Curriculum Framework -2022 to be implemented from the Academic Year 2022-23.

FACULTY OF COMMERCE AND BUSINESS

DEPARTMENT OF COMMERCE

B.Com (Hons.)

Category I

**DISCIPLINE SPECIFIC CORE COURSE -1 (DSC-1) –:
Management Principles and Applications**

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Management Principles and Applications BCH: DSC-1.1	4	3	1	0	Pass in XII	NIL

Learning Objectives

The course aims to familiarize the learner with extant and emerging management theories and practices for reflective and holistic thinking on management principles and practices.

Learning outcomes

The Learning Outcomes of this course are as follows:

1. describe the various levels of management and applicability of management principles.
2. evaluate a company's competitive landscape as per Porter's Five-force model.
3. demonstrate various types of authority, delegation and decentralization in authority
4. demonstrate various types of leadership styles and identify the motivation techniques used by leaders.
5. discuss the impact of emerging issues in management.

SYLLABUS OF DSC-1

Unit 1: Introduction (8 hours)

Meaning and importance of management; Coordination mechanisms in organisations; Management theories- classical, neo-classical and modern constructions of management; Managerial functions; Managerial roles (Mintzberg); Managerial competencies. Indian Ethos for Management: Value-Oriented Holistic Management; Learning Lessons from Bhagavat Gita and Ramayana.

Unit 2: Planning (16 hours)

Organisational objective setting; Decision-making environment (certainty, risk, uncertainty); Techniques for individual and group decision-making; Planning vis-à-vis Strategy- meaning and elements of the business firm environment- micro, meso, and macro; Industry structure, Business-level strategic planning.

Unit 3: Organising (12 hours)

Decentralization and Delegation; Factors affecting organisational design; Departmentalization; Organisational structures and Organograms: traditional and modern, comparative suitability and changes over time; formal- informal organisations' interface.

Unit 4: Directing and Controlling (16 hours)

Motivation- meaning, importance and factors affecting motivation; Leadership- meaning, importance and factors affecting leadership, leadership styles, and followership. Controlling- Principles of controlling; Measures of controlling and accountability for performance.

Unit 5: Salient Developments and Contemporary Issues in Management (8 hours)

Management challenges of the 21st Century; Factors reshaping and redesigning management purpose, performance and reward perceptions- Internationalisation, Digitalisation, Entrepreneurship & Innovation, Values & Ethics - Case studies on Indian corporates like Tata, Bhilwara Group, IOC and Godrej, Workplace diversity, Democracy and Sociocracy, Subaltern management ideas from India.

Practical Exercises:

The learners are required to

1. participate in a role-play activity for describing the various levels of management and applicability of management principles in defining the policies of the chosen organisation.
2. identify a company and evaluate its competitive landscape as per Porter's Five-force model.
3. a) prepare a comparative analysis of organizational structures of various companies.
b) create a simulation exercise in class to demonstrate various types of authority, delegation and decentralization in authority
4. demonstrate various types of leadership styles in the form of role-play and identify the motivation techniques used by leaders.
5. discuss the impact of emerging issues in management.

Essential/ Recommended readings

- Chhabra, T. N. (2021). Business Organisation and Management. Sun India Publications. New Delhi.
- Chakraborty, S. K. (1997). Human Values For Managers. Wheeler Publishing. (Case Studies - Chapter 1, 2, 4 and 8)
- Drucker, P. F. (1954). The Practice of Management. Newyork: Harper & Row.
- Drucker, P. F. (1999). Management Challenges for the 21st Century. Harper Collins Publishers Inc.
- Gupta, C. B., & Mathur, S. (2020). Management Principles and Applications. Scholar Tech Press, Delhi.
- Griffin. (2013). Management Principles and Application. Cengage.
- Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. McGraw Hill Publications
- Kumar, P. (2019). Management: Principles and Applications. JSR Publication House LP, Delhi.
- Laasch, O. (2022). Principles of Management, 2e, Sage Textbook
- Mahajan, J. P., & Mahajan A. (2016). Management Principles and Applications. Vikas Publications.
- Mitra, J. K. (2018). Principles of Management. Oxford University Press.
- Rao, V. S. P. (2020). Management Principles and Applications. Taxmann Publications.
- Sharlekar, S. A. (2010). Management (Value-Oriented Holistic Approach). Himalaya Publishing House. (Chapters 3 and 4)
- Singh, B. P., & Singh, A. K. (2002). Essentials of Management. New Delhi. Excel Books Pvt. Ltd.
- Tulsian, P. C., & Pandey, V. (2021). Business Organisation & Management. Pearson Education, India

Note: Readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

DISCIPLINE SPECIFIC CORE COURSE – 2 (DSC-2): Business Laws

Credit distribution, Eligibility and Prerequisites of the Course

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business Laws BCH: DSC- 1.2	4	3	1	0	Pass in XII	NIL

Learning Objectives

To impart basic knowledge of the important business laws relevant for the inception and conduct of general and business activities with relevant case laws.

Learning outcomes

The Learning Outcomes of this course are as follows:

1. examine basic aspects of contracts vis-a-vis agreements and subsequently enter into valid business propositions.
2. describe various modes of discharge of contract and remedies available in case of a breach.
3. recognize and differentiate between the special contracts.
4. analyse the rights and obligations under the Sale of Goods Act.
5. apply skills to form and manage entrepreneurial ventures as LLP.

SYLLABUS OF DSC- 2

Unit 1: The Indian Contract Act, 1872 (8 hours)

Contract – meaning, characteristics and kinds; Essentials of a valid contract - offer and acceptance, consideration, contractual capacity, free consent, the legality of objects; Void agreements; Quasi–contracts.

Unit 2: Discharge of Contract and Remedies for Breach (16 hours)

Modes of discharge of contract: performance of a contract, mutual agreement, supervening impossibility, lapse of time, operation of law, breach of contract; Remedies for breach of contract: rescission, suit for damages, quantum meruit, suit for specific performance; suit for injunction.

Unit 3: Introduction to Special Contracts (12 hours)

Contracts of Indemnity and Guarantee; Contracts of Bailment and Pledge; Contract of Agency.

Unit 4: The Sale of Goods Act, 1930 (16 hours)

Contract of sale; Meaning and the difference between a sale and agreement to sell; Conditions and Warranties; Transfer of ownership in goods including sale by non-owners; Performance of the Contract of Sale; Unpaid seller – meaning and rights of an unpaid seller against the goods.

Unit 5: The Limited Liability Partnership Act, 2008 (8 hours)

Salient Features and Nature of LLP; Small LLP; Difference between LLP and Partnership, LLP and Company; LLP Agreement; Incorporation Document; Incorporation by Registration; Registered office of LLP and change therein; Change and Rectification of the name of LLP; Partners and Designated Partners: Partners and their Relations; Extent and limitation of liability of LLP and partners; Whistleblowing; Conversion into LLP.

Practical Exercises –

The learners are required to

1. identify components of valid contracts present in the rent agreement/ sale deed/appointment letters used or seen in day-to-day life.
2. identify and enumerate types of damages in case of breach of contract under different real-life situations.
3. prepare a list of gratuitous and non-gratuitous bailment contracts entered into daily life.
4. analyse some case studies where ‘caveat venditor’ is applicable.
5. examine the RUN form and FiLLip webform from notification on the MCA portal and enlist the mandatory fields.

Essential/ Recommended readings

- Bhushan, B., Kapoor, N. D., Abbi, R., & Kapoor, R. (2020). Elements of Business Laws. Sultan Chand
- Dagar, I., & Agnihotri, A., (2020). Business Laws, Sage Textbook
- Jagota, R. (2021). Business Laws. MKM Publishers ScholarTech Press.
- Kuchhal, M. C., & Kuchhal, V. (2013). Business Laws. New Delhi. Vikas Publishing House.
- Maheshwari, S. N., & Maheshwari, S. K. (2011). A Manual of Business Laws. Himalaya Publishing House Pvt. Ltd.
- Sharma, J. P., & Kanojia S. (2018). Business Laws. New Delhi. Bharat Law House Pvt. Ltd.
- Singh, A. (2008). The Principles of Mercantile Law. Lucknow. Eastern Book Company.
- Sulphey, M. M., & Basheer, Az-Har. (2014). Laws for Business, 5th ed. PHI Learning
- Tulsian, P. C. (2000). Business Law. New Delhi. Tata McGraw Hill.

Suggestive readings

- Arora, S. (2021) Business Laws. New Delhi. Taxmann.
- Das, & Roy, (2018). Business Laws. Oxford University Press
- Sharma, J. P., & Kanojia, S. (2015). Vyavsayik Sanniyam, Delhi University Hindi Cell. (For Hindi).
- The Indian Contract Act, 1872
- The Sale of Goods Act, 1930
- The Limited Liability Partnership Act, 2008
- Tulsian, P. C. (2022). Business and Corporate Laws. S.Chand, Delhi.

Note: Readings will be updated by the Department of Commerce and uploaded on Department’s website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

DISCIPLINE SPECIFIC CORE COURSE– 3 (DSC-3): Financial Accounting

Credit distribution, Eligibility and Pre-requisites of the Course

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Financial Accounting BCH: DSC-1.3	4	3	0	1	Pass in XII	NIL

Learning Objectives

The course aims to help learners to acquire conceptual knowledge of financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Learning outcomes

The Learning Outcomes of this course are as follows:

1. apply the generally accepted accounting principles while recording transactions and preparing financial statements.
2. demonstrate the accounting process under a computerised accounting system.
3. measure business income applying relevant accounting standards.
4. evaluate the impact of depreciation and inventories on Business Income.
5. prepare the Financial Statements of sole proprietor firms and Not-For-Profit Organisations.
6. prepare the accounts for Inland Branches, Departments and Leases.

SYLLABUS OF DSC-3

Unit 1: Theoretical Framework and Accounting Process: (6 hours)

(A) Conceptual Framework

- (i) Accounting as an information system, the users of financial accounting information and their needs. An overview of Artificial Intelligence and Data Analytics in Accounting.
- (ii) Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Basis of accounting: cash basis and accrual basis. Capital and revenue expenditures and receipts. Events occurring after the balance sheet date, Extraordinary Items, Prior Period Items, Accounting Estimate. Accounting Policies, Fair Value, Meaning, Recognition and Disclosure Requirements of Provision, Contingent Liability and Contingent Asset.

- (iii) Financial Accounting Principles: Meaning and need; Generally Accepted Accounting Principles(GAPP): Entity, Money Measurement, Going Concern, Cost, Revenue Recognition, Realization, Fundamental Accounting Assumptions, Accruals, Periodicity, Full Disclosure, Consistency, Materiality, and Prudence (Conservatism). Fundamental Accounting Assumptions as per AS 1.
- (iv) Accounting Standards: Concept, benefits, and Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRSs; convergence vs adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) –meaning, need, and scope.

(B) Accounting Process

From the recording of a business transaction to the preparation of trial balance including adjustment, transfer and closing entries. Application of Generally Accepted Accounting Principles in recording financial transactions and preparing financial statements and accounting treatment of GST.

Unit 2: Business Income, Accounting for Property, Plant and Equipment, and Valuation of Inventory: (9 hours)

- (a) Business income: Concept of Revenue and Business Income, Measurement of business income; relevance of accounting period, continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income.
- (b) Revenue recognition with reference to AS 9.
- (c) Accounting for Property, Plant, and Equipment with reference to AS 10. Impact of Depreciation on measurement of business income. Accounting for Intangible Assets with reference to AS 26.
- (d) Valuation of Inventory with reference to AS 2. Impact of inventory valuation on measurement of business income by using FIFO, LIFO, and Weighted Average Method.

Unit 3: Financial Statements of Sole Proprietorship and Not-for-Profit Organisations: (9 hours)

Preparation of Financial Statements of Sole Proprietorship and Not-for-Profit Organisations.

Unit 4: Accounting for Inland Branches, Departments and Leases: (12 hours)

- (a) Accounting for Inland Branches: Concept of Dependent branches; Branch Accounting as per- Debtors System, Stock and Debtors' System.
- (b) Accounting for Departments (excluding Mark-up Account).
- (c) Accounting for Leases with reference to AS 19.

Unit 5: Computerised Accounting Systems: (9 hours)

Computerised Accounting Systems: computerised Accounts by using any popular accounting software Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry including GST; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow Statement. Selecting and shutting a Company; Backup, and Restore data of a Company.

Notes:

1. The relevant Accounting Standards (both AS and Ind-AS) for all of the above topics should be covered.
2. Any revision of the relevant Indian Accounting Standard/Accounting Standard would become applicable after it is included in the guidelines issued by the Department of Commerce.

Practical Exercises:**(30 hours)**

The learners are required to

1. download 'Framework for the Preparation and Presentation of Financial Statements from the websites of the Institute of Chartered Accountants of India (ICAI) to analyse the qualitative characteristics of accounting information provided therein.
2. collect and examine the balance sheets of business Organisations to study how these are prepared.
3. examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms.
4. prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from small business firms.
5. prepare financial statements manually and using appropriate software.
6. prepare accounts of Inland Branches.
7. collect data from your college and prepare a Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

Essential/recommended readings

- Anthony, R. N., Hawkins, D., & Merchant, K. A. (2019). Accounting: Text and Cases McGraw-Hill Education India.
- Batra, J. K., (2018). Accounting and Finance for Non-finance Managers, Sage Textbook
- Bhattacharyya. A. K. (2021). Essentials of Financial Accounting, 6th ed. PHI learning;
- Narayanaswamy, R. (2020). Financial Accounting: A Managerial Perspective, 7th ed. PHI learning
- Dam, B. B., & Gautam, H. C. (2011). Financial Accounting. Gayatri Publications, Guwahati.
- Goldwin, N., Alderman, W., & Sanyal, D. (2016). Financial Accounting. Cengage Learning, Boston.
- Goyal, B. K., & Tiwari, H. N. (2021). Financial Accounting. Taxmann Publication, New Delhi.
- Horngren, C. T., & Philbrick, D. (2014). Introduction to Financial Accounting, Pearson Education, London.
- Kumar, A. (2018). Financial Accounting. Singhal Publication.
- Lal, J., Srivastava, S., & Abrol. S. (2017). Financial Accounting Text & Problems. Himalaya Publishing House, Mumbai.
- Lt Bhupinder. (2020). Financial Accounting – Concepts and Applications. Cengage.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. Vikas Publishing House Pvt. Ltd., New Delhi.

- Monga, J. R., & Bahadur, R. (2022) Financial Accounting: Concepts and Applications. Scholar Tech Press, New Delhi.
- Mukherjee. (2018). Financial Accounting. Oxford University Press
- Sah, R. K. (2019). Concept Building Approach to Financial Accounting. Cengage Learning India Pvt. Ltd.
- Sehgal, A., & Sehgal D. (2015). Fundamentals of Financial Accounting. Taxmann.
- Sehgal, D. (2016). Financial Accounting. Vikas Publishing House Pvt. Ltd., New Delhi.
- Shah, P. (2019). Financial Accounting for Management. Oxford University Press
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2017). Advanced Accounts. Vol.-I. Sultan Chand Publishing, New Delhi.
- Tulsian, P. C. (2016). Financial Accounting. S Chand Ltd., New Delhi.

Suggestive readings

- Accounting Standards at the Website of the Institute of Chartered Accountants of India.
- Indian Accounting Standards at the Website of the Ministry of Corporate Affairs.

Note: Readings will be updated by the Department of Commerce and uploaded on Department's website.

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B. Com.
Category III

**DISCIPLINE SPECIFIC CORE COURSE (DSC-1):
BUSINESS ORGANISATION AND MANAGEMENT**

**CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE
COURSE**

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre- requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business Organisation and Management BC: DSC- 1.1	4	3	1	0	Pass in XII	NIL

Learning Objectives

The course aims to develop an understanding of business organisations, functions and challenges of management and contemporary issues in management.

Learning outcomes

The Learning Outcomes of this course are as follows:

1. explain the dynamics of business organisations and recent management practices.
2. describe varied perspectives related to the business environment and entrepreneurship.
3. analyse how the organisations adapt to an uncertain environment and decipher decision-making techniques.
4. analyse the relationship amongst functions of management i.e. planning, organizing, directing and controlling.
5. analyse the change in the working pattern of modern organisations.

SYLLABUS OF DSC-1

Unit 1: Introduction (12 hours)

Role of organisations and management in our lives; Nature and Functions of Management (An overview); Managerial Competencies, Ownership forms; Business formats- Brick & Mortar; Click; Brick & Click; E-commerce; Franchising; Outsourcing.

Unit 2: Business Environment and Entrepreneurship (12 hours)

Meaning and layers of Business Environment (micro/immediate, meso/intermediate, macro and international); Business ethics and social responsibility; Entrepreneurship and its relevance, Business and social entrepreneurship as a process of opportunity/problem; Micro, small and medium Enterprises; Government Policy regarding MSMEs

Unit 3: Planning and Organizing (12 hours)

Strategic Planning – Business and Corporate Level Strategies; Decision-making- process and techniques; Organizing, Formal and Informal Organisations, Centralisation and Decentralisation, Organisational structures – Divisional, Product, Matrix, Project and Virtual Organisation

Unit 4: Directing and Controlling (12 hours)

Motivation- needs (including Maslow's theory), incentives, Equity and two-factor theory (Herzberg); McGregor Theory X and Theory Y; Leadership – Leadership Styles, Transactional Vs. Transformational Leadership; Followership – meaning, importance and Kelley's Followership Model; Communication – New trends and directions (Role of IT and social media); Controlling –Techniques of Controlling Relationship between planning and controlling

Unit 5: Indian Ethos and Contemporary Issues in Management (12 hours)

Indian Ethos for Management: Value-Oriented Holistic Management; Learning Lessons from Bhagavat Gita and Ramayana. Business Process Reengineering (BPR), Learning Organisation, Six Sigma, Supply Chain Management, Subaltern Management Ideas from India; Diversity & inclusion; Work-life Balance; Freelancing; Flexi-time and work from home; Co-sharing/co-working.

Practical Exercises

The learners are required to

1. complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, the scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.
2. participate in a role-play activity for describing the various levels of Management and competencies.
3. each learner is required to identify various elements affecting the business environment and conduct a SWOT analysis for the company identified.
4. participate in a simulation activity wherein each learner is asked to prepare strategic plans concerning increasing the effectiveness of their respective organisation.
5. present a role play on bounded rationality or any aspect of decision making.
6. create a simulation exercise in class to demonstrate various types of authority, delegation, and decentralization of authority.
7. using Maslow's Need-Hierarchy Theory, analyse various needs and prepare a report.
8. demonstrate various types of Leadership Styles in the form of Role Play by identifying real-life leaders from the corporate world.

Essential/ Recommended readings

- Basu, C. (2017). Business Organisation and Management. McGraw Hill Education.
- Chhabra, T. N. (2021). Business Organisation and Management. Sun India Publications. New Delhi.
- Drucker, P. F. (1954). The Practice of Management. Newyork: Harper & Row.
- Kalra, S., & Singhal, N. (2020). Business Organisation and Management. Scholar Tech Press, Delhi.
- Kaul, V. K. (2012). Business Organisation Management. Pearson Education.
- Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. Paperback.
- Laasch, O. (2022). Principles of Management, 2e, Sage Textbook

- Sherlekar, S. A. (2016). Modern Business Organisation and Management. Himalaya Publishing House.
- Singh, B. P., & Singh, A. K. (2002). Essentials of Management. New Delhi. Excel Books Pvt. Ltd.
- Vasishth, N., & Rajput N. (2013). Business Organisation & Management Kitab Mahal, Delhi.

Note: Readings will be updated by the Department of Commerce and uploaded on Department's website.

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DISCIPLINE SPECIFIC CORE COURSE – 2 (DSC-2): BUSINESS LAWS

Credit distribution, Eligibility and Prerequisites of the Course

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business Laws BC: DSC- 1.2	4	3	1	0	Pass in XII	NIL

Learning Objectives

To impart basic knowledge of the important business laws relevant for the inception and conduct of general and business activities with relevant case laws.

Learning outcomes

The Learning Outcomes of this course are as follows:

1. analyse the basic aspects of contracts vis-a-vis agreements and subsequently enter into valid business propositions.
2. describe various modes of discharge of contract and remedies available in case of breach.
3. recognize and differentiate between the special contracts.
4. analyse the rights and obligations under the Sale of Goods Act.
5. attain skills to form and manage entrepreneurial ventures as LLP.

SYLLABUS OF DSC- 2

Unit 1: The Indian Contract Act, 1872 (14 hours)

Contract – meaning, characteristics and kinds; Essentials of a valid contract - offer and acceptance, consideration, contractual capacity, free consent, the legality of objects; Void agreements; Quasi-contracts.

Unit 2: Discharge of Contract and Remedies for Breach (6 hours)

Modes of discharge of contract: performance of a contract, mutual agreement, supervening impossibility, lapse of time, operation of law, breach of contract; Remedies for breach of

contract: rescission, suit for damages, quantum meruit, suit for specific performance; suit for injunction.

Unit 3: Introduction to Special Contracts (6 hours)

Contracts of Indemnity and Guarantee; Contracts of Bailment and Pledge; Contract of Agency.

Unit 4: The Sale of Goods Act, 1930 (14 hours)

Contract of sale; Meaning and the difference between a sale and agreement to sell; Conditions and Warranties; Transfer of ownership in goods including sale by non-owners; Performance of the Contract of Sale; Unpaid seller – meaning and rights of an unpaid seller against the goods.

Unit 5: The Limited Liability Partnership Act, 2008 (20 hours)

Salient Features and Nature of LLP; Small LLP; Difference between LLP and Partnership, LLP and Company; LLP Agreement; Incorporation Document; Incorporation by registration; Registered office of LLP and change therein; Change and Rectification of the name of LLP; Partners and Designated Partners: Partners and their Relations; Extent and limitation of liability of LLP and partners; Whistleblowing; Conversion into LLP.

Practical Exercises

The learners are required to:

1. identify components of valid contracts present in the rent agreement/ sale deed/appointment letters used or seen in day-to-day life.
2. identify and enumerate types of damages in case of breach of contract under different real-life situations.
3. prepare a list of gratuitous and non-gratuitous bailment contracts entered in daily life.
4. analyse some case studies where ‘caveat venditor’ is applicable.
5. examine RUN form and FiLLip webform from notification on MCA portal and enlist the mandatory fields.

Essential/ Recommended readings

- Bhushan, B., Kapoor, N. D., Abbi, R., & Kapoor, R. (2020), Elements of Business Laws. Sultan Chand.
- Dagar, I., & Agnihotri, A., (2020), Business Laws, Sage Textbook
- Jagota R. (2021). Business Laws. , MKM Publishers ScholarTech Press.
- Kuchhal, M. C., & Kuchhal, V. (2013). Business Laws. New Delhi. Vikas Publishing House.
- Maheshwari, S. N., & Maheshwari, S. K. (2011). A Manual of Business Laws. Himalaya Publishing House Pvt. Ltd.
- Sharma, J. P., & Kanojia, S. (2018). Business Laws. New Delhi. Bharat Law House Pvt. Ltd.
- Singh, A. (2008). The Principles of Mercantile Law. Lucknow. Eastern Book Company.
- Sulphey, M. M., & Basheer, AZ-HAR. (2014). Laws for Business, 5th ed. PHI Learning
- Tulsian, P. C. (2000) Business Law. New Delhi. Tata McGraw Hill.

Suggestive Readings

- Arora, S. (2021) Business Laws. New Delhi. Taxmann.
- Das & Roy (2018). Business Laws. Oxford University Press.

- Sharma, J. P., & Kanojia S. (2015). Vyavsayik Sanniyam, Delhi University Hindi Cell. (For Hindi)
- The Indian Contract Act, 1872.
- The Sale of Goods Act, 1930.
- The Limited Liability Partnership Act, 2008.

Note: Readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

DISCIPLINE SPECIFIC CORE COURSE – 3 (DSC-3): Financial Accounting

Credit distribution, Eligibility and Prerequisites of the Course

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Financial Accounting BC: DSC-1.3	4	3	0	1	Pass in XII	NIL

Learning Objectives

The course aims to help learners to acquire conceptual knowledge of financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Learning outcomes

The Learning Outcomes of this course are as follows:

1. analyse the generally accepted accounting principles while recording transactions and preparing financial statements.
2. demonstrate the accounting process under a computerized accounting system.
3. measure business income applying relevant accounting standards.
4. evaluate the impact of depreciation and inventories on Business Income.
5. prepare the Financial Statements of sole proprietor firms and Not-For-Profit Organisations.
6. prepare the accounts for Inland Branches, Departments and Leases.

SYLLABUS OF DSC- 3

Unit 1: Theoretical Framework and Accounting Process: (6 hours)

(A) Conceptual Framework

- (i) Accounting as an information system, the users of financial accounting information and their needs. An overview of Artificial Intelligence and Data Analytics in Accounting.

- (ii) Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Basis of accounting: cash basis and accrual basis. Capital and revenue expenditures and receipts. Events occurring after the balance sheet date, Extraordinary Items, Prior Period Items, Accounting Estimate. Accounting Policies, Fair Value, Meaning, Recognition and Disclosure Requirements of Provision, Contingent Liability and Contingent Asset.
- (iii) Financial Accounting Principles: Meaning and need; Generally Accepted Accounting Principles(GAPP): Entity, Money Measurement, Going Concern, Cost, Revenue Recognition, Realization, Fundamental Accounting Assumptions, Accruals, Periodicity, Full Disclosure, Consistency, Materiality, and Prudence (Conservatism). Fundamental Accounting Assumptions as per AS 1.
- (iv) Accounting Standards: Concept, benefits, and Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRSs; convergence vs adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) –meaning, need, and scope.

(B) Accounting Process

From the recording of a business transaction to the preparation of trial balance including adjusting, transfer and closing entries. Application of Generally Accepted Accounting Principles in recording financial transactions and preparing financial statements and accounting treatment of GST.

Unit 2: Business Income, Accounting for Property, Plant and Equipment, and Valuation of Inventory: (9 hours)

- (a) Business income: Concept of Revenue and Business Income, Measurement of business income; relevance of accounting period, continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income.
- (b) Revenue recognition with reference to AS 9.
- (c) Accounting for Property, Plant, and Equipment with reference to AS 10. Impact of Depreciation on measurement of business income. Accounting for Intangible Assets with reference to AS 26.
- (d) Valuation of Inventory with reference to AS 2. Impact of inventory valuation on measurement of business income by using FIFO, LIFO, and Weighted Average Method.

Unit 3: Financial Statements of Sole Proprietorship and Not-for-Profit Organisations: (9 hours)

Preparation of Financial Statements of Sole Proprietorship and Not-for-Profit Organisations

Unit 4: Accounting for Inland Branches, Departments and Leases: (12 hours)

- (a) Accounting for Inland Branches: Concept of Dependent branches; Branch Accounting as per- Debtors System, Stock and Debtors' System
- (b) Accounting for Departments (excluding Mark-up Account)

- (c) Accounting for Leases with reference to AS 19

Unit 5: Computerized Accounting Systems: (9 hours)

Computerized Accounting Systems: Computerized Accounts by using any popular accounting software Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry including GST; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow Statement. Selecting and shutting a Company; Backup, and Restore data of a Company.

Notes:

- (1) The relevant Accounting Standards (both AS and Ind AS) for all of the above topics should be covered.
- (2) Any revision of the relevant Indian Accounting Standard/Accounting Standard would become applicable.

Practical Exercises

(30 hours)

The learners are required to:

1. Download 'Framework for the Preparation and Presentation of Financial Statements from the websites of the Institute of Chartered Accountants of India (ICAI) to analyse the qualitative characteristics of accounting information provided therein.
2. Collect and examine the balance sheets of business Organisations to study how these are prepared.
3. Examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms.
4. Prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from small business firms.
5. Prepare financial statements manually and using appropriate software.
6. Prepare accounts of Inland Branches.
7. Collect data from your college and prepare a Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

Essential/ Recommended readings

- Anthony, R. N., Hawkins, D., & Merchant, K. A. (2019) "Accounting: Text and Cases" McGraw-Hill Education India.
- Batra, J. K., (2018) Accounting and Finance for Non-finance Managers, Sage Textbook
- Bhattacharyya, A. K. (2021) Essentials of Financial Accounting, 6th ed. PHI learning
- Narayanaswamy, R. (2020) Financial Accounting: A Managerial Perspective, 7th ed. PHI learning
- Dam, B. B., & Gautam, H. C. (2011). Financial Accounting. Gayatri Publications, Guwahati.
- Goldwin, N., Alderman, W., & Sanyal, D. (2016). Financial Accounting. Cengage Learning, Boston.
- Goyal, B. K., & Tiwari, H. N. (2021). Financial Accounting. Taxmann Publication, New Delhi.
- Horngren, C. T., & Philbrick, D. (2014). Introduction to Financial Accounting. Pearson Education, London.

- Kumar, A. (2018). Financial Accounting. Singhal Publication.
- Lal, J., Srivastava, S. & Abrol, S. (2017). Financial Accounting Text & Problems. Himalaya Publishing House, Mumbai.
- Lt Bhupinder. (2020). Financial Accounting – Concepts and Applications. Cengage.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. Vikas Publishing House Pvt. Ltd., New Delhi.
- Monga, J. R. & Bahadur, R. (2022). Financial Accounting: Concepts and Applications. Scholar Tech Press, New Delhi.
- Mukherjee. (2018). Financial Accounting. Oxford University Press
- Sah, R. K. (2019). Concept Building Approach to Financial Accounting. Cengage Learning India Pvt. Ltd.
- Sehgal, A. & Sehgal, D. (2015). Fundamentals of Financial Accounting. Taxmann.
- Sehgal, D. (2016). Financial Accounting. Vikas Publishing House Pvt. Ltd., New Delhi.
- Shah, P. (2019). Financial Accounting for Management. Oxford University Press
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2017). Advanced Accounts. Vol.-I. Sultan Chand Publishing, New Delhi.
- Tulsian, P. C. (2016). Financial Accounting. S. Chand Ltd., New Delhi.

Suggestive Readings:

- Accounting Standards at the Website of the Institute of Chartered Accountants of India
- Indian Accounting Standards at the Website of the Ministry of Corporate Affairs.

Note: Readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

(B.A. Programmes with Commerce (Entrepreneurship and Small Business) as non-Major or Minor discipline)

Category III

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business Organisation BAC:DSC-1.1 (Major)	4	3	1	0	PASS IN XII	NIL
Fundamentals of Business organisation for Entrepreneurs (Major/ Minor) BAC: Discipline (ESB): 1	4	3	1	0	PASS IN XII	NIL

DISCIPLINE SPECIFIC CORE COURSE (DSC-1): BUSINESS ORGANISATION (Major)

Learning Objectives

The course aims to familiarize the students with the forms of business organisation and contemporary issues.

Learning outcomes

The Learning Outcomes of this course are as follows:

1. analyse the dynamics of business organisations
2. describe the various forms of business organisations
3. examine varied perspectives related to the business environment and entrepreneurship.
4. evaluate the change in the working pattern of modern organisations.
5. explore contemporary issues in business organizations.

SYLLABUS OF DSC-1

Unit 1: Introduction (8 hours)

Business – Concept, nature and scope, business as a system, business objectives, business and environment interface, distinction between business, commerce and trade, Business ethics, social responsibilities of Business

Unit 2: Business Enterprises (16 hours)

Forms of Business Organisation: Sole Proprietorship, Partnership firm, Joint Stock Company, One Person Company, Cooperative society; Limited Liability Partnership; Multinational Corporations; Choice of Form of Organisation; Business Combination: Need and Objectives, Forms: Mergers, Takeovers and Acquisitions

Unit 3: Business Environment (12 hours)

Meaning and significance of Business environment, Internal and external environment, Dimensions of Business Environment; Uncertainty and business; Environmental Analysis and Diagnosis, Environment scanning techniques: SWOT and ETOP

Unit 4: Entrepreneurship: Founding the Business (16 hours)

Entrepreneur- Entrepreneurship- Enterprise; entrepreneurial ideas and opportunities in the contemporary business environment; Process of entrepreneurship; Forms of entrepreneurship; Skill India, Startup India, Make in India, Globalisation.

Unit 5: Contemporary Issues of Business Organisations (8 hours)

Emerging Issues and Challenges; Innovation in Organisational Design; Learning Organisations, Workforce Diversity, Franchising, Outsourcing, and E-commerce; Government and business interface; Sustainability; Digitalisation and Technological innovations

Practical Exercises:

The learners are required to

1. complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, the scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.
2. identify various elements affecting the business environment and conduct a SWOT analysis for the company identified.
3. visit different enterprises and present a report on business models followed by them through a comparative analysis.
4. record and report their observations regarding the Emerging Issues and Challenges of Business Organisations
5. identify changes in the working pattern of modern organisations.

Essential/ Recommended readings

- Basu, C. (2017). Business Organisation and Management. McGraw Hill Education.
- Chhabra, T. N. (2020). Business Organisation and Management. Sun India Publications. New Delhi.
- Drucker, P. F. (1954). The Practice of Management. New York: Harper & Row.
- Kaul, V. K. (2012). Business Organisation Management. Pearson Education.
- Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. Paperback.
- Laasch, O. (2022), Principles of Management, 2e, Sage Textbook
- Singh, B. P., & Singh, A. K. (2002). Essentials of Management. New Delhi. Excel Books Pvt. Ltd.

Note: Readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

DISCIPLINE CORE: FUNDAMENTALS OF BUSINESS ORGANISATION FOR ENTREPRENEURS (Major/ Minor)

Learning Objectives

The purpose of this course is to facilitate awareness about the nature of the business activity, ownership types and the dynamic environment in which the business operates.

Learning outcomes

The Learning Outcomes of this course are as follows:

1. summarize the relationship between business and the environment.
2. analyze the environmental factors affecting business with special reference to SWOT analysis.
3. interpret various forms of business organisations.
4. analyze the principles of business management.

Unit I: Introduction (16 hours)

Concept of business, industry & commerce and their interrelationship in today's environment; MSME- definitions; Profile of activities; Role of MSMEs in Indian economy (national and state- level)

Unit II: Organizational Structures (16 hours)

Line organization, staff organization, functional organization, product organization, project organization, matrix organization, network organization, team-based organizational structure; Difference between Hierarchical and flat structure.

Unit III: Establishing different forms of business organization (16 hours)

Legal aspects of establishing – sole proprietorship, partnership, limited liability partnership, private limited company, public limited company, cooperatives & self-help groups, HUF and family business; Different reporting requirements of above forms of business.

Unit IV: Principles of Business Management (12 hours)

Evolution of management; Principles of management - concept, nature and significance; Fayol's principles of management; Taylor's scientific management- principles and techniques; Role of management in our lives; Functional areas of management – an overview

Practical Exercise:

The learners are required to:

1. Compare various kinds of business organisations and justify how suitable they are to achieve sustainability.
2. Chose five businesses and make their SWOT analysis.
3. Visit the business houses following different forms of business organisations and make a comparative analysis on their organisational structure.
4. After visiting the business organisations, make a report on the extent of following of business management principles.

Essential/ Recommended readings

- Basu, C. (2017). Business Organisation and Management. McGraw Hill Education.
- Burton, G., & Thakur, M. (1998). Management Today: Principles and Practice. New Delhi. Tata McGraw Hill.
- Gupta, C. B. (2011). Modern Business Organisation. New Delhi. Mayur Paperbacks.
- Kaul, V. K. (2012). Business Organisation Management. Pearson Education.
- Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. Paperback.
- Singh, B. P., & Singh, A. K. (2003). Essentials of Management. New Delhi. Excel Books Pvt. Ltd.

Suggestive Readings

- Buskirk, R. H., et al. (1972). Concepts of Business: An Introduction to Business System. New York. Dryden Press.
- Griffin, R. W. (2009). Management Principles and Application. Cengage Learning.
- Griffin, R. W., Phillips, J. M., & Gully, S. M. (2019). Organisational Behavior: Managing People and Organisations. Biztantra publishers.

Note: Readings will be updated by the Department of Commerce and uploaded on Department's website.

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B.A. Programmes with Commerce (Accounting and Finance) as non-Major or Minor discipline

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business Organisation BAC:DSC-1.1 (Major)	4	3	1	0	PASS IN XII	NIL
Fundamentals of Financial management (Major/ Minor) BAC: Discipline (A&F): 1	4	3	1	0	PASS IN XII	NIL

**DISCIPLINE CORE: FUNDAMENTALS OF FINANCIAL MANAGEMENT
(Major/ Minor)**

Learning Objectives

To familiarize the students with the principles and practices of financial management.

Learning outcomes

The Learning Outcomes of this course are as follows:

1. explain the financial environment within which the organization must operate
2. analyze the finances of individual corporations both in terms of their performance and capital budgeting
3. relate the importance of cost of capital within the context of financial decision making
4. access financial information from a wide variety of sources and use this information
5. estimate working capital requirement in a firm along with an understanding of cash management.

Unit 1: Financial Management: An Overview (8 hours)

Meaning, Importance, and Scope of Financial Management. Traditional and Modern Approach, Objectives and Functions of Financial Management, An Overview of Finance and Others Discipline, Role of Finance Manager, Agency Problem.

Unit 2: Time Value of Money (8 hours)

Time Value of Money- Concept and Rationale, Valuation Techniques- Discounting and Compounding. Practical Applications of Time Value of Money, Concept of Risk and Return.

Unit 3: Investment Decisions (20 hours)

- (a) Capital Budgeting Decisions- Capital Budgeting Process, Cash flow estimation. Techniques of Capital Budgeting- Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and Profitability Index.
- (b) Working Capital Decisions - Concept of Working Capital, Operating & Cash Cycles, Risk-return Trade-off, Sources of short-term Finance, Working Capital Estimation.

Unit 4: Cost of Capital & Financing Decisions (12 hours)

Sources of Long-Term Financing, Components of Cost of Capital, Method for Calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt, Cost of Preference Capital and Weighted Average Cost of Capital. Operating and Financial Leverage. An Overview of Theories of Capital Structure, Determinants of Capital Structure.

Unit 5: Dividend Decisions (12 hours)

Introduction, Theories of Dividend – Irrelevance and Relevance, Types of Dividend Policies and Determinants of Dividend policy. Bonus Share (Stock Dividend) and Stock (Share) Splits.

Practical Exercises:

The learners are required to:

1. analyse and interpret case studies on capital budgeting, financial structure and working capital of a company based on annual reports and other information.
2. determine the operating cycle of the manufacturing company.
3. use excel for evaluating various financing decisions.
4. determine the capital structure of various companies from their annual reports.
5. determine the working capital of various companies from their annual reports.

Essential/ Recommended readings

- Kothari, R. (2016). Financial Management: A Contemporary Approach. Sage Publications Pvt. Ltd. New Delhi.
- Pandey, I.M. (2011). Essentials of Financial Management. Vikas Publications. New Delhi
- Rustagi, R. P. (2019). Basic Financial Management Sultan Chand, New Delhi
- Sharma, S. K., & Sareen, R. (2018). Fundamentals of Financial Management Sultan Chand & Sons (P) Ltd. New Delhi.
- Singh, J. K. (2016). Basic Financial Management: Theory and Practice. Galgotia Publishing House New Delhi
- Singh, P. (2011). Financial Management. Ane Books Pvt. Ltd. New Delhi
- Singh, S., & Kaur, R. (2020). Basic Financial Management. Kitab Mahal. New Delhi
- Tulsian, P.C., & Tulsian, B. (2010). Financial Management. S.Chand. New Delhi.

Suggestive Readings:

- Chandra, P. (2011). Financial Management: Theory and Practice. Tata McGraw Hills, New Delhi.
- Horne, J. C. V., & Wachowicz, J. M. (2010). Fundamentals of Financial Management. Pearson Education
- Khan, M. Y., & Jain, P. K. (2007). Financial Management: Text and Problems. Tata McGraw Hills, New Delhi.

Note: Readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

B.A. Programmes with Commerce (BANKING AND INSURANCE) as non-Major or Minor discipline

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business Organisation BAC:DSC-1.1	4	3	1	0	PASS IN XII	NIL
Introduction to Insurance BAC: Discipline (B&I):1	4	3	1	0	PASS IN XII	NIL

DISCIPLINE CORE: INTRODUCTION TO INSURANCE (Major/ Minor)

Learning Objectives

The course aims to familiarise the students with different aspects of insurance to develop an understanding of the basic concepts, nature and principles of insurance.

Learning outcomes

The Learning Outcomes of this course are as follows:

1. Describe the basic concept of Insurance;
2. Analyse the different Principles of Insurance;
3. Interpret the nature of the Insurance Contract;
4. Summarise the various types of documentation processes related to Insurance;
5. Describe the Emerging Trends in Insurance Industry

Unit 1: Introduction to Insurance (12 hours)

Insurance – Growth, Origin and History of Insurance, Purpose and Need, Meaning and Definition of Insurance, Characteristics of Insurance, Benefits of insurance, Functions of Insurance.

Unit II: Principles of Insurance (12 hours)

Principle of Utmost good faith (Uberrimae Fidei), Principle of Indemnity, Principle of Contribution, Principle of Mitigation of Loss, Principle of Subrogation, Principle of Proximate Cause, Principle of Insurable Interest.

Unit III: Nature of Insurance Contract (12 hours)

Salient features of a contract of insurance under Section 10 of Indian Contract Act 1872, Types of insurance contract – Personal, Property, Liability, and Guarantee Insurance, Insurance contract vs Wagering agreement, Assurance vs Insurance, Gambling vs Insurance.

Unit IV: Documentation and Claim Settlement (12 hours)

Proposal Forms, Policy Bonus, Cover Note, Certificate of Insurance, Nomination and assignment comparison. Claim settlement procedure - Death claim and Maturity claim, documents required for claim settlement.

Unit V Emerging Trends in Insurance Industry (12 hours)

Reforms in Indian Insurance Sector, Malhotra Committee, Liberation and Globalisation of Insurance Sector: Future Trends, Opportunities ahead, Macro Insurance, Major Players in Indian Insurance Industry, Bancassurance

Practical Exercises:

The learners are required to:

1. Organise various group discussions and case studies related to basic aspects of insurance.
2. Disseminate the experiences and apply the knowledge among peer groups, friends and relatives about the principles of insurance.
3. Conduct a small survey in their locality about different dimensions of an insurance contract.
4. Analyse and interpret the various aspects of Documentation and Claim Settlement.
5. Examine the Emerging Trends in Insurance Industry through Case Studies.

Essential/ Recommended readings

- Chaturvedi, D. D., & Mittal, A. (2021). Banking and Insurance, Scholar Tech Press, New Delhi.
- Kumar, S. (2019). Fundamentals of Insurance & Risk Management, JSR Publications, New Delhi.
- Sethi, J., & Bhatia, N. (2012). Elements of Banking and Insurance, PHI learning Pvt. Ltd., New Delhi.

Suggestive Readings:

- Banking and Insurance- Law & Practice, The Institute of Company Secretaries of India, New Delhi
- Imam, A. (2011). Principles and Practice of Life Insurance in India. Anmol Publications Pvt. Ltd., New Delhi
- Loomba, J. (2014). Risk Management and Insurance Planning. PHI Learning Private Limited, New Delhi.
- Singh, I., & Katyal, R. (2014). Insurance Principles and Practice. Kalyani Publishers, New Delhi

Note: Readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

B.A. Programmes with Commerce (ADVERTISING, SALES PROMOTION A SALES MANAGEMENT) as non-Major or Minor discipline

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business Organisation BAC:DSC-1.1	4	3	1	0	PASS IN XII	NIL
Principles of Marketing BAC: Discipline (ASPSM)- 1	4	3	1	0	PASS IN XII	NIL

DISCIPLINE CORE: PRINCIPLES OF MARKETING (Major/ Minor)

Learning Objectives

The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in marketing.

Learning outcomes

The Learning Outcomes of this course are as follows:

1. develop an understanding of basic concepts of marketing, marketing philosophies and environmental conditions affecting the marketing decisions of a firm.
2. explain the dynamics of consumer behaviour and the process of market selection through STP stages.
3. analyze the process of value creation through marketing decisions involving product development.
4. identify and analyze the marketing decisions involving product pricing and its distribution.
5. explore the marketing decisions involving product promotion and also equip them with the knowledge of various developments in the marketing area that may govern the marketing decisions of a firm.

Unit 1: Introduction to Marketing (12 hours)

Meaning, Scope and Importance; Marketing Philosophies; Marketing Mix for goods and services
Marketing Environment

Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio-cultural.

Unit 2: Consumer Behaviour (12 hours)

Need for studying consumer behaviour; Stages in Consumer buying decision process; Factors influencing consumer buying decisions.

Market Selection

Market Segmentation: Concept and Bases. Market Targeting, Product Positioning – concept and bases.

Unit 3: Product Decisions (12 hours)

Concept and classification; Levels of Product. Product- mix; Branding- concept, types, significance, qualities of the good brand name; Packaging and Labeling-types and functions; Product support service; Product life cycle.

Unit 4: Pricing Decisions (12 hours)

Objectives, Factors affecting the price of a product; Skimming and Penetration pricing.

Distribution Decisions

Channels of distribution- types and functions; Distribution logistics decisions.

Unit V: Promotion Decisions (12 hours)

Communication process; Importance of Promotion. Promotion mix tools: Distinctive characteristics of advertising, personal selling, sales promotion, public relations, and direct marketing.

Developments in Marketing

Sustainable Marketing, Rural marketing, Social marketing, Digital marketing – an overview.

Practical Exercises:

The learners are required to:

1. Submit a report on the marketing mix of a good and/or service of your choice.
2. Examine the stages of the buyer decision process in a recent purchase done by you and detail your experiences in each stage. What could the seller have done to make your buying experience better?
3. Select any five consumer products of your choice and examine their current stage in the product life cycle.
4. Draft a report on the promotion mix strategy for any five products of your choice.
5. Identify 5 real-life products each that have been using penetration pricing and market-skimming pricing.
6. Identify 10 social marketing initiatives that can be currently observed in the environment.
7. Identify 20 brand names of real-life products of your choice and justify why they are good brand names.

Essential/ Recommended readings

- Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). Marketing (14th ed.). Mc Graw Hill.
- Grewal, D., & Levy, M. (2022). Marketing (8th ed.). McGraw-Hill Education.
- Kapoor, N. (2021) Principles of Marketing, Prentice Hall of India.
- Kotler, P., Keller, K L., & Chernev, A. (2022). Marketing Management (16th Edition). Pearson Education.
- Kotler, P., Armstrong, G. & Agnihotri, P. (2018). Principles of Marketing (17th Edition), Pearson Education. Indian edition.

- Sharma, K., & Swati Aggarwal. (2021). Principles of Marketing. Taxmann Publications.

Note: Readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

B.A. Programmes with Commerce (HUMAN RESOURCE MANAGEMENT) as non-Major or Minor discipline

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business Organisation BAC:DSC-1.1	4	3	1	0	PASS IN XII	NIL
Human Resource Management BAC: Discipline (HRM)- 1	4	3	1	0	PASS IN XII	NIL

DISCIPLINE CORE: HUMAN RESOURCE MANAGEMENT (Major/ Minor)

Learning Objectives

The course aims to acquaint the students with the importance, techniques, and principles of human resources in the workplace.

Learning outcomes

The Learning Outcomes of this course are as follows:

1. explicate the importance of human resource management.
2. analyze the concept and sources of the recruitment and selection process.
3. design performance appraisal techniques.
4. devise effective compensation schemes that enhance employee satisfaction and promote retention.
5. cater to the dynamics of the business environment.

Unit 1: Introduction to Human Resource Management (12 hours)

Basic concepts and significance of HRM, Role and Functions of an HR manager. Emerging issues in human resource management: Workplace diversity, employee empowerment, downsizing, VRS, work-life balance, and work from home.

Unit 2: Acquisition of Human Resources (12 hours)

Job analysis, concept and sources of recruitment, selection, placement, induction and socialization.

Unit 3: Training and Development (12 hours)

Concept and importance; Role-specific and competency-based training; Training methods - Apprenticeship, understudy, job rotation, vestibule training, Development methods - case study, role-playing, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing.

Unit 4: Compensation and Maintenance (12 hours)

Compensation- concept administration and methods - time and piece wage system; Fringe benefits; Employee stock option, pay band compensation system; Maintenance- concept and rationale of employee health, safety, welfare and social security (excluding legal provisions); Grievance handling procedure.

Unit 5: Performance Appraisal (12 hours)

Performance appraisal system - nature and objectives; methods of performance appraisal - ranking, graphic rating scale, checklist, management by objectives, 360-degree appraisal; HRIS (Human Resources Information System) - concept, functioning and application of computerized HRIS.

Practical Exercises:

The learners are required to:

1. design a human resource plan.
2. conduct orientation cum induction programme.
3. hold mock counselling sessions.
4. design team building activities.
5. devise incentive plans for a diverse workforce.

Essential/ Recommended readings

- Aswathappa, K., & Dash, S (2021). Human Resource Management-Text and cases, Ninth Edition, Tata McGraw-Hill.
- Chhabra, T. N., & Chhabra M. (2020). Essentials of Human Resource Management, Sun India Publications.
- Decenzo, D.A., & Robbins, S. P. (2009). Fundamental of Human Resource Management. New Jersey; Wiley.
- Dessler G, & Varrkey B. (2020). Human Resource Management, Sixteenth Edition By Pearson Paperback.
- Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons.
- Prasad, L. M. (2018). Human Resource Management, Delhi: Sultan Chand & Sons
- Rao, V. S. P. (2020). Human Resource Management. Delhi: Second edition, Taxmann.

Note: Readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

B.A. Programmes with Commerce (COMMERCIAL LAWS AND CORPORATE GOVERNANCE) as non-Major or Minor discipline

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business Organisation BAC:DSC-1.1	4	3	1	0	PASS IN XII	NIL
Limited Liability Partnership: Law and Practice BAC: Discipline (CLCG)- 1	4	3	1	0	PASS IN XII	NIL

DISCIPLINE CORE: Limited Liability Partnership: Law and Practice (Major/ Minor)

Learning Objectives

The course aims to impart knowledge of provisions of law and corresponding rules related to Limited Liability Partnership. Case studies and problems involving issues in LLP are required to be discussed.

Learning outcomes

The Learning Outcomes of this course are as follows:

1. explain the benefits available to partners in carrying out business in the LLP form of business
2. describe the process and effect of registration of LLP
3. explain the relationship of partners inter se and the relationship of partners with LLP
4. comprehend various provisions related to contribution and financial disclosures
5. enumerate the process of conversion of existing business entities into LLP

Unit 1: Nature of Limited Liability Partnership (12 hours)

Introduction to LLP, administrative mechanism, salient features, small LLP, the difference between LLP and partnership firm, the difference between LLP and company.

Unit 2: Incorporation of LLP (16 hours)

Incorporation by registration, incorporation document, LLP agreement, online registration of LLP, the effect of registration, name of LLP and change therein, rectification of name, registered office and change therein.

Unit 3: Partners, their relations and liabilities (12 hours)

Eligibility to be a partner, eligibility to be a designated partner, relationship of partners, cessation of the partnership interest, registration of changes in partners, extent of liability of LLP, extent of liability of partner, whistleblowing.

Unit 4: Contribution and Financial Disclosures (8 hours)

Form of contribution, obligation to contribute, maintenance of books of accounts, other records and audit, statement of accounts and solvency, and annual return.

Unit 5: Conversion into LLP, Winding up and Dissolution (12 hours)

Process of conversion of a firm, a private company, unlisted public company into LLP, winding up and dissolution, winding up by the tribunal

Practical Exercises:

The learners are required to:

- 1) prepare a list of factors which make LLP a hybrid form of organization
- 2) (a) check availability of name using 'check LLP name service' on the MCA portal.
- 3) examine the FiLLiP web form from notification on the MCA portal and enlist the mandatory fields.
- 4) explore the significance of designated partner identification number (DPIN) and examine various fields in relevant forms.
- 5) enlist mandatory fields related to accounts and solvency from form 'Statement of Account and Solvency and Charge filing' accessed from notification on MCA portal
- 6) collect data related to conversion from latest monthly information bulletin available on MCA portal.

Essential/ Recommended readings

- Jain, D. K., & Jain, I. (2021). Law & Procedure of Limited Liability Partnership. Bharat Law House Pvt Ltd.
- Kuchhal, M. C. (2018). Business Laws. New Delhi. Vikas Publishing House.
- Sharma, J. P., & Kanojia, S. (2019). Business Laws. New Delhi. Bharat Law House Pvt. Ltd.
- Singh, A. (2008). The Principles of Mercantile Law. Lucknow. Eastern Book Company.
- Tulsian, P. C., & Tulsian, B. (2017). Business Law. New Delhi. Tata McGraw Hill.

Suggestive Readings

- Maheshwari, S.K., & Maheshwari, S. N. (2014). Business Law. Himalaya Publication House-New Delhi.

Note: Readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

B.A. Programmes with Commerce (TAX PROCEDURES & PRACTICES) as non-Major or Minor discipline

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business Organisation BAC:DSC-1.1	4	3	1	0	PASS IN XII	NIL
Income Tax and Law Practice BAC: Discipline (TPP)- 1	4	3	1	0	PASS IN XII	NIL

DISCIPLINE CORE: INCOME TAX LAW AND PRACTICE (Major/ Minor)

Learning Objectives

This paper aims to provide comprehensive knowledge of various heads of income and focuses on the computation of the total income and tax liability of an individual as per the Income Tax Act 1961.

Learning outcomes

The Learning Outcomes of this course are as follows:

1. explain the basic concepts, residential status of the assessee and incidence of tax.
2. develop an understanding of the nuances of the salaries, various allowances and perquisites available under the head income from Salaries.
3. develop an understanding of the concept of self-occupied and let out property under the head income from house property.
4. compute the income under the head profits and gains of business or profession and capital gains.
5. compute incomes covered under the head income from other sources.
6. explore the concept of including the income of other persons in the assessee's income.
7. compute the total tax liability of an individual after allowing for permissible deductions and exemptions.

Unit 1: Basic concepts and Residential Status (12 hours)

Basic concepts: person, assessee, income, previous year, assessment year and PAN; structure to compute tax liability; residential status and tax incidence.

Unit 2: Income under the head Salaries and House Property (24 hours)

Computation of income under the head salaries including various allowances and perquisites, computation of income of self-occupied and let out property; unrealised rent.

Unit 3: Income under the head Profits and Gains of Business or Profession (10 hours)

Computation of income from business or profession, expenses specified and disallowed while computing such incomes.

Unit 4: Income under the head of Capital Gains and Other Sources (6 hours)

Meaning of capital assets, long term and short term capital gains; computation of capital gains. Computation of taxable income from other sources;

Unit 5: Computation of Total Income and Tax Liability of an Individual (8 hours)

Clubbing of income; set off and carry forward of losses, permissible deductions under section 80C to 80U; computation of taxable income and tax liability of an individual.

Practical Exercises:

The learners are required to:

1. identify and educate the individuals not having PAN Card and help them understand the crucial relevance of holding a PAN Card. Help them in filling out the online application for the PAN Card and prepare the summarised report for the same.
2. identify the relevance of various allowances and deductions in the present context and give a presentation for the same.
3. identify and evaluate the tax liability of some individuals having income under different heads of income and present a case of the deductions and exemptions availed by each assessee.
4. go through the e-filing website of the Government of India.

Essential/recommended readings

- Ahuja, G., & Gupta, R. (2022). Simplified Approach to Income Tax. Flair Publications Pvt. Ltd., Delhi.
- Mittal, N. (2019). Concept Building Approach to Income Tax Law & Practice. Cengage Learning India Pvt. Ltd., Delhi.
- Singhanian, V. K., & Singhanian, M. (2022). Student's Guide to Income Tax. Taxmann Publications Pvt. Ltd., Delhi.

Suggested Resources:

- Income tax Act 1961
- www.incometaxindia.gov.in

Note: Readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

B.A. Programmes with Commerce (MODERN OFFICE MANAGEMENT) as non-Major or Minor discipline

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business Organisation BAC:DSC-1.1	4	3	1	0	PASS IN XII	NIL
Business Communication BAC: Discipline (MOM)- 1	4	3	1	0	PASS IN XII	NIL

DISCIPLINE CORE: Business Communication (Major/ Minor)

Learning Objectives

The course aims to prepare the Executive Secretary with proper knowledge of different types of communication and correspondence, presentation skill along with effective reports. This paper intends to acquaint the learners with communication theory and provide them ample exercise in communication through business correspondence.

Learning outcomes

The Learning Outcomes of this course are as follows:

1. summarise the different concepts of Business Communication.
2. interpret the vocabulary to be used in business.
3. demonstrate the different types of Correspondence or letter writing skills.
4. describe the different approaches to report writing.
5. demonstrate the Business presentation.

Unit I: Introduction (16 hours)

Meaning, process, characteristics, objectives, importance, methods/types of communication: based on relationship (internal & external); based on expressions (verbal & Non-verbal) and the basis of flow (downward, upward, horizontal and diagonal/crosswise), Persuasive Communication, 7Cs of Communication, Barriers to Effective Communication and tips to overcome the barriers.

Unit II: Communication and Technology (8 hours)

Communication through modern technology – different apps, virtual and online video conferences - Google Meet, Zoom, Microsoft team etc., netiquettes.

Unit III: Modern Business Correspondence (16 hours)

Internal: Formal & Informal Correspondence -- Memorandum, Office Order, Circular, Meeting, Notice, Agenda & Minutes. External: Formal Correspondence- Routine letters (enquiry,

quotation, orders and acceptance, release of payment), Sales Letters (a proposal, promotional, follow-up, mailshots), Agency Letters (status enquiries, seeking finance), Problem letters (complaint, collection/dunning, concession). Personnel: Job Application letter, Preparing the Resume, CV and Portfolio. E-Correspondence: Emails, Blogs, Chat Rooms, Discussion Forums, Social Networking, Online news releases, and Company newsletters.

Unit IV: Report Writing (12 hours)

Meaning, Types of Business Reports, characteristics, importance, the structure of a report, Organization of Report –Long reports & Short reports (letter form, memorandum form, minutes form).

Unit V: Oral/Visual Presentation (8 hours)

Importance, Characteristics, Presentation Plan, Visual Presentation – diagram/flowchart.

Practical Exercises:

The learners are required to:

- 1) Practice learning the use of different types of communications conducting their class meetings online/offline.
- 2) Learn the different rules of vocabulary to be used in Business Communication.
- 3) Practice making the drafts of all types of letters for correspondence including agenda, minutes etc.
- 4) Prepare at least one report as per your choice relating to any business/college event.
- 5) Present diagram/piktochart/flowchart on any relevant topic of this paper in the class.

Essential/ Recommended readings

- Bhatia, R.C.(2018). Business Communication, New Delhi: Anne Books Pvt. Ltd.
- Gupta, C.B. (2019) Essential Business Communication, New Delhi: Cengage Learning India Pvt. Ltd.
- Khanna, P. (2016). English Communication New Delhi: Vikas Publishing House Pvt. Ltd.
- Lehman, C. M., D. D., & Sinha., M. (n.d.). Business Communication. Cengage Learning India Pvt. Ltd.
- R. P., & Korlahalli, J. S. (2008). Essentials of Business Communication. New Delhi: Sultan Chand & Sons.
- Taylor, S., & Chandra, V. (2005). Communication for Business. New Delhi: Pearson Education Ltd.

Suggestive Readings:

<https://www.youtube.com/embed/6IIh9trXgyQ> (Source: epg pathshala)

<https://www.youtube.com/embed/t-DzqqIaiM8> (Source: epg pathshala)

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COMMON POOL OF GENERIC ELECTIVES (GE) COURSES OFFERED BY DEPARTMENT OF COMMERCE

GENERIC ELECTIVES (GE-1): BUSINESS ORGANISATION

Credit distribution, Eligibility and Pre-requisites of the Course

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course
		Lecture	Tutorial	Practical/ Practice		
Business Organisation BCH: GE- 1.1	4	3	1	0	Pass in XII	NIL

Learning Objectives

The course aims to familiarize the students with the forms of business organisation and contemporary issues.

Learning outcomes

The Learning Outcomes of this course are as follows:

1. examine the dynamics of the most suitable form of business organisation in different situations.
2. evaluate the various elements affecting the business environment.
3. analyse business models for different organisations.
4. record and report emerging issues and challenges of business organisations.
5. evaluate changes in the working pattern of modern organisations

SYLLABUS OF GE-1

Unit 1: Introduction (12 hours)

Business – Concept, nature and scope, business as a system, business objectives, business and environment interface, distinction between business, commerce and trade, Business ethics, social responsibilities of Business

Unit 2: Business Enterprises (12 hours)

Forms of Business Organisation: Sole Proprietorship, Partnership firm, Joint Stock Company, One Person Company, Cooperative society; Limited Liability Partnership; Multinational Corporations; Choice of Form of Organisation; Business Combination: Need and Objectives, Forms: Mergers, Takeovers and Acquisitions.

Unit 3: Business Environment (12 hours)

Meaning and significance of Business environment, Internal and external environment, Dimensions of Business Environment; Uncertainty and business; Environmental Analysis and Diagnosis, Environment scanning techniques: SWOT and ETOP.

Unit 4: Entrepreneurship: Founding the Business (12 hours)

Entrepreneur-Entrepreneurship-Enterprise; entrepreneurial ideas and opportunities in the contemporary business environment; Process of entrepreneurship; Forms of entrepreneurship; Skill India, Start-up India, Make in India, Globalisation.

Unit 5: Contemporary Issues of Business Organisations (12 hours)

Emerging Issues and Challenges; Innovation in Organisational Design; Learning Organisations, Workforce Diversity, Franchising, Outsourcing, and E-commerce; Government and business interface; Sustainability; Digitalisation and Technological innovations.

Practical Exercise

The learners are required to

1. complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, the scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.
2. identify various elements affecting the business environment and conduct a SWOT analysis for the company identified.
3. visit different enterprises and present a report on business models followed by them through a comparative analysis.
4. record and report their observations regarding the emerging issues and challenges of business organisations.
5. identify changes in the working pattern of modern organisations.

Essential/ Recommended Readings:

- Basu, C. (2017). Business Organisation and Management. McGraw Hill Education.
- Chhabra, T. N. (2019). Business Organisation and Management. Sun India Publications. New Delhi.
- Drucker, P. F. (1954). The Practice of Management. New York: Harper & Row.
- Kaul, V. K. (2012). Business Organisation Management. Pearson Education.
- Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. Paperback.
- Singh, B. P., & Singh, A. K. (2002) Essentials of Management. New Delhi. Excel Books Pvt. Ltd.
- Vasishth, N., & Rajput N. (2019)., Business Organisation & Management. Kitab Mahal. Delhi.

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GENERIC ELECTIVES (GE-2: FINANCE FOR EVERYONE)

Credit distribution, Eligibility and Pre-requisites of the Course

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course
		Lecture	Tutorial	Practical/ Practice		
Finance for Everyone BCH: GE- 1.2	4	3	0	1	Pass in XII	NIL

Learning Objectives

The course aims to offer an integrated approach to the understanding of concepts and applications of financial planning.

Learning outcomes

The Learning Outcomes of this course are as follows:

1. explain the importance of financial literacy and the institutions providing financial services.
2. prepare a financial plan, and budget and manage personal finances.
3. avail and manage services offered by banks.
4. avail and manage services offered by post offices.
5. plan for life insurance and property insurance.
6. choose instruments for investment in shares.

SYLLABUS OF GE-2

Unit 1: Introduction, Financial Planning and Budgeting (9 hours)

Meaning, importance and scope of financial literacy; Prerequisites of financial literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, post offices, mobile app-based services. Need of availing of financial services from banks, insurance companies and postal services. Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal budget, family budget, business budget and national budget; Procedure for financial planning and preparing a budget; Budget surplus and budget deficit, Avenues for savings from surplus, Sources for meeting the deficit.

Unit 2: Banking Services (9 hours)

Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – savings bank account, term deposit, current account, recurring deposit; pan card, address proof, KYC norm; Various types of loans – education loan, consumer durable loan, vehicle loan, housing loan, short term, medium term, long term, microfinance, bank overdraft, cash credit, mortgage, reverse mortgage, hypothecation, pledge, Agricultural and related interest rates offered by various nationalized banks; Cashless banking, e-banking, check

counterfeit currency; CIBIL, ATM, net banking, RTGS, NEFT, IMPS, electronic clearance services (ECS), debit and credit card, app-based payment system, bank draft and pay order; banking complaints and ombudsman.

Unit 3: Financial Services from India Post Office (6 hours)

Post office savings schemes: savings bank, recurring deposit, term deposit, monthly income scheme, kisan vikas patra, NSC, PPF, senior citizen savings scheme, sukanya samriddhi yojana; India post payments bank. money transfer: money order, e-money order. instant money order, collaboration with the western union financial services; mo videsh, international money transfer service, money gram international money transfer, Indian postal order.

Unit 4: Insurance Services (9 hours)

Life insurance policies: life insurance, term life insurance, endowment policies, pension policies, ULIP, health insurance plans, comparison of policies offered by various life insurance companies, comparison of policies offered by various health insurance companies. Property insurance policies. Post office life insurance schemes: postal life insurance and rural postal life insurance.

Unit 5: Stock Markets – Some Basic Concepts (12 hours)

Terms used in stock markets: SENSEX, NIFTY, primary markets, secondary markets, initial public offering(IPO), follow-on public offering (FPO), offer for sale (OFS), block deal, equity shares, preference shares, debentures, bonus shares, stock split, dividend, buyback, DEMAT account, trading account, delivery instruction slip (DI Slips), blue chips, defensive stocks, face value, market value, market capitalisation, pre-opening session, trading session, opening price, closing price, business days, bull, bear, bull market, bear market, risk, stop loss, derivatives, call option, put option, hedge, holding period; Tax on short term capital gains and long-term capital gains, Mutual Fund and its various schemes.

Practical Exercise

(30 hours)

The learners are required to

1. visit banks, post offices, and insurance companies to collect information and required documents related to the services offered by these institutions and to know the procedure for availing of these services.
2. carry out the comparative analysis of different types of life insurance policies.
3. carry out the comparative analysis of different types of health insurance policies.
4. prepare a personal and family budget for one/six/ twelve months on imaginary figures.

Essential/ Recommended Readings:

- Avadhani, V. A. (2022). Investment Management. Himalaya Publishing House Pvt. Ltd., Mumbai.
- Batra, J. K. (2018). Accounting and Finance for Non-finance Managers, Sage Textbook
- Bhattacharya. (2021). Indian Financial System. Oxford University Press.
- Chandra, P. (2018). Investment Game: How to Win. Tata McGraw Hill Education, New Delhi.
- Kothari, R. (2010). Financial Services in India-Concept and Application. Sage Publications India Pvt. Ltd., New Delhi.
- Milling, B. E. (2001). The Basics of Finance: Financial Tools for Non-Financial Managers. Universe Company, Indiana.

- Mittra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2020). Financial Planning. Sage Publications India Pvt. Ltd., New Delhi.
- Sofat, R., & Hiro, P. (3rd Edition). (2016). Basic Accounting. PHI learning
- Zokaityte, A. (2017). Financial Literacy Education. Palgrave Macmillan, London.

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GENERIC ELECTIVES (GE-3) Marketing for Beginners

Credit distribution, Eligibility and Pre-requisites of the Course

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course
		Lecture	Tutorial	Practical/ Practice		
Marketing for Beginners BCH: GE-1.3	4	3	1	0	Pass in XII	NIL

Learning Objectives

The structure of this course is to provide a basic understanding of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing scenario in India.

Learning outcomes

The Learning Outcomes of this course are as follows:

1. evaluate the companies following societal marketing concepts and along with their social initiatives.
2. judge the segmentation of a product, service, event, or organisation of companies.
3. analyse the process of value creation through marketing decisions involving product, pricing and distribution.
4. compare the pricing strategies of various companies.
5. explain marketing decisions involving product promotion and acquire knowledge about the various developments in the marketing area.

SYLLABUS OF GE-3

Unit 1: Introduction to Marketing and Marketing Environment (12 hours)

Introduction to Marketing: Concept, Scope and Importance; Marketing Philosophies; Marketing Mix for goods and services.

Marketing Environment: Need for studying marketing environment; Micro environment- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environment- demographic, economic, natural technological, politico-legal and socio-cultural factors.

Unit 2: Consumer Behaviour and Marketing Strategies (12 hours)

Consumer Behaviour: Need for studying consumer Behaviour; Stages in consumer buying decision process, Factors influencing consumer's buying decisions.

Marketing Strategies: Market segmentation-concept and bases of segmenting consumer markets; Market Targeting; Product Positioning- concept and bases.

Unit 3: Product Decisions (8 hours)

Concept and classification; Product mix; Branding; Packaging; Labeling; Product support services; Product life cycle concept and marketing strategies.

Unit 4: Pricing Decisions and Distribution Decisions (12 hours)

Pricing Decisions: Objectives; Factors affecting the price of a product; Pricing strategies for new products- penetration pricing and skimming pricing.

Distribution Decisions: Channels of Distribution: types and functions; Wholesaling and retailing; factors affecting the channels of distribution; Logistics Decisions.

Unit 5: Promotion Decisions and Developments in Marketing (16 hours)

Promotion Decisions: Communication process; Importance of promotion; Promotion tools: advertising, personal selling, sales promotion, public relations, publicity and direct marketing

Developments in Marketing: Sustainable Marketing; Rural marketing; Social marketing; Digital marketing – an overview.

Practical Exercises:

The learners are required to

1. select the examples of companies who are following societal marketing concepts and discuss their social initiatives.
2. suggest the suitable bases for segmentation of a product, service, event, or organisation of your choice.
3. list out the companies whose product has reached the maturity stage and explain the marketing strategies adopted by them.
4. identify the companies following skimming and penetration pricing policy.
5. analyse the rural marketing strategies of a business organisation.

Essential/ Recommended readings

- Baines, P. et al. (2021). Fundamentals of Marketing. Oxford University Press.
- Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). Marketing. Mc Graw Hill.
- Kapoor, N. (2022). Principles of Marketing, 2nd ed. PHI learning
- Kotler, P., Armstrong, G., & Agnihotri, P. (2018). Principles of Marketing. Pearson Education. Indian edition.
- Kotler, P., Chernev, A., & Keller, K. L. (2022). Marketing Management. United Kingdom

Pearson Education.

- Levy, M., & Grewal, D. (2022). Marketing. United States: McGraw-Hill Education.
- Masterson, R. (2022), Marketing, 5ed., Sage Textbook
- Ramaswamy, N. (2018), Marketing Management, Sage Textbook
- Sharma, K. & Aggarwal S. (2021). Principles of Marketing. Taxmann Publications.

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GENERIC ELECTIVES (GE- 4) Accounting for Everyone

Credit distribution, Eligibility and Pre-requisites of the Course

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course
		Lecture	Tutorial	Practical/ Practice		
Accounting for Everyone BCH: GE-1.3	4	3	0	1	Pass in XII	NIL

Learning Objectives

Objective: The course aims to help learners coming from non-commerce backgrounds acquire basic knowledge of financial accounting and to impart preliminary skills for recording various kinds of financial transactions and preparing financial statements.

Learning outcomes

The Learning Outcomes of this course are as follows:

1. Analyze various terms used in accounting;
2. Make accounting entries and prepare cash books and other accounts necessary while running a business;
3. Prepare profit and loss account and balance sheet;
4. Prepare accounts based on accounting software;
5. Analyze information from the company's annual report.

SYLLABUS OF GE-4

Unit 1: Introduction to Accounting and Accounting Principles (9 hours)

Accounting - Meaning, Importance, Need, objectives, advantages and limitations. Accounting as an information system, user of accounting information, sources of accounting information. Some Basic Accounting Terms –Transactions, Accounts, Assets, Liabilities, Capital, Drawings, Expenditure and Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit.

Accounting Principles Basis of Accounting – Cash, Accrual and Hybrid. Difference between Double Entry system and Single entry system (accounting for incomplete records).

Unit 2: Recording of transactions (9 hours)

Identification of transactions and events for recording, Classifications of accounts (Traditional): Personal Account, Real Account and Nominal Account, Classifications of accounts (Modern): Assets, Liabilities, Capital, Income and expenses. Accounting Equation, Rules of debit and credit. Basis of recording – vouchers, Journalising the transactions.

Unit 3: Preparation of Accounts and Depreciation Accounting (9 hours)

Preparation of Ledger, Cash Book including bank transactions and depreciation accounting: concept, features, causes, methods (SLM and WDV), charging to assets account.

Unit 4: Preparation of Financial Statement (9 hours)

Trial Balance; Concept of Revenue and Capital expenditure; Preparation of Trading and Profit & Loss Account and Balance Sheet for a sole proprietor with basic adjustments.

Unit 5: Accounts from Incomplete Records (9 hours)

Meaning, features, reasons and limitations of accounting from incomplete records. Determining profit and loss using the Statement of affairs method.

Practical Exercises:

(30 hours)

1. Download annual reports of business Organisations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis.
2. Prepare a bank reconciliation statement from the individual passbooks.
3. Prepare Trading and Profit & Loss Account, Balance Sheet, and Cash Flow Statement collecting necessary data from small business firms.
4. Prepare financial statements using appropriate software.

Suggestive Readings:

- Batra, J. K. (2018). Accounting and Finance for Non-finance Managers, Sage Textbook
- Bhupinder, Lt. (2020). Principles of Financial Accounting, Cengage.
- Goyal, B. K., & Tiwari, H. N. (2021). Financial Accounting. Taxmann Publication, New Delhi.
- Gupta, R. L., & Radhaswamy, M. (2014). Financial Accounting. S. Chand Publishing, New Delhi.
- Hatfield, L. (2019) Accounting Basics. Amazon Digital Services LLC.
- Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2017). Introduction to Financial Accounting. Pearson Education, London
- Kumar, A. (2018) Financial Accounting, Singhal Publication
- Lal, J., & Srivastava, S. (2017). Financial Accounting Text & Problems. Himalaya Publishing House, Mumbai.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. Vikas Publishing House Pvt. Ltd, New Delhi
- Monga, J. R. (2020). Financial Accounting: Concepts and Applications. Mayur Paperback , New Delhi

- Mukharji, A., & Hanif, M. (2010). Financial Accounting. Tata McGraw Hill Publishing Co. Ltd, New Delhi
- Mukherjee, S., & Mukherjee, A. K. (2017). Financial Accounting Oxford University Press, USA
- Sah, R. K. (2020). Concept building approach to financial accounting, Cengage
- Sehgal, D. (2016). Financial Accounting. Vikas Publishing House Pvt. Ltd, New Delhi.
- Siddiqui, S. A. (2008). Book Keeping & Accountancy. Laxmi Publications Pvt. Ltd, New Delhi.
- Sofat, R., & Hiro, P. (2016). Basic Accounting, 3rd ed. PHI learning
- Tulsian, P. C. (2020). Financial Accounting. Tata McGraw Hill Publishing Co. Ltd, New Delhi.

Note: Readings will be updated by the Department of Commerce and uploaded on Department's website.

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GENERIC ELECTIVES (GE- 5) COMPUTER APPLICATIONS IN BUSINESS

Credit distribution, Eligibility and Pre-requisites of the Course

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course
		Lecture	Tutorial	Practical/ Practice		
Computer Applications in Business BCH: GE-1.5	4	1	0	3	Pass in XII	NIL

Learning Objectives

This paper aims to impart computer knowledge that will enable them the ability to handle and analyse data for decision making and present it to the person concerned in the form of presentations and/or reports in the fast-moving business world.

Learning outcomes

The Learning Outcomes of this course are as follows:

1. describe the various concepts and terminologies used in computing, computer networks and the internet.
2. examine document creation for report making and communication.
3. identify and make good presentations.
4. analyse various computations using various functions in the area of accounting and finance and represent the business data using suitable charts. s/he should also be able to

manipulate and analyse the business data for a better understanding of the business environment and decision-making.

5. identify the spreadsheet knowledge acquired through this paper in solving real-life problems that help in decision making.

Unit 1: Introduction (4 hours)

Computing: Concept of computing, Data and information; Computing Interfaces: Graphical User Interface (GUI), Command Line Interface (CLI), Touch Interface, Natural Language Interface (NLI); data processing; applications of computers in business.

Computer Networks: Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies; Distributed Computing: Client Server Computing, Peer-to-peer Computing; Wireless Networking; Securing Networks: firewall.

Basic Internet Terminology: I.P. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines, Proxy Server, Intranet and Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s), Uses of the Internet to Society; Cyber Security: Cryptography, digital signature.

Unit 2: Word Processing (3 hours)

Introduction to word Processing, Word processing concepts, Use of Templates and styles, Working with word documents: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto-text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, page break, table of contents, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge (including linking with spreadsheet files as data source); Printing documents; Citations, references and Footnotes.

Unit 3: Preparing Presentations (2 hours)

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow, exporting presentations as pdf handouts and videos.

Unit 4: Spreadsheet basics (2 hours)

Spreadsheet concepts, Managing worksheets; Formatting, conditional formatting, Entering data, Editing, and Printing and Protecting worksheets; Handling operators in the formula, Projects involving multiple spreadsheets, Organizing Charts and graphs; Flash-fill; Working with Multiple worksheets; controlling worksheet views, naming cells and cell ranges.

Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Text functions and Error functions.

Working with Data: Sort and filter; Consolidate; Tables; Pivot tables; What-if-analysis: Goal seek, Data tables and Scenario manager.

Unit 5: Spreadsheet projects (4 hours)

Creating business spreadsheet: Loan repayment scheduling; forecasting: stock prices, costs & revenues; Payroll statements; handling annuities and unequal cash flows; Frequency distribution and its statistical parameters and break-even analysis.

Note:

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred to in the detailed course

above, are not available in that software, to that extent it will be deemed to have been modified.

Practical Exercises

(60 hours)

The learners are required to do the practical exercises which include, but are not limited to, the following:

1. Analyze and compare the different mobile payment apps (at least 5) on the basis of their pros and cons and prepare a report on the same in word document using a table of contents, bullets, numbering, citations, etc. Also prepare a presentation for the same.
2. Using mail merge utility of word processing for either sending letters or for creating any other document like salary slip/ utility bills to be delivered to multiple recipients using data from a business organization or of the peer students.
3. Identify a topic related to any business operation and prepare a PowerPoint Presentation with all the above functions therein.
4. Prepare a Spreadsheet document with any hypothesized data and perform all the above functions therein.
5. By taking secondary data from a company's income statement and balance sheet for five to ten years, all the learners are required to conduct the Ratio Analysis and forecast values for different items of these statements for the next five to ten years.
6. Using logical, mathematical and statistical functions of the spreadsheet, the learners should be able to analyse the results of the class test using hypothesized data to determine the students who passed or failed, assigning them ranks like first, second, third, etc., finding out a number of absentees, counting no. of students scoring marks with distinction, etc.
7. The learners should be able to prepare repayment schedules of the loans that they borrow, prepare a payroll statement using spreadsheet functions listed above and analyse different investment opportunities using financial functions.
8. By taking live data from the website of the Government of India, use a Spreadsheet for preparing frequency distribution, and graphs, and calculate statistical measures like mean, median, mode, standard deviation, Correlation etc.

Essential/ Recommended Readings

- Jain, H. C., & Tiwari, H. N. (2021). Computer Applications in Business. Taxmann, Delhi.
- Joseph, P. T., S. J. (2015). E-Commerce: An Indian Perspective, 6th ed. PHI Learning
- Mathur, S., & Jain, P. (2016). Computer Applications in Business. Galgotia Publishing Company

- Madan, S. (2020). Computer Applications in Business. Scholar Tech Press, Delhi.
- Sharma, S. K., & Bansal, M. (2017). Computer Applications in Business. Taxmann, Delhi.
- Thareja, R. (2019). Fundamentals of Computers. Oxford University Press.
- Thareja, R. (2018). IT & It's Business Application. Oxford University Press.
- Walkenbach, J. (2016). MS Excel. Bible. John Wiley & Sons, USA.
- Winston, W. L. (2013). MS Excel. Data Analysis & Business Modeling. Microsoft Press, USA.

Suggestive Readings:

- Benninga, S. (2022). Financial Modeling. The MIT Press, USA.

Note: Readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

GENERIC ELECTIVES (GE- 6)

Bhartiya Gyan Parampara (Indian Knowledge System)

Credit distribution, Eligibility and Pre-requisites of the Course

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course
		Lecture	Tutorial	Practical/ Practice		
Bhartiya Gyan Parampara (Indian Knowledge System) BCH: GE- 1.6	4	3	1	0	Pass in XII	NIL

Learning Objectives

The course aims to familiarize the students with the astonishing breadth and depth of the Indian scientific and knowledge tradition.

Learning outcomes

The Learning Outcomes of this course are as follows:

1. apportion the experience of the Gurukul system of education Indian culture
2. explain the concept of oneness (Ekatma Bhav).
3. use meditation on Panchkoshas and Chakras for enhancing productivity.
4. apply the management principles from the epics and compare them with the policies and schemes of the Government of India.

Unit 1: Bhartiya Gyan Parampara (Indian Knowledge System) – An Overview (16 hours)

Importance of Ancient Knowledge; Defining Indian Knowledge System; The Indian Knowledge System Corpus- A Classification Framework; Some unique aspects of Indian Knowledge System: Nuances of an Oral Tradition. History of Traditional Indian Trade and commerce: Silk, cotton, sugar, spices etc., silk route. Traditional mercantile system

Unit 2: Knowledge: Framework and Classification (16 hours)

Tarka: The Indian Art of Debate- The Knowledge Triangle; Prameya – A Vaisesikan Approach to Physical Reality- Dravyas, Attributes, Action; Vaisesikan Worldview of ‘Existence’; Pramana; Samasya; Framework for establishing Valid Knowledge – Deductive/ Inductive Logic Framework, Potential Fallacies in the Reasoning Process, Established Tenets in a Field of Study. Knowledge management; Types of knowledge management , Knowledge barriers, Knowledge Retention

Unit 3: Health, Wellness and Psychology (16 hours)

Impact of Yoga Way of life on Emotional Intelligence of Managers; Ayurveda- Definition of Health; Tri- dosas – Relationship to Health; The Body- Mind- Intellect- Consciousness Complex; Consciousness- The True Nature of an Individual; Five layered Consciousness of an Individual (Panchkoshas); Chakra System (Energy centres). Consciousness: Management by consciousness, Levels of Individual and Organizational consciousness, Self-consciousness, beyond self-consciousness.

Unit 4: Governance and Public Administration (12 hours)

Ramayana on Great Attributes, Dos, and Don'ts of a King; Arthasastra- Governance and Administration; Relevance of Arthasastra; Kautilyan State; Vidura- niti – Advice to a King- The Amatya, Settlements and Land Use (Janapada), Fortified Capital city (Durga), Treasury and State Economy (Kosa), Law & Order and Security (Danda), Foreign Policy and Allies (Mitra); Public Administration- Perspectives from the Epics. Indigenous banking system: Methods of the Indigenous banking system; Promissory note, Dastavez, Rahan, Functions of the indigenous banking system; Advancing loans, discounting Hundis; Type of Hundi, Darshni Hundi, Muddati Hundi.

Practical Exercises:

1. visit a Gurukul/ Ashram and have your own experience (anubhooti) of the Indian ancient knowledge system.
2. muktchintan (brainstorming) on topics life worldview of existence.
3. practise of meditation on Panchkoshas and Chakras.
4. muktchintan (brainstorming) on the perspectives from the epics and the real-life scenario of their applicability in the policies and schemes of the Government of India like Foreign policy, Defence policy, Innovation and Start-up Policy, Global Initiatives like One Sun One World One Grid: India's Initiative; Vaccine Diplomacy, International Yoga Day.

Essential/ Recommended readings

- Aurobindo, S. (2021). The Foundations of Indian Culture. India: Sri Aurobindo Ashram.

- Dharampal. (1995). The Beautiful Tree: Indigenous Indian Education in the Eighteenth Century. Rashtrottana Sahitya. ISBN-10:8175310952
- Indian Knowledge Systems. (2005). India: Indian Institute of Advanced Study.
- Mahadevan, B., Bhat, V. R., & Pavana, N. (2022) Introduction to Indian Knowledge System Concepts and Applications. PHI Learning
- Parthasarathy, S. (2014). Vedanta for Modern World. Sri Siim Research Press.
- Pe, D. (2005). Hidden dangers of meditation and yoga. Payal Books
- Simpson, A. (2019). Leadership Lessons from the Bhagavad Gita. India: SAGE Publications.
- The Arthashastra. (2000). India: Penguin Books Limited.
- Vivekananda, S. (2021). Patanjali Yoga Sutra. Srishti Publishers & Distributors. ISBN-10:9390441137

Suggestive Readings

- <https://iksindia.org/index.php>
- <https://indianculture.gov.in/indian-culture-repository>
- <https://vedicheritage.gov.in/>
- <https://www.rarebooksocietyofindia.org/>
- <https://management.cessedu.org/>
- <https://indica.in/>
- <https://www.bhratiyakritisampada.nic.in>
- Attree, A. K., Kumar, V., and Singh, A. K. (2020) Developing and validating the individual and organisational consciousness scale, International Journal of Work Organisation and Emotion, Vol. 11, No. 2, 154-177

Note: Readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

GENERIC ELECTIVES (GE- 7) Basic Personal Taxation

Credit distribution, Eligibility and Pre-requisites of the Course

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course
		Lecture	Tutorial	Practical/ Practice		
Basic Personal Taxation BCH: GE-1.7	4	3	1	0	Pass in XII	NIL

Learning Objectives

To provide basic knowledge and equip students with the application of principles and provisions of the Income-tax Act, 1961 applicable to individuals and the relevant Rules; and to enable the students to apply them to real-world situations.

Learning outcomes

The Learning Outcomes of this course are as follows:

1. analyse the basic concepts of income tax and determine the residential status of different persons;
2. compute income under the heads 'salaries' and 'income from house property';
3. compute income under the heads 'Profits and gains of business or profession' and 'capital gains';
4. compute income under the head 'income from other sources' and understand the provisions relating to income of other persons included in assessee's total income; and
5. analyse various deductions and computation of total income and tax liability of individuals.

Unit 1: Introduction (12 hours)

Origin of Tax System in India; Taxation – Voluntary practice to the involuntary system, Kautilya's philosophy of Taxation.

Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, the maximum marginal rate of tax; Permanent Account Number (PAN). Residential status (only individual); Scope of total income on basis of residential status.

Unit 2: Computation of Income – 1 (16 hours)

Income from Salaries: Meaning, the basis of charge, different forms, allowances, perquisites.

Income from house property: Basis of charge, computing income from letting out, self-occupied and partly let out and partly self-occupied, provisions related to unrealised rent, taxation of arrears of rent. Deductions from Annual Value (Sec 24).

Unit 3: Computation of Income – 2 (16 hours)

Profits and gains of business or profession: Basis of charge, computing business or profession income, the relevance of method of accounting, scheme of deductions and allowances, specific deductions under the act, specific disallowances under the act.

Unit 4: Computation of Income -3 (16 hours)

Capital gains: Basis of charge, capital asset, transfer of a capital asset, consideration, cost of acquisition, cost of improvement, indexation, computation of capital gains.

Income from other sources: Basis of charge, the relevance of method of accounting, dividend, interest on securities, winnings from lotteries, crossword puzzle, horse race, card games and their taxation, deduction from total income.

Practical Exercises:

The learners are required to:

1. discuss selected provisions of the Income-tax Act, 1961 from the official website of the Government of India;
2. refer to the Finance Act to learn about the amendments done in various provisions of the Income-tax Act, 1961;
3. refer relevant notifications and circulars from the official website of Government of India;

4. use tax calculators available on the official website of Government of India; and
5. explore and attempt online filing of Returns of Income & TDS on the Income tax e-filing website under ITR-1 and ITR-2.

Essential/ Recommended Readings:

- Ahuja, G., & Gupta, R. (2022). Systematic Approach to Income Tax. Commercial Law House, Delhi.
- Lal, B. B. (2011). Income Tax Law and Practice. Konark Publications, New Delhi.
- Pagare, D. (2021). Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.
- Singhania, V. K., & Singhania, M. (2021). Students' Guide to Income Tax. University Edition. Taxmann Publications Pvt. Ltd., New Delhi.

Suggestive Readings

- Current Tax Reporter. Current Tax Reporter, Jodhpur.
- Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.
- Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.

Note: Readings will be updated by the Department of Commerce and uploaded on Department's website.

Assessment

Total Marks: 100

Internal Assessment: 25 Marks

End Semester University Exam: 75 Marks

The Internal Assessment for the course may include Class participation, Assignments, Class tests, Projects, Field Work and Presentations, amongst others as decided by the faculty.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.


REGISTRAR

UNIVERSITY OF DELHI

CNC-II/093/1(23)/2022-23/454

Dated: 21.04.2023

NOTIFICATION

Sub: Amendment to Ordinance V

[E.C Resolution No. 38-1/ (38-1-6) dated 08.12.2022]

Following addition be made to Appendix-II-A to the Ordinance V (2-A) of the Ordinances of the University;

Add the following:

Syllabi of Semester-II of the Department of Commerce under Faculty of Commerce & Business Studies based on Under Graduate Curriculum Framework -2022 to be implemented from the Academic Year 2022-23.

Category-I

B.Com. (Hons.)

Discipline Specific Core Course- 2.1(DSC-2.1): Corporate Accounting

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Corporate Accounting DSC- 2.1	4	3	1	0	Pass in XII	Pass in Financial Accounting (DSC-1.3)

Learning Objectives

The course aims to help learners to acquire conceptual knowledge of corporate accounting systems and to learn the techniques of preparing the financial statements of companies.

Learning Outcomes

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

1. Analyse the matters related to issues of share capital, debentures, bonus shares, redemption of preference shares and debentures of a company.
2. Prepare financial statements of companies manually as well as using online software.
3. Interpret the valuation of intangible assets and shares.
4. Describe accounting for Amalgamation and Internal Reconstruction of Companies.
5. Prepare Annual Reports of companies and analyse the voluntary and mandatory information contained in them.

SYLLABUS OF DSC-2.1

Unit 1: Accounting for Share Capital and Debentures (6 hours)

Types of shares; Accounting for Share Capital, Issue of Rights and Bonus Shares; ESOPs and Buy-Back of shares; Issue and Redemption of preference Shares and Debentures. Underwriting of Shares and Debentures. [In reference to Relevant Accounting Standards (AS and Ind AS) and Guidance Notes as applicable.]

Unit 2: Financial Statements of Companies (12 hours)

Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Related Parties as per AS-18, Preparation of Statement of Profit and Loss, Balance Sheet, Statement of Equity and Cashflow Statement manually and using appropriate software. Interpreting the ratios calculated as per Schedule III of the Companies Act 2013 [with reference to Relevant Accounting Standards (AS and Ind AS) and the relevant provisions of The Companies Act, 2013, as applicable.]. Calculation of EPS as per AS 20.

Unit 3: Valuation of Intangible Assets and Shares (9 hours)

Valuation of Intangible Assets and Shares. Value Added Statement, Economic Value Added, Market Value Added, and Shareholder Value Added.

Unit 4: Amalgamation of Companies and Internal Reconstruction (9 hours)

- (a) Accounting for Amalgamation of Companies (excluding inter-company holdings) applying AS 14/Ind AS 103.
- (b) Accounting for Different forms of Internal Reconstruction (excluding drafting of Internal Reconstruction Scheme).

Unit 5: Corporate Financial Reporting (9 hours)

Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of report of the Board of Directors; XBRL Reporting. Drafting of Notes to Accounts. Segment Reporting as per AS - 17, Sustainability Reporting, Triple Bottom Line Reporting, CSR Reporting.

Notes:

1. The relevant Accounting Standards (both AS & Ind AS) for all of the above topics should be covered.
2. Any revision of the relevant Indian Accounting Standards/Accounting Standards would become applicable.
3. The relevant provisions of The Companies Act, 2013, as applicable for all of the above topics should be covered.

Practical Exercises:

The learners are required to:

1. Collect prospectus issued by reputed companies, and examine the matters related to issue of shares.
2. Prepare financial statements of companies manually as well as using appropriate software.
3. Examine the annual reports of business organisations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not.
4. Value Intangible Assets and Shares of a company.
5. Collect information from business newspapers, periodicals, print and digital media on the amalgamation of companies and prepare a report.
6. Download annual reports of reputed companies from the websites and analyse the voluntary and mandatory information contained in these statements.
7. Download and analyse notes on accounts from the annual reports of reputed companies from the websites.

Suggested Readings

- Bergeron, B. (2003). *Essentials of XBRL: Financial Reporting in the 21st Century*. (1st Ed.). New Jersey: John Wiley & Sons.
- Dam, B. B., & Gautam, H. C. (2019). *Corporate Accounting*. Guwahati: Gayatri Publications.
- Goyal, B. K. (2021). *Corporate Accounting*. (7th Ed.). New Delhi: Taxmann Publication.
- Goyal, V. K., & Goyal, R. (2012). *Corporate Accounting*. (3rd Ed.). New Delhi: PHI Learning.
- Jain, S. P., & Narang, K. L. (2015). *Corporate Accounting*. New Delhi: Kalyani Publishers.
- Kumar, A. (2021). *Corporate Accounting*. (7th Ed.). New Delhi: Singhal Publications.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). *Corporate Accounting*. (6th Ed.). New Delhi: Vikas Publishing House.
- Monga, J. R., & Bahadur, R. (2022). *Fundamentals of Corporate Accounting*. (27th Ed.). New Delhi: Scholar Tech Press.

- Mukherjee, A., & Hanif, M. (2017). *Corporate Accounting*. (2nd Ed.). New Delhi: Tata McGraw Hill Education.
- Mukherjee, S., & Mukherjee, A. (2019). *Corporate Accounting*. (1st Ed.). New Delhi: Oxford University Press.
- Sah, R.K. (2019). *Concept Building Approach to Corporate Accounting*. (2nd Ed.). Cengage.
- Sehgal, A. (2012). *Fundamentals of Corporate Accounting*. (3rd Ed.). New Delhi: Taxmann Publication.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). *Advanced Accounts. Vol.-II*. (19th Ed.). New Delhi: S. Chand Publishing.
- Tulsian, P. C., & Tulsian, B. (2008). *Corporate Accounting*. (Rev. Ed.). New Delhi: S. Chand Publishing.

Additional Resources

- Accounting Standards at the Website of the Institute of Chartered Accountants of India.
- Indian Accounting Standards at the Website of the Ministry of Corporate Affairs.
- The Companies Act, 2013 as amended from time to time.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Core Course- 2.2 (DSC-2.2): Company Law

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Company Law DSC- 2.2	4	3	1	0	Pass in XII	NIL

Learning Objectives

The course aims to develop and comprehend business and its processes in accordance with the provisions of the Companies Act, 2013 while analysing case laws.

Learning Outcomes

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

1. Analyse the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act, 2013 and Rules.
2. Prepare the basic legal documents required for formation of a company.
3. Analyse the process and documents required for raising capital for the company.
4. Analyse the managerial composition of companies and examine the process of company meetings.
5. Evaluate the framework of dividend distribution and develop understanding of the winding up process including Insolvency Resolution.

SYLLABUS OF DSC-2.2

Unit 1: Introduction (9 hours)

Meaning and characteristics of a company; Lifting of corporate veil; Overview of administration of Company Law; Types of companies including private and public company, government company, foreign company, one person company, small company, associate company, dormant company and producer company; Association not for profit; Illegal association.

Unit 2: Formation and Incorporation documents (9 hours)

Formation of company, promoters, their legal position and pre-incorporation contracts; Online registration of a company. Memorandum of Association and its alteration, Articles of

Association and its alteration, Doctrine of constructive notice, Doctrine of ultra vires and indoor management.

Unit 3: Share Capital (9 hours)

Prospectus, Shelf and Red herring prospectus, misstatement in prospectus; Book building. Allotment and Forfeiture of share, Sweat Equity, ESOPs, Bonus issue, and Further issue of shares, buyback, split of sharers and provisions regarding buyback; Transfer and transmission of shares; Demat system.

Unit 4: Management and Meetings (9 hours)

Directors: Legal position, Disqualifications, Director Identification Number (DIN); Classification of directors-Additional, Alternate and Casual directors, Women directors, Independent director, small shareholder's director; Appointment, Removal of directors; Powers and Duties; Key managerial personnel (KMP); Board Meetings; Shareholders' meetings: AGM and EGM. Convening and conduct of meetings: Requisites of a valid meeting; Resolutions (Virtual meetings); Postal ballot; e-voting.

Unit 5: Dividends, Audit and Winding up (9 hours)

Provisions relating to payment of Dividend. Company Audit: auditor's qualification and disqualifications, Auditor's appointment, rotation and removal, Secretarial Audit. Winding Up: Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code 2016.

Practical Exercises

The learners are required to:

1. Identify the type of company based on information available on NSE/BSE website and then analyse the regulatory and procedural aspects covering the Companies Act, 2013.
2. Fill dummy SPICe+ form for incorporation of a company.
3. Write about the timeline and details of the book building process of an actual IPO/FPO.
4. Identify the actual composition of the Board of Directors and examine the minutes of AGM/EGM of listed companies.
5. Analyse a case study on the winding up of a company.

Suggested Readings

- Chadha R. & Chadha, S. (2018) Company Law , Delhi: Scholar Tech Press.
- Das & Roy (2018). Company Laws. Oxford University Press.
- Jagota, R. (2021). *Corporate Laws*. New Delhi: Taxmann Pvt Ltd.
- Kapoor, N. D. (2022). *Corporate Laws*. New Delhi: Sultan Chand.
- Kaur, H. (2022). *Company Law*. New Delhi: Kitab Mahal.
- Kuchhal, M. C. & Kuchhal, A. (2013). *Company Law*, Mahavir Publications.
- Kumar, A. (2021). *Corporate Laws*. New Delhi: Taxmann Pvt. Ltd.
- Maheshwari, S. N., & Maheshwari, S. K. (2015). *Elements of Corporate Laws*. New Delhi: Himalaya Publishing House Pvt. Ltd.

- Maheshwari, S. N., & Maheshwari, S. K. (2019). *Company Law*. New Delhi: Himalaya Publishing House Pvt. Ltd.
- Ramaiya, A. (2020). *A Guide to Companies Act*. India: LexisNexis.
- Sharma, J. P. (2020). *An Easy Approach to Corporate Laws*. New Delhi: Ane Books P Ltd.

Additional Resources

- Gower, L.C.B. (1954). *Principles of Modern Company Law*, London: Stevens & Sons.
- Hanningan, B. (2021). *Company Law*. UK: Oxford University Press.
- Hicks, A. & Goo, S.H. (2008). *Cases and Material on Company Law*, Oxford University Press.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Core Course- 2.3 (DSC-2.3): Human Resource Management

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Human Resource Management DSC- 2.3	4	3	1	0	Pass in XII	NIL

Learning Objectives

The course aims to acquaint the learners with the techniques and principles to manage human resources of an organisation for better performance and workplace environment.

Learning Outcomes

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

1. Evaluate the importance of contemporary and emerging HR issues.
2. Analyse the concept and sources of recruitment and selection process.
3. Devise employee training and development programs.
4. Design performance appraisal techniques and compensation schemes.
5. Design HR policies for employee engagement and experience; grievance redressal, employee health, safety, welfare, social security, and stress-free work life balance.

SYLLABUS OF DSC-2.3

Unit 1: Introduction to Human Resource Management (9 hours)

Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of HRM- Workplace diversity, empowerment, downsizing, VRS, work life balance.

Unit 2: Procurement of Human Resource (9 hours)

Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention of employees.

Unit 3: Upgrading Employees: Training and Development (9 hours)

A. Concept and significance; Role specific and competency-based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, hands on, shadowing, e-learning, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing.

B. Scope of training; On board, soft skills, technical skills, product & service, quality, anti-harassment, legal.

Unit 4: Performance Appraisal and Compensation Management (9 hours)

Performance appraisal- Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job Transfer and promotion.

Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.

Unit 5: Employee Maintenance, Engagement and Emerging Horizons (9 hours)

Employee health and safety; Employee welfare; Social security (excluding legal provisions);

Employer-employee relations; Grievance handling and redressal; Industrial disputes: Causes and settlement machinery, Stress-free environment, Rejuvenation breaks and leisure activities.

Emerging Horizons; Redundant manpower, e-HRM; Human Resource Information System (HRIS); HR Audit, Emerging job opportunities, Talent management, Employee burnout, Work life balance, Work from Home.

Practical Exercises

The learners are required to:

1. Design a human resource plan with a focus on contemporary and emerging HR issues.
2. Perform a role play and conduct an orientation cum induction programme for new recruits.
3. Design a training and development plan for a hypothetical organisation.
4. Design performance appraisal techniques and compensation schemes for a hypothetical organisation.
5. Design employee welfare scheme for a hypothetical organisation.

Suggested Readings

- Aswathappa, K. & Dash, S. (2021). *Human Resource Management-Text and cases* (9th Ed.), Tata McGraw-Hill.

- Chhabra, T. N. & Chhabra, M. (2020). *Human Resource Management*. New Delhi: Sun India Publications.
- Decenzo, D. A., & Robbins, S. P. (2009). *Fundamental of Human Resource Management*, New Jersey: Wiley.
- Dessler G. & Varrkey B. (2020). *Human Resource Management*, Sixteenth Edition, Pearson Paperback.
- French, W. L. (2006). *Human Resource Management*. Boston: Houghton Mifflin.
- Gupta, C. B. (2018). *Human Resource Management*. New Delhi: Sultan Chand & Sons.
- Pattanayak, B. (2019). *Human Resource Management* (6th ed.). PHI learning
- Prasad, L. M. (2018). *Human Resource Management*. New Delhi: Sultan Chand & Sons
- Rao, V. S. P. (2020). *Human Resource Management* (2nd Ed.). New Delhi: Taxmann Pvt. Ltd.
- Sengupta, A. (2018). *Human Resource Management*, Sage Textbook.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Generic Elective Course- 2.1(GE-2.1): Communication in Management

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Communication in Management GE-2.1	4	3	1	0	Pass in XII	NIL

Learning Objectives

The course aims to train students to enhance written as well as oral communication in management. This course will help students in understanding the principles and techniques of communication. Also, to understand the use of electronic media for communication.

Learning Outcomes

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

1. Analyse the need of communication in management.
2. Interpret the need for effective listening.
3. Examine the concepts of written and spoken communication.
4. Demonstrate the role of group discussion and interviews.
5. Summarise business reports and proposals.

SYLLABUS OF GE-2.1

Unit 1: Introduction to Communications (9 hours)

Meaning and Objectives of Communication. Process of Communication. Forms of communication: formal and informal; upward, downward, diagonal and lateral. Role of a Manager. Barriers to effective communication and overcoming them. Effectiveness in Managerial Communication. Make use of grapevine. Role of verbal and non-verbal communication; interpreting non-verbal communication.

Unit 2: Listening (9 hours)

Meaning and objectives of Listening, Features of a good listener. Analysing poor listening. Effective listening skills and barriers to effective listening.

Unit 3: Spoken communication (9 hours)

Oral Presentation: Planning, structuring and delivering presentation. Handling queries. Challenges and etiquettes associated with Telephonic, web-conferencing and Teleconferencing communication.

Written communication: Principles and steps of effective writing. Seven Cs of Letter writing. Business Letters: inquiries, placing orders, sales letters. Job applications and resumes. Memos.

Unit 4: Group Discussion (9 hours)

Nature, forms and classification of Groups. Role of managers in group discussions. Effective group decision making. Group conflict.

Interviews: Interviewing, Nature and types of Interviewing Questions. Verbal and Non-Verbal aspects of interviewing. Types of Interviews: structured and unstructured; group and depth.

Unit 5: Meetings (9 hours)

Planning and conducting meetings. Meeting Process. Ways to effectively lead a meeting. Evaluating meetings and drafting minutes of a meeting.

E-mail, Business Reports and Proposals: E-mail Etiquettes, smartness and presentation. Business Reports and proposals: Writing and purpose.

Practical Exercises

The learners are required to:

1. Analyse the communication channel in your educational institution.
2. Analyse the barriers to effective listening in your educational institution.
3. Organise webinars and draft mock business letters.
4. Participate in group discussions and mock interviews.
5. Conduct a meeting in your institution and draft minutes of the meeting.

Suggested Readings

- Bhatia, R. C. (2008). *Business Communication*. New Delhi: Ane Books Pvt. Ltd.
- Bell, R. & Martin, J. (2014). *Managerial Communication*. Business Expert Press.
- Kaul, A. (2015). *Effective Business Communication* (2nd ed.). PHI learning.
- Lesikar, R. V. & Flatley, M. E. (2001). *Basic Business Communication Skills for Empowering the Internet Generation*. New Delhi: Tata McGraw Hill Publishing Company Ltd.
- Ludlow, R. & Panton, F. (1992). *The Essence of Effective Communications*. New Delhi: Prentice Hall of India Pvt. Ltd.
- Meyer C, D. (2021). *Communicating for Results*, Oxford University Press.

- Owen, H., David, D. & Dennis, T. (1999). *Communication in Management*. Gower Publishing, Ltd.
- Quintanilla, Kelly, M. (2021). *Business and Professional Communication*. 4thed. Sage Textbook.
- Raman, M. & Singh, P. (2012). *Business Communication*. Oxford University Press.
- Scot, O. (2004). *Contemporary Business Communication*. New Delhi: Biztantra.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Generic Elective Course- 2.2(GE-2.2): Financial Management for Beginners

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Financial Management for Beginners GE- 2.2	4	3	1	0	Pass in XII	NIL

Learning Objectives

The course aims to familiarize the students with the basic concepts of financial management.

Learning Outcomes

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

1. Analyse the overview of finance, the concept of time value of money and risk & return.
2. Perform financial analysis with the aid of various financial statements, and analyse the capital budgeting process and techniques.
3. Analyse the cost of capital, capital structure and leverage.
4. Examine dividend & working capital dividend decisions.
5. Perform valuation of securities.

SYLLABUS OF GE-2.2

Unit 1: Introduction (9 hours)

Meaning and importance of finance. Time value of money (Compounding & Discounting), Risk & Return. Alternative investment options, Sources of long term financing and short term financing.

Unit 2: Financial Analysis & Capital Budgeting (9 hours)

Financial statements- income statement, balance sheet, Ratio analysis: meaning, significance and limitations. Current ratio, quick ratio, absolute liquidity ratio, debt-equity ratio, interest coverage ratio, inventory turnover ratio, debtors turnover ratio, average collection period, creditors turnover ratio, average payment period, return on capital employed, return on equity, earnings per share, dividend per share, price-earning ratio.

Capital budgeting process, Capital budgeting techniques (Payback period, Discounted payback period, NPV, IRR).

Unit 3: Cost of Capital & Capital Structure (9 hours)

Concept of cost of capital and capital structure: Cost of debt capital, Cost of preference share capital, Cost of equity share capital, Weighted average cost of capital (WACC). Meaning of leverage. Operating leverage, Financial leverage, Combined leverage.

Unit 4: Dividend Decisions & Working Capital (9 hours)

Types of dividends, Dividend policies and factors affecting dividend policies. Stock-split and bonus Shares. Concept of working capital, its components and factors affecting working capital requirements.

Unit 5: Valuation of Securities (9 hours)

Types of risks and returns. Concept of valuation, Equity valuation & analysis, Bond valuation & analysis. Portfolio analysis.

Contemporary issues in finance.

Practical Exercises

The learners are required to:

1. Assess the present value of financial investments made by your family members.
2. Analyse the risk and return of financial securities listed on NSE/BSE.
3. Analyse the capital budgeting process of various companies.
4. Examine the capital structure of various companies from their annual reports.
5. Evaluate the dividend and working capital policy of various companies.
6. Perform valuation of financial securities using MS-EXCEL.

Suggested Readings

- Bhargav, B. K. (2015). *Finance For Non-Finance Managers*. Jaiko Publishing House.
- Chandra, P. (2017). *Finance Sense: Finance for Non-Finance executives*. Tata McGraw Hill.
- Gabriel, H. & Claude, V. (2008). *Finance for Non-Finance Managers*. Cengage Delmar Learning India Pvt. Ltd.
- Gene, S. (2003). *Finance for Nonfinancial Managers*. (Briefcase Books Series). Tata McGraw Hill.
- Joshipura, M. (2022). *Cases in Financial Management*. Sage Textbook
- Maheshwari, S. N. (2019). *Elements of Financial Management*. New Delhi: Sultan Chand & Sons.
- Maheshwari, S. N. (2013). *Financial Management – Principles & Practice*. New Delhi: Sultan Chand & Sons.

- Tripathi, V. (2021). *Basic Financial Management*. New Delhi: Taxmann Publication Pvt. Ltd.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Generic Elective Course- 2.3(GE-2.3): Sales Promotion

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Sales Promotion GE- 2.3	4	3	1	0	Pass in XII	Pass in Marketing for Beginners (GE- 1.3)

Learning Objectives

The course aims to familiarize the students with the basics of Sales Promotion and its importance in marketing.

Learning Outcomes

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

1. Evaluate the importance of sales promotion in marketing.
2. Analyse the different forms of sales promotion.
3. Design different tools for sales promotion campaign and analyse the need of a particular tool.
4. Develop and evaluate sales promotion programs.
5. Analyse the ethical and legal aspects of sales promotion.

SYLLABUS OF GE-2.3

Unit 1: Introduction to Sales Promotion (12 hours)

Sales Promotion: Nature, meaning and importance of Sales Promotions; Significance of Sales Promotion in marketing; Misconception about sales promotion; Relationship marketing and Sales Promotion; Role of Sales Promotion in Integrated marketing communication.

Unit 2: Types of Sales Promotion (6 hours)

Different forms of Sales Promotions; Consumer-oriented Sales Promotion; Trade oriented Sales Promotion; and Sales force oriented Sales Promotion

Unit 3: Major tools of Sales Promotion (12 hours)

Sales Promotion tools including -Premiums, price offs, coupons, sampling, refunds and rebates, contest, games and lotteries, point of purchase; Displays and demonstrations; Conferences use; Trade fairs; Exhibition and fashion shows, Specialities and novelties, and recent prevalent tools -features, strength and limitations.

Unit 4: Developing sales promotion programmes (12 hours)

Pre-testing; implementation; evaluating the result and making necessary modifications

Unit 5: Ethical and legal aspects of sales promotion (3 hours)

Importance of ethics in sales promotion; Unethical practices and its consequences in Sales Promotion; Puffery or misrepresentation

Practical Exercises

The learners are required to:

1. Analyse the sales promotion campaign of different organisations.
2. Identify the different forms of sales promotions in various organisations.
3. Design different tools for sales promotion campaign for a hypothetical firm.
4. Develop a sales promotion programme for a hypothetical firm.
5. Analyse case studies concerning ethical and legal aspects on sales promotion.

Suggested Readings

- Kazmi, S. H. H. & Batra, S. K. (2009). *Advertising and sales promotion*. India: Excel Books.
- Kotler, P. & Keller, K.L. (2021). *A framework for marketing management*. (6th ed.). Pearson.
- Minahan, S. & Ogden-Barnes, S. (2015). *Sales Promotion Decision Making: Concepts, Principles, and Practice*. (1st ed.) United States: Business Expert Press.
- Mullin, R & Cummins, J. (2010). *Sales Promotion: How to Create, Implement and Integrate Campaigns that Really Work*. Paperback.
- Neslin, S. A., & Blattberg, R. C. (1990). *Sales Promotion: Concepts, Methods and Strategies*. United States: Prentice Hall.
- Quelch, J. A. (1989). *Sales promotion management*. Prentice Hall.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Generic Elective Course- 2.4(GE-2.4): Computerised Accounting System

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Computerised Accounting System GE- 2.4	4	2	0	2	Pass in XII	Pass in Accounting for Everyone (GE- 1.4) OR Computer Applications in Business (GE -1.5)

Learning Objectives

This course aims to impart the skills needed for recording business transactions and producing final accounts by a non-commerce student using computerised accounting software.

Learning Outcomes

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

1. Analyse the significance of accounting in an organisation.
2. Prepare and analyse financial statements.
3. Create a structure of a computerised accounting system for a business firm.
4. Record day to day business transactions in computerised accounting system
5. Evaluate the necessary adjustments for Goods and Service Tax (GST) while recording business transactions.
6. Generate various accounting reports for analysis and decision making.

SYLLABUS OF GE-2.4

Unit 1: Introduction to Accounting (2 hours)

Accounting – meaning, importance and need, its objectives and relevance to business establishments and other organisations, and individuals. accounting information: meaning, users and utilities, sources of accounting information. some basic terms –transaction, account, asset, liability, capital, expenditure & expense, income, revenue, gain, profit, surplus, loss, deficit. debit, credit, accounting year, financial year, financial accounting principles.

Unit 2: Recording of business transactions and preparation of financial statements (8 hours)

Features of recordable transactions and events; types of accounts: personal account, real account and nominal account; rules for debit and credit; double entry bookkeeping system, journalising transactions; preparation of ledgers; fundamental accounting equation; preparation of Trial Balance; concept of revenue and capital; preparation of Trading and Profit & Loss Account and Balance Sheet manually.

Unit 3: Computerised Accounting System (2 hours)

Computerised Accounting Systems: Basics of computerised accounting systems; difference between manual and computerised accounting system; overview of available software packages for computerised accounting; factors affecting selection of suitable computerised accounting software; procurement and installation of computerised accounting software.

Using any popular accounting software: create, select, shut, and delete a Company; setting security features of company; date and period features; configure and features settings; backup and restore data of a company.

Unit 4: Creating Masters and voucher entry (12 hours)

Creating Accounting Ledgers and Groups: Single create vs. multiple create, creating ledger under a group and entering opening balances

Creating Stock Items and Groups: Creating unit of measurement, creating stock groups using single or multiple create feature under an existing group, creating Stock items using single or multiple feature under an existing group,

Voucher Entry: Types of vouchers, selection of voucher type for transactions, vouchers entry, voucher number and date settings, voucher entry with more than one debit or credit accounts, editing and deleting a voucher and printing of voucher.

Unit 5: Taxation and Generating Reports (6 hours)

Taxation: Accounting for Goods and Service Tax

Generating Reports: Cash Book, ledger accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Ratio analysis and Cash Flow Statement; exporting reports in pdf and excel formats.

Note:

The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred to in the detailed course above, are not available in that software, to that extent it will be deemed to have been modified.

X

Practical Exercises

The learners are required to:

1. Collect basic financial data of a reputed company to identify key accounts prepared by the enterprise and assess the importance of accounting.
2. Examine the annual reports of business organisations to find out whether applicable accounting standards (AS and IND AS) are complied with or not.
3. Analyse a firm's case study on computerised accounting and financial reporting.
4. Record periodic business transactions in computerised accounting system.
5. Collect information from business newspapers, periodicals, print and digital media related to financial statements released by the reputed companies and prepare a report on the basis of collected information.
6. Download one manufacturing, one service and one trading company's annual financial statement and report. Identify and compare the Goods and Services Tax of the companies.
7. Prepare financial statements using appropriate software.

Suggested Readings

- Charles, T. H., Gart L. S., John A. E., & Donna R. P. (2017). *Introduction to Financial Accounting*. (11th Ed.). London: Pearson.
- Goyal, B. K., & Tiwari, H. N. (2021). *Financial Accounting*. (9th Ed.). New Delhi: Taxmann Publications Pvt. Ltd.
- Kumar, A. (2021). *Corporate Accounting*. (7th Ed.). New Delhi: Singhal Publications.
- Lal, J., Srivastava, S., & Abrol, S. (2019). *Financial Accounting Text and problems*. New Delhi: Himalaya Publishing House.
- Davis, J. R., Alderman, C. W., & Robinson, L.A. (1990). *Accounting Information Systems: A cycle Approach*. (3rd Ed.). New Jersey: Wiley.
- Lt. Bhupinder. (2019). *Financial Accounting – Concepts and Applications*. (1st Ed.). New Delhi: Cengage.
- Monga, J. R., & Bahadur, R. (2021). *Financial Accounting: Concept and Applications*. (21st Ed.). New Delhi: Scholar Tech Press.
- Hurt, R. L. (2015). *Accounting Information Systems: Basic Concepts and Current Issues*. (3rd Ed.). New York: McGraw Hill.
- Sah, R. K. (2019). *Concept Building Approach to Financial Accounting*. (2nd Ed.). Cengage Learning India Pvt. Ltd.
- Sehgal, A., & Sehgal, D. (2010). *Fundamentals of Financial Accounting*. New Delhi: Taxmann Publications Pvt. Ltd.
- Nadhani, A. K. (2018). *Tally ERP 9 Training Guide*. New Delhi: BPB Publications.
- Satpathy, S. (2020). *Tally ERP 9 Book Advanced User*. Tally, New Delhi.
- Tulsian, P. C. (2016). *Financial Accounting*. (2nd Ed.). New Delhi: S.Chand.

Additional Resources:

Web resource: <http://tallyerp9book.com/TallyERP9-Book-Content.html>

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

CATEGORY-III
B.A. COMMERCE BASED PAPERS

B.A. Programmes with Commerce (Entrepreneurship and Small Business)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre- requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Fundamentals of Entrepreneurship BAC: Discipline (ESB) – A2 (Non-major/Minor)	4	3	1	0	Pass in XII	Pass in Fundamentals of Business organisation for Entrepreneurs (BAC: Discipline)
Financial Accounting BAC: DSC-2 (Major)	4	3	0	1	Pass in XII	NIL

BAC: Discipline (ESB)- A2: Fundamentals of Entrepreneurship (Non-major/Minor)

Learning Objectives

The basic objective of this paper is to promote entrepreneurial awareness among the learners so as to understand its need and relevance in Indian society as well as to make students aware of the existing environmental support system for the promotion of entrepreneurship in the country.

Learning Outcomes

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

1. Analyse the process of entrepreneurship and the role of entrepreneurs in an organisation.
2. Assess the personality and competency desirable in an entrepreneur.
3. Analyse the entrepreneurial process for establishing a new venture.
4. Evaluate the entrepreneurial environment.
5. Analyse the risk and rewards associated with an entrepreneurial venture.

SYLLABUS OF BAC: Discipline (ESB) – A2

Unit I: Entrepreneur and Enterprise (9 hours)

Meaning and types of entrepreneurs, characteristics of entrepreneurs, entrepreneur vs. manager; Role and functions of entrepreneurs in relation to the enterprise and in relation to the economy.

Unit II: Entrepreneurial Person (9 hours)

Entrepreneurial personality; Entrepreneurial competencies; EDI's prescribed competencies; Social groups and their entrepreneurial actions; Entrepreneurial motivation; Motivation theories and entrepreneurial behavior- need for achievement.

Unit III: Entrepreneurship and its Process (9 hours)

Entrepreneurial process and its dynamics in the environment; Opportunity identification process; Business plan and feasibility analysis of business ideas; Contents of a business plan/project.

Unit IV: Entrepreneurial Environment (9 hours)

Entrepreneurial support system- social, economic and financial support system; Contemporary role models; Family business in India and their contribution to entrepreneurship; Role of educational institutions in the promotion of entrepreneurship.

Unit V: Entrepreneurial Performance and Rewards (9 hours)

Measures of entrepreneurial performance; Financial and psychological rewards; Entrepreneurial risks; Risk-rewards compatibility; Entrepreneurial rewards in the context of socio-economic environment of India.

Practical Exercises

The learners are required to:

1. Evaluate the role of entrepreneur in a new venture.
2. Assess their strengths and weaknesses as an entrepreneur.
3. Analyse the entrepreneurial process a newly established venture.
4. Assess the role of different environmental factors that have promoted an entrepreneurial venture.
5. Analyse the risk and return trade off for an entrepreneurial venture.

Suggested Readings

- Holt, D. H. (1992). *Entrepreneurship: New Venture Creation*. New Delhi: Prentice Hall of India.
- Panda, S. C. (2008). *Entrepreneurship Development*. New Delhi: Anmol Publications.
- Taneja, S., & Gupta, S. L. (2001). *Entrepreneurship Development-New Venture creation*. New Delhi: Galgotia Publishing House.

Additional Resources

Journals & Periodicals:

- Journal of Entrepreneurship
- SEDME
- Laghu Udyog Samachar

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

BAC: DSC-2: Financial Accounting (Major)

Learning Objectives

The course aims to help learners to acquire conceptual knowledge of financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Learning Outcomes

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

1. Analyse the applicability of Accounting Standards in the preparation of Financial statements of companies.
2. Apply the Generally Accepted Accounting Principles while recording transactions and preparing financial statements.
3. Measure business income applying relevant accounting standards.
4. Evaluate the impact of depreciation and inventories on Business Income.
5. Prepare the Financial Statements of sole proprietor firms and Not-For-Profit Organisations.
6. Prepare the accounts for Inland Branches, Departments and Leases.
7. Demonstrate accounting process under a computerized accounting system.

SYLLABUS OF BAC: DSC-2

Unit 1: Theoretical Framework and Accounting Process (9 hours)

(A) Theoretical Framework

- (i) Accounting as an information system, the users of financial accounting information and their needs. An overview of Artificial Intelligence and Data Analytics in Accounting.
- (ii) Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis. Capital and revenue expenditures and receipts. Events occurring after the balance sheet date, Extraordinary Items, Prior Period Items, Accounting Estimate. Accounting Policies, Fair Value, Meaning, Recognition and Disclosure Requirements of Provision, Contingent Liability and Contingent Asset.
- (iii) Financial Accounting Principles: Meaning and need; Generally Accepted Accounting Principles (GAAP): Entity, Money Measurement, Going Concern, Cost, Revenue Recognition, Realization, Fundamental Accounting Assumptions, Accruals, Periodicity, Full Disclosure, Consistency, Materiality, and Prudence (Conservatism). Fundamental Accounting Assumptions as per AS 1.
- (iv) Accounting Standards: Concept, benefits, and Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRSs; convergence vs adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) –meaning, need, and scope.

(B) Accounting Process

From the recording of a business transaction to the preparation of trial balance including adjusting, transfer and closing entries. Application of Generally Accepted Accounting Principles in recording financial transactions and preparing financial statements and accounting treatment of GST.

Unit 2: Business Income, Accounting for Property, Plant and Equipment, and Valuation of Inventory (9 hours)

- (a) Business income: Concept of Revenue and Business Income, Measurement of business income; relevance of accounting period, continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income.
- (b) Revenue recognition with reference to AS 9.
- (c) Accounting for Property, Plant, and Equipment with reference to AS 10. Impact of Depreciation on measurement of business income. Accounting for Intangible Assets with reference to AS 26.
- (d) Valuation of Inventory with reference to AS 2. Impact of inventory valuation on measurement of business income by using FIFO, LIFO, and Weighted Average Method.

Unit 3: Financial Statements of Sole Proprietorship and Not-for-Profit Organisations (9 hours)

Preparation of Financial Statements of Sole Proprietorship and Not-for-Profit Organisations

Unit 4: Accounting for Inland Branches, Departments and Leases (9 hours)

- (a) Accounting for Inland Branches: Concept of Dependent branches; Branch Accounting as per Debtors System, Stock and Debtors' System
- (b) Accounting for Departments (excluding Mark-up Account)
- (c) Accounting for Leases with reference to AS 19

Unit 5: Computerized Accounting Systems (9 hours)

Computerized Accounting Systems: Computerized Accounts by using any popular accounting software Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry including GST; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow Statement. Selecting and shutting a Company; Backup, and Restore data of a Company.

Notes:

- The relevant Accounting Standards (both AS and Ind AS) for all of the above topics should be covered.
- Any revision of the relevant Indian Accounting Standard/Accounting Standard would become applicable.

Practical Exercises

The learners are required to:

1. Identify the applicability of different accounting standards on the basis of examining the nature of business transactions after considering Framework for the Preparation and Presentation of Financial Statements from the websites of the Institute of Chartered Accountants of India (ICAI).
2. Analyse Generally Accepted Accounting Principles applied in financial statements of listed companies.
3. Examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms.
4. Prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from small business firms and analyse the impact of depreciation and inventories on Business Income.
5. Prepare financial statements manually and using appropriate software with the help of financial transaction data of sole proprietor firms and Not-For-Profit Organisations.
6. Prepare accounts of Inland Branches, Departments and Leases by collecting data from the annual report of two Multinational Companies and two NGOs and prepare their relevant accounts.
7. Collect the data related to balance sheets of business Organisations and prepare the financial statements using computerized accounting system.

Suggested Readings

- Anthony, R. N., Hawkins, D. F., Merchant, K. A., & Singh, P. (2019). *Accounting: Text and Cases*. (13th Ed.). New Delhi: McGraw-Hill Education.
- Batra, J. K. (2018). *Accounting and Finance for Non-finance Managers*. (1st Ed.). New Delhi: SAGE Publications Pvt. Ltd.
- Dam, B. B., & Gautam, H. C. (2019). *Financial Accounting*. Guwahati: Gayatri Publications.
- Goldwin, N., Alderman, W., & Sanyal, D. (2016). *Financial Accounting*. Boston: Cengage Learning.
- Goyal, B. K., & Tiwari, H. N. (2021). *Financial Accounting*. (9th Ed.). New Delhi: Taxmann Publication.
- Horngren, C., Sundem, G., Elliott, J., & Philbrick, D. (2013). *Introduction to Financial Accounting*. (11th Ed.). London: Pearson Education.
- Kumar, A. (2019). *Financial Accounting*. (2nd Ed.). New Delhi: Singhal Publication.
- Lal, J., Srivastava, S., & Abrol, S. (2017). *Financial Accounting Text & Problems*. Mumbai: Himalaya Publishing House.
- Lt Bhupinder. (2020). *Financial Accounting – Concepts and Applications*. New Delhi: Cengage Learning.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). *Financial Accounting*. (6th Ed.). New Delhi: Vikas Publishing House Pvt. Ltd.
- Monga, J. R. & Bahadur, R. (2021). *Financial Accounting: Concepts and Applications*. New Delhi: Scholar Tech Press.
- Sehgal, A. & Sehgal D. (2011). *Fundamentals of Financial Accounting*. New Delhi: Taxmann Publications Private Limited.
- Sehgal, D. (2014). *Financial Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2013). *Advanced Accounts. Vol.-I*. (Rev. Ed.). New Delhi: Sultan Chand Publishing.
- Tulsian, P. C., & Tulsian, B. (2016). *Financial Accounting*. (2nd Ed.). New Delhi: S. Chand Ltd.

Additional Resources

- Accounting Standards at the Website of the Institute of Chartered Accountants of India
- Indian Accounting Standards at the Website of the Ministry of Corporate Affairs.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

B.A. Programmes with Commerce (Accounting and Finance)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Fundamentals of Investment BAC: Discipline (A&F) – A2 (Non-major/Minor)	4	3	1	0	Pass in XII	Pass in Fundamentals of Financial management (BAC: Discipline (A&F) - A1)
Financial Accounting BAC: DSC-2 (Major)	4	3	0	1	Pass in XII	NIL

BAC: Discipline (A&F)- A2: Fundamentals of Investment (Non-major/Minor)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Learning Objectives

The course aims to familiarize learners with different aspects of investment management and risks, and introduce them to the framework of securities analysis, valuation and portfolio management.

Learning Outcomes

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

1. Evaluate the investment decision making process and analyse the risk and return of securities.
2. Perform bond valuation.
3. Estimate value of equity shares.
4. Create investment portfolios.
5. Analyse mutual funds and financial derivatives as investment alternatives.

SYLLABUS OF BAC: DISCIPLINE (A&F) – A2

Unit 1: Introduction to Investment (9 hours)

Concept of Investment, Investment Decision Process; Avenues for investment- features and classes; Difference between investment, speculation, and gambling; Primary market and Secondary Markets- Trading of securities, Security market indices; Return and risk: concept and calculation.

Unit 2: Bond Analysis and Valuation (9 hours)

Bond Fundamentals; Estimating bond yield; Bond Valuation, bond risks and credit rating.

Unit 3: Equity Analysis and Valuation (9 hours)

Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis; Valuation of Equity Shares using Dividend Discount Model (Zero-growth dividend and constant growth model).

Unit 4: Portfolio Management (9 hours)

Portfolio Management- Concept and need; Measurement of Portfolio Return and risk; Diversification- Markowitz Theory.

Unit 5: Mutual Fund and Derivatives (9 hours)

Mutual Fund- concept and types; Overview of Financial Derivatives-Forwards; Futures and Options.

Practical Exercises

The learners are required to:

1. Compute the risk and return of NIFTY 50 stocks using MS-EXCEL.
2. Perform valuation of select debt instruments by collecting their data from the market and applying statistical tools in MS-EXCEL.
3. Analyse the price and volume movements of equity shares of selected companies and indices using technical charts and graphs.

4. Explore the portfolios of different firms with the help of annual reports of the companies and analyse the portfolio risk and return.
5. Collect the data of top five mutual fund investments based on CAGR and examine their actual CAGR to compare with claimed CAGR.

Suggested Readings

- Jones, C. P., & Jensen, G. R. (2019). *Investments: Analysis and Management*. (14th Ed.). New Jersey: Wiley.
- Chandra, P. (2021). *Investment Analysis & Portfolio Management*. (6th Ed.). Noida: Tata McGraw Hill Education.
- Pandian, P. (2012). *Security Analysis and Portfolio Management*. (2nd Ed.). New Delhi: Vikas Publishing House.
- Ranganatham M., & Madhumathi R. (2011). *Security Analysis and Portfolio Management*. (2nd Ed.). Noida: Pearson (India) Education.
- Rustagi, R. P. (2021). *Investment Management*. (11th Ed.). New Delhi: Sultan Chand and Sons.
- Singh, Y. P. (2017). *Fundamentals of Investment Management*. (6th Ed.). New Delhi: Galgotia Publications.
- Tripathi, V. (2017). *Fundamentals of Investment*. New Delhi: Taxmann Publications.
- Sharma S. K., & Kaur G. (2019). *Fundamentals of Investment*. New Delhi: Sultan Chand and Sons.

Additional Readings

- Kevin, S. (2015). *Security Analysis and Portfolio Management*. (2nd Ed.). New Delhi: PHI Learning.
- Alexander G. J., Sharpe, W. F., & Bailey, J.V. (2009). *Fundamentals of Investments*. New Delhi: PHI Learning.
- Bodie, Z., Kane, A., Marcus, A. J., & Mohanty, P. (2019). *Investments*. (11th Ed.). New Delhi: Tata McGraw Hill.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

B.A. Programmes with Commerce (BANKING AND INSURANCE)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Introduction to Banking BAC: Discipline (B&I) – A2 (Non-major/Minor)	4	3	1	0	Pass in XII	Pass in Introduction to Insurance (BAC: Discipline (B&I) - A1)
Financial Accounting BAC: DSC-2 (Major)	4	3	0	1	Pass in XII	NIL

BAC: Discipline (B&I)- A2: Introduction to Banking (Non-major/Minor)

Learning Objectives

The course aims to equip the students with an understanding of the Indian Banking system, its evolution, current practices and challenges in the future.

Learning Outcomes

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

1. Assess the evolution and growth of Banking in India.
2. Evaluate the banking structure in India.
3. Analyse the method of granting loans and advances and the concept of Non-Performing Assets (NPAs).
4. Perform electronic banking transactions.
5. Analyse the new forms of banking.

SYLLABUS OF BAC: Discipline (B&I) – A2

Unit 1: Introduction to Banking Business (6 hours)

Evolution of banking in India; Various types of bank – customer relationships; Types of customer accounts – Time and Term deposit accounts including Non-Resident Individual accounts; Functions of Banks – Traditional and Modern.

Unit 2: Structure of Commercial Banks and Apex Banking Institution (9 hours)

Structure and Composition of Commercial Banks; Types of Banks – Public, Private, Cooperative, Regional Rural Banks (RRBs), Foreign, National Housing Bank, Small Industries Development Bank of India (SIDBI), Export-Import Bank of India (EXIM); Comparison between public and private banks; comparison between Cooperative and Regional Rural Banks.

Unit 3: Loans and Advances (12 hours)

Principles of sound lending; Methods of granting advances; Priority Sector Lending; Introduction to

the Balance Sheet of a Commercial Bank, Concept of Non-Performing Assets (NPAs)-Reasons for Non-Performing Assets and Measures to check Non-Performing Assets. Anti-Money Laundering (AML), CIBIL.

Unit 4: Electronic Banking (9 hours)

Meaning of Electronic banking, Automated Teller Machine (ATM), Internet Banking, Telebanking, Mobile Banking, Electronic Clearing System, National Electronic Fund Transfer (NEFT), Real Time Gross Settlement (RTGS), Immediate Payment System (IMPS), Electronic Cheques and E-Wallet; Digital Payment – concept, advantages and disadvantages; Measures to ensure secured digital payment.

Unit 5: Recent Developments in Banking Industry (9 hours)

Emerging role of Reserve Bank of India in Indian Banking System, Banking Sector Reforms – Narasimham Committee -I, Narasimham Committee- II; Introduction to various forms of Banking – Corporate Banking, Retail Banking, International Banking, Investment Banking, Development Banking, Virtual Banking, Non-Banking Financial Intermediaries

Practical Exercises

The learners are required to:

1. Analyse the growth in the Indian banking sector.
2. Compare the role of different types of banks in the Indian Banking structure.
3. Analyse the problem of NPAs in Indian Banks and the mechanism to deal with it.
4. Evaluate the advantages and risks associated with various modes of performing electronic banking transactions.
5. Evaluate different forms of banking in present times and contrast them with traditional banking.

Suggested Readings

- Gupta, A. (2021). *Banking and Insurance*, New Delhi: A.K. Publications.
- Paul, R. R. & Mansuri, B. B. (2020). *Banking and Financial Systems*, New Delhi: Kalyani Publications.
- Sethi, J. & Bhatia, N. (2012). *Elements of Banking and Insurance*, New Delhi: PHI Learning Pvt. Ltd.
- Chaturvedi, D. D. & Mittal, A. (2021). *Banking and Insurance*, New Delhi: Scholar Tech Press.

Additional Resources

- Tandon, D. & Tandon, N. (2022). *Management of Banks- Text and Cases*, New Delhi: Taxmann Publications Pvt. Ltd.
- Varshney, P. N. (2018). *Banking Vidhi evam Vyavahar*, New Delhi: S.Chand.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

B.A. Programmes with Commerce (ADVERTISING, SALES PROMOTION AND SALES MANAGEMENT)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Marketing Communication BAC: Discipline (ASPSM) – A2 (Non-major/Minor)	4	3	1	0	Pass in XII	Pass in Principles of Marketing (BAC: Discipline (ASPSM) - A1)
Financial Accounting BAC: DSC-2 (Major)	4	3	0	1	Pass in XII	NIL

BAC: Discipline (ASPSM)- A2: Marketing Communication (Non-major/Minor)

Learning Objectives

The aim of this course is to provide insights into the communication aspects of marketing.

Learning Outcomes

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

1. Explore the fundamental concepts of marketing communication and learn effective communication.
2. Develop effective marketing communication simulations.
3. Categorize the promotion mix tools to be used for creating public relations, sales promotion and direct marketing.
4. Analyse the consumer buying behaviour which will serve as a guide to develop new and suitable marketing strategies.
5. Demonstrate the process of integrated marketing communication process, and manage cultural diversity through communication.

SYLLABUS OF BAC: Discipline (ASPSM) – A2

Unit 1: Communication (6 hours)

Meaning, Importance, Communication process and its elements, Barriers to effective communication, Ways to overcome barriers, Role of communication in marketing, Effective Communication

Unit 2: Developing Marketing Communication (9 hours)

Concept, its role; Communication response models AIDA, Hierarchy-of-effects, Steps for developing effective marketing communication.

Unit 3: Promotion-mix (12 hours)

Concept of Promotion Mix, Tools of promotion-mix- advertising, personal selling, public relations, publicity, sales promotion and direct marketing: their meaning, distinctive characteristics and functions; Factors affecting promotion mix.

Unit 4: Understanding Consumer Behaviour (12 hours)

Meaning, Importance, Consumer buying process, Factors influencing buying behavior. Types of consumer buying decisions

Unit 5: Integrated Marketing Communication (6 hours)

Types of Media: advantages and disadvantages; Concept, reasons for growing importance of IMC, Process of integrated marketing communication. Managing cultural diversity through communication

Practical Exercises

The learners are required to:

1. Perform a role-play to analyse the communication challenges faced by a firm.
2. Analyse how consumer response models could be used by a company such as Philips in planning the introduction of a new product like an Air Purifier.
3. Describe and analyse the promotion mix used by various organisations.
4. Analyse the role of consumer buying behavior in designing marketing strategies of various firms.
5. Design and develop an Integrated Promotion Campaign for a novelty in rural market.
6. Discuss how marketers of low-involvement products like shampoo or soaps would use the various IMC tools differently than a marketer of a high involvement product like a smartphone or a car.

Suggested Readings

- Aggarwal, K. V. (2019). *Marketing Communication*. Delhi: Scholar Tech Press.
- Belch, G. E., Belch, M. A., & Purani K. (2017). *Advertising and Promotion: An Integrated Marketing Communications Perspective*. New York: McGraw Hill Education.
- Kotler, P. & Keller, K. L. (2017). *Marketing Management*. London: Pearson.
- Shimp, A. T., & Andrews, J. C. (2015). *Advertising, Promotion, and other aspects of Integrated Marketing Communications*, 9th Ed. Boston: Cengage Learning.

Additional Resources

- Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2014). *Marketing Management*. London: Pearson.
- Schiffman, L. G., Wisenblit, J., & Kumar, S. R. (2018). *Consumer Behavior*. 11th Ed. London: Pearson.
- Stanton, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). *Marketing*. 14th ed. New York: McGraw Hill Education.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

B.A. Programmes with Commerce (HUMAN RESOURCE MANAGEMENT)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Organisational Behaviour BAC: Discipline (HRM) – A2 (Non-major/Minor)	4	3	1	0	Pass in XII	Pass in Human Resource Management (BAC: Discipline (HRM) - A1)
Financial Accounting BAC: DSC-2 (Major)	4	3	0	1	Pass in XII	NIL

BAC: Discipline (HRM)- A2: Organisational Behaviour (Non-major/Minor)

Learning Objectives

The course aims to enhance the understanding of the basic concept of organisational behaviour (OB) and the working of modern organizations. It focuses on the study of human behaviour at three levels: Individual, Interpersonal and Group.

Learning Outcomes

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

1. Apply the concepts of OB in managing people at the workplace.
2. Analyse the impact of individual behaviour in the working of organisations.
3. Assess the importance of effective communication in organisations.
4. Critically evaluate the role of motivation theories in guiding human behaviour.
5. Analyse the dynamics of group behaviour and evaluate diverse leadership styles and strategies.
6. Evaluate strategies employed to manage organisational conflict, organisational change and stress.

SYLLABUS OF BAC: Discipline (HRM) – A2

Unit 1: Introduction (6 hours)

Organisational Behaviour: Concepts, history and determinants; Contributing disciplines of OB; challenges and opportunities of OB.

Unit 2: Individual Behavior (9 hours)

Meaning and significance of Individual Behavior; Types of Personality; Job related attitude; Components of learning, Factors influencing perception; Values-nature and types.

Unit 3: Communication and Motivation (12 hours)

Understanding Communication; Process of Communication; Essentials of effective communication; Contemporary means of communication.

Motivation – meaning, significance and process; Theories of motivation (Need Hierarchy, Theory X and Theory Y, Two Factors Theory).

Unit 4: Group Behavior and Leadership (12 hours)

Group behavior, Group norms, Group roles, and Group cohesiveness; Group decision making process. Leadership – concept, styles and contemporary issues in leadership.

Unit 5: Dynamics of Organisational Behavior (6 hours)

Organisational culture- concept and determinants; Organisational conflict - sources, resolution strategies; Organisational change- significance and resistance to change; Stress- causes and management of stress.

Practical Exercises

The learners are required to:

1. Analyse the challenges and opportunities of OB.
2. Undertake a group activity to identify personality type of different individuals.
3. Perform role plays on JOHARI Window Model to understand how to improve communication at workplace.
4. Identify innovative motivational tools practiced by contemporary organizations.
5. Conduct a primary survey to study the dynamics of group behaviour.
6. Analyse different leadership styles used in various organisations.
7. Apply and test various stress management techniques like deep breathing, exercise, and mindfulness.

Suggested Readings

- Greenberg, J. (2015). *Behavior in Organizations*. (10th Ed.). Pearson Education India.
- Hersey, P. K., Blanchard, D., & Johnson, D. (2013). *Management of Organizational Behavior*. Pearson.
- Luthans, F. (2017). *Organisational Behavior-An evidence-based approach*. (12th Ed.) McGraw-Hill Education.
- Pareek, U. (2014). *Understanding Organisational Behavior*. Oxford University Press.
- Robbins, S. T., Judge, T. A. (2019). *Essentials of Organizational Behaviour*. Pearson.
- Singh, A. K., & Singh, B. P. *Organisational Behavior*. New Delhi: Excel Books Pvt. Ltd.
- Singh, K. (2015). *Organisational Behavior: Texts & Cases* (3rd Ed.). India: Pearson. Additional Resources

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

B.A. Programmes with Commerce (COMMERCIAL LAWS AND CORPORATE GOVERNANCE)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Cyber Crimes and Laws BAC: Discipline (CLCG) – A2 (Non-major/Minor)	4	3	1	0	Pass in XII	Pass in Limited Liability Partnership: Law and Practice (BAC: Discipline (CLCG) - A1)
Financial Accounting BAC: DSC-2 (Major)	4	3	0	1	Pass in XII	NIL

BAC: Discipline (CLCG)- A2: Cyber Crimes and Laws (Non-major/Minor)

Learning Objectives

The course aims to create an understanding of cyber crimes and to familiarize the students with the application of cyber laws in business and day to day life.

Learning Outcomes

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

1. Analyse cyber risk associated with online activities and develop related cyber hygiene.
2. Prepare protocols for safe working in the verticals having varied access points, data sources, network, and system-related issues in online activities.
3. Work safely in global virtual space conforming to the regulatory framework and not falling under the ambit of cybercrimes.
4. Generate and preserve electronic evidence for personal and professional use.
5. Analyse the cases and find pertinent facts for resolutions on managerial cyber issues.

SYLLABUS OF BAC: DISCIPLINE (CLCG) – A2

Unit 1: Introduction to Cybercrimes (9 hours)

Computer crime and cybercrimes; Distinction between cybercrime and conventional crimes; Kinds of cybercrimes - cyber stalking, cyber terrorism, forgery and fraud, crimes related to IPRs, cyber defamation, computer vandalism, cyber forensic.

Unit 2: Contemporary Business Issues in Cyber Space (9 hours)

Web-Centric Business, E-Business, and its significance, Instant messaging platform, social networking sites and mobile applications, security risks, Cyber jurisdiction, E-forms; Electronic Money Transfer and UPI, Privacy of Data and Secure Ways of Operation in Cyber Space.

Unit 3: Legal framework and Cyber Laws in India (9 hours)

Definitions under IT Act, 2000; Authentication of Electronic Records; Electronic Governance; Legal Recognition of Electronic Records; Legal Recognition of Digital Signatures; Applications and usage of electronic records and Digital Signatures in Government and its Agencies; Retention of Electronic Records, Intermediaries, and their liabilities; E-signatures.

Unit 4: Regulatory Framework and International Perspective (9 hours)

Regulation of Certifying Authorities; Appointment and Functions of Controller; License to issue Digital Signatures Certificate; Renewal of License; Controller's Powers; Procedure to be Followed by Certifying Authority; Issue, Suspension and Revocation of Digital Signatures Certificate, Duties of Subscribers; Penalties and Adjudication; Appellate Tribunal; Offences; Regulations of PPI (Pre-Payment Instruments) by RBI, Overview of GDPR and Indian data protection regime.

Unit 5: Case Laws (9 hours)

1. Communication Device-Section 2(ha) of the Information Technology (Amendment) Act, 2008-'State v Mohd. Afzal and others (2003), VIIAD (Delhi) 1, 107(2003) DLT385, 2003(71) DRJ178, 2003(3) JCC1669'
2. Computer Network-Section 2 (j) of the Information Technology (Amendment) Act, 2008 'Diebold System Pvt Ltd. v The Commissioner of Commercial Taxes, (2006), 144 STC, 59 (Kar)'
3. Electronic Record Sec. 2 (t)- 'Dharambir v Central Bureau of Investigation 148 (2008) DLT 289'
4. Penalty for Damage to Computer or Computer System- Section 43-'Umashankar Sivasubramanian v ICICI Bank, 18.04.2010. (Petition No. 2462/2008)'
5. Tampering with Computer Source Documents-Section 65-'Syed Asifuddin and Ors.v The State of Andhra Pradesh &Anr. 2006 (1) ALD Cri 96, 2005 CriLJ 4314'
6. Punishment for sending offensive messages-Sec. 66A- 'SMC Pneumatics (India) Pvt. Ltd v JogeshKwatra", Suit No. 1279/2001'
7. Punishment for Identity Theft-Section 66C- 'CBI v Arif Azim Case Judicial Reports (Criminal) 2003 (2) page 272'
8. Punishment for Cheating by Personating by using Computer Resource-section 66D- 'National Association of Software and Service Companies (NASSCOM)v Ajay Sood. (2005) F.S.R. 38; 119 (2005) DLT 596, 2005 (30) PTC 437 Del'
9. Punishment for Publishing or Transmitting Obscene Material in Electronic form section 67-'Avnish Bajaj v State (N.C.T.) of Delhi, (2005) 3 Comp, LJ 364 (Del), 116(2005) DLT427, 2005(79) DRJ576'
10. Punishment for Publishing or Transmitting of Material Containing Sexually Explicit Act, etc., in Electronic Form-Section 67A-'R v Graham Waddon., Southwark [Crown Court, 30/6/1999]'

Practical Exercises:

The learners are required to:

1. Discuss recent cyber crime cases reported in dailies and spread awareness about various cyber offences and remedies available.
2. Conduct a survey to ascertain the awareness about various cybercrimes in their nearby locality and prepare easy do's and don't's for most problematic areas.
3. Enlist cyber hygiene and usage of e-signatures/digital signatures in daily life for improved cyber hygiene.
4. Describe and evaluate the procedure of recording and maintaining electronic evidence, filing online and offline complaints in Cyber Cells.
5. Analyse recent cases related to various cybercrimes and draw implications for managers.

Suggested Readings

- Arora, S., & Arora, R. (2021). *Cybercrimes and laws*, New Delhi: Taxmann Pvt. Ltd.
- Brian, C. (2012). *Cyber Law: The Law of the Internet and Information Technology*. Pearson Education.
- Gusai, O. P. (2019). *Concept Building Approach to Cybercrimes and Cyber Laws: Indian and International Perspective*. Delhi: Cengage Learning India Pvt. Ltd.
- Sharma J. P., and Kanojia, S. (2018). *E-Business and Cyber Laws*. New Delhi: Bharat Law House Pvt Ltd.

Additional Resources

- Joseph, P.T. (2012). *E-Commerce-An Indian Perspective*. PHI
- Rattan, J. (2022). *Cyber Crime and Information Technology*, Bharat Law House, Pvt Ltd.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

B.A. Programmes with Commerce (TAX PROCEDURES & PRACTICES)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Income Tax Practice and Procedures BAC: Discipline (TTP) – A2 (Non-major/Minor)	4	3	1	0	Pass in XII	Pass in Income Tax Law and Practice (BAC: Discipline (TTP) - A1)
Financial Accounting BAC: DSC-2 (Major)	4	3	0	1	Pass in XII	NIL

BAC: Discipline (TTP)- A2: Income Tax Practice and Procedures (Non-major/Minor)

Learning Objectives

This paper focuses on various provisions and procedures applicable under the Income Tax Act 1961 for filing return of income, assessment and penalties & prosecutions.

Learning Outcomes

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

1. Analyse the tax planning framework for HUF and firm.
2. Assess the due dates and amount of payment of advance tax.
3. Explore the provisions applicable in case of tax deducted at source (TDS).
4. Analyse the process of assessment and file return of income.
5. Discuss the penalties applicable in case of different defaults.

SYLLABUS OF BAC: DISCIPLINE (TTP) – A2

Unit 1: Computation of Total Income and Tax Liability of Hindu Undivided Family & Firm (12 hours) Computation of taxable income and tax liability of HUF, computation of taxable income and tax liability of firms and partners [conditions under sections 184 and 40(b)].

Unit 2: Advance Payment of Tax (9 hours)

Advance payment of tax, liability to pay advance tax and due dates of payment of advance tax.

Unit 3: Tax Deducted at Source (9 hours)

Concept of TDS/ TCS, TDS-obligations of the payer of income, TDS on salaries, TDS on interest on securities, TDS on winnings from lotteries, section 194-IA and 194-IB.

Unit 4: Return of Income and Assessment (9 hours)

Return of income, types of returns, Assessment under section 143(1), regular assessment, best judgement assessment, income escaping assessment, the time limit for notice, the time limit for completion of assessment and reassessment.

Unit 5: Penalties and Prosecutions (6 hours)

Penalties and prosecutions, appeals, revisions, rectifications, search and seizure, Information technology and tax administration, Income Tax authorities, TAN (Tax Deduction and Collection Account Number) and TIN (Tax Information Network).

Practical Exercises

The learners are required to:

1. Prepare a case study for the HUF with adjustments for carry forward and set off.
2. File the advance taxes for an assessee.
3. File the TDS return for an assessee.
4. Assess the tax liability under the normal tax provisions of the Income Tax Act 1961 and under the alternative tax regime structure.
5. Prepare a flow chart of the appeal procedure.
6. Prepare a report on the penalties and interest applicable in case of default.

Suggested Readings

- Ahuja, G. , & Gupta, R. (2022). *Simplified Approach to Income Tax*. Delhi: Flair Publications.
- Mittal, N. (2022). *Concept Building Approach to Income Tax Law & Practice*. Delhi: Cengage Learning India.
- Singhania, V. K., & Singhania, M. (2022). *Student's Guide to Income Tax*. Delhi: Taxmann Publications.
- Singhania, V. K., & Singhania, M. (2022). *Corporate Tax Planning & Business Tax Procedures*. Delhi: Taxmann Publications.

Additional Resources

- Income-tax Act 1961
- www.incometaxindia.gov.in

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

B.A. Programmes with Commerce (MODERN OFFICE MANAGEMENT)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Modern Office Practices BAC: Discipline (MOM) – A2 (Non-major/Minor)	4	3	1	0	Pass in XII	Pass in Business Communication (BAC: Discipline (MOM) - A1)
Financial Accounting BAC: DSC-2 (Major)	4	3	0	1	Pass in XII	NIL

BAC: Discipline (MOM)- A2: Modern Office Practices (Non-major/Minor)

Learning Objectives

The aim of the paper is to acquaint the students with Modern Office Practices in an office environment. The knowledge acquired by the students would help them to manage the modern office effectively as office manager, executive or personal secretary by using the skills set acquired by them through this course.

Learning Outcomes

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

1. Examine the nature of conventional office, modern office, paperless office, automated and virtual office.
2. Analyse recent trends in office environment.
3. Evaluate the significance of office mechanisation.
4. Analyse the procedure of procurement and maintenance of office forms, stationery, office supplies and machines procured and used by employees.
5. Maintain official records and interpret office correspondence system.

SYLLABUS OF BAC: Discipline (MOM) – A2

Unit 1: Modern Office and its Functions (9 hours)

Meaning and Definition of Office, Characteristics of an Office, Requisites of an Office, Significance of Modern Office, Scope and Growth of Office Activities, Office Management, Objectives and Principles of Office Management, Primary and Secondary/Administrative Functions, Development of Office Practices, Office Hierarchy, Changing the Nature And Scope of Office Work, Functions of Office Manager, Essential Qualification, Experience and Supervisory Skills Required For Office Manager, Management and Administrative Functions, Changing Office Scenario, Concept of Paperless Office, Automated Office, Virtual Office.

Unit 2: Office Environment (9 hours)

Location and Office Building, New Trends -Office Spaces, Open and Private Office, Front and Back Office Support, Infrastructure, Safety and Security, Ventilation, Green Office, office layout, concept of open office, front and back office support, Use of modular office furniture, emerging office concepts: green office, home environment at work, work from home, flexible office hours, significance of office location, factors affecting choice of office location, working environment.

Unit 3: Office Mechanization (9 hours)

Introduction, meaning and importance of Office Mechanization, objectives and use of office automation tools – desktop/personal computers, printers, scanner, fax machines, photocopier, calling bell, telephones, mobile phones, video conferencing, CCTV Camera, biometric attendance machines.

Unit 4: Office Supplies, Office Forms and Procurement (9 hours)

Office Forms, Principles of Design and Development of Forms, Control of Forms, Office Stationery and Supplies, Office Mechanization, Advantages and Disadvantages of Mechanization, Criteria of selection of Office Machines, Lease and Purchase of Office Equipment, Procurement of Office Supplies, Modular Furniture, Purchase Procedure, e-Tender and Stock of Supplies.

Unit 5: Office Correspondence, Records Management and Banking (9 hours)

Mails, Office Correspondence, Organizing Correspondence, Production and Drafting of Correspondence, Typing and Stenographic Services, Dictating Letters, Handling and Disposal of Mails, Handling and Supervision of Office Records, Management of office records, Disposal and Retention of Office Records. Banking: UPI, PayTM, Net Banking, Mobile Banking, RTGS/NEFT/IMPS, Demand Drafts and validity of cheques.

Practical Exercises

The learners are required to:

1. Visit the administrative office of their College, any Government office or any Private office, and examine its characteristics.
2. Observe the office building, ventilation and layout of the office building visited.
3. Analyse the mechanisation tools employed in the office visited.
4. Observe the office supplies, stationery, office forms used in different office systems.
5. Analyse the system of maintaining official records and communication in different offices.

Suggested Readings

- Bhatia, R. C. (2003). *Office Management*. New Delhi, India: Galgotia Publishing Company.
- Chopra, R. K., & Bhatia, A. (2010). *Office Management*. 15th Edition. Mumbai, India: Himalaya Publishing House.
- Geoffrey, M., Standingford, O., & Appleby, R. C. (1991). *Modern Office Management*, NY, USA.
- Mills, G., & Standingford, O. (1949). *Office Organization and Method*. Pitman.
- O'Rourke, J. S. (2019). *Management communication: A case analysis approach*. Chapter 4, England, UK: Routledge.
- Thukaram Rao, M. E. (2009). *Office Organization and Management*. New Delhi, India: Atlantic Publishers and Distributors.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Category-II
B.Com. (Prog.)

Discipline Specific Core Course- 2.1 (DSC-2.1): Corporate Accounting

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Corporate Accounting DSC- 2.1	4	3	1	0	Pass in XII	Pass in Financial Accounting (DSC- 1.3)

Learning Objectives

The course aims to help learners to acquire conceptual knowledge of corporate accounting systems and to learn the techniques of preparing the financial statements of companies.

Learning outcomes

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

1. Analyse accounting for share capital, debentures, bonus shares, redemption of preference shares and debentures of a company.
2. Prepare financial statements of companies manually as well as using online software.
3. Interpret the Valuation of Intangible Assets and Shares.
4. Describe accounting for Amalgamation and Internal Reconstruction of Companies.
5. Prepare Annual Reports of companies and analyse the voluntary and mandatory information contained in them.

SYLLABUS OF DSC-2.1

Unit 1: Accounting for Share Capital and Debentures (6 hours)

Types of shares; Accounting for Share Capital, Issue of Rights and Bonus Shares; ESOPs and Buy-Back of shares; Issue and Redemption of preference Shares and Debentures. Underwriting of Shares and Debentures. [In reference to Relevant Accounting Standards (AS and Ind AS) and Guidance Notes as applicable.]

Unit 2: Financial Statements of Companies (12 hours)

Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Related Parties as per AS-18, Preparation of Statement of Profit and Loss, Balance Sheet, Statement of Equity and Cash flow Statement manually and using appropriate software. Interpreting the ratios calculated as per Schedule III of the Companies Act 2013 [with reference to Relevant Accounting Standards (AS and Ind AS) and the relevant provisions of The Companies Act, 2013, as applicable.]. Calculation of EPS as per AS 20.

Unit 3: Valuation of Intangible Assets and Shares (9 hours)

Valuation of Intangible Assets and Shares. Value Added Statement, Economic Value Added, Market Value Added, And Shareholder Value Added.

Unit 4: Amalgamation of Companies and Internal Reconstruction (9 hours)

- (a) Accounting for Amalgamation of Companies (excluding inter-company holdings) applying AS 14/Ind AS 103.
- (b) Accounting for Different forms of Internal Reconstruction (excluding drafting of Internal Reconstruction Scheme).

Unit 5: Corporate Financial Reporting (9 hours)

Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of report of the Board of Directors; XBRL Reporting. Drafting of Notes to Accounts. Segment Reporting as per AS-17, Sustainability Reporting, Triple Bottom Line Reporting, CSR Reporting.

Notes:

- (1) The relevant Accounting Standards (both AS & Ind AS) for all of the above topics should be covered.
- (2) Any revision of the relevant Indian Accounting Standards/Accounting Standards would become applicable.
- (3) The relevant provisions of The Companies Act, 2013, as applicable for all of the above topics should be covered.

Practical Exercises

The learners are required to:

- 1. Collect prospectus issued by reputed companies, and examine the matters related to issue of shares.
- 2. Prepare financial statements of companies manually as well as using appropriate software.
- 3. Examine the annual reports of business organisations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not.
- 4. Value Intangible Assets and Shares of a company.
- 5. Collect information from business newspapers, periodicals, print and digital media on the amalgamation of companies and prepare a report.
- 6. Download annual reports of reputed companies from the websites and analyse the voluntary and mandatory information contained in these statements.

7. Download and analyse notes on accounts from the annual reports of reputed companies from the websites.

Suggested Readings

- Bergeron, B. (2003). *Essentials of XBRL: Financial Reporting in the 21st Century*. (1st Ed.). New Jersey: John Wiley & Sons.
- Dam, B. B., & Gautam, H. C. (2020). *Corporate Accounting*. (2nd Ed.). Guwahati: Gayatri Publications.
- Goyal, B. K. (2021). *Corporate Accounting*. (7th Ed.). New Delhi: Taxmann Publication.
- Goyal, V. K., & Goyal, R. (2012). *Corporate Accounting*. (3rd Ed.). New Delhi: PHI Learning
- Jain, S. P., & Narang, K. L. (2015). *Corporate Accounting*. New Delhi: Kalyani Publishers.
- Kumar, A. (2021). *Corporate Accounting*. (7th Ed.). New Delhi: Singhal Publications.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). *Corporate Accounting*. (6th Ed.). New Delhi: Vikas Publishing House.
- Monga, J. R., & Bahadur, R. (2022). *Fundamentals of Corporate Accounting*. (27th Ed.). New Delhi: Scholar Tech Press.
- Mukherjee, A., & Hanif, M. (2017). *Corporate Accounting*. (2nd Ed.). New Delhi: Tata McGraw Hill Education.
- Mukherjee, S., & Mukherjee, A. (2019). *Corporate Accounting*. (1st Ed.). New Delhi: Oxford University Press.
- Sah, R. K. (2019). *Concept Building Approach to Corporate Accounting*. (2nd Ed.). Cengage.
- Sehgal, A. (2012). *Fundamentals of Corporate Accounting*. (3rd Ed.). New Delhi: Taxmann Publication.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). *Advanced Accounts. Vol.-II*. (19th Ed.). New Delhi: S. Chand Publishing.
- Tulsian, P. C., & Tulsian, B. (2008). *Corporate Accounting*. (Rev. Ed.). New Delhi: S. Chand Publishing.

Additional Resources

- Accounting Standards at the Website of the Institute of Chartered Accountants of India
- Indian Accounting Standards at the Website of the Ministry of Corporate Affairs.
- The Companies Act, 2013 as amended from time to time.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Core Course- 2.2 (DSC-2.2): Company Law

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Company Law DSC- 2.2	4	3	1	0	Pass in XII	NIL

Learning Objectives

The course aims to develop and comprehend business and its processes in accordance with the provisions of the Companies Act, 2013 while analysing case laws.

Learning outcomes

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

1. Analyse the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act, 2013 and Rules.
2. Prepare the basic legal documents required for formation of a company.
3. Analyse the process and documents required for raising capital for the company.
4. Analyse the managerial composition of companies and examine the process of company meetings.
5. Evaluate the framework of dividend distribution and develop understanding of the winding up process including Insolvency Resolution.

SYLLABUS OF DSC-2.2

Unit 1: Introduction (9 hours)

Meaning and characteristics of a company; Lifting of corporate veil; Overview of administration of Company Law; Types of companies including private and public company, government company, foreign company, one person company, small company, associate company, dormant company and producer company; Association not for profit; Illegal association.

Unit 2: Formation and Incorporation Documents (9 hours)

Formation of company, promoters, their legal position and pre incorporation contracts; Online registration of a company. Memorandum of Association and its alteration, Articles of Association and its alteration, Doctrine of constructive notice, Doctrine of ultra vires and indoor management.

Unit 3: Share Capital (9 hours)

Prospectus, Shelf and Red herring prospectus, misstatement in prospectus; Book building. Allotment and Forfeiture of share, Sweat Equity, ESOPs, Bonus issue, and Further issue of shares, buyback and provisions regarding buyback; Transfer and transmission of shares; Demat system.

Unit 4: Management and Meetings (9 hours)

Directors: Legal position, Disqualifications, Director Identification Number (DIN); Classification of directors-Additional, Alternate and Casual directors, Women directors, Independent director, small shareholder's director; Appointment, Removal of directors; Powers and Duties; Key managerial personnel (KMP); Board Meetings; Shareholders' meetings: AGM and EGM. Convening and conduct of meetings: Requisites of a valid meeting; Resolutions; Postal ballot; e-voting.

Unit 5: Dividends, Audit and Winding up (9 hours)

Provisions relating to payment of Dividend. Company Audit - auditor's qualification and disqualifications, Auditor's appointment, rotation and removal. Winding Up: Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code 2016.

Practical Exercises

The learners are required to:

1. Identify the type of company based on information available on NSE/BSE website and analyse the regulatory and procedural aspects covering the Companies Act, 2013.
2. Fill dummy SPICE+ form for incorporation of a company.
3. Write about the timeline and details of the book building process of an actual IPO/FPO.
4. Identify the actual composition of the Board of Directors and examine the minutes of AGM/EGM of listed companies.
5. Analyse a case study on the winding up of a company.

Suggested Readings

- Chadha R. & Chadha, S. (2018). *Company Law*, Delhi: Scholar Tech Press.
- Das & Roy (2018). *Company Laws*. Oxford University Press.
- Jagota, R. (2021). *Corporate Laws*. New Delhi: Taxmann Pvt. Ltd.
- Kapoor, N. D. (2022). *Corporate Laws*. New Delhi: Sultan Chand.
- Kaur, H. (2022). *Company Law*. New Delhi: Kitab Mahal.
- Kuchhal, M. C., & Kuchhal, A. (2013). *Company Law*, Mahavir Publications.
- Kumar, A. (2021). *Corporate Laws*. New Delhi: Taxmann Pvt. Ltd.
- Maheshwari, S. N., & Maheshwari, S. K. (2017). *Elements of Corporate Laws*. New Delhi: Himalaya Publishing House Pvt. Ltd.
- Maheshwari, S. N., & Maheshwari, S. K. (2019). *Company Law*. New Delhi: Himalaya Publishing House Pvt. Ltd.
- Ramaiya, A. (2020). *A Guide to Companies Act*. India: LexisNexis.
- Sharma, J. P. (2020). *An Easy Approach to Corporate Laws*. New Delhi: Ane Books P Ltd.

Additional Resources

- Gower, L.C.B. (1954). *Principles of Modern Company Law*, London: Stevens & Sons.
- Hanningan, B. (2021). *Company Law*. UK: Oxford University Press.
- Hicks, A. & Goo, S.H. (2008). *Cases and Material on Company Law*, Oxford University Press.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Core Course- 2.3(DSC-2.3): Human Resource Management

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Human Resource Management DSC- 2.3	4	3	1	0	Pass in XII	NIL

Learning Objectives

The course aims to acquaint the learners with the techniques and principles to manage human resources of an organisation.

Learning Outcomes

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

1. Evaluate the importance of contemporary and emerging HR issues.
2. Analyse the concept and sources of recruitment and selection process.
3. Devise employee training and development programs.
4. Design performance appraisal techniques and compensation schemes.
5. Design HR policies for grievance redressal, employee health, safety, welfare, social security, and stress-free work life balance.

SYLLABUS OF DSC-2.3

Unit 1: Introduction to Human Resource Management (4 hours)

Basic concepts and significance of HRM, Role and functions of HR manager.

Emerging issues in human resource management: Workplace diversity, employee empowerment, downsizing, VRS, work life balance, and work from home.

Unit 2: Procurement of Human Resource (9 hours)

Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Tests and interview; Placement, induction and socialization; Employee retention.

Unit 3: Aspects of Training and Development (12 hours)

Concept and importance; Role specific and competency-based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing.

Unit 4: Performance Appraisal and Compensation Management (12 hours)

Performance appraisal- Nature, objectives, process, and methods; Performance management; Potential appraisal; Employee counselling; Employee enhancement: transfer and promotion. Compensation - concept and policies, Types of compensation: base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation: employee stock option; pay band compensation system and job evaluation.

Unit 5: Maintenance of employees and Emerging Horizons of HRM (8 hours)

Employee health and safety; Employee welfare; Social security (excluding legal provisions); Employer-employee relations; Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; e-HRM; Human Resource Information System (HRIS) and e-HRM; Impact of HRM practices on organisational performance; HR Audit, Contemporary issues in HRM - emerging job opportunities, work life balance and work from home.

Practical Exercises

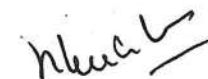
The learners are required to:

1. Design a human resource plan with a focus on contemporary and emerging HR issues.
2. Perform a role play and conduct an orientation cum induction programme for new recruits.
3. Design a training and development plan for a hypothetical organisation.
4. Design performance appraisal techniques and compensation schemes for a hypothetical organisation.
5. Design employee welfare scheme for a hypothetical organisation.

Suggested Readings

- Aswathappa, K. & Dash, S. (2021). *Human Resource Management-Text and cases* (9th ed.). Tata McGraw-Hill.
- Chhabra, T. N. & Chhabra, M. (2020). *Essentials of Human Resource Management*. Delhi: Sun India Publications.
- Decenzo, D. A., & Robbins, S. P. (2009). *Fundamental of Human Resource Management*. New Jersey: Wiley.
- Dessler, G. & Varrkey, B. (2020). *Human Resource Management* (16th ed.). Pearson Paperback.
- French, W. L. (2006). *Human Resource Management*. Boston: Houghton Mifflin.
- Gupta, C. B. (2018). *Human Resource Management*. New Delhi: Sultan Chand & Sons.
- Prasad, L. M. (2018). *Human Resource Management*. New Delhi: Sultan Chand & Sons.
- Pattanayak, B. (2019). *Human Resource Management* (6th ed.). PHI learning.
- Rao, V. S. P. (2020). *Human Resource Management* (2nd ed.). New Delhi: Taxmann Pvt. Ltd.
- Sengupta, A. (2018). *Human Resource Management*. Sage Textbook.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.



REGISTRAR

UNIVERSITY OF DELHI

CNC-II/093/1(25)/2023-24/69

Dated: 29.05.2023

NOTIFICATION

Sub: Amendment to Ordinance V

[E.C Resolution No. 60/ (60-1-2) dated 03.02.2023]

Following addition be made to Appendix-II-A to the Ordinance V (2-A) of the Ordinances of the University;

Add the following:

Syllabi of Semester-III of the Department of Commerce under Faculty of Commerce & Business Studies based on Under Graduate Curriculum Framework -2022 implemented from the Academic Year 2022-23.

B.COM. (HONS.)

**Discipline Specific Course- 3.1(DSC-3.1): Business Mathematics
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES
OF THE COURSE**

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSC -3.1: Business Mathematics	4	3	0	1	Pass in XII	NIL

Learning Objectives

The course aims to familiarize the learners with the basic mathematical tools with special emphasis on applications to business and economic situations.

Learning outcomes

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

1. Assess the applicability of matrices as mathematical tools in representing a system of equations.
2. Apply differential calculus to solve simple business problems.
3. Evaluate business problems involving complex linear relationships between decision variables and their determining factors.
4. Explain mathematical formulation and solution of problems related to finance including different methods of interest calculation, future and present value of money.
5. Develop programming for business problems involving constrained optimisation.

SYLLABUS OF DSC-3.1

Unit 1: Matrices and Determinants (9 hours)

Overview of Matrices. Solution of a system of linear equations (having a unique solution and involving not more than three variables) using matrix inversion method and Cramer's Rule

Leontief Input Output Model (Open Model Only).

Unit 2: Calculus-I (6 hours)

Concepts and rules of differentiation. Concept of Marginal Analysis: Marginal Revenue, Marginal Cost. Concept of Elasticity of demand and supply. Application of Maxima and Minima problems: Revenue, Cost, Profit, Economic Order Quantity, Optimal trade in time.

Unit 3: Calculus-II (12 hours)

Partial Differentiation: Partial derivatives up to second order. Homogeneity of a function and Euler's theorem. Production Function: Returns to factor, Returns to scale. MRTS and Elasticity of Substitution.

Application of Maxima and Minima problems involving two independent variables.

Integration: Nature of commodities and partial elasticity of demand, Applications of marginal analysis, Consumer Surplus and Producer Surplus.

Unit 4: Mathematics of Finance (9 hours)

Rates of interest: nominal, effective and their inter-relationships in different compounding situations.

Compounding a sum using different types of rates. Applications relating to Depreciation of assets and average due date.

Types of annuities: ordinary, due, and deferred - Discrete and continuous. Perpetuity. Determination of future and present values using different types of rates of interest. Applications relating to Capital Expenditure and Leasing.

Unit 5: Linear Programming (9 hours)

Formulation and Assumptions of LPP, Solution by Simplex Method- maximization and minimization cases. Shadow prices of the resources. Special Cases: Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy.

Practical Exercises:

30 hours

The learners are required to:

1. Assess the use of matrices in evaluating competing alternatives.
2. Apply differential calculus to solve hypothetical business problems.
3. Evaluate business problems as an application of linear programming.
4. Gather information about various deposit and loan schemes of banks to find out interest rate differentials, and compounded value.
5. Gather information about annuity schemes in the investment markets like periodic home mortgage payments, insurance payments and pension payments, life insurance products as an annuity.
6. Identify the decision-making variables and assess their functional relationship with other variables affecting the decision in a hypothetical business and economic situation.
7. Develop programming for hypothetical business problems involving constrained optimisation.

Suggested Readings:

- Anthony, M., & Biggs, N. (1996). *Mathematics for Economics and Finance*. Cambridge: Cambridge University Press.
- Ayres, F. J. (1963). *Theory and Problems of Mathematics of Finance*. New York: McGraw Hill Publishing.
- Budnick, P. (1986). *Applied Mathematics for Business, Economics, & Social Sciences*. New York: McGraw Hill Publishing.
- Dowling, E. (2011). *Introduction to Mathematical Economics*. New York: McGraw Hill Publishing Kapoor.
- Ghosh & Sinha (2018). *Business Mathematics and Statistics*. Oxford University Press.
- S.K. Sharma and Kaur, G. (2019). *Business Mathematics*. New Delhi: Sultan Chand & Sons (P) Ltd.
- Singh, J. K. (2017). *Business Mathematics*. New Delhi: Himalaya Publishing House.
- Thukral, J. K. (2009). *Mathematics For Business Studies*. New Delhi: Mayur Paperbacks.
- V. K., & Sancheti, D. C. (2014). *Business Mathematics, Theory & Applications*. Delhi: S. Chand Publishing.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

Discipline Specific Course- 3.2(DSC-3.2): Financial Management

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSC-3.2: Financial Management	4	3	0	1	Pass in XII	NIL

Learning Objectives

The course aims to enable students to acquire knowledge of principles and practice of financial management.

Learning outcomes

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

1. Analyse the conceptual framework of financial management and get an insight into the concept of time value of money, and risk and return.
2. Estimate cash flows for projects, and evaluate their profitability using capital budgeting techniques.
3. Estimate the cost of capital; and critically analyse different capital structure theories and factors affecting capital structure decision of a firm.
4. Analyse different theories of dividend and factors affecting dividend policy.
5. Estimate working capital requirements of a firm, and device optimum credit policy for a firm.

SYLLABUS OF DSC-3.2

Unit 1: Financial Management: An Overview (3 hours)

Nature, scope and objectives of financial management. An overview of time value of money and risk and return.

Unit 2: Capital Budgeting Decision (12 hours)

The Capital Budgeting Process, Cash Flow Estimation, Different techniques of Capital budgeting: Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR) and Profitability Index.

Unit 3: Cost of Capital and Financing Decision (15 hours)

Cost of Capital: Estimation of components of cost of capital: Method for calculating cost of equity, Cost of retained Earnings, Cost of Debt, Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Incremental (Marginal) Cost of Capital.

Capital Structure: Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating, Financial and Combined Leverage. EBIT-EPS Analysis. Determinants of Capital Structure.

Unit 4: Dividend Decision (6 hours)

Theories for relevance and irrelevance of dividend decision for corporate valuation-MM Approach, Walter's Model, Gordon's Model. Determinants of Dividend policy.

Unit 5: Working Capital Decision (9 hours)

Concepts of Working Capital, Operating & Cash Cycles, Risk-return Trade off, working capital estimation, Receivables Management.

Note: Use of Spreadsheet should be encouraged for doing basic calculations for various topics in the course and giving students subject related assignments for their internal assessment purposes.

Practical Exercises

30 hours

The learners are required to:

1. Compute risk and return of various investment alternatives using excel spreadsheet. 2. Estimate cash flows for a hypothetical Start-up. Using excel, evaluate the project's profitability by employing capital budgeting evaluation techniques.
2. Extract data from financial statements of different firms/financial databases and estimate the cost of capital using appropriate software.
3. Extract historical data and evaluate different dividend policies followed by companies of specific industries.
4. Estimate working capital requirements for any two companies belonging to different industries and compare them.

Suggested Readings:

- Brealey, R.A., Myers S.C., Allen F., & Mohanty P. (2020). *Principles of Corporate Finance*. McGraw Hills Education.
- Khan, M.Y. & Jain, P.K. (2011). *Financial Management: Text, Problems and Cases*. New Delhi: Tata McGraw Hills.
- Kothari, R. (2016). *Financial Management: A Contemporary Approach*. New Delhi: Sage Publications Pvt. Ltd.
- Maheshwari, S. N. (2019). *Elements of Financial Management*. Delhi: Sultan Chand & Sons.
- Maheshwari, S. N. (2019). *Financial Management – Principles & Practice*. Delhi: Sultan Chand & Sons.
- Pandey, I. M. (2022). *Essentials of Financial Management*. Pearson.

- Rustagi, R.P. (2022). *Fundamentals of Financial Management*. New Delhi: Taxmann. New Delhi.
- Sharma, S.K. & Sareen, R. (2019). *Fundamentals of Financial Management*. New Delhi: Sultan Chand & Sons (P) Ltd.
- Singh, J.K. (2016). *Financial Management: Theory and Practice*. New Delhi: Galgotia Publishing House.
- Singh, S. and Kaur, R. (2020). *Fundamentals of Financial Management*. New Delhi: SCHOLAR Tech Press.
- Tulsian, P.C. & Tulsian, B. (2017). *Financial Management*. New Delhi: S. Chand.

Additional Resources:

- Chandra, P. (2019). *Financial Management: Theory and Practice*. New Delhi: Tata McGraw Hills.
- Ross, S. A., Westerfield, R. & Jefferey, J. (2017). *Corporate Finance*. Tata McGraw Hills.
- Srivastava, R. and Mishra, A. (2011). *Financial Management*. U.K.: Oxford University Press.
- Van Horne, J. C, & John, W. (2008). *Fundamentals of Financial Management*. Pearson Education.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

Discipline Specific Course- 3.3(DSC-3.3): Principles of Marketing

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSC 3.3 – Principles of Marketing	4	3	1	0	Pass in XII	NIL

Learning Objectives

The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing and to

provide knowledge about various developments in the marketing.

Learning outcomes

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

1. Discuss basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm.
2. Describe the dynamics of consumer Behaviour and process of market selection through STP.
3. Analyse the process of value creation through marketing decisions involving product development.
4. Analyse the process of value creation through marketing decisions involving product pricing and its distribution.
5. Explore marketing decisions involving product promotion, and draft promotion mix strategies.

SYLLABUS OF DSC-3.3

Unit 1: Introduction to Marketing and Marketing Environment (9 hours)

Introduction to Marketing: Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing, Marketing Mix.

Marketing Environment: Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural.

Unit 2: Consumer Behaviour and Market Selection (9 hours)

Consumer Behaviour: Need for studying consumer Behaviour; Stages in Consumer buying decision process; Factors influencing consumer buying decisions.

Market Selection: Choosing market value through STP. Market Segmentation- bases of segmenting consumer markets. Market Targeting, Product Positioning – concept and bases

Unit 3: Product Decisions and New Product Development (9 hours)

Product Decisions: Concept and classification; Levels of Product. Designing value: Product- mix, Branding- types, significance, and qualities of good brand name; Packaging and Labelling- types and functions; Product support services.

New Product Development: New product development process; Product life cycle – concept and marketing strategies.

Unit 4: Pricing Decisions and Distribution Decisions (9 hours)

Pricing Decisions: Objectives, Factors affecting price of a product, Pricing methods, Pricing strategies.

Distribution Decisions: Delivering Value: Channels of distribution- types and functions; Wholesaling and retailing; Factors affecting choice of distribution channel; Logistics decisions.

Unit 5: Promotion Decisions and Developments in Marketing (9 hours)

Promotion Decisions: Communicating Value: Communication process; Importance of Promotion. Promotion-mix tools advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Integrated Marketing Communication.

Developments in Marketing: Sustainable Marketing- concept and issues. Rural marketing- characteristics and rural marketing mix. Social marketing- concept and issues. Digital marketing- concepts and tools.

Exercises:

The learners are required to:

1. Analyse the marketing environment of any firm of your choice.
2. Prepare a marketing mix for a product of your choice to be targeted to a rural market.
3. Select any product and analyse its segmentation strategy in comparison to its immediate competitive product.
4. Examine the marketing strategies followed by companies to prolong the maturity stage and defer its decline.
5. Suggest an appropriate distribution strategy of a product of your choice.
6. Draft promotion mix strategy for a hypothetical e-commerce firm.

Suggested Readings:

- Baines Et. AL. (2021). Fundamentals of Marketing. Oxford University Press.
- Etzel, M. J., Walker, B. J., Stanton, W. J., Pandit, A. (2010). Marketing. Mc Graw Hill.
- Jain, P & Singhal, N. (2021). Principles of Marketing. Scholar Tech Press, Delhi.
- Kapoor, N. (2021). Principles of Marketing. Prentice Hall of India.
- Kotler, P., Armstrong, G., Agnihotri, P. (2018). Principles of Marketing. Pearson Education. Indian edition.
- Kotler, P., Chernev, A., Keller, K. L. (2022). Marketing Management. United Kingdom: Pearson Education.
- Levy, M., Grewal, D. (2022). Marketing. United States: McGraw-Hill Education.
- Mamoria C.B., Bhatacharya A.(2021). Marketing Management. Delhi: Kitab Mahal.
- Sharma, K., Aggarwal S. (2021). Principles of Marketing. Delhi: Taxmann Publications.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

Discipline Specific Elective- 3.1(DSE-3.1): Organisational Behaviour

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE-3.1: Organisational Behaviour	4	3	1	0	Pass in XII	NIL

Learning Objectives

The objective is to develop an in-depth understanding of the concept of organisational behaviour and its relevance in modern organisations. It also aims to expand the knowledge about the complexities of human behaviour, competitiveness, and interpersonal group dynamics.

Learning outcomes

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

1. Discuss basic concepts of organisational behaviour and their applicability in contemporary organisations.
2. Analyse various means of managing people at the workplace.
3. Recognise the importance of communication and motivation in an organisation.
4. Critically evaluate the different leadership styles and strategies.
5. Summarise the ways to build supportive organisational culture.

SYLLABUS OF DSE-3.1

Unit 1: Introduction (6 hours)

Organisational Behaviour: Concepts and Determinants; Relationship between Management and OB; Emergence of OB; Hawthorne Study; Contributing disciplines of OB; OB models.

Unit 2: Individual Behaviour (9 hours)

Foundations of Individual Behaviour; Personality - Type A/B, Big five personality types, factors influencing personality; Attitude – concept, components, job related attitudes; Learning- concept, theories and reinforcement; Perception and emotions- concept, perceptual process, factors influencing perception, perceptual errors and distortions; Beliefs and values - concept and types: terminal values and instrumental values.

Unit 3: Communication and Motivation (12 hours)

Communication – Understanding Communication; Persuasive communication; Communication styles; Transactional Analysis (TA), Johari Window.

Motivation – Why people work; Need theories (Maslow's need hierarchy, ERG Theory, McClelland's Theory); Theory X and Theory Y, Two Factors Theory; Contemporary Theories of motivation (Self-Determination Theory, Goal-setting Theory, Reinforcement Theory, Self efficacy Theory).

Unit 4: Group Behaviour and Leadership (12 hours)

Formation of Groups; Group Behaviour - concepts, types- group norms, group roles, and group cohesiveness; Groups Vs Teams; Group decision making – process and types; Organisational conflict – nature, sources, and resolution strategies

Leadership - Concept and theories; Styles of leadership; Leadership continuum; Trait, Behavioural and Situational approach; Leadership grid; Contemporary leadership issue.

Unit 5: Dynamics of Organisational Behaviour (6 hours)

Organisational culture- concept and determinants; Organisational change- importance, types of change, resistance to change, managing change; Stress- individual and organisational factors, prevention and management of stress.

Exercises:

The learners are required to:

1. Analyse the determinants of organisational behaviour in different organisations.
2. Evaluate any personality type as a group activity.
3. Perform a role play on TA and Johari Window.
4. Conduct a primary survey to study leadership styles in different organisations.
5. Practice five different types of stress management techniques including meditation.

Suggested Readings:

- Greenberg, J. (2015). *Behaviour in organisations*, 10th edn. Pearson Education India.
- Hersey, P. K., Blanchard, D., & Johnson, D. (2013). *Management of organisational Behaviour*. Pearson.
- Luthans, F. (2017). *Organisational Behaviour-An evidence based approach*, 12th edn.. McGraw-Hill Education.

- Pareek, U. (2014). *Understanding Organisational Behaviour*. Oxford University Press.
- Robbins, S. T., Judge, T. A. (2019). *Essentials of organisational Behaviour*. Pearson.
- Singh, K. (2015). *Organisational Behaviour: Texts & Cases*, 3rd edn. India: Pearson. Additional Resources

Keywords: Organisational Theories, Personality, Values and Attitudes, Learning, Leadership, Conflict, Organisational Culture.

Note: Latest edition of readings may be used teaching Learning Process The course combines learning through analysis and discussion of case studies and active participation in experiential exercises and simulations. Assessment Methods Class tests/Assignments, Class participation, Presentations, End-semester examination

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

**Discipline Specific Elective- 3.2(DSE-3.2): Financial
Markets and Institutions**

**CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES
OF THE COURSE**

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE-3.2: Financial Markets and Institutions	4	3	1	0	Pass in XII	NIL

Learning Objectives

The course aims to provide students an overview of the financial system to help them understand the role of financial institutions and the financial markets.

Learning outcomes

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

1. Describe the components and functions of a financial system.
2. Analyse integration and linkages between different financial systems and describe how they operate.
3. Analyse the functioning and working of money and capital markets.
4. Describe the functioning and role of various financial institutions.
5. Assess global financial markets and institutions, and spill over of financial crisis across countries.

SYLLABUS OF DSE-3.2

Unit 1: Introduction (6 hours)

An introduction to financial system - components, inter-linkages between financial system and economic development, financial intermediation, indicators of financial development (World Bank); capital allocation-financial institutions vis-a-vis financial markets; evolution of Indian financial system since 1951; recent reforms and developments in Indian financial system.

Unit 2: Financial Markets I: Money Markets (9 hours)

Financial markets - integration of Indian financial markets with global financial markets; money market – functions, organisations and participants; money market instruments; role of central bank in money market; role of Reserve Bank of India in Indian money market; Fixed Income Money Market and Derivative Association of India (FIMMDA).

Unit 3: Financial Markets II: Capital Markets (9 hours)

Capital Markets - introduction, components, role and functions; equity market-methods of issue; debt market-concept, significance and classification; capital market instruments; raising funds from global financial markets; primary and secondary markets- concept, similarities, differences; stock exchanges in India - NSE, BSE; Stock Indices: concept and construction, Major stock indices - global (including Dow Jones and NASDAQ) and Indian (NIFTY and BSE-SENSEX); concept of DEMAT account and depositories (NSDL, CDSL); SEBI and investor protection.

Unit 4: Financial Institutions (12 hours)

Commercial banking - introduction, classification, role, asset liability management, non performing assets; role of technology in banking sector; financial inclusion, recent developments in banking including restructuring, privatisation, MUDRA financing; Insurance - life and non-life insurance companies in India: public and private; Mutual Funds – introduction and their role in capital market development, types of mutual fund schemes (open ended vs close ended, equity, debt, hybrid schemes and Exchange Traded Funds (ETFs); Non banking Financial Companies (NBFCs) – role and types; private equity, venture capital and hedge funds.

Unit 5: Financial Stability (9 hours)

Financial stability-importance and indicators (World Bank, IMF, RBI); understanding financial crisis - causes and policy response; global financial crisis (2008); emerging challenges to financial stability.

Exercises

The learners are required to:

1. Identify one Indian and one global financial conglomerate. Examine their genesis and evolution.
2. Compare the yield curve of India, any other developing country, and a developed country. Analyse the reasons for similarities and differences in them.
3. Pick two leading stock market indices in India. Analyse the method of their computation. Identify the reasons behind the differences and their implications.
4. Pick any three mutual funds and make a comparison based on their risk parameters, portfolio holdings and historical return.
5. Identify any International Financial crisis other than Sub-Prime crisis (2008) and evaluate its spill over on the rest of the world.

Suggested Readings:

- Balachandran, V. (2023). Securities Market & Regulations. Delhi, India: Sultan

Chand & Sons.

- Bhole L.M. & Mahakud J. (2017) *Financial Institutions and Markets: Structure, Growth and Innovations*. Chennai, India: McGraw Hill Education.
 - Bhole, L.M., *Financial Markets and Institutions*. Tata McGraw Hill Publishing Company.
 - Frederic S. M. & Stanley G. E. (2011). *Financial Markets and Institutions*. Prentice Hall
 - Goel,S. (2018). *Financial Markets, Institutions and Services*. PHI learning
- Khan, M.Y. (2017). *Indian Financial System –Theory and Practice*. Vikas Publishing House.
 - Kohn (2013). *Financial Institutions and Markets*. Oxford University Press.
 - Madura, J. (2018). *Financial Markets and Institutions*. Cengage
- Pathak, B. V. (2018). *Indian Financial System: Markets, Institutions and Services*. New Delhi: Pearson education.
- Saunders, A. & Cornett, M. M. (2007). *Financial Markets and Institutions*. Tata McGraw Hill.
- Sharma, G. L. & Singh, Y. P. (1992). *Contemporary Issues in Finance and Taxation*, Delhi: Academic Foundation.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Additional Readings

- Annual Reports of Major Financial Institutions in India.
- BSE website www.bseindia.com
- NSDL website
- CDSL website
- National Stock Exchange website www.nseindia.com.
- NIFM, Department of Economic Affairs
- SEBI website www.sebi.gov.in
- Reserve Bank of India website www.rbi.org.in
- FIMMDA website www.fimmda.org
- BIS website www.bis.org
- Economic Survey, www.indiabudget.gov.in
- Reports on Trends and Progress of Banking in India, RBI
- Reports on Currency and Finance, RBI

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

Discipline Specific Elective- 3.3(DSE-3.3): Brand Management

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE 3.3- Brand Management	4	3	1	0	Pass in XII	NIL

Learning Objectives

The course aims to make students aware of brands, their evolution, extensions, brand Management strategies and its practical implications for business. The course shall focus on developing skills to devise strategies for brand positioning and equity in the market.

Learning outcomes

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

1. Comprehend the conceptual framework of brand management
2. Analyse brand positioning strategies of popular brands and explore their life cycle
3. Design and implement brand strategies
4. Discuss the concept of brand equity
5. Explore recent issues in branding

SYLLABUS OF DSE-3.3

Unit 1: Introduction (9 hours)

Introduction to Brands and Brand Management, Concept of a Brand, evolution of a Brand, Challenges and Opportunities, Brand Identity, Brands and Consumers, IMC: Evolution and Growth.

Unit 2: Brand Positioning (9 hours)

Brand Building, Identifying and Establishing Brand Positioning and values, Brand Repositioning, Life stages of a Brand, Brand Personality, Brand Image.

Unit 3: Designing Marketing Program (12 hours)

Strategic Brand Management Process, Designing and implementing brand strategies, Contemporary Strategies: storytelling, Internet and Social Media, Brand

Extensions, Brand reinforcement strategies, Brand Portfolio Management, Integrating Advertising with Brand Management.

Unit 4: Brand Equity (12 hours)

Customer based Brand Equity, Measuring and Interpreting Brand Performance: brand equity Management System, New Media Environment: Brands amplifiers, Growing and Sustaining Brand Equity.

Unit 5: Recent Issues in Branding (3 hours)

Managing Strong Brands, Brand Ladder, Country Branding, Global Brand Strategy, Managing Brands over time, Brand Audits, Managing Brands in the Digital Era. Legal and Ethical aspects in Brand Management.

Note: Case Studies may be discussed in every unit, where ever possible to supplement the subject matter.

Exercises:

The learners are required to:

1. Analyse the evolution of brands of various companies.
2. Take up popular brands and analyse the life cycle of select brands.
3. Discuss suggestive strategies for brand positioning.
4. Apply brand management strategies to real life products.
5. Use appeals for advertising and branding of products.
6. Understand the rationale behind a brand story.
7. Develop a brand story for a unique product idea.
8. Discuss case studies on 'Brand Equity' for select popular firms.
9. Participate in group discussions to discuss the recent issues in branding.

Suggested Readings:

- Aaker, D. (2009) *Brand Leadership*. UK: Simon & Schuster.
- Beverland, M. (2018). *Brand Management: Co-creating Meaningful Brands*. UK: SAGE Publications.
- Chernev, A. (2015). *Strategic Brand Management*. Illinois, USA: Cerebellum Press.
- Chitale, A. K. & Gupta, Ravi. (2013). *Product Policy and Brand Management: Text and Cases*, 4th ed. PHI Learning
- Cowley, D. (1991). *Understanding Brands*. India: Kogan Page Ltd.
- John, D. R (2018). *Strategic Brand Management: Lessons for Winning Brands in Globalized Markets*. New Delhi: Oxford University Press.
- Keller, K. L., Swaminathan V., Parameswaran, A. M G, and Jacob, I. C. (2021). *Strategic Brand Management: Building, Measuring and Managing Brand Equity*. India: Pearson Education.
- Miller, D. (2020). *Building a StoryBrand: Clarify Your Message So Customers Will Listen*, India: HarperCollins Publishers.
- Temporal, P. (2010). *Advanced Brand Management*. UK: Harriman House.
- Parameswaran, M.G. (2006). *Building Brand Value*. India: McGraw Hill Education.
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Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

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Discipline Specific Elective- 3.4(DSE-3.4): Financial Reporting Analysis & Valuation

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE 3.4- Financial Reporting Analysis & Valuation	4	3	1	0	Pass in XII	NIL

Learning Objectives

The course aims to help the learners to understand, analyse and interpret the basic framework of financial reporting and information incorporated in the corporate annual reports.

Learning outcomes

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

1. Analyse and interpret the information provided in the financial statements of a company.
2. Evaluate the results of financial statements and disclosures of corporate annual reports.
3. Apply principles valuation to tangible and intangible assets.
4. Identify the elements of financial statements.
5. Summarise the emerging areas in financial reporting.

SYLLABUS OF DSE-3.4

Unit 1: Introduction to Corporate Financial Reporting (3 hours)

Meaning of Financial Statement as per Companies Act, 2013; Corporate Financial Reporting - meaning, need and objectives; Users of financial reports, Conceptual Framework for financial reporting. Financial/Accounting information contained in the Financial Statements, their qualitative characteristics; Presentation of financial statements.

Unit 2: Financial Statements and Disclosures (9 hours)

Components and constituents of Basic Financial Statements; Relevant provisions of the Companies Act, 2013 for the preparation of Statement of Profit & loss and Balance Sheet. Contents of annual report, Mandatory and voluntary disclosures through annual report. Report of the Board of Directors and Auditor's Report as per Companies Act, 2013; Business Responsibility and sustainability reporting by listed entities.

Unit 3: Valuation (12 hours)

Valuation of Property Plant and Equipment: Asset valuation techniques : Historical, Fair Value, Net realisable value, Present value. Valuation of Intangible Assets. Valuation of Inventory.

Unit 4: Elements of Financial Statements (12 hours)

Select Elements of Financial Statements: Revenues- Identification and disclosures, Leases and Accounting for Tax.

Unit 5: Emerging Trends in Reporting (9 hours)

Accounting for E-commerce business – Introduction, elements of e-commerce transactions, business models, classification of e-commerce websites, revenue recognition and measurement of costs. Integrated Reporting – Meaning, Purpose, Salient features of framework. Value Added Statement.

Note: Any revision of relevant Accounting Standards/Indian Accounting Standards, which are covered above would become applicable.

Exercises:

The learners are required to:

1. Download annual reports of reputed companies and analyse the contents of financial statements.
2. Examine the voluntary and mandatory information contained in the annual report of the select companies.
3. Collect information regarding the method of valuation of property plant and equipment followed by select reputed companies.
4. Analyse and compare annual reports of ten companies regarding tax related information disclosure.
5. Collect and summarise information from business newspapers and periodicals related to latest developments in financial reporting and valuation.

Suggested Readings:

- Bhattacharjee, A. K. (2022). *Financial Accounting for Business Managers*. Delhi: PHI Learning Pvt. Ltd.
- Gibson, C. H. (2013). *Financial Statement Analysis*. Noida: Cengage Learning India Private Limited.

- Gupta, A. (2018). *Financial Accounting for Management: An Analytical Perspective*. Delhi: Pearson Education.
- Gupta, M., Kaur, H., & Gupta, R. (2019). *Financial Reporting and Analysis*. New Delhi: JSR Publishing House LLP.

- Lal, J., & Gauba, S. (2018). *Financial Reporting and Analysis*. Delhi: Himalaya Publishing House.
- Soffer, L. C., & Soffer, R. J. (2006). *Financial Statement Analysis: A Valuation Approach*. London: Pearson Education.
- Tulsian, P. C., Tulsian, B., & Tulsian, T. (2022). *Analysis of Financial Statements*. New Delhi/NCR: Tcom Prints.
- Tulsian, P. C., Tulsian, B., & Tulsian, T. (2022). *Corporate Accounting*. New Delhi: S. Chand Publication.
- Tulsian, P. C., Tulsian, B., & Tulsian, T. (2022). *Financial Management*. New Delhi: S. Chand Publication.
- Young, S. D., Cohen, J., & Bens, D. A. (2018). *Corporate Financial Reporting and Analysis : A Global Perspective*. USA: Wiley Publications.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

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Generic Elective- 3.1(GE-3.1): General Management

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE -3.1 – General Management	4	3	1	0	Pass in XII	NIL

Learning Objectives

The course aims to equip learners with essential management related knowledge and skills and their applicability in real world.

Learning outcomes

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

1. Examine the evolution of management and its significance
2. Comprehend and analyse applicability of managerial functions
3. Recognise the role of decision-making in business.
4. Analyse the role of directing in management
5. Appraise the function of controlling and contemporary issues in management

SYLLABUS OF GE-3.1

Unit 1: Introduction to Management (9 hours)

Principles of management - concept, nature and significance; Evolution of Management thought: Classical (Fayol's principles of management; Taylor's scientific management), Neo classical (Hawthorne Experiments), Modern approach (Systems Approach; Contingency Approach).

Unit 2: Functions of Management (6 hours)

Management functions and their relationship- planning, organizing, staffing, directing and controlling; Functional areas of management – an overview; Coordination - concept, characteristics and importance.

Unit 3: Planning and Organising (12 hours)

Planning- meaning, strategic and operations planning; Decision-making- concept, importance and bounded rationality; Organizing- division of labour & specialization; Organisational structures; Factors affecting organisational design.

Unit 4: Directing and Staffing (9 hours)

Directing- concept and importance; Concept and theories of Motivation- Maslow's need hierarchy, Herzberg's two-factor theory, Theory X&Y; Leadership-meaning and importance; Communication- meaning and importance; Staffing- concept, importance and process.

Unit 5: Controlling and Contemporary Issues in Management (9 hours)

Principles of Controlling, performing controlling function; Management challenges of the 21st Century; Factors reshaping and redesigning management purpose, performance and reward perceptions- internationalisation; Digitalisation; Entrepreneurship & innovation; Workplace Diversity

Exercises:

The learners are required to:

1. Assess the applicability of managerial theories in today's corporate world.
2. Discuss the interrelationship between various managerial functions as a group discussion.
3. Perform a role play on bounded rationality or on any other aspect of decision-making.
4. Identify various techniques used by organisations to motivate employees.
5. Study and make a report to assess the impact of emerging issues in management.

Suggested Readings:

- Drucker, P. F. (1954). *The Practice of Management*. New York: Harper & Row.
- Drucker, P. F. (1999). *Management Challenges for the 21st Century*. Harper Collins Publishers Inc.
- Griffin. (2021). *Management Principles and Application*. Cengage.
- Koontz, H. & Weihrich, H. (2012). *Essentials of Management: An International and Leadership Perspective*. McGraw Hill Publications
- Kumar, P. (2019). *Management: Principles and Applications*. Delhi: JSR Publication House LP.
- Mahajan, J.P. & Mahajan, A. (2017). *Management Principles and Applications*. Vikas Publications
- Rao, V.S.P. (2022). *Management Principles and Applications*. Taxmann Publications.

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Generic Elective- 3.2(GE-3.2): Basics of Advertising
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES
OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical / Practice		
GE 3.2- Basics of Advertising	4	3	1	0	Pass in XII	Studied MARKETING FOR BEGINNERS (GE- 1.3)

Learning Objectives

The objective of this paper is to familiarise the students with concepts and techniques of advertising used in marketing.

Learning outcomes

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

1. Identify communication objectives behind advertising various products and services.
2. Evaluate the importance of advertising appeals.
3. Explain various media elements in the advertising decisions.
4. Examine the role of various advertising agencies.
5. Evaluate the effectiveness of advertising campaigns.

SYLLABUS OF GE-3.2

Unit 1: Introduction to Advertising (9 hours)

Marketing Communication Process; Advertising: Significance, Types and Objectives; Target audience selection- basis; DAGMAR Approach; Methods of setting of Advertising Budget.

Unit 2: Message (9 hours)

Advertising Appeals; Advertising Copy: Elements of Print Advertising Copy. **Unit 3: Media Decisions (9 hours)**

Types of Media: Merits and Demerits; Advertising through internet and interactive media issues and considerations.

Unit 4: Advertising Agency (9 hours)

Role, Types and Selection of advertising agency.

Unit 5: Advertising: Effectiveness and Institutional Framework (9 hours)

Rationale of Measuring Advertising Effectiveness: Evaluating Communication and Sales Effect; Pre and Post testing Techniques. Brief role of Advertising Standards Council of India (ASCI).

Exercises:

The learners are required to:

1. Analyse the marketing communication strategies of select firms.
2. Perform a content analysis of various advertising campaigns to:
 - a. identify the objective of an advertisement forming part of an advertising campaign.
 - b. find out the target audience of a campaign.
 - c. prepare a report on various media options used in a campaign.
 - d. prepare a report on message strategy and copy elements used in the campaign.
3. Select a product to develop an advertising campaign for it.
4. Evaluate the advertising appeals of certain top brands.
5. Assess the merits and demerits of different forms of media used in advertising.
6. Prepare a list of advertising agencies along with their strategies.
7. Analyse case studies on evaluating the effectiveness of advertising campaigns.

Suggested Readings:

- Belch, G. E., Belch, M. A., & Purani, K. (2009). *Advertising and Promotion: An Integrated Marketing Communications Perspective*. New York: McGraw Hill Education.
- Gupta, R. (2012). *Advertising Principles and Practice*. S. Chand
- Kapoor, Neeru. (2022). *Fundamentals of Advertising- IIInd Edition*. New Delhi: Cengage Learning India Pvt. Ltd.
- Shah, K., & D' Souza, A. (2008). *Advertising and Promotions: An IMC Perspective*. New Delhi: Tata McGraw Hill Publishing Company Limited.
- Sharma, K. (2018). *Advertising: Planning and Decision Making*. New Delhi: Taxmann Publication.
- Sharma, S. & Singh, R. *Advertising: Planning and Implementation, 3rd ed.* PHI Learning

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Generic Elective- 3.3(GE-3.3): Investing in Stock Markets
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES
OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE 3.3- Investing in Stock Markets	4	3	1	0	Pass in XII	NIL

Learning Objectives

The course aims to familiarize the students with the skills required to operate in the stock market. They can learn the trading mechanism of the stock exchanges.

Learning outcomes

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

1. Evaluate the investment environment as well as risk & return framework.
2. Conduct fundamental analysis to identify under-priced/overpriced securities.
3. Conduct technical analysis to make buy and hold decisions in the stock market.
4. Describe the functioning of Indian Stock Market.
5. Analyse mutual funds as an investment alternative.

SYLLABUS OF GE 3.3

Unit 1: Basics of Investing (9 hours)

Basics of investment & investment environment. Concept of risk and return, Risk and return trade-off, Types of investing and investors. Avenues of investments - Equity shares, Preference shares, Bonds & Debentures, Insurance schemes, Mutual funds, Index funds, ETF. Security markets - primary Market, secondary Market and derivative market. Responsible Investment.

Unit 2: Fundamental Analysis (9 hours)

Top-down and bottom-up approaches, Analysis of international & domestic economic scenario, industry analysis, company analysis (quality of management, financial analysis: both annual and quarterly, income statement analysis, position statement analysis including key financial ratios, cash flow statement analysis, EBIT,

capital gearing ratio, return on investment, return on equity, EPS and DPS analysis, Industry market ratios: operating profit ratio, net profit ratio, PE, PEG, price over sales, price over book value, dividend yield, earning yield, debt equity ratio, eva). Understanding the shareholding pattern of the company.

Unit 3: Technical Analysis (9 hours)

Trading rules (credit balance theory, confidence index, filter rules, market breadth, advances vs declines) and charting (use of historic prices, simple moving average and MACD, basic and advanced interactive charts). Do's & Don'ts of investing in markets.

Unit 4: Indian Stock Market (9 hours)

Primary Markets (IPO, FPO, Private placement, OFS), Secondary Markets (cash market and derivative market: Futures and Options), Market Participants: stock broker, investor, depositories, clearing house, stock exchanges. role of stock exchange, stock exchanges in india BSE, NSE and MCX. Security market indices: Nifty, Sensex and sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations.

Unit 5: Investing in Mutual Funds (9 hours)

Concept and background of mutual funds: advantages, disadvantages of investing in mutual funds, types of mutual funds- open-ended, close-ended, equity, debt, hybrid, index funds, exchange traded funds and money market funds. Factors affecting the choice of mutual funds. CRISIL mutual fund ranking and its usage. Calculation and use of Net Asset Value.

Exercises:

The learners are required to:

1. Compute risk and return of various investment alternatives using excel spreadsheet.
2. Estimate the value of equity stocks of at least 2 listed companies by applying principles of fundamental analysis.
3. Extract historical prices and volumes of equity stocks of any two companies. Predict their price movements using appropriate methods of technical analysis.
4. Extract all the forms and documents required for listing of a public company on the Stock exchange. Prepare a report on the activities performed by a Merchant Banker for launching an Initial Public Offer.
5. Pick any three mutual funds and compare them on the basis of their risk parameters, portfolio holdings and historical return.

Suggested Readings:

- Chandra, P. (2017). *Investment Analysis and Portfolio Management*: Tata McGraw Hill Education, New Delhi.
- Chaturvedi S., Kaur G., Singh A. & Kaur J. (2021). *Investing in Stock Markets*. Scholar Trust Press.
- Kevin, S. (2022). *Security Analysis and Portfolio Management*: PHI Learning, Delhi.
- Kumar V., Kumar N., & Sethi R. (2021). *Investing in Stock Markets*. Ane Books.
- Pandian, P. (2012). *Security Analysis and Portfolio Management*. New Delhi: Vikas Publishing House.
- Ranganatham, M., & Madhumathi, R. (2012) *Security Analysis and Portfolio Management*: Pearson Education, India.
- Singh J. K. & Singh A. K. (2017). *Investing in Stock Markets*. Delhi: A. K. Publications, Delhi.
- Tripath V. & Pawar N. (2022). *Investing in Stock Markets*: Taxmann Publications.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

Generic Elective- 3.4(GE-3.4): Financial Statement Analysis
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE
COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE 3.4 – Financial Statement Analysis	4	3	1	0	Pass in XII	NIL

Learning Objectives

The course aims to enable the student to analyse and interpret the financial statements and related footnotes of publicly traded companies.

Learning outcomes

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

1. Describe the meaning of financial statements as per Companies Act, 2013.
2. Discuss the techniques of financial statements analysis.
3. Compute the financial ratios using spreadsheets.
4. Examine the cash position of companies using the cash flow statements.
5. Analyse the financial performance of companies using ratio analysis.

SYLLABUS OF GE-3.4

Unit 1: Introduction (9 hours)

Introduction to financial statements ,Uses & Limitations of Financial Statements, users of accounting information, an overview of Financial statements as per companies act,2013, Balance sheet, Statement of Profit and Loss, Cash Flow statement, Statement of changes in Equity, Notes to the accounts, Significant accounting policies,. Brief introduction of accounting standards.

Unit 2: Techniques of financial statements analysis (9 hours)

Comparative and common-size statements: horizontal and vertical analysis, trend analysis.

Unit 3: Ratio analysis (9 hours)

Ratio analysis and interpretation: liquidity, solvency, profitability, activity and market ratios; Du Pont analysis.

Unit 4: Cash Flow Analysis (9 hours)

Importance and objective of understanding a firm's cash flows, Structure of Cash flow statement: Financing, investing and operating activities, Preparation of Cash Flow statement as per AS 3 (revised) and Ind AS 7.

Unit 5: Financial Statement analysis – Real-life case work (9 hours)

Analysis of financial statements (Income Statement, Balance sheet, Cash flow statement) of any two listed companies of similar market capitalization from the same sector/industry using spreadsheets. Use Ratio analysis and Industry averages to draw inferences about the company's financial health.

Exercises:

The learners are required to:

1. Download soft copies of annual reports of public listed companies & analyse the financial statements.
2. Prepare the comparative & common size financial statements for three years of at least two listed companies.
3. Compute accounting ratios to analyse the operating efficiency, solvency, profitability and liquidity position of any company from its financial statements.
4. Analyse & interpret the cash position of companies using the cash flow statements.
5. Analysis & interpret the financial ratios of select companies on the basis of their financial statements.

Note: Students should be encouraged to use spreadsheets for practical exercises. Suggested Readings:

- Gupta, A. (2018). *Financial Accounting for Management - An Analytical Perspective*. Delhi: Pearson Education.
- Lal, J., & Gauba, S. (2018). *Financial Reporting and Analysis*. Delhi: Himalaya Publishing House.
- Myer, J. N. (1965). *Financial Statement Analysis*. USA: Prentice-Hall.
- Penman, S.H. (2013). *Financial Statement Analysis*. Singapore: Tata McGraw Hill.
- Subramanyam, K. R., & Wild, J. J. (2014). *Financial Accounting – A Managerial Perspective*. Delhi: Prentice Hall of India.
- Tulsian, P. C., Tulsian, B., & Tulsian, T. (2022). *Analysis of Financial Statements*. New Delhi/NCR: Tcom Prints.
- Tulsian, P. C., Tulsian, B., & Tulsian, T. (2022). *Corporate Accounting*. New Delhi: S. Chand Publication.
- Tulsian, P. C., Tulsian, B., & Tulsian, T. (2022). *Financial Management*. New Delhi: S. Chand Publication.

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B. Com. (Prog.)

Discipline Specific Course- 3.1(DSC-3.1): Business Statistics

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSC - 3.1: Business Statistics	4	3	0	1	Pass in XII	NIL

Learning Objectives

The course aims to develop amongst the learners the ability to summarize, analyse and interpret quantitative information for business decision making.

Learning outcomes

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

1. Examine and interpret various descriptive properties of statistical data.
2. Identify probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context.
3. Analyse the underlying relationship between variables and perform predictive analysis using regression models.
4. Analyse the trends and tendencies over a period through time series analysis.
5. Apply index numbers to real life situations.

SYLLABUS OF DSC-3.1

Unit 1: Descriptive Statistics (9 hours)

Measures of Central Tendency: Concept and properties of averages including Arithmetic mean, Median and Mode.

Measures of Dispersion: An overview of Range, Quartile Deviation and Mean Deviation; Standard deviation; Variance and Coefficient of variation.

Moments: Computation and significance; Skewness; Kurtosis.

Unit 2: Probability and Probability Distributions (15 hours)

Theory and approaches to probability; Probability Theorems: Addition and Multiplication; Conditional probability and Bayes' Theorem. Expectation and variance of a random variable. Discrete Probability distributions: Binomial and Poisson (Properties and Applications). Normal distribution: Properties of Normal curve; Computation of Probabilities and Applications.

Unit 3: Simple Correlation and Regression Analysis (12 hours)

Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation (computation and properties); Probable and standard errors; Rank correlation.

Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate.

Unit 4: Time Series Analysis (6 hours)

Time Series Data; Components of time series; Additive and Multiplicative models. Trend analysis; Fitting of trend using principle of least squares – linear and second-degree parabola.

Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa.

Unit 5: Index Numbers (3 hours)

Meaning and uses of index numbers.

Construction of Index numbers: Methods of Laspeyres, Paasche and Fisher's Ideal index. Construction and Utility of Consumer Price Indices; BSE SENSEX, and NSE NIFTY.

Practical Exercises:

30 hours

The learners are required to:

1. Observe and apply the concepts of descriptive statistics in real life situations.
2. Practice basic calculations in statistics using spreadsheets and try to use it for solving subject related assignments.
3. Conduct a small primary research/survey in groups and analyse the data using statistical tools discussed in the class (Examples: Buying behaviour, Motivation, Stress, Brand aspects, Sales Projections, Impact of advertisements etc).
4. Conduct a statistical experiment to estimate the probability of any event occurring in future.
5. Analyse the relationship between different factors affecting the demand for any product. Predict future demand of the product using regression analysis.
6. Analyse the past price movement in any equity stock using trend analysis.
7. Construct a hypothetical index that is representative of large cap stocks listed on NSE.

Suggested Readings:

- Anderson, D. R. (2019). *Statistics for learners of Economics and Business*. Boston: Cengage Learning.
- Douglas A. L., Robert D. M., & William G. M. (2022). *Basic Statistics for Business and Economics*. Mc-Graw-Hill International editions.
- Gupta, S. C. & Gupta, I. (2018). *Business Statistics*, Mumbai: Himalaya Publishing House.
- Gupta, S. P., & Gupta, A. (2018). *Business Statistics: Statistical Methods*. New Delhi: S. Chand Publishing.
- Hazarika, P. A. (2012). *Textbook of Business Statistics*. New Delhi: S. Chand Publishing.
- Levine, D. M., Krehbiel, C., & Berenson, L. (2009). *Viswanathan. Business Statistics – A First Course*. Pearson Education.
- Levin R., Rubin D. S., Rastogi S., & Siddiqui M. H. (2017). *Statistics for Management*. London: Pearson Education.
- Mark L. B., Bernard M. B., David M. L., Kathryn A. S., & David F. S. (2020). *Basic Business Statistics*. Pearson.
 - Murray R. S., Larry J. S. (2017). *Statistics*. Tata McGraw Hill edition.
 - Siegel, O. F. (2016). *Practical Business Statistics*. Cambridge Academic Press.
 - Thukral, J. K. (2021). *Business Statistics*, New Delhi: Taxman Publication.
 - Tulsian, P.C., Jhunjhunwala B. (2020). *Business statistics*. S. Chand Publishing.
 - Vohra, N. D. (2017). *Business Statistics*. New Delhi: McGraw-Hill Education India.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

Discipline Specific Course- 3.2(DSC-3.2): Financial Management
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES
OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSC -3.2: Financial Management	4	3	0	1	Pass in XII	NIL

Learning Objectives

The course aims to enable students to acquire knowledge of principles and practice of financial management.

Learning outcomes

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

1. Analyse the conceptual framework of financial management and get an insight into the concept of time value of money, and risk and return.
2. Estimate cash flows for projects, and evaluate their profitability using capital budgeting techniques.
3. Estimate the cost of capital; and critically analyse different capital structure theories and factors affecting capital structure decision of a firm.
4. Analyse different theories of dividend and factors affecting dividend policy.
5. Estimate working capital requirements of a firm, and device optimum credit policy for a firm.

SYLLABUS OF DSC-3.2

Unit 1: Financial Management: An Overview (3 hours)

Nature, scope and objectives of financial management. An overview of time value of money, risk and return.

Unit 2: Capital Budgeting Decision (12 hours)

The Capital Budgeting Process, Cash Flow Estimation, Different techniques of capital budgeting: Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR), Profitability Index

Unit 3: Cost of Capital and Financing Decision (15 hours)

Cost of Capital: Estimation of components of cost of capital: Method for calculating cost of equity, cost of retained earnings, cost of debt and cost of preference capital, Weighted Average Cost of Capital (WACC). Incremental (Marginal) cost of capital.

Capital Structure- Theories of capital structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating, Financial and Combined Leverage. EBIT-EPS Analysis. Determinants of Capital Structure

Unit 4: Dividend Decision (6 hours)

Theories for relevance and irrelevance of dividend decision for corporate valuation-MM Approach, Walter's Model, Gordon's Model, Determinants of dividend policy

Unit 5: Working Capital Decision (9 hours)

Concepts of working capital, operating & cash cycles, risk-return trade off, working capital estimation, receivables management.

Note: Use of Spreadsheet should be encouraged for doing basic calculations, quick understanding, problem solving and giving students subject related assignments for their internal assessment purposes.

Practical Exercises

30 hours

The learners are required to:

1. Compute risk and return of various investment alternatives using excel spreadsheet.
2. Estimate cash flows for a hypothetical Start-up. Using excel, evaluate the project's profitability by employing capital budgeting evaluation techniques.
3. Extract data from financial statements of different firms/financial databases and estimate the cost of capital using appropriate software.
4. Extract historical data and evaluate different dividend policies followed by companies of specific industries.
5. Estimate working capital requirements for any two companies belonging to different industries and compare them.

Suggested Readings:

- Brealey, R. A., Myers S. C., Allen F., & Mohanty P. (2020). *Principles of Corporate Finance*. McGraw Hills Education.
- Khan, M. Y. & Jain, P. K. (2011). *Financial Management: Text, Problems and cases*. New Delhi: Tata McGraw Hills.
- Kothari, R. (2016). *Financial Management: A Contemporary Approach*. New Delhi: Sage Publications Pvt. Ltd.
- Maheshwari, S. N. (2019). *Elements of Financial Management*. Sultan Chand & Sons.
- Maheshwari, S. N. (2019). *Financial Management – Principles & Practice*. Sultan Chand & Sons.
- Pandey, I. M. (2022). *Essentials of Financial Management*. Pearson.
- Rustagi, R.P. (2022). *Fundamentals of Financial Management*. New Delhi: Taxmann Pub. Pvt. Ltd.
- Sharma, S. K. and Sareen, R. (2019). *Fundamentals of Financial Management*. New Delhi: Sultan Chand & Sons (P) Ltd.
- Singh, J. K. (2016). *Financial Management: Theory and Practice*. New Delhi: Galgotia Publishing House.
- Singh, S. & Kaur, R. (2020). *Fundamentals of Financial Management*. New Delhi: SCHOLAR Tech Press.
- Tulsian, P.C. & Tulsian, B. (2017). *Financial Management*. New Delhi: S. Chand.

Additional Resources:

- Chandra, P. (2019). *Financial Management: Theory and Practice*. New Delhi: Tata McGraw Hills.
- Ross, S. A., Westerfield, R. & Jefferey, J. (2017). *Corporate Finance*. Tata McGraw Hills.
- Srivastava, R. & Mishra, A. (2011). *Financial Management*. U.K.: Oxford University Press.
- Van Horne, J. C. & John, W. (2008). *Fundamentals of Financial Management*. Pearson Education.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

Discipline Specific Course- 3.3(DSC-3.3): Principles of Marketing

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSC -3.3: Principles of Marketing	4	3	1	0	Pass in XII	NIL

Learning Objectives

The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing.

Learning outcomes

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

1. Discuss basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm.
2. Describe the dynamics of consumer behaviour and process of market selection through STP stages.
3. Analyse the process of value creation through marketing decisions involving product development.
4. Analyse the marketing decisions involving product pricing and its distribution.
5. Explore marketing decisions involving product promotion, and draft promotion mix strategies.

SYLLABUS OF DSC-3.2

Unit-1: Introduction to Marketing and Marketing Environment (9 hours)

Introduction to Marketing: Meaning, Scope and Importance; Marketing Philosophies; Marketing Mix for goods and services.

Marketing Environment: Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural.

Unit-2: Consumer Behaviour and Market Selection (9 hours)

Consumer Behaviour: Need for studying consumer behaviour; Stages in Consumer buying decision process; Factors influencing consumer buying decisions.

Market Selection: Market Segmentation: Concept and Bases. Market Targeting, Product Positioning – concept and bases.

Unit-3: Product Decisions and New Product Development (9 hours)

Product Decisions: Concept and classification; Levels of Product. Product mix; Branding-concept, types, significance, qualities of good brand name; Packaging and Labeling-types and functions; Product support service; New product development process; Product life cycle – concept and marketing strategies.

Unit-4: Pricing Decisions and Distribution Decisions (9 hours)

Pricing Decisions: Objectives, Factors affecting price of a product; Pricing methods and strategies.

Distribution Decisions: Channels of distribution- types and functions. Factors affecting choice of distribution channel; Distribution logistics decisions.

Unit-5: Promotion Decisions and Developments in Marketing (9 hours)

Promotion Decisions: Communication process; Importance of Promotion. Promotion mix tools: Distinctive characteristics of advertising, personal selling, sales promotion, public relations, and direct marketing.

Developments in Marketing: Sustainable Marketing, Rural marketing, Social marketing Digital marketing – an overview.

Exercises:

The learners are required to:

1. Submit a report on any one marketing aspect of an organisation/group/cell/society/unit/department operating in your College/Institute.
2. Choose any company engaged in sustainable marketing and prepare a presentation of the analysis of its marketing mix. Propose changes to enhance its marketing mix.
3. Describe and analyse the STP strategy of a multinational company of your choice.
4. With reference to the concept of levels of a product examine the marketing strategy of any company which has customized the augmented product and has gained customer satisfaction.
5. Visit two bank branches (one being a public sector and the other being an international bank branch) and meet the PRO/ manager or a suitable staff member. Outline the key elements of the marketing strategy pursued by the branch managers and compare the implementation of the same. Prepare a report about these observations with a critical analysis of the same.

6. Analyse the distribution strategy of any product of your choice.
7. Draft promotion mix strategy for a hypothetical newly floated fine dining restaurant.

*Note: These are suggestive exercises.

Suggested Readings

- Baines et al. (2021). *Fundamentals of Marketing*. Oxford University Press
- Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). *Marketing*. McGraw Hill.
- Jain, P & Singhal, N. (2021). *Principles of Marketing*. Delhi: Scholar Tech Press.
- Kapoor, N. (2021). *Principles of Marketing*. Prentice Hall of India.
- Kotler, P., Armstrong, G., & Agnihotri, P. (2018). *Principles of Marketing*. Pearson Education. Indian edition.
- Kotler, P., Chernev, A., & Keller, K. L. (2022). *Marketing Management*. United Kingdom: Pearson Education.
- Levy, M. & Grewal, D. (2022). *Marketing*. United States: McGraw-Hill Education.
- Mamoria C.B. & Bhatacharya, A. (2022). *Marketing Management*. Delhi: Kitab Mahal.
- Sharma, K. & Aggarwal S. (2021). *Principles of Marketing*. Delhi: Taxmann Publications.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

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COMMERCE BASED B.A. (PROG.)

B.A. Programmes with Commerce (Entrepreneurship and Small Business)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
BAC: Discipline (ESB)-A3: Contemporary Policy and Institutional Framework (Non-Major/Major)	4	3	1	0	Pass in XII	Studied Fundamentals of Entrepreneurship (BAC: Discipline (ESB) – A2)
BAC: DSC - 3: Business Laws (Major)	4	3	1	0	Pass in XII	NIL

Discipline Core- A3(BAC: Discipline (ESB)-A3): Contemporary Policy and Institutional Framework (Non-Major/Major)

Learning Objectives

The purpose of this paper is to acquaint students with various contemporary policies and institutional framework that support entrepreneurial promotion.

Learning outcomes

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

1. Discuss the Micro, Small and Medium Enterprises Development Act, 2006
2. Summarize and be well-versed with the changing face of MSME in the light of liberalized economic policy.
3. Describe the legal framework governing MSMEs.
4. Discuss the government support system for entrepreneurial options, and describe the working of promotional programmes for SMEs
5. Evaluate the various marketing and financial support systems.

SYLLABUS OF BAC: Discipline (ESB)-A3

Unit I: Introduction (9 hours)

Micro, Small and Medium Enterprises Development Act (MSMEDA), 2006; Definitions of MSME, institutional support for SMEs; Provisions pertaining to the promotion and development of MSME.

Unit II: Policy Perspective Changes (9 hours)

Changing context of the MSMEs in the era of liberalization, privatization and globalization; Changing perception on competitiveness and quality issues; Changing face of marketing strategy of products of MSMEs; government schemes for SMEs in India.

Unit III: Legal Framework and SMEs (9 hours)

Provisions of various laws applicable to SMEs, (objectives, definition and salient provisions of industrial, commercial and labor laws applied to SMEs), need for a comprehensive legal framework for SME sector.

Unit IV: Support System and SMEs (9 hours)

Promotional programmes for SMEs, evaluation of institutional support system for SMEs operating in the country; Support for entrepreneurship through skill development programmes of government.

Unit V: Marketing and Financial Support System (9 hours)

Institutions for promoting entrepreneurial training and development- objectives, schemes of incentives- financial and non-financial incentives; Training needs of existing entrepreneurs (particularly First generation entrepreneurs); Support for enhancing marketing, production, and export performance.

Suggested Readings

- Nanda, K. C. (1999). *Credit and Banking: What Every Small Entrepreneur (and Banker) Must Know*. SAGE Publications Pvt. Limited.
- Verma, J. C., & Singh, G. (2002). *Small Business and Industry: A Handbook for Entrepreneurs*. Sage Publications..

Additional Resources

Peters, B. G., & Zittoun, P. (2016). Contemporary approaches to public policy. *Theories, Controversies and Perspectives*. UK: Palgrave Macmillan.

Exercises:

The learners are required to:

1. Identify the recent developments in Micro, Small and Medium Enterprises sector.
2. List down the latest government schemes for SMEs.
3. Describe and discuss the legal framework governing MSMEs.
4. Evaluate the institutional support system for SMEs.
5. Identify and evaluate different financial and non-financial incentives available for promotion of entrepreneurship.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

DISCIPLINE SPECIFIC CORE- 3.1(DSC-3.1): BUSINESS LAWS (MAJOR)

Learning Objectives

To impart basic knowledge of the important business laws relevant for the inception and conduct of general and business activities with relevant case laws.

Learning outcomes

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

1. Understand and analyse basic aspects of contracts for the formation of the contracts
2. Explore various modes of discharge of contract.
3. Analyse the remedies available for breach of contract
4. Comprehend the provisions of the special contracts viz. Indemnity, guarantee, bailment, and pledge
5. Review various concepts of the contract of agency.

SYLLABUS OF BAC: DSC-3.1

Unit 1: Introduction to the Law of Contracts (18 hours)

Contract – meaning, characteristics and kinds. Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, the legality of objects. Void agreements, Quasi Contracts.

Unit 2: Discharge of Contracts (7 hours)

Meaning, Modes of discharge- performance, mutual consent, supervening impossibility, lapse of time, operation of law, breach of contract

Unit 3: Remedies for breach of contract (3 hours)

Rescission, damages, quantum meruit, suit for specific performance, suit for injunction.

Unit 4: Special Contracts-1 (9 hours)

Contract of Indemnity and Guarantee: Meaning of Indemnity, difference between indemnity and guarantee, nature and extent of surety's liability, rights of surety, discharge of surety, Contract of Bailment & Pledge: Pledge by non-owner.

Unit 5: Special Contracts-2 (8 hours)

Contract of Agency: Modes of creation of agency, extent of agent's authority, rights and duties of agents, personal liability of agent, termination of agency.

Exercises:

The learners are required to:

1. Enlist real-life examples to differentiate between offer and invitation to an offer and acceptance.
2. List out some recent cases of supervening impossibility and discharge of contract.
3. Enumerate different types of damages available under different breach of contract situations.
4. Prepare a list of gratuitous and non-gratuitous bailment contracts entered into daily life.
5. Observe from your environment how principal-agent relationships get created in different situations.

Suggested Readings:

- Dagar, I. and Agnihotri, A. (2020). *Business Law: Text and Problem*. 1st edn. India: SAGE Publications Pvt. Ltd.
- Singh, A. (2016). *Company law*. India: Eastern Book Company, Lucknow.
- Sharma, J.P. and Kanojia, S. (2018). *Business Laws. 1st edn*. Bharat Law House Pvt Ltd.
- Tulsian, P.C. (2006). *Business law. 3rd edn*. New Delhi: Tata McGraw-Hill Pub. Co.
- Jagota, R. (2022). *Business Law. 1st edn*. Scholar Tech Press.

Additional Resources

- Kuchhal, M.C. and Kuchhal, V. (2013). *Business law*. New Delhi: Vikas Publication Ltd.
- Arora, S. (2022). *Business Laws. 10th edn*. India: Taxmann Publications Private Limited.
- Sharma, J.P. and Kanojia, S. (2015). *Vyavsayik Sanniyam*. Hindi Madhyam Karyanvaya Nideshalaya, Delhi University. (For Hindi)

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

A. Programmes with Commerce (Accounting and Finance)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
BAC: Discipline (A&F)- A3: Investment Analysis and Business Valuation (Non-Major/Major)	4	3	1	0	Pass in XII	Studied Fundamentals of Investment (BAC: Discipline (A&F) – A2)
BAC: DSC -3: Business Laws (Major)	4	3	1	0	Pass in XII	NIL

Discipline Core- A3(BAC: Discipline (A&F)-A3): Investment Analysis and Business Valuation (Non-Major/Major)

Learning Objectives

The course aims to equip the student with valuation techniques for different financial instruments for investments.

Learning outcomes

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

- (1) Explain the basic concepts related to investment, risk and return.
- (2) Understand the technique of fundamental analysis.
- (3) Apply the technique of technical analysis.
- (4) Estimate the bond pricing and equity valuation.
- (5) Evaluate different approaches to valuation of an asset.

SYLLABUS OF BAC: Discipline (ESB)-A3

Unit 1: Introduction (9 hours)

Introduction to Investments; Objectives of Investments; Basics of Risk and Return: Concept and calculation of risk and returns, Application of standard deviation, coefficient of variation, the concept of beta; Systematic Vs Unsystematic risk (Inflation Risk, Interest Rate Risk, Credit Risk, Maturity Risk, Liquidity Risk, reinvestment risk); impact of taxes and inflation on returns; financial assets vs real assets; Market participants - Investors, Speculators, hedgers and arbitrageurs.

Unit 2: Fundamental Analysis (9 hours)

Top-down and bottom-up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, EBIT, Capital gearing ratio, Return on Investment, Return on Equity, EPS and DPS analysis, Industry market ratios: Operating Profit Ratio, Net Profit Ratio, PE, PEG, Price over sales, Price over book value, Dividend Yield, Earning Yield, Debt- Equity Ratio, EVA). Understanding the Shareholding pattern of the company.

Unit 3: Technical Analysis and Efficient Market Hypothesis (9 hours)

Introduction to Technical Analysis; Strengths and weakness of Technical Analysis; Dow Theory; Elliott Wave theory; Charting the historical prices (Bar Chart, Line Chart, Point and figure chart, candlestick charts, triangles); Price patterns; Support and resistance level; Weakness and shortcomings of Technical Analysis. Introduction to Efficient Market Hypothesis (EMH); Forms of efficient Markets (An Overview).

Unit 4: Basics of Equity & Bond Valuation and Portfolio Management (9 hours)

Bond fundamentals; bond valuation; estimation of bond yield; Investment in shares; Intrinsic value of shares; Valuation of shares – dividend discounting models, Price earning approach of equity valuation. Introduction to Portfolio, Portfolio diversification, calculation of portfolio risk and return (2 securities only).

Unit 5: Business Valuation (9 hours)

Introduction to Valuation: Approaches to Valuation, Discounted Cash Flow, Relative Valuation, Role of valuation; Discounted Cash-flow Valuation: Estimating discount rates, cost of equity, cost of equity to cost of capital; Valuation of an asset with guaranteed cash flows, introducing uncertainty into the valuation.

Exercises:

The learners are required to:

1. Calculate risk and return of an asset using the spreadsheet.

2. Conduct fundamental analysis of top five companies listed on the national stock exchange.
3. Use technical analysis tool in predicting price movements through line charts, bar charts, candle and stick charts, etc. of top five companies listed on the national stock exchange.
4. Estimate bond pricing of select five companies who have recently issued bonds in india.
5. Analyse financial instruments in case of select five companies listed in bombay stock exchange for overvaluation and undervaluation.

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Suggested Readings:

- Bodie, Z., Kane, A., Marcus, A. J., & Mohanty, P. (2019). *Investment*. New Delhi: Tata McGraw Hill Education.
- Chandra, P. (2017). *Investment Analysis and Portfolio Management*. New Delhi: Tata McGraw Hill Education.
- Damodaran, A. (2006). *Valuation, Security Analysis for investment and Corporate Finance*. New Delhi: Wiley India Pvt. Ltd.
- Kevin, S. (2014). *Security Analysis and Portfolio Management*. New Delhi: PHI Learning.
- Koller, T., Goedhart, M., & Wessels, D. (2020). *Valuation: Measuring and Managing the Value of Companies*. USA: Mckinsey & Company.
 - Kumar V., & Nangia, R. S. (2017). *Investing in Stock Markets*. Delhi: Ane Books.
 - Pandian, P. (2012). *Security Analysis and Portfolio Management*. New Delhi: Vikas Publishing House.
- Ranganatham, M., & Madhumathi, R. (2012). *Security Analysis and Portfolio Management*. Delhi: Pearson Education.
 - Singh J.K. and Singh A.K. (2017). *Investing in Stock Markets*. Delhi: A K Publications.
 - Tulsian, P. C., Tulsian, B., & Tulsian, T. (2022). *Analysis of Financial Statements*. New Delhi/NCR: Tcom Prints.
- Tripathi V., & Pawar N. (2019). *Investing in Stock Markets*. Delhi: Taxmann Publications.

Additional Readings:

- Study Material of the Institute of Company Secretary of India for the Professional Programme Course on “Valuation and Business Modelling”.
- Study Material of the Institute of Cost Accountants of India for the “Strategic Performance Management and Business Valuation”.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department’s website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

B.A. Programmes with Commerce (BANKING AND INSURANCE)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
BAC: Discipline (B&I)-A3: Regulatory Framework of Insurance (Non-Major/Major)	4	3	1	0	Pass in XII	Studied Introduction to Banking (BAC: Discipline (B&I) – A2)
BAC: DSC - 3: Business Laws (Major)	4	3	1	0	Pass in XII	NIL

Discipline Core- A3(BAC: Discipline (B&I)-A3): Regulatory Framework of Insurance (Non-Major/Major)

Learning Objectives

The course aims to impart knowledge about the legal aspects and laws governing Insurance sector both life and non- life.

Learning outcomes

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

1. Discuss The Indian Contract Act, 1872.
2. Discuss The Consumer Protection Act, 2019
3. Describe the main provisions of IRDA Act, 1999
4. Interpret LIC Act, 1956 and General Insurance Business (Nationalisation) Act, 1972.
5. Develop insights on Miscellaneous insurances; and discuss The Marine Insurance Act, 1963 and The Motor Vehicle Act, 1938.

SYLLABUS OF BAC: Discipline (B&I)-A3

Unit 1: The Indian Contract Act, 1872 (9 hours)

Nature of an agreement, essentials of a valid contract, classifications of contracts. Contract of Agency: Agent's duty towards Principal, Principal's duty towards Agent. Effect of Agency on contract with third party.

Unit 2: The Consumer Protection Act, 2019 (9 hours)

Important definitions, extent and coverage of the Act, objects of the Act, Protection of Consumer's interest, Consumer's Rights and Responsibilities, Machinery for consumer grievance redressal, Procedure for filing the complaint, Rights and Relief of Consumers, Insurance Ombudsman Scheme.

Unit 3: Insurance Regulatory and Development Authority Act, 1999 (9 hours)

Definitions, coverage and objects of the Act; Salient features of IRDA, 1999; Establishment and incorporation of Authority; Duties, power and functions of Authority, Composition of Fund, Power of Central Government under the Act, Protection of Consumer interest under IRDA, 1999. Establishment of Insurance Advisory Committee.

Unit 4: Insurance Legislations (9 hours)

Salient provisions of Insurance Act, 1938; Life Insurance Corporation Act, 1956: establishment and incorporation, constitution and functions of the corporation; Constitution of Tribunals; The General Insurance Business (Nationalisation) Act, 1972, definitions and salient features. Brief introduction of Marine, fire, water, motor, health insurances etc.

Unit 5: Miscellaneous Insurances (9 hours)

The Marine Insurance Act 1963: definitions and scope, salient features, Motor Vehicle Act, 1938: features, definitions, policies and other provisions of the Act. Legal aspects of other miscellaneous insurances like crop, property, liability, annuities, commercial vehicle insurances etc.

Exercises:

The learners are required to:

1. Analyse the major provisions of The Indian Contract Act, 1872.
2. Analyse the major provisions of The Consumer Protection Act, 2019.
3. Analyse the major provisions of IRDA Act, 1999.
4. Spread awareness amongst consumers about the legal aspects of insurance by disseminating the knowledge and information learned in the course
5. Interpret the various case laws pertaining to the insurance- life and non-life.
6. Perform role play, group discussion, case study on various settlements of insurance claims.
7. Analyse the salient features of different insurance contracts offered in the market,

Suggested Readings:

- Bhatiya, N. (2018). *Insurance & Risk Management*, New Delhi: Pinnacle Learning.
- Chaturvedi D.D. & Mittal, A. (2021). *Banking and Insurance*, New Delhi: Scholar Tech Press.
- Farooqi, A.W. (2018). *Principle and Practice of Insurance*. New Delhi: Wisdom Publication.
- Gupta A. (2018). *Banking & Insurance*, New Delhi: A.K. Publications.
- Kumar, S. (2019). *Fundamentals of Insurance & Risk Management*. New Delhi: JSR Publication.
- Sethi, J. & Bhatiya, N. (2019). *Elements of Banking and Insurance*. New Delhi: PHI learning Pvt. Ltd..

Additional Resources:

- Banking and Insurance Law and Practice, The Institute of Company Secretaries of India, New Delhi, 2020.
- Imam, A. (2016). *Principles and Practice of Life Insurance in India*. New Delhi: Anmol Publications Pvt. Ltd.
- Singh, I. & Katyal, R. (2019). *Insurance Principles and Practice*. New Delhi: Kalyani Publishers.
- Loomba, J. (2017). *Risk Management and Insurance Planning*. New Delhi: PHI Learning Private Limited.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

B.A. Programmes with Commerce (ADVERTISING, SALES PROMOTION AND SALES MANAGEMENT)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical / Practice		
BAC: Discipline (ASPSM)- A3: Advertising (Non-Major/Major)	4	3	1	0	Pass in XII	Studied Marketing Communication (BAC: Discipline (ASPSM) – A2)
BAC: DSC - 3: Business Laws (Major)	4	3	1	0	Pass in XII	NIL

Discipline Core- A3(BAC: Discipline (ASPSM)-A3): Advertising (Non-Major/Major)

Learning Objectives

The objective of the course is to familiarize the students with the basic concepts of advertising. They will be able to learn the insights of advertising: preparing an advertising message, selecting an appropriate medium and evaluation of an advertising campaign.

Learning outcomes

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

1. Describe the concepts, objectives and budgeting methods of advertising used in marketing.
2. Demonstrate advertising message using various advertising appeals and elements of advertising used by the marketers for promoting their brands in the market
3. Identify the major media decisions, media choice and scheduling.
4. Discover the role and types of advertising agency.
5. Describe the methods of measuring advertising effectiveness and role of ASCI in maintaining the ethical nature of advertising.

SYLLABUS OF BAC: Discipline (ASPSM)-A3

Unit 1: Introduction to Advertising (9 hours)

Nature and importance; Types of advertising; Setting of advertising objectives: communication and sales objectives, DAGMAR approach; Setting of advertising budget.

Unit 2: Advertising Message (9 hours)

Advertising Message- Advertising appeals; Elements of print and broadcast advertising copy.

Unit 3: Advertising Media (9 hours)

Types of Advertising Media- strengths and limitations; Factors influencing selection of advertising media; Media Scheduling.

Unit 4: Advertising Agency (9 hours)

Concept; Types of an Advertising Agency; Functions of an Advertising Agency; Compensation

Unit 5: Evaluating Advertising Effectiveness (9 hours)

Communication and Sales effects; Methods of measuring advertising effectiveness; Ethical Aspects of Advertising in India; Role of Advertising Standards Council of India (ASCI).

Exercises:

The learners are required to:

1. Create an advertising budget for a hypothetical advertising campaign.
2. Perform a content analysis of various advertising campaigns to:
 - a. identify the objective of an advertisement forming part of an advertising campaign.
 - b. find out the target audience of a campaign.
 - c. prepare a report on various media options used in a campaign.
 - d. prepare a report on message strategy and copy elements used in the campaign.
3. Select a product to develop an advertising campaign for it.
4. Evaluate the advertising appeals of certain top brands.
5. Assess the merits and demerits of different forms of media used in advertising.
6. Prepare a list of advertising agencies along with their strategies.
7. Analyse case studies on evaluating the effectiveness of advertising campaigns.

Suggested Readings:

- Belch, G. E., Belch, M.A., & Purani, K. (2009). *Advertising and Promotion: An Integrated Marketing Communications Perspective*, McGraw Hill Education.
- Gupta, R. (2018). *Advertising*, Scholar Tech Press.
- Sharma, K. (2018). *Advertising: Planning and Decision Making*, Delhi: Taxmann Publication Pvt. Ltd.

ADDITIONAL RESOURCES:

- Kapoor, N. (2008). *Advertising and Personal Selling*, Pinnacle.
- Shah, K. & D'Souza, A. (2008). *Advertising and Promotions: An IMC Perspective*, McGraw Hill Education.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

B.A. PROGRAMMES WITH COMMERCE (HUMAN RESOURCE MANAGEMENT)**CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE**

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical / Practice		
BAC: Discipline (HRD)- A3: Human Resource Development (Non-Major/Major)	4	3	1	0	Pass in XII	Studied Organizational Behavior (BAC: Discipline (HRM) – A2)
BAC: DSC - 3: Business Laws (Major)	4	3	1	0	Pass in XII	NIL

Discipline Core- A3(BAC: Discipline (HRM)-A3): Human Resource Development (Non-Major/Major)

Learning Objectives

The course aims to make students understand the various aspects of human resource development and its contribution in the organization.

Learning outcomes

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

1. Discuss the evolution of HRD
2. Analyse the importance of HRD strategies in organisations
3. Interpret the relevance of HRD models
4. Assess the importance of training and development needs in the organisation.

SYLLABUS OF BAC: Discipline (HRM)-A3**Unit 1: Introduction (9 hours)**

Human Resource Development (HRD) - concept, components, evolution, need and significance, difference between human resource management and human resource development, Role of HR manager, contemporary issues in HRD.

Unit 2: Strategies in HRD (13 hours)

Concept of Strategic HRD, HRD Interventions-Performance Appraisal, Potential Appraisal, Performance Coaching and Feedback, Career Planning, Training, Rewards, Employee Welfare schemes and Work Life balance, Roles of HR Developer.

Unit 3: Conceptual models for HRD (9 hours)

Learning and HRD, Models and Curriculum of HRD, Principles of Learning for an Individual and Group, Transactional Analysis (TA), Behavioural Modelling and Self Directed Learning.

Unit 4: Training and Development Methods for HRD (14 hours)

Concept and Importance, Assessing Training Needs, Designing and Evaluating Training & Development Programmes, On the job and off the job methods of Training and development such as lecture Method, apprenticeship, internship, special projects, committee assignments, Simulation techniques (Role Play, Business games, Case study), Vestibule Training, Programmed Instruction and Sensitivity Training.

Exercises:

The learners are required to:

1. Discuss the evolution and contemporary issues in HRD.
2. Analyse various HRD interventions used by firms.
3. Analyse different conceptual models for HRD.
4. Explore new ways of training and development.

Suggested Readings:

- Chhabra, T. N.(2016). *Human Resource Management: Concepts and Issues*. Dhanpat Rai and Co. Publications.
- Durai, P.(2016). *Human Resource Management* (2nd ed.). New Delhi. Pearson Education.
- Graig, R. L. & Bittel, L. (1976). *Training and Development Hand Book*, New Delhi: McGraw-Hill.
- ILO, *Teaching and Training Methods for Management Development Hand Book*, 1984, New York: McGraw-Hill.
- Kapur, S. (1999). *Human Resource Development and Training in Practice*. New Delhi: Beacon Books.
- Mondy, A., Wayne & Martocchio, J. J. (2016). *Human Resource Management* (14th Ed.). Pearson Education Publications.
- Nadler, L. (1980). *Corporate Human Resource Development*. New York: Van Nostrand Reinhold, ASTD .
- Padmalita R. & Kalyani, M. (2009). *Human Resource Development and Organisational Effectiveness*, New Delhi: Excel Books.
- Rao, T.V. (1995). *Human Resource Development*, New Delhi: Sage Publications.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

B.A. Programmes with Commerce (COMMERCIAL LAWS AND CORPORATE GOVERNANCE)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
BAC: Discipline (CLCG)- A3: Intellectual Property Rights-I (Non-Major/Major)	4	3	1	0	Pass in XII	Studied Cyber Crimes and Laws (BAC: Discipline (CLCG) – A2)
BAC: DSC - 3: Business Laws (Major)	4	3	1	0	Pass in XII	NIL

Discipline Core- A3(BAC: Discipline (CLCG)-A3): Intellectual Property Rights -I (Non-Major/Major)

Learning Objectives

The course aims to impart knowledge of intellectual property rights, IPR related issues and rationale behind IPR protection with a focus on Patent Law and Trademark Law and its role in new age business.

Learning outcomes

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

1. Discuss the concept of intellectual property and IP rights.
2. Describe different types of intellectual properties.
3. Discuss Indian Patent Law.
4. Comprehend patent infringement and remedies thereof.
5. Discuss the concept of trademark and its registration procedure.

SYLLABUS OF BAC: Discipline (CLCG)-A3

Unit 1: Introduction to IP Rights (6 hours)

Concepts of property and Intellectual Properties; Meaning, Types and Theories of IPR, need for protection of IPR, Importance & Benefits of IPR, Financial value of IPRs, commercial transactions in the intellectual property sphere, IPR Concerns in Cyber Space, Issue of Piracy.

Unit 2: Types of Intellectual Properties (6 hours)

Different Types of Intellectual Properties - Copyrights, Trademarks, Patents, Designs, Utility, Models, Trade secrets & Geographical Indications.

Unit 3: Indian Patent Law (9 hours)

Meaning, Nature & Role of Patent, Objectives of Patenting; Duration of Patents, Conditions of Patent-ability, Types & Procedure of Patent Applications, Revocation of Patents, Surrender of Patents, Patent Search, Patent Agents- Qualification and Procedure of Registration.

Unit 4: Patent Infringement- Meaning and Remedies (9 hours)

Meaning & Classification; Exceptions to Infringement, Justification of Patent infringement, Compulsory Licensing, Parallel Imports, Revocation of patents, Civil and Criminal Remedies, Reliefs in Suits for Infringement, Patent Authorities, Controller General of Patents, Patent Examiners, IPAB-Intellectual Property Appellate Board)

Unit 5: Trademarks (15 hours)

Meaning & Need of Protection of Trademark, Concept of Well-Known Trademark and Permitted use, Difference from Collective Marks & Certification Mark; Trademark Search, Registration Procedure and Grounds of Refusal, Duration and Renewal of Trade Mark Registration, Infringement and exceptions to Infringement; Assignment and Transmission, Position of Unregistered Trademark. Domain Name and Cyber Squatting.

Exercises:

The learners are required to:

1. List out concerns of IPR in cyber space with contemporary examples
2. Discuss the importance of different types of intellectual properties.
3. Prepare a list of patentable and non-patentable items on the basis of conditions of patentability
4. Prepare a summary of at least five cases of patent infringement in India
5. Prepare a list of different fees charged for Trademark applications
6. Prepare a list of points which are required to be considered while adopting a Trademark.

Suggested Readings:

- Wadehra, B. L. (2011). *Law Relating to Intellectual Property*. Delhi: University law Publishing Co. Pvt. Ltd.
- Chakravarty, R., & Gogia, D. Chakravartys. (2014). *Intellectual property law: IPR*. New Delhi: Ashoka Law House.
- R. Radhakrishnan. (2018). *Intellectual Property Rights: Text and Cases*, Excel Books India.
- M. Venkataraman. (2015). *An Introduction to Intellectual Property Rights*.
- Aplin, T. & Davis, J. (2017). *Intellectual Property Law: Text, Cases and Materials*, Oxford University Press.
- Narayanan, P. (2022). *Intellectual Property Law*, Eastern Law House.
- N. Pandey & D. Khushdeep, (2014). *Intellectual Property Rights*, PHI Learning Pvt. Ltd.
- Ahuja, V.K. (2017). *Intellectual Property Rights in India*, LexisNexis.

Additional References

- Bentley, L., Sherman, B., Gangjee, D. & Johnson. P. (2022). *Intellectual Property Law*. Oxford University Press.
 - *The Patents Act, 1970 with Latest Rules and Amendments*
 - *Trade Marks Act, 1999 with Latest Rules and Amendments*
- Intellectual Property Laws Bare Act (2022), Govt. of India*

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

B.A. Programmes with Commerce (TAX PROCEDURES & PRACTICES)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
BAC: Discipline (TTP)-A3: Fundamentals of Personal Tax Planning (Non-Major/Major)	4	3	1	0	Pass in XII	Studied Income Tax Practice and Procedures (BAC: Discipline (TPP) – A2)
BAC: DSC - 3: Business Laws (Major)	4	3	1	0	Pass in XII	NIL

Discipline Core- A3(BAC: Discipline (TTP)-A3): Fundamentals of Personal Tax Planning (Non-Major/Major)

Learning Objectives

This paper aims to provide comprehensive knowledge for the tax planning of Individuals. It explains the relevance of tax planning and how systematically planned investments can lower the tax liability of an assessee.

Learning outcomes

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

1. Recognise the difference between tax planning and tax evasion.
2. Determine the tax liability under the alternative tax regime structure.
3. Identify multiple avenues of investments for saving tax liability.
4. Engage in tax planning with reference to salary income.
5. Engage in tax planning with reference to house property income.

SYLLABUS OF BAC: Discipline (TTP)-A3

Unit 1: Tax Planning Concepts (9 hours)

Meaning, need, principles and objectives of tax planning; tax avoidance and tax evasion; legal thinking on tax planning; scope of tax planning; tax management-nature, concept; the relationship between residential status and scope of income.

Unit 2: Tax planning with reference to individuals (9 hours)

Tax planning with special reference to individuals; alternative tax regime under 115BAC; TDS obligations under section 192, 194-IA, 194-IB; advance payment of tax; return of income; interest payable under section 234A, 234B, 234C; fee for late filing of return.

Unit 3: Tax planning through savings and investments (9 hours)

Tax planning through various tax saving investment avenues available for individuals like mutual funds, unit-linked insurance plans, bonds, equity-linked savings schemes, post office savings schemes and others; tax deductions and exemptions under various provisions of Income Tax Act 1961; deductions from gross total income: 80C, 80CCD(1), 80CCD(1B), 80CCD(2), 80D, 80E and 80G.

Unit 4: Tax planning with respect to salary income (9 hours)

Tax planning for salary income: relative tax efficiency of allowances; perquisites; retirement benefits.

Unit 5: Tax planning with reference to house property income (9 hours)

Tax planning for house property income: deductions available under sections 24(a), 24(b); set off and carry forward of house property losses; deduction under section 80C, 80EE with reference to house property income.

Exercises:

The learners are required to

1. Prepare a case which explains the difference between tax planning and tax evasion.
2. Based on hypothetical income, compute tax liability of an individual under the old and new tax regime. Ascertain which is more beneficial.
3. Discuss how an assessee can claim the benefits of deduction under section 80 (C) to 80 (U) to reduce her/his tax liability.
4. Prepare a case study for an individual that explains remuneration planning.
5. Prepare a case study for an individual that explains tax planning with reference to house property income.

Suggested Readings:

- Ahuja, G., & Gupta, R. (2022). *Simplified Approach to Income Tax*. New Delhi: Flair Publications Pvt. Ltd.
- Mittal, N. (2022). *Concept Building Approach to Income Tax Law & Practice*. Delhi: Cengage Learning India Pvt. Ltd.
- Singhanian, V. K., & Singhanian, M. (2022). *Student's Guide to Income Tax*. New Delhi: Taxmann Publications Pvt. Ltd.

Additional Resources:

- Income-tax Act 1961 www.incometaxindia.gov.in

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

B.A. Programmes with Commerce (MODERN OFFICE MANAGEMENT)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical / Practice		
BAC: Discipline (MOM)-A3: stenography (English)-I (Non-Major/Major)	4	3	1	0	Pass in XII	Studied Modern Office Practices (BAC: Discipline (MOM) – A2)
BAC: DSC - 3: Business Laws (Major)	4	3	1	0	Pass in XII	NIL

Discipline Core- A3(BAC: Discipline (MOM)-A3): Stenography(English)-I (Non-Major/Major)

Learning Objectives

The course aims to orient the students to learn the need of writing accurately on the basis of phonic sound. In order to make them a good writer, it is necessary for them to master the fascinating art of good writing. As it is very important for a learner to write accurately, the knowledge of art of writing through spoken sounds with the help of principles of Sir Isaac Pitman would help the students to take notes and carry out office work accurately.

Learning outcomes

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

1. Demonstrate the basic concepts of stenography with grammalogues and logograms.
2. Analyse the basic concepts of alternatives and phraseography.
3. Interpret the use of stroke and circles.
4. Apply the concept of Loops.
5. Summarize the application of hooks in stenography.

SYLLABUS OF BAC: Discipline (MOM)-A3

Unit 1: Basics of Stenography (9 hours)

Stenography – Introduction, brief history of Pitman's shorthand, types of other writing methods.

Consonants – Definitions, types of consonants, consonant and consonant stroke, form of strokes, number, size and direction of strokes, joining of strokes.

Vowels – Its definition, long and short vowels, vowels signs and their places, position of outlines according to vowels, Intervening vowel, Short Forms – Definition, importance and use of logograms, grammalogues.

Unit 2 : Alternatives and Phraseography (9 hours)

Alternative forms of strokes: downward R & L strokes, downward and upward H, tick H and dot H, upward strokes, semi circle or abbreviated W and their use.

Diphthongs and Triphones, punctuation signs and their application and its positions.

The phraseography, the phraseograms, its essential qualities of facility, linearity and legibility.

Unit 3: Small and Large Circles (9 hours)

Circles 'S' & 'Z', use of small circles with straight and curved strokes, exceptions to the use of circle 'S' \ 'Z', Large Circles 'SW', 'SS' or 'SZ', use of large circles with straight and curved strokes, use of different circles initially, medially and finally, Use of large circles in Phraseography. Use of stroke 'S' and 'Z' with various rules.

Unit 4: Loops preceding initial hook (9 hours)

Loops 'ST' and 'STR', use of small and big loops with straight and curved strokes, initially use of small loops, medially use of small and large loops and final use of small and large loops, exceptions to the use of loops. Alternative forms with small hook for 'Fr', 'Vr' and Large hook for 'Fl', 'Vl' etc., use of intervening vowels with alternative forms. Circles and loops preceding initial hooks.

Unit 5: Initial and Final Hooks (9 hours)

"S" before straight strokes hooked for R, "S" before other hooked strokes, Small Hooks: 'R' and 'L', use of initial hooks with straight and curved strokes Small Final hooks: 'N', 'F\V', use of final hooks with straight and curved strokes, medial use of small final hooks, use of small final hooks in Phraseography, Exceptions to the use of small final hooks, circles and loops to final hooks.

Exercises:-

The learners are required to:

1. Apply the basic concepts of Stenography.
2. Practice Alternatives, Diphthongs and Phraseography.
3. Practice Small and Large Circles.

4. Use different Loops.
5. Use Initial and Final Hooks.

Suggested Readings:

- Bhatia, R. C. (2018). *Principles of Short-hand Theory*. India: G.Lal & Co.
- Kuthiala, O. P. (1974). *Shorthand Made Easy*. India: Pitman S.S.Publications.
- Pitman, I. (2002). *Pitman's Shorthand Instructor*, A.H. Wheeler Publications.(India)
- Pitman, I. (2010) *The New Phonographic : Phrase Book* .
- Pitman, I. (2006). *Pitman Shorthand instructor and key*. India: Pearson Education.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.


REGISTRAR

UNIVERSITY OF DELHI

CNC-II/093/1(28)/2023-24/282

Dated: 13.11.2023

NOTIFICATION

Sub: Amendment to Ordinance V

[E.C Resolution No. 14-1-2/- and 27-1-7/- dated 09.06.2023
and 25.08.2023 respectively]

Following addition be made to Appendix-II-A to the Ordinance V (2-A) of the Ordinances of the University;

Add the following:

Syllabi of Semester-IV, V and VI of the following programmes in the Department of Commerce under Faculty of Commerce & Business based on Under Graduate Curriculum Framework -2022 implemented from the Academic Year 2022-23 :

1. B.Com (Hons.)
2. B. Com (Prog.)
3. BA Commerce Based Papers

SEMESTER-IV B.Com (Hons.)

Discipline Specific Core Course- 4.1(DSC-4.1): Business Statistics

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre- requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSC -4.1: Business Statistics	4	3	0	1	Pass in Class XII with Mathematics/Accountancy	NIL

Learning Objectives

The course aims to develop amongst the learners the ability to summarise, analyse and interpret quantitative information for business decision making.

Learning outcomes

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

1. Examine and understand the various descriptive properties of statistical data.
2. Evaluate probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context.
3. Analyse the underlying relationships between the variables to use simple regression models.
4. Analyse the trends and tendencies over a period of time through time series analysis.
5. Examine and apply index numbers to real life situations.

SYLLABUS OF DSC-4.1

Unit 1: Descriptive Statistics (9 hours)

Measures of Central Tendency: Concept and properties of averages including Arithmetic mean, Median and Mode.

Measures of Dispersion: An overview of Range, Quartile Deviation and Mean Deviation; Standard deviation; Variance and Coefficient of variation.

Moments: Computation and significance; Skewness; Kurtosis.

Unit 2: Probability and Probability Distributions (14 hours)

Theory and approaches to probability; Probability Theorems: Addition and Multiplication; Conditional probability and Bayes' Theorem.

Expectation and variance of a random variable.

Discrete Probability distributions: Binomial and Poisson (Properties and Applications).

Normal distribution: Properties of Normal curve; Computation of Probabilities and Applications.

Unit 3: Simple Correlation and Regression Analysis (11 hours)

Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation (computation and properties); Probable and standard errors; Rank correlation.

Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate.

Unit 4: Time Series Analysis (7 hours)

Time Series Data; Components of time series; Additive and Multiplicative models.

Trend analysis; Fitting of trend using principle of least squares – linear and second-degree parabola.

Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa.

Unit 5: Index Numbers (4 hours)

Meaning and uses of index numbers.

Construction of Index numbers: Methods of Laspeyres, Paasche and Fisher's Ideal index.

Construction and Utility of Consumer Price Indices; BSE SENSEX, and NSE NIFTY.

Practical Exercises:

The learners are required to:

1. Observe and apply the concepts learned in real life situations.
2. Practice basic calculations in statistics using spreadsheets/ statistical packages/ open source ware such as R/ Python and try to use it for solving subject related assignments.
3. Do small primary research/survey in groups and analyse the data using statistical tools discussed in the class (Examples: Buying Behaviour, Motivation, Stress, Brand aspects, Sales Projections, Impact of advertisements etc).
4. Plan a Project work

5. Studying stock market movements

Suggested Readings:

- Anderson, D. R. (2019). *Statistics for learners of Economics and Business*. Boston, United States: Cengage Learning.
- Douglas A. Lind, Robert D. Mason, William G. Marchal. (2022). *Basic Statistics for Business and Economics*. New York, United States: Mc-Graw-Hill International editions.
- Gupta, S. C., & Gupta, I. (2018). *Business Statistics*. Mumbai, India: Himalaya Publishing House.
- Gupta, S. P., & Gupta, A. (2018). *Business Statistics: Statistical Methods*. Delhi, India: S. Chand Publishing.
- Hazarika, P. A. (2012). *Textbook of Business Statistics*. Delhi, India: S. Chand Publishing.
- Levine, D. M., Krehbiel, C., & Berenson, L. (2009). *Viswanathan. Business Statistics – A First Course*. India: Pearson Education.
- Levin, R., Rubin, D. S., Rastogi S., & Siddqui, M. H. (2017). *Statistics for Management*. London, United Kingdom: Pearson Education.
- Berenson, M., Baruch, B.M., Levine, D., Szabat, K., & Stephen, D. (2020). *Basic Business Statistics*. Australia: Pearson.
- Murray, R.S., Stephens, L.J. (2017). *Statistics*. Uttar Pradesh, India: Tata McGraw Hill edition.
- Siegel, O. F. (2016). *Practical Business Statistics*. Cambridge, United States: Academic Press.
- Thukral, J. K. (2021). *Business Statistics*. Delhi, India: Taxman Publication.
- Tulsian, P.C., & Jhunjhunwala, B. (2020). *Business statistics*. Mumbai, India: S. Chand publishing.
- Vohra, N. D. (2017). *Business Statistics*. Delhi, India: McGraw-Hill Education India.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Core Course- 4.2 (DSC-4.2): Cost Accounting

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSC-4.2: Cost Accounting	4	3	1	0	Pass in Class XII with Mathematics/ Accountancy	NIL

Learning Objectives:

The course aims to develop understanding among learners about contemporary cost concepts and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purposes.

Learning Outcomes:

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

1. Understand and analyse the different cost concepts.
2. Analyse various components of cost of production.
3. Compute unit cost and total cost by preparing a cost statement.
4. Compute employee cost, employee productivity and employee turnover.
5. Determine cost for different industries using job costing, process costing, contract costing and service costing.

SYLLABUS OF DSC-4.2

Unit 1: Introduction (11 hours)

Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and preparation of Cost Sheet for manufacturing sector. Role of a cost accountant in an organisation. Cost Accounting Standards (CAS – 4 on Cost of Production / Acquisition / Supply of Goods / Provision of Services) and (CAS – 22 on Manufacturing Cost) as amended from time to time.

Unit 2: Elements of Cost: Material and Employee Cost (9 hours)

- (a) Materials: Accounting and control of purchases, storage and issue of materials. Techniques of inventory control, Periodic and perpetual systems of maintaining inventory records, an overview of methods of pricing of materials issues — FIFO, LIFO and Weighted Average price method, Valuation of materials as per CAS – 6 on Material Cost, Accounting treatment of losses— Wastage, scrap, spoilage and defectives
- (b) Employee (Labour) Cost: Accounting and Control of employee cost. Time-keeping and time-booking. Employee turnover: meaning, methods of measurement and accounting treatment. Concept and treatment of idle time and overtime. Methods of wage payment and Incentive schemes- Halsey, Rowan, Taylor's differential piece wage.

Unit 3: Elements of Cost: Overheads (9 hours)

Classification, allocation, apportionment and absorption of overheads, Under and over-absorption of overheads; Capacity Levels and Costs; Treatments of certain items in costing like interest and financing charges, packing expenses, bad debts, research and development costs.

Unit 4: Methods of Costing (9 hours)

Job costing, Contract costing, Process costing (including process losses, valuation of work-in-progress). Service costing (only transport)

Unit 5: Cost Accounting Book-Keeping Systems (7 hours)

An overview of integral and non-integral systems; Reconciliation of cost accounting profit with financial profits.

Notes :

1. Treatment of various items of cost should be as per the relevant cost Accounting Standards (CAS) issued by Institute of Cost Accountant of India.
2. Use of spreadsheet software should be encouraged for the basic calculation.

Exercises:

The learners are required to:

1. Prepare a cost statement for manufacturing and/ or service organisation.
2. Identify the items to be included and excluded in the material and labour costs.
3. Visit a factory and analyse different elements of overhead costs.
4. Visit industries to understand process costing and prepare a cost statement for any Process industry.
5. Suggest a suitable cost system for different types of services organisation.

Suggested Readings:

- Arora, M.N. (2021). *Cost Accounting-principles and practice*. Delhi, India: Vikas Publishing House.
- Goel, R. K., & Goel, I. (2019). *Concept Building Approach to Cost Accounting for B.Com (Hons.)/B.Com.* Delhi, India: Cengage Publications.
- Gupta, S., Reeta, & Prabhakar, R. R. (2021). *Cost Accounting for B.Com.* Delhi, India: Sultan Chand.
- Maheshwari, S. N., & Mittal, S. N. (2020). *Cost Accounting. Theory and Problems.* Delhi, India: Shri Mahaveer Book Depot.
- Maheshwari, S. N., Mittal S. K. & Mittal, S.N. (2021). *Cost Accounting: Principles & Practice*, Delhi, India: Shree Mahaveer Book.
- Mitra, J. K. (2021). *Cost and Management Accounting.* Delhi, India: Oxford University Press.
- Nigam, B. M. L. & Jain, I. C. (2023). *Cost Accounting: Principles and Practice.* Delhi, India: PHI Learning.
- Singh, S. (2019). *Fundamentals of Cost Accounting.* Allahabad, India: Kitab Mahal.
- Tulsian, P.C. (2020). *Cost Accounting.* Delhi, India: S.Chand.

Additional Resources:

- Drury, C. (2018). *Management and Cost Accounting.* China: Cengage.
- Horngren, C. T., Foster, G. & Dattar, S. M. (2017). *Cost Accounting: A Managerial Emphasis.* Delhi, India: Prentice Hall of India Ltd.
- Jain, S.P. & Narang, K.L. (2021). *Cost Accounting: Principles and Methods.* Jalandhar, India: Kalyani Publishers.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Core Course- 4.3 (DSC-4.3): International Business

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSC 4.3 – International Business	4	3	1	0	Pass in Class XII with Mathematics/ Accountancy	NIL

Learning Objectives:

The course aims to impart the core body of knowledge in international business to the students. The course would introduce students to the international trading and investment environment and also create awareness about emerging issues such as outsourcing and sustainable development in the context of international business.

Learning Outcomes:

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

1. Analyse the process of globalization and its impact on the growth of the international business.
2. Evaluate the changing dynamics of the diverse international business environment.
3. Analyse the theoretical dimensions of international trade as well as intervention measures adopted.
4. Analyse the significance of different forms of regional economic integration and the role played by various international economic organisations.
5. Evaluate the forms of foreign direct investment and analyse the benefits and costs of FDI.

Unit 1: Introduction to International Business (7 hours)

Globalization - concept, significance and impact on international business; international business contrasted with domestic business; complexities of international business; internationalization stages and orientations; modes of entry into international businesses.

Unit 2: International Business Environment (11 hours)

Role of political and legal systems in international business; cultural environment of international business (including Hofstede's dimensions of culture); implications of economic environment for international business.

Unit 3: International Trade and BOP (9 hours)

Theories of international trade – Theory of Absolute Advantage theory, Theory of Comparative Advantage, Factor Proportions theory and Leontief paradox, Product Life Cycle theory, Theory of National Competitive Advantage; Instruments of trade control.

Balance of payments (BOP) statement and its components

Unit 4: Regional Economic Integration and International Economic Organisations (9 hours)

Forms of regional economic integration; Integration efforts amongst countries in Europe, North America and Asia: EU, USMCA, SAARC and ASEAN; Cost and benefits of regional economic integration.

International Economic Organisations: WTO- functions, structure and scope; World Bank and IMF.

Unit 5: International finance and contemporary issues in IB (9 hours)

Types of FDI - Greenfield investment, Mergers & Acquisition, strategic alliances; benefits and drawbacks of FDI.

Overview of exchange rate systems.

Contemporary issues in international business: Outsourcing and its potential for India; international business and sustainable development.

Exercises:

The learners are required to:

1. Demonstrate through case studies the suitability of each mode of entry in international business.
2. Conduct a comparative analysis of countries which are different in terms of political/legal/economic/cultural environment to understand the impact of these dimensions on international business.
3. Analyse data on trade of select countries to examine if trade patterns conform to different trade theories.
4. Conduct an in-depth study of a regional economic arrangement and evaluate its costs and benefits by applying the theoretical knowledge gained during the course
5. Make presentations on developments in contemporary issues affecting international business such as sustainable development.

Suggested Readings:

- Bennett, R. (2006). *International Business*. Delhi: Pearson.
- Cavusgil, S. T., Knight, G. & Riesenberger, J. (2006). *International Business: Strategy, Management and the New Realities*. Pearson India.
- Chaturvedi, D.D. & Jindal, D., & Kaur, R. (2022). *International Business*. Delhi: Scholar Tech Press.
- Hill, C.W.L., & Jain, A. K. (2011). *International Business*. New Delhi: Tata McGraw Hill.
- Daniels, J. D., Radenbaugh, L. H., & Sullivan, D. P. (2016). *International Business*. Uttar Pradesh, India: Pearson Education.

- Griffin, R. W., & Pustay, M. W. (2014). *International Business - A Managerial Perspective*. New Jersey, United States: Prentice Hall.
- Joshi, R.M. (2009). *International Business*. Delhi, India: Oxford University Press.
- Menipaz, E., Menipaz A., & Tripathi, S.S. (2017). *International Business: Theory and Practice*. Delhi, India: Sage Publications India Pvt. Ltd.

Additional Resources

- Economic Survey, various issues.
- RBI Report on Currency & Finance, various issues.
- World Investment Reports, UNCTAD
- Websites: RBI, IMF, World Bank, WTO.
- WTO Annual Reports

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 4.1 (DSE-4.1): Human Resource Development

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE-4.1: Human Resource Development	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to make students understand the various aspects of human resource development and its contribution in the organisation.

Learning outcomes

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

1. Examine the evolution of HRD.
2. Analyse the role of HRD strategies in organisations.
3. Apply and evaluate a learning process starting with training needs, analysis, assessment and evaluation process.
4. Explore the role of training needs of employees.
5. Evaluate the training methods used in industry.

SYLLABUS OF DSE-4.1

Unit 1: Introduction (7 hours)

Human Resource Development (HRD)- concept, components, evolution, need and significance, difference between human resource management and human resource development, Role of HR manager, HRD culture and climate, contemporary issues in HRD.

Unit 2: Strategic Perspectives in HRD (11 hours)

Concept of Strategic HRD, HRD Interventions-Performance Appraisal, Potential Appraisal, Performance Coaching and Feedback, Career Planning, Training, Systems Development,

Rewards, Employee Welfare and Work Life balance, Roles of HR Developer, Physical and Financial Resources for HRD, HR Accounting, HRD Audit.

Unit 3: Learning Technology for HRD (9 hours)

Learning and HRD, Models and Curriculum, Principles of Learning, Individual and Group

Learning, Assessment Centre, Transactional Analysis, Behaviour Modeling and Self Directed Learning, Evaluating the HRD.

Unit 4: Human Resource Training and Development (T&D) (9 hours)

Concept and Importance, Assessing Training Needs, Designing and Evaluating Training & Development Programmes, Role, Responsibilities and challenges to Training Managers.

Unit 5: Training Methods (9 hours)

Training within Industry: On the Job & Off the Job Training, Management Development: Lecture Method, Role Play, In-basket Exercise, Simulation, Vestibule Training, Management Games, Case Study, Programmed Instruction, Sensitivity Training, Strategies of Training Program, Review on T&D Programmes in India.

Exercises:

The learners are required to:

1. Engage themselves in trainer competencies through developing and implementing experiential sessions
2. List the various rewards and employee welfare schemes
3. Assess the ways of self-directed learning
4. Design and evaluate training and development programs.
5. Analyse the case studies to understand various training methods.

Suggested Readings:

- Chabbra, T.N .(2016). *Human Resource Management: Concepts and Issues*. Delhi, India: DhanpatRai and Co. Publications.
- Durai, P. (2016). *Human Resource Management*. Delhi, India: Pearson Education.
- Graig, R. L. & Bittel, L. R. (2012). *Training and Development Hand Book*, Delhi, India: McGraw-Hill .
- ILO. (1975). *Teaching and Training Methods for Management Development Hand Book*. New York, United States: McGraw-Hill.
- Kapur, S. (2009). *Human Resource Development and Training in Practice*. Delhi, India: Beacon Books.
- Mondy, R.W., & Martocchio, J. J. (2016). *Human Resource Management* (14th ed.). London, United Kingdom: Pearson Education Publications.
- Nadler, L. (1980). *Corporate Human Resource Development*. New York, United States: Van Nostrand Reinhold, ASTD.
- Routry, P., & Kalyani, M. (2009). *Human Resource Development and Organisational Effectiveness*. Delhi, India: Excel Books.

- Rao, T.V. (2010). *Human Resource Development*. Delhi, India: Sage Publications.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 4.2 (DSE-4.2): Investment Management

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE-4.2: Investment Management	4	3	1	0	Pass in Class XII with Mathematics/Accountancy	Studied Financial Markets and Institutions (DSE 3.2)

Learning Objectives

The course aims to familiarize learners with different aspects of investment management and risks, introduce them to the framework of securities analysis and valuation and highlight the process of portfolio management

Learning outcomes

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

1. Analyze the environment of investment and risk return framework.
2. Describe bonds in terms of valuation, yields, and risks.
3. Analyse equity shares using different approaches and models.
4. Construct, analyse, select and evaluate portfolios along with a deep understanding of capital market theory and associated models.
5. Comprehend and analyse futures and options and to be able to devise own investment strategies using various options trading strategies in the derivative market.

SYLLABUS OF DSE-4.2

Unit 1: Introduction to Investment (9 hours)

Concept of Investment, Investment Decision Process; Avenues for investment- features and classes; Difference between investment, speculation, and gambling; Primary market- IPO, Secondary Markets- Trading of securities; Security market indices; Return and risk: concept, calculation, trade-off between risk and return; Impact of taxes and inflation on investments.

Unit 2: Bond Analysis and Valuation (9 hours)

Bond Fundamentals; Estimating bond yields; Bond Valuation and Malkiel Theorems; Bond risks and credit rating; Present Scenario of Indian Debt Market.

Unit 3: Equity Analysis and Valuation (9 hours)

Fundamental Analysis; Technical Analysis and Efficient Market Hypothesis; Valuation of Equity Shares using Dividend Discount Model and P/E Ratio model.

Unit 4: Portfolio Management (9 hours)

Portfolio Management- Concept and need, Measurement of Portfolio Return and risk; Diversification- Markowitz Theory; Capital Asset Pricing Model.

Unit 5: Mutual Fund and Derivatives (9 hours)

Mutual Fund -concept and types; Performance Evaluation; Overview of Financial Derivatives- Forwards, Futures and Options.

Exercises:

The learners are required to:

1. Extract historical data on daily/monthly/annual prices for stocks in an index from a financial database. Evaluate them in terms of risk and return using appropriate software.
2. Estimate the Yield-to-Maturity of a corporate bond using relevant software.
3. Carry out moving average analysis on a stock of a real company to decide whether to buy, sell or hold the stock for one month using spreadsheets. Further, learners are also required to assess their decision after one month of decision making.
4. Select any 5 companies of your choice. Using appropriate models, forecast their future cash flows, growth rate and cost of capital. Estimate the intrinsic value of stocks of these companies using relevant software.
5. Select any 5 stocks of your choice. Extract past data on their prices and volumes from a financial database. Make investment decisions using appropriate technical analysis tools and techniques. Use any technical analysis software for this purpose.
6. Construct portfolios based on any firm attribute using past data on NSE 500 stocks. Assess the profitability of this investment strategy. Evaluate if the returns on this strategy are explained by standard risk models such as CAPM. Use relevant software for your estimations.
7. Build and analyse option strategies for Index and Stock options using any option building analytical tool.

Suggested Readings:

- Alexander G. J., Sharpe W.F., & Bailey J.V. (2009). *Fundamentals of Investments*. Delhi, India: PHI Learning
- Bodie, Z., Kane, A., Marcus A.J. ,& Mohanty, P.(2020).*Investments*. New York, United States: McGraw Hill.
- Chandra, P.(2021).*Investment Analysis & Portfolio Management*. Delhi, India: Tata McGraw Hill Education
- Jones, C.P. (2019). *Investment Analysis and Management*. New Jersey, United States:Wiley.
- Kevin, S.(2015).*Security Analysis and Portfolio Management*. Delhi, India: PHI Learning
- Mayo. (2016). *An Introduction to Investment*. Boston, United States: Cengage Learning.
- Pandian, P.(2012).*Security Analysis and Portfolio Management*. Delhi, India: Vikas Publishing House.
- Ranganatham, M., & Madhumati, R. (2011). *Security Analysis and Portfolio Management*. Delhi, India: Pearson (India) Education.
- Rustagi, R.P.(2023). *Investment Management*. Delhi, India: Sultan Chand.
- Sharma S.K., & Kaur G. (2019). *Fundamentals of Investment*. Mumbai, India:Sultan Chand Publishers
- Singh, Y.P. (2000). *Fundamentals of Investment Management*. Delhi, India: Galgotia Publications
- Tripathi,V. (2019). *Fundamentals of Investment*. Delhi, India: Taxmann Publications.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 4.3 (DSE-4.3): Sustainability Marketing

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE 4.3- Sustainability Marketing	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

This course aims to familiarize the students with the concept and process of sustainable marketing.

Learning outcomes

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

1. Describe the need of sustainable marketing in view of environmental, legal and ethical aspects.
2. Explore the opportunities for sustainable marketing strategies.
3. Identify the consumer behaviour for sustainable marketing.
4. Demonstrate how sustainable marketing can be applied in marketing mix strategies.
5. Discover the case studies of legal framework for sustainable marketing.

SYLLABUS OF DSE-4.3

Unit 1: Introduction (9 hours)

Sustainability- Concept, Issues, SDG Goals. Sustainability Marketing- Concept, Rationale, Evolution, Pillars of Sustainability Marketing, Linkage with SDGs.

Sustainability and Ethical Decision Making. Challenges of Practising SM- Sustainability and Profitability. Triple Bottom Line- An Overview.

Unit 2: Sustainability Marketing Opportunities (9 hours)

Sustainability Opportunities- Marketing Environment; Segmentation, Targeting and Positioning; Creating Value through Sustainability- Designing the Marketing Mix, Holistic Approach to Sustainability.

Unit 3: Consumer Behaviour and Sustainability Marketing (9 hours)

Unsustainable Lifestyles, Dimensions of Sustainable Consumer Behaviour. Motives of adapting Sustainable Consumer Behaviour, Attitude-Behaviour Inconsistency in Sustainable Buying Decisions, Environmental Consciousness; Sustainable Consumption- Beliefs, Social Norms, Values, Cases of Mindful Consumption and Responsible Consumption.

Unit 4: Sustainability and Marketing Mix Decisions (9 hours)

Developing and Reinforcing Behaviour through 3 R's- Recycle, Reuse and Reduce.

Sustainable Products, Sustainable Branding and Packaging. Sustainable Pricing Decisions, Sustainable Marketing Communication, Sustainability and Promotion Mix Decision, Marketing Channels and Sustainable Supply Chain.

Unit 5: Sustainability Legal Framework and its Implementation in India (9 hours)

An Overview of Legal Framework- Leading Cases and Developments. Role of Sustainable Marketing in Global Network.

Exercises:

The learners are required to:

1. Perform a role play (as a marketer and as consumers)
2. Make presentations of companies' case examples where marketers have adapted sustainable marketing mix strategies and how it impacted their business.
3. Represent their own Behaviour for mindful and responsible Behaviour.
4. Demonstrate how marketers can develop and reinforce consumer Behaviour through 3 R's.
5. Find out the leading case studies where sustainable marketing has emerged as an important issue.

Suggested Readings:

- Kotler, P.. (2012). *Rethinking Marketing: Sustainable Marketing Enterprise in Asia, Second Edition*. Delhi, India: Pearson.
- Belz, F.M., & Ken, P. (2012). *Sustainability Marketing: A Global Perspective*. Delhi, India: Willey publication
- Richardson, N. (2020). *Sustainable Marketing Planning*. Delhi, India: Routledge, Taylor and Francis Group.
- Peterson, M. (2021). *Sustainable Marketing: A holistic Approach*. Delhi, India: Sage Publication Ltd.
- Carvill, M., Butler, G., & Evans, G. (2021). *Sustainable Marketing: How to Drive Profits with Purpose*. United Kingdom: Bloomsbury Business.
- Fuller, D.A. (1999). *Sustainable Marketing: Managerial-Ecological Issues. Markets and Market Development*. United Kingdom: Sage Publications Inc.

Additional Resources:

- <https://moef.gov.in/wp-content/uploads/wssd/doc2/ch2.html>
- <https://www.oecd.org/env/outreach/37838061.pdf>
- <http://www.sacep.org/pdf/Reports-Technical/2002-UNEP-SACEP-Law-Handbook-India.pdf>
- <https://open.umn.edu/opentextbooks/textbooks?term=sustainable+development&commit=&Go>

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 4.4 (DSE-4.4): Analysis of Financial Statements

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE 4.4- Analysis of Financial Statements	4	3	1	0	Pass in Class XII with Mathematics/Accountancy	Studied Financial Reporting Analysis & Valuation (DSE3.4)

Learning Objectives

The course aims to help the learners to analyse accounting and other information incorporated in the corporate annual reports, and to analyse the operating, financial, and structural performance of business firms with the help of appropriate analytical tools.

Learning outcomes

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

1. Analyse and interpret the quantitative information provided in the Financial Statements of a company.
2. Examine various techniques for financial statement analysis.
3. Analyze financial statements and make inter-firm comparisons using Accounting ratios.
4. Prepare a cash flow statement and perform cash flow analysis.
5. Analyse intra-firm and inter-firm comparisons using case study technique.

SYLLABUS OF DSE-4.4

Unit 1: Introduction (4 hours)

Introduction to Corporate Financial Statements, Financial/Accounting information contained in the Financial Statements; Meaning, objectives, and limitations of Financial Statement Analysis; Considerations for the economic and financial analysis.

Unit 2: Techniques of Financial Statement Analysis - I (7 hours)

Techniques of financial statement analysis – Comparative Financial Statements, Common-size Financial Statement, and Trend Analysis.

Unit 3: Techniques of Financial Statement Analysis - II (11 hours)

Meaning, objectives, and classification of Accounting Ratios and Ratio Analysis; Computation and application of accounting ratios for evaluation of performance (Activity and Profitability Analysis), evaluation of financial health (Liquidity, Solvency, and Structural Analysis); and market ratios. EVA analysis. Intra-firm and inter-firm comparison using ratio analysis. DuPont analysis.

Unit 4: Cash Flow Analysis (9 hours)

Meaning of Cash Flow; Objectives and Importance of Statement of Cash Flows; Preparation of Statement of Cash Flows as per AS 3 and Ind AS 7.

Unit 5: Analysis of Financial Statements- Case Study (14 hours)

A Case Study Intra-firm and inter-firm comparison of any three listed companies from any sector/industry for a period of five years using the spreadsheet, Industry Averages, Growth rates, CAGR, Z-score etc. using the techniques of financial statement analysis.

Exercises:

Learners are required to:

1. Extract historical annual reports of any reputed company.
2. Analyse the information contained in the financial statements using common size analysis and trend analysis.
3. From the financial statements, compute the accounting ratios to examine the operating efficiency, profitability, liquidity, and solvency of the company.
4. Prepare Cash flow statements from the information available in the financial statements.
5. Conduct a comparative analysis of any two listed companies using excel.

Suggested Readings:

- Ahuja, N. L., & Dawar, V. (2015). *Financial Accounting and Analysis*. Delhi, India: Taxmann Publications.
- Bhattacharyya, A.K. (2016). *Financial Accounting for Business Managers*. Delhi, India: Prentice Hall of India.
- Friedson, M. S., & Alvarez, F. (2022). *Financial Statement Analysis: A practitioners' Guide*. New Jersey, United States: Wiley.
- Foster, G. (1986). *Financial Statement Analysis*. London, United Kingdom: Pearson Education.
- Gopalkrishnan, A. A. (2001). *Understanding Financial Statements - Interpretation and Analysis*. Delhi, India: Label Book Publisher.
- Goyal, B.K. (2022). *Corporate Accounting*. Delhi, India: Taxmann Publications.

- Gupta, A. (2018). *Financial Accounting for Managers: An Analytical Perspective*. Delhi, India: Pearson Education.
- Gupta, M., Kaur, H., & Gupta, R. (2020). *Financial Reporting and Analysis*. Delhi, India: JSR Publishing House LLP.
- Helfert, E. A. (1996). *Techniques of Financial Analysis: A Practical Guide to Measuring Business Performance*. New York, United States: McGraw Hill Education.
- Lal, J. & Sucheta, G. (2018). *Financial Reporting and Analysis*. Mumbai, India: Himalaya Publishing House.
- Narasimhan, M. S. (2016). *Financial Statement and Analysis*. Uttar Pradesh, India: Cengage Learning India.
- Sah, R. K. (2019). *Concept Building Approach to Corporate Accounting*. Uttar Pradesh, India: Cengage Learning India.
- Soffer, L. C., & Soffer, R. J. (2002). *Financial Statement Analysis: A Valuation Approach*. London, United Kingdom: Pearson Education.
- Myer, J. N. (1969). *Financial Statement Analysis*. Prentice-Hall.
- Tulsian, P. C., & Tulsian, B. (2016). *Corporate Accounting*. Delhi, India: S. Chand Publishing.
- Tulsian, P. C., & Tulsian, B. (2017). *Financial Management*. Delhi, India: S. Chand Publishing.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 4.5 (DSE-4.5): Decision Science

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE 4.5 – Decision Science	4	3	1	0	Pass in Class XII with Mathematics/Accountancy	NIL

Learning Objectives

The course aims to familiarise the learners with basic mathematical tools, emphasising applications to business and economic situations.

Learning outcomes

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

1. Analyse quantitative techniques that play an important role in managerial decision-making.
2. Compare programming for business problems involving constrained optimization.
3. Examine, schedule, and coordinate the activities of a large-scale project using PERT and CPM.
4. Describe programming to assign sources and jobs to destinations and machines.
5. Examine how competitive choices in a business are made and how the business strategies are developed to reduce the customers' wait time.

SYLLABUS OF DSE – 4.5

Unit 1: Linear Programming (9 hours)

Formulation of Linear programming problems (LPPs) with more than two variables. Solution of LPPs by simplex method - maximization and minimization cases. The dual problem: Formulation, the relationship between Primal and Dual LPP, Primal and Dual solutions (excluding mixed constraints LPPs). The economic interpretation of the dual.

Unit 2: Assignment and Transportation (9 hours)

Assignment Problem, Hungarian Method of Assignment, Unbalanced Assignment Problems, Transportation Problem, Method to find the initial solution: North-west corner method, Least cost Method, Vogel's approximation method, Finding optimal solution: Stepping-stone method and Modified Distribution Method.

Unit 3: Sequencing and Game Theory (9 hours)

Introduction of sequencing, Notations, Terminology, and Assumptions, Processing n jobs through two and three machines, Introduction of Game Theory, Two-Person Zero-Sum Game, Pure Strategies (Minimax and Maximin Principles): Game with a saddle point. Mixed Strategies, Rule of Dominance.

Unit 4: Queuing Model and Replacement Theory (9 hours)

Introduction of Queuing Model, Structure of a Queuing System, Performance Measure of a Queuing System, Model I: $\{(M/M/1): (\text{Infinite/FCFS})\}$, Introduction of Replacement, Replacement of items whose efficiency deteriorates with time.

Unit 5: Project Management: PERT and CPM (9 hours)

Introduction, Basic Difference PERT and CPM, Phases of Project Management, PERT/CPM Network Components and Precedence Relationships, Critical Path Analysis, Critical Path, Project Scheduling with uncertain activity times, Estimation of project completion time.

Exercises:

The learners are required to:

1. Identify the decision-making variables and assess their functional relationship with other variables affecting the decision in a business situation.

2. Establish the production sequence of a hypothetical manufacturing company.
3. Solve business problems as an application of linear programming/assignment/ transportation.
4. Estimate the time when an asset of a company should be replaced.
5. Use a hypothetical case of a project and plan, schedule, and coordinate the activities.

Note: Learners may use software packages.

Suggested Readings:

- Anthony, M., & Biggs, N. (1996). *Mathematics for Economics and Finance*. Cambridge, United Kingdom: Cambridge University Press.
- Budnick, P. (1986). *Applied Mathematics for Business, Economics, & Social Sciences*. New York, United States: McGraw Hill Publishing.
- Dowling, E. (2011). *Introduction to Mathematical Economics*. New York, United States: McGraw Hill Publishing.
- Hamdy, A. T. (2017). *Operational Research*. Pearson.
- Kapoor, V.K. (2013). *Operations Research: Quantitative Techniques for Management*. Delhi, India: Sultan Chand and Sons.
- Levin R. I., Rubin D.S., Stinson J.P., & Gardner E.S. Jr. (1986). *Quantitative Approaches to Management*. New York, United States: McGraw Hill International Editions.
- Vohra, N.D. & Arora, H. (2010). *Quantitative Techniques in Management*. Delhi, India: McGraw Hill.
- Tulsian, P.C. & Pandey, V. (2002). *Quantitative Techniques: Theory and Problems*. India: Pearson Education.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

POOL OF GENERIC ELECTIVE

General Elective Course- 4.1 (GE-4.1): Basics of Organisation Behaviour

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE-4.1 – Basics of Organisation Behaviour	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to enhance the understanding of the basic concept of Organisational Behaviour (OB) and the working of modern organisations. It focuses on the study of human behaviour at three levels: Individual, Interpersonal and Group.

Learning outcomes

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

1. Analyse the working of organisations and human Behaviour.
2. Apply the concepts of OB in managing people at the workplace.
3. Critically evaluate the role of motivation theories in guiding human behaviour.
4. Recognise diverse leadership styles and strategies.
5. Summarise the ways to build supportive organisational culture.

SYLLABUS OF GE-4.1

Unit 1: Introduction (7 hours)

Introduction to organisational studies, importance of organisations, relationship between management and organizing function, emergence and development of Organisation Behaviour, Organisational Behaviour in changing times.

Unit 2: Individual Behaviour (9 hours)

Individual characteristics - Inherited characteristics vs. learned characteristics; Personality-concept and types; Components of Attitude, organisational commitment and job satisfaction as work attitude; Sources and types of values; role of values and beliefs in the making of an individual.

Unit 3: Communication and Motivation (11 hours)

Communication - concept, process and types, essentials of effective communication; Johari Window.

Why people work - Maslow's Need Hierarchy theory, intrinsic and extrinsic rewards, monetary and non-monetary incentives, contemporary motivation practices.

Unit 4: Group Behaviour and Leadership (11 hours)

Importance of groups, groups vs. teams;

Leadership - trait theory, nature vs. nurture leadership; difference between a leader and a manager; Leadership styles (Likert) - exploitative, benevolent, consultative, and participative; making of great leaders, contemporary leadership practices.

Unit 5: Organisational Dynamics (7 hours)

Organisation as a system; organisational structure, relationship between organisation structure, system, and strategy; Managing conflict - reasons, types and resolutions; Managing stress.

Exercises:

The learners are required to:

1. Undertake a group activity to identify personality type.
2. Role play on Johari window
3. Conduct a primary survey to study the dynamics of group behaviour.
4. Apply and test various stress management techniques like deep breathing, Exercise, and mindfulness.
5. Identify the innovative ways of motivation practiced by contemporary organisations.

Suggested Readings:

- Greenberg, J. (2015). *Behaviour in organisations* (10th Ed.). India: Pearson Education.
- Hersey, P. K., Blanchard, D., & Johnson, D. (2013). *Management of organisational Behaviour*. London, United Kingdom: Pearson.
- Luthans, F. (2017). *Organisational Behaviour-An evidence based approach* (12th ed.). New York, United States: McGraw-Hill Education.
- Pareek, U. (2014). *Understanding Organisational Behaviour*. United Kingdom: Oxford University Press.
- Robbins, S. T. & Judge, T. A. (2019). *Essentials of organisational Behaviour*. London, United Kingdom: Pearson.
- Singh, A. K., & Singh, B. P. (2012). *Organisational Behaviour*. Delhi, India: Excel Books Pvt. Ltd.

- Singh, K. (2015). *Organisational Behaviour: Texts & Cases* (3rd ed.). India: Pearson. Additional Resources.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

General Elective Course- 4.2 (GE-4.2): Personal Financial Planning

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE 4.2- Personal Financial Planning	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to familiarize learners with different aspects of personal financial planning like savings, investment, taxation, insurance, and retirement planning and to develop the necessary knowledge and skills for effective financial planning.

Learning outcomes

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

1. Analyse the meaning and appreciate the relevance of financial planning.
2. Appraise the concept of investment planning and its methods.
3. Examine the scope and ways of personal tax planning.
4. Analyse insurance planning and its relevance.
5. Identify the need for retirement planning and its relevance.

SYLLABUS OF GE-4.2

Unit 1: Introduction to Financial Planning (9 hours)

Financial goals, steps in financial planning, budgeting incomes and payments, time value of money. Introduction to savings, benefits of savings, management of spending & financial discipline, Setting alerts and maintaining sufficient funds for fixed commitments.

Unit 2: Investment Planning (9 hours)

Process and objectives of investment, concept and measurement of return & risk for various asset classes, measurement of portfolio risk and return, diversification & portfolio formation. Gold bond; Real estate; Investment in greenfield and brownfield Projects; Investment in fixed income instruments, financial derivatives & commodity market in India. Mutual fund schemes; International investment avenues. Currency derivatives and digital currency.

Unit 3: Personal Tax Planning (9 hours)

Tax structure in India for personal taxation, Scope of personal tax planning, exemptions and deductions available to individuals under different heads of income and gross total income. Comparison of benefits - Special provision u/s 115 BAC vis-à-vis General provisions of the Income-tax Act, 1961, tax avoidance versus tax evasion.

Unit 4: Insurance Planning (9 hours)

Need for insurance. Life insurance, health insurance, property insurance, credit life insurance and professional liability insurance.

Unit 5: Retirement Benefits Planning (9 hours)

Retirement plans goals, process of retirement planning, Pension plans available in India, Reverse mortgage, Estate planning.

Exercises:

The learners are required to:

1. Perform electronic fund transfers through net banking and UPI.
2. Identify certain recent Ponzi schemes in the market.
3. Prepare tax planning for a hypothetical individual.
4. List a few health insurance plans of different insurance companies for individuals.
5. Discuss the new pension schemes available for employees.

Suggested Readings:

- Halan, M.(2018). *Let's Talk Money: You've Worked Hard for It, Now Make It Work for You*. New York, United States: HarperCollins Publishers.
- Madura, J. (2016). *Personal Finance*. Delhi, India: Pearson.

- Indian Institute of Banking & Finance. (2017). *Introduction to Financial Planning*. Delhi, India: Taxmann Publication.
- Keown A.J. (2018). *Personal Finance*. New York, United States: Pearson.
- Pandit, A. (2014). *The Only Financial Planning Book that You Will Ever Need*. Mumbai, India: Network 18 Publications Ltd.,
- Sinha, M. (2017). *Financial Planning: A Ready Reckoner*. Delhi, India: McGraw Hill Education.
- Tripathi, V. (2019). *Fundamentals of Investment*. Delhi, India: Taxmann Publication.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

General Elective Course- 4.3 (GE-4.3): Brand Management

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE 4.3- Brand Management	4	3	1	0	Pass in Class XII	Studied Basics of Advertising (GE- 3.2)

Learning Objectives

The course aims to make students aware of brands, their evolution, extensions, simple brand management strategies and its practical implications for business. The course shall focus on developing skills to devise success actions for brand positioning and equity in the market.

Learning outcomes

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

1. Comprehend the conceptual framework of brands.
2. Analyse various success actions of popular brands.
3. Describe the brand extensions.
4. Explore the life stages of a brand.
5. Apply brand management success actions to real life products.

SYLLABUS OF GE 4.3

Unit I : Introduction (9 hours)

Introduction to Brands and Brand Management, Concept of a Brand, Evolution of a Brand, Challenges and Opportunities, Brand Identity, Brands and Consumers, IMC: Evolution and Growth-

Unit II: Brand Positioning (9 hours)

Brand Building, Identifying and Establishing Brand Positioning and Values, Brand Repositioning, Life Stages of a Brand, Brand Personality, Brand Image.

Unit III: Designing Marketing Program (11 hours)

Brand Management Process, Designing And Implementing Brand Actions, Brand Extensions, Brand Reinforcement Strategies,

Unit IV: Brand Equity & Performance (11 hours)

Customer-based Brand Equity, Understanding Brand Performance: Brand Equity Management System, New Media Environment, Growing and Sustaining Brand Equity.

Unit V: Recent Issues in Branding (5 hours)

Managing Strong Brands, Managing Brands in the Digital Era. Contemporary Scene: storytelling, Internet and Social Media, Brands amplifiers, Legal and Ethical aspects in Brand Management.

Note: Real-life examples may be discussed in every unit, where ever possible to supplement the subject matter.

Exercises:

The learners are required to:

1. Choose popular brands and analyse the life-cycle of select brands.
2. Discuss suggestive strategies for brand positioning.
3. Use appeals for advertising and branding of products.
4. Understand the rationale behind a brand story.
5. Develop a brand story for a unique product idea.

Suggested Readings:

- Aaker, D. (2009). *Brand Leadership*. (UK Ed), United Kingdom: Simon & Schuster.
- Beverland, M. (2018). *Brand Management: Co-creating Meaningful Brands*. United Kingdom: SAGE Publications.
- Chernev, A. (2015). *Strategic Brand Management*. Illinois, United States: Cerebellum Press.
- Cowley, D. (1991). *Understanding Brands*. India: Kogan Page Ltd.
- John, D. R. (2017). *Strategic Brand Management: Lessons for Winning Brands in Globalized Markets*. Delhi, India: Oxford University Press.

- Keller, K. L., Swaminathan V., Parameswaran, A. M. G., & Jacob, I. C. (2019). *Strategic Brand Management: Building, Measuring and Managing Brand Equity*. India: Pearson Education.
- Miller, D. (2017). *Building a Story Brand: Clarify Your Message So Customers Will Listen*. India: HarperCollins Publishers.
- Temporal, P. (2011). *Advanced Brand Management*. Singapore: John Wiley and Sons.
- Parameswaran, M.G. (2006). *Building Brand Value*. India: McGraw Hill Education.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

General Elective Course- 4.4 (GE-4.4): Accounting for Managerial Decision Making

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE 4.4 – Accounting for Managerial Decision Making	4	3	1	0	Pass in Class XII with Mathematics/ Accountancy	Studied Financial Statements Analysis (GE- 3.4)

Learning Objectives

The course aims to enable students to acquire knowledge of concepts, methods and various techniques of accounting for the purpose of managerial planning, control and decision making.

Learning outcomes

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

1. Examine the fundamentals of accounting and its branches.
2. Apply financial statements and analyse their use in managerial decision making.
3. Evaluate the budgetary control system as a tool of managerial planning and control.
4. Analyse the concept of cost-volume-profit analysis for use in short-term decision making.
5. Determine the relevant cost and make decisions related to different business situations using

marginal costing and differential costing techniques.

SYLLABUS OF GE-4.4

Unit 1: Fundamentals of Accounting (9 hours)

An Overview of Accounting: meaning, scope, objectives, accounting as part of information system, branches of accounting. Financial accounting process, accounting concepts, accounting standards. Basic cost concepts, cost classification, cost sheet, an overview of various types of costing methods.

Unit 2: Financial Statements and their Analysis (9 hours)

Understanding of financial statements. Interpretation of financial statements with the help of ratio analysis (liquidity ratios, profitability ratios, turnover ratios and solvency ratios) and cash flow analysis.

Unit 3: Budgetary Control System (9 hours)

Concept of budget, budgeting and budgetary control; objectives, merits and limitations; Functional Budgets; Fixed and Flexible budgeting.

Unit 4: Cost Volume Profit Analysis (9 hours)

Concept of marginal cost and marginal costing, marginal costing equation and contribution margin, Cost-volume-profit analysis; Break-even Analysis, Profit-volume ratio, break-even point, angle of incidence, margin of safety, key factor.

Unit 5: Decision Making under Specific Situations (9 hours)

Steps in decision making process. Concept of relevant costs. Solving various short -term decision making problems using marginal costing and differential costing techniques – Profitable product mix, Acceptance or rejection of special/ export offers, Make or buy, Addition or elimination of a product line, and pricing decisions.

Note: Use of Spreadsheet should be encouraged for doing basic calculations for various topics in the course and giving students subject related assignments for their internal assessment purposes.

Exercises:

The learners are required to:

1. Analyse the scope of accounting in different enterprises.
2. Evaluate the role of financial statements in managerial decision making.
3. Prepare and evaluate a budgetary control system for a hypothetical business.
4. Prepare a business plan and apply concepts of cost, volume, profit analysis on the same.
5. Analyse case studies on various decision-making situations.

Suggested Readings:

- Arora, M.N. (2020). *Management Accounting*. Delhi, India: Himalaya Publishing House.
- Bhattacharyya, A. K. (2021). *Essentials of Financial Accounting*. Delhi, India: PHI Learning.
- Goel, R. K. & Goel, I. (2019). *Concept Building Approach to Management Accounting for*

B.Com. Delhi, India: Cengage.

- Goel, R. K. & Goel, I. (2019). *Concept Building Approach to Cost Accounting for B.Com (Hons)/B.Com.* Delhi, India: Cengage.
- Goyal, B.K & Tiwari, H. N. (2022). *Financial Accounting.* Delhi, India: Taxmann.
- Kishore, R. M. (2020). *Financial Management.* Delhi, India: Taxmann.
- Monga, G.R. & Bahadur, R. (2021). *Basic Financial Accounting.* Delhi, India: Scholar Tech Press.

- Narayanaswamy. (2021). *Financial Accounting: A Managerial Perspective*. Delhi, India: PHI Learning.
- Sah, R. K. (2019). *Concept Building Approach to Financial Accounting*. Delhi, India: Cengage Learning India Pvt. Ltd.
- Singh, S. (2021). *Management Accounting*. Delhi, India: PHI Learning Pvt. Limited.
- Singh, S. (2019). *Elements of Cost Accounting*. Delhi, India: Kitab Mahal.
- Singh, S.K. & Gupta, L. (2021). *Basic Management Accounting: Theory and Practice*. Delhi, India: A.K. Publications.
- Tulsian, P.C. & Tulsian, B. (2019). *Advanced Management Accounting*. Delhi, India: S.Chand.
- Tulsian, P.C. (2019). *Cost Accounting*. Delhi, India: S.Chand.

Additional Readings:

- Myer, J. N. (2017). *Financial Statement Analysis*. London, United Kingdom: Prentice-Hall.
- Drury, C. (2007). *Management and Cost Accounting*. London, United Kingdom: Thomson Learning.
- Gibson, C. H. (2014). *Analysis of Financial Statement*. Delhi, India: Cengage Learning
- Horngren, C. T., Foster, G. & Dattar, S. M. (2017). *Cost Accounting: A Managerial Emphasis*. Delhi, India: Prentice Hall of India Ltd.
- Usry, M. E. & Hammer, L. H. (2002). *Cost Accounting: Planning and Control*. United States: South Western Publishing Co.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

General Elective Course- 4.5 (GE-4.5): Fundamentals of International Business

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE 4.5 – Fundamentals of International Business	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to impart the core body of knowledge in international business to the students. The course would introduce students to the international trading and investment environment and also create awareness about emerging issues such as outsourcing and sustainable development in the context of international business.

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

1. Analyse the process of globalization and its impact on growth of international business.
2. Evaluate the changing dynamics of the diverse international business environment.
3. Analyse the theoretical dimensions of international trade as well as intervention measures adopted.
4. Analyse the significance of different forms of regional economic integration and the role played by various international economic organisations.
5. Evaluate the forms of foreign direct investment and analyse benefits and costs of fdi.

Syllabus of GE-4.5

Unit 1: Introduction to International Business (7 hours)

Globalization - concept, significance and impact on international business; international business contrasted with domestic business; complexities of international business; internationalization stages and orientations; modes of entry into international businesses.

Unit 2: International Business Environment (11 hours)

Role of political and legal systems in international business; cultural environment of international business; implications of economic environment for international business.

Unit 3: International Trade (9 hours)

Theories of international trade – Theory of Absolute Advantage theory, Theory of Comparative Advantage, Factor Proportions theory and Leontief paradox, Product Life Cycle theory, Theory of National Competitive Advantage; Instruments of trade control.

Unit 4: Regional Economic Integration and International Economic Organisations (9 hours)

Forms of regional economic integration; Integration efforts amongst countries in Europe, North America and Asia: EU, USMCA, and SAARC; Cost and benefits of regional economic integration. International Economic Organisations: WTO- functions, structure and scope; World Bank and IMF.

Unit 5: International finance and contemporary issues in IB (9 hours)

Types of FDI - Greenfield investment, Mergers & Acquisition, strategic alliances; benefits and drawbacks of FDI.

Overview of Exchange Rate systems.

Contemporary issues in international business: Outsourcing and its potential for India; international business and sustainable development.

Exercises:

The learners are required to:

1. Demonstrate through case studies the suitability of each mode of entry in international business.
2. Conduct a comparative analysis of countries which are different in terms of political/legal/economic/cultural environment to understand the impact of these dimensions on international business.
3. Analyse data on trade of select countries to examine if trade patterns conform to different trade theories.
4. Conduct an in-depth study of a regional economic arrangement and evaluate its costs and benefits by applying the theoretical knowledge gained during the course
5. Make presentations on developments in contemporary issues affecting international business such as sustainable development.

Suggested Readings:

- Bennett, R. (2006). *International Business*. Delhi, India: Pearson.
- Cavusgil, S. T., Knight, G. & Riesenberger, J. (2007). *International Business: Strategy, Management and the New Realities*. India: Pearson India.
- Hill, C.W.L., & Jain, A. K. (2011). *International Business*. Delhi, India: Tata McGraw Hill.
- Chaturvedi, D.D., Jindal, D., & Kaur, R. (2022). *International Business*. Delhi, India: Scholar Tech Press.
- Daniels, J. D., Radenbaugh, L. H., & Sullivan, D. P. (2016). *International Business*. Harlow, United Kingdom: Pearson Education.
- Griffin, R. W., & Pustay, M. W. (2014). *International Business - A Managerial Perspective*. United Kingdom: Pearson.
- Joshi, R.M.(2009). *International Business*. Delhi, India: Oxford University Press.
- Menipaz, E., Menipaz A.,& Tripathi, S.S. (2017). *International Business: Theory and Practice*. Delhi, India: Sage Publications India Pvt. Ltd.

Additional Resources

- Economic Survey, various issues.
- RBI Report on Currency & Finance, various issues.
- World Investment Reports, UNCTAD
- Websites: RBI, IMF, WORLD BANK, WTO.
- WTO Annual reports

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

SEMESTER-V B.Com (Hons.)

Discipline Specific Core Course- 5.1(DSC-5.1): Income Tax Law and Practice

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSC -5.1: Income Tax Law and Practice	4	3	0	1	Pass in Class XII with Mathematics/Accountancy	NIL

Learning Objectives

The course aims to impart knowledge of law pertaining to levy of income tax in India.

Learning outcomes

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

1. Analyse the basic concepts of income tax and determine the residential status of different persons.
2. Compute income under the heads 'salaries' and 'income from house property'.
3. Compute income under the heads 'profits and gains of business or profession' and 'capital gains'.
4. Compute income under the head 'income from other sources' and understand the provisions relating to clubbing of income and set-off losses.
5. Analyse various deductions and computation of total income and tax liability of individuals.

SYLLABUS OF DSC-5.1

Unit 1: Introduction (9 hours)

Basic concepts: Income; Agricultural income, Person, Assessee, Assessment year, Previous year, Gross Total Income, Total income, Maximum marginal rate of tax and Permanent

Account Number (PAN); Residential status: Scope of total income on the basis of residential status; Exempted incomes under section 10; Learning lessons from Kautilya's Taxation Policy.

Unit 2: Computation of Income from Salaries and House Property (11 hours)

Income from Salaries; Income from House Property.

Unit 3: Computation of Income from Business or Profession and Capital Gains (11 hours)

Profits and gains of business or profession; Capital gains.

Unit 4: Income from Other Sources, Clubbing of Income and Set-off (7 hours)

Income from other sources; Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses.

Unit 5: Deductions and Computation of Total Income and Tax Liability (7 hours)

Deductions from gross total income; Rebates and reliefs; Computation of total income and tax liability of individuals (On-line filing of Returns of Income & TDS).

Practical Exercises:

The learners are required to:

1. Prepare a case study for a person resident but not ordinarily resident in India having income under the head other sources of income.
2. Prepare a presentation indicating the impact of alternative tax regime structure on the tax liability of an assessee.
3. Present a hypothetical case wherein the impact of change in the capital gains taxes are reflected as per the relevant Financial Act.
4. Learn about various tax services available on the official website of Government of India.
5. Prepare a list of tax deductions available in case of a senior citizen.
6. Explore and attempt on-line filing of Returns of Income & TDS on Income tax e-filing website under ITR-1 and ITR-2.

Suggested Readings:

- Ahuja, G., & Gupta, R. (2022). *Simplified Approach to Income Tax*. Delhi, India: Flair Publications Pvt. Ltd.
- Bandypoadhyay, S. B., & Das, C. (2019). *TAXATION II* (1st ed., Vol. II). Delhi, India: Oxford University Press.
- Mittal, N. (2019). *Concept Building Approach to Income Tax Law and Practice* (1st ed.,

Vol. 1). Delhi, India: Cengage Learning India Pvt.

- Singhanian, V. K., & Singhanian, M. (2021). *Students' Guide to Income Tax | University Edition*. Delhi, India: Taxmann Publications Private Limited.

Additional Readings:

- Current Tax Reporter. Jodhpur, India: Current Tax Reporter.
- Income Tax Reports. Chennai, India: Company Law Institute of India Pvt. Ltd.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Core Course- 5.2 (DSC-5.2): Business Economics

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSC-5.2: Business Economics	4	3	1	0	Pass in Class XII with Mathematics/Accountancy	NIL

Learning Objectives

The course aims to acquaint the learners with Micro economics and its applications.

Learning outcomes

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

1. Examine the nature and scope of business economics.
2. Analyse how consumers try to maximize their satisfaction by spending on different goods.
3. Evaluate the relationship between inputs used in production and the resulting outputs and costs.
4. Analyse and interpret various facets of and pricing under different market situations.
5. Discuss the contemporary issues and applications in micro economics.

SYLLABUS OF DSC-5.2

Unit 1: Introduction to Business Economics (5 hours)

Nature and scope of Business Economics, Demand and Supply: Meaning, law, Individual Vs Market, Movement Vs Shift, Market equilibrium. Elasticity of Demand: Price, income and cross elasticity. Measurement of elasticity of demand: outlay and percentage method. Elasticity of supply: concept and measurement (Percentage method).

Unit 2: Consumer Behaviour (11 hours)

Cardinal Vs Ordinal Utility, Indifference curves: features, budget line, consumers equilibrium, ICC and Engels curve, PCC and derivation of demand curve, Income and substitution effects of price change (normal, inferior and giffen goods), Applications: effect of interest rates on household savings, lump sum subsidy Vs excise subsidy.

Unit 3: Production and Cost (11 hours)

Production function: TP, AP and MP, Law of Variable proportions. Isoquants: properties, optimal combination of resources, expansion path and returns to scale.

Cost: Different cost concepts, Derivation of short run and long run cost curves (LAC and LMC), Economies and Diseconomies of scale.

Unit 4: Market Structures (11 hours)

Perfect competition: features, equilibrium under short run and long run, derivation of supply curve under short run and long run.

Monopoly: features, equilibrium under short run and long run, absence of supply curve, Price discrimination: degrees, conditions and dumping.

Monopolistic competition: features, product differentiation and excess capacity and equilibrium.

Oligopoly: Collusive and non- collusive: Cournot's model, Kinked demand curve, Cartels (OPEC and CIPEC)

Unit 5: Contemporary Issues and applications (7 hours)

Rent control, Minimum wages, Individual supply curve of labour, Peak load Pricing, Prisoners' dilemma and Game Theory.

Exercises:

The learners are required to:

1. Apply the concept of elasticity of demand and supply in real life.
2. Analyse the impact of changing prices on consumption of necessities by a household.
3. Visit any manufacturing unit and study its production process and costing.
4. Analyse the OPEC as a case of a successful cartel.
5. Comment on the contemporary issues and applications in micro economics.

Suggested Readings:

- Baye, M., & Prince, J. (2021). *Managerial Economics and Business Strategy* (3rd ed.). New York, United States: McGraw Hill.
- Case, K. E., & Fair, R. C. (2017). *Principles of Economics* (12th ed.). London, United Kingdom: Pearson Education.
- Chaturvedi, D. D., & Chaturvedi, S. (2022). *Business Economics*. Delhi, India: Kitab Mahal.
- Deepashree (2021). *Business Economics*. Delhi, India: MKM Publisher.
- Gillespie, A. (2013). *Business Economics* (2nd ed.). Oxford, United Kingdom: Oxford University Press.
- Gupta, G. S. (2011). *Managerial Economics* (2nd ed.). Delhi, India: McGraw Hill.
- Maddala, G. S., & Miller, E. (2017). *Microeconomics Theory and Applications*. Delhi, India: Tata McGraw Hill.
- Mankiw, N. G., Aswin A., & Taylor, M. P. (2019). *Business Economics*. United Kingdom: Cengage Learning.
- Miller, R. L. (1982). *Intermediate Microeconomics: Theory, Issues, Applications* (2nd ed.). New York, United States: McGraw-Hill.
- Pindyck, R., & Rubinfeld, D. (2017). *Microeconomics* (8th ed.). London, United Kingdom: Pearson Education.
- Salvator, D., & Rastogi S. K. (2016). *Managerial Economics: Principles and Worldwide Applications* (8th Ed.). Delhi, India: Oxford University Press.
- Samuelson, P. A., Nordhaus, W. D., Chaudhari S., & Sen, A. (2019). *Economics (SIE)* (20th ed.). New York, United States: McGraw-Hill.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Core Course- 5.3 (DSC-5.3): Management Accounting

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSC 5.3 – Management Accounting	4	3	0	1	Pass in Class XII with Mathematics/ Accountancy	Studied Cost Accounting (DSC- 4.2)

Learning Objective: The course aims to enable students to acquire knowledge of concepts, methods and techniques of management accounting for the purpose of managerial planning, control and decision making.

Learning Outcomes:

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

1. Examine the conceptual framework of Management Accounting and identify the differences between various forms of accounting.
2. Analyse budgetary control system as a tool of managerial planning and control
3. Evaluate the standard costing system as a tool of managerial control.
4. Recognise the concept of marginal costing and cost-volume-profit analysis.
5. Analyse techniques of decision making.
6. Discuss the concept of responsibility accounting and performance measurement.

Syllabus of DSC-5.3

Unit 1: Introduction to Management Accounting (4 hours)

Meaning, objectives, nature and scope of management accounting, Difference between different forms of accounting- Cost, Financial and Management accounting, Cost control and Cost reduction.

Unit 2: Budgetary Control and Standard Costing Systems (18 hours)

- (a) **Budgeting and Budgetary Control:** Concept of budget, budgeting and budgetary control; objectives, merits and limitations; Functional Budgets; Fixed and Flexible budgeting; An overview of different approaches to budgeting (Zero base budgeting, Performance budgeting and Programme budgeting)
- (b) **Standard Costing and Variance Analysis:** Meaning of standard cost and standard costing; advantages, limitations and applications; Variance Analysis – material, labour, overheads and sales variances. Control ratios.

Unit 3: Marginal Costing (9 hours)

Concept of marginal cost and marginal costing; Absorption versus Variable Costing: Distinctive features and income determination; Cost-volume-profit analysis; Break-even Analysis-Statements, mathematical and graphical approaches; Profit-volume ratio, angle of incidence, margin of safety, key factor, determination of cost indifference point.

Unit 4: Decision Making (9 hours)

Steps in Decision making process. Concept of relevant costs. solving various short -term decision making problems using marginal costing and differential costing techniques – Profitable product mix, Acceptance or rejection of special/ export offers, Make or buy, Addition or elimination of a product line, sell or process further, operate or shut down and Pricing decisions

Unit 5: Performance Measurement (5 hours)

Responsibility Accounting: Concept, Significance, Different Responsibility Centres; Divisional Performance Measurement: Financial and Non-Financial measures;

Note: Spreadsheet may be used for doing basic calculations in Management Accounting and giving students subject related assignments for their internal assessment purposes.

Practical Exercises:

The learners are required to:

1. Discuss differences between various forms of accounting.
2. Prepare different types of budgets.
3. Apply the concept of zero base budgeting on a select firm by collecting relevant data.
4. Visit any manufacturing unit and study the relevance of marginal costing.
5. Compute variances and perform analysis.
6. Perform cost-volume-profit analysis.
7. Compute the foreign export sales price for a domestic firm engaged in manufacturing goods/services.
8. Evaluate various decision making techniques using case studies.
9. Identify the responsibility centres of a pharmaceutical industry.
10. Discuss case studies on divisional performance measurement.

Suggested Readings:

- Arora, M. N. (2019). *Management Accounting*. Delhi, India: Himalaya Publishing House.
- Goel, R. K., & Goel, I. (2019). *Concept Building Approach to Management Accounting for B.Com(Hons.)*, Delhi, India: Cengage.
- Maheshwari, S. N., & Mittal, S. N. (2019). *Management Accounting*. Delhi, India: Shri Mahaveer Book Depot.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2021). *Principles of Management Accounting*. Delhi, India: Sultan Chand & Sons.
- Maheshwari, S. N. (2015). *Management Accounting and Financial Control*. Delhi, India: Sultan Chand & Sons.
- Shah, P. (2015). *Management Accounting*. Delhi, India: Oxford University Press.
- Singh, S. (2023). *Management Accounting*. Delhi, India: PHI Learning Pvt. Limited.
- Singh, S. K., & Gupta, L. (2021). *Management Accounting: Theory and Practice*. Delhi, India: A. K. Publications.
- Tulsian, P. C., & Tulsian, B. (2023). *Advanced Management Accounting*. Delhi, India: S. Chand.

Additional Readings:

- Drury, C. (2020). *Management and Cost Accounting*. China: Cengage.
- Horngren, C. T., Foster, G., & Dattar, S. M. (2002). *Cost Accounting: A Managerial Emphasis*. Delhi, India: Prentice Hall of India Ltd.
- Khan, M. Y., & Jain, P. K. (2021). *Management Accounting*. Delhi, India: Tata McGraw Hill Publishing Co.
- Usry, M. E., & Lawrence, H. H. (2010). *Cost Accounting: Planning and Control*. Nashville, United States: South Western Publishing Co.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 5.1 (DSE-5.1): Organisational Democracy and Industrial Relations

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE-5.1: Organisational Democracy and Industrial Relations	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course enables the learners to understand and apply the important concepts of Organisational democracy and industrial relations including trade unions, workers participation in management, collective bargaining, industrial disputes, grievance handling and various labour enactments through the pedagogy of case discussions and the practices of Indian Organisations in this context.

Learning outcomes

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

1. Recognise organisational democracy and industrial relations in a changing environment.
2. Evaluate the effectiveness of trade unions and to analyse the legal framework of trade unions.
3. Identify the role of workers' participation in management and collective bargaining.
4. Analyse industrial disputes and implementation of its legal provisions and to evaluate the effectiveness of grievance redressal mechanism;
5. Discuss various legal enactments related to Industrial relations.

SYLLABUS OF DSE-5.1

Unit 1: Organisational Democracy and Industrial Relations: Introduction (9 hours)

Organisational Democracy: Concept, definition, nature of organisational democracy. elements, significance of organisational democracy. Industrial Relations: Concept, Nature, Objectives, Importance, Factors influencing Industrial Relations in changing Environment, Approaches to Industrial Relations.

Unit 2: Trade Union: Theoretical and Legal Framework (7 hours)

Theories of Trade Union Movement, Definition, Objectives, Registration of trade unions and Recognitions, Rights, Duties and Liabilities of registered trade union, problems of trade unions, dissolution of trade union, Factors influencing the growth of trade unions.

Unit 3: Workers' Participation and Collective Bargaining (9 hours)

Worker's participation: concept, principles, levels, objectives and importance; Strategies to make participative management more successful; Collective Bargaining: concepts, nature, Negotiations Techniques and Skills.

Unit 4: Industrial Disputes and Grievance Redressal (9 hours)

Industrial Disputes: concept, essentials of industrial dispute, classification, impact and causes. Grievance Handlings in industries: concept, meaning and nature of employees' grievance, Grievance redressal machinery in India- Preventive Machinery, Settlement Machinery: conciliation, arbitration and adjudication.

Unit 5: Other Labour Enactments (11 hours)

The Industrial Disputes Act, 1947: Important Definitions; various Authorities, Procedure, Powers and Duties of Authorities; The Factories Act, 1948: Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, The Code on Wages, 2019, Minimum Wages Act 1948, Payment of Wages Act 1948 (Cover salient features only).

Note: Case studies are compulsory to develop the concept and evaluation of the students.

Exercises:

The learners are required to:

1. Discuss case studies on organisational democracy and industrial relations.
2. Evaluate the legal framework of trade unions in India.
3. Perform role play on collective bargaining situations.
4. Assess and prepare a report on the grievance redressal mechanism in India.
5. Analyse provisions under various labour enactments.

Suggested Readings:

- Sahoo, D. P. (2019). *Employee Relations Management - Texts and Cases*. Delhi, India: SAGE Publishing India.

- Mamoria, C. B., Mamoria, S., & Gankar. (2010). *Dynamics of Industrial Relations*. Delhi, India: Himalaya Publishing House.
- Monappa, A. (2012). *Industrial Relations and Labor laws*. Delhi, India: Tata McGraw Hill Edition.
- Monappa, A., Nambudiri, R., & Selvaraj P. (2012). *Industrial Relations and Labour Laws*. Delhi, India: Tata McGraw Hill Education.
- Padhi, P. K. (2019). *Industrial Relations and Labour Law*. Delhi, India: PHI Learning.
- Sharma, J. P. (2018). *Simplified Approach to Labour Laws*. Delhi, India: Bharat Law House.
- Sinha, P. R. N., Sinha, I. B., & Shekhar, S. P. (2017). *Industrial Relations, Trade Unions and Labour Legislation*. Delhi, India: Pearson Education.
- Srivastava, S. C. (2009). *Industrial Relations and Labour Laws*. Delhi, India: Vikas Publishing House.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 5.2 (DSE-5.2): International Finance

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE-5.2: International Finance	4	3	1	0	Pass in Class XII with Mathematics/Accountancy	Studied Investment Management (DSE-4.2)

Learning Objectives

The course aims to familiarize the students with the principles and practice of international finance.

Learning outcomes

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

1. Describe the International Monetary System and the nature and scope of international finance.
2. Discuss various aspects of Foreign Exchange Markets.

3. Analyse the factors affecting the exchange rates.
4. Describe International Financial Markets and Instruments.
5. Evaluate various kinds of risks due to fluctuation in the exchange rate and management of these risks.

SYLLABUS OF DSE-5.2

Unit 1: International Financial Environment (9 hours)

Evolution of the International Monetary System, Bimetallism, Gold Standard, Bretton Woods System, Flexible Exchange Rate Regime and Current Exchange Rate Arrangements. Globalization and Multinational Enterprise. Issues in international finance.

Unit 2: Foreign Exchange Markets (9 hours)

Spot Markets, Spot Rate Quotations, Trading in Spot Markets, Cross Exchange Rates. Forward Markets: Concept of Forward Rates, Long and Short Forward Positions, Forward Premium and Discounts. Arbitrage, Hedging and Speculation.

Unit 3: Exchange Rate Determination (9 hours)

Factors affecting Exchange Rate, Relative Inflation Rate, Relative Interest Rate, Relative Income Levels, Government Controls, expectations, etc. Theories of Exchange Rate (Purchasing Power Parity, Interest Rate Parity and Fisher's Effect).

Unit 4: International Financial Markets and Foreign Exchange Risk Management (9 hours)

Foreign Portfolio Investment, International Bond & Equity market, GDR, ADR. International Financial Instruments, Foreign Bonds, Eurobonds and Global Bonds. Floating rate Notes, Zero-coupon Bonds. Types of risk exposure - Transaction exposure, Economic exposure and Translation exposure, Measurement of risk exposure. Management of currency risk using currency forwards and futures, currency options and currency swaps. Interest Rate Risk and its management.

Unit 5: International Capital Budgeting (9 hours)

Cross border investment decision: Types and issues, Greenfield investment vs. cross border M&As. Estimation of cash flows from cross border investment projects. Risks in cross border investment decision-currency risk, political risk, country risk, inflation risk etc. Valuation techniques by incorporating risk and other factors.

Exercises:

The learners are required to:

1. Study RBI and other websites to evaluate the impact of change in exchange rates.
2. Use various software to assess the impact of different factors on exchange rates,
3. Calculate cross exchange rate to find arbitrage opportunities.
4. Select the appropriate international financial instruments as per investment needs.
5. Select the appropriate instrument for managing the risk.

6. Study cross- border mergers and acquisitions.
7. Evaluate cross-border investment opportunities.

Suggested Readings:

- Apte, P. G. (2017). *Multinational Financial Management*. Delhi, India: Tata McGraw-Hill.
- Eun, C. S., & Resnick, B. G. (2017). *International Financial Management*. Delhi, India: Tata McGraw-Hill.
- Madura, J. (2021). *International Financial Management*. Boston, United States: Cengage Learning.
- Levi, M. D. (2009). *International Finance*. New York, United States: Taylor and Francis Ltd.
- Shapiro, A. C. (2019). *Multinational Financial Management*. West Sussex, United Kingdom: John Wiley.
- Sharan, V. (2012). *International Financial Management* (6th ed.). Delhi, India: PHI Learning.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 5.3 (DSE-5.3): Consumer Affairs and Sovereignty

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE 5.3- Consumer Affairs and Sovereignty	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

This course seeks to familiarize the learners with their rights and responsibilities of a consumer and the procedure to redress their complaints. The learner should be able to comprehend the business firms' interface with consumers and the related regulatory and business environment.

Learning outcomes

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

1. Describe the concept of consumer and post-purchase voicing of consumer grievances.
2. Demonstrate how to exercise the consumer rights provided under Consumer Protection Act, 2019.
3. Discuss the filing, hearings, and appeal provisions.
4. Identify the role of industry regulators in consumer protection.
5. Discuss the recent developments in consumer protection in India.

SYLLABUS OF DSE-5.3

Unit 1: Introduction (9 hours)

Concept of Consumer, Consumer Buying Process, Post-Purchase Behaviour, Factors affecting voicing of consumer grievances, Alternatives available to dissatisfied consumers: Private Action and Public Action. Complaint handling process : ISO 10000 suite

Nature of markets: Liberalization and Globalisation of the Indian Consumer Market, Socio Economic Classification of Indian Consumers, online and offline markets; Organized and unorganized market, Grey market Concept of price in retail and wholesale, MRP, Fair price, labelling and packaging: legal aspects.

Unit 2: The Consumer Protection Act, 2019 (11 hours)

Genesis of the Consumer Protection law in India; Basic concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods, unfair trade practice, restrictive trade practice, unfair contract, product liability, consumer rights.

Organisational Set up under the CPA, 2019: Advisory bodies: Consumer Protection Councils at the Central, State, and District level: Composition and role. Central Consumer Protection Authority: Composition and Powers; Adjudicatory bodies: District Commission, State Commission, and National Commission: Composition and Jurisdiction (Territorial and Pecuniary). Role of Supreme Court under the CPA with relevant case laws. Consumer Mediation Cell.

Unit 3: Grievance Redress Mechanism under the CPA, 2019 (9 hours)

Who can file a Complaint? Grounds of Filing a Complaint, Limitation Period, and Procedure for Filing and Hearing of Complaint, Reliefs provided Appeal, Enforcement of Order; Offences and Penalties.

Leading cases decided by the National Commission/Supreme Court under the CPA in: Medical service, Banking, Insurance, Housing Construction, Education, defective product, Unfair Trade Practices.

Unit 4: Role of Industry Regulators in Consumer Protection (9 hours)

Banking: Banking Ombudsman Scheme, Insurance: Insurance Ombudsman, Food Products: FSSAI, Advertising: ASCI, Housing Construction: RERA , Telecom : Role of TRAI, Role of Central Consumers Protection Authority (CCPA) : under CPA, 2019

Unit 5: Developments in Consumer Protection in India (7 hours)

Consumer Movement in India; Voluntary Consumer Organisations (VCOs); National Consumer Helpline, GAMA, CONFONET, E-daakhil, Quality and Standardisation: AGMARK, ISI mark, Hallmarking, Consumer Grievance Redressal under the BIS Act, 2016. Role Of Energy Rating and Energy standards, Role of ISO and international Standards.

Exercises:

The learners are required to:

1. Talk to people in their community and find out what they do when they are dissatisfied with a product or service.
2. Share personal experiences with respect to unfair trade practices and infringement of any of the consumer rights.
3. Visit the www.ncdrc.nic.in and pick any two case judgments on deficiency in services. Examine who was the complainant, ground of complaint, appeal filed, and where filed and final order passed by the concerned Consumer Commission.
4. Observe the advertisements given by builders and verify whether they are registered under the RERA.
5. Visit the website of ASCI and find out the nature of complaints received and what action was taken by ASCI.
6. Identify products which are using ISI mark. Check whether it is genuine or fake

7. Identify the product categories for which standards are mandatory under the BIS.
8. Discuss case studies on recent developments in consumer protection in India.

Suggested Readings:

- Aggarwal, V. K. (2021). *Law of Consumer Protection*, (4th ed.). Delhi, India: Bharat Law House.
- Khanna, S. R., & Hanspal, S. (2020). *Consumer Affairs & Customer Care* (1st ed.). Delhi, India: Prowess Publishing.
- Kapoor, S. (2021). *Consumer Affairs and Customer Care*, (1st ed.). Delhi, India: Scholar Tech Press.
- Rao, R. (2022). *Consumer is King*. Delhi, India: Universal Law Publishing Company.
- Patil, A. R. (2022). *Landmark Judgments on Consumer Protection and Law: 2008-2020*. Delhi, India: Ministry of Consumer Affairs, Food & Public Distribution, Government of India. E-book: www.consumeraffairs.nic.in.
- The Bureau of Indian Standards, 2016
- The Consumer Protection Act, 2019
- Real Estate (Regulation and Development) Act, 2016

Additional Resources:

- www.consumeraffairs.nic.in
- www.bis.org
- <https://fssai.gov.in>
- <https://irdai.gov.in>
- <https://rbi.org.in/Scripts/Complaints.aspx>
- www.confonet.nic.in
- www.ncdrc.nic.in
- <https://ascionline.in>

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 5.4 (DSE-5.4): Accounting for Mergers & Acquisitions and Valuation

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE 5.4- Accounting for Mergers & Acquisitions and Valuation	4	3	1	0	Pass in Class XII with Mathematics/Accountancy	Studied Analysis of Financial Statements (DSE 4.4)

Learning Objectives

The course aims to help learners to conceptualise the knowledge of value creation through Mergers and Acquisitions and acquire skills for accounting for Mergers and Acquisitions both from the perspective of India and Internationally.

Learning outcomes

After completion of the course, learners will be able to understand:

1. Analyse value creation through Mergers and Acquisitions.
2. Describe valuation tools used during Mergers and Acquisitions.
3. Demonstrate accounting for Mergers and Acquisitions from Indian Perspective.
4. Demonstrate the accounting for Mergers and Acquisitions from International Perspective.
5. Analyse the different types of Synergic effects and the concept of Demerger along with Reverse Merger.

SYLLABUS OF DSE-5.4

Unit 1: Introduction to Mergers and Acquisitions (9 hours)

Introduction to mergers and acquisitions (M&A), Types of Mergers, Participants in Merger and Acquisition, Understanding financial statements and key valuation concepts, Leveraging M&A for value creation, M&A- Cure for Corporate Turbulence, Fast Track Mergers, Significance of Intellectual Property Rights in M&A, Cross Border Mergers.

Unit 2: Modelling and Valuation (9 hours)

Income Approach (Capitalization Method and Discounted Cash Flow Method); Market Approach (Comparable Company Method); Assets Approach (Book Value Method and Liquidation Method); Modelling for Internal Rate of Return calculations; Discounted cash flow valuation; Due Diligence in M&A, Negotiation; Synergistic benefits and distribution of Synergy gains.

Unit 3: Accounting for Mergers and Acquisitions (Indian Perspective) (9 hours)

Looking at the dynamics of an actual transaction, Examining the effects of the transaction, Accounting for Amalgamation in the nature of Purchase, Accounting for Amalgamation in the nature of Merger, Treatment of Reserve on Amalgamation, Amalgamation after balance sheet date, Acquisition under Business Transfer Agreement (BTA), Accounting for Business Combination as per Ind AS 103, Identifying a business combination, Acquisition Method, Acquisition Date, Applications of Acquisition methods, Common Control Accounting as per Ind AS 103, Accounting for Acquisition-related Transaction Costs, Acquisition of control through the acquisition of Equity Shares, Acquisition of Group of Assets.

Unit 4: Accounting for Mergers and Acquisitions (International Perspective) (9 hours)

Identification of the Acquirer, Determining the Acquisition Date, Recognising and Measuring Identifiable Assets Acquired & Liabilities, Conditions for Recognition (IFRS 3 Paras 10-14), Measurement Principle- Fair Values (IFRS 3 Para 18) subject to Exceptions (IFRS 3 Paras 22-31A), Recognising and Measuring any Non-Controlling Interest (NCI), Identifying and Measuring Consideration (IFRS 3 Para 37), Recognising and Measuring Goodwill or Gain from a Bargain Purchase transaction, Controversies and Dilemma in Accounting for M&A, Accounting for M&A, Features of Pooling Accounting, Criteria for Pooling of Interests, Incentives to choose Pooling Over Purchase, Accounting for Valuation of Goodwill, IFRS-3 on International Accounting Standards for M&A, Comparison between Indian GAAP and IFRS-3.

Unit 5: Laws and Regulations affecting M&A, Demerger and Reverse Merger (9 hours)

Tax Laws, The Companies Act, 2013, The Competition Act, 2002, SEBI Regulations and any other laws and regulations affecting M&A, Substantial Acquisitions and Buyouts in listed and unlisted space, Ethical Considerations in M&A; Conceptualization of Demerger; Tax Laws, The Companies Act, 2013, SEBI Regulations and any other laws and regulations affecting Demerger; Accounting Aspects of Demerger, Demerger vs. Reconstruction; Reverse Merger.

Exercises:

The learners are required to:

1. Collect information from business newspapers, periodicals, print and digital media for analysing reasons for mergers, acquisitions and demergers.
2. Analyse the annual reports of companies before and after the merger to evaluate the tools applied for valuation.
3. Discuss and analyse the case study on domestic mergers.
4. Discuss and evaluate the impact of cross border mergers.

5. Analyse the impact of laws and regulation and its results on the merger and acquisition, demerger and reverse merger.

Suggested Readings:

- DePamphillis, D. M. (2021). *Mergers, Acquisitions, and Other Restructuring Activities: An Integrated Approach to Process, Tools, Cases and Solutions*. United States: Elsevier.
- Koller, T., Goedhart, M., & Wessels, D. (2020). *Valuation: Measuring and Managing the Value of Companies*. New Jersey, United States: Mckinsey & Company.
- Pettit, B. S., & Ferris, K. R. (2013). *Valuation for Mergers & Acquisitions*. London, United Kingdom: FT Press.
- Reed, S. F., Lajoux, A., & Nesvold, H. P. (2019). *The Art of M&A: A Merger Acquisition Buyout Guide*. London, United Kingdom: Tata Mcgraw Hill.
- Sherman, A. J. (1998). *Mergers & Acquisitions from A to Z: Strategic and Practical Guidance for Buyers and Sellers*. United States: Goodreads.
- Sudarsanam, S. (2003). *Creating Value from Mergers and Acquisitions: The Challenges*. Delhi, India: Prentice-Hall.
- Zadeh, A. A., & Meeks, G. (2021). *Accounting for M&A: Uses and Abuses of Accounting in Monitoring and Promoting Merger*. New York, United States: Routledge.

Additional Resources:

- AS – 14 issued by the Institute of Chartered Accountants of India.
- Educational Material on Indian Accounting Standard (Ind AS) Business Combinations issued by The Institute of Chartered Accountants of India.
- IFRS–3 issued by the International Accounting Standard Board.
- Ind AS 103 issued by the Ministry of Corporate Affairs, India.
- Study Material of the Institute of Cost Accountants of India for the “Strategic Performance Management and Business Valuation”.
- Study Material of the Institute of Company Secretary of India for the Professional Programme Course on “Valuation and Business Modelling”.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 5.5 (DSE-5.5): Auditing

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE 5.5 – Auditing	4	3	1	0	Pass in Class XII with Mathematics / Accountancy	Studied Analysis of Financial Statements (DSE 4.4)

Learning Objectives

The course aims to provide knowledge of auditing concepts, principles, procedures, and techniques in accordance with current legal requirements.

Learning outcomes

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

1. Discuss basic concepts of auditing and acquaint with latest developments in the area of auditing.
2. Describe the need of auditing and the role of auditors.
3. Demonstrate the principles, procedures and techniques of auditing.
4. Interpret the contents of audit reports.
5. Analyse the provisions of companies act, 2013 relating to auditor and auditing.

SYLLABUS OF DSE – 5.5

Unit 1: Introduction (7 hours)

Meaning and objectives of auditing; nature and scope of auditing; basic principles and techniques of auditing; Classification of audit; Audit in computerised environment.

Unit 2: Internal Control and Audit Procedures (9 hours)

Audit planning and documentation; audit evidence; audit sampling, internal check, internal control, and internal audit.

Unit 3: Vouching and Verification (11 hours)

Vouching – Meaning and objectives; Procedure of Vouching; Vouching of Cash and Bank, Purchase and Sales; Verification of Assets and Liabilities; Inventory Valuation.

Unit 4: Company Auditors (11 hours)

Qualifications and disqualifications; appointment and rotation, removal, remuneration, rights, duties and liabilities of Auditors.

Unit 5: Audit Report and Special Audit (7 hours)

Contents and types of audit report, Qualified and Unqualified report; National Financial Reporting Authority. Special Audit: Banking and Insurance company; Forensic Audit.

Exercises:

The learners are required to:

1. Critically analyse auditing-based case studies with the help of focussed group discussions.
2. Examine the audit reports published by Indian companies.
3. Identify and verify any five-documentary evidence in connection with sales, purchases of goods/machineries, payment of expenses and liabilities.
4. Prepare internal control questionnaire and internal control checklist for audit of an organisation/business firm.
5. Examine the p & l account and balance sheet of listed companies and identify gaps for forensic audit.

Suggested Readings:

- Ainapure, V., & Ainapure, M. (2019). *Auditing & Assurance*. Delhi, India: PHI Learning.
- Garg, P. (2022). *Auditing & Assurance*. Delhi, India: Taxmann Publication.
- Kumar, R. & Sharma, V. (2019). *Auditing Principles and Practice*. Delhi, India: PHI Learning.
- Roy (2019). *Auditing & Assurance*. Delhi, India: Oxford University Press.
- Singh A. K., & Gupta, L. (2021). *Auditing Theory and Practice*. Noida, India: Galgotia Publishing.

Additional Readings:

- Kamal, G. (2008). *Contemporary Auditing*. Delhi, India: Tata Mcgraw Hill Publishing Company.
- Tandon, B. N., Sudharsnam, S., & Sundharabahu, S. A. (2015). *Hand book on Practical Auditing*. Delhi, India: S. Chand Publishing.

Note:

(i) Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

(ii) Standard on Auditing and Statements on Auditing Practice issued by the ICAI shall be referred wherever necessary.

Discipline Specific Elective Course- 5.6 (DSE-5.6): Export Import Management

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE -5.6 – Export- Import Management	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to develop an understanding and build knowledge on the key aspects of export-import management in India and enable students to become export professionals and entrepreneurs in the fast-changing global environment.

Learning outcomes

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

1. Analyse the basics of export-import management in India.
2. Recognise the export-import procedure.
3. Evaluate various export incentives and schemes designed for business firms and exporters.
4. Discuss the legal framework of custom law.
5. Discuss Government schemes to promote export competitiveness.

SYLLABUS OF DSE-5.6

Unit 1: Basics of Export-Import Management (11 hours)

An overview of Foreign Trade Policy; An overview of export-import management system in India; Deemed exports; Importance of exports to economic growth; Understanding Export--Import Operations; Steps of export shipment from India; Processing of an Export Order; Legal Formalities for Getting Started in Foreign Trade; International Commercial (INCO) Terms 2020; Rules of Origin & Certificates of Origin;

Unit 2: Export-Import Procedure and Documentation (9 hours)

EXIM procedure; Export Documents related to goods, shipment and payment; Import documents used in import transaction; Export and Import through Post & Courier. Export finance: pre-shipment and post-shipment;

Unit 3: An Overview of Export Promotion Schemes and Organisational Support (9 hours)

NiryatBandhu Scheme, MEIS, SEIS, Information on Registered Exporter (REX) System, SCOMET guidelines; Export Incentives: Scheme For Remission of Duties or Taxes on Export Products (RoDTEP), Scheme For Rebate of State and Central Taxes and Levies (RoSCTL); Export Promotion Capital Goods (EPCG); Organisational support: government regulatory agencies involved in export and import i.e. Department of Commerce and Industry, Directorate General of Foreign Trade (DGFT), Directorate General of Trade Remedies (DGTR), Export Promotion Councils, Commodity Boards and Export Inspection Council (EIC).

Unit 4: Legal framework of Custom Law (9 hours)

Indian Customs Electronic Gateway (ICEGATE); Indian Customs EDI System (ICES); Procedure for clearance of imported and export goods.

Unit 5: Make in India and Export Competitiveness (7 hours)

NITI's Aayog Export Preparedness Index, 2020 – Policy, Business Ecosystem, Export Ecosystem, Export Performance, Learning and strategies; Emerging export entrepreneurs in India; Micro Exporters Policy (MEP).

Exercises:

The learners are required to:

1. Prepare flow-chart of export-import management system in India by accessing the steps prescribed by DGFT.
2. Access the DGFT website and if possible, interact with officials of DGFT for an in-depth and practical understanding of export import management and export finance.
3. Make field visits to various Export Promotion Councils (EPC) for goods and services established by the Department of Commerce and Industry, GOI.
4. Analyse various export promotion schemes in India.
5. Access the ICEGATE and ICES portal on FAQ to understand the legal framework of custom law.
6. Prepare case studies on emerging exporters in India and discuss the contribution of the Make in India initiative in export promotion through survey reports and government decisions.

Suggested Readings:

- Custom Manual (2018). *Central Board of Indirect Taxes & Customs*. India.
- Gupta, P. (2020). *Export-Import Management*. Delhi, India: Tata McGraw Hill.
- Joshi, R. M. (2018). *International Marketing*. OXFORD University Press.
- Lall, M., & Ahmed, S. (2021). *Export-Import Procedure and Documentation*. Delhi, India: Sultan Chand & Sons.
- NITI Aayog, (2020). *Export Preparedness Index*.
- Paul, J., & Aserkar, R. (2008). *Export-Import Management*. (1st ed.). Delhi, India: OXFORD University Press.
- Rai, U. K. (2010). *Export-Import and Logistics Management*. (2nd ed.). Delhi, India: PHI Learning.

- Singh, R. (2020). *Export and Import Management: Text and Cases*. Delhi, India: SAGE Publishing.

Additional Resources:

- <https://www.dgft.gov.in/CP/?opt=export-management-system>
- <https://www.dgft.gov.in/CP/?opt=import-management-system>
- https://www.icegate.gov.in/about_icegate.html
- https://cip.icegate.gov.in/CIP/#/import_and_export_through_post
- https://cip.icegate.gov.in/CIP/#/import_and_export_through_courier
- <https://www.youtube.com/watch?v=3lxRK76JwH4>
- <https://www.youtube.com/watch?v=eq2WRACDMfw>
- https://www.youtube.com/watch?v=dUpVkNGA_q0

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 5.7 (DSE-5.7): Public Administration and Business

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE -5.7 – Public Administration and Business	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to impart basic knowledge about the structure and working of the public administration system in India.

Learning outcomes

After completion of this course, learners will be able to:

1. Discuss the basic concept of public administration and its relevance for business.
2. Recognise the difference between public administration and business administration.

3. Analyse the concept of good society and its impact on business.
4. Analyse the impact of the political system on the business environment in India.
5. Evaluate the impact of the judicial system on the business environment in India.
6. Assess the impact of governance and public policies on business.

SYLLABUS OF DSE-5.7

Unit 1: Introduction (9 hours)

Public Administration- meaning, nature and scope and limitations; Concept and functions of a welfare state; Emergence of civil society; Factors leading to emergence of civil society; Concept of liberty, Theories of liberty; Concept of equality, Dimensions of equality; Concept of justice, dimensions of justice. Similarity and Dissimilarity between Public Administration and Business Administration.

Unit 2: Idea of a Good Society (9 hours)

Good society: Need and Importance, Moral Reasoning, Theories of Moral Reasoning; Diversity, Equity and Equality; Leadership; Responsibility, Accountability; Globalization and society; Cross cultural issues; Ethical Conduct of National and Multinational Corporations.

Unit 3: Political System and Business (9 hours)

Constitution of India- Preamble, Fundamental rights, Directive Principles of state policies; India's federal system, NITI AYOOG-role and functions; Impact of political system on business environment- policies, programmes and procedure; Ease of doing business; Startup India, Stand Up India, Make in India, Recent trends in taxation policies-impact on investment and business.

Unit 4: Judicial System and Business (9 hours)

Judicial System- features and structure; Jurisdiction, Powers and Functions, Judicial Review, Judicial Activism and business, Human Rights and business- challenges and opportunities, Social Justice. Public Interest Litigation and writs- challenges and opportunities for business.

Unit 5: Governance and Public Policy (9 hours)

Governance- Concept and Nature; Public accountability; Redressal of public grievances with special reference to RTI, Lokpal, and Lokayukta, Election Commission, Association for Democratic Reforms (ADR), Bringing people closer to Administration: E-governance; Political Representation, Decentralization of Governance- Panchayati Raj System, Urban Local Bodies.

Exercises:

The learners are required to:

1. Analyse cases from real life regarding fundamental rights, freedom of expression, and civil society
2. Discuss case studies from real life regarding equity and equality in the context of organisations.
3. Evaluate the ease of doing business parameters in the context of a specific sector.
4. Practice session as Mock Parliament.
5. Practice session as Moot Court related to business cases.

6. Discuss case study on decentralization of governance and present key learnings.

Suggested Readings:

- Basu, D. D. (2015). *Introduction to the Constitution of India*. New York, United States: LexisNexis.
- Fadia, B. L., & Fadia, K. (2017). *Indian Government and Politics*. Uttar Pradesh, India: Sahitya Bhawan.
- Granville, A. (1999). *The Indian Constitution: Cornerstone of a Nation*. Oxford, United Kingdom: Oxford University Press.
- Granville, A. (2003). *Working a Democratic Constitution: A History of the Indian Experience*. Oxford, United Kingdom: Oxford University Press.
- Kashyap, S. C. (2011). *Our Constitution*. Delhi, India: National Book Trust.
- Sapru, R. K. (2012). *Public Policy: Formation, Implementation and Evaluation*. New York, United States: Sterling Publishers.
- Sarkar, S. (2018). *Public Administration in India*. (2nd ed.). Delhi, India: PHI Learning
- Singh, M. P., & Saxena, R. (2008). *Indian Politics: Contemporary Issues and Concerns*. Delhi, India: PHI Learning.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 5.8 (DSE-5.8): Business Tax Procedures and Management

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE -5.8 – Business Tax Procedures and Management	4	3	1	0	Pass in Class XII with Mathematic/ Accountancy	NIL

Learning Objectives

The course aims to provide knowledge of provisions pertaining to income tax procedures with a view to equip students with effective tax management skills.

Learning outcomes

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

1. Analyse the provisions of payment of tax in advance, deduction of tax at source and computation of tax, interest and fee payable to / by government.
2. Recognise various Income Tax authorities and return of income.
3. Describe the assessment procedures and filing of appeals.
4. Discuss the provisions dealing with penalties and prosecutions, and search, seizure and survey.
5. Evaluate the concept of GAAR and conditions for levy of Securities Transaction Tax.

SYLLABUS OF DSE-5.8

Unit 1: Advance Payment of Tax and Collection and Recovery of Tax (18 hours)

Advance payment of Tax; Tax deduction/ collection at source: Provisions, documentation, returns and Certificates; Interest payable by assessee/ Government; Collection and recovery of Tax.

Unit 2: Administration and Return of Income (5 hours)

Income Tax authorities; Return of income.

Unit 3: Assessment and Appeals (9 hours)

Assessment, re-assessment and rectification of mistakes; Appeals and revisions; Preparation and filing of appeals with appellate authorities.

Unit 4: Penalties and Prosecutions (9 hours)

Penalties and Prosecutions; Provisions relating to undisclosed income/ investment; Search, seizure and survey.

Unit 5: GAAR, Securities Transaction Tax, TAN and TIN (4 hours)

Transactions with persons located in notified jurisdictional area; General anti-avoidance rule (GAAR); Tax clearance certificate; Securities transaction tax; TAN (Tax Deduction and Collection Account Number); TIN (Tax Information Network).

Exercises:

The learners are required to:

1. Illustrate the concepts and features of assessment of profits and gains of proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee.
2. Prepare a presentation explaining the return of Income.
3. Illustrate the filing of appeals with appellate authorities.
4. Discuss case studies on Penalties and prosecutions related to Business Tax Procedures and Management.
5. Prepare case studies related to general anti-avoidance rules.
6. Check United States of America and importance of GAAR, TAN and TIN.

Suggested Readings:

- Ahuja, G., & Gupta, R. (2022). *Corporate Tax Planning*. Delhi, India: Commercial Law House.
- Ahuja, G., & Gupta, R. (2012). *Systematic Approach to Income Tax*. Delhi, India: Bharat Law House.
- Bajpai, O. S. (2023). *Search, Seizure and Survey*. Delhi, India: Taxmann Publications Pvt. Ltd.
- Singhania, V. K., & Singhania, M. (2022). *Corporate Tax planning & Business Tax Procedures*. Delhi, India: Taxmann Publications Pvt. Ltd.

Additional Sources

- Current Tax Reporter. Jodhpur, India.
- Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai, India.
- Corporate Professionals Today. Taxman. Delhi, India.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

POOL OF GENERIC ELECTIVES

General Elective Course- 5.1 (GE-5.1): Fundamentals of Human Resource Management

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE-5.1 Fundamentals of Human Resource Management	4	3	1	0	Pass in Class XII	NIL

Learning Objective: The course aims to introduce learners to the field of human resource management by exposing them to the key concepts.

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

1. Examine the organisational human resource processes.
2. Compare job analysis, job description, and job design.
3. Evaluate the relevance and methods of training and development.
4. Recognise the requisite skills in performance appraisal and compensation of employees.
5. Analyse the need of Employee Maintenance in the organization and study the Emerging issues in HRM

SYLLABUS of GE-5.1:

Unit 1: Introduction to HRM (9 hours)

Concept, functions and significance of HRM. Challenges of human resource management. Workplace diversity, employee empowerment, maintaining work life balance, and stress management.

Unit 2: Human Resource Planning and Procurement (9 hours)

Quantitative and qualitative dimensions of human resource planning; job analysis, job description and job specification. Recruitment: concept, sources and techniques. Selection: concept and process.

Unit 3: Employee Training and Development (9 hours)

Training: concept and methods; Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, and sensitivity training. Development: In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing.

Unit 4: Performance Appraisal and Employee Compensation (9 hours)

Performance appraisal: nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job transfer and promotion. Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.

Unit 5: Employee Maintenance and Emerging issues in HRM (9 hours)

Employee health, welfare and safety; Social security; Employer-employee relations; Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; Contemporary issues in HRM: Human Resource Information System (HRIS); HR Audit, emerging job opportunities, e-HRM, work life balance and work from home.

Exercises:

The learners are required to:

1. Design a human resource plan.
2. Conduct orientation cum induction programme.
3. Hold mock counselling sessions.
4. Create team building activities.
5. Devise incentive plans for a diverse workforce.

Suggested Readings:

- Aswathappa, K., & Dash, S. (2021). *Human Resource Management-Text and cases*. (9th ed.). Delhi, India: Tata McGraw-Hill.
- Chhabra, T. N., & Chhabra, M. (2020). *Human Resource Management*. Delhi, India: Sun India Publications.
- Decenzo, D. A., & Robbins, S. P. (2009). *Fundamental of Human Resource Management*. New Jersey, United States of America; Wiley.
- Dessler, G., & Varrkey, B. (2020). *Human Resource Management*. Sixteenth Edition. Delhi, India: Pearson Paperback.
- French, W. L. (2006). *Human Resource Management*. Boston, United States: Houghton Mifflin.
- Gupta, C. B. (2018). *Human Resource Management*. Delhi, India: Sultan Chand & Sons.
- Pattanayak, B. *Human Resource Management*. (6th ed.). Delhi, India: PHI learning

- Prasad, L. M. (2018). *Human Resource Management*. Delhi, India: Sultan Chand & Sons
- Rao, V. S. P. (2020). *Human Resource Management*. (2nd ed.). Delhi, India: Taxmann.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

General Elective Course- 5.2 (GE-5.2): Project Management

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE-5.2 Project Management	4	3	1	0	Pass in Class XII with Mathematics/Accountancy	NIL

Learning Objective: The course aims to enable the learners to evolve a suitable framework for the preparation, appraisal, monitoring, and control of projects undertaken in an organisation.

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

1. Discuss the concept and attributes of projects, project management system, process and its principles.
2. Assess technical feasibility, marketing feasibility and commercial viability; using NPV, and further to understand tax and legal aspects of a project;
3. Develop schedule for a specific project and its appraisal using various techniques;
4. Calculate project duration and assess project cost;
5. Evaluate project management in terms of risk and performance.

SYLLABUS of GE-5.2

Unit 1: Introduction (5 hours)

Concept and attributes of Project, Project Management Information System, Project Management Process and Principles, Role of Project Manager, Relationship between Project Manager and Line Manager, Project Stakeholder Analysis, Identification of Investment opportunities, Project life cycle, Project Planning, Monitoring and Control of Investment Projects, Pre-Feasibility study, Identify common sources of conflict within a project environment.

Unit 2: Project Preparation and Budgeting (11 hours)

Technical Feasibility, Marketing Feasibility, Financial Planning: Estimation of Costs and Funds (including sources of funds), Loan Syndication for the Projects, Demand Analysis and Commercial Viability (brief introduction to NPV), Project budget, Collaboration Arrangements, Tax considerations and legal aspects.

Unit 3: Project Scheduling and Appraisal (9 hours)

Decomposition of work into activities, determining activity-time duration. Business Criterion of Growth, Liquidity and Profitability, Social Cost Benefit Analysis in Public and Private Sector, Investment Criterion and Choice of techniques, Estimation of Shadow prices and Social discount rate.

Unit 4: Project Planning Techniques (11 hours)

Determine project duration through critical path analysis using PERT & CPM techniques. Resource allocations to activities. Cost and Time Management issues in Project Planning and Management.

Unit 5: Project Risk and Performance Assessment (9 hours)

Project Risk Management- Identification, Analysis and Reduction, Project quality management, Project Performance Measurement and Evaluation, Project Report, Project Closure and Audit.

Exercises:

The learners are required to:

1. Examine the project running in the local area and list the activities required for project completion.
2. Develop time estimates for various activities.
3. Evaluate the critical activities of the project using CPM technique.
4. Find out the delays in the activities, if any, and their impact on cost and project completion.
5. Discuss PERT and CPM techniques with help of any corporate example.

Suggested Readings:

- Chandra, P. (2019). *Projects: Planning, Analysis, Selection, Financing, Implementation and Review*. Delhi, India: Tata McGraw Hill.
- Gido, J., & Clements, J. P. (2015). *Project Management*. Delhi, India: Cengage Learning Pvt. Ltd.
- Gray, C. F., Larson, E. W., & Desai, G. V. (2014). *Project Management: The Managerial Process*. Delhi, India: Tata McGraw Hill.

- Kanda, A. (2010). *Project Management: A Life Cycle Approach*. Delhi, India: Prentice Hall India Learning Private Limited.
- Khatua, S. (2011). *Project Management and Appraisal*. Oxford, United Kingdom: Oxford Press University.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

General Elective Course- 5.3 (GE-5.3): Digital Marketing

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE-5.3 Digital Marketing	4	3	1	0	Pass in Class XII	Studied Brand Management (GE-4.3)

Learning Objective: The course aims to provide knowledge regarding the concepts, tools, techniques and relevance of digital marketing in the current scenario. It also enables the learners to learn the practical application of the Digital Marketing tools and the ethical and legal issues involved therein.

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

1. Identify and assess the impact of digital technology in transforming the business environment and also the customer journey.
2. Describe the functioning of the digital marketers and how it is different than the traditional marketing practices
3. Discuss the significance of digital marketing tools, such as, SEO, Social media platforms, Online advertising, Blogging etc.
4. Analyse ethical considerations and the regulatory framework of digital marketing in India.
5. Describe the various ethical and legal issues in digital marketing.

SYLLABUS OF GE-5.3

Unit 1: Introduction (9 hours)

Concept, Scope and Importance of Digital Marketing, Traditional Marketing vs Digital Marketing, Challenges and opportunities for Digital Marketers, Digital Marketing landscape: an overview of Indian Markets.

Unit 2: Digital Marketing Management (9 hours)

Digital marketing-mix, Segmentation, Targeting, Differentiation and Positioning: Concept, Levels, and strategies in digital environment, Digital Technology and Customer Relationship Management, Digital Consumers and their Buying Decision process.

Unit 3: Digital Marketing Presence (9 hours)

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, Online Advertising: Types, formats, requisites of a good online advertisement, Email marketing: types and strategies.

Unit 4: Interactive Marketing (9 hours)

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 and Gateways.

Unit 5: Ethical and Legal Issues (9 hours)

Ethical Issues and Legal Challenges in digital marketing, Regulatory framework for digital marketing in India.

Exercises:

The learners are required to:

1. Discuss marketing strategies of Companies who have succeeded in marketing their products through online platforms.
2. Create a hypothetical online venture and discuss its marketing and advertising strategies.
3. Design an advertising campaign and run it on various social media handles: Facebook, Instagram, Twitter, LinkedIn, Snap Chat etc.
4. Implement various tools with the help of free softwares available online, such as Google Adword, Google Analytics etc.
5. Analyze the ethical considerations and the regulatory framework of digital marketing from the official website of Government of India.
6. Discuss various ethical and legal issues in digital marketing with the help of case study.

Suggested Readings:

- Ahuja, V. (2015). *Digital Marketing*. Delhi, India: Oxford University Press.
- Chaffey, D., Chadwick, F. E., Johnson, K., & Mayer, R. (2008). *Internet Marketing: Strategy, Implementation and Practice*. New Jersey, United States: Pearson Hall.
- Charlesworth, A. (2018). *Digital Marketing: A Practical Approach*. Abingdon, United Kingdom: Routledge.
- Frost, R. D., Fox, A., & Strauss, J. (2018). *E-Marketing*. Abingdon, United Kingdom: Routledge.
- Gay, R., Charlesworth, A., & Esen, R. (2007). *Online Marketing: A Customer Led Approach*. Oxford, United Kingdom: Oxford University Press.
- Gupta, S. (2018). *Digital Marketing*. Delhi, India: Tata McGraw Hill Education.
- Kapoor, N. (2021). *Concept Building Approach to Digital Marketing*. Delhi, India: Cengage Learning India Pvt. Ltd.
- Kotler, P., Kartajaya, H., & Setiawan, I. (2017). *Digital Marketing: 4.0 Moving from Traditional to Digital*. New Jersey, United States: John Wiley & Sons.
- Maity, M. (2022). *Digital Marketing*. Delhi, India: Oxford University Press.
- Mathur, V., & Arora, S. (2020). *Digital Marketing*. Delhi, India: PHI Learning Pvt. Ltd.
- Ryan, D., & Calvin, J. (2016). *Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation*. London, United Kingdom: Kogan Page Publishers.
- Tasner, M. (2015). *Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First*. London, United Kingdom: Pearson Education.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

General Elective Course- 5.4 (GE-5.4): Ethics and Governance

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE-5.4 Ethics and Governance	4	3	1	0	Pass in Class XII	NIL

Learning Objective: This course is designed keeping in view the dominant role that modern corporations play in creating desirable economic, social and environmental outcomes for the society. As corporate governance is intertwined with social responsibility, it requires a multi-disciplinary approach to understand the associated issues and challenges. Therefore, the course outlines the key theoretical and practical issues underpinning the study of both corporate governance (CG) and corporate social responsibility (CSR) in an integrated fashion.

Learning Outcomes:

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

1. Evaluate and analyse the concepts, tools and theories of ethics and the issues in ethics.
2. Recognize the essence of ethics in business.
3. Develop decision-making skills with regard to ethical governance.
4. Recognise major aspects of corporate governance principles and various theories and systems of corporate governance.
5. Recognise opportunities for reflection on the roles and responsibilities of directors towards the shareholders and other stakeholders covering both theory and relevant practices.
6. Discuss emerging issues and challenges in corporate governance.

SYLLABUS OF GE-5.4

Unit 1: Introduction to Ethics (9 hours)

Concept of moral reasoning and ethics; Contributions of moral thinkers and philosophers to the concepts of morality; Approaches to Moral reasoning; Essence of Ethics, Dimensions of Ethics; Human Values; Ethical concerns and dilemmas

Unit 2: Business Ethics (9 hours)

Concept; Principles; Theories of Business Ethics; Ethical Organisations, Code of Ethics; Ethical issues in business

Unit 3: Governance of Business Entities (9 hours)

The philosophical basis of governance; Corporate Governance- Meaning and significance; Conceptual framework; Corporate governance systems across the world; Corporate governance in India.

Unit 4: Corporate Frauds (9 hours)

Cases of corporate frauds and scams- Enron, Lehman Brothers; Satyam Computer Services; PNB Heist; IL&FS Fraud, ABG Shipyards, Yes Bank; Governance issues and challenges

Unit 5: Recent Issues and Challenges of Governance (9 hours)

Insider Trading; Whistle Blowing; Shareholders Activism; Class Action suits; Gender Diversity in Boards; Governance of Family entities; Governance of multi-national corporations.

Exercises:

The learners are required to:

1. Narrate the cases on ethics and values.
2. Perform simulation exercises to present ethics and ethical dilemmas.
3. Discuss corporate governance concerns highlighted in print and virtual media.
4. Organise brainstorming and discussion sessions on corporate frauds.
5. Project on critical analysis of recent cases on whistleblowing/insider trading/class action suits.
6. Interpret the various emerging issues and challenges in corporate governance with the help of case study.

Suggested Readings:

- Crane, A., Matten, D., Glozer, S., & Spence, L. J. (2019). *Business ethics: Managing corporate citizenship and sustainability in the age of globalization*. Oxford, United Kingdom: Oxford University Press.
- Monks, R. A. G., & Minow, N. (2011). *Corporate governance*. Hoboken, NJ, United States: John Wiley & Sons.
- Reddy, N. K., & Ajmera, S. (2015). *Ethics integrity and aptitude: For Civil Services Main Examination*. Delhi, India: McGraw Hill Education (India) Private Limited.
- Sharma, J. P. (2013). *Corporate Governance, Business Ethics and CSR: (with Case Studies and Major Corporate Scandals)*. Delhi, India: Ane Books Pvt.
- Tricker, B., & Tricker, R. I. (2015). *Corporate governance: Principles, policies, and practices*. New York, United States: Oxford University Press.

- Weiss, J. W. (2022). *Business ethics: A stakeholder and issues management approach*. Oakland, CA, United States: Berrett-Koehler.

Additional Readings:

- Mallin, C. A. (2019). *Corporate governance*. Oxford, United Kingdom: Oxford University Press.
- Rani, D. G., & Mishra, R. K. (2017). *Corporate governance: Theory and practice*. Delhi, India: Excel Books India.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

SEMESTER-VI B.Com (Hons.)

DSC- 6.1 : BUSINESS ANALYTICS

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSC -6.1: Business Analytics	4	2	0	2	Pass in Class XII with Mathematics/Accountancy	Studied Business Statistics (DSC-4.1)

Learning Objectives

This course aims to introduce the learners to business intelligence and analytics which includes describing business data, analysing the data using various statistical tools for creating predictive models and making inferences for solving business problems and for providing assistance in business decision making.

Learning outcomes

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

1. Describe skills for computation and aggregation of data using spreadsheets.
2. Analyse data with the help of pivot tables and pivot charts.
3. Analyse data using R packages and interpret the results.
4. Compare linear regression models using spreadsheet & r and interpret the results.
5. Examine textual data analysis using R

SYLLABUS OF DSC-6.1

Unit 1: Introduction (3 hours)

Data and Data Science; Data analytics and data analysis, Classification of Analytics, Application of analytics in business, Types of data: nominal, ordinal, scale; Big Data and its characteristics, Applications of Big data. Challenges in data analytics.

Unit 2: Data Preparation, Summarisation and Visualisation Using spreadsheet (6 hours)

Data Preparation and Cleaning, Sort and filter, Conditional formatting, Text to Column, Removing Duplicates, Data Validation, identifying outliers in the data, covariance and correlation matrix, Moving Averages, Finding the missing value from data; Summarisation; Visualisation: scatter plots, line charts, histogram, etc., Pivot Tables, pivot charts and interactive dashboards.

Unit 3: Getting started with R (6 hours)

Introduction to R, Advantages of R, Installation of R Packages, Importing data from spreadsheet files, Commands and Syntax, Packages and Libraries, Data Structures in R - Vectors, Matrices, Arrays, Lists, Factors, Data Frames, Conditionals and Control Flows, Loops, Functions, and Apply family.

Unit 4: Descriptive Statistics Using R (6 hours)

Importing Data file; Data visualisation using charts: histograms, bar charts, box plots, line graphs, scatter plots. etc; Data description: Measure of Central Tendency, Measure of Dispersion, Relationship between variables: Covariance, Correlation and coefficient of determination.

Unit 5: Predictive and Textual Analytics (9 hours)

Simple Linear Regression models; Confidence & Prediction intervals; Multiple Linear Regression; Interpretation of Regression Coefficients; heteroscedasticity; multi-collinearity.

Basics of textual data analysis, significance, application, and challenges. Introduction to Textual Analysis using R. Methods and Techniques of textual analysis: Text Mining, Categorization and Sentiment Analysis.

Note:

The General-Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred to in the detailed course above, are not available in that software, to that extent it will be deemed to have been modified.

Practical Exercises (60 hours):

The learners are required to:

1. Showcase their understanding of the basics of Spreadsheet: Organizing data with Spreadsheet – Performing simple computations and aggregations using Spreadsheet - Working with Summing and other Reporting functions in Spreadsheet - Working with pivot tables and charts -using Spreadsheet for Data Analytics: Power Query - Power Pivot - Power view - Power Map - Building tips – Display tips - Keyboard shortcuts – Mouse shortcuts - Standardized layouts - Understanding table-based and spreadsheet-based layouts.
2. Showcase their understanding of data cleansing techniques using External Data – Searching and Combining Data with Power Query: Getting started with Power Query - Know the Environment tabs and toolbars - Access new or existing reports - Importing and combining data from databases, web, files - Splitting and aggregating data - Discovering and Analyzing Data with Power Pivot: Database concepts - Loading Data into Power Pivot - using Power Query and Power map add-ins - Designing Pivot Table reports - Filtering data – Creating Custom functions and formulas - Formatting Pivot Tables - Managing Power Pivot Data - Setting Connection properties - Managing Data sources - Configuring Pivot Table Options, Preparation of Histograms - Pareto charts – Boxplots - Treemap and Sunburst charts.

3. Create Linear Regression Models using Spreadsheet; Interpretation of results. Applying tests for heteroscedasticity and multicollinearity.
4. Read datasets into R - Export data from R - Manipulate and Process Data in R -use functions and packages in R - Demonstrate with a Case Study to perform basic analytics using R.
5. Use R for analysing textual data; Data loading into Python; Pre-processing and Text Clean up; Generating a TF-IDF (Term Frequency Inverse Document Frequency) Matrix; Data Clustering; visualisation & Reporting.

Suggested Readings:

- Alexander, M., Decker, J., & Wehbe, B. (2014). *Microsoft business intelligence tools for spreadsheet analysis*. New Jersey, United States: Wiley.
- Giri, A., & Paul, P. (2021). *Applied marketing analytics: using spss (modeler, statistics and amos graphics)*. Delhi, India: PHI Learning Pvt. Ltd.
- Kumar, D. U. (2017). *Business analytics: the science of data driven decision making*. New Jersey, United States: Wiley.
- McKee, A. (2003). *Textual analysis: a beginner's guide*. (1st ed.). London, United Kingdom: Sage Publication.
- Motwani, B. (2019). *Data analytics with r*. New Jersey, United States: Wiley.
- North, M. (2012). *Data mining for the masses*. Athens, Georgia: Global Text Project.
- Ohri, A (2012). *R for business analytics*. Springer.
- Paul, T. (2011). *R cookbook*. New York, United States: O Reilly Media.
- Provost, F., & Fawcett, T. (2013). *Data science for business*. New York, United States: O'Reilly Media.
- Rao, P. H. (2013). *Business analytics—an application focus*. Delhi, India: PHI Learning Private Limited.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Core Course- 6.2 (DSC-6.2): Corporate Governance

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSC-6.2: Corporate Governance	4	3	1	0	Pass in Class XII with Mathematics/ Accountancy	NIL

Learning Objectives

The course aims to develop critical thinking ability and provide knowledge of corporate governance, its procedures, techniques in accordance with current legal requirements and professional standards.

Learning outcomes

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

1. Describe the concept and significance of corporate governance in a business setup.
2. Analyse the role of the board of directors.
3. Discuss important dimensions in corporate governance.
4. Analyse global corporate failures; understand international codes and its implications.
5. Discuss corporate governance regulatory framework in India.
6. Assess and analyse the problems of corporate governance in Indian Inc.

SYLLABUS OF DSC-6.2

Unit 1: Conceptual Framework of Corporate Governance (9 hours)

Corporate Governance: Meaning, significance and principles; Management and corporate governance; Theories of Corporate Governance: Agency Theory, Stewardship theory, Stakeholder Theory, Resource Dependency Theory, Managerial Hegemony Theory; Models of Corporate Governance; Art of Governance as per Kautilya's Arthashastra.

Unit 2: Recent Issues and Challenges of Corporate Governance (9 hours)

Board structure and Directors; Role of Board; Board Committees and their functions; Insider Trading; Whistle Blowing; Shareholders Activism; Role of institutional investors; Class Action suits. CSR and Corporate Governance. Concept of Gandhian Trusteeship.

Unit 3: Global Corporate Failures and International Codes (9 hours)

BCCI (United Kingdom), Maxwell (United Kingdom), Enron (USA), World.Com (USA), Vivendi (France), Lehman Brothers; Sir Adrian Cadbury Committee 1992, SOX 2002, OECD Principles of Corporate Governance.

Unit 4: Corporate Governance Regulatory Framework in India (9 hours)

Regulatory framework in India: Kumar Mangalam Birla (1999), NR Narayana Murthy Committee (2005), Relevant provisions of Companies Act, 2013, SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015 and Uday Kotak Committee (2017).

Unit 5: Corporate Failures and Scams in India (9 hours)

Satyam Computer Services Ltd, Kingfisher Airlines, PNB Heist, IL&FS Group Crisis; ICICI Bank, Yes Bank; Common Governance Problems in various corporate failures in India and abroad.

Exercises:

The learners are required to:

1. Identify and analyse corporate governance models followed by companies incorporated in India and abroad.
2. Analyse Board composition and Board committees of different companies; Analyse cases on the topic of Whistle blowing/ Shareholder activism/ Insider trading.
3. Critically analyse global corporate governance failure and identify corporate governance issues therein.
4. Identify corporate governance issues and concerns raised in context of Indian companies and their implications (from published sources newspapers or websites).
5. Comment on the latest corporate governance regulatory framework in India.
6. Critically analyse major corporate governance failure to suggest common governance problems in Indian context.

Suggested Readings:

- *A handbook of corporate governance*. (2022). (3rd ed.). Institute of Directors. Delhi, India: IOD Publishing.
- Das, S. C. (2021). *Corporate governance in India: An evaluation*. (4th ed.). Delhi, India: PHI Learning Pvt. Ltd..
- Goel, S. (2019). *Corporate governance: principles and practices* (1st ed., Vol. 1). Noida, India: McGraw-Hill.
- Sharma, J. P. (2018). *Corporate governance, business ethics and csr: with case studies and major corporate scandals*. Delhi, India: Ane Books.
- Soloman, J. (2021). *Corporate governance and accountability*. (5th ed.). United States: Wiley
- Tricker, B., & Tricker, R. I. (2015). *Corporate governance: principles, policies, and practices*. United States: Oxford University Press.
- Tricker, B. (2020). *Elements in corporate governance*. United Kingdom: Cambridge University Press.

Additional Resources

- Mallin, C. A. (2019). *Corporate governance*. Oxford, United Kingdom: Oxford University Press.
- Rani, D. G., & Mishra, R. K. (2017). *Corporate governance: theory and practice*. India: Excel Books.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Latest amendments to the regulations shall be referred.

Discipline Specific Core Course- 6.3 (DSC-6.3): Goods and Services Tax (GST) and Customs Law

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSC 6.3 – Goods & Services Tax (GST) and Customs Law	4	3	1	0	Pass in Class XII with Mathematics/Accountancy	Nil

Objective:

The course aims to impart knowledge of principles and provisions of GST and Customs Law, the important legislation dealing with the indirect tax system in India; and to enable the students to apply the same practically.

Learning Outcomes:

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

1. Analyse the rationale of Goods and Services Tax (GST), constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council
2. Interpret the meaning of supply under GST law, differentiate between intra-state and inter-state supply, provisions related to place of supply, time of supply and compute the value of supply.
3. Evaluate the utilization of input tax credit and the provisions of reverse charge mechanism.
4. Analyse various returns under GST and payment of taxes.
5. Evaluate the concepts of Customs Act, various custom duties and computation of the

assessable value for charging customs duty.

SYLLABUS OF DSC-6.3

Unit 1: Structure, Registration and Exemptions (9 hours)

Constitutional framework of indirect taxes before GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism.

Registration; Exemptions from GST.

Unit 2: Levy and Collection of GST (16 hours)

Scope of 'Supply'; Nature of supply: Inter-State, Intra-State; Classification of goods and services.

Composite and Mixed supplies; Composition levy scheme; Place of supply; Time of supply; Value of supply.

Unit 3: Input Tax Credit and Reverse Charge Mechanism (9 hours)

Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Availability of tax credit in special circumstances; Reverse Charge Mechanism.

Unit 4: Tax Invoice, Returns and Payment of Tax (7 hours)

Tax Invoice, Credit and debit notes, and e-Way bills; Returns; Payment of taxes; Taxability of e-Commerce.

Unit 5: Customs Law (4 hours)

Basic concepts, Territorial waters and High seas; Types of custom duties; Valuation.

Note: In case of any subsequent notifications/amendments regarding GST or customs law by the government, the syllabus would be updated accordingly.

Exercises:

The learners are required to:

1. Discuss relevant provisions of the CGST Act, IGST Act, GST (Compensation to States) Act and Constitution (One Hundred and First Amendment) Act from the official website of Government of India.
2. Refer relevant notifications and circulars from the official website of Government of India to differentiate between intra-state and inter-state supply and provisions related to place of supply.
3. Illustrate the utilization of input tax credit and the provisions of reverse charge mechanism.
4. Identify the eligible and ineligible tax credit under various circumstances.
5. Study cases related to utilization of input tax credit.
6. Enlist the process of returns under GST and payment of taxes.
7. Illustrate computation of the assessable value for charging customs duty with hands-on exercise.
8. Gather information available under the heading 'Popular help topics' on the official website of the Government of India.

Suggested Readings:

- Ahuja, G., & Gupta, R. (2023). *GST & customs law*. Delhi, India: Flair Publications Pvt. Ltd.
- Babbar, S., Kaur, R., & Khurana, K. (2020). *Goods and services tax (GST) and customs law*. (5th ed.). Delhi, India: Scholar Tech Press.
- Balachandran, V. (2023). *Indirect taxation. Goods and service tax and customs law*. (19th ed.). Delhi, India: Sultan Chand & Sons.
- Balachandran, V. (2023). *Textbook of GST & customs law*. (2nd ed.). Delhi, India: Sultan Chand & Sons.
- Bansal, K. M. (2023). *GST & customs law*. Delhi, India: Taxmann Publication.
- Gupta, S.S. (2020). *GST- how to meet your obligations*. Delhi, India: Taxmann Publications.
- Mittal, N. (2022). *Goods & services tax and customs law*. Delhi, India: Cengage Learning India Pvt. Ltd.
- Sahi, S. (2019). *Concept building approach to goods and services tax (gst), & customs law*. Delhi, India: Cengage Learning India Pvt. Ltd.
- Singhanian, V. K., & Singhanian, M. (2021). *Students' guide to income tax. (university ed.)*. Delhi, India: Taxmann Publications Pvt. Ltd.

Additional Readings:

- Gupta, S. S. (2017). *GST how to meet your obligations*. (13th ed., Vol. 3). Delhi, India: Taxmann Publication.
- Bansal, K. M. (2023). *GST & customs law*. Delhi, India: Taxmann Publication.
- Sisodia, P. (2018). *Bharat's handbook on goods & services tax (gst)*. Delhi, India: Bharat Law House.
- *The Constitution (One hundred and First Amendment) Act, 2016.*
- *The Central Goods and Services Tax Act, 2017.*
- *The Integrated Goods and Services Tax Act, 2017.*
- *The Union Territory Goods and Services Tax Act, 2017.*
- *The Goods and Services Tax (Compensation to States) Act, 2017.*
- *Vastu and Sevakar Vidhan, by Government of India.*

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 6.1 (DSE-6.1): Learning and Development in Organisations

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE-6.1: Learning and Development in Organisations	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims at equipping the learners with the concept and practice of Learning and Development in the modern organisational setting through the pedagogy of case study, counselling, discussions and recent experiences.

Learning Outcomes:

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

1. Analyse the various learning strategies used in real situations.
2. Compare individual development in terms of intelligence, creativity and personality.
3. Develop the learning needs to create a learning environment.
4. Demonstrate various techniques for enhancing decision-making and interpersonal skills.
5. Examine the need and importance of guidance & counselling.

SYLLABUS OF DSE-6.1

Unit 1: Introduction (7 hours)

Learning- concept, characteristics, principles, types, learning theories; Classical conditioning, operant conditioning, cognitive, observational and social learning; Learning strategies and constructivist approach to learning, learning in a digital world.

Unit 2: Individual Learning and Development (11 hours)

Individual development: Meaning and stages; Role of creativity in learning; process and measures of creativity; Personality- concept and determinants, approaches of development of personality; Intelligence – concept, measurement of intelligence; emotional intelligence and its relevance in learning and development of an individual.

Unit 3: Developing Learning Environment (11 hours)

Overview of learning methodologies- logic and process of learning; Principles of learning, Learning process, learning curve, learning management system; Criteria for method selection; skills of an effective trainer; Computer aided instructions- distance learning, e-learning; technologies convergence and multimedia environment.

Unit 4: Development Methodologies (11 hours)

Development techniques for enhancing decision-making and interpersonal skills, case-study, in-basket exercise, special projects, action learning, syndicate work, games, action maze, role play, experience learning, discovery learning, brainstorming, position rotation, team building, and sensitivity training.

Unit 5: Guidance and Counselling (5 hours)

Guidance: meaning, needs, principles, types, importance; counselling; meaning, nature objectives and importance, techniques of counselling; directive, nondirective, eclectic, ethics in counselling, effect of guidance and counselling on individual learning and development.

Exercises:

The learners are required to:

1. Analyse and interpret case study of any Indian organisations learning strategies.
2. Participate in simulation exercises in the classroom to conduct a learning assessment of oneself thereby preparing a questionnaire on learning and development of an individual.
3. Develop a learning and development module on the basis of selected strategies in the previous United States exercise.
4. To compare different learning requirements of individuals in the organisations as per their individual learning abilities.
5. To restructure the strategies after assessing the learning and development report.

Suggested Readings:

- Beevers, K., Rea, A., Hayden, D. (2019). Learning and Development Practice in the Workplace. United Kingdom: Kogan Page.
- Bernard, H. W., & Fullner, D. W. (1987). *Principles of guidance, a basic text (indian education)*. Delhi, India: Allied publishers Pvt.Ltd.
- Carson, B. (2021). *L&D's playbook for the digital age*. United States: American Society for Training & Development.
- Clifford, J., & Thorpe, S. (2007). *Workplace learning and development: delivering competitive advantage for your organisation*. United Kingdom: Kogan Page.
- Dam, N. V. (2018). *Elevating Learning & Development* (paperback). United States: McKinsey.
- Fee, K. (2011). *101 Learning and development tools: essential techniques for creating, delivering and managing effective training*. United Kingdom: Kogan Page.

- Hilgard, E. & Bower, G. H. (1966). *Theories of learning*. United States: Englewood Cliffs: Prentice Hill.
- Mishra, R. C. (2005). *Guidance & counselling*. (2 vols). Delhi, India: APH, Publishing Cooperation.
- Page-Tickell, R. (2018). *Learning and development: a practical introduction*. (Vol. 15). India: Kogan Page.
- Parry-Slater, M. (2021). *The learning and development handbook: a learning practitioner's toolkit*. India: Kogan Page.
- Rao, A. K. N. (2002). *Guidance and counselling*. Delhi, India: APH Publishing Corporation.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 6.2 (DSE-6.2): Investment Banking and Financial Services

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE-6.2: Investment Banking and Financial Services	4	3	1	0	Pass in Class XII with Mathematics/Accountancy	Studied Financial Markets and Institutions (DSE-3.2)

Learning Objectives

The course aims to provide students with necessary theoretical and conceptual understanding of investment banking and financial services.

Learning Outcomes

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

1. Evaluate investment banking evolution, various activities and structure.

2. Analyse the process of issue management.
3. Examine role and functions of Mutual funds, Pension fund, Insurance and Leasing.
4. Examine role and functions of NBFC, Credit rating, Financial counselling, Portfolio management service, securitization, factoring and forfeiting.
5. Analyse process of Mergers and Acquisitions, its valuation techniques and methods of corporate restructuring.

SYLLABUS OF DSE-6.2

Unit 1 Investment Banking (9 hours)

Investment Banking: Introduction: Concept, Importance; Commercial Banks vs. Investment banks; Functions of Investment Banks; Types of Investment banking operations; Investment Banking in India – Evolution, characteristics; Recent Developments and the way ahead; Structure of Investment Banks; SEBI guidelines for Merchant Bankers, Pre-issue and Post-issue regulatory framework.

Unit 2 Issue Management (9 hours)

Issue Management: Emergence and role of Capital markets, Types of Issue: Public Issue, Book building, Green Shoe option, Private placements, Preferential allotment, Rights Issue, Bonus Issue, Depository Receipts; Process of Issue Management; Lead Managers – Duties and responsibilities of Lead Managers; Underwriting- concept and types; Issue management intermediaries; De-mat account – Concept and importance; Depository System – NSDL, CDSL.

Unit 3 Financial Services -I (9 hours)

Financial Services -I: Leasing – Concept and types of leasing; Venture Capital – various steps in venture financing; Start-ups – Concept and financing; Mutual Funds - Role, Types of Mutual Funds; Pension Funds; Insurance- Classification, Principles of insurance; An Overview of Regulatory Framework – RBI, SEBI, IRDA, PFRDA.

Unit 4 Financial Services -II (9 hours)

Financial Services -II: Banking products and services – Recent trends; Innovations in banking sector; NBFCs - Concept, Commercial Banks vs. NBFCs, Services provided by NBFCs; Housing Finance- Concept and Types, Housing Finance institutions; Credit Rating- Concept and significance, Credit Rating Agencies; Factoring and Forfaiting; Securitisation – concept, securitisation as a funding mechanism; Financial Counselling; Portfolio management services.

Unit 5 Mergers and Acquisitions (9 hours)

Mergers and Acquisitions: Process of M&A, Role of Investment Bankers in M&A; Rationale and considerations of M&A; Financial Evaluation of M&A; Valuation techniques – Comparable companies analysis, Precedent Transaction analysis, Discounted Cash Flow Analysis, Leveraged Buyouts; Takeover defenses; Corporate Restructuring – Methods of corporate restructuring; Challenges: Legal, ethical and governance issues in Investment Banking.

Exercises:

The learners are required to:

1. Compile various forms and documents required to be registered as a Merchant Banker.
2. Compile various forms and documents required for pre-issue and post-issue management of Equity shares.
3. Make a comparison of 1-year and 3-year holding period return offered by two mutual funds belonging to the same risk class
4. Compare credit rating of all the debt securities issued by any two companies. Analyse its effect on the credit worthiness of the company in terms of coupon rate and yield.
5. Compile various incidents where different companies have successfully defended a hostile takeover bid.

Suggested Readings:

- Frederic, S. M., & Stanley, G. E. (2021). *Financial markets and institutions*. Delhi, India: Pearson Education.
- Gordon, E., & Natarajan, K. (2023). *Financial markets and services*. Mumbai, India: Himalaya Publishing House.
- Khan, M. Y. (2019). *Financial services*. Delhi, India: Tata McGraw Hill..
- Khan, M. Y. (2019). *Indian financial system*. Delhi, India: Tata McGraw Hill.
- Pathak, B. V. (2018). *Indian financial system: markets, institutions and services*. Delhi, India: Pearson Education.
- Pratap, G. S. (2021). *Investment banking*. (4th ed.). India: McGraw Hill.
- Saunders, A., Cornett, M. M. & Erhemjamts, O. (2022). *Financial markets and institutions*. (8th ed.). Tata McGraw Hill.
- Shanmugham, R. (2017). *Financial services*. Wiley.

Additional Resources:

- www.sebi.gov.in
- <https://www.rbi.org.in/>
- <http://www.tin-nsdl.com>
- <http://www.cdslindia.com>
- www.financialservices.gov.in
- <http://www.irdai.gov.in>
- <http://www.pfrda.org.in/pfrda.org.in>

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 6.3 (DSE-6.3): Advertising

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE 6.3- Advertising	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The objective of this paper is to familiarise the students with concepts and techniques of advertising used in marketing.

Learning Outcomes

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

1. Discuss communication objectives behind advertising of various products and services.
2. Describe advertising appeals, elements of print and broadcast advertisement.
3. Elucidate various advertising and media elements in the advertising decisions.
4. Discuss advertising effectiveness.
5. Explain various organizational arrangements and examine the ethical and legal issues of advertising.

SYLLABUS OF DSE-6.3

Unit 1: Introduction to Advertising (9 hours)

Communication Process-basic and elements; Communication Response Hierarchy Models: AIDA Model, Hierarchy of Effects Model, Advertising: significance, types and objectives; DAGMAR Approach; Target audience selection – approaches and basis; Setting of advertising budget: determinants and major methods. Integrated marketing communication- meaning and process.

Unit 2: Advertising Message (9 hours)

Advertising appeals – types; Advertising Copy - Elements of print and broadcast advertisements

Unit 3: Advertising Media Decisions (9 hours)

Major media types: merits and demerits; Factors influencing media choice; Media scheduling-types.

Unit 4: Advertising: Effectiveness (9 hours)

Rationale of Measuring Advertising Effectiveness: Evaluating Communication and Sales effects; Pre and Post-testing techniques

Unit 5: Organisational Arrangements (9 hours)

Advertising Agency: Role, types and selection; Agency remuneration - methods

Social, ethical and legal aspects of advertising in India; Role of Advertising Standards Council of India (ASCI), Recent developments and issues in Advertising

Exercises:

The learners are required to:

1. Discuss communication objectives behind advertising of any product or service.
2. Identify advertising appeals used in any advertisement.
3. Identify various media elements in advertising decisions.
4. Discuss a case study on advertising effectiveness.
5. Present a report on the role of ASCI.
6. Comment on various ethical and legal issues in advertising.
7. Perform a content analysis of various advertising campaigns to:
 - a. Identify the objective of an advertisement forming part of an advertising campaign.
 - b. Find out the target audience of a campaign.
 - c. Prepare a report on various media options used in a campaign.
 - d. Prepare a report on message strategy and copy elements used in the campaign.
8. Develop an advertising campaign for any product or service.

Suggested Readings:

- Belch, G. E., Belch, M. A., & Purani, K. (2009). *Advertising and promotion: an integrated marketing communications perspective*. New York, United States: McGraw Hill Education.
- Gupta, R. (2017). *Advertising*. Delhi, India: Scholar Tech Press.
- Kapoor, N. (2022). *Fundamentals of advertising*. (2nd ed.). Delhi, India: Cengage Learning India Pvt. Ltd.
- Shah, K., & D'Souza, A. (2008). *Advertising and promotions: An IMC Perspective*. Delhi, India: Tata McGraw Hill Publishing Company Limited.
- Sharma, K. (2018). *Advertising: planning and decision making*. Delhi, India: Taxmann.
- Sharma, S., & Singh, R. (2006). *Advertising: planning and implementation*. (3rd ed.). India: PHI Learning Pvt. Ltd.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 6.4 (DSE-6.4): Industrial Relations and Labour Laws

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE 6.4-Industrial Relations and Labour Laws	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to enable the students to learn the concepts of industrial relations including trade unions, discipline, grievance redressal and various labour laws/ code.

Learning outcomes

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

1. Analyse the evolution of industrial relations and its significance in the managerial world.
2. Evaluate the significance of international dimensions of industrial relations in a globalized world.
3. Imbibe how to interact, negotiate and transact with trade unions.
4. Design and understand the discipline measures and grievance mechanisms.
5. Analyse the legal structure provided for handling the industrial disputes.

SYLLABUS OF DSE-6.4

Unit 1: Industrial Relations (IR) (11 hours)

Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Role of State; Trade Union; Employers' Organisation; Human Resource Management and IR; Concept of GIG Economy and ramifications for industrial relations.

Unit 2: International Dimensions of Industrial Relations (6 hours)

Role of ILO in Industrial Relations: Adoption of conventions and recommendations, Influence on Indian labour legislation, Impact of globalization on IR.

Unit 3: Trade Union (11 hours)

Origin and growth, Unions in the era of liberalisation; Factors Affecting Growth of Trade Unions in India, Multiplicity & Recognition of Trade Unions; Major Provisions of Trade Union Law.

Unit 4: Discipline and Grievance Redressal (6 hours)

Discipline: Causes of indiscipline, Maintenance of discipline, Misconduct, Highlights of domestic enquiries; Labour turnover; Absenteeism; Grievance: Meaning and Grievance redressal machinery in India; Salient features of Industrial Employment Standing orders.

Unit 5: Industrial Disputes (11 hours)

Definitions of Industry, and Industrial Dispute; Procedure, Powers and Duties of Authorities for resolution of disputes; Strikes and Lockouts; Provisions relating to Layoff, Retrenchment, and Closure.

Exercises:

The learners are required to:

1. Examine various factors having bearing on industrial relations.
2. Analyse the ratification of ILO conventions by different countries.
3. Enlist the process of registering a trade union.
4. Study the Grievance redressal mechanism of any business unit.
5. Identify the recently reported industrial dispute in India in large corporate or MNC's having factories in India, and analyse latest case laws related to industrial disputes.

Suggested Readings:

- Katz, H. C., Kochan, T. A., & Colvin, A. J. S. (2007). *An introduction to collective bargaining and industrial relations*. (4th ed.). McGraw-Hill Higher Education.
- Padhi, P. K. (2019). *Industrial relations*. (4th ed.). Prentice Hall India.
- Ratnam, C. S. V. (2006). *Industrial relations: text and cases*. Delhi, India: Oxford University Press.
- Sharma, J. P. (2018). *Simplified approach to labour laws*. (5th ed.). Bharat Law House Pvt. Ltd.
- Sinha, P.R.N., Sinha, I. & Priyadarshini, S. (2019). *Industrial relations, trade unions and labour legislations* (3rd ed.). Pearson Education.

Additional Resources:

- Farnham, D., & Pimlott, J. (1990). *Understanding industrial relations*. (4th ed.). London, United Kingdom: Cassell Educational Ltd.
- Salamon, M. (2001). *Industrial relations: theory & practice*. (4th ed.). Pearson Higher Education.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

From the date of implementation of labour codes, this syllabus shall be disseminated as per Industrial Relations code wherever applicable

Discipline Specific Elective Course- 6.5 (DSE-6.5): International Monetary and Financial Environment

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE 6.5 – International Monetary and Financial Environment	4	3	1	0	Pass in Class XII with Mathematics/Accountancy	NIL

Learning Objectives

The course aims to introduce learners to the international monetary and financial environment. Learners are also expected to understand the basic features of the international monetary system, foreign exchange market and exchange rate risk. In addition, the course creates awareness about international financial markets and instruments.

Learning outcomes

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

1. Demonstrate an understanding of the international monetary system and balance of payments
2. Infer the importance of international finance in global context.
3. Analyse the factors affecting exchange rates and the inter linkages among them.
4. Summarize the evolution and spread of international financial markets and the implications of globalized finance.
5. Demonstrate how the international financial market operates and the inherent foreign exchange risk involved in it.
6. Evaluate and compare different types of international financial instruments.

SYLLABUS OF DSE – 6.5

Unit 1:International Monetary System (9 hours)

Overview of International Monetary System: evolution, Gold Standard, Bretton Woods system, the floating exchange rate regime; types of exchange rate systems; international agencies regulating and facilitating international financial flows: IMF, World Bank Group and its institutions, Bank for International Settlements,

Balance of Payments (BOP): concept, components of BOP, factors affecting BOP, BOP-equilibrium and disequilibrium.

Unit 2:Foreign Exchange Markets and Exchange Rate Determination (9 hours)

Foreign exchange markets: characteristics, functions, structure and participants; factors affecting exchange rate: relative inflation rates, relative interest rates, relative income levels, government controls, current account deficit, currency speculation and expectations, public debt, political stability and economic performance. Government intervention and influence on exchange rates.

Theories of exchange rate determination: Purchasing Power Parity; Interest Rate Parity, International Fisher effect

Unit 3:Foreign Exchange Derivatives (9 hours)

Spot market, spot rate quotations, bid-ask spreads, trading in spot markets, cross exchange rates; trading in forward markets, long and short forward positions, forwards premium and discount; arbitrage, hedging and speculation.

Unit 4:Foreign Exchange Risk Management (9 hours)

Types of foreign exchange risk: transaction exposure, translation exposure, economic exposure; hedging against foreign exchange exposure; Forwards market, Futures market and Options market; country risk analysis.

Unit 5:International Financial Markets and Instruments (9 hours)

Foreign Portfolio Investment: International bond and equity market, GDRs, ADRs, cross-listing of shares; global registered shares; international financial instruments: Foreign bonds, Eurobonds, Global Bonds, Floating rate bonds, Zero coupon Bonds; International Money Markets.

Exercises:

The learners are required to:

1. Illustrate and explain the direction of India's foreign trade and investment flows through an analysis of Balance of payments over a period of last five years.
2. Do practical questions on working of foreign exchange quotations
3. Conduct an inter-country comparison to understand the factors affecting exchange rates under different exchange rate systems
4. Explain through examples how companies use currency derivatives to minimise the risk.
5. Examine the market conditions under which companies use foreign currency instruments to raise funds

Suggested Readings:

- Cavusgil, S. T., Knight, G., & Riesenberger, J. (2007). *International business: strategy, management and the new realities*. Pearson India.
- Daniels, J. D., Radenbaugh, L. H., Sullivan, D. P., & Salwan, P. (2016). *International business*. (1st ed.). London, United Kingdom: Pearson Education
- Eiteman, D. K., Stonehill, A. I., & Moffett, M. H. (2021). *Multinational business finance*. (15th ed.). Pearson.
- Krugman, P., Obstfeld, M., & Melitz, M. J. (2020). *International finance theory and policy*. (11th ed.). Pearson.
- Levi, M. D. (2009). *International finance*. (5th ed.). Taylor and Francis Ltd.
- Madura, J. (2020). *International financial management*. (14th ed.). Cengage Learning.
- Vij, M. (2010). *International financial management*. (3rd ed.). Excel Books.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 6.6 (DSE-6.6): Business Research Methodology

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE -6.6 – Business Research Methodology	4	3	0	1	Pass in Class XII with Mathematics/Accountancy	NIL

Learning Objectives

The course aims to inculcate research aptitude among the learners and equip them with knowledge and skills required to successfully undertake various steps in the research process.

Learning outcomes

After completion of the course the learners will be able to:

1. Analyse research concepts, its types and steps in the research process.
2. Formulate research problems and assimilate various types of research design.
3. Create scales, sampling techniques and design data collection tools.
4. Recognise various techniques of data analysis and interpretation.
5. Prepare a complete research report in appropriate format.

SYLLABUS OF DSE-6.6

Unit 1: Introduction (9 hours)

Meaning and Scope of Research; Application of research in Business; Types of Research- qualitative, quantitative, longitudinal, cross-sectional, fundamental, applied, conceptual and empirical; Characteristics of Good Research; Steps in Research Process; Terminologies of research- Concept, Construct, Variables, Proposition and Hypothesis. Theory and Model; Literature Review and Formulation of Research Question; Philosophies of Research; Induction and Deduction Approach.

Unit 2: Research Design (9 hours)

Research Design- Meaning and Characteristics; Types of Research Design- Exploratory, Descriptive and Experimental. Meaning, Examples and Characteristics of Exploratory Research Design. Methods of Exploratory Research Design. Steps in Exploratory Research. Meaning,

Characteristics and Methods of Descriptive Research Design with examples. Meaning and Types of Experimental Research Design.

Unit 3: Data Collection (9 hours)

Measurement and Scaling; Primary scales of Measurement (Nominal, Ordinal, Interval and Ratio). Scales for Measurements of Constructs- Likert, Semantic Differential Scale and Staple; Reliability and Validity; Meaning and Sources of Primary and Secondary Data; Questionnaire Design (also using online tools); Census and Survey Method; Probability and Non-Probability Sampling Techniques; Sample Size Determination.

Unit 4: Data Analysis Using Spreadsheet (9 hours)

Data Preparation and Cleaning; Graphical Presentation of Data; Frequency Distribution, Descriptive Statistics; Steps in Hypothesis Testing; Hypothesis Testing- parametric (z test and t test) and non-parametric (chi- square test).

Unit 5: Report Writing and Ethics (9 hours)

Types of Reports; Steps in Report Writing; Format and Presentation of Report, Referencing (APA, Chicago manual etc.), Ethics in Business Research.

Practical Exercises (30 hours):

The learners are required to:

1. Prepare literature review from a topic of your choice involving business and economics. Also, comment on the following case 1:
Case 1: A product manager wants to know the viability of a new innovative product being launched by his company. What are the steps that need to be followed in his research?
2. Identify the type of a research design that will be most appropriate in a given scenario as per Case 1.
3. Apply online tools and platforms, design a questionnaire using various kinds of questions including Likert scale statements to address a particular business problem.
4. Use spreadsheet to practice t- test, z-test and Chi- square test on the secondary data from a given sample set of data.
5. Prepare a brief report following proper format in Word processing software.

Suggested Readings:

- Bryman, A. (2020). *Business research methods*. Oxford University Press.
- Bryman, A., & Bell, E. (2011). *Business research methods*. (3rd ed.). Cambridge; New York, United States: Oxford University Press.
- Bryman, A., Bell, E., & Harley, B. (2022). *Business research methods*. Oxford University Press.

- Chawla D., & Sondhi N.(2023). *Research Methodology: Concepts and Cases*. (2nd ed.). Delhi, India: Vikas Publishing.
- Cooper, D. R., & Schindler, P. S. (2014). *Business research methods*. (12th ed.). New York, United States: McGraw Hill International Edition.
- Creswell, J. D., & Creswell, J. W. (2017). *Research design: qualitative, quantitative, and mixed methods approaches*. United States: SAGE Publications.
- Dangi, H., & Dewan, S. (2016). *Business research methods*. India: Cengage Learning India Pvt. Ltd.
- Field, A.(2013). *Discovering statistics using ibm spss statistics*. Sage.
- Hair, J. F., Page, M., & Brunsveld, N. (2019). *Essentials of business research methods*. (4th ed.). Routledge. <https://doi.org/10.4324/9780429203374>
- Ken, B. (2019). *Business statistics: for contemporary decision making*. United States: John Wiley & Sons.
- Kothari, B. L. (2011). *Research methodology: tools and techniques*. Jaipur, India: ABD Publishers.
- Mishra (2014). *Business research methods*. Oxford University Press.
- Newman, W. L. (2021). *Social research methods: qualitative and quantitative approaches*. (8th ed.). India: Pearson.
- Saunders, M. (2010). *Research methods for business*. Pearson Education.
- Schindler, P. S. (2021), *Business research methods*. (13th ed.). India: Mc Graw Hill Education.
- Sekran, U., & Bougie, R. (2015). *Research methods for business: a skill building approach*. (6th ed.). United States: John Wiley & Sons.
- Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin, M. (2013). *Business research methods*. (9th ed.). South Western: Cengage Learning.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 6.7 (DSE-6.7): Social Accounting

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Social Accounting DSE-6.7	4	3	1	0	Pass in Class XII with Mathematics/Accountancy	NIL

Learning Objectives

The course aims to help learners to know issues in Social Accounting and Reporting and how these issues can be reported more transparently and responsibly.

Learning Outcomes

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

1. Compare Conventional Accounting System with Social Accounting.
2. Describe and measure various Social Costs and Social Benefits
3. Analyse Corporate Social Accounting.
4. Evaluate the framework and standards of Corporate social reporting.
5. Evaluate the impact of corporate activities at the National and Global Levels.

SYLLABUS OF DSE-6.7

Unit 1: Conventional Accounting and Shift in Paradigm (6 hours)

Traditional Framework of Accounting, Limitations with traditional framework of Accounting, Shift in Paradigm. Historical Development & Evolution of Social Accounting. Rationale for Social Accounting.

Unit 2: Social Benefits and Costs (9 hours)

Social Benefits and Costs. Measurement of Costs and Benefits. Social Impact Assessment of Business Activities. Seidler's Model for Social Income Statement, Abt's Model, Ralph's Comprehensive Social Benefit Cost Model.

Unit 3: Corporate Social Accounting (9 hours)

Definitions of Social Accounting, Responsibility Accounting, Objectives & Scope of Social Accounting. Role & Importance. Social Accounting in India. Approaches, Challenges in Social Accounting. Theories of Social Accounting (Stakeholder, Legitimacy, Institutional).

Unit 4: Corporate Responsibility Approach for Reporting (11 hours)

Social Performance Indicators. Corporate Social Responsibility, CSR Reporting Framework in Companies Act 2013. Sustainability Reporting. Triple Bottom Line. SEBI Guidelines on Business Responsibility & Sustainability Reporting. Stakeholder Engagement and Reporting. Need for Corporate Social Reporting.

Unit 5: National and Global Social Accounting (10 hours)

International accounting standards, frameworks, and guidance – SASB, GRI, SDG. National Income and Social Accounting, Social Accounting Matrix. Social Audit and Assurance. Socially Responsible Investment.

Exercises:

The learners are required to:

1. Prepare a small report on conventional accounting and shift in a paradigm based on the research papers.
2. Identify the different types of social costs based on the financial statements of selected companies.
3. Give a presentation on corporate social accounting by collecting information from the annual reports of select companies.
4. Evaluate the impact of the Corporate Responsibility Approach for Reporting on the financial performance of the select national companies based on their financial statements.
5. Prepare a project on analysing unique aspects of social accounting in the nonprofit sector and reporting on social outcomes and impact for nonprofits.
6. Do a comprehensive analysis of National and Global Social Accounting standards and procedures.

Suggested Readings:

- Bhanumurthy, K. V. (2011). *Business ethics and corporate responsibility - about social responsibility standards*. In R. Mishra, & J. Kiranmai, Corporate Governance in Asia. (pp. 236-247). Delhi, India: Allied Publishers Pvt. Ltd.
- Bhanumurthy, K. V., Bhandari, V., & Pandey, V. (2014). *Does Indian stock market encourage socially responsible companies?* Manthan Journal of Commerce and Management, 1(1), 1-34.
- Ramanathan, K. V. (1976). Toward a theory of corporate social accounting. *The accounting review*, 51(3), 516-528.
- Gray, R., Collison, D., & Bebbington, J. (1998). Environmental and social accounting and reporting. *Financial reporting today*, 179-214.
- Retolaza, J. L., & San-Jose, L. (2021). Understanding Social Accounting Based on Evidence. *SAGE Open*, 11(2). <https://doi.org/10.1177/21582440211003865>
- Owen, T. S. D. (2001). Introduction social accounting, reporting and auditing: beyond the rhetoric?.
- Shaikh, J. M., & Jakpar, S. (2007). Dispelling and construction of social accounting in view of social audit. *Information Systems Control Journal*, 2(6).
- Gray, R. (2013). Back to basics: What do we mean by environmental (and social) accounting and what is it for?—A reaction to Thornton. *Critical perspectives on Accounting*, 24(6), 459-468.
- Robbins, P., Hintz, J., & Moore, S. A. (2022). *Environment and society: a critical introduction*. United States: John Wiley & Sons.
- Trivedi, V., & Shrivastava, V. K. (2011). *Environment and social concerns*. Delhi, India: Concept Publishing Co.

- Verma, M. K. (2018). *Globalisation, environment and social justice: perspectives, issues and concerns*. Delhi, India: Routledge.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 6.8 (DSE-6.8): Environmental Accounting

Course title & Code	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Environmental Accounting DSE-6.8	4	3	1	0	Pass in Class XII with Mathematics/Accountancy	NIL

Learning Objectives

The course aims to help learners to know issues in Environmental Accounting and how these issues can be reported more transparently and responsibly.

Learning Outcomes

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

1. Compare the Conventional Accounting System with Environmental Accounting.
2. Describe the Environmental costs and benefits.
3. Analyse Corporate Environmental Accounting.
4. Analyse the rationale of the New Accounting Framework and the Corporate Responsibility Approach.
5. Evaluate the impact of corporate activities at the National and Global Levels.

SYLLABUS OF DSE-6.8

Unit 1: Conventional Accounting and Shift in Paradigm (6 hours)

Traditional Framework of Accounting, Limitations with traditional framework of Accounting, Shift in Paradigm,

Increasing awareness of Environmental Issues. Rationale for Environmental Accounting. Importance of environmental accounting in sustainable development.

Unit 2: Environmental Costs (9 hours)

Different Levels of Environmental Costs, Components of Environmental Costs, Externalities, Costs of Externalities, True Cost and Hidden Cost and Life Cycle Assessment, Role of Environmental Costing, Environmental cost-benefit analysis, Energy and Environmentally Differentiated Accounting

Unit 3: Corporate Environmental Accounting (9 hours)

Corporate Environmental Accounting, Environmental Accounting Methods, Environmental Management Accounting and Environmental Audit. Carbon Accounting, Carbon footprint calculation and reduction strategies. Environmental Performance Indicators

Unit 4: Corporate Reporting on Environmental Impact (9 hours)

Triple Bottom Line Reporting, CSR Reporting and Green Accounting, SEBI Guidelines on Business Responsibility & Sustainability Reporting. Need & Significance of Environmental Reporting Standards, GRI, SASB, BR&SR. Green Energy Stocks & ESG Index

Unit 5: National and Global Environmental Accounting (12 hours)

National Environmental Accounting, System of Integrated Environmental and Economic Accounts (SEEA), Economy-wide material flow accounts, Environmental protection expenditure accounts, Assessment of Environment Cost and Benefits, Green Accounts and Green GDP, Greenhouse Gas Emissions; Global Environmental Accounting, Sustainable Economic Development and Environmental Kuznets Curve.

Exercises:

The learners are required to:

1. Prepare a small report on conventional accounting and shift in a paradigm based on the research papers.
2. Identify the different types of environmental costs based on the financial statements of selected companies.
3. Give a presentation on corporate environmental accounting by collecting information from the annual reports of select companies.
4. Evaluate the impact of the Corporate Responsibility Approach for Reporting on the financial performance of the select national companies based on their financial statements.
5. Make a comparative analysis of National and Global Environmental Accounting based on the policies adopted by selected national and global companies.

Suggested Readings:

- Bhanumurthy, K. V. (2011). *Business ethics and corporate responsibility - about social responsibility standards*. In R. Mishra, & J. Kiranmai, Corporate Governance in Asia. (pp. 236-247). Delhi, India: Allied Publishers Pvt. Ltd.
- Bhanumurthy, K. V., Bhandari, V., & Pandey, V. (2014). *Does Indian stock market encourage socially responsible companies?* Manthan Journal of Commerce and Management, 1(1), 1-34.
- Callan, S. J., & Thomas, J. M. (2013). *Environmental economics and management: theory, policy, and applications*. Dryden Press.
- Jha, R., & Bhanumurthy, K. V. (2009). *Environmental sustainability – consumption approach*. London, United Kingdom: Routledge.
- Naik, I. C. (2016). *Environmental movements, state and civil society*. Jaipur, India: Rawat Publications.
- Odum, H T. (1995). *Environmental accounting: energy and environmental decision making*. United States: Wiley.

- Porchelvi, A. (2020). *Environmental reporting and company characteristics: a study of indian companies*. International Journal of Research and Analytical Reviews, 7(1), 429-440.
- Porchelvi, A. (2019). *Environmental reporting practices: an analysis of indian companies*. EPRA International Journal of Economic and Business Review, 7(10), 83-93.
- Robbins, P., Hintz, J., & Moore, S. A. (2022). *Environment and society: a critical introduction*. United States: John Wiley & Sons.
- Trivedi, V., & Shrivastava, V. K. (2011). *Environment and social concerns*. Delhi, India: Concept Publishing Co.
- Verma, M. K. (2018). *Globalisation, environment and social justice: perspectives, issues and concerns*. Delhi, India: Routledge.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

General Elective Course- 6.1 (GE-6.1): Leadership Development

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE -6.1– Leadership Development	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to create an understanding of the various leadership theories amongst the upcoming leaders in order to decide as to which style of leadership they should follow in numerous situations that they might encounter in their careers or personal lives.

Learning outcomes

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

1. Describe the meaning of the term leadership and various theories of leadership.
2. Interpret the various situations and decide the style of leadership based on the situation.
3. Discuss the theories of culture and its impact on leadership.
4. Recognise the concept of E Leadership in pandemic.
5. Analyse styles of several leaders and demonstrate qualities of a good leader.

SYLLABUS OF GE-6.1

Unit 1: Introduction (9 hours)

Meaning of Leadership, definitions of leadership, significance of leadership, qualities of a leader, difference between leadership and management, basic styles of leadership – autocratic, democratic, laissez faire (their meaning, features, advantages, disadvantages and suitability), Rensis Likert styles of management, Tanenbaum and Schmidt Model.

Unit 2: Theories of Leadership (14 hours)

Traditional Theories-Great Man Theory, Trait Theory, **Behavioural Theories**- Ohio Studies, Michigan Studies, Managerial Grid, **Contingency theories**- Fiedler's Theory, Hersey and

Blanchard Situational Model, Path Goal Theory, Transformational Leadership, Transactional Leadership, Charismatic Leadership, Servant Leadership, Ethical Leadership.

Unit 3: Culture and Leadership (7 hours)

Trompenaars Cultural Dimensions, Hofstede's study on culture, Hall's Cultural Theory, GLOBE Model: Global Leadership and organisational Behaviour Effectiveness, organisation Culture and Leadership, OCTAPACE profile by Uday Parekh - Openness, Collaboration, Trust, Autonomy, Proactive, Authenticity, Confrontation, Experimentation.

Unit 4: E Leadership (7 hours)

Meaning, definition, need and significance especially pre covid, during covid and post covid, social media and leadership, Use of social media and video conferencing tools for electronically connecting the team and the leaders, e-leadership and collaborative tools. Use of technology in providing e-leadership.

Unit 5: Contemporary Leaders (8 hours)

Cases on contemporary leaders like Narendra Modi, Indra Nooyi, Ratan Tata, Narayan Murthy.

Exercises:

The learners are required to:

1. Identify a Leader of your choice, prepare and present a report highlighting the important traits that have contributed to the effectiveness of that Leader. (Should be done in a team)
2. Watch movie screening of movies like Mission Mangal, Lagan, Chak De, Rock On, Lakshay, Super 30 etc, open house for discussing the movie and a report/ presentation on lessons learnt from the movie.
3. Administer Fiedler's Least Preferred Coworker scale in the class on all the students to make sure that they understand the theory well.
4. Administer Managerial Grid questionnaire in order to help students assess their style of leadership.
5. Present how E leadership has changed from pre corona period to during corona period to post corona period
6. Practice using collaborative tools online like google docs, mind meister etc.
7. Demonstrate the qualities of good leadership with the help of example.

Suggested Readings:

- A Handbook of Leadership Styles. (2020). United Kingdom: Cambridge Scholars Publishing.
- Chhabra, T. N. (2022). *Business organisation and management*. (2nd revised ed.). Delhi, India: Sun India Publications.
- Day, D. V. (2014). *The oxford handbook of leadership and organisations*. (1st ed.). Oxford, New York, United States: Oxford University Press.
- Griffin, R. W., Phillips, J. M., & Gully, S. M. (2017). *Organisational Behavior: Managing People and Organisations*. Cengage Learning.
- Gupta, C. B. (2022). *Business organisation & management*. Delhi, India: Sun India Publication.

- Hughes, R. L., Ginnett, R., & Gordon, C. (2019). *Leadership: enhancing the lessons of experience*. (9th ed.). McGraw Hill Education.
- Hersey, P. K., Blanchard, D., & Johnson, D. (2013). *Management of Organisational Behavior: Leading Human Resources*. Pearson Education.
- Koontz, H., & Weihrich, H. (2012). *Essentials of management: an international and leadership perspective*. (9th ed.). McGraw Hill Education.
- Mittal, R. (2015). *Leadership: personal effectiveness and team building*. (2nd ed.). Uttar Pradesh, India: Vikas Publishing House Pvt. Ltd.
- Nooyi, I. K. (2021). *My life in full: work, family, and our future*. Penguin.
- Northouse, P. (2018). *Leadership: theory and practice*. (8th ed.). California, United States: SAGE Publications Inc.
- Robbins, S. P., Judge, T. A., & Vohra, N. (2018). *Organisational behaviour*. (18th ed.). Pearson.
- Wang, X., Wei, X., Van Wart, M., McCarthy, A., Liu, C., Kim, S., & Ready, D. H. (2023). *The role of E-leadership in ICT utilization: A project management perspective*. *Information Technology and Management*, 24(2), 99-113.
- Willink, J. (2020). *Leadership strategy and tactics: field manual*. New York, United States: Macmillan Publishers.

Additional Resources:

- https://repository.iimb.ac.in/bitstream/2074/11692/1/Reddy_VKPA_2011_Vol.36_Iss.3.pdf
- https://icmrindia.org/casestudies/Case_Studies.asp?cat=Leadership%20and%20Entrepreneurship
- <https://hbr.org/2010/03/leadership-lessons-from-india>
- <https://hbr.org/2018/04/how-humble-leadership-really-works>

NOTE: The students are advised to read the articles regularly from HBR and other news items related to Leadership for class discussions and in order to be up to date with the contemporary industry practices.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

General Elective Course- 6.2 (GE-6.2): Data Visualisation

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE 6.2- Data Visualisation	4	2	0	2	Pass in Class XII	Nil

Learning Objectives

The course helps students learn the technique to visualise data and to gain hands-on experience with creating visualisations of financial data.

Learning outcomes

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

1. Recognise the concept of data visualization.
2. Develop data visualization using spreadsheets.
3. Explain effective visualisations and dashboard using spreadsheet.
4. Analyse financial data.
5. Use Tableau public.

SYLLABUS OF GE-6.2

Unit 1: Introduction (3 hours)

Concept of Data Visualisation, Significance and role, Functions of data analyst, Types of charts, Choose an appropriate visualisation based on your data

Unit 2: Data Visualisation using Spreadsheet (4 hours)

Data Visualizations using Conditional Formatting, Sparklines and Number Formats, Charts - line charts, pie charts, scatter charts, area charts, column and bar charts, histogram, Specialized Charts: hierarchical charts, waterfall, funnel, stock charts and combo charts.

Unit 3: Creating Visualisation and Dashboard using Spreadsheet (7 hours)

Working with pivot tables and charts, Slicer, Timeline, Power Query, Power Pivot, Power View, Power Map.

Unit 4: Financial Data Analysis Using Power BI (8 hours)

Introduction to Power BI, Possible Data Sources, Cleansing, Transforming and Loading Data, Add Columns, Remove Columns, Split and Rename column and Change data types, Merge data, Append data, Create report and Power BI Dashboard using visualisation controls, Publish report and export it to PDF.

Unit 5: Working with Tableau Public (8 hours)

Introduction, Loading the Data and Preparing the Sheets, Bar and Line Combination Chart, Horizontal Bars Chart, Candlesticks and stock markets, Creating the Tableau Dashboard, and Adding a Brand Filter and Interpretation

Practical Exercises (60 hours):

The learners are required to:

1. Discuss the significance of data visualisation.
2. Use spreadsheets to create data visualisation.
3. Create dashboards for MIS.
4. Export and share dashboards and visualisations with the help of example
5. Perform financial data analysis using power BI.
6. Practice quantitative analysis through the help of Spreadsheets, Power BI, and Tableau.
7. Prepare a project on how to create the Tableau Dashboard.

Suggested Readings:

- Ferrari, A., & Russo, M. (2017). *Analyzing data with microsoft power bi and power pivot for excel*. PHI.
- Powell, B. (2017). *Microsoft power bi cookbook*. Packt Publishing Limited.
- Brown, L. (2020). *Tableau desktop cookbook*. O'Reilly Media.
- Sleeper, R. (2018). *Practical tableau*. O'Reilly Media.

Note:

The General Purpose Software referred in this course will be notified by the University Department every three years. If the specific features, referred to in the detailed course above, are not available in that software, to that extent it will be deemed to have been modified.

Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

General Elective Course- 6.3 (GE-6.3): Logistics Management

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE-6.3 Logistics Management	4	3	1	0	Pass in Class XII	NIL

Learning Objectives:

The course aims to acquaint the student with the concept, tools and importance of Distribution logistics in Marketing.

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

1. Describe the basics of logistics management.
2. Discuss the distribution channels and their importance.
3. Evaluate the various modes of transportation for distribution.
4. Demonstrate the basic knowledge about the various tools for operational efficiency.
5. Analyse how the advanced technology used in distribution logistics.

SYLLABUS OF GE-6.3

Unit 1 Introduction to Logistics (5 hours)

Introduction to Logistics: Concept, Evolution, Components and Process. Dimensions of Logistics – Micro and Macro; inbound, outbound, Value-Added Role of Logistics.

Unit 2: Distribution Strategy (11 hours)

Distribution Strategy – Meaning, Marketing channels: nature and importance, conventional and emerging channels, role of online sales and supply chain; Designing strategic distribution network; Factors influencing distribution network.

Unit 3: Transportation and Warehousing Decision (9 hours)

Transportation and Warehousing Decision - Role and importance. Factors influencing transportation and warehousing decisions. Importance of Multimodal Transport and containerization. Cost effectiveness of various modes of transport and types of warehouses.

Unit 4: Operational Efficiency and its tools (11 hours)

Operational Efficiency and its tools: Inventory Management: introduction, objectives, types and importance, EOQ and JIT approach. Third and fourth-party logistic outsourcing—challenges and future directions.

Unit 5: Technology in Logistics (9 hours)

Overview of AI in Logistics, Robotics, Block Chain, Reverse Logistics, Re-engineering the supply chain, RFID, EDI, Bar coding.

Exercises:

The learners are required to:

1. Discuss case studies of firms for logistics management.
2. Analyse the impact of transportation modes.
3. Critically examine the role of transportation modes for distribution.
4. Comment on functional applications – HR, marketing, operations, finance, IT.
5. Explain the role of artificial intelligence in distribution logistics.

Suggested Readings:

- Bloomberg, D. J., & Lemay, S. (2015). *Logistics*. (8th ed.). India: Pearson Education India.
- Bozarth, C. C., & Handfield, R. B. (2015). *Introduction to operations and supply chain management*. (5th ed.). Pearson Education.
- Chopra, S., & Meindl, P. (2007). *Supply chain management: strategy, planning and operation*. (6th ed). India: Pearson Education.
- Hult, M. G., Closs, D., & Frayer, D. (2014). *Global supply chain management: leveraging processes, measurements, and tools for strategic corporate advantage*. United States: McGraw Hill Ltd.
- Shapiro, J. F. (2007). *Modelling the supply chain*. (2nd ed.). India: Cengage India Pvt. Ltd.
- Simchi-Levi, D., Kaminsky, P., Simchi-Levi, E., & Shankar, R. (2008). *Designing and managing the supply chain*. (3rd ed.). India: Tata McGraw-Hill Education.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

General Elective Course- 6.4 (GE-6.4): E-Filing of Returns

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE 6.4 – E-Filing of Returns	4	2	0	2	Pass in Class XII	Nil

Learning Objectives

The course aims to equip students with the practical skills required for filing of returns under Income Tax Laws.

Learning Outcomes: After completing of the course, learners will be able to:

1. Examine the basic concepts of income tax applicable to an individual assessee.
2. Analyse the provisions when business or professional income is computed on an estimated basis.
3. Demonstrate e filing of return.
4. Analyse the provisions of TDS.
5. Demonstrate e filing of TDS returns.

SYLLABUS OF GE-6.4

Unit 1: Income tax: An overview (5 hours)

Incomes taxable under different heads, deductions available from gross total income, computation of total income and tax liability of individuals, PAN and due date of filing of income tax return; Provisions related to advance payment of tax; New tax regime for individuals; Reliefs for an individual.

Unit 2: Maintenance of accounts, audit, and taxation on presumptive basis (7 hours)

Provisions of maintenance of accounts by certain persons carrying on profession or business [Sec.44AA]; Provisions of audit of accounts of certain persons carrying on business or profession [Sec.44AB]; Special provision for computing profits and gains of business on presumptive basis [Sec.44AD]; Special provision for computing profits and gains of profession on presumptive basis [Sec.44ADA]; Special provision for computing profits and gains of business of plying, hiring or leasing goods carriages [Sec. 44AE].

Unit 3: e-Filing: Conceptual framework and filing of Income Tax

Returns (9 hours)

Meaning and merits of e-Filing; Filing of income tax returns in ITR-1, ITR-2, ITR-3, ITR-4, ITR-5 and ITR-U.

Unit 4: Tax Deducted at Source (4 hours)

Provisions relating to TDS; Schedule for deposit of TDS; Schedule for submission of TDS returns; Exemption from TDS: Form 13, 15G, 15H; Form 16, AIS.

Unit 5: e-Filing of TDS returns (5 hours)

Prescribed forms for filing of TDS returns; Practical workshop on e-filing of TDS returns [Form 24 Q and Form 26 Q].

Practical Exercises (60 hours):

The learners are required to:

1. Discuss basic concepts of Income taxable under Income-tax Act, 1961 from the official website of Government of India.
 - a. Explain relevant provisions to understand basic concepts of income tax applicable to an individual assessee.
 - b. Give hands-on simulating exercise relating to due dates and advance payment of income tax.
2. Refer to the Finance Act to know about the amendments done in various provisions of the Income-tax Act, 1961.
3. Explain the process of e-filing by showing the video e-filing 2.0 guided tour on the official website of Income Tax department, Government of India.
4. Do hands-on training to furnish Income Tax Return (ITR) on the official e-filing website of the Government of India i.e., www.incometax.gov.in.
5. Do hands-on training to furnish TDS returns at <https://www.incometax.gov.in/iec/foportal/>
6. Demonstrate e filing of TDS returns.

Suggested Readings:

- Ahuja, G., & Gupta, R. (2021). *Systematic approach to income tax*. Delhi, India: Flair Publications Pvt.Ltd.

- Das, A. N., & Agnihotri, M. (2022). *Computerised Accounting and E-Filing of Tax Returns*. Kolkata, India: Tee Dee Publications.
- Lodha, R. (2022). *Computerised Accounting and E-Filing of Tax Returns*. Kolkata, India: Lawpoint Publications.
- Mittal, N. (2022). *Concept building approach to income tax law & practice*. (1st ed.). Delhi, India: Cengage Learning India Pvt. Ltd.
- Panwar, V. & Mahajan, J. (2023). *Introduction to E-Filing of Returns (with practical workshops using Java and Excel utilities)*. Delhi, India: Scholar Tech Publication.
- Singhanian, V. K., & Singhanian, M. (2021). *Students' guide to income tax | University Edition*. (65th ed.). Delhi, India: Taxmann Publications Private Limited.

Additional Resources:

- Income-tax Act, 1961
- www.incometaxindia.gov.in

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

SEMESTER-IV B.Com

Discipline Specific Core Course- 4.1(DSC-4.1): Entrepreneurship & New Venture Planning

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Entrepreneurship & New Venture Planning DSC- 4.1	4	3	1	0	Pass in Class XII	NIL

Learning Objective:

This course aims at instituting entrepreneurial skills in the students by giving an overview of entrepreneurship and the competencies that are needed to become an entrepreneur. To enable students to explore and launch entrepreneurial ventures in their own areas of interest.

Learning Outcomes:

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

1. Describe distinct entrepreneurial traits.
2. Recognise the process and nature of entrepreneurship.
3. Identify the different ways in which entrepreneurs manifest in start-ups.
4. Comprehend the entrepreneurial process for initiating new venture creation.
5. Design strategies for the successful implementation of innovative ideas of new ventures.

SYLLABUS OF DSC-4.1

Unit 1: Introduction (9 hours)

Concept and Definitions Entrepreneurship, Entrepreneurial Mind-set, Traits/Qualities of Entrepreneurs, Entrepreneurship process; Theories of entrepreneurship; Factors affecting the emergence of entrepreneurship; Role of an entrepreneur in economic growth as an innovator; Generation of employment opportunities; complementing and supplementing economic growth; Bringing about social stability and balanced regional development of industries.

Unit 2: Types of Entrepreneurs (9 hours)

Classification and Types of Entrepreneurs; Women Entrepreneurs; Social Entrepreneurship; Corporate Entrepreneurs, Family Business: Concept, structure, and kinds of family firms; Culture and evolution of family firm; Managing Business.

Unit 3: Business plan (9 hours)

Creating Entrepreneurial Venture: Generating Business ideas, Team building, Sources of Innovation, Creativity, and Entrepreneurship; Challenges in managing innovation; Entrepreneurial strategy and Scaling up, Business planning process; Drawing business plans; Failure of the business plan.

Unit 4: Mobilizing Resources (9 hours)

Resource Mobilization for entrepreneurship: Resources mobilization, types of resources, Process of resource mobilization, Arrangement of funds; writing a Funding Proposal, Traditional sources of financing, Venture capital, Angel investors, Business Incubators.

Unit 5: Managerial Aspects of Business and Government Initiatives (9 hours)

Managing finance; Understanding capital structure; organisation structure and management of human resources of a new enterprise; Marketing-mix; Management of cash; Relationship management; Cost management, Government initiatives for promoting entrepreneurship.

Exercises:

The learners are required to:

1. Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits.
2. Prepare a business plan for a start-up venture in a rural setting after analyzing the various facets of the rural economy.
3. Analyse and present the key initiatives of the government of India for promoting entrepreneurship in the country in a business area.
4. Analyse and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations.
5. Participate in business plan competition-designing a business plan proposal and identifying alternative sources of raising finance for the start-ups.

Suggested Readings:

- Barringer, B.R., & Ireland, R.D. (2015). *Entrepreneurship*. Pearson.
- Gersick, K. E., Davis, J. A., Hampton, M. M., & Lansberg, I. (1997). *Generation to generation: Life cycles of the family business*. Boston, United States: Harvard Business School Press.
- Hisrich, R.D., Manimala, M.J., Peters, M.P., & Shepherd, D.A. (2013). *Entrepreneurship*. Delhi, India: Tata McGraw Hill.
- Kuratko, D.F., & Rao, T. V. (2012). *Entrepreneurship: A South-Asian Perspective*. Cengage.
- Shukla, M.B. (2007). *Entrepreneurship and Small Business Management*. Allahabad, India: Kitab Mahal Publishers.
- Nicholls, A. (Ed.). (2006). *Social entrepreneurship new models of sustainable social change*. London: United Kingdom: Oxford University Press.

- Hishrich, R.D., & Peters, M.P.(2017), *Entrepreneurship*. Delhi, India: Tata McGraw Hill.
- Scarborough, N. M., Cornwall, J. R., & Zimmerer, T. (2016). *Essentials of entrepreneurship and small business management*. Boston, United States: Pearson.
- Shankar, R. (2012). *Entrepreneurship Theory and Practice*. Delhi, India: Tata McGraw Hill.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Core Course- 4.2(DSC-4.2): Cost Accounting

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Cost Accounting DSC- 4.2	4	3	1	0	Pass in Class XII	NIL

Learning Objective: The course aims to develop understanding among learners about contemporary cost concepts and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purposes.

Learning Outcomes:

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

1. Discuss and analyze the different cost concepts.
2. Determine various components of cost of production.
3. Compute unit cost and total cost by preparing a cost statement.
4. Compute employee cost, employee productivity and employee turnover.
5. Determine cost for different industries using job costing, process costing, contract costing and service costing.

SYLLABUS OF DSC-4.2

Unit 1: Introduction (11 hours)

Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and preparation of Cost Sheet for manufacturing sector. Role of a cost accountant in an organisation. Cost Accounting Standards (CAS – 4 on Cost of Production / Acquisition / Supply of Goods / Provision of Services) and (CAS – 22 on Manufacturing Cost) as amended from time to time.

Unit 2: Elements of Cost : Material and Employee Cost (9 hours)

- (a) Materials: Accounting and control of purchases, storage and issue of materials. Techniques of inventory control, Periodic and perpetual systems of maintaining inventory records, an overview of methods of pricing of materials issues — FIFO, LIFO and Weighted Average price method, Valuation of materials as per CAS – 6 on Material Cost, Accounting treatment of losses— Wastage, scrap, spoilage and defectives
- (b) Employee (Labour) Cost: Accounting and Control of employee cost. Time-keeping and time-booking. Employee turnover: meaning, methods of measurement and accounting treatment. Concept and treatment of idle time and overtime. Methods of wage payment and Incentive schemes- Halsey, Rowan, Taylor's differential piece wage.

Unit 3: Elements of Cost: Overheads (9 hours)

Classification, allocation, apportionment and absorption of overheads, Under and over- absorption of overheads; Capacity Levels and Costs; Treatments of certain items in costing like interest and financing charges, packing expenses, bad debts, research and development costs.

Unit 4: Methods of Costing (9 hours)

Job costing, Contract costing, Process costing (including process losses, valuation of work-in-progress). Service costing (only transport)

Unit 5: Cost Accounting Book-Keeping Systems (7 hours)

An overview of integral and non-integral systems; Reconciliation of cost accounting profit with financial profits.

Notes :

1. Treatment of various items of cost should be as per the relevant cost Accounting Standards (CAS) issued by Institute of Cost Accountant of India.
2. Use of spreadsheet software should be encouraged for the basic calculation.

Exercises:

The learners are required to:

1. Prepare a cost statement for manufacturing and/ or service organisation.
2. Identify the items to be included and excluded in the material and labour costs.
3. Visit a factory and analyse different elements of overhead costs.
4. Visit industries to understand process costing and prepare a cost statement for any
5. Process industry.
6. Suggest a suitable cost system for different types of services organisation.

Suggested Readings:

- Arora, M.N. (2021). *Cost Accounting-principles and practice*. Delhi, India: Vikas Publishing House.
- Goel, R. K., & Goel, I. (2019). *Concept Building Approach to Cost Accounting for B.Com (Hons.)/B.Com*. Delhi, India: Cengage Publications.
- Gupta, S., R., & Prabhakar, R. R. (2021). *Cost Accounting for B.Com*. Delhi, India: Sultan Chand.
- Maheshwari, S. N., & Mittal, S. N. (2020). *Cost Accounting. Theory and Problems*. Delhi, India:

- Shri Mahaveer Book Depot.
- Maheshwari, S. N., Mittal S. K., & Mittal, S.N. (2021). *Cost Accounting: Principles & Practice*. Delhi, India: Shree Mahaveer Book.
 - Mitra, J. K. (2021). *Cost and Management Accounting*. Delhi, India: Oxford University Press.
 - Nigam, B. M. L., & Jain, I. C. (2023). *Cost Accounting: Principles and Practice*. Delhi, India: PHI Learning.
 - Singh, S. (2019). *Fundamentals of Cost Accounting*. Allahabad, India: Kitab Mahal.
 - Tulsian, P.C. (2020). *Cost Accounting*. Delhi, India: S.Chand.

Additional Resources:

- Drury, C. (2018). *Management and Cost Accounting*. China: Cengage.
- Horngren, C. T., Foster, G., & Dattar, S. M. (2017). *Cost Accounting: A Managerial Emphasis*. Delhi, India: Prentice Hall of India Ltd.
- Jain, S.P., & Narang, K.L. (2021). *Cost Accounting: Principles and Methods*. Jalandhar, India: Kalyani Publishers.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Core Course- 4.3 (DSC-4.3): International Business

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
International Business DSC- 4.3	4	3	1	0	Pass in Class XII	NIL

Learning Objectives:

The course aims to impart the core body of knowledge in international business to the students. The course would introduce students to the international trading and investment environment and also create awareness about emerging issues such as outsourcing and sustainable development in the context of international business.

Learning Outcomes:

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

1. Analyse the process of globalization and its impact on growth of international business.
2. Evaluate the changing dynamics of the diverse international business environment.
3. Analyse the theoretical dimensions of international trade as well as intervention measures adopted.
4. Analyse the significance of different forms of regional economic integration and the role played by various international economic organisations.
5. Evaluate the forms of foreign direct investment and analyse benefits and costs of FDI.

SYLLABUS OF DSC-4.3

Unit 1: Introduction to International Business (7 hours)

Globalization - concept, significance and impact on international business; international business contrasted with domestic business; complexities of international business; internationalization stages and orientations; modes of entry into international businesses.

Unit 2: International Business Environment (11 hours)

Role of political and legal systems in international business; cultural environment of international business; implications of economic environment for international business.

Unit 3: International Trade (9 hours)

Theories of international trade – Theory of Absolute Advantage theory, Theory of Comparative Advantage, Factor Proportions theory and Leontief paradox, Product Life Cycle theory, Theory of National Competitive Advantage; Instruments of trade control.

Unit 4: Regional Economic Integration and International Economic Organisations (9 hours)

Forms of regional economic integration; Integration efforts amongst countries in Europe, North America and Asia: EU, USMCA, and SAARC; Cost and benefits of regional economic integration. International Economic Organisations: WTO- functions, structure and scope; World Bank and IMF

Unit 5: International finance and contemporary issues in IB (9 hours)

Types of FDI - Greenfield investment, Mergers & Acquisition, strategic alliances; benefits and drawbacks of FDI

Overview of Exchange Rate systems

Contemporary issues in international business: Outsourcing and its potential for India; international business and sustainable development.

Exercises:

The learners are required to:

1. Demonstrate through case studies the suitability of each mode of entry in international business.
2. Conduct a comparative analysis of countries which are different in terms of political/legal/economic/cultural environment to understand the impact of these dimensions on international business.
3. Analyse data on trade of select countries to examine if trade patterns conform to different trade theories.
4. Conduct an in-depth study of a regional economic arrangement and evaluate its costs and benefits by applying the theoretical knowledge gained during the course
5. Make presentations on developments in contemporary issues affecting international business such as sustainable development.

Suggested Readings:

- Bennett, R. (2006). *International Business*. Delhi, India: Pearson.
- Cavusgil, S. T., Knight, G., & Riesenberger, J. (2006). *International Business: Strategy, Management and the New Realities*. India: Pearson India.
- Hill, C.W.L., & Jain, A. K. (2011). *International Business*. Delhi, India: Tata McGraw Hill.
- Chaturvedi, D.D., Jindal, D., & Kaur, R. (2022). *International Business*. Delhi, India: Scholar Tech Press.
- Daniels, J. D., Radenbaugh, L. H., & Sullivan, D. P. (2016). *International Business*. Pearson Education.
- Griffin, R. W., & Pustay, M. W. (2014). *International Business - A Managerial Perspective*. New Jersey, United States: Prentice Hall.
- Joshi, R.M. (2009). *International Business*. Delhi, India: Oxford University Press.
- Menipaz, E., Menipaz A., & Tripathi S.S. (2017). *International Business: Theory and Practice*. Delhi, India: Sage Publications India Pvt. Ltd.

Additional Resources

- *Economic Survey, various issues.*
- *RBI Report on Currency & Finance, various issues.*
- *World Investment Reports, UNCTAD*
- *Websites: RBI, IMF, WORLD BANK, WTO.*
- *WTO Annual reports*

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

SEMESTER-V B.Com

Discipline Specific Core Course- 5.1(DSC-5.1): Income Tax Law and Practice

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Income Tax Law and Practice DSC- 5.1	4	3	0	1	Pass in Class XII	NIL

Learning Objectives

The course aims to impart knowledge of law pertaining to levy of income tax in India.

Learning Outcomes:

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

1. Describe the basic concepts of income tax and determine the residential status of different persons.
2. Compute income under the heads 'salaries' and 'income from house property'.
3. Compute income under the heads 'profits and gains of business or profession' and 'capital gains'.
4. Compute income under the head 'income from other sources' and recognise the provisions relating to income of other persons included in assessee's total income
5. Discuss the various deductions and computation of total income and tax liability of individuals.

SYLLABUS OF DSC-5.1

Unit 1: Introduction (9 hours)

Basic concepts: Income; Agricultural income, Person, Assessee, Assessment year, Previous year, Gross Total Income, Total income, Maximum marginal rate of tax and Permanent Account Number (PAN); Residential status: Scope of total income on the basis of residential

Unit 2: Computation of Income from Salaries and House Property (11 hours)

Income from Salaries; Income from House Property.

Unit 3: Computation of Income from Business or Profession and Capital Gains (11 hours)

Profits and gains of business or profession; Capital gains.

Unit 4: Income from Other Sources, Clubbing of Income and Set-off (7 hours)

Income from other sources; Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses.

Unit 5: Deductions and Computation of Total Income and Tax Liability (7 hours)

Deductions from gross total income; Rebates and reliefs; Computation of total income and tax liability of individuals (On-line filing of Returns of Income & TDS).

Practical Exercises:

The learners are required to:

1. Prepare a case study for a person resident but not ordinarily resident in India having income under the head other sources of income.
2. Prepare a presentation indicating the impact of alternative tax regime structure on the tax liability of an assessee.
3. Present a hypothetical case wherein the impact of change in the capital gains taxes are reflected as per the relevant Financial Act.
4. Learn about various tax services available on the official website of Government of India.
5. Prepare a list of tax deductions available in case of a senior citizen.
6. Explore and attempt on-line filing of Returns of Income & TDS on Income tax e-filing website under ITR-1 and ITR-2.

Suggested Readings:

- Ahuja, G., & Gupta, R. (2022). *Simplified Approach to Income Tax*. Delhi, India: Flair Publications Pvt. Ltd.
- Bandopadhyaya, S. B. (2019). *Taxation I, II*. Delhi, India: Oxford University Press.
- Mittal, N. (2019). *Concept Building Approach to Income Tax Law & Practice*. Delhi, India: Cengage Learning India Pvt. Ltd.

- Singhanian, V. K., & Singhanian, M. (2021). *Students' Guide to Income Tax, University Edition*. Delhi, India: Taxmann Publications Pvt. Ltd.

Additional Resources

- Current Tax Reporter. Jodhpur, India: Current Tax Reporter.
- Income Tax Reports. Chennai, India: Company Law Institute of India Pvt. Ltd.
- Corporate Professionals Today. Delhi, India: Taxmann.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Core Course- 5.2(DSC-5.2): Business Economics

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business Economics DSC- 5.2	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to acquaint the learners with Microeconomics and its applications.

Learning Outcomes:

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

1. Examine the nature and scope of business economics.
2. Analyse how consumers try to maximize their satisfaction by spending on different goods.
3. Evaluate the relationship between inputs used in production and the resulting outputs and costs.
4. Analyse and interpret various facets of and pricing under different market situations.
5. Discuss the contemporary issues and applications in micro economics.

SYLLABUS OF DSC-5.2

Unit 1: Introduction to Business Economics (5 hours)

Nature and scope of Business Economics, Demand and Supply: Meaning, law, Individual Vs Market, Movement Vs Shift, Market equilibrium. Elasticity of Demand: Price, income and cross elasticity. Measurement of elasticity of demand: outlay and percentage method. Elasticity of supply: concept and measurement (Percentage method).

Unit 2: Consumer Behaviour (11 hours)

Cardinal Vs Ordinal Utility, Indifference curves: features, budget line, consumers equilibrium, ICC and Engels curve, PCC and derivation of demand curve, Income and substitution effects of price change (normal, inferior and giffen goods), Applications: effect of interest rates on household savings, lumpsum subsidy Vs excise subsidy.

Unit 3: Production and Cost (11 hours)

Production function: TP, AP and MP, Law of Variable proportions. Isoquants: properties, optimal combination of resources, expansion path and returns to scale.

Cost: Different cost concepts, Derivation of short run and long run cost curves (LAC and LMC), Economies and Diseconomies of scale.

Unit 4: Market Structures (11 hours)

Perfect competition: features, equilibrium under short run and long run, derivation of supply curve under short run and long run.

Monopoly: features, equilibrium under short run and long run, absence of supply curve, Price discrimination: degrees, conditions and dumping.

Monopolistic competition: features, product differentiation and excess capacity and equilibrium.

Oligopoly: Collusive and non-collusive: Cournot's model, Kinked demand curve, Cartels (OPEC and CIPEC)

Unit 5: Contemporary Issues and applications (7 hours)

Rent control, Minimum wages, Individual supply curve of labour, Peak load Pricing, Prisoners' dilemma and Game Theory.

Exercises:

The learners are required to:

1. Apply the concept of elasticity of demand and supply in real life.
2. Analyse the impact of changing prices on consumption of necessities by a household.
3. Visit any manufacturing unit and study its production process and costing.
4. Analysis of OPEL as a case of a successful cartel.

5. Comment on contemporary issues and applications of income tax law

Suggested Readings:

- Baye, M., & Prince J. (2021). *Managerial Economics and Business Strategy*. (3rd ed.). New York, United States: McGraw Hill.
- Case, K. E., & Fair, R. C. (2017). *Principles of Economics*. (12th ed.). London, United Kingdom: Pearson Education.
- Deepashree (2021). *Business Economics*. Delhi, India: MKM Publisher.
- Gillespie, A., (2013). *Business Economics*. Oxford, United Kingdom: Oxford University Press. (2nd ed.)
- Gupta, G. S. (2011). *Managerial Economics*. Delhi, India: McGraw Hill (2nd ed.)
- Maddala, G. S., & Ellen, M. (2017). *Microeconomics Theory and Applications*. Delhi, India: Tata McGraw Hill.
- Mankiw, N. G., Ashwin A., & Taylor, M. P. (2019). *Business Economics*. United Kingdom: Cengage Learning.
- Miller, R. L. (1982). *Intermediate microeconomics: theory, issues, applications*. New York, United States: McGraw-Hill Companies.
- Pindyck, R., & Rubinfeld, D. (2017). *Microeconomics*. (8th ed.). London, United Kingdom: Pearson education.
- Salvator, D., & Rastogi S. K. (2016). *Managerial Economics: Principles and Worldwide Applications*. (8th ed.). Delhi, India: Oxford University Press.
- Samuelson, P. A., Nordhaus, W. D., Chaudhari, S., & Sen, A. (2019). *Economics (SIE)*. (20th ed.). New York, United States: McGraw-Hill.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Core Course- 5.3(DSC-5.3): Management Accounting

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Management Accounting DSC- 5.3	4	3	0	1	Pass in Class XII	Studied DSC-4.2 (Cost Accounting)

Learning Objectives

The course aims to enable students to acquire knowledge of concepts, methods and techniques of management accounting for the purpose of managerial planning, control and decision making.

Learning Outcomes:

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

1. Examine the conceptual framework of Management Accounting and identify the differences between various forms of accounting.
2. Analyse budgetary control system as a tool of managerial planning and control
3. Evaluate the standard costing system as a tool of managerial control.
4. Recognise the concept of marginal costing and cost-volume-profit analysis.
5. Analyse techniques of decision making.
6. Discuss the concept of responsibility accounting and performance measurement.

SYLLABUS OF DSC-5.3

Unit 1: Introduction to Management Accounting

Meaning, objectives, nature and scope of management accounting, Difference between different forms of accounting- Cost, Financial and Management accounting, Cost control and Cost reduction.

Unit 2: Budgetary Control and Standard Costing Systems

(a) Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control; objectives, merits and limitations; Functional Budgets; Fixed and Flexible budgeting; An overview of different approaches to budgeting (Zero base budgeting, Performance budgeting and Programme budgeting)

(b) Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; advantages, limitations and applications; Variance Analysis – material, labour, overheads and sales variances. Control ratios.

Unit 3: Marginal Costing

Concept of marginal cost and marginal costing; Absorption versus Variable Costing: Distinctive features and income determination; Cost-volume-profit analysis; Break-even

Analysis-Statements, mathematical and graphical approaches; Profit-volume ratio, angle of incidence, margin of safety, key factor, determination of cost indifference point.

Unit 4: Decision Making

Steps in Decision making process. Concept of relevant costs. solving various short -term decision making problems using marginal costing and differential costing techniques – Profitable product mix, Acceptance or rejection of special/ export offers, Make or buy, Addition or elimination of a product line, sell or process further, operate or shut down and Pricing decisions

Unit 5: Performance Measurement

Responsibility Accounting: Concept, Significance, Different Responsibility Centres;
Divisional Performance Measurement: Financial and Non-Financial measures;

Note: Spreadsheet may be used for doing basic calculations in Management Accounting and giving students subject related assignments for their internal assessment purposes.

Practical Exercises:

The learners are required to:

The learners are required to:

1. Discuss differences between various forms of accounting.
2. Prepare different types of budgets.
3. Apply the concept of zero base budgeting on a select firm by collecting relevant data.
4. Visit any manufacturing unit and study the relevance of marginal costing.
5. Compute variances and perform analysis.
6. Perform cost-volume-profit analysis.
7. Compute the foreign export sales price for a domestic firm engaged in manufacturing goods/services.
8. Evaluate various decision making techniques using case studies.
9. Identify the responsibility centres of a pharmaceutical industry.
10. Discuss case studies on divisional performance measurement.

Suggested Readings:

- Arora, M. N. (2019). *Management Accounting*. Delhi, India: Himalaya Publishing House.
- Goel, R. K. & Goel, I. (2019). *Concept Building Approach to Management Accounting for B.Com(Hons.)*. Delhi, India: Cengage.
- Maheshwari, S. N. & Mittal, S. N. (2019). *Management Accounting*. Delhi, India: Shri Mahaveer Book Depot.
- Maheshwari, S. N., Maheshwari, S. K. & Maheshwari, S. K. (2021). *Principles of Management Accounting*. Delhi, India: Sultan Chand & Sons.
- Maheshwari, S. N. (2015). *Management Accounting and Financial Control*. Delhi, India: Sultan Chand & Sons.
- Shah, P. (2015). *Management Accounting*. Delhi, India: Oxford University Press.

- Singh, S. (2023). *Management Accounting*. Delhi, India: PHI Learning Pvt. Limited.
- Singh, S. K., & Gupta, L. (2021). *Management Accounting: Theory and Practice*. Delhi, India: A. K. Publications.
- Tulsian, P. C., & Tulsian, B. (2023). *Advanced Management Accounting*. Delhi, India: S. Chand.

Additional Readings:

- Drury, C. (2020). *Management and Cost Accounting*. China: Cengage.
- Horngren, C. T., Foster, G., & Dattar, S. M. (2002). *Cost Accounting: A Managerial Emphasis*. Delhi, India: Prentice Hall of India Ltd.
- Khan, M. Y., & Jain, P. K. (2021). *Management Accounting*. Delhi, India: Tata McGraw Hill Publishing Co.
- Usry, M. E., & Lawrence, H. H. (2010). *Cost Accounting: Planning and Control*. Nashville, United States: South Western Publishing Co.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 5.1(DSE-5.1): Organisational Behaviour

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical / Practice		
Organization Behaviour DSE- 5.1	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to develop a basic understanding of the concept of organisational behaviour and its relevance in modern organisations. It will enable students to gain theoretical and practical knowledge along with desirable skills to become successful managers and effective employees in organisation.

Learning Outcomes:

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

1. Demonstrate understanding of the basic concepts of organisational behaviour and their applicability in contemporary organisations.
2. Analyse the various means of managing people at the workplace.
3. Interpret the complex nature of human behaviour and group dynamics.
4. Critically evaluate leadership styles and strategies.
5. Discuss the ways to build supportive organisational culture

SYLLABUS OF DSE-5.1

Unit 1: Introduction (7 hours)

Organisational Behaviour: Concepts and Determinants; Emergence of organizational behaviour; Contributing disciplines of OB; OB models.

Unit 2: Individual Behavior (9 hours)

Foundations of Individual Behaviour; Personality- Type A and B, Big five personality types; Attitude - components, job related attitudes; Learning- concept, theories and reinforcement; Perception - concept, perceptual process, factors influencing perception; Values - concept and types: terminal values and instrumental values.

Unit 3: Communication and Motivation (11 hours)

Communication – Understanding Communication; Communication styles; Transactional Analysis (TA), Johari Window.

Motivation – Early Theories of motivation (Need Hierarchy, Theory X and Theory Y, Two Factors Theory); Contemporary Theories of motivation (Self-Determination Theory, Goal-setting Theory, Reinforcement Theory, Self-efficacy Theory).

Unit 4: Group Behaviour and Leadership (11 hours)

Group Behaviour - concept, types- group norms, group roles, and group cohesiveness;

Leadership - Concept and theories; Styles of leadership; Leadership continuum; Trait, Behavioural and Situational approach; Contemporary leadership issues.

Unit 5: Dynamics of Organisational Behavior (7 hours)

Organisational culture- concept and determinants; Organisational change- types of change, resistance to change, managing change; Stress- source, prevention and management of stress.

Exercises:

The learners are required to:

1. Evaluate personality type as a group activity.
2. Play a role on TA and JOHRI Window
3. Identify the innovative ways to manage counter-productive behavior
4. Study the various leadership styles opted in MNCs
5. Practice stress management techniques.

Suggested Readings:

- Luthans, F. (2017). *Organisational Behavior-An evidence based approach*. (12th ed.). McGraw-Hill Education.
- Pareek, U. (2014). *Understanding Organisational Behavior*. Delhi, India: Oxford University Press.
- Robbins, S. T., & Judge, T. A. (2019). *Essentials of Organizational Behaviour*. (14th ed.). London, United Kingdom: Pearson.
- Singh, A. K., & Singh, B. P. (2007). *Organisational Behavior*. Delhi, India: Excel Books Pvt. Ltd.
- Singh, K. (2015). *Organisational Behavior: Texts & Cases*. (3rd ed.). India: Pearson.

Additional Resources:

- Greenberg, J. (2015). *Behavior in Organizations*. (10th ed.). Delhi, India: Pearson Education India.
- Hersey, P. K., Blanchard, D., & Johnson, D. (2013). *Management of Organizational Behavior*. Pearson.

Note: The course combines learning through analysis and discussion of case studies and active participation in experiential exercises and simulations.

Discipline Specific Elective Course- 5.2 (DSE-5.2): Financial Markets and Institutions

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Financial Markets and Institutions DSE- 5.2	4	3	1	0	Pass in Class XII	NIL

Learning Objective: The course aims to provide students an overview of financial markets and financial institutions.

Learning Outcomes:

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

1. Describe the components and functions of a financial system.
2. Analyse integration and linkages between different financial systems and describe how they operate.
3. Analyse the functioning and working of money and capital markets.
4. Evaluate the role of commercial banks.
5. Analyse role of insurance, mutual funds and NBFCs.

SYLLABUS OF DSE-5.2

Unit-I Introduction (9 hours)

An introduction to financial system– concept, functions, structure and components, inter-linkages between financial system and economic development; evolution of Indian financial system since 1951; recent reforms and developments in Indian financial system; financial stability; financial crisis – causes and policy response.

Unit-II: Financial Markets I: Money Markets (9 hours)

Money markets – functions, organisations and participants; money market instruments; role of central bank in money market; role of Reserve Bank of India in Indian money market.

Unit III: Financial Markets II: Capital Markets (9 hours)

Capital Markets - introduction, components, role and functions; equity market-methods of issue; debt market-concept, significance and classification; capital market instruments; primary and secondary markets- concept, similarities, differences; stock exchanges in India - NSE, BSE; Stock Indices: concept and major stock indices in India (NIFTY and BSE-SENSEX); SEBI and investor protection.

Unit-IV: Financial Institutions I: Commercial Banking (9 hours)

Commercial banking – introduction, classification and role in economy; asset liability management; non-performing assets; financial inclusion; recent developments including digital banking, universal banking.

Unit-V: Financial Institutions II: Insurance, Mutual Funds and NBFCs (9 hours)

Insurance - life and non-life insurance companies in India: public and private; Mutual Funds - introduction and their role in capital market development, types of mutual fund schemes (open ended vs close ended, equity, debt, hybrid schemes and ETFs; Non-banking Financial Companies (NBFCs)-role and types.

Exercises:

The learners are required to:

1. Identify one Indian and one global financial conglomerate and examine their genesis and evolution.
2. Compare the yield curve of India, another developing country and a developed country. Analyze the reasons for similarities and differences.
3. Pick two leading stock market indices in India, analyse their method of computation, reasons behind the differences and their implications.
4. Pick financial statements of any two Public Sector banks and compare their NPA
5. Pick any three mutual funds and make a comparison on the basis of its risk parameters, Portfolio holdings and historical return.

Suggested Readings:

- Balachandran, V. (2023). *Securities Market & Regulations*. Delhi, India: Sultan Chand & Sons.
- Bhole, L.M., & Mahakud, J. (2017). *Financial Institutions and Markets: Structure, Growth and Innovations*. Delhi, India: McGraw Hill Education.
- Bhole, L.M. (2009). *Financial Markets and Institutions*. Delhi, India: Tata McGraw Hill Publishing Company.
- Frederic S. M., & Stanley G. E. (2011). *Financial Markets and Institutions*. Prentice Hall.
- Goel, S. (2018). *Financial Markets, Institutions and Services*. Delhi, India: PHI learning
- Khan, M. Y. (2017). *Indian Financial System –Theory and Practice*. Delhi, India: Vikas Publishing House.
- Kohn (2013). *Financial Institutions and Markets*. Oxford, United Kingdom: Oxford University Press.
- Madura, J. (2018). *Financial Markets and Institutions*. Boston, United States: Cengage
- Pathak, B. V. (2018). *Indian Financial System: Markets, Institutions and Services*. Delhi, India: Pearson education.
- Saunders, A., & Cornett, M. M. (2007). *Financial Markets and Institutions*. Delhi, India: Tata McGraw Hill.

Additional References

- Annual Reports of Major Financial Institutions in India.
- BSE website www.bseindia.com
- National Stock Exchange website www.nseindia.com.
- NIFM, Department of Economic Affairs
- SEBI website www.sebi.gov.in
- Reserve Bank of India website www.rbi.org.in
- Economic Survey, www.indiabudget.gov.in
- Reports on Trends and Progress of Banking in India, RBI
- Reports on Currency and Finance, RBI

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 5.3 (DSE-5.3): Sustainability Marketing

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Sustainability Marketing DSE- 5.3	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

This course aims to familiarize the students with the concept and process of sustainable marketing.

Learning Outcomes:

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

1. Describe the need of sustainable marketing in view of environmental, legal and ethical aspects.
2. Recognise the opportunities for sustainable marketing strategies.
3. Identify the consumer behaviour for sustainable marketing
4. Demonstrate how sustainable marketing can be applied in marketing mix strategies.
5. Discover the case studies of legal framework for sustainable marketing.

SYLLABUS OF DSE-5.3

UNIT 1: Introduction (9 hours)

Sustainability- Concept, Issues, SDG Goals. Sustainability Marketing- Concept, Rationale, Evolution, Pillars of Sustainability Marketing, Linkage with SDGs.

Sustainability and Ethical Decision Making. Challenges of Practising SM- Sustainability and Profitability. Triple Bottom Line- An Overview.

Unit 2: Sustainability Marketing Opportunities (9 hours)

Sustainability Opportunities- Marketing Environment; Segmentation, Targeting and Positioning; Creating Value through Sustainability- Designing the Marketing Mix, Holistic Approach to Sustainability.

UNIT 3: Consumer Behaviour and Sustainability Marketing (9 hours)

Unsustainable Lifestyles, Dimensions of Sustainable Consumer Behaviour. Motives of adapting Sustainable Consumer Behaviour, Attitude-Behaviour Inconsistency in Sustainable Buying Decisions, Environmental Consciousness; Sustainable Consumption- Beliefs, Social Norms, Values, Cases of Mindful Consumption and Responsible Consumption.

Unit 4: Sustainability and Marketing Mix Decisions (9 hours)

Developing and Reinforcing Behaviour through 3 R's- Recycle, Reuse and Reduce.

Sustainable Products, Sustainable Branding and Packaging. Sustainable Pricing Decisions, Sustainable Marketing Communication, Sustainability and Promotion Mix Decision, Marketing Channels and Sustainable Supply Chain.

UNIT 5: Sustainability Legal Framework and its Implementation in India (9 hours)

An Overview of Legal Framework- Leading Cases and Developments. Role of Sustainable Marketing in Global Network.

Exercises:

The learners are required to:

1. Perform a role play (as a marketer and as consumers)
2. Make presentations of companies' case examples where marketers have adapted sustainable marketing mix strategies and how it impacted their business.
3. Represent their own behaviour for mindful and responsible behaviour.
4. Demonstrate how marketers can develop and reinforce consumer behaviour through 3 R's.
5. Find out the leading case studies where sustainable marketing has emerged as an important issue.

Suggested Readings

- Kotler, P. (2012). *Rethinking Marketing: Sustainable Marketing Enterprise in Asia*. (2nd ed.). Delhi, India: Pearson.
- Ross, G., Magnusson, M., & Merenda, M. (2012). *The Sustainable Business Case Book*. Washington DC, United States: FlatWorld.
- Frank-Martin, B., & Ken, P. (2012). *Sustainability Marketing: A Global Perspective*. (2nd ed.). Delhi, India: Willey publication.
- Richardson, N. (2020). *Sustainable Marketing Planning*. Delhi, India: Routledge, Taylor and Francis Group.
- Peterson, M. (2021). *Sustainable Marketing: A holistic Approach*. Delhi, India: Sage Publication Ltd.
- Carvill, M., Butler, G., & Evans, G. (2021). *Sustainable Marketing: How to Drive Profits with Purpose*. London, United Kingdom: Bloomsbury Business.
- Fuller, D. A. (1999). *Sustainable Marketing: Managerial-Ecological Issues*. London, United Kingdom: Sage Publications Inc.

Useful links:

1. <https://open.umn.edu/opentextbooks/textbooks?term=sustainable+development&commit=Go>
2. <http://www.sacep.org/pdf/Reports-Technical/2002-UNEP-SACEP-Law-Handbook-India.pdf>
3. <https://moef.gov.in/wp-content/uploads/wssd/doc2/ch2.html>
4. <https://www.oecd.org/env/outreach/37838061.pdf>

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 5.4 (DSE-5.4): Business Mathematics

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business Mathematics DSE-5.4	4	3	0	1	Pass in Class XII	NIL

Learning Objectives

The course aims to familiarize students with the applications of Mathematics and Statistical techniques in business decision making.

Learning Outcomes

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

1. Identify proficiency in using different mathematical tools in solving real life business and economic problems.
2. Analyse how matrices are used as mathematical tool in representing a system of equations.
3. Apply differential calculus to solve simple business problems.
4. Discuss mathematical formulation and solution of problems related to finance including different methods of interest calculation, future and present value of money.
5. Identify business problems involving linear relationships between decision variables and their determining factors.

SYLLABUS OF DSE-5.4

Unit 1: Matrices (9 hours)

Definition and types; Algebra of matrices; Applications of matrix operations to simple business and economic problems; Calculation of values of determinants up to third order; Finding the solution of system of linear equations up to three variables by Matrix Inversion and Cramer's Rule.

Unit 2: Differentiation (9 hours)

Concept and rules of differentiation; applications of differentiation - elasticity of demand and supply, Cost, Revenue, Profit and Break Even Point, Maxima and Minima of functions relating to cost, revenue and profit.

Unit 3: Integration (9 hours)

Standard forms of Integration Definite integration. Application of Integration to marginal analysis; Marginal Cost to Cost function, Marginal Revenue to Revenue function, Elasticity of Demand to Demand function.

Unit 4: Basic Mathematics of Finance (9 hours)

Simple and Compound interest (including continuous compounding); Rates of interest - nominal and effective and their inter-relationships; Compounding of a sum using different types of rates.

Unit 5: Linear Programming (9 hours)

Formulation of Linear programming problems (LPPs), Graphical solutions of LPPs. Cases of unique solutions, multiple optional solutions, unbounded solutions, infeasibility, and redundant constraints.

Practical Exercises:

The learners are required to:

1. Identify the decision-making variables and assess their functional relationship with other variables affecting the decision in a hypothetical business situation.
2. Take the business case and assess how the use of matrices helps in deciding about competing alternatives
3. Identify and formulate business problems as an application of calculus
4. Identify and solve business problems of any company of your choice as an application of linear programming
5. Gather information about various deposit and loan schemes of banks to find out interest rate differential, and compounded value.

Note: Use of a simple calculator is allowed. Proofs of theorems/ formulae are not required.

Suggested Readings:

- Aggarwal, B. M. (2018). *Business Mathematics*. Delhi, India: Kitab Mahal.
- Anthony, M., & Biggs, N. (1996). *Mathematics for Economics and Finance*. Cambridge, United Kingdom: Cambridge University Press.
- Ayres, F. J. (1963). *Theory and Problems of Mathematics of Finance*. New York,

United States: McGraw Hill Publishing.

- Budnick, P. (1986). *Applied Mathematics for Business, Economics, & Social Sciences*. New York, United States of America : McGraw Hill Publishing.
- Dowling, E. (2011). *Introduction to Mathematical Economics*. New York, United States: McGraw Hill Publishing Kapoor.
- Ghosh, S., & Sinha, S. (2018). *Business Mathematics and Statistics*. Delhi, India: Oxford University Press.
- Sharma, S. K., & Kaur, G. (2019). *Business Mathematics*. Delhi, India: Sultan Chand & Sons (P) Ltd.
- Thukral, J. K. (2020). *Mathematics for Business Studies*. Delhi, India: Mayur Paperbacks.
- Singh, J. K. (2017). *Business Mathematics*. Delhi, India: Himalaya Publishing House.
- V. K., & Sancheti, D. C. (2014). *Business Mathematics, Theory & Applications*. Delhi, India: S. Chand Publishing.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 5.5 (DSE-5.5): Accounting for Mergers & Acquisitions and Valuation

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Accounting for Mergers & Acquisitions and Valuation DSE-5.5	4	3	1	0	Pass in Class XII	NIL

Learning Objectives: The course aims to help learners to conceptualise the knowledge of value creation through Mergers and Acquisitions and acquire skills for accounting for Mergers and Acquisitions both from the perspective of India and Internationally.

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

1. Define value creation through Mergers and Acquisitions.
2. Describe valuation tools used during Mergers and Acquisitions.
3. Demonstrate accounting for Mergers and Acquisitions from Indian Perspective.
4. Demonstrate the accounting for Mergers and Acquisitions from International Perspective.

5. Analyse the different types of Synergic effects and the concept of Demerger along with Reverse Merger.

SYLLABUS OF DSE-5.5

Unit 1: Introduction to Mergers and Acquisitions (9 hours)

Introduction to mergers and acquisitions (M&A), Types of Mergers, Participants in Merger and Acquisition, Understanding financial statements and key valuation concepts, Leveraging M&A for value creation, M&A- Cure for Corporate Turbulence, Fast Track Mergers, Significance of Intellectual Property Rights in M&A, Cross Border Mergers.

Unit 2: Modelling and Valuation (9 hours)

Income Approach (Capitalization Method and Discounted Cash Flow Method); Market Approach (Comparable Company Method); Assets Approach (Book Value Method and Liquidation Method); Modelling for Internal Rate of Return calculations; Discounted cash flow valuation; Due Diligence in M&A, Negotiation; Synergistic benefits and distribution of Synergy gains.

Unit 3: Accounting for Mergers and Acquisitions (Indian Perspective) (9 hours)

Looking at the dynamics of an actual transaction, Examining the effects of the transaction, Accounting for Amalgamation in the nature of Purchase, Accounting for Amalgamation in the nature of Merger, Treatment of Reserve on Amalgamation, Amalgamation after balance sheet date, Acquisition under Business Transfer Agreement (BTA), Accounting for Business Combination as per Ind AS 103, Identifying a business combination, Acquisition Method, Acquisition Date, Applications of Acquisition methods, Common Control Accounting as per Ind AS 103, Accounting for Acquisition-related Transaction Costs, Acquisition of control through the acquisition of Equity Shares, Acquisition of Group of Assets.

Unit 4: Accounting for Mergers and Acquisitions (International Perspective) (9 hours)

Identification of the Acquirer, Determining the Acquisition Date, Recognising and Measuring Identifiable Assets Acquired & Liabilities, Conditions for Recognition (IFRS 3 Paras 10-14), Measurement Principle- Fair Values (IFRS 3 Para 18) subject to Exceptions (IFRS 3 Paras 22-31A), Recognising and Measuring any Non-Controlling Interest (NCI), Identifying and Measuring Consideration (IFRS 3 Para 37), Recognising and Measuring Goodwill or Gain from a Bargain Purchase transaction, Controversies and Dilemma in Accounting for M&A, Accounting for M&A, Features of Pooling Accounting, Criteria for Pooling of Interests, Incentives to choose Pooling Over Purchase, Accounting for Valuation of Goodwill, IFRS-3 on International Accounting Standards for M&A, Comparison between Indian GAAP and IFRS-3.

Unit 5: Laws and Regulations affecting M&A, Demerger and Reverse Merger (9 hours)

Tax Laws, The Companies Act, 2013, The Competition Act, 2002, SEBI Regulations and any other laws and regulations affecting M&A, Substantial Acquisitions and Buyouts in listed and unlisted space, Ethical Considerations in M&A; Conceptualization of Demerger; Tax Laws, The Companies Act, 2013, SEBI Regulations and any other laws and regulations affecting Demerger; Accounting Aspects of Demerger, Demerger vs. Reconstruction; Reverse Merger.

Exercises:

The learners are required to:

1. Collect information from business newspapers, periodicals, print and digital media for analysing reasons for mergers, acquisitions and demergers.
2. Analyse the annual reports of companies before and after the merger to evaluate the tools applied for valuation.
3. Discuss and analyse the case study on domestic mergers.
4. Discuss and evaluate the impact of cross border mergers.
5. Analyse the impact of laws and regulation and its results on the merger and acquisition, demerger and reverse merger.

Suggested Readings:

- DePamphillis, D. M. (2021). *Mergers, Acquisitions, and Other Restructuring Activities: An Integrated Approach to Process, Tools, Cases and Solutions*. United States: Elsevier.
- Koller, T., Goedhart, M., & Wessels, D. (2020). *Valuation: Measuring and Managing the Value of Companies*. New Jersey, United States: Mckinsey & Company.
- Pettit, B. S., & Ferris, K. R. (2013). *Valuation for Mergers & Acquisitions*. London, United Kingdom: FT Press.
- Reed, S. F., Lajoux, A., & Nesvold, H. P. (2019). *The Art of M&A: A Merger Acquisition Buyout Guide*. London, United Kingdom: McGraw Hill.
- Sherman, A. J. (1998). *Mergers & Acquisitions from A to Z: Strategic and Practical Guidance for Buyers and Sellers*. United States: Goodreads.
- Sudarsanam, S. (2003). *Creating Value from Mergers and Acquisitions: The Challenges*. Delhi, India: Prentice-Hall.
- Zadeh, A. A., & Meeks, G. (2021). *Accounting for M&A: Uses and Abuses of Accounting in Monitoring and Promoting Merger*. New York, United States: Routledge.

Additional Resources:

- AS – 14 issued by the Institute of Chartered Accountants of India.
- Educational Material on Indian Accounting Standard (Ind AS) Business Combinations issued by The Institute of Chartered Accountants of India.
- IFRS–3 issued by the International Accounting Standard Board.
- Ind AS 103 issued by the Ministry of Corporate Affairs, India.
- Study Material of the Institute of Cost Accountants of India for the “Strategic Performance Management and Business Valuation”.
- Study Material of the Institute of Company Secretary of India for the Professional Programme Course on “Valuation and Business Modelling”.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 5.6 (DSE-5.6): Auditing

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Auditing DSE-5.6	4	3	1	0	Pass in Class XII	NIL

Learning Objective: The course aims to provide knowledge of auditing concepts, principles, procedures, and techniques in accordance with current legal requirements.

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

1. Recognise the basic concepts of auditing and acquaint with latest developments in the area of auditing;
2. Describe the need of auditing and role of auditors;
3. Demonstrate the principles, procedures and techniques of auditing;
4. Interpret the contents of audit reports;
5. Analyse the provisions of Companies Act, 2013 relating to auditor and auditing.

SYLLABUS OF DSE-5.6

Unit 1: Introduction (7 hours)

Meaning and objectives of auditing; nature and scope of auditing; basic principles and techniques of auditing; Classification of audit; Audit in a computerized environment.

Unit 2: Internal Control and Audit Procedures (9 hours)

Audit planning and documentation; audit evidence; audit sampling, internal check, internal control, and internal audit.

Unit 3: Vouching and Verification (11 hours)

Vouching – Meaning and objectives; Procedure of Vouching; Vouching of Cash and Bank, Purchase and Sales; Verification of Assets and Liabilities; Inventory Valuation.

Unit 4: Company Auditors (11 hours)

Qualifications and disqualifications; appointment and rotation, removal, remuneration, rights, duties and liabilities of Auditors.

Unit 5: Audit Report and Special Audit (7 hours)

Contents and types of audit report, Qualified and Unqualified report; National Financial Reporting Authority. Special Audit: Banking and Insurance company; Forensic Audit.

Exercises:

The learners are required to:

1. Critically analyse auditing-based case studies with the help of focussed group discussions.
2. Examine the audit reports published by Indian companies.
3. Identify and verify any five-documentary evidence in connection with sales, purchases of goods/machineries, payment of expenses and liabilities.
4. Prepare internal control questionnaire and internal control checklist for audit of an organisation/business firm.
5. Examine the P & L Account and Balance Sheet of Listed Companies and identify gaps for forensic audit.

Suggested Readings:

- Ainapure, V., & Ainapure, M. (2009). *Auditing & Assurance*. Delhi, India: PHI Learning.
- Garg, P. (2022). *Auditing & Assurance*. Delhi, India: Taxmann Publication.
- Kamal, G. (1980). *Contemporary Auditing*. Delhi, India: Tata Mcgraw Hill Publishing Company.
- Kumar, R., & Sharma, V. (2015). *Auditing Principles and Practice*. Delhi, India: PHI Learning.
- Roy, P.K. (2019). *Auditing & Assurance*. (1st ed.). Delhi, India: Oxford University Press.
- Singh A. K., & Gupta, L. (2011). *Auditing Theory and Practice*. Noida, India: Galgotia Publishing.
- Tandon, B. N., Sudharsnam, S., & Sundharabahu, S. (2007). *A Hand book on Practical Auditing*. Delhi, India: S. Chand Publishing.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Standard on Auditing and Statements on Auditing Practice issued by the ICAI shall be referred wherever necessary.

Discipline Specific Elective Course- 5.7 (DSE-5.7): Business Tax Procedures and Management

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business Tax Procedures and Management DSE-5.7	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to provide knowledge of provisions pertaining to income tax procedures with a view to equip students with effective tax management skills.

Learning Outcomes

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

1. Discuss the provisions of payment of tax in advance, deduction of tax at source and computation of tax, interest and fee payable to / by government;
2. Describe about various Income Tax authorities and return of income;
3. Recognise the assessment procedures and filing of appeals;
4. Interpret and learn the provisions dealing with penalties and prosecutions, and search, seizure and survey; and
5. Evaluate the concept of GAAR and conditions for levy of Securities Transaction Tax.

SYLLABUS OF DSE-5.7

Unit 1: Advance Payment of Tax and Collection and Recovery of Tax (18 hours)

Advance payment of Tax; Tax deduction/ collection at source: Provisions, documentation, returns and Certificates; Interest payable by assessee/ Government; Collection and recovery of Tax.

Unit 2: Administration and Return of Income (4 hours)

Income Tax authorities; Return of income.

Unit 3: Assessment and Appeals (9 hours)

Assessment, re-assessment and rectification of mistakes; Appeals and revisions; Preparation and filing of appeals with appellate authorities.

Unit 4: Penalties and Prosecutions (9 hours)

Penalties and Prosecutions; Provisions relating to undisclosed income/ investment; Search, seizure and survey.

Unit 5: GAAR, Securities Transaction Tax, TAN and TIN (5 hours)

Transactions with persons located in notified jurisdictional area; General anti-avoidance rule (GAAR); Tax clearance certificate; Securities transaction tax; TAN (Tax Deduction and Collection Account Number); TIN (Tax Information Network).

Exercises:

The learners are required to:

1. Illustrate the concepts and features of assessment of profits and gains of proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee.
2. Prepare a presentation explaining the return of Income.
3. Illustrate the filing of appeals with appellate authorities.
4. Discuss case studies on Penalties and prosecutions related to Business Tax Procedures and Management.
5. Prepare case studies related to general anti-avoidance rules.
6. Check United States of Americage and importance of GAAR, TAN and TIN.

Suggested Readings:

- Ahuja, G. & Gupta, R. (2022). *Corporate Tax Planning*. Delhi, India: Commercial Law House.
- Singhanian, V. K., & Singhanian, M. (2022). *Corporate Tax planning & Business Tax Procedures*. Delhi, India: Taxmann Publications Pvt. Ltd.
- Ahuja, G., & Gupta, R. (2012). *Systematic Approach to Income Tax*. Delhi, India: Bharat Law House.
- Bajpai, O. S. (2023). *Search. Seizure and Survey*. Delhi, India: Taxmann Publications Pvt. Ltd.

Additional Sources

- Current Tax Reporter. Jodhpur, India.
- Income Tax Reports. Chennai, India: Company Law Institute of India Pvt. Ltd.
- Corporate Professionals Today. Delhi, India: Taxman.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 5.8 (DSE-5.8): International Monetary and Financial Environment

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
International Monetary and Financial Environment DSE- 5.8	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to introduce learners to the international monetary and financial environment. Learners are also expected to understand the basic features of the international monetary system, foreign exchange market and exchange rate risk. In addition, the course creates awareness about international financial markets and instruments

Learning Outcomes

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

1. Demonstrate an understanding of the international monetary system and balance of payments
2. Discuss the importance of international finance in a global context.
3. Analyse the factors affecting exchange rates and the inter linkages among them.
4. Summarize the evolution and spread of international financial markets and the implications of globalized finance.
5. Demonstrate how the international financial market operates and the inherent foreign exchange risk involved in it.
6. Evaluate and compare different types of international financial instruments.

SYLLABUS OF DSE-5.8

Unit 1: International Monetary System (9 hours)

Overview of International Monetary System: evolution, Gold Standard, Bretton Woods system, the floating exchange rate regime; types of exchange rate systems; international agencies regulating and facilitating international financial flows: IMF, World Bank Group and its

institutions, Bank for International Settlements, Balance of Payments (BOP): concept, components of BOP, factors affecting BOP, BOP- equilibrium and disequilibrium.

Unit 2: Foreign Exchange Markets and Exchange Rate Determination (9 hours)

Foreign exchange markets: characteristics, functions, structure and participants; factors affecting exchange rate: relative inflation rates, relative interest rates, relative income levels, government controls, current account deficit, currency speculation and expectations, public debt, political stability and economic performance. Government intervention and influence on exchange rates.

Theories of exchange rate determination: Purchasing Power Parity; Interest Rate Parity, International Fisher effect

Unit 3: Foreign Exchange Derivatives (11 hours)

Spot market, spot rate quotations, bid-ask spreads, trading in spot markets, cross exchange rates; trading in forward markets, long and short forward positions, forwards premium and discount; arbitrage, hedging and speculation.

Unit 4: Foreign Exchange Risk Management (7 hours)

Types of foreign exchange risk: transaction exposure, translation exposure, economic exposure; hedging against foreign exchange exposure; Forwards market, Futures market and Options market; country risk analysis.

Unit 5: International Financial Markets and Instruments (9 hours)

Foreign Portfolio Investment: International bond and equity market, GDRs, ADRs, cross-listing of shares; global registered shares; international financial instruments: Foreign bonds, Eurobonds, Global Bonds, Floating rate bonds, Zero coupon Bonds; International Money Markets.

Exercises:

The learners are required to:

1. Illustrate and explain the direction of India's foreign trade and investment flows through an analysis of Balance of payments over a period of last five years.
2. Do practical questions on working of foreign exchange quotations
3. Conduct an inter-country comparison to understand the factors affecting exchange rates under different exchange rate systems
4. Explain through examples how companies use currency derivatives to minimise the risk.
5. Examine the market conditions under which companies use foreign currency instruments to raise funds
6. Compare and list out the different types of international financial instruments of top five companies in the service industry.

Suggested Readings:

- Cavusgil, S. T., Knight, G., & Riesenberger, J. (2007). *International Business: Strategy, Management and the New Realities*. Delhi, India: Pearson India.
- Daniels, J. D., Radenbaugh, L. H., Sullivan, D. P., & Salwan, P. (2016). *International Business*. London, United Kingdom: Pearson Education.

- Eiteman, D. K., Stonehill, A. I., & Moffett, M. H. (2018). *Multinational Business Finance*. Essex, England: Pearson.
- Krugman, P., Obstfeld, M., & Melitz, M. J. (2017). *International Finance Theory and Policy*. (10th ed.) Essex, England: Pearson.
- Levi, M. D. (2009). *International Finance*. New York, United States: Taylor and Francis Ltd.
- Madura, J. (2013). *International Financial Management*. Boston, United States: Cengage Learning.
- Vij, M. (2010). *International Financial Management*. Delhi, India: Excel Books.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

POOL OF GENERIC ELECTIVES

General Elective Course- 5.1 (GE-5.1): General Management

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
General Management GE-5.1	4	3	1	0	Pass in Class XII	NIL

Learning Objectives:

The course aims to equip learners with essential management related knowledge and skills and their applicability in the real world.

Learning Outcomes:

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

1. Discuss the evolution of management and its significance
2. Analyse applicability of managerial functions
3. Recognise the role of decision-making in business
4. Analyse the role of directing in management
5. Discuss the function of controlling and contemporary issues in management

SYLLABUS OF G.E-5.1

Unit 1: Introduction to Management (9 hours)

Principles of management - concept, nature and significance; Evolution of Management thought: Classical (Fayol's principles of management; Taylor's scientific management), Neo-classical (Hawthorne Experiments), Modern approach (Systems Approach; Contingency Approach).

Unit 2: Functions of Management (7 hours)

Management functions and their relationship- planning, organizing, staffing, directing and controlling; Functional areas of management – an overview; Coordination - concept, characteristics and importance.

Unit 3: Planning and Organizing (11 hours)

Planning- meaning, strategic and operations planning; Decision-making- concept, importance

and bounded rationality; Organizing- division of labour & specialization; Organisational structures; Factors affecting organisational design.

Unit 4: Directing and Staffing (9 hours)

Directing- concept and importance; Concept and theories of Motivation- Maslow's need hierarchy, Herzber's two-factor theory, Theory X&Y; Leadership-meaning and importance; Communication- meaning and importance; Staffing- concept, importance and process.

Unit 5: Controlling and Contemporary Issues in Management (9 hours)

Principles of Controlling, performing controlling function; Management challenges of the 21st Century; Factors reshaping and redesigning management purpose, performance and reward perceptions- internationalization; Digitalization; Entrepreneurship & innovation; Workplace Diversity

Exercises:

The learners are required to:

1. Assess the applicability of managerial theories in today's corporate world.
2. Discuss the interrelationship between various managerial functions
3. Present a role play on bounded rationality or on any other aspect of decision-making
4. Identify various motivation techniques used by organizations.
5. Discuss the impact of emerging issues in management.

Suggested Readings:

- Drucker, P. F. (1954). *The Practice of Management*. New York, United States: Harper & Row.
- Drucker, P. F. (1999). *Management Challenges for the 21st Century*. United States: HarperCollins Publishers Inc.
- Griffin. (2013). *Management Principles and Application*. Boston, United States: Cengage.
- Gupta C. B., & Mathur, S. (2021). *Management Principles and Applications*. Delhi, India: Scholar Tech Press.
- Koontz, H., & Weihrich, H. (2012). *Essentials of Management: An International and Leadership Perspective*. New York, United States: McGraw Hill Publications.
- Kumar, P. (2020). *Management: Principles and Applications*. Delhi, India: JSR Publication House LP.
- Mahajan, J. P., & Mahajan A. (2016). *Management Principles and Applications*. Delhi, India: Vikas Publications.
- Rao, V. S. P. (2022). *Management Principles and Applications*. Delhi, India: Taxmann Publications.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

General Elective Course- 5.2 (GE-5.2): Communication in Management

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Communication in Management GE- 5.2	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to train students to enhance written as well as oral communication in management. This course will help students in understanding the principles and techniques of communication. Also, to understand the use of electronic media for communication.

Learning Outcomes

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

1. Analyse basics of communication in management.
2. Interpret need for effective listening.
3. Discuss basics of written and spoken communication.
4. Demonstrate the role of group discussion and interviews.
5. Prepare business reports and proposals.

SYLLABUS OF GE-5.2

Unit 1: Introduction to Communications (9 hours)

Meaning and Objectives of Communication. Process of Communication. Forms of communication: formal and informal; upward, downward, diagonal and lateral. Role of a Manager. Barriers to effective Communication and Overcoming them. Effectiveness in Managerial Communication. Make use of grapevine. Role of verbal and non-verbal communication; interpreting non-verbal communication.

Unit 2: Listening (9 hours)

Meaning and objectives of Listening. Features of a good listener. Analysing poor listening. Effective listening skills and barriers to effective listening.

Unit 3: Spoken communication (9 hours)

Oral Presentation: Planning, structuring and delivering presentation. Handling queries. Challenges and etiquettes associated with Telephonic, web-conferencing and Teleconferencing communication.

Written communication: Principles and steps of effective writing. Seven Cs of Letter writing. Business Letters: inquiries, placing orders, sales letters. Job applications and resumes. Memos.

Unit 4: Group Discussion (9 hours)

Nature, forms and classification of Groups. Role of managers in Group Discussions. Effective Group Decision Making. Group Conflict.

Interviews: Interviewing, Nature and types of Interviewing Questions. Verbal and Non-Verbal aspects of interviewing. Types of Interviews: structured and unstructured; group and depth.

Unit 5: Meetings (9 hours)

Planning and conducting meetings. Meeting Process. Ways to Effectively lead a meeting. Evaluating meetings and drafting minutes of a meeting.

E-mail, Business Reports and Proposals: E-mail Etiquettes, smartness and presentation. Business Reports and proposals: Writing and purpose.

Exercises:

The learners are required to:

1. Learn how to summarise annual reports of companies.
2. Write business proposals.
3. Participate in group discussions and mock interviews
4. Smartly draft business emails.
5. Draft a business letter

Suggested Readings:

- Bell, R. L., & Martin, J. S. (2014). *Managerial Communication*. New York, United States: Business Expert Press.
- Lesikar, R. V., & Flatley, M. E. (2001). *Basic Business Communication Skills for Empowering the Internet Generation*. Delhi, India: Tata McGraw Hill Publishing Company Ltd.
- Meyer, C., & Dev, N. B. (2021). *Communicating for Results*. (4th ed.) Delhi, India: Oxford University Press.
- Hargie, O. D. W., Dickson, D., Tourish, D. (1999). *Communication in Management*. United Kingdom: Gower Publishing Ltd.
- Ludlow, R., & Panton, F. (1992). *The Essence of Effective Communications*. Delhi, India: Prentice Hall of India Pvt. Ltd.
- Raman, M., & Singh, P. (2012). *Business Communication*. Delhi, India: Oxford University Press.
- Bhatia, R. C. (2008). *Business Communication*. Delhi, India: Ane Books Pvt Ltd.
- Scot, O. (1998). *Contemporary Business Communication*. Delhi, India: Biztantra.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

General Elective Course- 5.3 (GE-5.3): Accounting for Everyone

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Accounting for Everyone GE- 5.3	4	3	0	1	Pass in Class XII	NIL

Learning Objectives

The course aims to help learners coming from non-commerce backgrounds acquire basic knowledge of financial accounting and to impart preliminary skills for recording various kinds of financial transactions and prepare financial statements.

Learning Outcomes:

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

1. Analyse various terms used in accounting;
2. Identify and record business transactions.
3. Prepare accounts and calculate depreciation.
4. Prepare profit and loss account and balance sheet for a sole proprietor;
5. Estimate profit and loss from incomplete records.

SYLLABUS OF GE-5.3

Unit 1: Introduction to Accounting and Accounting Principles (7 hours)

Accounting - Meaning, Importance, Need, objectives, advantages and limitations. Accounting as an information system, user of accounting information, sources of accounting information. Some Basic Accounting Terms –Transactions, Accounts, Assets, Liabilities, Capital, Drawings, Expenditure and Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Accounting Principles Basis of Accounting – Cash, Accrual and Hybrid. Difference between Double Entry system and Single entry system (accounting for incomplete records).

Unit 2: Recording of transactions (9 hours)

Identification of transactions and events for recording, Classifications of accounts (Traditional) : Personal Account, Real Account and Nominal Account, Classifications of accounts (Modern) : Assets, Liabilities, Capital, Income and expenses. Accounting Equation, Rules of debit and credit. Basis of recording – vouchers., Journalising the transactions.

Unit 3: Preparation of Accounts and Depreciation Accounting (11 hours)

Preparation of Ledger, Cash Book including bank transactions and depreciation accounting: concept, features, causes, methods (SLM and WDV), charging to assets account.

Unit 4: Preparation of Financial Statement (11 hours)

Trial Balance; Concept of Revenue and Capital expenditure; Preparation of Trading and Profit & Loss Account and Balance Sheet for a sole proprietor with basic adjustments.

Unit 5: Accounts from Incomplete Records (7 hours)

Meaning, features, reasons and limitations of accounting from incomplete records. Determining profit and loss using the Statement of affairs method.

Practical Exercises:

The learners are required to:

1. Analyse the basic accounting principles.
2. Prepare a small business basic accounting transactions.
3. Compute depreciation of select companies registered in NSE stock exchange.
4. Evaluate financial position on the basis of financial statements of select health insurance companies.
5. Determine the complete accounting records of a single entry firm.

Suggested Readings:

- Bhupinder, Lt. (2020). *Principles of Financial Accounting*. Delhi, India: Cengage.
- Goyal, B. K., & Tiwari, H. N. (2022). *Financial Accounting*. Delhi, India: Taxmann Publication.
- Gupta, R. L., & Radhaswamy, M. (2020). *Financial Accounting*. Delhi, India: S. Chand Publishing.
- Hatfield, L. (2022). *Accounting Basics*. Delhi, India: Amazon Digital Services LLC.
- Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2017). *Introduction to Financial Accounting*. London, United Kingdom: Pearson Education.
- Jain, S. P., & Narang, K. L. (2020). *Financial Accounting*. Delhi, India: Kalyani Publishers.
- Kumar, A. (2019). *Financial Accounting*. Delhi, India: Singhal Publication.
- Lal, J., & Srivastava, S. (2019). *Financial Accounting Text & Problems*. Mumbai, India: Himalaya Publishing House.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2019). *Financial Accounting*. Delhi, India: Vikas Publishing House Pvt. Ltd.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2020). *The Introduction of Accountancy*. Delhi, India: Vikas Publishing House Pvt. Ltd.
- Monga, J. R. (2021). *Financial Accounting: Concepts and Applications*. Delhi, India: Mayur Paperback.
- Mukharji, A., & Hanif, M. (2020). *Financial Accounting*. Delhi, India: Tata McGraw Hill Publishing Co. Ltd.
- Mukherjee, S., & Mukherjee, A. K. (2019). *Financial Accounting*. United States: Oxford University Press.
- Sah, R. K. (2019). *Concept building approach to financial accounting*. Delhi, India: Cengage.
- Sehgal, D. (2020). *Financial Accounting*. Delhi, India: Vikas Publishing House Pvt. Ltd.
- Siddiqui, S. A. (2019). *Book Keeping & Accountancy*. Delhi, India: Laxmi Publications Pvt. Ltd.
- Tulsian, P. C. (2019). *Financial Accounting*. Delhi, India: Tata McGraw Hill Publishing Co. Ltd.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

General Elective Course- 5.4 (GE-5.4): Finance for Everyone

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Finance for Everyone GE-5.4	4	3	0	1	Pass in Class XII	NIL

Learning Objectives

The course aims to offer an integrated approach to the understanding of concepts and applications of financial planning.

Learning Outcomes

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

1. Analyze the importance of financial literacy and the role of institutions in providing financial services.
2. Prepare financial plans, budgets and manage personal finances.
3. Compare, analyze and examine various services offered by banks.
4. Compare, analyze and examine various services offered by post offices.
5. Compare, analyze and examine various life insurance policies.
6. Evaluate and examine various financial securities for investment in the stock market.

SYLLABUS OF GE-5.4

Unit 1: Introduction, Financial Planning and Budgeting (9 hours)

Meaning, importance and scope of financial literacy; Prerequisites of financial literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, post offices, mobile app-based services. Need of availing of financial services from banks, insurance companies and postal services. Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal budget, family budget, business budget and national budget; Procedure for financial planning and preparing a budget; Budget surplus and budget deficit, Avenues for savings from surplus, Sources for meeting the deficit.

Unit 2: Banking Services (9 hours)

Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – savings bank account, term deposit, current account, recurring deposit; pan card, address proof, KYC norm; Various types of loans – education loan, consumer durable loan, vehicle loan, housing loan, short term, medium term, long term, microfinance, bank overdraft, cash credit, mortgage, reverse mortgage, hypothecation, pledge, Agricultural and related interest rates offered by various nationalized banks; Cashless banking, e-banking, check counterfeit currency; CIBIL, ATM, net banking, RTGS, NEFT, IMPS, electronic clearance services (ECS), debit and credit card, app based payment system, bank draft and pay order; banking complaints and ombudsman.

Unit 3: Financial Services from India Post Office (9 hours)

Post office savings schemes: savings bank, recurring deposit, term deposit, monthly income scheme, kisan vikaspatri, NSC, PPF, senior citizen savings scheme, Sukanya samriddhiyojana ;india post payments bank. money transfer: money order, e-money order. instant money order, collaboration with the western union financial services; movidesh, international money transfer service, money gram international money transfer, indian postal order.

Unit 4: Insurance Services (9 hours)

Life insurance policies: life insurance, term life insurance, endowment policies, pension policies, ULIP, health insurance plans, comparison of policies offered by various life insurance companies, comparison of policies offered by various health insurance companies. Property insurance policies. Post office life insurance schemes: postal life insurance and rural postal life insurance.

Unit 5: Stock Markets – Some Basic Concepts (9 hours)

Terms used in stock markets: SENSEX, NIFTY, primary markets, secondary markets, initial public offering(IPO), follow-on public offering (FPO), offer for sale (OFS), block deal, equity shares, preference shares, debentures, bonus shares, stock split, dividend, buyback, DEMAT account, trading account, delivery instruction slip (DISlips),blue chips, defensive stocks, face value, market value, market capitalisation, pre-opening session, trading session, opening price, closing price, business days, bull, bear, bull market, bear market, risk, stop loss, derivatives, call option, put option, hedge, holding period; Tax on short term capital gains and long-term capital gains, Mutual Fund and its various schemes.

Practical Exercises:

The learners are required to:

1. Prepare a financial budget for any two individuals belonging to different age groups and draw a comparative analysis.
2. Visit banks, post offices, and insurance companies to collect information and documents related to the services offered by these institutions.
3. Pick any two schemes offered by the post office and draw a comparative analysis.
4. Pick any two life insurance policies of different insurance companies and draw a comparative analysis.
5. Construct a portfolio for any number of securities and analyze their returns over a period of time.

6. Compare and list out at least twenty various financial securities for investment in the stock market.

Suggested Readings:

- Avadhani, V. A. (2022). *Investment Management*. Mumbai, India: Himalaya Publishing House Pvt. Ltd.
- Bhattacharya, S. (2018). *Indian Financial System*. Delhi, India: Oxford University Press.
- Chandra, P. (2013). *Investment Game: How to Win*. Delhi, India: Tata McGraw Hill Education.
- Kothari, R. (2010). *Financial Services in India-Concept and Application*. Delhi, India: Sage Publications India Pvt. Ltd.
- Milling, B. E. (2003). *The Basics of Finance: Financial Tools for Non-Financial Managers*. Indiana, United States: Universe Company.
- Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). *Financial Planning*. Delhi, India: Sage Publications India Pvt. Ltd.
- Zokaityte, A. (2017). *Financial Literacy Education*. London, United Kingdom: Palgrave Macmillan.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

General Elective Course- 5.5 (GE-5.5): Marketing for Beginners

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Marketing for Beginners GE- 5.5	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The structure of this course is to provide basic understanding of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing scenario in India.

Learning Outcomes

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

1. Recognise the basic concepts and philosophies of marketing.
2. Demonstrate the dynamics of consumer behaviour and the basic product decisions.
3. Analyse the process of value creation through marketing decisions involving product, pricing and its distribution.
4. Discuss marketing decisions involving product promotion
5. Discuss various developments in the marketing area.

SYLLABUS OF GE-5.5

Unit 1 (9 hours)

Introduction to Marketing: Concept, Scope and Importance; Marketing Philosophies; Marketing Mix for goods and services.

Marketing Environment: Need for studying marketing environment; Micro environment- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environment- demographic, economic, natural technological, politico-legal and socio-cultural factors.

Unit 2 (9 hours)

Consumer Behaviour: Need for studying consumer behavior; Stages in consumer buying decision process, Factors influencing consumer's buying decisions.

Market Selection: Market segmentation-concept and bases of segmenting consumer markets; Market Targeting; Product Positioning- concept and bases.

Unit 3 (9 hours)

Product Decisions: Concept and classification; Product mix; Branding; Packaging; Labeling; Product support services; Product life cycle-concept and marketing strategies.

Unit 4 (9 hours)

Pricing Decisions: Objectives; Factors affecting price of a product; Pricing strategies for new products- penetration pricing and skimming pricing.

Distribution Decisions: Channels of Distribution: types and functions; Wholesaling and retailing; factors affecting the channels of distribution; Distribution Logistics Decisions.

Unit 5 (9 hours)

Promotion Decisions: Communication process; Importance of promotion; Promotion tools: advertising, personal selling, sales promotion, public relations, publicity and direct marketing.

Developments in Marketing: Sustainable Marketing, Rural marketing, Social marketing, Digital marketing – an overview.

Exercises:

The learners are required to:

1. Scan the marketing environment of any product/ service on the basis of its demographic and socio-cultural environment affecting it. Make a presentation on the basis of the report.
2. Study the impact of the factors affecting consumer behaviour of a company marketing health products in the Indian market.
3. Suggest the suitable bases for segmentation of a product, service, event, organization of your choice.
4. Identify 20 brand names of real-life products of your choice and justify as to why they are good brand names.
5. Identify 5 real-life products each that have been using penetration pricing and market-skimming pricing.
6. Analyse the rural marketing strategies of a business organization.

Suggested Readings:

- Baines, P., Whitehouse, S., Rosengren, S., & Antonetti, P. (2021). *Fundamentals of Marketing*. United States: Oxford University Press.
- Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). *Marketing*. Delhi, India: McGraw Hill.
- Kotler, P., Armstrong, G., & Agnihotri, P. (2018). *Principles of Marketing*. (Indian edition). Delhi, India: Pearson Education.
- Kotler, P., Chernev, A., & Keller, K. L. (2022). *Marketing Management*. United Kingdom: Pearson Education.
- Levy, M., & Grewal, D. (2022). *Marketing*. New York, United States: McGraw-Hill Education.
- Sharma, K., & Aggarwal S. (2021). *Principles of Marketing*. Delhi, India: Taxmann Publications.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

General Elective Course- 5.6 (GE-5.6): Ethics and Governance

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Ethics and Governance GE-5.6	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

This course is designed keeping in view the dominant role that modern corporations play in creating desirable economic, social and environmental outcomes for the society. As corporate governance is intertwined with social responsibility, it requires a multi-disciplinary approach to understand the associated issues and challenges. Therefore, the course outlines the key theoretical and practical issues underpinning the study of both corporate governance (CG) and corporate social responsibility (CSR) in an integrated fashion.

Learning Outcomes

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

1. Discuss the concepts, tools and theories of ethics and the issues in ethics.
2. Recognize the essence of ethics in business.
3. Analyse the concept of ethical governance.
4. Discuss major aspects of corporate governance principles and various theories and systems of corporate governance.
5. Describe the recent issues and challenges of governance.

SYLLABUS OF GE-5.6

Unit 1: Introduction to Ethics (9 hours)

Concept of moral reasoning and ethics; Contributions of moral thinkers and philosophers to the concepts of morality; Approaches to Moral reasoning; Essence of Ethics, Dimensions of Ethics; Human Values; Ethical concerns and dilemmas

Unit 2: Business Ethics (9 hours)

Concept; Principles; Theories of Business Ethics; Ethical Organisations, Code of Ethics; Ethical issues in business

Unit 3: Governance of Business Entities (9 hours)

The philosophical basis of governance; Corporate Governance- Meaning and significance; Conceptual framework; Corporate governance systems across the world; Corporate governance in India.

Unit 4: Corporate Frauds (9 hours)

Cases of corporate frauds and scams- Enron, Lehman Brothers; Satyam Computer Services; PNB Heist; IL&FS Fraud, ABG Shipyards, Yes Bank; Governance issues and challenges

Unit 5: Recent Issues and Challenges of Governance (9 hours)

Insider Trading; Whistle Blowing; Shareholders Activism; Class Action suits; Gender Diversity in Boards; Governance of Family entities; Governance of multinational corporations.

Exercises:

The learners are required to:

1. Narrate the cases on ethics and values.
2. Perform simulation exercises to present ethics and ethical dilemmas.

3. Discuss corporate governance concerns highlighted in print and virtual media.
4. Organise brainstorming and discussion sessions on corporate frauds.
5. Prepare a project on critical analysis of recent cases on whistle blowing/insider trading/class action suits.

Suggested Readings:

- Crane, A., Matten, D., Glozer, S., & Spence, L. J. (2019). *Business ethics: Managing corporate citizenship and sustainability in the age of globalization*. Oxford, United Kingdom: Oxford University Press.
- Monks, R. A. G., & Minow, N. (2011). *Corporate governance*. Hoboken, NJ, United States: John Wiley & Sons.
- Reddy, N. K., & Ajmera, S. (2015). *Ethics integrity and aptitude: For Civil Services Main Examination*. Delhi, India: McGraw Hill Education (India) Private Limited.
- Sharma, J. P. (2013). *Corporate Governance, Business Ethics and CSR: (with Case Studies and Major Corporate Scandals)*. Delhi, India: Ane Books Pvt.
- Tricker, B., & Tricker, R. I. (2015). *Corporate governance: Principles, policies, and practices*. New York, United States: Oxford University Press.
- Weiss, J. W. (2022). *Business ethics: A stakeholder and issues management approach*. Oakland, CA, United States: Berrett-Koehler.

Additional Readings:

- Mallin, C. A. (2019). *Corporate governance*. Oxford, United Kingdom: Oxford University Press.
- Rani, D. G., & Mishra, R. K. (2017). *Corporate governance: Theory and practice*. Delhi, India: Excel Books India.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

General Elective Course- 5.7 (GE-5.7): Fundamentals of International Business

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Fundamentals of International Business	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to impart the core body of knowledge in international business to the students. The course would introduce students to the international trading and investment environment and also create awareness about emerging issues such as outsourcing and sustainable development in the context of international business.

Learning Outcomes

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

1. Analyse the process of globalization and its impact on growth of international business.
2. Evaluate the changing dynamics of the diverse international business environment.
3. Analyse the theoretical dimensions of international trade as well as intervention measures adopted.
4. Analyse the significance of different forms of regional economic integration and the role played by various international economic organisations.
5. Evaluate the forms of foreign direct investment and analyse benefits and costs of FDI.
6. Discuss emerging issues in international business such as outsourcing and sustainable development.

SYLLABUS OF GE-5.7

Unit 1: Introduction to International Business (7 hours)

Globalization - concept, significance and impact on international business; international business contrasted with domestic business; complexities of international business; internationalization stages and orientations; modes of entry into international businesses.

Unit 2: International Business Environment (11 hours)

Role of political and legal systems in international business; cultural environment of international business; implications of economic environment for international business.

Unit 3: International Trade (9 hours)

Theories of international trade – Theory of Absolute Advantage theory, Theory of Comparative Advantage, Factor Proportions theory and Leontief paradox, Product Life Cycle theory, Theory of National Competitive Advantage; Instruments of trade control.

Unit 4: Regional Economic Integration and International Economic Organisations (9 hours)

Forms of regional economic integration; Integration efforts amongst countries in Europe, North America and Asia: EU, USMCA, and SAARC; Cost and benefits of regional economic integration.

International Economic Organisations: WTO- functions, structure and scope; World Bank and IMF

Unit 5: International finance and contemporary issues in IB (9 hours)

Types of FDI - Greenfield investment, Mergers & Acquisition, strategic alliances; benefits and drawbacks of FDI

Overview of Exchange Rate systems

Contemporary issues in international business: Outsourcing and its potential for India; international business and sustainable development.

Exercises:

The learners are required to:

1. Demonstrate through case studies the suitability of each mode of entry in international business.
2. Conduct a comparative analysis of countries which are different in terms of political/legal/economic/cultural environment to understand the impact of these dimensions on international business.
3. Analyse data on trade of select countries to examine if trade patterns conform to different trade theories.
4. Conduct an in-depth study of a regional economic arrangement and evaluate its costs and benefits by applying the theoretical knowledge gained during the course
5. Make presentations on developments in contemporary issues affecting international business such as sustainable development.
6. Comment on various emerging issues in international business such as outsourcing and sustainable development

Suggested Readings:

- Bennett, R. (2006). *International Business*. Delhi, India: Pearson.
- Cavusgil, S. T., Knight, G., & Riesenberger, J. (2007). *International Business: Strategy, Management and the New Realities*. Delhi, India: Pearson India.
- Chaturvedi, D. D., Jindal, D., & Kaur, R. (2022). *International Business*. Delhi, India: Scholar Tech Press.
- Daniels, J. D., Radenbaugh, L. H., & Sullivan, D. P. (2016). *International Business*. Pearson Education.
- Griffin, R. W., & Pustay, M. W. (2014). *International Business - A Managerial Perspective*. Pearson.
- Hill, C. W. L., & Jain, A. K. (2011). *International Business*. Delhi, India: Tata McGraw Hill.
- Joshi, R. M. (2009). *International Business*. Oxford University Press.
- Menipaz, E., Menipaz A., & Tripathi S. S. (2017). *International Business: Theory and*

Practice. Delhi, India: Sage Publications India Pvt. Ltd.

Additional Resources

- Economic Survey, various issues.
- RBI Report on Currency & Finance, various issues.
- World Investment Reports, UNCTAD
- Websites: RBI, IMF, WORLD BANK, WTO.
- WTO Annual reports

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

General Elective Course- 5.8 (GE-5.8): Project Management

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Project Management GE- 5.8	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to enable the learners to evolve a suitable framework for the preparation, appraisal, monitoring, and control of projects undertaken in an organisation.

Learning Outcomes

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

1. Discuss the concept and attributes of projects, project management system, process and its principles.
2. Analyse technical feasibility, marketing feasibility and commercial viability of a project.
3. Demonstrate project scheduling and appraisal using various techniques.
4. Describe and calculate project duration and assess the project cost.
5. Evaluate project management in terms of risk and performance.

SYLLABUS OF GE-5.8

Unit 1: Introduction (5 hours)

Concept and attributes of Project, Project Management Information System, Project Management Process and Principles, Role of Project Manager, Relationship between Project Manager and Line Manager, Project Stakeholder Analysis, Identification of Investment opportunities, Project life cycle, Project Planning, Monitoring and Control of Investment Projects, Pre-Feasibility study, Identify common sources of conflict within a project environment.

Unit 2: Project Preparation and Budgeting (11 hours)

Technical Feasibility, Marketing Feasibility, Financial Planning: Estimation of Costs and Funds (including sources of funds), Loan Syndication for the Projects, Demand Analysis and Commercial Viability (brief introduction to NPV), Project budget, Collaboration Arrangements, Tax considerations and legal aspects.

Unit 3: Project Scheduling and Appraisal (9 hours)

Decomposition of work into activities, determining activity-time duration. Business Criterion of Growth, Liquidity and Profitability, Social Cost Benefit Analysis in Public and Private Sector, Investment Criterion and Choice of techniques, Estimation of Shadow prices and Social discount rate.

Unit 4: Project Planning Techniques (11 hours)

Determine project duration through critical path analysis using PERT & CPM techniques. Resource allocations to activities. Cost and Time Management issues in Project Planning and Management.

Unit 5: Project Risk and Performance Assessment (9 hours)

Project Risk Management- Identification, Analysis and Reduction, Project quality management, Project Performance Measurement and Evaluation, Project Report, Project Closure and Audit.

Exercises:

The learners are required to:

1. Discuss project management systems of various organisations through case studies.
2. Analyse technical feasibility, marketing feasibility and commercial viability of a hypothetical project.
3. Discuss case studies on Social Cost Benefit Analysis in the Public and Private sector.
4. Evaluate PERT and CPM techniques using case studies.
5. Analyse case studies on project risk management.

Suggested Readings

- Chandra, P. (2019). *Projects: Planning, Analysis, Selection, Financing, Implementation and Review*. Delhi, India: Tata McGraw Hill.
- Gido, J., & Clements, J. P. (2015). *Project Management*. Delhi, India: Cengage Learning Pvt. Ltd.
- Gray, C. F., Larson, E. W., & Desai, G. V. (2014). *Project Management: The Managerial Process*. Delhi, India: Tata McGraw Hill.
- Khatua, S. (2011). *Project Management and Appraisal*. Oxford, United Kingdom: Oxford Press University.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

General Elective Course- 5.9 (GE-5.9): Computer Applications in Business

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Computer Applications in Business GE- 5.9	4	1	0	3	Pass in Class XII	NIL

Learning Objectives

This paper aims to impart computer knowledge that will enable them with the ability to handle and analyse data for decision making and presenting it to the person concerned in the form of presentations and/or reports in the fast-moving business world.

Learning Outcomes

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

1. Describe the various concepts and terminologies used in computing, computer networks and the internet.
2. Examine document creation for report making and communication.
3. Create innovative and creative presentations.
4. Analyse various computations using various functions in the area of accounting and finance and represent the business data using suitable charts. S/he should also be able to manipulate and analyse the business data for better understanding of the business environment and decision making.
5. Examine the spreadsheet knowledge acquired through this paper in solving real life problems that help in decision making.

SYLLABUS OF GE-5.9

Unit1: Introduction (4 hours)

Computing: Concept of computing, Data and information; Computing Interfaces Graphical User Interface (GUI), Command Line Interface (CLI), Touch Interface, Natural Language Interface(NLI); data processing; applications of computers in business.

Computer Networks: Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network

Topologies; Distributed Computing: Client Server Computing, Peer- to- peer Computing; Wireless Networking; Securing Networks: firewall.

Basic Internet Terminology: I.P. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines, Proxy Server, Intranet and Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s), Uses of Internet to Society; Cyber Security: Cryptography, digital signature.

Unit 2: Word Processing (3 hours)

Introduction to word Processing, Word processing concepts, Use of Templates and styles, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto-text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, page break, table of contents, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge (including linking with spreadsheet files as data source); Printing documents; Citations, references and Footnotes.

Unit 3: Preparing Presentations (2 hours)

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow, exporting presentations as pdf handouts and videos.

Unit 4: Spreadsheet basics (3 hours)

Spreadsheet concepts, Managing worksheets; Formatting, conditional formatting, Entering data, Editing, and Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs; Flash-fill; Working with Multiple worksheets; controlling worksheet views, naming cells and cell ranges.

Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Text functions and Error functions

Working with Data: Sort and filter; Consolidate; Tables; Pivot tables; What-if-analysis: Goal seek, Data tables and Scenario manager.

Unit 5: Spreadsheet projects (3 hours)

Creating business spreadsheet: Loan repayment scheduling; forecasting: stock prices, costs & revenues; Payroll statements; handling annuities and unequal cash flows; Frequency distribution and its statistical parameters and break-even analysis.

Note: The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.

Practical Exercises:

The learners are required to:

1. Analyze and compare the different mobile payment apps (at least 5) on the basis of their pros and cons and prepare a report on the same in word document using table of contents, bullets, numbering, citations, etc. Also prepare a presentation for the same.
2. Using mail merge utility of word processing for either sending letters or for creating any other document like salary slip/ utility bills to be delivered to multiple recipients using data from a business organization or of the peer students.
3. Identify a topic related to any business operation and prepare a PowerPoint Presentation with all the above functions therein.
4. Prepare a Spreadsheet document with any hypothesized data and perform all the above functions therein.
5. Take secondary data from a company's income statement and balance sheet for five to ten years. All learners are required to conduct the Ratio Analysis and forecast values for different items of these statements for the next five to ten years.
6. Use logical, mathematical and statistical functions of spreadsheets. The learners should be able to analyse the results of the class test using hypothesized data to determine the students who passed or failed, assigning them ranks like first, second, third, etc., finding out number of absentees, counting no. of students scoring marks with distinction, etc.
7. Prepare repayment schedule of the loans that they borrow, prepare a payroll statement using spreadsheet functions listed above and analyse different investment opportunities using financial functions.
8. Take live data from the website of the Government of India, use Spreadsheet for preparing frequency distribution, graphs, and calculate statistical measures like mean, median, mode, standard deviation, Correlation etc.

Suggestive Readings

- Jain, H. C., & Tiwari, H. N. (2021). *Computer Applications in Business*. Delhi, India: Taxmann.
- Joseph, P. T., S. J. (2019). *E-Commerce: An Indian Perspective*. (6th ed.). Delhi, India: PHI Learning
- Madan, S. (2020). *Computer Applications in Business*. Delhi, India: Scholar Tech Press.
- Mathur, S., & Jain, P. (2016). *Computer Applications in Business*. Noida, India: Galgotia Publishing Company.
- Sharma, S. K., & Bansal, M. (2017). *Computer Applications in Business*. Delhi, India: Taxmann.
- Thareja, R. (2019). *Fundamentals of Computers*. Delhi, India: Oxford University Press.
- Thareja, R. (2018). *IT & Its Business Application*. Delhi, India: Oxford University Press
- Walkenbach, J. (2016). *MS Excel 2016, Bible*. United States: John Wiley & Sons.
- Winston, W. L. (2013). *MS Excel 2013, Data Analysis & Business Modeling*. Redmond, United States: Microsoft Press.

· **Additional Readings**

- Benninga, S. (2022). Financial Modelling. Massachusetts, United States: The MIT Press.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Semester-VI
(B.Com)

Discipline Specific Core Course- 6.1 (DSC-6.1): Business Analytics

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business Analytics DSC- 6.1	4	2	0	2	Pass in Class XII	Studied Business Statistics (DSC-3.1)

Learning Objectives

This course aims to introduce the learners to business intelligence and analytics which includes describing business data, analysing the data using various statistical tools for creating predictive models and making inferences for solving business problems and for providing assistance in business decision making.

Learning Outcomes:

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

1. Describe skills for computation and aggregation of data using spreadsheets.
2. Analyse data with the help of pivot tables and pivot charts.
3. Analyse data using R packages and interpret the results.
4. Identify linear regression models using spreadsheet & R and interpret the results.
5. Examine textual data analysis using R.

SYLLABUS OF DSC-6.1

Unit 1: Introduction (3 hours)

Data and Data Science; Data analytics and data analysis, Classification of Analytics, Application of analytics in business, Types of data: nominal, ordinal, scale; Big Data and its characteristics, Applications of Big data. Challenges in data analytics.

Unit 2: Data Preparation, Summarisation and Visualisation Using spreadsheet (6 hours)

Data Preparation and Cleaning, Sort and filter, Conditional formatting, Text to Column, Removing Duplicates, Data Validation, identifying outliers in the data, covariance and correlation matrix, Moving Averages, Finding the missing value from data; Summarisation; Visualisation: scatter plots, line charts, histogram, etc., Pivot Tables, pivot charts and interactive dashboards.

Unit 3: Getting started with R (6 hours)

Introduction to R, Advantages of R, Installation of R Packages, Importing data from spreadsheet files,

Commands and Syntax, Packages and Libraries, Data Structures in R - Vectors, Matrices, Arrays, Lists, Factors, Data Frames, Conditionals and Control Flows, Loops, Functions, and Apply family.

Unit 4: Descriptive Statistics Using R (6 hours)

Importing Data file; Data visualisation using charts: histograms, bar charts, box plots, line graphs, scatter plots. etc; Data description: Measure of Central Tendency, Measure of Dispersion, Relationship between variables: Covariance, Correlation and coefficient of determination.

Unit 5: Predictive and Textual Analytics (9 hours)

Simple Linear Regression models; Confidence & Prediction intervals; Multiple Linear Regression; Interpretation of Regression Coefficients; heteroscedasticity; multi-collinearity.

Basics of textual data analysis, significance, application, and challenges. Introduction to Textual Analysis using R. Methods and Techniques of textual analysis: Text Mining, Categorization and Sentiment Analysis.

Note:

The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred to in the detailed course above, are not available in that software, to that extent it will be deemed to have been modified.

Practical Exercises (60 hours):

The learners are required to

1. Showcase their understanding of the basics of Spreadsheet: Organizing data with Spreadsheet – Performing simple computations and aggregations using Spreadsheet - Working with Summing and other Reporting functions in Spreadsheet - Working with pivot tables and charts - Using Spreadsheet for Data Analytics: Power Query - Power Pivot - Power view - Power Map - Building tips – Display tips - Keyboard shortcuts – Mouse shortcuts - Standardized layouts - Understanding table-based and spreadsheet-based layouts.
2. Showcase their understanding of data cleansing techniques using External Data – Searching and Combining Data with Power Query: Getting started with Power Query - Know the Environment tabs and toolbars - Access new or existing reports - Importing and combining data from databases, web, files - Splitting and aggregating data - Discovering and Analyzing Data with Power Pivot: Database concepts - Loading Data into Power Pivot - Using Power Query and Power map add-ins - Designing Pivot Table reports - Filtering data – Creating Custom functions and formulas - Formatting Pivot Tables - Managing Power Pivot Data - Setting Connection properties - Managing Data sources - Configuring Pivot Table Options, Preparation of Histograms - Pareto charts – Boxplots - Treemap and Sunburst charts.
3. Create Linear Regression Models using Spreadsheet; Interpretation of results. Applying tests for heteroscedasticity and multi-collinearity.
4. Read datasets into R - Export data from R - Manipulate and Process Data in R - Use functions and packages in R - Demonstrate with a Case Study to perform basic analytics using R.
5. Use R for analysing textual data; Data loading into Python; Pre-processing and Text Clean up; Generating a TF-IDF (Term Frequency Inverse Document Frequency) Matrix; Data Clustering; Visualization & Reporting.

Suggested Readings:

- Alexander, M., Decker, J., & Wehbe, B. (2014). *Microsoft business intelligence tools for spreadsheet analysis*. New Jersey, United States: Wiley.
- Giri, A., & Paul, P. (2021). *Applied marketing analytics: using spss (modeler, statistics and amos graphics)*. Delhi, India: PHI Learning Pvt. Ltd.
- Kumar, D. U. (2017). *Business analytics: the science of data driven decision making*. New Jersey, United States: Wiley.
- McKee, A. (2003). *Textual analysis: a beginner's guide*. London, United Kingdom: Sage Publication.
- Motwani, B. (2019). *Data analytics with r*. New Jersey, United States: Wiley.
- North, M. (2012). *Data mining for the masses*. Athens, Greece: Global Text Project.
- Ohri, A (2012). *R for business analytics*. Springer.
- Paul, T. (2011). *R cookbook*. New York, United States: O Reilly Media.
- Provost, F., & Fawcett, T. (2013). *Data science for business*. New York, United States: O'Reilly Media.
- Rao, P. H. (2013). *Business analytics—an application focus*. Delhi, India: PHI Learning Private Limited.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Core Course- 6.2 (DSC-6.2): Corporate Governance

Course title & Code	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Corporate Governance DSC- 6.2	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to develop critical thinking ability and provide knowledge of corporate governance, its procedures, techniques in accordance with current legal requirements and professional standards.

Learning Outcomes

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

1. Describe the concept and significance of corporate governance in a business setup
2. Analyse the role of the board of directors.
3. Discuss important dimensions in corporate governance.
4. Analyse global corporate failures; understand International Codes and its implications.
5. Evaluate corporate governance regulatory framework in India.
6. Assess and analyse the problems of corporate governance in Indian Inc.

SYLLABUS OF DSC-6.2

Unit 1: Conceptual Framework of Corporate Governance (9 hours)

Corporate Governance: Meaning, significance and principles; Management and corporate governance; Theories of Corporate Governance: Agency Theory, Stewardship theory, Stakeholder Theory, Resource Dependency Theory, Managerial Hegemony Theory; Models of Corporate Governance; Art of Governance as per Kautilya's Arthashastra.

Unit 2: Recent Issues and Challenges of Corporate Governance (9 hours)

Board structure and Directors; Role of Board; Board Committees and their functions; Insider Trading; Whistle Blowing; Shareholders Activism; Role of institutional investors; Class Action suits. CSR and Corporate Governance, Concept of Gandhian Trusteeship.

Unit 3: Global Corporate Failures and International Codes (9 hours)

BCCI (UK), Maxwell (UK), Enron (USA), World.Com (USA), Vivendi (France), Lehman Brothers; Sir Adrian Cadbury Committee 1992, SOX 2002, OECD Principles of Corporate Governance.

Unit 4: Corporate Governance Regulatory Framework in India (9 hours)

Regulatory framework in India: Kumar Mangalam Birla (1999), NR Narayana Murthy Committee (2005), Relevant provisions of Companies Act, 2013, SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015 and Uday Kotak Committee (2017).

Unit 5: Corporate Failures and Scams in India (9 hours)

Satyam Computer Services Ltd, Kingfisher Airlines, PNB Heist, IL&FS Group Crisis; ICICI Bank, Yes Bank; Common Governance Problems in various corporate failures in India and abroad.

Exercises:

The learners are required to:

1. Identify and analyse corporate governance models followed by companies incorporated in India and abroad.
2. Analyse Board composition and Board committees of different companies; Analyse cases on the topic of Whistle blowing/ Shareholder activism/ Insider trading.
3. Critically analyse global corporate governance failure and identify corporate governance issues therein.
4. Identify corporate governance issues and concerns raised in context of Indian companies and their implications (from published sources newspapers or websites).
5. Comment on the latest corporate governance regulatory framework in India.
6. Critically analyse major corporate governance failure to suggest common governance problems in Indian context.

Suggested Readings:

- *A handbook of corporate governance*. (2022). (3rd ed.). Institute of Directors. Delhi, India: IOD Publishing.
- Das, S. C. (2018). *Corporate governance in India: an evaluation*. Delhi, India: PHI Learning Private Limited.
- Goel, S. (2019). *Corporate governance: principles and practices*. (1st ed.). Delhi, India: McGraw Hill Education (India) Private Limited.
- Sharma, J. P. (2018). *Corporate governance, business ethics and csr: (with case studies and major corporate scandals)*. Delhi, India: Ane Books Pvt. Ltd.
- Tricker, B., & Tricker, R. I. (2015). *Corporate governance: principles, policies, and practices*. United States: Oxford University Press.
- Tricker, B. (2020). *Elements in corporate governance*. United Kingdom: Cambridge University Press.

Additional Resources:

- Mallin, C. A. (2019). *Corporate governance*. (6th ed.). Oxford, United Kingdom: Oxford University Press.
- Rani, D. G., & Mishra, R. K. (2017). *Corporate governance: theory and practice*. Delhi, India: Excel Books.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Latest amendments to the regulations shall be referred.

Discipline Specific Core Course- 6.3(DSC-6.3): Goods & Services Tax (GST) and Customs Law

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Goods & Services Tax (GST) and Customs Law DSC- 6.3	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to impart knowledge of principles and provisions of GST and Customs Law, the important legislation dealing with the indirect tax system in India; and to enable the students to apply the same practically.

Learning Outcomes:

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

1. Describe the rationale of Goods and Services Tax (GST), constitutional amendment carried out to install GST in India and comprehend the composition and working of the GST council.
2. Interpret the meaning of supply under GST law, differentiate between intra-state and inter-state supply, provisions related to place of supply, time of supply and compute the value of supply.
3. Explain the utilization of input tax credit and the provisions of reverse charge mechanism.
4. Define various returns under GST and payment of taxes.

5. Evaluate the concepts of Customs Act, various custom duties and computation of the assessable value for charging customs duty.

SYLLABUS OF DSC-6.3

Unit 1: Structure, Registration and Exemptions (9 hours)

Constitutional framework of indirect taxes before GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism; Registration; Exemptions from GST.

Unit 2: Levy and Collection of GST (15 hours)

Scope of 'Supply'; Nature of supply: Inter-State, Intra-State; Classification of goods and services; Composite and Mixed supplies; Composition levy scheme; Place of supply; Time of supply; Value of supply.

Unit 3: Input Tax Credit and Reverse Charge Mechanism (9 hours)

Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Availability of tax credit in special circumstances; Reverse Charge Mechanism.

Unit 4: Tax invoice, Returns and Payment of Tax (7 hours)

Tax Invoice, Credit and debit notes, and e-Way bills; Returns; Payment of taxes; Taxability of e-Commerce.

Unit 5: Customs Law (5 hours)

Basic concepts, Territorial waters and High seas; Types of custom duties; Valuation.

Note: *In case of any subsequent notifications/amendments regarding GST or customs law by the government, the syllabus would be updated accordingly.*

Exercises:

The learners are required to:

1. Discuss relevant provisions of the CGST Act, IGST Act, GST (Compensation to States) Act and Constitution (One Hundred and First Amendment) Act from the official website of Government of India.
2. Refer relevant notifications and circulars from the official website of Government of India to differentiate between intra-state and inter-state supply and provisions related to place of supply.
3. Illustrate the utilization of input tax credit and the provisions of reverse charge mechanism.
4. Identify the eligible and ineligible tax credit under various circumstances.
5. Study cases related to utilization of input tax credit.

6. Enlist the process of returns under GST and payment of taxes.
7. Illustrate computation of the assessable value for charging customs duty with hands-on exercise.
8. Gather information available under the heading 'Popular help topics' on the official website of the Government of India.

Suggested Readings:

- Ahuja, G., & Gupta, R. (2023). *GST & customs law*. Delhi, India: Flair Publications Pvt. Ltd.
- Babbar, S., Kaur, R., & Khurana, K. (2018). *Goods and service tax (gst) and customs law*. Delhi, India: Scholar Tech Press.
- Balachandran, V. (2023). *Indirect taxation. Goods and service tax and customs law*. (19th ed.). Delhi, India: Sultan Chand & Sons.
- Balachandran, V. (2023). *Textbook of GST & customs law*. (2nd ed.). Delhi, India: Sultan Chand & Sons.
- Bansal, K. M. (2023). *GST & customs law*. Delhi, India: Taxmann Publication.
- Gupta, S.S. (2020). *GST- how to meet your obligations*. Delhi, India: Taxmann Publications.
- Mittal, N. (2022). *Goods & services tax and customs law*. Delhi, India: Cengage Learning India Pvt. Ltd.
- Sahi, S. (2019). *Concept building approach to goods & service tax, & customs laws*. Delhi, India: Cengage India Private Limited.
- Singhanian, V. K. (2022). *Taxmann's students' guide to gst & customs law – the bridge between theory & application*. (1st ed.). Delhi, India: Taxmann Publications Private Limited.

Additional Resources:

- Gupta, S. S. (2017). *GST how to meet your obligations*. (13th ed., Vol. 3). Delhi, India: Taxmann Publication.
- Bansal, K. M. (2023). *GST & customs law*. (9th ed.) Delhi, India: Taxmann Publications Private Limited.
- Sisodia, P. (2018). *Bharat's handbook on goods & services tax (gst)*. Delhi, India: Bharat Law House.
- *The Constitution (One hundred and First Amendment) Act, 2016.*
- *The Central Goods and Services Tax Act, 2017.*
- *The Integrated Goods and Services Tax Act, 2017.*
- *The Union Territory Goods and Services Tax Act, 2017.*
- *The Goods and Services Tax (Compensation to States) Act, 2017.*
- *Vastu and Sevakar Vidhan, by Government of India.*

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 6.1 (DSC-6.1): Human Resource Development

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical / Practice		
Human Resource Development DSE-6.1	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to make students understand the various aspects of human resource development and its contribution in the organization.

Learning Outcomes

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

1. Define the concept of human resource management and the role of HR manager.
2. Analyse the role of HRD strategies in organisations
3. Apply and evaluate a learning process starting with training needs, analysis, assessment and evaluation process
4. Explore the role of training needs of employees
5. Evaluate the training methods used in industry

SYLLABUS OF DSE-6.1

Unit 1: Introduction (7 hours)

Human Resource Development (HRD)- concept, components, evolution, need and significance, difference between human resource management and human resource development, Role of HR manager, Contemporary issues in HRD.

Unit 2: Strategic Perspectives in HRD (11 hours)

Concept of Strategic HRD, HRD Interventions-Performance Appraisal, Potential Appraisal, Performance Coaching and Feedback, Career Planning, Training, Systems Development, Rewards, Employee Welfare and Work-Life Balance.

Unit 3: Instructional Technology for HRD (9 hours)

Learning and HRD, Models and Curriculum, Principles of Learning, Individual and Group Learning, Assessment Centre, Transactional Analysis, Behaviour Modeling and Self- Directed Learning, Evaluating the HRD.

Unit 4: Human Resource Training and Development (T&D) (9 hours)

Concept and Importance, Assessing Training Needs, Designing and Evaluating Training & Development Programmes, Role, Responsibilities and Challenges to Training Managers.

Unit 5: Training Methods (9 hours)

Training within Industry: On the Job & Off the Job Training, Management Development: Lecture Method, Role Play, In-basket Exercise, Simulation, Vestibule Training, Management Games, Case Study, Programmed Instruction, Sensitivity Training.

Exercises:

The learners are required to:

1. Engage themselves in manager competencies through developing and implementing experiential sessions
2. List the various rewards and employee welfare schemes
3. Assess the ways of self-directed learning
4. Design and evaluate training and development programs.
5. Analyse the case studies to understand various training methods.

Suggested Readings:

- Sadler-Smith, E. (2022). *Human resource development: from theory into practice*. (1st ed.). United Kingdom: SAGE Publications Limited.
- Mehta, M. C., & Kar. D. (2020). *Human resource development*. (1st ed.). India: Bharti Publications.
- Bhattacharya, D. K. (2016). *Human resource management*. (1st ed.). India: Himalaya Publishing House.
- Durai, P. (2016). *Human resource management*. (2nd ed.). Delhi, India: Pearson Education.
- Mondy, R. W., & Martocchio, J. J. (2016). *Human resource management*. (14th ed.). United Kingdom: Pearson Education Publications.
- Chalofsky, N. F. (2014). *Handbook of human resource development*. Philippines: Wiley.
- Werner, J. M., & DeSimone, R. L. (2011). *Human resource development*. United States: Cengage Learning.
- Kapur, S. (1999). *Human resource development & training: in practice*. India: Infinity Books.
- Rao, T. V. (1987). *planning for human resources development*. Vikalpa, 12(3), 45-51.
- Taylor B., & Lippitt, G. L. (1974). *Management development and training handbook*. London, United kingdom: Mcgraw-Hill.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 6.2 (DSE-6.2): Fundamentals of Investment

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Fundamentals of Investment DSE-6.2	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to familiarize learners with different aspects of investment management and risks, introduce them to the framework of securities analysis and valuation and highlight the process of portfolio management.

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

1. Analyze the environment of investment and risk return framework.
2. Explain bonds in terms of valuation, yields, and risks.
3. Analyze equity shares using different approaches and models.
4. Construct, analyse, select and evaluate portfolios along with a deep understanding of capital market theory and associated models.
5. Comprehend and analyse futures and options and to be able to devise own investment strategies using various options trading strategies in the derivative market.

SYLLABUS OF DSE-6.2

Unit1: Introduction to Investment (9 hours)

Concept of Investment; Investment Decision Process; Avenues for investment- features and classes; Difference between investment, speculation, and gambling; Primary market and Secondary Markets- Trading of securities; Security market indices; Return and risk: concept, calculation; trade-off between risk and return; Impact of taxes and inflation on investments.

Unit 2: Bond Analysis and Valuation (9 hours)

Bond Fundamentals, Estimating bond yields; Bond Valuation; Relationship between bonds prices, interest rates and term to maturity; bond risks and credit rating.

Unit3: Equity Analysis and Valuation (9 hours)

Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis; Valuation of Equity Shares using Dividend Discount Model and P/E Ratio model.

Unit4: Portfolio Management (9 hours)

Portfolio Management- Concept and need; Measurement of Portfolio Return and risk; Diversification-Markowitz Theory; Capital Asset Pricing Model.

Unit5: Mutual Fund and Derivatives (9 hours)

Mutual Fund-concept and types; Overview of Financial Derivatives-Forwards; Futures and Options.

Exercises:

The learners are required to:

1. Extract historical data on daily/monthly/annual prices for stocks in an index from a financial database. Evaluate them in terms of risk and return using appropriate software.
2. Participate in a group discussion on ‘Verifying the existence of Bond price – yield relationship in today’s times with real life examples’.
3. Estimate the Yield-to-Maturity of a corporate bond using relevant software.
4. Carry out moving average analysis on a stock of a real company to decide whether to buy, sell or hold the stock for one month using spreadsheets. Further, learners are also required to assess their decision after one month of decision making.
5. a) Draft a case study to devise an investment strategy for yourself in the short term based on your risk aversion.
b. Prepare a presentation to demonstrate real-life examples of stock market anomalies.
6. Select any 5 companies of your choice. Using appropriate models, forecast their future cash flows, growth rate and cost of capital. Estimate the intrinsic value of stocks of these companies using relevant software.
7. Select any 5 stocks of your choice. Extract past data on their prices and volumes from a financial database. Make investment decisions using appropriate technical analysis tools and techniques. Use any technical analysis software for this purpose.
8. Construct portfolios based on any firm attribute using past data on NSE 500 stocks. Assess the profitability of this investment strategy. Evaluate if the returns on this strategy are explained by standard risk models such as CAPM. Use relevant software for your estimations.
9. Build and analyse option strategies for Index and Stock options using any option building analytical tool.

Suggested Readings:

- Alexander, G. J., Sharpe, W. F., & Bailey, J. V. (2009). *Fundamentals of investments*. PHI Learning.
- Bodie, Z., Kane, A., Marcus, A. J., & Mohanty, P. (2019). *Investments*. McGraw Hill.
- Chandra, P. (2021). *Investment analysis & portfolio management*. Delhi, India: Tata McGraw Hill Education.
- Jones, C. P. (2019). *Investment analysis and management*. United States: Wiley.

- Kevin, S. (2022). *Security analysis and portfolio management*. Delhi, India: PHI Learning.
- Mayo, H. (2020). *An introduction to investment*. Cengage Learning.
- Pandian, P. (2012). *Security analysis and portfolio management*. Delhi, India: Vikas Publishing House.
- Ranganatham, M., & Madhumati, R. (2015). *Security analysis and portfolio management*. (2nd ed.). India: Pearson (India) Education.
- Rustagi, R. P. (2022). *Investment management*. Delhi, India: Sultan Chand.
- Sharma, S. K., & Kaur, G. (2019). *Fundamentals of investment*. Delhi, India: Sultan Chand.
- Tripathi, V. (2020). *Fundamentals of investment*. Delhi, India: Taxmann Publications.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 6.3(DSE-6.3): Advertising

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Advertising DSE-6.3	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The objective of this paper is to familiarise the students with concepts and techniques of advertising used in marketing.

Learning Outcomes

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

1. Discuss communication objectives behind advertising of various products and services.
2. Describe advertising appeals, elements of print and broadcast advertisement.
3. Elucidate various advertising and media elements in the advertising decisions.
4. Discuss advertising effectiveness.
5. Explain various organizational arrangements and examine the ethical and legal issues of advertising.

SYLLABUS OF DSE-6.3

Unit 1: Introduction to Advertising (9 hours)

Communication Process-basic and elements; Communication Response Hierarchy Models: AIDA Model, Hierarchy of Effects Model, Advertising: significance, types and objectives; DAGMAR Approach; Target audience selection – approaches and basis; Setting of advertising budget: determinants and major methods. Integrated marketing communication- meaning and process.

Unit 2: Advertising Message (9 hours)

Advertising appeals – types; Advertising Copy - Elements of print and broadcast advertisements

Unit 3: Advertising Media Decisions (9 hours)

Major media types: merits and demerits; Factors influencing media choice; Media scheduling-types.

Unit 4: Advertising: Effectiveness (9 hours)

Rationale of Measuring Advertising Effectiveness: Evaluating Communication and Sales effects; Pre and Post-testing techniques

Unit 5: Organisational Arrangements (9 hours)

Advertising Agency: Role, types and selection; Agency remuneration - methods

Social, ethical and legal aspects of advertising in India; Role of Advertising Standards Council of India (ASCI), Recent developments and issues in Advertising

Exercises:

The learners are required to:

1. Discuss communication objectives behind advertising of any product or service.
2. Identify advertising appeals used in any advertisement.
3. Identify various media elements in advertising decisions.
4. Discuss a case study on advertising effectiveness.
5. Present a report on the role of ASCI.
6. Comment on various ethical and legal issues in advertising.
7. Perform a content analysis of various advertising campaigns to:
 - a. Identify the objective of an advertisement forming part of an advertising campaign.
 - b. Find out the target audience of a campaign.
 - c. Prepare a report on various media options used in a campaign.
 - d. Prepare a report on message strategy and copy elements used in the campaign.
8. Develop an advertising campaign for any product or service.

Suggested Readings:

- Belch, G. E., Belch, M. A., & Purani, K. (2009). *Advertising and promotion: an integrated marketing communications perspective*. New York, United States: McGraw Hill Education.
- Gupta, R. (2017). *Advertising*. Delhi, India: Scholar Tech Press.
- Kapoor, N. (2022). *Fundamentals of advertising*. (2nd ed.). Delhi, India: Cengage Learning India Pvt. Ltd.
- Shah, K., & D'Souza, A. (2008). *Advertising and promotions: an imc perspective*. Delhi, India: Tata McGraw Hill Publishing Company Limited.
- Sharma, K. (2018). *Advertising: planning and decision making*. Delhi, India: Taxmann Publication.
- Sharma, S., & Singh, R. (2006). *Advertising: planning and implementation*. (3rd ed.). India: PHI Learning Pvt. Ltd.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 6.4 (DSE-6.4): Business Research Methodology

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business Research Methodology DSE-6.4	4	3	0	1	Pass in Class XII	NIL

Learning Objectives

The course aims to inculcate research aptitude among the learners and equip them with knowledge and skills required to successfully undertake various steps in the research process.

Learning Outcomes

After completion of the course the learners will be able to:

1. Define various research concepts, its types and steps in the research process.
2. Analyse and formulate research problems and assimilate various types of research design.
3. Discuss different scales, sampling techniques and design data collection tools.
4. Interpret and get acquainted with various techniques of data analysis and interpretation.
5. Analyse and prepare a complete research report in appropriate format.

SYLLABUS OF DSE-6.4

Unit 1: Introduction (9 hours)

Meaning and Scope of Research; Application of research in Business; Types of Research- qualitative, quantitative, longitudinal, cross-sectional, fundamental, applied, conceptual and empirical; Characteristics of Good Research; Steps in Research Process; Terminologies of research- Concept, Construct, Variables, Proposition and Hypothesis. Theory and Model; Literature Review and Formulation of Research Question; Philosophies of Research; Induction and Deduction Approach.

Unit 2: Research Design (9 hours)

Research Design- Meaning and Characteristics; Types of Research Design- Exploratory, Descriptive and Experimental. Meaning, Examples and Characteristics of Exploratory Research Design. Methods of Exploratory Research Design. Steps in Exploratory Research. Meaning, Characteristics and Methods of Descriptive Research Design with examples. Meaning and Types of Experimental Research Design.

Unit 3: Data Collection (9 hours)

Measurement and Scaling; Primary scales of Measurement (Nominal, Ordinal, Interval and Ratio). Scales for Measurements of Constructs- Likert, Semantic Differential Scale and Staple; Reliability and Validity; Meaning and Sources of Primary and Secondary Data; Questionnaire Design (also using online tools); Census and Survey Method; Probability and Non-Probability Sampling Techniques; Sample Size Determination.

Unit 4: Data Analysis Using Spreadsheet (9 hours)

Data Preparation and Cleaning; Graphical Presentation of Data; Frequency Distribution, Descriptive Statistics; Steps in Hypothesis Testing; Hypothesis Testing- parametric (z test and t test) and non-parametric (chi- square test).

Unit 5: Report Writing and Ethics (9 hours)

Types of Reports; Steps in Report Writing; Format and Presentation of Report, Referencing (APA, Chicago manual etc.), Ethics in Business Research.

Practical Exercises (30 hours):

The learners are required to:

1. Prepare literature review from a topic of your choice involving business and economics. Also, comment on the following case 1:
Case 1: A product manager wants to know the viability of a new innovative product being launched by his company. What are the steps that need to be followed in his research?
2. Identify the type of a research design that will be most appropriate in a given scenario as per Case 1..
3. Apply online tools and platforms, design a questionnaire using various kinds of questions including Likert scale statements to address a particular business problem.
4. Use spreadsheet to practice t- test, z-test and Chi- square test on the secondary data from a given sample set of data.
5. Prepare a brief report following proper format in Word processing software.

Suggested Readings:

- Bryman, A. (2020). *Business research methods*. Oxford University Press.
- Bryman, A., Bell, E., & Harley, B. (2019). *Business research methods*. Oxford, United Kingdom: University Press.
- Bryman, A., & Bell, E. (2011). *Business research methods*. (3rd ed.). Cambridge, United States: Oxford University Press.
- Chawla D., & Sondhi N.(2023). *Research Methodology: Concepts and Cases*. (2nd ed.). Delhi, India: Vikas Publishing.
- Cooper, D. R., & Schindler, P. S. (2014). *Business research methods*. (12th ed.). New York, United States: McGraw Hill International Edition.

- Creswell, J. D., & Creswell, J. W. (2017). *Research design: qualitative, quantitative, and mixed methods approaches*. United States: SAGE Publications.
- Dangi, H., & Dewan, S. (2016). *Business research methods*. India: Cengage Learning India Pvt. Ltd.
- Field, A. (2013). *Discovering statistics using IBM SPSS statistics*. Sage.
- Hair, J. F., Page, M., & Brunsveld, N. (2019). *Essentials of business research methods* (4th ed.). Routledge. <https://doi.org/10.4324/9780429203374>
- Ken, B. (2019). *Business statistics: for contemporary decision making*. United States: John Wiley & Sons.
- Kothari, B. L. (2007). *Research methodology: tools and techniques*. Jaipur, India: ABD Publishers.
- Mishra, P. (2014). *Business research methods*. Oxford University Press.
- Newman, W. L. (2021). *Social research methods: qualitative and quantitative approaches*. (8th ed.). Pearson.
- Saunders, M. (2010). *Research methods for business*. Pearson Education
- Schindler, P. S. (2021), *Business research methods*. (13th ed.). India: Mc Graw Hill Education
- Sekran, U., & Bougie, R. (2015). *Research methods for business: a skill building approach*. (6th ed.). United States: Wiley.
- Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin, M. (2013). *Business research methods*. (9th ed.). United States: South Western Cengage Learning.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 6.5 (DSE-6.5): Social Accounting

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Social Accounting DSE-6.5	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to help learners to know issues in Social Accounting and Reporting and how these issues can be reported more transparently and responsibly.

Learning Outcomes

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

1. Compare Conventional Accounting System with Social Accounting.
2. Describe and measure various Social Costs and Social Benefits
3. Analyse Corporate Social Accounting.
4. Evaluate the framework and standards of Corporate social reporting.
5. Evaluate the impact of corporate activities at the National and Global Levels.

SYLLABUS OF DSE-6.5

Unit 1: Conventional Accounting and Shift in Paradigm (6 hours)

Traditional Framework of Accounting, Limitations with traditional framework of Accounting, Shift in Paradigm. Historical Development & Evolution of Social Accounting. Rationale for Social Accounting.

Unit 2: Social Benefits and Costs (9 hours)

Social Benefits and Costs. Measurement of Costs and Benefits. Social Impact Assessment of Business Activities. Seidler's Model for Social Income Statement, Abt's Model, Ralph's Comprehensive Social Benefit Cost Model.

Unit 3: Corporate Social Accounting (9 hours)

Definitions of Social Accounting, Responsibility Accounting, Objectives & Scope of Social Accounting. Role & Importance. Social Accounting in India. Approaches, Challenges in Social Accounting. Theories of Social Accounting (Stakeholder, Legitimacy, Institutional).

Unit 4: Corporate Responsibility Approach for Reporting (11 hours)

Social Performance Indicators. Corporate Social Responsibility, CSR Reporting Framework in Companies Act 2013. Sustainability Reporting. Triple Bottom Line. SEBI Guidelines on Business Responsibility & Sustainability Reporting. Stakeholder Engagement and Reporting. Need for Corporate Social Reporting.

Unit 5: National and Global Social Accounting (10 hours)

International accounting standards, frameworks, and guidance – SASB, GRI, SDG. National Income and Social Accounting, Social Accounting Matrix. Social Audit and Assurance. Socially Responsible Investment.

Exercises:

The learners are required to:

1. Prepare a small report on conventional accounting and shift in a paradigm based on the research papers.
2. Identify the different types of social costs based on the financial statements of selected companies.
3. Give a presentation on corporate social accounting by collecting information from the annual reports of select companies.
4. Evaluate the impact of the Corporate Responsibility Approach for Reporting on the financial performance of the select national companies based on their financial statements.
5. Prepare a project on analysing unique aspects of social accounting in the nonprofit sector and reporting on social outcomes and impact for nonprofits.
6. Do a comprehensive analysis of National and Global Social Accounting standards and procedures.

Suggested Readings:

- Bhanumurthy, K. V. (2011). *Business ethics and corporate responsibility - about social responsibility standards*. In R. Mishra, & J. Kiranmai, Corporate Governance in Asia. (pp. 236-247). Delhi, India: Allied Publishers Pvt. Ltd.
- Bhanumurthy, K. V., Bhandari, V., & Pandey, V. (2014). *Does Indian stock market encourage socially responsible companies?* Manthan Journal of Commerce and Management, 1(1), 1-34.
- Ramanathan, K. V. (1976). Toward a theory of corporate social accounting. *The accounting review*, 51(3), 516-528.
- Gray, R., Collison, D., & Bebbington, J. (1998). Environmental and social accounting and reporting. *Financial reporting today*, 179-214.
- Retolaza, J. L., & San-Jose, L. (2021). Understanding Social Accounting Based on Evidence. *SAGE Open*, 11(2). <https://doi.org/10.1177/21582440211003865>
- Owen, T. S. D. (2001). Introduction social accounting, reporting and auditing: beyond the rhetoric?.
- Shaikh, J. M., & Jakpar, S. (2007). Dispelling and construction of social accounting in view of social audit. *Information Systems Control Journal*, 2(6).
- Gray, R. (2013). Back to basics: What do we mean by environmental (and social) accounting and what is it for?—A reaction to Thornton. *Critical perspectives on Accounting*, 24(6), 459-468.
- Robbins, P., Hintz, J., & Moore, S. A. (2022). *Environment and society: a critical introduction*. United States: John Wiley & Sons.
- Trivedi, V., & Shrivastava, V. K. (2011). *Environment and social concerns*. Delhi, India: Concept Publishing Co.
- Verma, M. K. (2018). *Globalisation, environment and social justice: perspectives, issues and concerns*. Delhi, India: Routledge.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 6.6 (DSE-6.6): Environmental Accounting

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Environmental Accounting DSE-6.6	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to help learners to know issues in Environmental Accounting and how these issues can be reported more transparently and responsibly.

Learning Outcomes

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

1. Compare the Conventional Accounting System with Environmental Accounting.
2. Describe the Environmental costs and benefits.
3. Analyse Corporate Environmental Accounting.
4. Analyse the rationale of the New Accounting Framework and the Corporate Responsibility Approach.
5. Evaluate the impact of corporate activities at the National and Global Levels.

SYLLABUS OF DSE-6.6

Unit 1: Conventional Accounting and Shift in Paradigm (6 hours)

Traditional Framework of Accounting, Limitations with traditional framework of Accounting, Shift in Paradigm, Increasing awareness of Environmental Issues. Rationale for Environmental Accounting. Importance of environmental accounting in sustainable development.

Unit 2: Environmental Costs (9 hours)

Different Levels of Environmental Costs, Components of Environmental Costs, Externalities, Costs of Externalities, True Cost and Hidden Cost and Life Cycle Assessment, Role of Environmental Costing, Environmental cost-benefit analysis, Energy and Environmentally Differentiated Accounting

Unit 3: Corporate Environmental Accounting (9 hours)

Corporate Environmental Accounting, Environmental Accounting Methods, Environmental Management Accounting and Environmental Audit. Carbon Accounting, Carbon footprint calculation and reduction strategies. Environmental Performance Indicators

Unit 4: Corporate Reporting on Environmental Impact (9 hours)

Triple Bottom Line Reporting, CSR Reporting and Green Accounting, SEBI Guidelines on Business Responsibility & Sustainability Reporting. Need & Significance of Environmental Reporting Standards, GRI, SASB, BR&SR. Green Energy Stocks & ESG Index

Unit 5: National and Global Environmental Accounting (12 hours)

National Environmental Accounting, System of Integrated Environmental and Economic Accounts (SEEA), Economy-wide material flow accounts, Environmental protection expenditure accounts, Assessment of Environment Cost and Benefits, Green Accounts and Green GDP, Greenhouse Gas Emissions; Global Environmental Accounting, Sustainable Economic Development and Environmental Kuznets Curve.

Exercises:

The learners are required to:

1. Prepare a small report on conventional accounting and shift in a paradigm based on the research papers.
2. Identify the different types of environmental costs based on the financial statements of selected companies.
3. Give a presentation on corporate environmental accounting by collecting information from the annual reports of select companies.
4. Evaluate the impact of the Corporate Responsibility Approach for Reporting on the financial performance of the select national companies based on their financial statements.
5. Make a comparative analysis of National and Global Environmental Accounting based on the policies adopted by selected national and global companies.

Suggested Readings:

- Bhanumurthy, K. V. (2011). *Business ethics and corporate responsibility - about social responsibility standards*. In R. Mishra, & J. Kiranmai, Corporate Governance in Asia. (pp. 236-247). Delhi, India: Allied Publishers Pvt. Ltd.
- Bhanumurthy, K. V., Bhandari, V., & Pandey, V. (2014). *Does Indian stock market encourage socially responsible companies?* Manthan Journal of Commerce and Management, 1(1), 1-34.
- Callan, S. J., & Thomas, J. M. (2013). *Environmental economics and management: theory, policy, and applications*. Dryden Press.
- Jha, R., & Bhanumurthy, K. V. (2009). *Environmental sustainability – consumption approach*. London, United Kingdom: Routledge.
- Naik, I. C. (2016). *Environmental movements, state and civil society*. Jaipur, India: Rawat Publications.
- Odum, H T. (1995). *Environmental accounting: energy and environmental decision making*. United States: Wiley.
- Porchelvi, A. (2020). *Environmental reporting and company characteristics: a study of indian companies*. International Journal of Research and Analytical Reviews, 7(1), 429-440.
- Porchelvi, A. (2019). *Environmental reporting practices: an analysis of indian companies*. EPRA International Journal of Economic and Business Review, 7(10), 83-93.
- Robbins, P., Hintz, J., & Moore, S. A. (2022). *Environment and society: a critical introduction*. United States: John Wiley & Sons.
- Trivedi, V., & Shrivastava, V. K. (2011). *Environment and social concerns*. Delhi, India: Concept Publishing Co.
- Verma, M. K. (2018). *Globalisation, environment and social justice: perspectives, issues and concerns*. Delhi, India: Routledge.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 6.7 (DSE-6.7): Industrial Laws

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Industrial Laws DSE-6.7	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to familiarize the students with the understanding and provisions of industry related laws. Case studies and issues involved in industrial laws are required to be discussed.

Learning Outcomes

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

1. Acquaint themselves with the basic framework of payment of wages.
2. Analyse the calculation of bonus and eligibility to receive bonus as per legislation.
3. Examine the schemes for labour and their benefits enacted under the Indian legislation.
4. Create channels to extend the benefits of different schemes of insurance available for a defined set of employees.
5. Interpret the legal structure provided for social security.

SYLLABUS OF DSE-6.7

Unit 1: Payment of Wages (7 hours)

Definitions under Payment of Wages legislation[#]; Fixation of Wage Period; Time of Payment of Wages; Mode of Payment; Deductions from Wages and Fines.

Unit 2: Payment of Bonus (11 hours)

Definitions under the Payment of Bonus legislation[#]; allocable surplus, available surplus; determination of bonus; calculation of bonus; eligibility for bonus; disqualifications for bonus; payment of minimum and maximum bonus; set on and set off of allocable surplus; deductions of certain amounts from bonus payable; time limit for payment of bonus.

Unit 3: Employees Provident Fund (9 hours)

Definitions under the legislation[#]; EPF Schemes– Employees’ Provident Fund Scheme; Employees’ Pension Scheme; Employees’ Deposit linked Insurance Scheme.

Unit 4: Employees State Insurance (9 hours)

Definitions under the legislation[#]; Partial and Permanent Disablement; ESI Corporation; Contributions; Benefits available under Employees’ State Insurance.

Unit 5: Payment of Gratuity (9 hours)

Definitions under the legislation[#]; continuous service; payment of gratuity; forfeiture of gratuity; determination of amount of gratuity.

Exercises:

The learners are required to:

1. Enlist authorized deductions from wages. Identify unauthorized deductions faced by workers/ employees in your local area.
2. Identify practices of dissemination of bonuses paid by business units.
3. Discuss various schemes within the ambit of employees’ provident fund.
4. Visit nearby ESI hospital or dispensary and enlist the services available for employees covered under the legislation.
5. Identify scenarios wherein employees’ gratuity can be forfeited.

Suggested Readings:

- Maheshwari, S. N., Maheshwari, S. K. (2018) *Industrial laws*. Delhi, India: Himalaya Publishing House Pvt. Ltd.
- Malik, K. L.(2021) *Industrial laws and labour laws*. Lucknow, India: Eastern Book Company,.
- Sharma, J. P. (2018) *Simplified approach to labour laws*.(5th ed.). Delhi, India: Bharat Law House Pvt. Ltd.
- Singh, A. (2021) *Introduction to labour and industrial laws*. Nagpur, India: Wadhwa and Company.
- New Industrial and Labour Laws (2023). Delhi, India: Taxmann Publication.

Additional Resources

- Arora, S., & Arora, R. (2018). *Industrial laws*. Delhi, India: Taxmann Pvt Ltd.
- Institute of Company Secretaries of India. *Executive programme-module II, Paper 5 economic and labour laws*. Delhi, India.
- Srivastava, S. C. (2022). *Industrial relations & labour laws*. Uttar Pradesh, India: Vikas Publishing House (P) Ltd.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

#From the date of implementation of labour codes, this syllabus shall be disseminated as per new labour codes (Code on Wages and Code on Social Security)

Discipline Specific Elective Course- 6.8 (DSE-6.8): Export-Import Management

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Export-Import Management DSE-6.8	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to develop an understanding and build knowledge on the key aspects of export-import management in India and enable students to become export professionals and entrepreneurs in the fast-changing global environment.

Learning Outcomes

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

1. Analyse the basics of export-import management in India.
2. Evaluate various export incentives and schemes designed for business firms and exporters.
3. Organise and plan the documents required for export and import transactions and export finance.
4. Analyse the different operations involved in executing export orders.
5. Summarize the procedure and documentation formalities, practices and regulations governing export trade.
6. Create awareness about India's policy reforms to promote export competitiveness.

SYLLABUS OF DSE-6.8

Unit 1: Basics of Export-Import Management (11 hours)

An overview of Foreign Trade Policy; An overview of export-import management system in India; Deemed exports; Importance of exports to economic growth; Understanding Export--Import Operations; Steps of export shipment from India; Processing of an Export Order; Legal Formalities for Getting Started in Foreign Trade; International Commercial (INCO) Terms 2020; Rules of Origin & Certificates of Origin;

Unit 2: Export-Import Procedure and Documentation (9 hours)

EXIM procedure; Export Documents related to goods, shipment and payment; Import documents used in import transaction; Export and Import through Post & Courier. Export finance: pre-shipment and post-shipment;

Unit 3: An Overview of Export Promotion Schemes and Organisational Support (9 hours)

NiryatBandhu Scheme, MEIS, SEIS, Information on Registered Exporter (REX) System, SCOMET guidelines; Export Incentives: Scheme For Remission of Duties or Taxes on Export Products (RoDTEP), Scheme For Rebate of State and Central Taxes and Levies (RoSCTL); Export Promotion Capital Goods (EPCG); Organisational support: government regulatory agencies involved in export and import i.e. Department of Commerce and Industry, Directorate General of Foreign Trade (DGFT), Directorate General of Trade Remedies (DGTR), Export Promotion Councils, Commodity Boards and Export Inspection Council (EIC).

Unit 4: Legal framework of Custom Law (9 hours)

Indian Customs Electronic Gateway (ICEGATE); Indian Customs EDI System (ICES); Procedure for clearance of imported and export goods.

Unit 5: Make in India and Export Competitiveness (7 hours)

NITI's Aayog Export Preparedness Index, 2020 – Policy, Business Ecosystem, Export Ecosystem, Export Performance, Learning and strategies; Emerging export entrepreneurs in India; Micro Exporters Policy (MEP).

Exercises:

The learners are required to:

1. Prepare flow-chart of export-import management system in India by accessing the steps prescribed by DGFT.
2. Access the DGFT website and if possible, interact with officials of DGFT for an in-depth and practical understanding of export import management and export finance.
3. Make field visits to various Export Promotion Councils (EPC) for goods and services established by the Department of Commerce and Industry, GOI.
4. Access the ICEGATE and ICES portal on FAQ to understand the legal framework of custom law.
5. Prepare case studies on emerging exporters in India and learn the contribution of the Make in India initiative in export promotion through survey reports and government decisions.
6. Prepare a campaign to create awareness about India's policy reforms to promote export competitiveness

Suggested Readings:

- Custom Manual (2018). *Central board of indirect taxes & customs, India.*
- Gupta, P. (2020). *Export-import management.* Tata McGraw Hill.
- Joshi, R. M. (2018). *International marketing.* OXFORD University Press.
- Lall, M., & Ahmed, S. (2021). *Export-import procedure and documentation.* Delhi, India: Sultan Chand & Sons.
- NITI Aayog (2020). *Export preparedness index.*
- Paul, J., & Aserkar, R. (2008). *Export-import management.* OXFORD University Press.

- Singh, R. (2020). *Export and import management: text and cases*. SAGE Publishing.
- Rai, U. K. (2010). *Export-import and logistics management*. (2nd ed.). PHI Learning.

Important Weblinks

- <https://www.dgft.gov.in/CP/?opt=export-management-system>
- <https://www.dgft.gov.in/CP/?opt=import-management-system>
- https://www.icegate.gov.in/about_icegate.html
- https://cip.icegate.gov.in/CIP/#/import_and_export_through_post
- https://cip.icegate.gov.in/CIP/#/import_and_export_through_courier
- <https://www.youtube.com/watch?v=3lxRK76JwH4>
- <https://www.youtube.com/watch?v=eq2WRACDMfw>
- https://www.youtube.com/watch?v=dUpVkNGA_q0

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 6.9 (DSE-6.9): Business Incubation

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business Incubation DSE- 6.9	4	3	0	1	Pass in Class XII	NIL

Learning Objectives

The course aims to familiarize the learners with development of business incubators and its management.

Learning Outcomes

After completing the course, the learners will be able to:

1. Explain the incubation as a concept, types of business incubators and the role played by business incubators in supporting entrepreneurial efforts;
2. Describe the process of business incubation, incubator structure, and value propositions leading to start-up development;
3. Explain about various funding opportunities available to business incubators and understand the funding needs of the incubator;
4. Explain about various aspects of development of a business incubator, such as preparation of feasibility study, team building, and preparation of business plan;
5. Carry management of business incubators involving formulation of policy for entry and exit, employee management, identification of key performance indicators and mentoring process.

SYLLABUS OF DSE-6.9

Unit 1: Introduction (5 hours)

Business Incubation- Concept and Principles; Incubator and Incubation; Pre-requisites of incubator; Development of an incubator; Types of incubators; Corporate and educational incubators. Incubation and Entrepreneurship. Business incubation models and success factors. Virtual business incubation. Agribusiness incubation. Government Policies and Programmes, Role of business incubation in the economy.

Unit 2: Incubation Process (7 hours)

Process of business incubation and business incubator; Pre-incubation and post-incubation; Idea lab; Business plan structure; Value proposition. Role of business incubation in start-up development.

Unit 3: Incubator Business Environment (7 hours)

Managing business incubator; Financing business incubator; Owners and Fund providers; Seed funding/venture capital; Angel Financiers: types, nature, and procedures; Services of incubators.

Unit 4: Planning an Incubator (13 hours)

Feasibility study; Team formation and team building; Examining sample business idea and writing business plans; Developing business plan; Business incubation marketing and stakeholder management; Understanding investor/lender's perspective and presenting business plan; Valuation of business plan and elevator pitch.

Unit 5: Managing Business Incubator (13 hours)

Policy formulation for entry and exit; Incubation structures; Roles and responsibilities of key players; Managing incubator employees; Performance indicators of business incubator. Mentoring process; Legal issues and other formalities.

Practical Exercises (30 hours):

The learners are required to:

1. Develop a comparative study of various business incubators in the context of real- life cases.

2. Analyse the case of a start-up and elaborate upon the business incubation process and business plan structure.
3. Identify funding sources for various business incubators on the basis of real-life examples.
4. Develop a business incubator plan and prepare its management plan.
5. Discuss various legal issues and other formalities for business incubator with help of case study

Suggested Readings:

- Adkins, D. (2002). *A brief history of business incubation in the United States*. Athens, Greece: National Business Incubation Association.
- Anand, P., Prasad, S., Mukherjee, S., Shukla, A. (2021). *The sustainability and challenges for entrepreneurship, business incubation and technology start-ups in India*. Eureka Publications.
- Blokdyk, G. (2021). *Business incubator A complete guide*. Brendale, Australia: 5starCooks.
- Gerl, E. (2000). *Brick and mortar, renovating or building a business incubation facility*. Athens, Greece: National Business Incubation Association
- Leonard, J. (2014). *Startup incubators and business accelerators: The Easy Way*. United States: CreateSpace Independent Publishing Platform.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Note: Students in the team shall visit various centres of Incubation such as Incubation Centre at NSIC, NISBURD, MSME, etc., and other colleges' and Management Institutes' incubation centres. After the visit, the students have to present their learning experiences in the form of a formal report and the same will form a part of joint evaluation by internal and external examiners after taking formal viva-voce of the students. The evaluation of the submitted project report shall be completed after the classes are disbursed but before the commencement of theory examinations.

POOL OF GENERIC ELECTIVES

General Elective Course- 6.1 (GE-6.1): Business Organisation

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical / Practice		
Business Organisation GE- 6.1	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to familiarize the students with the forms of business organisation and contemporary issues.

Learning Outcomes

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

1. Analyse the dynamics of business organisations
2. Describe the various forms of business organisations
3. Examine varied perspectives related to business environment and entrepreneurship.
4. Appreciate the change in working pattern of modern organisations.
5. To enable them to analyze and understand the emerging issues and challenges of the organization.

SYLLABUS OF GE-6.1

Unit 1: Introduction (7 hours)

Business – Concept, nature and scope, business as a system, business objectives, business and environment interface, distinction between business, commerce and trade, Business ethics, social responsibilities of Business

Unit 2: Business Enterprises (11 hours)

Forms of Business Organisation: Sole Proprietorship, Partnership firm, Joint Stock Company, One Person Company, Cooperative society; Limited Liability Partnership; Multinational Corporations; Choice of Form of Organisation; Business Combination: Need and Objectives, Forms: Mergers, Takeovers and Acquisitions

Unit 3: Business Environment (9 hours)

Meaning and significance of Business environment, Internal and external environment, Dimensions of Business Environment; Uncertainty and business; Environmental Analysis and Diagnosis, Environment scanning techniques: SWOT and ETOP

Unit 4: Entrepreneurship: Founding the Business (11 hours)

Entrepreneur-Entrepreneurship-Entreprise; entrepreneurial ideas and opportunities in contemporary business environment; Process of entrepreneurship; Forms of entrepreneurship; Skill India, Start Up India, Make in India, Globalisation

UNIT 5: Contemporary Issues of Business Organisations (7 hours)

Emerging Issues and Challenges; Innovation in Organisational Design; Learning Organisations, Workforce Diversity, Franchising, Outsourcing, and E-commerce; Government and business interface; Sustainability; Digitalisation and Technological innovations

Exercises:

The learners are required to:

1. Complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.
2. Visit different enterprises and present a report on business models followed by them through a comparative analysis.
3. Identify various elements affecting the business environment and conduct SWOT analysis for the company identified.
4. Record and report their observations regarding the emerging issues and challenges of Business Organisations
5. Identify changes in the working pattern of modern organisations.

Suggested Readings:

- Basu, C. (2017). *Business organisation and management*. McGraw Hill Education.
- Drucker, P. F. (1954). *The practice of management*. New York, United States: Harper & Row.
- Chhabra, T. N. (2021). *Business organisation and management*. Delhi, India: Sun India Publications.
- Kaul, V. K. (2012). *Business organisation management*. Pearson Education.
- Koontz, H., & Weihrich, H. (2012). *Essentials of management: an international and leadership perspective*. McGraw Hill Education.
- Singh, B. P., & Singh, A. K. (2002). *Essentials of management*. Delhi, India: Excel Books Pvt. Ltd.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

**General Elective Course- 6.2 (GE-6.2): Financial Management for
Beginners**

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Financial Management for Beginners GE-6.2	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to familiarize the students with the basic concepts of financial management.

Learning Outcomes

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

1. Analyse the concept of the time value of money and risk & return.
2. Interpret financial analysis with the aid of various financial statements & analyse the capital budgeting process and techniques.
3. Analyse the cost of capital, capital structure and leverage.
4. Examine dividend & working capital dividend decisions.
5. Perform valuation of securities.

SYLLABUS OF GE-6.2

Unit 1: Introduction (9 hours)

Meaning and importance of finance. Time value of money (Compounding & Discounting), Risk & Return. Alternative investment options, Sources of long-term financing and short term financing.

Unit 2: Financial Analysis & Capital Budgeting (12 hours)

Financial statements- income statement, balance sheet, Ratio analysis: meaning, significance and limitations. Current ratio, quick ratio, absolute liquidity ratio, debt-equity ratio, interest coverage ratio, inventory turnover ratio, debtors turnover ratio, average collection period,

creditors turnover ratio, average payment period, return on capital employed, return on equity, earnings per share, dividend per share, price-earning ratio.

Capital budgeting process, Capital budgeting techniques (Payback period, Discounted payback period, NPV, IRR).

Unit 3: Cost of Capital & Capital Structure (7 hours)

Concept of cost of capital and capital structure: Cost of debt capital, Cost of preference share capital, Cost of equity share capital, Weighted average cost of capital (WACC). Meaning of leverage. Operating leverage, Financial leverage, Combined leverage.

Unit 4: Dividend Decisions & Working Capital (8 hours)

Types of dividends, Dividend policies and factors affecting dividend policies. Stock-split and bonus Shares. Concept of working capital, its components and factors affecting working capital requirements.

Unit 5: Valuation of Securities (9 hours)

Types of risks and returns. Concept of valuation, Equity valuation & analysis, Bond valuation & analysis.

Exercises:

The learners are required to:

1. Explain the importance of time value of money and how it is related to investment.
2. Analyse and interpret case studies on capital budgeting, financial structure and working capital of a company based on annual reports and other information.
3. Determine the capital structure of various companies from their annual reports.
4. Define the concept of working capital dividend decisions with the help of suitable examples.
5. Use sample excel data for valuation of securities.

Suggested Readings:

- Chandra, P. (2016). *Finance sense: finance for non finance executives*. Tata McGraw Hill.
- Hawawini, G., & Viallet, C. (2022). *Finance for non finance managers*. India: Cengage Delmar Learning India Pvt Ltd.
- Siciliano, G. (2014). *Finance for nonfinancial managers (briefcase books series)*. Tata McGraw Hill.
- Maheshwari, S. N. (2019). *Elements of financial management*. Delhi, India: Sultan Chand & Sons.
- Maheshwari, S. N. (2019). *Financial management – principles & practice*. Delhi, India: Sultan Chand & Sons.
- Tripathi, V. (2019). *Basic financial management*. Delhi, India: Taxmann Publication.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

General Elective Course- 6.3 (GE-6.3): Basics of Advertising

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Basics of Advertising GE-6.3	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The objective of this paper is to familiarise the students with concepts and techniques of advertising used in marketing.

Learning Outcomes

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

1. Explain various introductory concepts of advertising.
2. Discuss advertising copy decisions.
3. Evaluate the use of different types of advertising media.
4. Discuss different types of advertising agencies.
5. Explain advertising effectiveness.

SYLLABUS OF GE-6.3

Unit 1: Basic Concepts (9 hours)

Communication: Meaning and process. Advertising: Meaning, Significance, and Types. Difference between advertising and publicity, advertising and personal selling. Sales and communication objectives for advertising. Advertising budget: Methods. Target audience: Meaning and basis of selection.

Unit 2: Advertising Copy Decisions (9 hours)

Message Appeals Rational and Emotional; Advertising Copy: Elements of Print Advertising Copy

Unit 3: Advertising Media Types (9 hours)

Types of Media: Merits and Demerits; Advertising through internet and interactive media - issues and considerations

Unit 4: Advertising Agency (9 hours)

Types and Selection of advertising agency

Unit 5: Evaluating Advertising Effectiveness (9 hours)

Evaluating Communication and Sales Effect -relevance and techniques.

Exercises:

The learners are required to:

1. Discuss case studies on different methods of setting advertising budget.
2. Analyse various advertising copy decisions of different firms.
3. Discuss the role of different advertising media types in the present times.
4. Present case studies on selection of advertising agencies.
5. Assess the effectiveness of any advertisement.

Suggested Readings:

- Belch, G. E., Belch, M. A., & Purani, K. (2009). *Advertising and promotion: an integrated marketing communications perspective*. New York, United States: McGraw Hill Education.
- Gupta, R. (2017). *Advertising*. Delhi, India: Scholar Tech Press.
- Kapoor, N. (2022). *Fundamentals of advertising*. (2nd ed.). Delhi, India: Cengage Learning India Pvt. Ltd.
- Shah, K., & D'Souza, A. (2008). *Advertising and promotions: an imc perspective*. Delhi, India: Tata McGraw Hill Publishing Company Limited.
- Sharma, K. (2018). *Advertising: planning and decision making*. Delhi, India: Taxmann Publication.
- Sharma, S., & Singh, R. (2006). *Advertising: planning and implementation*. (3rd ed.). India: PHI Learning Pvt. Ltd.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

General Elective Course- 6.4 (GE-6.4): Computerized Accounting System

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Computerized Accounting System GE-6.4	4	2	0	2	Pass in Class XII	Studied Accounting for Everyone (GE-5.3)

Learning Objectives

This course aims to impart the skills needed for recording business transactions and producing final accounts by a non-commerce student using computerised accounting software.

Learning Outcomes

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

1. Develop manual and computerised accounting system environments.
2. Create structure of a computerised accounting system for a business firm.
3. Record day to day business transactions in computerised accounting system
4. Describe and make necessary adjustments for goods and service tax (GST) while recording business transactions
5. Demonstrate and generate various accounting reports for analysis and decision making

SYLLABUS OF GE-6.4

Unit-1: Introduction to Accounting (3 hours)

Accounting – meaning, importance and need, its objectives and relevance to business establishments and other organisations, and individuals. accounting information: meaning, users and utilities, sources of accounting information. some basic terms –transaction, account, asset, liability, capital, expenditure & expense, income, revenue, gain, profit, surplus, loss, deficit. debit, credit, accounting year, financial year, financial accounting principles.

Unit-2: Recording of business transactions and preparation of financial statements (7 hours)

Features of recordable transactions and events; types of accounts: personal account, real account and nominal account; rules for debit and credit; double entry bookkeeping system, journalizing transactions; preparation of ledgers; fundamental accounting equation; preparation of Trial Balance; concept of revenue and capital; preparation of Trading and Profit & Loss Account and Balance Sheet manually.

Unit-3: Computerised Accounting System (3 hours)

Computerised Accounting Systems: Basics of computerised accounting systems; difference between manual and computerized accounting system; overview of available software packages for computerized accounting; factors affecting selection of suitable Computerised accounting software; procurement and installation of computerised accounting software.

Using any popular accounting software: create, select, shut, and delete a Company; setting security features of company; date and period features; configure and features settings; backup and restore data of a company.

Unit-4: Creating Masters and voucher entry (12 hours)

Creating Accounting Ledgers and Groups: Single create vs. multiple create, creating ledger under a group and entering opening balances

Creating Stock Items and Groups: Creating unit of measurement, creating stock groups using single or multiple create feature under an existing group, creating Stock items using single or multiple feature under an existing group,

Voucher Entry: Types of vouchers, selection of voucher type for transactions, vouchers entry, voucher number and date settings, voucher entry with more than one debit or credit accounts, editing and deleting a voucher and printing of voucher.

Unit-5: Taxation and Generating Reports: (5 hours)

Taxation: Accounting for Goods and Service Tax

Generating Reports: Cash Book, ledger accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Ratio analysis and Cash Flow Statement; exporting reports in pdf and excel formats.

Note: The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred to in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.

Practical Exercises (60 hours):

The learners are required to:

1. Discuss relevant provisions of the computerised accounting system environment.
2. Analyse the basic business transactions of select firms and create structure of computerised accounting systems .
3. Apply a computerised accounting system on manually prepared accounts of a firm.
4. Determine the tax amount with the help of computerised accounting entries.
5. Prepare the accounting reports of any three companies of your interest and comment how these accounting reports helpful in decision making

Suggested Readings:

- Charles, T. N., Gary, L. S., John, A. E., & Donna, R. P. (2017). *Introduction to financial accounting*. United States: Pearson.
- Goyal, B. K., & Tiwari, H. N. (2022). *Financial accounting*. Delhi, India: Taxmann.
- Kumar, A. (2018). *Financial accounting*. Delhi, India: Singhal Publication.
- Lal, J., Srivastava, S., & Abrol, S. (2017). *Financial accounting text and problems*. Delhi, India: Himalaya Publishing House.
- Leonardo, A. R., Qanis, J. R., & Alderman, C. W. (1990). *Accounting information systems: a cycle approach*. United States: Publisher Wiley.
- Lt. Bhupinder. (2020). *Financial accounting – concepts and applications*. Delhi, India: Cengage.
- Monga, J. R., & Bahadur, R. (2023). *Financial accounting: concept and applications*. Delhi, India: Scholar Tech Press.
- Hurt, R. L. (2015). *Accounting information systems: basic concepts and current issues*. United States: McGraw Hill.
- Sah, R. K. (2020). *Concept building approach to financial accounting*. Delhi, India: Cengage Learning India Pvt. Ltd.
- Sehgal, A., & Sehgal, D. (2019). *Fundamentals of financial accounting*. Delhi, India: Taxmann.
- Tulsian, P. C. (2023). *Financial accounting*. Delhi, India: S. Chand.

Additional Resources:

- Tally ERP 9 Training Guide – 4th Edition. Ashok K Nadhani. Publisher: BPB Publications
- Tally ERP 9 book advanced user. Publisher: Swayam Publication (www.tallyerp9book.com)
- **Web resource:** <http://tallyerp9book.com/TallyERP9-Book-Content.html>

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

General Elective Course- 6.5 (GE-6.5): E-Filing of Returns

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
E-Filing of Returns GE-6.5	4	2	0	2	Pass in Class XII	NIL

Learning Objectives

The course aims to equip students with the practical skills required for filing of returns under Income Tax Laws.

Learning Outcomes

After completing of the course, learners will be able to:

1. Examine the basic concepts of income tax applicable to an individual assessee.
2. Explain the provisions when business or professional income is computed on estimated basis.
3. Demonstrate e filing of return.
4. Analyse the provisions of TDS.
5. Demonstrate e filing of TDS returns.

SYLLABUS OF GE-6.5

Unit 1: Income tax: An overview (5 hours)

Incomes taxable under different heads, deductions available from gross total income, computation of total income and tax liability of individuals, PAN and due date of filing of income tax return; Provisions related to advance payment of tax; New tax regime for individuals; Reliefs for an individual.

Unit 2: Maintenance of accounts, audit, and taxation on presumptive basis (7 hours)

Provisions of maintenance of accounts by certain persons carrying on profession or business [Sec.44AA]; Provisions of audit of accounts of certain persons carrying on business or profession [Sec.44AB]; Special provision for computing profits and gains of business on presumptive basis [Sec.44AD]; Special provision for computing profits and gains of profession on presumptive basis [Sec.44ADA]; Special provision for computing profits and gains of business of plying, hiring or leasing goods carriages [Sec. 44AE].

Unit 3: e-Filing: Conceptual framework and filing of Income Tax Returns (9 hours)

Meaning and merits of e-Filing; Filing of income tax returns in ITR-1, ITR-2, ITR-3, ITR-4, ITR-5 and ITR-U.

Unit 4: Tax Deducted at Source (4 hours)

Provisions relating to TDS; Schedule for deposit of TDS; Schedule for submission of TDS returns; Exemption from TDS: Form 13, 15G and 15H; Form 16, AIS.

Unit 5: e-Filing of TDS returns (5 hours)

Prescribed forms for filing of TDS returns; Practical workshop on e-filing of TDS returns [Form 24Q and Form 26Q].

Practical Exercises (60 hours):

The learners are required to:

1. Discuss basic concepts of Income taxable under Income-tax Act, 1961 from the official website of Government of India.
 - a. Explain relevant provisions to understand basic concepts of income tax applicable to an individual assessee.
 - b. Give hands-on simulating exercise relating to due dates and advance payment of income tax.
2. Refer to the Finance Act to know about the amendments done in various provisions of the Income-tax Act, 1961.
3. Explain the process of e-filing by showing the video e-filing 2.0 guided tour on the official website of Income Tax department, Government of India.
4. Do hands-on training to furnish Income Tax Return (ITR) on the official e-filing website of the Government of India i.e., www.incometax.gov.in.
5. Do hands-on training to furnish TDS returns at <https://www.incometax.gov.in/iec/foportal/>
6. Demonstrate e filing of TDS returns.

Suggested Readings:

- Ahuja, G., & Gupta, R. (2021). *Systematic approach to income tax*. Delhi, India: Flair Publications Pvt.Ltd.
- Das, A. N., & Agnihotri, M. (2022). *Computerised Accounting and E-Filing of Tax Returns*. Kolkata, India: Tee Dee Publications.

- Lodha, R. (2022). *Computerised Accounting and E-Filing of Tax Returns*. Kolkata, India: Lawpoint Publications.
- Mittal, N. (2022). *Concept building approach to income tax law & practice*. Delhi, India: Cengage Learning India Pvt. Ltd.
- Panwar, V. & Mahajan, J. (2023). *Introduction to E-Filing of Returns (with practical workshops using Java and Excel utilities)*. Delhi, India: Scholar Tech Publication.
- Singhanian, V. K., & Singhanian, M. (2021). *Students' guide to income tax*. University ed.. Delhi, India: Taxmann Publications Private Limited.

Additional Resources:

- Income-tax Act, 1961
- www.incometaxindia.gov.in

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

SEMESTER- IV

BA COMMERCE BASED PAPERS

B.A. Programmes with Commerce (Entrepreneurship and Small Business)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
BAC: Discipline (ESB) - A4: Launching a New Venture (Non-Major/Minor)	4	3	1	0	Pass; in Class XII	Studied Contemporary Policy & Institutional Framework (BAC: Discipline (ESB) – A3)
BAC: DSC-4 Principles of Management (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (ESB) - A4: Launching a New Venture (Non-major/Minor)

Learning Objectives

The purpose of this paper is to acquaint students with various opportunities to establish and launch a new venture with identifying the entrepreneurial opportunity.

Learning Outcomes

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

1. Demonstrate entrepreneurial opportunities and create business ideas.
2. Analyse and conduct feasibility study of business proposals.
3. Describe the formation of new ventures and recognise its legal aspects.
4. Recognise the significance of human resource and strategic planning.
5. Discuss various stages of financing for a business venture.

SYLLABUS OF BAC: Discipline (ESB) - A4

UNIT 1 Entrepreneurial Opportunities and Business ideas (9 hours)

- Innovation and Creativity: Meaning and types of Innovations; Meaning and role of creative thinking in generating Innovative ideas.
- Entrepreneurial Opportunities and Business Ideas: Meaning, nature and Identification of Entrepreneurial Opportunities; Meaning, nature and Techniques of generating Business Ideas; Difference between Entrepreneurial Opportunities and Business Ideas

UNIT 2 Feasibility Study (9 hours)

- Market Feasibility: Customer Analysis; Pricing Decision; Sales Forecast and Sales

Distribution; Competition Analysis

- Financial Feasibility: Concepts of startup (project) costs, operating costs; introduction to sources of finance; introduction of various financial statements
- Technological Feasibility: Product/Service Feasibility

UNIT 3 Business Formation (9 hours)

- Meaning and process of formation of Sole Proprietorship, Partnership, Limited Liability Partnership, Company (including Section 8 company and One Person Company) and Non-Governmental Organizations (NGO)
- Legal Aspects-Intellectual Property Protection: Patents, Copyrights, Trademarks

UNIT 4 Human Resource and Strategic Planning (9 hours)

- Team building and Networking
- Management Strategies- Competitive Strategy, Corporate Strategy; Business Strategy, Functional Strategy and Operating Strategy
- Business Plan

UNIT 5 Business Scalability and Growth (9 hours)

- Financing through Pitching
- Financing Stages: Self-funding, Seed capital, Business Incubators and Facilitators, Angel Investors, Banks, Venture Capitalists, Initial Public Offering (IPO)
- Strategies for Growth-Acquisition, Mergers, Franchisee, Diversification, Market Segmentation, Market Penetration, Market Development, Product Development, Internationalization

Suggested Case Studies

- Swiggy- Foodtech Startup
- Flipkart- E-Commerce Startup
- ByJu's – Education tech Startup
- PayTm- Fintech Startup
- Dream 11- Gaming Startup
- Ola- Mobility Startup
- OYO- Hospitality Startup
- Meesho- e-commerce Startup
- Nykaa- e-commerce Startup

Exercises

The learners are required to:

1. Create a plan to start their own business. The plan should highlight the capital requirements, scale of operations, etc. Discuss the most suitable form of business applicable in this case and justify the same highlighting the advantages and disadvantages of their choice.
2. For the plan created in the above exercise, conduct a feasibility study.
3. Identify the legal aspects that would be relevant for the devised plan.
4. Identify the human resources needed for the above plan. Also, elaborate on various aspects of strategic planning.
5. Discuss various stages of financing for certain popular business ventures.

Suggested Readings

- Holt, D. H. (1992). *Entrepreneurship: New venture creation*. Uttar Pradesh, India: Pearson Education India.

- Allen, K. R. (2015). *Launching new ventures: An entrepreneurial approach*. United States: Southwestern College Publishing.
- Bansal, S. (2020). *New Venture Planning*. New Delhi, India: JSR Publishing House.
- Timmons, J. A. (1990). *Planning and financing the new venture*. Baltimore, United States: Brickhouse Publishing Company.
- Kaplan, J. M., & Warren, A. C. (2009). *Patterns of entrepreneurship management*. New Jersey, United States: John Wiley & Sons.
- Zimmerer, T. W., & Scarborough, N. M. (2005). *Essentials of Entrepreneurship and Small Business Management*. United States: Pearson.

<https://www.projectmanager.com/training/how-to-conduct-a-feasibility-study>

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: DSC-4: Principles of Management (Major)

Learning Objectives

The course aims to equip learners with essential management related knowledge and skills and their applicability in the real world.

Learning Outcomes

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

1. Discuss evolution of management and its significance.
2. Analyse applicability of managerial functions.
3. Assess the significance of planning and organising in business.
4. Interpret the role of directing in business.
5. Analyse the importance of controlling function and discuss contemporary issues in management.

SYLLABUS OF BAC: DSC-4

Unit 1: Introduction to Management (9 hours)

Principles of management - concept, nature and significance; Evolution of Management thought: Classical (Fayol's principles of management; Taylor's scientific management), Neoclassical (Hawthorne Experiments), Modern approach (Systems Approach; Contingency Approach).

Unit 2: Functions of Management (7 hours)

Management functions and their relationship- planning, organizing, staffing, directing and controlling; Coordination - concept, characteristics and importance; Functional areas of management – an overview.

Unit 3: Planning and Organizing (11 hours)

Planning- meaning, strategic and operations planning; Decision-making- concept, importance and bounded rationality; Organizing- division of labor & specialization; Organisational structures- traditional and modern; Factors affecting organisational design.

Unit 4: Directing (11 hours)

Concept and theories of Motivation- Maslow's need hierarchy, Herzber's two-factor theory, Theory X&Y; Leadership-meaning and importance, leadership styles, Transactional and transformational leadership; Communication- meaning and importance.

Unit 5: Controlling and Contemporary Issues in Management (7 hours)

Principles of Controlling, performing controlling function; Management challenges of the 21st Century; Factors reshaping and redesigning management purpose, performance and reward perceptions- Internationalization; Digitalization; Entrepreneurship & innovation; Workplace Diversity

Exercises:

The learners are required to:

1. Assess the applicability of managerial theories in today's corporate world.
2. Demonstrate the use of managerial functions in organizing an event.
3. Prepare a comparative analysis of organization structures of various companies.
4. Demonstrate various types of leadership styles in form of role play and identify the motivation techniques used by leaders.
5. Discuss the impact of emerging issues in management.

Suggested Readings:

- Drucker, P. F. (1954). *The Practice of management*. New York, United States: Harper & Row.
- Drucker, P. F. (1999). *Management challenges for the 21st Century*. New York, United States: HarperCollins Publishers Inc.
- Griffin, R.W. (2011). *Management principles and application*. Massachusetts, United States: Cengage.
- Koontz, H., & Weihrich, H. (2012). *Essentials of management: An international and leadership perspective*. New York, United States: McGraw Hill Publications.
- Kumar, P. (2019). *Management: principles and applications*. Delhi: JSR Publication House LLP.
- Laasch, O. (2022). *Principles of management*. California, United States: Sage Textbook.
- Mahajan, J.P., Mahajan, A., & Dewan, D. (2017). *Management principles and applications*. Uttar Pradesh, India: Vikas Publications.
- Rao, V.S.P. (2017). *Management Principles and Applications*. Delhi, India: Taxmann Publications.
- Vasisht, N., & Rajput, N. (2016). *Principles of management*. Delhi: Kitab Mahal.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

B.A. Programmes with Commerce (Accounting and Finance)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
BAC: Discipline (A&F) – A4: Corporate Accounting (Non-Major/Minor)	4	3	1	0	Pass in Class XII	NIL
BAC: DSC-4 Principles of Management (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (A&F) – A4: Corporate Accounting (Non-Major/Minor)

Learning Objectives

The course aims to help learners to acquire conceptual knowledge of corporate accounting systems and to learn the techniques of preparing the financial statements of companies.

Learning Outcomes

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

1. Explain the accounting for Share Capital, Debentures, Bonus Shares, Redemption of Preference Shares and Debentures of a company.
2. Prepare Financial Statements of Companies manually as well as using online software.
3. Estimate the value of Intangible Assets and Shares
4. Explain the Accounting for Amalgamation and Internal Reconstruction of Companies.
5. Interpret and prepare Annual Reports of companies.

SYLLABUS OF BAC: Discipline (A&F) – A4

Unit 1: Accounting for Share Capital and Debentures (7 hours)

Types of shares; Accounting for Share Capital, Issue of Rights and Bonus Shares; ESOPs and Buy-Back of shares; Issue and Redemption of preference Shares and Debentures. Underwriting of Shares and Debentures. In reference to Relevant Accounting Standards (AS and Ind AS) and Guidance Notes as applicable.

Unit 2: Financial Statements of Companies including one Person Company (11 hours)

Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Related Parties, Preparation of Statement of Profit and Loss, Balance Sheet, Statement of Equity and Cashflow Statement manually and using appropriate software. Interpreting the ratios calculated as per Schedule III of the Companies Act 2013 [with reference to Relevant Accounting Standards (AS and Ind AS) and the relevant provisions of The Companies Act, 2013, as applicable.]. Calculation of EPS as per AS 20.

Unit 3: Valuation of Intangible Assets and Shares (9 hours)

Valuation of Intangible Assets and Shares. Value Added Statement, Economic Value Added, Market Value Added, Shareholder Value Added.

Unit 4: Amalgamation of Companies and Internal Reconstruction (9 hours)

- Accounting for Amalgamation of Companies (excluding inter-company holdings) applying AS 14/Ind AS 103.
- Accounting for Different forms of Internal Reconstruction (excluding drafting of Internal Reconstruction Scheme).

Unit 5: Corporate Financial Reporting (9 hours)

Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of the Report of the Board of Directors; XBRL Reporting. Drafting of Notes to Accounts. Segment Reporting, Sustainability Reporting, Triple Bottom Line Reporting, CSR Reporting.

Notes:

- The relevant Accounting Standards (both AS & Ind AS) for all of the above topics should be covered.
- Any revision of the relevant Indian Accounting Standards/Accounting Standards would become applicable.
- The relevant provisions of The Companies Act, 2013, as applicable for all of the above topics should be covered.

Exercises

The learners are required to:

1. Collect prospectus issued by reputed companies, and examine the matters related to issues of shares.
2. Examine the annual reports of business Organisations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not.
3. Estimate the value of Intangible Assets and Shares of any company.
4. Collect information from business newspapers, periodicals, print and digital media on the amalgamation of companies and prepare a report.
5. Download company annual reports of reputed companies from the websites and analyze the voluntary and mandatory information contained in these statements.

6. Read and Collect Notes on Accounts from the annual reports of reputed companies from the websites.

Suggested Readings

- Bergeron, B. (2003). *Essentials of XBRL: Financial reporting in the 21st Century*. New Jersey, United States: John Wiley & Sons.
- Dam, B. B., & Gautam, H. C. (2020). *Corporate accounting*. Guwahati, India: Gayatri Publications.
- Goyal, B. K. (2022). *Corporate accounting*. Delhi, India: Taxmann Publication.
- Goyal, V. K., & Goyal, R. (2021). *Corporate accounting*. Delhi, India: PHI Learning.
- Jain, S. P., & Narang, K. L. (2017). *Corporate accounting*. Delhi, India: Kalyani Publishers.
- Kumar, A. (2020). *Corporate accounting*. Delhi, India: Singhal Publications.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2019). *Corporate Accounting*, Uttar Pradesh, India: Vikas Publishing House.
- Monga, J. R., & Bahadur, R. (2023). *Fundamentals of corporate accounting*. Delhi, India: Scholar Tech Press.
- Mukherjee, A., & Hanif, M. (2017). *Corporate accounting*. Delhi, India: Tata McGraw Hill Education.
- Sah, R. K. (2019). *Concept building approach to corporate accounting*. Delhi, India: Cengage.
- Sehgal, A. (2019). *Fundamentals of corporate accounting*. Delhi, India: Taxmann Publication.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2017). *Advanced accounts*. Delhi, India: S. Chand Publishing.
- Tulsian, P. C., & Tulsian, B. (2019). *Corporate accounting*. Delhi, India: S. Chand Publishing.

Additional Resources

- Accounting Standards at the Website of the Institute of Chartered Accountants of India
- Indian Accounting Standards at the Website of the Ministry of Corporate Affairs.
- The Companies Act, 2013 as amended from time to time.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

B.A. Programmes with Commerce (BANKING AND INSURANCE)**CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE**

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
BAC: Discipline (B&I) – A4: Banking Laws and Practice (Non-major/Minor)	4	3	1	0	Pass in Class XII	NIL
BAC: DSC-4 Principles of Management (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (B&I) – A4: Banking Laws and Practice (Non-Major/Minor)**Learning Objectives**

The course aims to acquaint the students about the banking legislations practiced in India

Learning Outcomes

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

1. Describe the banking system in India.
2. Discuss the Negotiable Instrument Act, 1881.
3. Evaluate the operational system of a bank and relationship with customers.
4. Recognise good and bad lending practices and discuss the role of RBI in supervising banks.
5. Identify International banking supervision norms and assess the role of various international institutions.

SYLLABUS OF BAC: Discipline (B&I) - A4**Unit-1: Overview of Banking System and Regulatory Framework (9 hours)**

History and evolution of banking in India, structure of banking sector in India, Role of banking sector in economic development. Provisions of RBI Act 1935, Banking Regulation Act 1949 and Deposit Insurance Corporation Act 1961, Payment and Settlement Systems Act, 2007.

Unit-2: Negotiable Instrument Act, 1881(9 hours)

Meaning and kinds of Negotiable Instruments, transfer and negotiation, holder and holder in due course, presentation and payment, liabilities of parties, material alteration, noting and

protest, paying banker and collecting banker, Penal provisions under Negotiable Instrument Act, Bankers Book Evidence Act.

Unit-3: Banker and Customer Relationship (9 hours)

Legal character, relationship between a bank and customers, Banker's Lien. Customers: nature and types, Special customers: lunatic, minor, partnership, corporation, etc., Rights and duties of banker and customer, Know your customer (KYC), Customer protection including protection against cyber crime, Ombudsman, Anti Money Laundering.

Unit-4: Lending by Banks and Supervision (11 hours)

Good lending practices, Securities for advances: kinds and their merits, Repayment of loans: rate of interest and protection against discriminating lending practices, Default and recovery, Concept and assessment of Non-Performing Assets.

RBI supervision: banks management, accounts and audit, lending, credit policy, reconstruction and reorganization.

Unit -5: International Banking (7 hours)

International Banking Supervision: BASEL Framework. Role of Institutions: Bank for International Settlements (BIS), International Monetary Fund (IMF), Nes Development Bank (NDB) for BRICS, Asian Development Bank (ADB), World Bank.

Exercises

The learners are required to:

1. Present a case study on the banking system in India and its regulatory aspects.
2. Discuss major provisions of the Negotiable Instrument Act, 1881.
3. Examine the KYC process and the steps taken by a bank to protect its customers.
4. Present case studies on anti-money laundering, or consumer protection against cybercrime by considering different banks.
5. Analyse good and bad lending practices by different banks.
6. Identify non-performing assets of private / public sector banks.
7. Discuss the BASEL framework.

Suggested Readings

- Tannan, M.L. (2020). *Banking law and practice in India*. New York, United States: Lexis Nexis.
- Suneja, H.R. (2019). *Practical and law of banking*. Delhi, India: Himalaya Publishing House.
- Kumar, S. (2018). *Essentials of banking laws and practice*. Delhi, India: JSR Publishers.
- Goyal, L.C. (2017). *The law of banking and bankers*. Delhi, India: Eastern Law House.
- Sundharam, K.P.M., & Varshney, P.N. (2016). *Banking theory, law and practice*. Delhi, India: Sultan Chand and Sons.

Additional Resources

- Kumar, V. P. (2017). *Banking and negotiable instruments- Law and practice*. Delhi, India: Eastern Book Company.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

B.A. Programmes with Commerce (ADVERTISING, SALES PROMOTION AND SALES MANAGEMENT)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
BAC: Discipline (ASPSM) – A4: Personal Selling & Salesmanship (Non-Major/Minor)	4	3	1	0	Pass in Class XII	NIL
BAC: DSC-4 Principles of Management (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (ASPSM) – A4: Personal Selling & Salesmanship (Non-Major/Minor)

Learning Objectives

The course aims to familiarize the students with the concept and process of personal selling and salesmanship.

Learning Outcomes

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

1. Recognise the concepts of personal selling, roles and opportunities for salespersons.
2. Discuss the theories, models and approaches of selling.
3. Recognise different buying motives.
4. Describe the process of personal selling.
5. Analyse sales reports and recognise the importance of ethical issues in selling.

SYLLABUS OF BAC: Discipline (ASPSM) – A4

Unit 1: Introduction to Personal Selling and Salesmanship (11 hours)

Concept of Personal Selling and Salesmanship; Differences among Personal Selling, Salesmanship and Sales Force Management; Qualities of a good salesperson; Types of salespersons; Role of Personal Selling in CRM.

Unit 2: Theories of Selling (11 hours)

AIDAS Model of Selling; Problem Solving Approach; Right Set of Circumstances Theory and Modern Sales Approaches.

Unit 3: Buying Motives (11 hours)

Concept of Motivation; Maslow's Theory of Need Hierarchy; Buying Motives and their uses in Personal Selling.

Unit 4: Personal Selling Process (7 hours)

Prospecting; Pre-Approach; Approach; Presentation and Demonstration; Handling of Objections; Closing the Sale; Follow-Up.

Unit 5: Sales Planning and Control (5 hours)

Sales Reports and Documents; Various Ethical Issues in Selling.

Exercises:

The learners are required to:

1. Perform a role play depicting different roles and opportunities for salespersons.
2. Evaluate various approaches of selling.
3. Conduct a primary survey to understand the buying motives of consumers of FMCG products.
4. Discuss case studies on the process of personal selling.
5. Prepare sales report for a hypothetical firm.
6. Discuss case studies on ethical issues in selling.

Suggested Readings

- Russell, F.A., Beach, F.H., Buskirk, R.H., & Buskirk, B.D. (1988). *Selling: Principles and practices*. Delhi, India: McGraw-Hill Education.
- Futrell, C. (2013). *Fundamentals of selling*. Delhi, India: McGraw Hill Education.
- Kapoor, N. (2008). *Advertising and personal selling*. Delhi, India: Pinnacle.

Additional Resources

- Belch, G. E., Belch, M.A., & Purani, K. (2009). *Advertising and promotion: An integrated marketing communications perspective*. Delhi, India: McGraw Hill Education.
- Castleberry, S.B., & Tanner, J. F. (2013). *Selling: Building relationships*. Delhi, India: McGraw Hill Education.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

B.A. Programmes with Commerce (HUMAN RESOURCE MANAGEMENT)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
BAC: Discipline (HRM) – A4: Performance Management (Non-major/Minor)	4	3	1	0	Pass in Class XII	Studied Human Resource Development (BAC: Discipline (HRM) – A3)
BAC: DSC-4 Principles of Management (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (HRM) – A4: Performance Management (Non-Major/Minor)

Learning Objectives

The course aims to create fundamental knowledge of performance management, related aspects like talent management, compensation management, contemporary issues etc. in the organization through the pedagogy of case discussions and the practices of Indian Organisations in this context.

Learning Outcomes

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

1. Identify the process of performance management and performance appraisal.
2. Evaluate different methods of performance management and performance appraisal.
3. Recognise the concept of learning organisation and assess different aspects of performance-based compensation.
4. Analyse issues in implementation of performance management.
5. Discuss contemporary issues in performance management.

SYLLABUS OF BAC: Discipline (HRM) - A4

Unit 1: Introduction to Performance Management (7 hours)

Meaning, Principles, Objectives, Purpose of Performance Management, Performance Management vs Performance Appraisal, Performance Management as a Process

Unit 2: Performance Planning and Managing Performance (11 hours)

Developing Performance Planning: Agreement and Action Planning, Methods of managing performance of all the levels of Management (including labor), Graphics rating scale, Ranking Methods, Paired Comparison Methods, Forced Distribution Method, Critical Incident Method, Behaviour ally Anchored Rating Scales, Management By Objective, 360-Degree Performance Appraisal, Performance Feedback & Counselling.

Unit 3: Learning Organisation and Performance Based Compensation (9 hours)

Concept-Peter Senge Model, Need, Types, Factors and Obstacles in Learning Organisation, Performance Management and Compensation: Concept of Performance Related Pay, Criteria for Performance Related Pay, Installing and Monitoring PRP.

Unit 4: Implementation of Performance Management (9 hours)

Performance Management and Career Planning: Advantages and Significance, Coaching and Mentoring in Performance Management: Concept, Roles, Advantage and Disadvantage of Coaching and Mentoring, Performance Management and Talent Management: Concepts, Features and Strategies to retain employees.

Unit 5: Contemporary Issues in Performance Management (9 hours)

Competency Mapping, Competency Mapping & its Linkage with Career Development and Succession Planning, Online Appraisal: Advantage & Disadvantage, Performance Management Audit, Ethical and Legal issues in Performance Management.

Exercises

The learners are required to:

1. Identify the process of performance management and performance appraisal of any organisation.
2. Analyse different methods of performance management and performance appraisal employed by any organisation.
3. Devise a performance management system for a hypothetical organisation, with the help of performance planning.
4. Discuss case studies on the success story of various learning organisations.
5. Relate the elements of performance appraisal and potential appraisal and device a system of performance-based compensation system.
6. Discuss a case study of any organisation in the context of talent management and coaching and mentoring.
7. Present case studies on contemporary issues in performance management.

Suggested Readings

- Armstrong, M., & Baron, A. (2005). *Performance management and development*. Mumbai, India: Jaico Publishing House.
- Bhattacharyya, D. K. (2011). *Performance management systems and strategies*. Uttar Pradesh, India: Pearson Education.
- Chadha, P. (2003). *Performance management: It's about performing not just appraising*. Uttar Pradesh, India: McMillan India Ltd.

- Rao, T.V. (2004). *Performance management and appraisal systems: HR tools for global competitiveness*. SAGE Response.
- Kandula, S.R. (2010). *Performance management: Strategies, intervention & drivers*. Delhi, India: Prentice-Hall of India Pvt.Ltd
- Bagchi, S.N. (2013). *Performance management*. Uttar Pradesh, India: Cengage Learning India Pvt. Ltd.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

B.A. Programmes with Commerce (COMMERCIAL LAWS AND CORPORATE GOVERNANCE)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
BAC: Discipline (CLCG) – A4: Sale of Goods Act: Cases and Application (Non-Major/Minor)	4	3	1	0	Pass in Class XII	Studied Intellectual Property Rights (IPR Laws)-I (BAC: Discipline (CLCG) – A3)
BAC: DSC-4 Principles of Management (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (CLCG) – A4: Sale of Goods Act: Cases and Application (Non-Major/Minor)

Learning Objectives

The course aims to familiarize the students with the provisions of Sale of Goods Act, an important constituent of business laws. Case laws relevant for the inception and conduct of general and business activities are required to be discussed.

Learning Outcomes

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

1. Analyse basic aspects of contract of sale vis-a-vis agreements and subsequently enter into valid business propositions.
2. Recognize and differentiate between condition and warranty.
3. Describe the rules relating to transfer of property.
4. Comprehend the provisions relating to performance of contract and delivery of goods.
5. Analyse who is an unpaid seller and his rights.

SYLLABUS OF BAC: Discipline (CLCG) - A4

Unit 1: Nature and Formation of Contract of Sale (9 hours)

Contract of Sale- meaning, features, difference between sale and agreement to sell, definition of goods, price ascertainment

Unit 2: Condition and Warranty (9 hours)

Meaning and difference between of conditions and warranties, implied and express condition and warranty, doctrine of caveat emptor

Unit 3: Rules regarding Transfer of Ownership (9 hours)

Rules regarding transfer of ownership, risk passes with ownership, sale by non-owners

Unit 4: Performance of Contract of Sale (9 hours)

Meaning of delivery of goods, modes of delivery, rules relating to delivery of goods

Unit 5: Unpaid Seller (9 hours)

Unpaid seller – meaning, rights of an unpaid seller against the goods viz., right of lien, right of stoppage of goods in transit, right of resale, right of an unpaid seller against buyer personally

Exercises

The learners are required to:

1. Enlist real life examples to differentiate between sale and an agreement to sell.
2. Give day-to-day experiences of sale contracts entered.
3. A. Enumerate types of implied conditions available under different situations.
B. Prepare a list of situations from our environment where rule of '*caveat emptor*' is not applicable.
4. Observe and list out from your environment the general rules relating to transfer of ownership.
5. List out the examples of actual and symbolic delivery from the contracts daily entered into.
6. Prepare a list of rights of an unpaid seller based on observations from day-to-day experiences.

Suggested Readings

- Jagota, R. (2021). *Business laws*. Delhi, India: Taxmann.
- Sharma, J. P. (2019). *Business law* (1st ed.). Delhi, India: Bharat Law House Pvt.
- Singh, A. (2008). *Principles of mercantile law* (8th ed.). Delhi, India: Eastern Book.
- Tulsian P.C. (2017). *Business law*. Delhi, India: Tata McGraw Hill.

Additional Resources

- Kuchhal, M C. (2021). *Business Laws*. Uttar Pradesh, India: Vikas Publishing House.
- Arora, S. (2021). *Business Laws* (8th ed.) Delhi, India: Taxmann.
- Sharma, J.P., & Kanojia S. (2015). *Vyavsayik Sanniyam*, Delhi University Hindi Cell. (For Hindi)

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

B.A. Programmes with Commerce (TAX PROCEDURES & PRACTICES)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
BAC: Discipline (TPP) – A4: Fundamentals of Corporate Tax Planning (Non-Major/Minor)	4	3	1	0	Pass in Class XII	Studied Fundamentals of Personal Tax Planning (BAC: Discipline (TPP) – A3)
BAC: DSC-4 Principles of Management (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (TTP) – A4: Fundamentals of Corporate Tax Planning (Non-Major/Minor)

Learning Objectives

This paper aims to provide basic knowledge of corporate tax in India and its effectiveness in tax planning.

Learning Outcomes

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

1. Recognise the concept of tax planning, tax management and tax avoidance.
2. Interpret the application of minimum alternate tax.
3. Explore the benefits and incentives available to companies to start a new business.
4. Recognise the implications of tax provisions for a company with respect to capital structure decisions
5. Identify the need for tax planning with respect to specific management decisions.

SYLLABUS OF BAC: Discipline (TTP) – A4

Unit 1: Tax Planning Concepts and Types of Companies (5 hours)

Tax planning, tax management, tax evasion and tax avoidance; types of companies; residential status of companies and tax incidence.

Unit 2: Assessment of Companies (13 hours)

Carry forward and set off of losses in case of certain companies; deductions available to corporate assesses, Computation of total income and tax liability of companies and minimum alternate tax.

Unit 3: Tax Planning with reference to setting up of a new business (9 hours)

Location of business; nature of business and form of ownership: firm/LLP vs company;

Unit 4: Tax Planning with reference to financial management decision (9 hours)

Tax planning with reference to capital structures and bonus shares.

Unit 5: Tax Planning with reference to specific management decisions (9 hours)

Tax planning with reference to purchase vs. lease of an asset and make vs. buy.

Exercises

The learners are required to:

1. Discuss case studies on tax evasion and tax avoidance.
2. Prepare a report for a hypothetical company which is non-resident in India and represent the incidence of tax for the case.
3. Discuss provisions on minimum alternate tax as per the recent budget.
4. Specify the benefits available to a start-up company opting for operations in Northeast India.
5. Develop a tax saving plan for a newly incorporated company for raising capital.
6. Prepare a case study indicating the impact of managerial decisions on the tax liability of the company.
7. Compare the choice of a company to purchase a plant or to lease the same from a tax savings point of view.

Suggested Readings

- Ahuja, G., & Gupta, R. (2019). *Simplified approach to corporate tax planning & management*. Delhi, India: Wolters Kluwer India Pvt. Ltd.
- Singhanian, V.K., & Singhanian, M. (2022). *Corporate tax planning & business tax procedures*. Delhi, India: Taxmann Publications.

Additional Resources

- Income-tax Act 1961
- www.incometaxindia.gov.in

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

B.A. Programmes with Commerce (MODERN OFFICE MANAGEMENT)**CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE**

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
BAC: Discipline (MOM) – A4: Stenography (English)-II (Non-Major/Minor)	4	3	1	0	Pass in Class XII	Studied Stenography (English)-I (BAC: Discipline (MOM) – A3)
BAC: DSC-4 Principles of Management (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (MOM) – A4: Stenography (English)-II (Non-Major/Major)**Learning Objectives**

This course is well structured and sequenced learning of Stenography (English). This art of writing, based on phonetics sounds has been adopted throughout the world in the day to day working in organizations. With the help of the given chapters the students would be able to learn to make the outlines with proper pronunciation of words. In this way they will learn stenography and strengthen their English pronunciation also. Soon after the completion of this course, the student will be able to write\scribble accurately and once the accuracy is achieved, the same could be retained provided there is regular practice.

Learning Outcomes

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

1. Demonstrate the basic rules of The Shun Hook and The Aspirate.
2. Analyse the basic concepts of R, L, SH consonant and Compound Consonants.
3. Interpret the basics of Halving Principals and Vowel Indications.
4. Apply Doubling principals and Diaphonic.

5. Summarize the Prefixes and Suffixes.

SYLLABUS OF BAC: Discipline (MOM) - A4

Unit 1: Circle, Loops, Shun Hooks (9 hours)

Large Final Hooks 'Shun Hook': use of Shun Hook with straight and curved strokes, medial use of Shun Hook, Use of Shun Hook after Circle 'S' and 'NS', Use of shun Hooks in phraseography. Use of circles and loops to final hooks, strokes are followed by NS, S, Ses, St, Str. "The Aspirate" H, with full detailed analyses.

Unit 2: Upward Downward R, L, SH & Compound Consonants (9 hours)

General rules for Vowel preceding and following with R, Upward and downward R, Medially use of R.

Upward, Downward L, SH with preceding or following curves n, ing and circles, medial L, and KW\GW\KY\GY, compound consonants.

Unit 3: Vowel Indication and Halving Principles (9 hours)

Vowel Indication: Initial and final Vowel Implied, Initial and final Consonant Implied.

Halving principle: vocalizing of half length forms, halving for T of D, circle following half length forms, half length H, situations where halving principle not used. Halving and thickening of the strokes, M, N, L, R. The signs for RT and LT. Joining of strokes of unequal length. Use of halving principle for past-tense, halving principle in phraseography.

Unit 4: Doubling Principle (9 hours)

The general rule for doubling, doubling of straight strokes and the strokes MP and NG, alternative forms of MPR, MBR, NG-GR. Doubling of stroke L, circle S and double length strokes, use of doubling principal in phraseography.

Diphonic or two vowel signs, Use of Diphones, Medial Semi-Circle, Left Semi-Circle, Right Semi-circle.

Unit 5: Prefixes and Suffixes (9 hours)

Prefixes: expression of the prefixes, initial common-, medial com, accom-, intro- etc. Logograms as prefixes. Negative words etc.

Suffixes: Suffixes and Terminations – The dotting, expressingly, -logically, mentality, -ship, figures and contractions, etc.

Exercises

The learners are required to:

1. Apply the Basics of Shun Hook.
2. Practice the concept of R, L, SH and compound consonant.
3. Interpret the basics of Halving Principles and Vowel Indications.
4. Practice Diaphones, semi circles and Doubling Principles.
5. Use Prefixes, Suffixes, and Terminations.

Suggested Readings:

- Pitman, I. (2017). *Pitman shorthand instructor and key*. India: Pearson Education Ltd.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

B.A. Programme with Commerce (Commerce as Non-Major/Minor)

BAC: DSC-4: Principles of Management (Non-Major/Minor)

Learning Objectives

The course aims to equip learners with essential management related knowledge and skills and their applicability in the real world.

Learning Outcomes

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

1. Discuss evolution of management and its significance.
2. Analyse applicability of managerial functions.
3. Assess the significance of planning and organising in business.
4. Interpret the role of directing in business.
5. Analyse the importance of controlling function and discuss contemporary issues in management.

SYLLABUS OF BAC: DSC-4

Unit 1: Introduction to Management (9 hours)

Principles of management - concept, nature and significance; Evolution of Management thought: Classical (Fayol's principles of management; Taylor's scientific management), Neoclassical (Hawthorne Experiments), Modern approach (Systems Approach; Contingency Approach).

Unit 2: Functions of Management (7 hours)

Management functions and their relationship- planning, organizing, staffing, directing and controlling; Coordination - concept, characteristics and importance; Functional areas of management – an overview.

Unit 3: Planning and Organizing (11 hours)

Planning- meaning, strategic and operations planning; Decision-making- concept, importance and bounded rationality; Organizing- division of labor & specialization; Organisational structures- traditional and modern; Factors affecting organisational design.

Unit 4: Directing (11 hours)

Concept and theories of Motivation- Maslow's need hierarchy, Herzber's two-factor theory, Theory X&Y; Leadership-meaning and importance, leadership styles, Transactional and transformational leadership; Communication- meaning and importance.

Unit 5: Controlling and Contemporary Issues in Management (7 hours)

Principles of Controlling, performing controlling function; Management challenges of the 21st Century; Factors reshaping and redesigning management purpose, performance and reward perceptions- Internationalization; Digitalization; Entrepreneurship & innovation; Workplace Diversity

Exercises:

The learners are required to:

1. Assess the applicability of managerial theories in today's corporate world.

2. Demonstrate the use of managerial functions in organizing an event.
3. Prepare a comparative analysis of organization structures of various companies.
4. Demonstrate various types of leadership styles in form of role play and identify the motivation techniques used by leaders.
5. Discuss the impact of emerging issues in management.

Suggested Readings:

- Drucker, P. F. (1954). *The Practice of management*. New York, United States: Harper & Row.
- Drucker, P. F. (1999). *Management challenges for the 21st Century*. New York, United States: HarperCollins Publishers Inc.
- Griffin, R.W. (2011). *Management principles and application*. Massachusetts, Unites States: Cengage.
- Koontz, H., & Weihrich, H. (2012). *Essentials of management: An international and leadership perspective*. New York, United States: McGraw Hill Publications.
- Kumar, P. (2019). *Management: principles and applications*. Delhi: JSR Publication House LLP.
- Laasch, O. (2022). *Principles of management*. California, United States: Sage Textbook.
- Mahajan, J.P., Mahajan, A., & Dewan, D. (2017). *Management principles and applications*. Uttar Pradesh, India: Vikas Publications.
- Rao, V.S.P. (2017). *Management Principles and Applications*. Delhi, India: Taxmann Publications.
- Vasishth, N., & Rajput, N. (2016). *Principles of management*. Delhi: Kitab Mahal.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Semester- V
B.A. Commerce based Papers

B.A. Programme with Commerce (Entrepreneurship and Small Business)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Practical Aspects of Entrepreneurship BAC: Discipline (ESB) – A5 (Non-major/Minor)	4	3	1	0	Pass in Class XII	Studied Launching a New Venture (BAC: Discipline (ESB) – A4)
Cost Accounting BAC: DSC-5 (Major)	4	3	1	0	Pass in Class XII	NIL
Management of Small Business Enterprises BAC: DSE (ESB) - 5.1 (Major)	4	3	1	0	Pass in Class XII	NIL
Evolution of Policy & Institutional Framework BAC: DSE (ESB) - 5.2 (Major)	4	3	1	0	Pass in Class XII	NIL
Social Entrepreneurship BAC: DSE (ESB) - 5.3 (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (ESB) - A5: Practical Aspects of Entrepreneurship (Non-Major/Minor)**Learning Objectives**

To acquaint the students about the practical aspects of entrepreneurship

Learning Outcomes

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

1. Analyse entrepreneurial business environment.
2. Identify entrepreneurial organizational assistance offered to start ups.
3. Analyse and evaluate the public and private financing ecosystem for promoting entrepreneurship.
4. Prepare business plans and project reports.
5. Analyse different kinds of digital disruptions.

SYLLABUS OF BAC: Discipline (ESB) – A5**Unit 1: Assessing Entrepreneurial Business Environment (9 hours)**

Introduction to entrepreneurship, Dimensions of Entrepreneurship, Entrepreneurial Mindset, startup culture growth and developments with special reference to India (case studies), environmental analysis, success stories of entrepreneurs - Indian and international, family business culture in India, succession planning, Relevant case studies

Unit 2: Organisation Assistance (9 hours)

Emerging forms of organising startups,- OPC, LLP, e-commerce model, network organisation, co- working space, overview of Industrial Park, Special Economic Zone ,Khadi and Village Industries Commission (KVIC), MSME, startup Environmental Clearance, prerequisite clearances for startups, Quality Standards with special reference to Indian and international standards specifications, over view of incentives , facilities and reliefs for startups (excise, income tax etc.), Modernisation assistance to small scale unit, Incentives and facilities to exports entrepreneurs

Unit 3: Entrepreneurial financing (Private and Public) (9 hours)

Private support system- angel investing, Venture capital, Private equity, crowd funding, bootstrapping, Business incubators, Financial assistance by Government agencies, - NSIC, SIDO, MSME, SIDBI, SFC, DST, Governmental Start-up schemes- Make in India, Startup India, Standup India, Non-Governmental Financial institutes- ICICI, EDI, SME chamber of India, ICSE, Understanding basics of financial statements (balance sheet and income statement and cash flow analysis)

Unit 4: Preparing Business plans and Project Report (13 hours)

Idea generation and Feasibility analysis, Building a business plan and effectively communicate and "sell" new business concepts to investors, Mock business plan w.r.t different products and services, Aspects of a Project, Phases of a Project, Project Report,

Contents of a Project Reports, Proforma of a Suggested Project Report for a manufacturing and service Organization

Unit 5: Adapting digital developments and Disruptions (5 hours)

Digital disruptions, threats of mega alliances, strategies to sustain new business, challenges of takeovers and acquisitions, Emerging new business forays- opportunities, dimensions and challenges, regulations.

Exercises

The learners are required to:

1. Analyse business environment for any start up.
2. Identify entrepreneurial organizational assistance offered to various startups.
3. Analyse and evaluate the public and private financing ecosystem for promoting entrepreneurship in the Indian market.
4. Prepare a hypothetical business plan and project report for any start up idea.
5. Analyse the recent digital disruptions in the Indian market.

Suggested Case studies

- Case study on the Indian Unicorn - Zomato, Mobikwik, Policy bazaar, Pharmacy.
- Readings about some leading venture capitalist- Tiger capital, Softbank, Sequoia capital.
- Case studies - Alibaba, Facebook, Nirma, Fab India.

Suggested Readings

- Belsky, S. (2018). *The Messy Middle: Finding Your Way Through the Hardest and Most Crucial Part of Any Bold Venture*. Penguin.
- Baron, R. A., & Hmieleski, K. M. (2018). *Essentials of entrepreneurship second edition: Changing the world, one idea at a time*. Glos, United Kingdom: Edward Elgar Publishing.
- Burns, P. (2016). *Entrepreneurship and Small Business: Start-Up, Growth and Maturity*. Bloomsbury Publishing.
- Jain, V. (2022). *Entrepreneurship*. Delhi, India: Singhal Publications.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: DSC-5 Cost Accounting (Major)

Learning Objectives

The course aims to develop understanding among learners about contemporary cost concepts and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purposes.

Learning Outcomes

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

1. Compute unit cost and total cost of production and prepare cost statement.
2. Compute employee cost, employee productivity and employee turnover
3. Classify and estimate overheads.
4. Determine cost under job costing, process costing, contract costing and service costing.
5. Compute the break-even point of a product and firm.

SYLLABUS OF DSC-5

Unit 1: Introduction (9 hours)

Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and preparation of Cost Sheet. Role of a cost accountant in an organisation.

Unit 2: Elements of Cost : Material and Employee Cost (9 hours)

- (a) Materials: Accounting and control of materials: Concept of material cost and control, accounting and control of purchases, storage and issue of materials. Inventory systems, Methods of pricing of materials issues — FIFO, LIFO, and Weighted Average, Physical Verification, Fixation of stock levels, determination of economic order quantity, ABC analysis. Accounting treatment and control of losses — Wastage, scrap, spoilage and defectives
- (b) Employee Cost: Accounting and Control of employee cost; time keeping and time booking; Concept and treatment of idle time, over time and employee turnover

Unit 3: Elements of Cost: Overheads (9 hours)

Classification, allocation, apportionment and absorption of overheads, Treatment of under and over-absorption.

Unit 4: Methods of Costing (9 hours)

Job costing, Contract costing, Process costing (excluding treatment of work-in- progress, joint and by- products). Service costing (only transport).

Unit 5: Cost-Volume-Profit Analysis (9 hours)

Concept of cost-volume-profit analysis, marginal cost and marginal cost equation, profit-volume ratio, break-even analysis, cost break- even point, composite break- even point, margin of safety, simple break-even chart, Identification of key factor and determination of profitability.

Notes :

1. Treatment of various items of cost should be as per the relevant cost Accounting Standards (CAS) issued by Institute of Cost Accountant of India.
2. Use only simple numerical problems in all the above units to explain the various concepts, methods and techniques given therein.
3. Use of spreadsheet software should be encouraged for the basic calculation.

Exercises:

The learners are required to:

1. Prepare a cost statement for manufacturing and/ or service organisation.
2. Visit industries to understand process costing and prepare a cost statement for any process industry.
3. Visit a factory and compute the employee cost of the firm.
4. Analyse the role of overhead costs in the production process of any firm.
5. Analyse case studies on job costing, process costing, contract costing and service costing.
6. Design a hypothetical business plan for a firm selling financial products. Estimate the break-even point for different products.

Suggested Readings

- Arora, M.N. (2021). *Cost Accounting-principles and practice*. Delhi, India: Vikas Publishing House.
- Goel, R. K., & Goel, I. (2019). *Concept Building Approach to Cost Accounting for B.Com (Hons.)/B.Com*. Delhi, India: Cengage Publications.
- Gupta, S., Reeta, & Rao, R.P. (2021). *Cost Accounting for B.Com*. Delhi, India: Sultan Chand.
- Maheshwari, S. N., & Mittal, S. N. (2020). *Cost Accounting. Theory and Problems*. Delhi, India: Shri Mahaveer Book Depot.
- Maheshwari, S. N., Mittal S. K., & Mittal, S.N. (2021). *Cost Accounting: Principles & Practice*. Delhi, India: Shree Mahaveer Book.
- Mitra, J. K. (2021). *Cost and Management Accounting*. Delhi, India: Oxford University Press.
- Nigam, B. M. L., & Jain, I. C. (2023). *Cost Accounting: Principles and Practice*. Delhi, India: PHI Learning.
- Singh, S. (2019). *Fundamentals of Cost Accounting*. Allahabad, India: Kitab Mahal.
- Tulsian, P.C. (2020). *Cost Accounting*. Delhi, India: S.Chand.

Additional Resources

- Drury, C. (2018). *Management and Cost Accounting*. China: Cengage.
- Horngren, C. T., Foster, G., & Dattar, S. M. (2017). *Cost Accounting: A Managerial Emphasis*. Delhi, India: Prentice Hall of India Ltd.
- Jain, S.P., & Narang, K.L. (2021). *Cost Accounting: Principles and Methods*.

Jalandhar, India: Kalyani Publishers.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: DSE (ESB) - 5.1: Management of Small Business Enterprises (Major)

Learning Objectives

The purpose of this course is to acquaint the students with the basic knowledge of managing a small enterprise.

Learning Outcomes

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

1. Discuss managerial issues in small enterprises.
2. Analyse the significance of having appropriate capital structure mix in the organisation.
3. Interpret and construct an influential marketing plan.
4. Analyse and realize the significance of having right mix of employees in the organisation.
5. Demonstrate the process of planning for management succession.

SYLLABUS OF BAC: DSE (ESB) - 5.1

Unit I: Managerial Issues concerning Small Enterprises (9 hours)

Entrepreneurial style of management; Sole proprietorship and partnership, limited liability, partnership; Registration process; Government tax pattern (brief overview); Strategic management & entrepreneur- enterprise age and managerial strategies; Building competitive advantage.

Unit II: Managing the Capital Structure (9 hours)

Funding-own savings, family/friends & relatives; Banks/lending institutions; Banking habits- crossing of cheques, utility of overdraft facility etc.; Equity vs. Debt- financing- venture capital, angel funds; Capital mix-short term and long term capital sources; Factors determining efficient capital structure.

Unit III: Building a Powerful Marketing Plan (9 hours)

Building a guerrilla marketing plan, pin pointing the target market, plotting a guerrilla marketing strategy; Building a competitive edge; E-Commerce and entrepreneur.

Unit IV: Leading the Growing Enterprise (9 hours)

Leadership in the new economy, hiring the right employees; Building right organisational culture and structure; Challenge of motivating workers.

Unit V: Planning for Management Succession. (9 hours)

Planning the management/leadership succession in the enterprise (Case studies of management style of efficient institutions).

Note: Case studies may be used in teaching various units.

Exercises

The learners are required to:

1. Discuss important managerial issues for any small enterprise.
2. Study the capital structure mix of any organisation. Critically evaluate the same.
3. Design a marketing plan for any hypothetical start up.
4. Study the human resource mix of any organisation. Critically evaluate the same.
5. Discuss case studies management succession.

Suggested Readings

- Berger, B. (Ed.). (1991). *The culture of entrepreneurship* (pp. 1-12). San Francisco, United States: Ics Press.
- Chhabra, T. N. (2009). *Entrepreneurship development*. Delhi, India: Sun India.
- Prasad, L.M. (2004). *Business Policy: Strategic Management*. Delhi, India: Sultan Chand & Sons.

Additional Resources

- Kaplan, J. M., & Warren, A. C. (2003). *Patterns of entrepreneurship*. Hoboken, United States: John Wiley & Sons, Incorporated.
- Zimmerer, T. W. & Scarborough, N. M. (2005). *Essentials of Entrepreneurship and Small Business Management*. United States: Pearson.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: DSE (ESB) - 5.2: Evolution of Policy & Institutional Framework (Major)

Learning Objectives

The purpose of this course is to make the learners aware of the evolution of the policies and institutional framework for the promotion of entrepreneurship in the country.

Learning Outcomes

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

1. Recognise the evolution of government policy for small enterprise sector.
2. Interpret the legal framework of entrepreneurship and small business.
3. Describe the available institutional support system for promoting small-scale sector.
4. Describe the policy framework for entrepreneurship and small business.
5. Analyse and review the Non-Governmental Initiatives for Entrepreneurial Promotion.

SYLLABUS OF BAC: DSE (ESB) - 5.1

Unit I: Evolution of Small-Scale Sector Policy (9 hours)

Genesis and the evolution of the Government of India's Small-scale sector policy; Gandhian philosophy towards small enterprises and the recommendations of the Ford Foundation team.

Unit II: Legal Framework of Entrepreneurship and Small Business (9 hours)

Industrial Policy Resolutions 1956, 1977; New Economic Policy 1991; Reports of various committees on Industrial and business activities particularly relating to the development of entrepreneurship and small business; Report on entrepreneurship by Knowledge Commission.

Unit III: Institutional Support for Entrepreneurship and Small Business (9 hours)

National-level financial and non-financial institutions for entrepreneurship and small business development and their roles, functions and schemes- Small Industries Development Bank of India (SIDBI), National Small Industries Corporation (NSIC), National Institute of Small Industries and Entrepreneurship Development (NIESBUD), Entrepreneurship Development Institute of India (EDII), NI-MSME, Export Promotion Council (emphasis on their objectives, activities and schemes).

Unit IV: Policy Framework for Entrepreneurship and Small Business (9 hours)

State level policies and institutions situated in NCR, Delhi-their roles, functions and promotional measures; Schemes under Directorate of Industries, Institutes of Entrepreneurship Development (IEDs), State Finance Corporations (SFCs), State Industrial Development Corporation (SIDC), Small Industries Service Institutes (SISI), Technical Consultancy Organisations, DICs.

Unit V: Non-Governmental Initiative in Entrepreneurial Promotion (9 hours)

Role of FICCI and other nodal trade associations on entrepreneurship initiatives in private sector; Private-public collaboration on entrepreneurship; Role of industries/entrepreneurs' associations and self-help groups.

Exercises

The learners are required to:

1. Analyse the evolution of government policy for small enterprise sector in India.
2. Analyse the legal framework of entrepreneurship and small business in India.
3. Critically assess the available institutional support system for promoting small-scale sector in India.
4. Discuss and analyse the policy framework for entrepreneurship and small business in India.
5. Analyse and review the Non-Governmental Initiatives for entrepreneurial promotion in India.

Suggested Readings

- Nanda, K.C. (1999). *Credit and Banking: What Every Small Entrepreneur (and Banker) Must Know*. Delhi, India: Response Books.
- Verma, J. C., & Singh, G. (2002). *Small Business and Industry: A Handbook for Entrepreneurs*. Delhi, India: Sage Publications.

Additional Resources

- Awasthi, D. N., & Sebastin, J. (1996). *Evaluation of Entrepreneurship Development Programmes*. Delhi, India: Sage Publications Private Limited.
- Juneja, J.S. (2002). *Small and Medium Enterprises*. Delhi, India: Deep & Deep Publications Pvt. Ltd.
- Journals, Periodicals, and Report:
- Laghu Udyog Samachar (Hindi and English)
- SEDME

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: DSE (ESB) - 5.3: Social Entrepreneurship (Major)

Learning Objectives

The purpose of this course is to acquaint the students with desirability, processes and feasibility of social entrepreneurship in the social framework of India and to enable them to find social entrepreneurship as an alternative occupational choice.

Learning Outcomes

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

1. Recognise the symbiotic relationship between entrepreneurship and economic development.
2. Discuss the fundamentals of social entrepreneurship.
3. Identify opportunities in the social sector.
4. Discuss social dimensions to entrepreneurship.
5. Discuss success stories on social entrepreneurship in India.

SYLLABUS OF BAC: DSE (ESB) - 5.3

Unit I: The Entrepreneurial Society (9 hours)

The symbiotic relationship between entrepreneurship and economic development; Social entrepreneurship in global context vis-à-vis India; Growth of social entrepreneurship-impetus for entrepreneurship-push and pull factors.

Unit II: Fundamentals of Social Entrepreneurship (9 hours)

Meaning, forms and need for social entrepreneurship in contemporary societies; Corporate Social Responsibility (CSR) and social entrepreneurship-linkages; Cases of corporate promotion of social entrepreneurship in India; Governmental and non-governmental efforts in the promotion of social entrepreneurship; Future prospects of social entrepreneurship.

Unit III: Developing a Framework for Opportunity Identification in Social Sector (9 hours)

Factors that create opportunity; Hobbies, work experience, internet, service sector; Market gap analysis of emerging social arena; Opportunity identification process- project feasibility study of social enterprises, sequence of analysis of project feasibility.

Unit IV: Social Dimension to Entrepreneurship (9 hours)

Role of mentors, role models, tolerance for failure; Family support for initiating formation of social sector enterprises; Start ups in the social concept; Role of government in contributing to growth of 1st generation social entrepreneurs.

Unit V: Indian Experiences (9 hours)

Success stories on social entrepreneurship- case studies of Indian social entrepreneurs; Entrepreneurial failures and coping with it; Case studies of entrepreneurial failures in social sector; Cultural support for failures (some cases of entrepreneurial success and failures and lesson learnt- with recent examples, recent start ups in social sector).

Exercises

The learners are required to:

1. Analyse the symbiotic relationship between entrepreneurship and economic development in India.
2. Discuss and analyse the fundamentals of social entrepreneurship, and evaluate certain related case studies.
3. Identify the possible opportunities in the Indian social sector.
4. Discuss case studies on social dimensions to entrepreneurship.
5. Discuss case studies on certain success stories on social entrepreneurship in India.

Suggested Readings

- Bansal, R. (2011). *I Have a Dream-The inspiring Stories of 20 social entrepreneurs who found new ways to solve old problems*. Ahmedabad, India: Westland Books
- Berger, B. (1992). *The Culture of Entrepreneurship*. Delhi, India: Tata-McGraw Hill Publishing Company Ltd.
- Bornstein, D. (2007). *How to change the world: Social entrepreneurs and the power of new ideas*. Oxford, United Kingdom: Oxford University Press.
- Yunus, M. (2011). *Building Social Business: The New Kind of Capitalism that Serves Humanity's most pressing Needs*. New York, United States: BBS, Public Affairs.
- Kaplan, J. M. (2003). *Patterns of Entrepreneurship*. Hoboken, United States: John Wiley & Sons Inc.
- Scarborough, N. M. (2016). *Essentials of entrepreneurship and small business management*. United States: Pearson.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

B.A. Programme with Commerce (Accounting and Finance)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Financial Markets BAC: Discipline (A&F) – A5 (Non-major/Minor)	4	3	1	0	Pass in Class XII	NIL
Cost Accounting BAC: DSC-5 (Major)	4	3	1	0	Pass in Class XII	NIL
Investing in Stock markets BAC: DSE(A&F)- 5.1 (Major)	4	3	1	0	Pass in Class XII	NIL
Computer Application in Accounting BAC: DSE (A&F) - 5.2 (Major)	4	2	0	2	Pass in Class XII	NIL

BAC: Discipline (A&F) – A5: Financial Markets (Non-Major/Minor)

Learning Objectives

The course aims to provide the learners an overview of the financial markets.

Learning Outcomes

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

1. Recognise the function and role of financial markets.
2. Evaluate the working of money market and the role of RBI.
3. Analyse functioning of capital market and various capital market instruments.
4. Evaluate the role of stock exchanges in India.
5. Explain the role of SEBI in the capital market.

SYLLABUS OF BAC: Discipline (A&F) – A5

Unit 1 Introduction to Financial Markets (7 hours)

Concept, significance and Functions of financial markets. Structure/Components of Financial markets – Money market, Capital market -Primary & Secondary; Debt & Equity; Derivative; Forex and commodity market; An overview of Indian and International Financial Markets.

Unit 2 Money Market (9 hours)

Concept and Importance of Money market, Functions of Money market, Participants in the Money Market, Structure/classification of Money market; Money market instruments; RBI and Money Market.

Unit 3 Capital Market- I (9 hours)

Introduction to Capital Market - Concept, significance and functions of Capital market; Capital Market instruments; Participants in the Capital market; Structure/classification of Capital market; Debt and Equity markets; Recent developments in Capital market.

Unit 4 Capital Market - II (13 hours)

Primary Market (NIM) – Concept, importance and functions of Primary market; Methods of flotation; Secondary Market - Concept, importance and Role of Secondary Market; Difference between Primary and Secondary Markets; Stock exchanges in India – NSE and BSE; Demutualisation of Stock Exchanges in India; Stock Index- Concept and importance; Major Stock Indices - SENSEX, NIFTY.

Unit 5 SEBI and Investor Protection (7 hours)

Concept, structure and objectives of SEBI; Functions of SEBI; Role of SEBI in primary and Secondary markets; Investor protection.

Exercises

The learners are required to:

1. Prepare a report on the role of financial markets in developing countries.
2. Analyse the role of RBI in India.
3. Analyse the benefit of investing in various capital market instruments.
4. Critically assess the role of stock exchanges in developing the Indian economy.
5. Assess and comment on the role of SEBI in the Indian capital market.

Suggested Readings

- Balachandran, V. (2023). Securities Market & Regulations. Delhi, India: Sultan Chand & Sons.
- Khan M.Y. (2019). *Indian Financial System*. Delhi, India: Tata McGraw Hill.
- Pathak, B. V. (2019). *Indian Financial System: Markets, Institutions and Services*. Delhi, India: Pearson Education.
- Frederic S. M., & Eakins, S. G. (2019). *Financial Markets and Institutions*. Delhi,

India: Pearson Education.

- Saunders, A., & Milton, C. M. (2007). *Financial Markets and Institutions*. Delhi, India: Tata McGraw Hill.
- Bhole, L. M. (2019). *Financial Markets and Institutions*. Delhi, India: Tata McGraw Hill Publishing Company.
- Kumar, V., Gupta, K., & Kaur, M. (2021). *Financial Markets, Institutions and Financial Services*. Delhi, India: Taxmann's Publications.

Additional Readings

- RBI Functions and Working – Reserve Bank of India
- RBI Annual Reports
- www.sebi.gov.in
- www.rbi.org.in
- <https://www.bseindia.com/bseindia.com>
- <http://www.nseindia.com/nseindia.com>

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: DSE(A&F)- 5.1: Investing in Stock markets (Major)

Learning Objectives

The course aims to familiarize the students with the skills required to operate in the stock market. They can learn the trading mechanism of the stock exchanges.

Learning Outcomes

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

1. Recognise the basic principles of investing in stock market.
2. Analyse stocks under the Economy, Industry, Company (EIC) framework.
3. Apply Technical Analysis tools to take investment decisions.
4. Analyse the working of Indian stock market.
5. Analyse the different types of mutual fund schemes.

SYLLABUS OF BAC: DSE(A&F)- 5.1

Unit 1: Basics of Investing (9 hours)

Basics of Investment & Investment Environment. Concept of Risk and Return, Risk and Return trade-off, Types of Investing and Investors. Avenues of Investments - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds, ETF. Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.

Unit 2: Fundamental Analysis (9 hours)

Top-down and bottom-up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, EBIT, Capital gearing ratio, Return on Investment, Return on Equity, EPS and DPS analysis, Industry market ratios: Operating Profit Ratio, Net Profit Ratio, PE, PEG, Price over sales, Price over book value, Dividend Yield, Earning Yield, Debt-Equity Ratio, EVA). Understanding the Shareholding pattern of the company.

Unit 3: Technical Analysis (9 hours)

Trading rules (credit balance theory, confidence index, filter rules, market breadth, advances vs declines) and charting (use of historic prices, simple moving average and MACD, basic and advanced interactive charts). Do's & Don't s of investing in markets.

Unit 4: Indian Stock Market (9 hours)

Primary Markets (Initial Public Offering, Follow on Public Offering, Private placement, offload Promoters' shares), Secondary Markets (cash market and derivative market: Futures and Options), Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchanges, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: DEMAT trading, types of orders, using brokerage and analyst recommendations.

Unit 5: Investing in Mutual Funds (9 hours)

Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds:- Open-ended, close-ended, equity, debt, hybrid, index funds,

Exchange Traded Funds and money market funds. Factors affecting the choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.

Exercises

The learners are required to:

1. Recognise the basic principles of investing in stock market and assess the risk and return of stocks under SENSEX.
2. Choose any company in India and perform EIC analysis to evaluate its stock.
3. Make an investment decision for any stock using tools of technical analysis.
4. Analyse the working of Indian stock market.
5. Evaluate the performance of different mutual fund schemes.

Suggested Readings

- Chandra, P. (2021). *Investment Analysis and Portfolio Management*. Delhi, India: Tata McGraw Hill Education.
- Kevin, S. (2019). *Security Analysis and Portfolio Management*. Delhi, India: PHI Learning.
- Kumar V., Kumar N., & Sethi R. (2019). *Investing in Stock Markets*. Delhi, India: Ane Books.
- Pandian, P. (2020). *Security Analysis and Portfolio Management*. Delhi, India: Vikas Publishing House.
- Ranganatham, M., & Madhumathi, R. (2019). *Security Analysis and Portfolio Management*. Delhi, India: Pearson Education.
- Singh J.K., & Singh A.K. (2019). *Investing in Stock Markets*. Delhi, India: A K Publications.
- Tripath V., & Pawar N. (2023). *Investing in Stock Markets*. Delhi, India: Taxmann Publications.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: DSE (A&F) - 5.2: Computer Application in Accounting (Major)

Learning Objectives

This course aims to impart the skills needed for recording business transactions and producing final accounts by a non-commerce student using computerised accounting software.

Learning Outcomes

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

1. Recognise the features of manual and computerised accounting system environments.
2. Record business transactions and prepare financial statements.
3. Explain structure of a computerised accounting system for a business firm.
4. Create masters and vouchers entry.
5. Examine necessary adjustments for Goods and Service Tax (GST) while recording business transactions.

SYLLABUS OF DSE (A&F) - 5.2

Unit-1: Introduction to Accounting (3 hours)

Accounting – meaning, importance and need, its objectives and relevance to business establishments and other organisations, and individuals. accounting information: meaning, users and utilities, sources of accounting information. some basic terms –transaction, account, asset, liability, capital, expenditure & expense, income, revenue, gain, profit, surplus, loss, deficit. debit, credit, accounting year, financial year, financial accounting principles.

Unit-2: Recording of business transactions and preparation of financial statements (7 hours)

Features of recordable transactions and events; types of accounts: personal account, real account and nominal account; rules for debit and credit; double entry bookkeeping system, journal transactions; preparation of ledgers; fundamental accounting equation; preparation of Trial Balance; concept of revenue and capital; preparation of Trading and Profit & Loss Account and Balance Sheet manually.

Unit-3: Computerised Accounting System (4 hours)

Basics of computerised accounting systems; difference between manual and computerized accounting systems; overview of available software packages for computerized accounting; factors affecting selection of suitable Computerised accounting software; procurement and installation of computerised accounting software.

Using any popular accounting software: create, select, shut, and delete a Company; setting security features of company; date and period features; configure and features settings; backup and restore data of a company.

Unit-4: Creating Masters and voucher entry (12 hours)

Creating Accounting Ledgers and Groups: Single create vs. multiple create, creating ledger under a group and entering opening balances

Creating Stock Items and Groups: Creating unit of measurement, creating stock groups using single or multiple create feature under an existing group, creating Stock items using single or multiple feature under an existing group,

Voucher Entry: Types of vouchers, selection of voucher type for transactions, vouchers entry, voucher number and date settings, voucher entry with more than one debit or credit accounts, editing and deleting a voucher and printing of voucher.

Unit-5: Taxation and Generating Reports (4 hours)

Taxation: Accounting for Goods and Service Tax

Generating Reports: Cash Book, ledger accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement and Cash Flow Statement.

Note: The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred to in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.

Practical Exercises

The learners are required to:

1. Compare and contrast the manual and computerised accounting system of any firm.
2. Record business transactions and prepare financial statements for any hypothetical firm.

3. Analyse the structure of a computerised accounting system for a business firm.
4. Evaluate the relevance of recent innovations happened in computerised accounting system.
5. Collect the voucher data of a firm and prepare it in computerised system.
6. Analyse tax amount of select firms listed on BSE and correlate their financial performance and expenditure with taxes.

Suggested Readings

- Charles, T H., Sundem, G. L., Elliot, J. A., & Philbrick, D. R. (2017). *Introduction to Financial Accounting*. Delhi, India: Pearson.
- Goyal, B. K., & Tiwari, H.N. (2022). *Financial Accounting*. Delhi, India: Taxmann
- Kumar, A. (2021). *Financial Accounting*. Delhi, India: Singhal Publication.
- Lal, J., Srivastava, S., & Shivani. A. (2020). *Financial Accounting Text and problems*. Delhi, India: Himalaya Publishing House.
- Leonardo, A. R., Qanis, J. R., & Alderman, C. W. (1990). *Accounting Information Systems: A cycle Approach*. London, United Kingdom: Wiley.
- Lt. Bhupinder. (2021). *Financial Accounting – Concepts and Applications*. Delhi, India: Cengage.
- Monga, J. R., & Bahadur, R. (2022). *Financial Accounting: Concept and Applications*. Delhi, India: Scholar Tech Press.
- Robert, L. H. (2008). *Accounting Information Systems: Basic Concepts and Current Issues*. London, United Kingdom: McGraw Hill.
- Sehgal, A., & Sehgal, D. (2019). *Fundamentals of Financial Accounting*. Delhi, India: Taxmann.

Additional sources

- Tally ERP 9 book advanced user. Publisher: Swayam Publication (www.tallyerp9book.com)
- Tulsian, P. C., Tulsian, B., & Tulsian, T. (2023). *Financial Accounting*. Delhi, India: S. Chand.
- Tally ERP 9 Training Guide – 4th Edition. Ashok K Nadhani. Publisher: BPB Publications
- **Web resource:** <http://tallyerp9book.com/TallyERP9-Book-Content.html>

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

B.A. Programme with Commerce (Banking and Insurance)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Insurance and Risk Management BAC: Discipline (B&I) – A5 (Non-Major/Minor)	4	3	1	0	Pass in Class XII	NIL
Cost Accounting BAC: DSC-5 (Major)	4	3	1	0	Pass in Class XII	NIL
Life Insurance-I (BAC: DSE(B&I)-5.1) (Major)	4	3	1	0	Pass in Class XII	NIL
Marketing Services of Insurance Product (BAC: DSE (B&I) - 5.2) (Major)	4	3	1	0	Pass in Class XII	NIL

GENERIC ELECTIVE
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Operational Aspects of Insurance (BAC: GE(B&I)-5.1)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (B&I) -A5: Insurance and Risk Management (Non-Major/Minor)

Learning Objectives

The course aims to give students an in-depth knowledge about risk management and insurance.

Learning Outcomes

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

1. Recognise basics of the risk management.
2. Describe the basic concept and principles of insurance.
3. Analyse different types of life insurance policies.
4. Analyse different types of general insurance policies.
5. Recognise the regulatory aspect of insurance in India.

SYLLABUS OF BAC: Discipline (B&I) – A5

Unit I: Concept of Risk and Risk Management (7 hours)

Risk- Meaning, Types of Risk, Sources and Measurement of Risk, Risk Retention and Transfer. Objectives of risk management, Risk management process, Identifying and evaluating potential losses, selecting appropriate technique for treating loss exposure, Risk financing, Implementing and administering risk management program, Personal risk management. Concept of Disaster Risk Management. Meaning of Actuary and Actuarial Science.

Unit II: Introduction to Insurance (16 hours)

Concept and Nature of Insurance Contract, law of large numbers, Characteristics of insurance

Principles of insurance contract: utmost good faith, insurable interest, proximity cause, contribution & subrogation, and indemnity. Legal Aspects of Insurance Contract. Globalization of Insurance Sector, Reinsurance, Co-insurance, Assignment, Endowment, Types of Insurance: Life insurance, General Insurance.

Unit III: Life Insurance (9 hours)

Meaning of Life Insurance, Features-classification of policies, Types of life insurance policies: Term insurance, Whole life insurance and its variants, Endowment insurance and its variants, Annuities. Surrender value. Policy Process: Application, and acceptance, prospectus, proposal forms and other related documents, Age proof, Special reports, Assignments, Nomination. Claim Settlements: Loans, surrender, Foreclosure Policy, Maturity claims survival benefit, Payments death claims, Waiver of evidence of title-Early claims, Claim concession, Presumption of death, Accident and disability benefits.

Unit IV: General Insurance (9 hours)

Types of general insurance: Fire and Motor Insurance, Health Insurance, Marine Insurance, Automobile Insurance, Burglary and personal accident Insurance in India, Liability insurance, Miscellaneous insurance, Claims settlement.

Unit V: Regulation of Insurance in India (4 hours)

Control of Malpractices, Negligence, Loss Assessment and Loss Control, Exclusion of perils, Regulatory Framework of Insurance: Role, Power, and Functions of IRDA, Composition of IRDA, IRDA Act 1999.

Exercises

The learners are required to:

1. Identify the various kinds of risks they are exposed to.
2. Discuss the concept and principles of insurance.
3. Compare the terms different life insurance policies offered in the market.
4. Compare the terms of different general insurance policies offered in the market.
5. Discuss different aspects of the regulatory framework of insurance in India.

Suggested Readings

- Dorfman, M. S. (2015). *Introduction to Risk Management and Insurance*. (10th ed.) Pearson.
- Rejda, G.E. (2014). *Principles of Risk Management and Insurance*. Essex, United Kingdom: Pearson Education.
- Gupta. P.K. (2020). *Insurance and Risk Management*. Delhi, India: Himalaya Publishing House.
- Kumar, S. (2019). *Essential of Insurance and Risk Management*. Delhi, India: JSR Publishers.
- Mishra, M. N. (2020). *Principles and Practices of Insurance*. Delhi, India: Sultan Chand and Sons.
- Farooqui, A. (2019). *Principles and Practices of Insurance*. Wisdom Publications.

Additional Resources

- Black, K., & Skipper, H.D. (2012). *Life and Health insurance*. Pearson Education.
- Crane, F. (2014). *Insurance Principles and Practices*. New York, United States: John Wiley and Sons.
- Vaughan, E. J., & T. Vaughan. (2016). *Fundamentals of Risk and Insurance*. Hoboken, United States: Wiley & Sons

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: DSE(B&I)- 5.1: Life Insurance-I (Major)

Learning Objectives

The course aims to make the students acquainted with various aspects of life insurance and issues related to insurance products in terms of pricing, underwriting and necessary documentation.

Learning Outcomes

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

1. Describe the basic concepts related to life insurance.
2. Examine a life insurance plan depending upon the need of the insurer.
3. Illustrate various aspects related to pricing of insurance products.
4. Demonstrate the underwriting process and requisite documentation.
5. Interpret the vital regulations with special reference to LIC.

SYLLABUS OF BAC: DSE (B&I) -5.1

Unit 1: Introduction to Life Insurance (5 hours)

Purpose and Need of Life Insurance, Important Terminologies: Premium, Sum Assured Insured, Proposer, Nominee, Survivor, Assignee, Assignment, Riders etc., Essential features of Life Assurance, Advantages of Life Assurance, Principles of Life Insurance, Importance of Life Insurance

Unit 2: Types of Life Insurance Plans (11 hours)

Whole-life Plans, Endowment Insurance Plans, Term Insurance Plans, Whole-life and Endowment Plans: Comparison, Couple Life Insurance Policy, Female Insurance Plans, Children Plans, Plans for Handicapped Dependents, Plans for High Worth Individuals, Money Back Plans, Micro Insurance Plans, Group Insurance Schemes, Social Security Schemes, Pension/ Annuity Plans, Unit Plans

Unit 3: Insurance Pricing (11 hours)

Pricing Objectives, Life Insurance Pricing Elements, Insurance Rating Methods, Calculation of Premium, Payment of Premium, Classification of Expenses, Surrender Value, Sum Assured Value and Paid up Value

Unit 4: Underwriting and Policy Documents (11 hours)

Underwriting Process, Methods of Rate Determination, Types of Underwriters, Rate of Agents in Underwriting, Policy Bonds, Proposal Form, Certification of Insurance

Unit 5: Life Insurance Act, 1956 (7 hours)

Important Definitions, Establishment and Incorporation of Life Insurance Corporation of India, Constitution and Functions of LIC, Constitution of Tribunal, Management of LIC.

Exercises

The learners are required to:

1. Discuss basic concepts and importance of life insurance.
2. Evaluate different life insurance plans taken by their family members.
3. Compare premiums of different life insurance plans.
4. Discuss case studies that explore the underwriting process and necessary policy documentation.
5. Discuss and interpret legal cases related to LIC Act, 1956.

Suggested Readings

- Mishra M.N., & Mishra, S.B. (2015). *Insurance Principles and Practice*. Delhi, India: S.Chand.
- Chaturvedi, D.D., & Mittal, A. (2016). *Banking and Insurance*. Delhi, India: Scholar Tech Press.
- Sethi, J., & Bhatia, N. (2017). *Elements of Banking and Insurance*, Delhi, India: PHI Learning Private Limited.
- Gupta, A. (2019). *Banking and Insurance*. Delhi, India: A K Publications.
- Farooqi, A.W. (2019). *Principles and Practice of Insurance*. Delhi, India: Wisdom Publications.
- Mittal, A., & Gupta, S. L. (2020). *Principles of Insurance and Risk Management*. Delhi, India: Sultan Chand & Sons.
- Kumar, S. (2019). *Fundamentals of Insurance and Risk Management*. Delhi, India: JSR Publication.

Additional Resources

- Imam, A. (2017). *Principles and Practice of Life Insurance in India*. Delhi, India: Anmol Publications Pvt. Ltd.
- Singh, I., & Katyal, R. (2019). *Insurance Principles and Practice*. Delhi, India: Kalyani Publishers.
- Loomba, J. (2018). *Risk Management and Insurance Planning*. Delhi, India: PHI Learning Private Limited.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: DSE (B&I) - 5.2: Marketing Services of Insurance Product (DSE2) (Major)

Learning Objectives

The main objective of this paper is to acquaint the learners about various marketing services and policies available to life and non-insurance in India.

Learning outcomes

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

1. Compare different life insurance policies in India.
2. Discuss non-life insurance policies in India.
3. Recognise basics of fire insurance.
4. Discuss miscellaneous insurance policies.
5. Evaluate the impact of privatisation of the insurance sector in India.

SYLLABUS OF BAC: DSE (B&I)-5.2

Unit 1: Life Insurance Policies in India (7 hours)

Classification of Life Insurance Policies on the basis of duration of Policy, Payment of Premium, Participation in Profits, Number of Lives Insured, Non - Conventional Policies, Accidental Benefit, Disability Benefit, Double Accident Benefit, Policies of Private Sector Companies (Birla Sunlife Term Plan, Allianz Bajaj Cash care, SBI Life, ICICI Prudential Life etc.), Marketing Strategies of Various Life Insurance Policies.

Unit 2: Non-Life Insurance Policies in India (9 hours)

Nationalization of General Insurance; Non-life Insurance- Marine Insurance, Fire Insurance, Miscellaneous Insurance, kinds of Marine Policies, Clauses in a Marine Insurance Policy, Marine Losses, Payment of Claims under Marine Insurance; Marketing Strategies of Marine Insurance.

Unit 3: Elements of Fire Insurance Contract (9 hours)

Procedure of Fire Insurance, Kinds of Fire Insurance Policies, Payment of Claim under Fire Insurance, Motor Insurance Policies, Settlement of Claims in Motor Insurance.

Unit 4: Miscellaneous Insurance Policies (9 hours)

Burglary Insurance Policies, Claim Procedure, Personal Accident Policies, Various Health Insurance Policies available in the market in Post COVID-19 period, Relevance and new trends in Health Insurance, Rural Insurance Policies, Contractors All Risk Insurance Policies.

Unit 5: Privatisation of Insurance Sector in India (11 hours)

Historical background, Progress of General Insurance Sector Post Nationalization, Need for Reforms in Insurance Sector, Reform Measures in Insurance Sector, Arguments Against Privatization of Insurance Sector, Rationale for Privatizing Insurance Business, Marketing Strategies for Betterment after Privatization.

Exercises:

The learners are required to:

1. Perform a comparative analysis of different life insurance policies in India.
2. Perform a comparative analysis of different non- life insurance policies in India.
3. Describe features of various fire insurance policies offered in India.
4. Enlist the features of miscellaneous insurance policies purchased by your family members.
5. Critically analyse the impact of privatisation of the insurance sector in India.

Suggested Readings

- Aggarwal, P. & Ratti, M. (2019). *Banking and Insurance Operations*. Delhi, India: Kalyan Publishers.
- Sethi, J., & Bhatia, N. (2018). *Elements of Banking and Insurance*. Delhi, India: PHI Learning Private Ltd.
- Mishra, M.N., & Mishra, S.B. (2017). *Insurance Principles and Practice*. Delhi, India: S. Chand and Company Pvt. Ltd.
- Kumar, S. (2017). *Fundamentals of Insurance and Risk Management*. Delhi, India: JSR Publication.

Additional Resources

- Loomba, J. (2017). *Risk Management and Insurance Planning*. Delhi, India: PHI Learning Private Ltd.
- Sharma, R.K., & Gupta, S. K. (2018). *Banking and Insurance*. Delhi, India: Kalyan Publishers.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: GE(B&I)- 5.1: Operational Aspects of Insurance

Learning Objectives

The course aims to familiarize the students with the basics of banking and insurance aspect along with developing an insight about the different operational aspects of banking and insurance.

Learning Outcomes

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

1. Describe the basic concept of banking.
2. Analyse the role of banks in the Indian economic development.
3. Discuss the contemporary and recent trends in Banking.
4. Describe the basic concept and principles of insurance.
5. Discuss contemporary trends in insurance.

SYLLABUS OF BAC: GE (B&I)- 5.1

Unit 1: Concept of Banking (7 hours)

Meaning and types of Banks in India (Private, Public, RRBs, Foreign, Payment Bank) — Function of Banking, Universal Banking.

Unit 2: Role of Banks in Economic Development of India (9 hours)

Role of Banks in Economic Development, Branch Expansion, Amalgamations and Mergers, Priority Sector Lending – Recent Government policies: Banking reforms

Unit 3: Contemporary and Recent Trends in Banking (11 hours)

Types of Bank Accounts, Procedure for opening bank account, Recent Trends: Digital Banking, Virtual Banking, E-banking, Social Banking, Green Banking, Community Banking. Different Modes of e-payment/fund transfer. Financial Inclusion (Jan Dhan Yojana).

Unit 4: Introduction to Insurance (11 hours)

Meaning & Definition of Risk, Risk Transfer. Concept of Insurance, Principles of Insurance, Types of Insurance (Health, Fire, Marine and Motor) and their different policy, Importance of Life & General Insurance. Role of Insurance Regulatory Development Authority (IRDA).

Unit 5: Contemporary Trends in Insurance (7 hours)

Pre-economic and post-economic reforms in Insurance sector, Digital Insurance – Bancassurance.

Exercises

The learners are required to:

1. Discuss the role of different types of banks in India.
2. Evaluate the role of banks in Indian economic development using empirical data.
3. Assess the role of different schemes of financial inclusion in India.

4. Discuss features of different types of insurance policies purchased by their family members.
5. Examine contemporary trends in insurance.

Suggested Readings

- Panda, G. & Mahajan, M. (2018). *Principles & Practices of Insurance*. Delhi, India: Kalyani Publishers.
- Mishra, M.N., & Mishra, S.B. (2016). *Insurance- Principles & Practice*. Delhi, India: Sultan Chand & Co. Pvt. Ltd.
- Sethi, J., & Bhatia, N. (2016). *Elements of Banking and Insurance*. Delhi, India: PHI Learning Pvt. Ltd.
- Kumar, S. (2019). *Banking and Insurance*. Delhi, India: JSR Publications.
- Agarwal, O.P. (2016). *Banking and Insurance*. Delhi, India: Himalaya Publishing House.
- Suneja, H.R. (2020). *Practical and Law of Banking*. Delhi, India: Himalaya Publishing House.

Additional Resources

- RBI & IRDA reports.
- Vaughan, E.J., & Vaughan, T. (2017). *Fundamentals of Risk and Insurance*. Hoboken, United States: Wiley & Sons.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

B.A. Programme with Commerce (Advertising, Sales Promotion and Sales Management)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Sustainability Marketing (BAC: Discipline (ASPSM) – A5) (Non-Major/Minor)	4	3	1	0	Pass in Class XII	NIL
Cost Accounting BAC: DSC-5 (Major)	4	3	1	0	Pass in Class XII	NIL
Brand Management (BAC: DSE(ASPSM)- 5.1) (Major)	4	3	1	0	Pass in Class XII	NIL
Retail management (BAC: DSE (ASPSM) - 5.2) (Major)	4	3	1	0	Pass in Class XII	NIL

GENERIC ELECTIVE
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Marketing for Beginners (BAC: GE(ASPSM) -5.1)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (ASPSM) – A5: Sustainability Marketing (Non-Major/Minor)

Learning Objectives

This course aims to familiarize the students with the concept and process of sustainable marketing.

Learning Outcomes

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

1. Describe the need for sustainable marketing in view of environmental, legal and ethical aspects.
2. Explore opportunities for sustainable marketing strategies.
3. Identify the consumer behaviour for sustainable marketing
4. Demonstrate how sustainable marketing can be applied to marketing mix strategies.
5. Recognise the importance of legal framework for sustainable marketing.

SYLLABUS OF BAC: Discipline (ASPSM) – A5

Unit 1: Introduction (9 hours)

Sustainability- Concept, Issues, SDG Goals. Sustainability Marketing- Concept, Rationale, Evolution, Pillars of Sustainability Marketing, Linkage with SDGs. Sustainability and Ethical Decision Making. Challenges of Practising SM- Sustainability and Profitability. Triple Bottom Line- An Overview.

Unit 2: Sustainability Marketing Opportunities (9 hours)

Sustainability Opportunities- Marketing Environment; Segmentation, Targeting and Positioning; Creating Value through Sustainability- Designing the Marketing Mix, Holistic

Approach to Sustainability.

Unit 3: Consumer Behaviour and Sustainability Marketing (9 hours)

Unsustainable Lifestyles, Dimensions of Sustainable Consumer Behaviour. Motives of adapting Sustainable Consumer Behaviour, Attitude-Behaviour Inconsistency in Sustainable Buying Decisions, Environmental Consciousness; Sustainable Consumption- Beliefs, Social Norms, Values, Cases of Mindful Consumption and Responsible Consumption.

Unit 4: Sustainability and Marketing Mix Decisions (9 hours)

Developing and Reinforcing Behaviour through 3 R's- Recycle, Reuse and Reduce. Sustainable Products, Sustainable Branding and Packaging. Sustainable Pricing Decisions, Sustainable Marketing Communication, Sustainability and Promotion Mix Decision, Marketing Channels and Sustainable Supply Chain.

Unit 5: Sustainability Legal Framework and its Implementation in India (9 hours)

An Overview of Legal Framework- Leading Cases and Developments. Role of Sustainable Marketing in Global Network.

Exercises

The learners are required to:

1. Analyse the need for sustainable marketing in the Indian market, in view of environmental, legal and ethical aspects.
2. Explore opportunities for sustainable marketing strategies in a group discussion.
3. Conduct primary survey to identify the consumer behaviour for sustainable marketing.
4. Through a role play, demonstrate how sustainable marketing can be applied to marketing mix strategies.
5. Analyse case studies on legal framework for sustainable marketing.

Suggested Readings

- Kotler, P. (2012). *Rethinking Marketing: Sustainable Marketing Enterprise in Asia*. Delhi, India: Pearson.
- Gittel, R., Magnusson, M., & Merenda, M. (2012). *The Sustainable Business Case Book*. United States: Saylor Foundation.
- Frank-Martin, B., & Ken, P. (2012). *Sustainability Marketing: A Global Perspective*. Delhi, India: Wiley publication.
- Richardson, N. (2020). *Sustainable Marketing Planning*. Delhi, India: Routledge, Taylor and Francis Group.
- Peterson, M. (2021). *Sustainable Marketing: A holistic Approach*. Delhi, India: Sage Publication Ltd.
- Carvil, M., Butler, G., & Evans, G. (2021). *Sustainable Marketing: How to Drive Profits with Purpose*. United Kingdom: Bloomsbury Business.
- Fuller, D.A. (1999). *Sustainable Marketing: Managerial-Ecological Issues. Markets and Market Development*. United Kingdom: Sage Publications Inc.

Additional Resources

- <https://moef.gov.in/wp-content/uploads/wssd/doc2/ch2.html>
- <https://www.oecd.org/env/outreach/37838061.pdf>
- <http://www.sacep.org/pdf/Reports-Technical/2002-UNEP-SACEP-Law-Handbook-India.pdf>
- <https://open.umn.edu/opentextbooks/textbooks?term=sustainable+development&commit=Go>

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: DSE(ASPSM)- 5.1: Brand Management (Major)

Learning Objectives

The course aims to make student aware of brands, their evolution, extensions, brand Management strategies and its practical implications for business. The course shall focus on developing skills to devise strategies for brand positioning and equity in the market.

Learning Outcomes

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

1. Recognise the conceptual framework of brands.
2. Observe the importance of brand positioning.
3. Design marketing programmes.
4. Describe the importance of brand equity.
5. Discuss recent issues in branding.

SYLLABUS OF BAC: DSE- 5.1

Unit 1: Introduction (9 hours)

Introduction to Brands and Brand Management, Concept of a Brand, evolution of a Brand, Challenges and Opportunities, Brand Identity, Brands and Consumers, IMC: Evolution and Growth-

Unit 2: Brand Positioning (9 hours)

Brand Building, Identifying and Establishing Brand Positioning and values, Brand Repositioning, Life stages of a Brand, Brand Personality, Brand Image.

Unit 3: Designing Marketing Program (11 hours)

Strategic Brand Management Process, Designing and implementing brand strategies, Contemporary Strategies: storytelling, Internet and Social Media, Brand Extensions, Brand reinforcement strategies, Brand Portfolio Management, Integrating Advertising with Brand Management.

Unit 5: Brand Equity (11 hours)

Customer based Brand Equity, Measuring and Interpreting Brand Performance: brand equity Management System, New Media Environment: Brands amplifiers, Growing and Sustaining Brand Equity.

Unit V: Recent Issues in Branding (5 hours)

Managing Strong Brands, Brand Ladder, Country Branding, Global Brand Strategy, Managing Brands over time, Brand Audits, Managing Brands in Digital Era. Legal and Ethical aspects in Brand Management.

Note: Case Studies may be discussed in every unit, where ever possible to supplement the subject matter.

Exercises

The learners are required to:

1. Discuss the evolution of any popular brand.
2. Analyse the brand positioning strategy of any popular brand.
3. Design marketing programmes for any hypothetical firm.
4. Discuss the brand equity of any popular product/service.
5. Analyse case studies on emerging issues in branding.

Note: These are indicative in nature and scope.

Suggested Readings

- Aaker, D. (2009). *Brand Leadership (UK Ed.)*. United Kingdom: Simon & Schuster.
- Beverland, M. (2018). *Brand Management: Co-creating Meaningful Brands*. London, United Kingdom: SAGE Publications.
- Chernev, A. (2015). *Strategic Brand Management*. Illinois, United States: Cerebellum Press.
- Cowley, D. (1991). *Understanding Brands*. Delhi, India: Kogan Page Ltd.
- John, D. R. (2017). *Strategic Brand Management: Lessons for Winning Brands in Globalized Markets*. Delhi, India: Oxford University Press.
- Keller, K. L., Swaminathan V., Parameswaran, A. M G., & Jacob, I. C. (2019). *Strategic Brand Management: Building, Measuring and Managing Brand Equity*. (5th ed.) Harlow, United Kingdom: Pearson Education.
- Miller, D. (2017). *Building a Story Brand: Clarify Your Message So Customers Will Listen*. India: HarperCollins Publishers.
- Temporal, P. (2011). *Advanced Brand Management*. Singapore: John Wiley and Sons.
- Parameswaran, M.G. (2006). *Building Brand Value*. Delhi, India: McGraw Hill Education.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: DSE (ASPSM) - 5.2: Retail management (Major)

Learning Objectives

The course aims to provide a comprehensive understanding of the theoretical and applied aspects of Retail Management.

Learning Outcomes

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

1. Recognise the concept of retailing and its formats.
2. Describe the dynamics of retail store location, its design and visual display.
3. Describe and analyze the marketing mix strategies used by the retailers/e-tailers to interact with their customers.
4. Analyse human resource management practices in retailing for sustainable relationship building with the customers as enticed in the concept of Customer Relationship Management.
5. Interpret the legal and ethical issues and the role of ICT in Retail Management.

SYLLABUS OF BAC: DSE- 5.2

Unit 1: Introduction (9 hours)

Retailing: Nature, Scope and Importance of Retailing, Formats of Retailing: Store-based and Non-Store based including E-tailing, Emerging Trends in Retailing in India, Career Options in Retailing.

Unit 2: Retail Planning (9 hours)

Understanding Retail Consumer, Selecting Target Market and Retail Location, Store Design and Layout, Visual Merchandising and Displays.

Unit 3: Retail Marketing Mix (11 hours)

Merchandising and Inventory Decisions, Merchandise Pricing Decisions, Retail Distribution Decisions and Retail Promotion Decisions with special emphasis on Retail Selling Skills.

Unit 4: Managing Human Resources and Customer Relationships in Retailing (9 hours)

HRM process in Retail: an overview, Customer Relationship Management: Concept and Types of CRM in Retailing.

Unit 5: Contemporary Issues in Retail Management (7 hours)

Role of Information Technology in Retailing, Legal and Ethical Issues in Retailing and Mall Management.

Exercises

The learners are required to:

1. Prepare an experiential report on the use of vending machines in a retail format of your choice.
2. Prepare a case study on the promotional strategy used in a mall in your vicinity.
3. Conduct the following study:
Haats are popular not only in rural India, but in urban areas too. Conduct a study on the effectiveness of their location and visual merchandising display strategy that

- they have adopted.
4. Study the layout, merchandising and display of any store-based retail format.
 5. Analyze any element of retail marketing mix strategy in detail of any store-based retail format.
 6. Perform role play as customer and retailer with respect to different product categories to effectively demonstrate the ability to close the sale.
 7. Conduct personal interviews of the sales staff in a retail store to identify what motivates them more- monetary or non-monetary incentives.
 8. Study the customer relationship management practices followed at a retail store.
 9. Analyse the legal and ethical issues and the role of ICT in Retail Management.

Suggested Readings

- Bajaj, C., Tuli, R., & Srivastava, N. V. (2010). *Retail management*, Oxford, United Kingdom: Oxford University Press.
- Berman, B. R., & Evans, J. R. (1995). *Retail Management: A Strategic Approach*. Englewood Cliffs, United States: Prentice Hall.
- Levy, M., Weitz, B. A., & Ajay, P. (2009). *Retailing Management*. Delhi, India: Tata McGraw- Hills Publication Co. Ltd.
- Newman, A.J., & Cullen, P. (2002). *Retailing Environment; Operations*. Delhi, India: Cengage Learning India Private Limited.
- Vedamani, G. G. (2008). *Retail management*. Delhi, India: Jaico Publishing House.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: GE(ASPSM) - 5.1: Marketing for Beginners

Learning Objectives

The structure of this course is to provide basic understanding of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing scenario in India.

Learning Outcomes

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

1. Analyse the marketing environment.
2. Evaluate the dynamics of consumer behavior and the basic product decisions.
3. Analyze the process of value creation through product decisions.
4. Analyze the process of value creation through pricing and distribution decisions.
5. Assess marketing decisions involving product promotion.

SYLLABUS OF BAC: G.E.- 5.1

Unit 1: Introduction to Marketing (9 hours)

Concept, Scope and Importance; Marketing Philosophies; Marketing Mix for goods and services.

Marketing Environment

Need for studying marketing environment; Micro environment-company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environment- demographic, economic, natural technological, politico-legal and socio-cultural factors.

Unit 2: Consumer Behaviour(9 hours)

Need for studying consumer behavior; Stages in consumer buying decision process, Factors influencing consumer's buying decisions.

Market Selection;Market segmentation-concept and bases of segmenting consumer markets; Market Targeting; Product Positioning- concept and bases.

Unit 3: Product Decisions (9 hours)

Concept and classification; Product mix; Branding; Packaging; Labeling; Product support services; Product life cycle.

Unit 4:Pricing Decisions (9 hours)

Objectives; Factors affecting price of a product; Pricing strategies for new products- penetration pricing and skimming pricing.

Distribution Decisions

Channels of Distribution: types and functions; Wholesaling and retailing; Distribution Logistics Decisions.

Unit 5:Promotion Decisions(9 hours)

Communication process; Importance of promotion; Promotion tools: advertising, personal selling, sales promotion, public relations, publicity and direct marketing.

Developments in Marketing

Sustainable Marketing, Rural marketing, Social marketing, Digital marketing – an overview.

Exercises

The learners are required to:

1. Scan the marketing environment of any product/ service on the basis of its demographic and socio-cultural environment affecting it. Make a presentation on the basis of the report.
2. Study the impact of the factors affecting Consumer Behaviour of a company marketing health products in the Indian market.
3. Choose any two products and discuss the reasons for choosing different bases for segmentation.
4. Identify 20 brand names of real-life products of your choice and justify as to why they are good brand names.
5. Identify 5 real-life products each that have been using penetration pricing and market-skimming pricing.
6. Prepare a report on promotion mix tools used to sell an Online educational course.
7. Prepare a case study of the rural marketing mix of any consumer product.

Suggested Readings

- Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). *Marketing (14th ed.)*. Delhi, India: McGraw Hill.
- Kapoor, N. (2021). *Principles of Marketing*. Delhi, India: Prentice Hall of India.

- Kotler, P., Armstrong, G., & Agnihotri, P. (2018). *Principles of Marketing (17th Edition)*. Delhi, India: Pearson Education.
- Sharma, K., & Swati Aggarwal. (2021). *Principles of Marketing*. Delhi, India: Taxmann Publications.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

B.A. Programme with Commerce (Human Resource Management)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Training & Development (BAC: Discipline (HRM) – A5) (Non-Major/Minor)	4	3	1	0	Pass in Class XII	Studied Performance Management (BAC: Discipline (HRM) – A4)
Cost Accounting BAC: DSC-5 (Major)	4	3	1	0	Pass in Class XII	NIL
Managerial Communication (BAC: DSE(HRM)- 5.1) (Major)	4	3	1	0	Pass in Class XII	NIL
Compensation Management (BAC: DSE (HRM) - 5.2) (Major)	4	3	1	0	Pass in Class XII	NIL

GENERIC ELECTIVE
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title	Credits	Credit distribution of the course			Eligibility	Pre-requisite of
& Code		Lecture	Tutorial	Practical/ Practice	criteria	the course (if any)
Work Environment for Human Resource Management (BAC: GE(HRM) - 5.1)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (HRM) – A5: Training & Development (Non-Major/Minor)

Learning Objectives

The course aims at equipping the learners with the concept and practice of training and development in the modern organisational setting through the pedagogy of case study, group discussions and recent experiences.

Learning Outcomes

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

1. Analyse the training and development strategies adopted by various organisations.
2. Identify training needs of an individual by conducting training need analysis.
3. Design training and development programme.
4. Analyse various training and development methodologies.
5. Evaluate and assess the cost and benefits of a training and development programme.

SYLLABUS OF BAC: Discipline (HRM) – A5

Unit 1: Introduction (9 hours)

Concepts and rationale of training and development; overview of training and development systems; training and development policies; difference between training and development, linking training and development to company's strategy; requisites of effective training and development programme.

Unit 2: Learning and Training Need Analysis (TNA) (9 hours)

Logic and process of learning; principles of learning; individual differences in learning, learning process, learning management system; Meaning and purpose of TNA, TNA at different levels, approaches for TNA, output of TNA, methods used in TNA.

Unit 3: Designing Training & Development Programme (9 hours)

Organisation of training and development programmes, training design, kinds of training and development programme-competence based and role-based training; orientation and socialization of new employees, diversity training, e-learning environment; flexible learning modules; self development; training process outsourcing.

Unit 4: Training and Development Methodologies (13 hours)

Training and Development Methodologies:-On the job and off the job training methods; apprenticeship training, informal learning, lectures and seminars using digital technologies, behaviour modeling, vestibule training, e-learning, simulation employee training, group discussion and activities; On the job and off the job development methods:- coaching/under study, experience learning, brainstorming, simulation, counselling, e-learning, knowledge based learning, experiential learning, case studies, position rotation, and sensitivity training.

Unit 5: Evaluation of Training and Development (5 hours)

Reasons for evaluating training and development programmes, problems in evaluation; evaluation planning, obtaining feedback of trainees; evaluating of training and development and its impact on organisational performance.

Exercises

The learners are required to:

1. Analyse the training and development strategies adopted by various organisations through case studies.
2. Participate in simulation exercise in classroom to conduct TNA on oneself and thereby identify their needs. Learners may be assigned the task of preparation of questionnaire for TNA.
3. Select the training strategies on the basis of TNA conducted in the previous exercise.
4. Develop a training and development module on the basis of selected strategies in the previous exercise.
5. Analyse various training and development methodologies used in different organisations.
6. Prepare an evaluation report to assess benefits of the training module prepared in the previous exercise and its impact on organisational performance.

Suggested Readings

- Blanchard, N. P., & Thacker, J. W. (2012). *Effective Training: Systems, Strategies and Practices (4th Ed.)*. New York, United States: Pearson Education.
- Noe, R. A., & Kodwani, A. D. (2018). *Employee Training and Development (7th Ed.)*. New York, United States: McGraw Hill Education.
- Lynton, R. P., & Pareek, U. (2011). *Training for Development*. Delhi, United States: SAGE India.
- Phillips, J. J., & Phillips, P. P. (2016). *Handbook of Training Evaluation and Measurement Methods*. Houston, United States: Gulf Publishing Co.
- Prior, J. (1991). *Handbook of Training and Development*. Mumbai, India: Jaico Publishing House.
- Sharma, D., & Kaushik, S. (2019). *Training & Development*. Delhi, India: JSR Publishing House.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: DSE(HRM)- 5.1: Managerial Communication (Major)

Learning Objectives

The course aims to train students to enhance written as well as oral communication in management. This course will help students in understanding the principles and techniques of communication. Also, to understand the use of electronic media for communication.

Learning Outcomes

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

1. Recognise the basics of communication in management.
2. Interpret need for effective listening.
3. Discuss basics of written and spoken communication.
4. Demonstrate role of group discussion and interviews.
5. Interpret business reports and proposals.

SYLLABUS OF BAC: DSE (HRM) – 5.1

Unit 1: Introduction to Communications (9 hours)

Meaning and Objectives of Communication. Process of Communication. Forms of communication: formal and informal; upward, downward, diagonal and lateral. Role of a Manager. Barriers to effective Communication and Overcoming them. Effectiveness in Managerial Communication. Make use of grapevine. Role of verbal and non-verbal communication; interpreting non-verbal communication.

Unit 2: Listening (9 hours)

Meaning and objectives of Listening. Features of a good listener. Analysing poor listening. Effective listening skills and barriers to effective listening.

Unit 3: Spoken communication (9 hours)

Oral Presentation: Planning, structuring and delivering presentation. Handling queries. Challenges and etiquettes associated with Telephonic, web-conferencing and Teleconferencing communication.

Written communication: Principles and steps of effective writing. Seven Cs of Letter writing. Business Letters: inquiries, placing orders, sales letters. Job applications and resumes. Memos.

Unit 4: Group Discussion (9 hours)

Nature, forms and classification of Groups. Role of managers in Group Discussions. Effective Group Decision Making. Group Conflict.

Interviews: Interviewing, Nature and types of Interviewing Questions. Verbal and Non-Verbal aspects of interviewing. Types of Interviews: structured and unstructured; group and depth.

Unit 5: Meetings (9 hours)

Planning and conducting meetings. Meeting Process. Ways to Effectively lead a meeting. Evaluating meeting and drafting minutes of a meeting.

E-mail, Business Reports and Proposals: E-mail Etiquettes, smartness and presentation. Business Reports and proposals: Writing, purpose and sections/parts.

Exercises

The learners are required to:

1. Identify different forms of communication in their institution.
2. Identify barriers to effective listening in their institution.
3. Host web conferences.
4. Draft their resume.
5. participate in Group discussions and mock interviews.
6. Write a business proposal for a hypothetical business plan.

Suggested Readings

- Bell, R. & Martin, J. (2018). *Managerial Communication*. New York, United States: Business Expert Press.
- Lesikar, R.V., & Flatley, M.E. (2018). *Basic Business Communication Skills for Empowering the Internet Generation*. Delhi, India: Tata McGraw Hill Publishing Company Ltd.
- Ludlow, R., & Panton, F. (2019). *The Essence of Effective Communications*. Delhi, India: Prentice Hall of India Pvt. Ltd.
- Owen, H., David, D., & Dennis, T. (2016). *Communication in Management*. Gower Publishing, Ltd.
- Bhatia, R.C. (2019). *Business Communication*. Delhi, India: Ane Books Pvt. Ltd.
- Scot, O. (2018). *Contemporary Business Communication*. Delhi, India: Biztantra.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: DSE (HRM) - 5.2: Compensation Management (Major)

Learning Objectives

The course aims to familiarize students about concepts of compensation management and how to use them to face the challenges of attracting, retaining and motivating employees to high performance.

Learning Outcomes

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

1. Recognise the basics of compensation management.
2. Analyse various aspects of job evaluation.
3. Discuss basics of social security.
4. Discuss contemporary issues in compensation management.
5. Review recent trends in compensation management.

SYLLABUS OF BAC: DSE (HRM) – 5.2

Unit 1: Introduction to Compensation Management (11 hours)

Nature and Objectives of Compensation, Factors affecting Compensation Policy, Concept of Wages and Salary, Wage Determination, Pay Grades, Wage Surveys, Minimum Wages, Fair Wages and Living Wages. Understanding Elements of Compensation Structure - Fixed Pay, Variable Pay, Cash Benefits, Incentives, Executive Compensation, Stock Options,

Understanding Salary Slip, Company Wage Policy: Wage Components.

Unit 2: Job Evaluation (11 hours)

Methods of Job Evaluation; Incentive plans for production employees and for other professionals, developing effective incentive plans, pay for performance; Supplementary pay benefits, insurance benefits, retirement benefits, employee services benefits, Benefits & Incentive practices in Indian industry.

Unit 3: Understanding the Basics of Social Security (9 hours)

Concept of Social Security, Laws relating to Social Security -Introduction to Provident Fund, Employees State Insurance, Gratuity, Superannuation, Bonus, Reward Systems, Retirement, VRS / Golden Handshake

Unit 4: Contemporary Issues of Compensation Management (7 hours)

Contemporary issues of Compensation Management, International Compensation, Global convergence of compensation practices - Pay for performance for global employees - practices in different industries.

Unit 5: Recent Trends of Compensation Management (7 hours)

Employee benefits around the world - CEO pay in a global context - Beyond compensation. Modern trends in compensation - from wage and salary to cost to company concept, Comparable worth, broad banding, competency based pay.

Exercises

The learners are required to:

1. Discuss case studies on compensation management.
2. Analyse different methods of job evaluation used in any organisation.
3. Discuss various social security benefits in India.
4. Discuss contemporary issues in compensation management.
5. Analyse the recent trends in compensation management in India.

Suggested Readings

- Bhattacharyya, D.K. (2018). *Performance Management systems and strategies*. Delhi, India: Pearson Education.
- Dessler, G. (2019). *Human Resource Management*. (12th ed.). Delhi, India: Prentice Hall.
- Milkovich, G., & Newman, J. (2018). *Compensation*. (12th ed.). New York, United States: McGraw Hill.
- Henderson, R. (2019). *Compensation Management in a Knowledge Based World* (10th ed.). Delhi, India: Prentice Hall.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: GE(HRM) - 5.1: Work Environment for Human Resource Management

Learning Objectives

The course aims to enable the learners to understand and apply the important concepts of HRM including HRD, understanding workplace environment, ethical practices in the workplace, TQM.

Learning Outcomes

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

1. Discuss the evolution of HRM.
2. Examine the workplace environment.
3. Recognize the importance of TQM practices in organisations.
4. Analyze the quality of working life (QWL) and quality circles (QC).
5. Recognise ethical concerns in an organisation.

SYLLABUS OF BAC: GE (HRM) – 5.1

Unit 1: Human resource management (HRM): An Overview (9 hours)

HRM- concept, need, evolution and functions, Difference between human resource management and human resource development

Unit 2: Workplace Environment (9 hours)

Workplace conflict: an overview, causes, and solutions; managing workforce diversity; flexible work arrangements; Health and safety measures at workplace.

Unit 3: Total Quality Management (TQM) (9 hours)

TQM- Concept, components and its implementation strategies; Knowledge management and learning organisation.

Unit 4: Quality of Working Life (QWL) AND Quality Circles (QC) (9 hours)

Meaning, importance, approaches for enhancing QWL, and conditions for QWL success; Meaning, objectives, and importance of QC.

Unit 5: Ethical Issues in HRM (9 hours)

Ethics at work: Meaning, Importance, and significance, Factors Affecting Ethical Behaviour at Work, and Ethical Issues in HR

Exercises

The learners are required to:

1. Discuss the evolution of HRM over the recent years.
2. Visit an industrial unit to recognise the workplace environment after interacting with the trade union leaders, workers, and HR managers. Prepare a report of this visit.
3. Participate in role play activity for a situation where a group has a conflicting situation. Devise ways of dealing with the situation as the manager.
4. Discuss TQM practices in various organisations.
5. Prepare a questionnaire to assess the quality of work life of employees in a particular segment of an organisation.
6. Design a strategy for the wellness of employees in the organisation.
7. Discuss ethical practices of different organisations.

Suggested Readings

- Chhabra, T.N. (2016). *Human Resource Management: Concepts and Issues*. Delhi, India: Dhanpat Rai and Co. Publications.
- Durai, P. (2016). *Human Resource Management (2nd ed.)*. Delhi, India: Pearson Education.
- Mondy, R.W., & Martocchio, J. J. (2019). *Human Resource Management (14th Ed.)*. Delhi, India: Pearson Education Publications.
- Rao, V. (2016). *Human Resource Management*. Delhi, India: Taxmann Publications Pvt. Ltd.
- Verma, R.B.S., & Singh, A.P. (2009). *Manav Sansadhan Vikas Aevam Prabandhan Ki Ruprekha (Hindi)*. Lucknow, India: New Royal Book Company.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

B.A. Programme with Commerce (Commercial Laws and Corporate Governance)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical / Practice		
Social Security Laws (BAC: Discipline (CLCG) – A5) (Non-Major/Minor)	4	3	1	0	Pass in Class XII	Studied Sale of Goods Act: Cases and Application (BAC: Discipline (CLCG) – A4)
Cost Accounting (BAC: DSC-5 (Major))	4	3	1	0	Pass in Class XII	NIL
Dematerialization of Securities: Laws and Processes (BAC: DSE(CLCG)- 5.1) (Major)	4	3	1	0	Pass in Class XII	NIL
Wage Laws (BAC: DSE (CLCG) - 5.2) (Major)	4	3	1	0	Pass in Class XII	NIL

Generic Elective
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Corporate Governance (BAC: GE(CLCG) - 5.1)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (CLCG) – A5: Social Security Laws (Non-Major/Minor)

Learning Objectives

The course aims to familiarize the students with the understanding and provisions of social security laws. Case studies and issues involved in social security laws are required to be discussed.

Learning Outcomes

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

1. Analyse the legal framework provided for social security.
2. Describe the calculation and payment of employee's compensation.
3. Analyse various labour benefit schemes.
4. Discuss the benefits available for defined set of employees.
5. Interpret the framework of gratuity.

SYLLABUS OF BAC: Discipline (CLCG) – A5

Unit 1: Introduction (5 hours)

Meaning of social security; Development of social security in India, Legal framework of social security in India.

Unit 2: Employees Compensation (9 hours)

Definitions under the legislation[#]; Partial and total disablement; injury; Employer's liability for compensation; Amount of compensation; Contracting.

Unit 3: Employees Provident Fund (11 hours)

Definitions under the legislation[#]; EPF Schemes– Employees' Provident Fund Scheme; Employees' Pension Scheme; Employees' Deposit linked Insurance Scheme.

Unit 4: Employees State Insurance (11 hours)

Definitions under the legislation[#]; Partial and Permanent Disablement; ESI Corporation; Contributions; Benefits available under Employees' State Insurance.

Unit 5: Payment of Gratuity (9 hours)

Definitions under the legislation; Continuous service; Payment of gratuity; Forfeiture of gratuity; Determination of amount of gratuity.

Exercises

The learners are required to:

1. Discuss the need for social security laws.
2. Analyse the relation between compensation and 'relevant factor'.
3. Discuss various schemes within the ambit of employees' provident fund.
4. Visit nearby ESI hospitals or dispensaries and enlist the services available for employees covered under the legislation.
5. Identify scenarios wherein employees' gratuity can be forfeited.

Suggested Readings

- Malik, K. L. (2021). *Industrial Laws and Labour Laws*. Lucknow, India: Eastern Book Company.
- Sharma, J. P. (2018). *Simplified Approach to Labour Laws*. Delhi, India: Bharat Law House Pvt. Ltd.
- Singh, Avtar. (2021). *Introduction to Labour and Industrial Laws*. Nagpur, India: Wadhwa and Company.

Additional Resources

- Arora S. & Arora R. (2018). *Industrial Laws*. Delhi, India: Taxmann Pvt Ltd.
- Srivastava, S. C. (2020). *Industrial Relations & Labour Laws*. Delhi, India: Vikas Publishing House (P) Ltd.

[#] From the date of implementation of Social Security Code, this syllabus shall be disseminated accordingly.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: DSE(CLCG)- 5.1: Dematerialization of Securities: Laws and Processes (Major)

Learning Objectives

The course aims to make learners acquaint about the eco system of securities market, issue of shares, trading, issue of shares, dematerialisation of securities, regulations relating there to.

Learning Outcomes

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

1. Recognise different kinds of securities in the market.

2. Discuss the process of opening and closure and regulatory framework of DEMAT account.
3. Describe the salient features of the Securities Contracts (Regulation) Act, 1956
4. Discuss the salient features of the Depositories Act, 1996 and interpret the rules regarding operation of DEMAT account.
5. Discuss the concept of demutualisation, transfer of shares and delisting of companies.
6. Analyse the impact of credit ratings and listing on the value of securities.

SYLLABUS OF BAC: DSE (CLCG) – 5.1

Unit I: Introduction to Securities (7 hours)

Introduction to Indian capital markets, Definition of shares, bonds, debentures, derivatives, mutual funds. Types of securities, IPO, FPO, Offer for Sale, sale through intermediaries, Buy Back, ESOPs, Bonus shares, rights issue, preferential allotment, private placement.

Unit II: Process of Dematerialization of Shares (11 hours)

Definition of dematerialisation, why is dematerialization needed, benefits of dematerialisation, introduction to Dematerialisation account – opening of dematerialisation account with commercial banks and stock brokers, required time taken to dematerialise the shares, closing of demat account.

Unit III: Securities Contracts (Regulation) Act, 1956 (14 hours)

Stock Exchange - functions and advantages of stock exchange, process of listing of securities as per the provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, applications in respect of new issues or offer for sale or book building, futures and options in securities, underwriting, placing and preliminary arrangements, listing conditions and requirements, securities issued on preferential

Unit IV: Depositories Act, 1996 (9 hours)

Definitions, Depository Participants, basics and benefits of depositories, how does a depository work, functions of depository, Indian stock markets before depositories, functioning of NSDL and CDSL, difference between NSDL and CDSL, Rules regarding operation of Demat account, ISIN number, registrar and transfer agent.

Unit V: Miscellaneous Provisions (4 hours)

Corporatization, demutualization, Process of transfer and transmission of shares, rematerialisation of shares, opening of multiple demat account, delisting of shares, concept of credit rating.

Exercises

The learners are required to:

1. Differentiate between various kinds of shares listed on moneycontrol.com
2. Open a DEMAT account and understand the rules regarding use of DEMAT account.
3. Identify different terminologies used in the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Securities

and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended up to date.

4. Make presentations on different terminologies used in Depositories Act, 1996.
5. Discuss case studies related to Dematerialisation, Demutualisation, transfer of shares, delisting of companies.
6. Analyse the impact of credit ratings and listing on the value of securities.

Suggested Readings

- Securities and Exchange Board of India Act, 1992 – Bare Act
- Securities Contracts (Regulation) Act, 1956 – Bare Act
- Depositories Act, 1996 – Bare Act
- Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 – as amended up to date.
- Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 – as amended up to date.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: DSE (CLCG) - 5.2: Wage Laws (Major)

Learning Objectives

The course aims to equip the students with the understanding of concept of wages, wage laws and their applicability.

Learning Outcomes

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

1. Discuss the concept of wages and their types.
2. Recognise the concept of administration and control of minimum wages.
3. Identify the basic framework of payment of wages.
4. Interpret the calculation of bonus and eligibility to receive a bonus as per legislation.
5. Discuss the provisions of set on and set off allocable surplus.

SYLLABUS OF BAC: DSE (CLCG) – 5.2

Unit 1: Introduction (7 hours)

Concept and types of wages – living wages, minimum wages and fair wages; Factors influencing wages; Prohibition of gender-based discrimination in payment of wages.

Unit 2: Minimum Wages Legislation (11 hours)

Definitions under Minimum Wages legislation[#]; Payment of minimum rates of wages; Fixing of minimum rates of wages; Procedure for fixing and revising minimum wages; Wages for two or more classes of work; Time rate wages for piece work; Overtime; Central advisory board, Contracting out; Exemption of employer from liability in certain cases; Protection against attachment of assets of employer.

Unit 3: Payment of Wages (9 hours)

Definitions under Payment of Wages legislation[#]; Fixation of Wage Period; Time of Payment of Wages; Mode of Payment; Deductions from Wages and Fines.

Unit 4: Payment of Bonus – I (9 hours)

Definitions under the Payment of Bonus legislation, Allocable surplus; Available surplus; Determination of bonus; Calculation of bonus; Eligibility for bonus; Disqualifications for bonus.

Unit 5: Payment of Bonus – II (9 hours)

Payment of minimum and maximum bonus; Set on and set off of allocable surplus; Deductions of certain amounts from bonus payable; Time limit for payment of bonus.

Exercises

The learners are required to:

1. Conduct a questionnaire-based survey on wage parity.
2. Examine the significance of ‘contracting out’ being void.
3. Enlist authorized deductions from wages.
4. Discuss the relevant case laws pertaining to disqualifications of bonus.
5. Identify practices of dissemination of bonus paid by business units.

Suggested Readings

- Malik, K. L.(2021). *Industrial Laws and Labour Laws*. Lucknow, India: Eastern Book Company.
- Sharma, J. P. (2018). *Simplified Approach to Labour Laws*. Delhi, India: Bharat Law House Pvt. Ltd.
- Singh, A. (2016). *Introduction to Labour and Industrial Laws*. Nagpur, India: Wadhwa and Company.

Additional Resources

- Arora S. & Arora R. (2018). *Industrial Laws*. Delhi, India: Taxmann Pvt. Ltd.
- Srivastava, S. C. (2020). *Industrial Relations & Labour Laws*. Delhi, India: Vikas Publishing House (P) Ltd.

#From the date of implementation of Code on Wages, this syllabus shall be disseminated as per the same.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department’s website.

BAC: GE(CLCG) - 5.1: Corporate Governance

Learning Objectives

The course aims to provide knowledge of corporate governance, procedures, and techniques in accordance with current legal requirements and professional standards.

Learning Outcomes

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

1. Discuss the significance of corporate governance in a business setup and the role of board of directors.
2. Explain the important dimensions in corporate governance.
3. Analyse global corporate failures and interpret International Codes.
4. Describe corporate governance regulatory framework in India.
5. Analyse and assess the problems in corporate governance in India.

SYLLABUS OF BAC: GE (CLCG) – 5.1

Unit 1: Conceptual Framework of Corporate Governance (9 hours)

Corporate Governance: Meaning, significance and principles; Management and corporate governance; Theories of Corporate Governance: Agency Theory, Stewardship theory, Stakeholders' Theory; One Tier and Two Tier Boards

Unit 2: Corporate Governance and Role of Stakeholders (9 hours)

Board composition: Executive directors, Non-executive directors and Independent director; Role of Board and board committees; Insider Trading; Shareholder activism; Class action suits; Whistleblowing Mechanism, CSR and Corporate Governance

Unit 3: Global Corporate Failures and International Codes (9 hours)

Maxwell (UK), Enron (USA); Sir Adrian Cadbury Committee Report 1992, SOX Act 2002, OECD Principles of Corporate Governance.

Unit 4: Corporate Governance Regulatory Framework in India (9 hours)

Kumar Mangalam Birla Committee (1999), NR Narayana Murthy Committee (2005) and Uday Kotak Committee (2017); Regulatory framework: Relevant provisions of Companies Act, 2013, SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015.

Unit 5: Corporate Failures in India (9 hours)

Satyam Computer Services Ltd, Kingfisher Airlines, PNB Heist; ICICI Bank; Common Governance Problems in various Corporate Failures in India and abroad.

Exercises

The learners are required to:

1. Identify and analyse corporate governance models followed by companies incorporated in India and abroad.
2. Analyse Board composition and Board committees of different companies; Analyse cases on the topic of Whistle blowing/ Shareholder activism/ Insider trading.

3. Critically analyse global corporate governance failures and identify corporate governance issues therein.
4. Identify corporate governance issues and concerns raised in context of Indian companies and their implications (from published sources newspapers or websites).
5. Critically analyse major corporate governance failures to suggest common governance problems in the Indian context.

Suggested Readings

- Tricker, Bob. (2015). *Corporate Governance-Principles, Policies, and Practice (Indian Edition)*. Delhi, India: Oxford University Press.
- Sharma, J.P. (2015). *Corporate Governance, Business Ethics, and CSR*. Delhi, India: Ane Books Pvt. Ltd.
- Kumar, A., Gupta L. & Arora, R.J. (2022). *Auditing and Corporate Governance*. Delhi, India: Taxmann Pvt Ltd.

Additional Resources

- Rani, G. D., & Mishra, R.K. (2008). *Corporate Governance- Theory and Practice*. Delhi, India: Excel Books.
- Mallin, C. A. (2018). *Corporate Governance (Indian Edition)*. Delhi, India: Oxford University Press.

Note: Latest amendments to the regulations shall be referred

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

B.A. Programme with Commerce (Tax Procedures & Practices)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Fundamentals of GST BAC: Discipline (TPP) – A5 (Non-Major/Minor)	4	3	1	0	Pass in Class XII	Studied Fundamentals of Corporate Tax Planning (BAC: Discipline (TPP) – A4)
Cost Accounting BAC: DSC-5 (Major)	4	3	1	0	Pass in Class XII	NIL
Personal Tax Planning: Specific Provisions (BAC: DSE(TPP)-5.1) (Major)	4	3	1	0	Pass in Class XII	NIL

Generic Elective
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Income Tax: E-Filing BAC: GE (TPP)- 5.1	4	2	0	2	Pass in Class XII	NIL

BAC: Discipline (TTP) -A5: Fundamentals of GST (Non-Major/Minor)

Learning Objectives

This paper aims to provide the basic fundamental knowledge of principles and provisions of Central Goods and Services Tax Act, 2017 and Integrated Goods and Services Tax Act, 2017.

Learning Outcomes

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

1. Recognise the concept of integrated, central and state GST.
2. Identify the category of persons eligible to apply for registration under GST.
3. Discuss the relevance of time, value and place of supply.
4. Demonstrate their understanding of the composition levy scheme.
5. Recognise the category of goods and services exempted from GST.
6. Review the concept of an input tax credit.

SYLLABUS OF BAC: Discipline (TTP) – A5

Unit 1: Basic Concepts and Structure (9 hours)

Constitutional framework of indirect taxes before GST (taxation powers of union & state Government); Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism.

Unit 2: Registration (9 hours)

Types of registration and Procedure for registration.

Unit 3: Levy and Collection of GST (9 hours)

Scope of 'Supply'; Nature of Supply: Inter-State and Intra-State; Place of supply; Time of supply; Value of Supply.

Unit 4: Exemptions from GST (9 hours)

Exemption from GST: Small supplies & composition scheme; List of goods and services exempted; Classification of goods and services: Composite & mixed supplies.

Unit 5: Basics of Input Tax Credit (9 hours)

Basic concept of the input tax credit; Simple illustrations on the calculation of GST and input tax credit; Order of adjustment of an input tax credit against output CGST, SGST and IGST.

Exercises

The learners are required to:

1. Differentiate between the concept of integrated, central, and state GST.
2. Identify the taxpayers who have not applied for GST registration and educate them about the benefits of registration under GST. You can take the help of GST Suvidha Kendra for the same.
3. Explain the relevance of time, value and place of supply with reference to GST.
4. Prepare the report of those persons who are registered under the composition levy scheme and identify the major advantages and challenges faced by them.
5. Enlist the category of consumable goods exempted from GST.
6. Explore various products and services offered as per the definition of composite supply and the taxability for the same.
7. Depict the process of availing input tax credit.

Suggested Readings

- Ahuja, G., & Gupta, R. (2023). *Systematic approach to GST*. Delhi, India: Commercial Law Publishers (India) Pvt. Ltd.
- Babbar, S., Kaur, R., & Khurana, K. (2018). *Goods and Service Tax (GST) and Customs Law*. Delhi, India: Scholar Tech Press.
- Balachandran, V. (2023). *Indirect taxation. Goods and service tax and customs law*. (19th ed.). Delhi, India: Sultan Chand & Sons.
- Balachandran, V. (2023). *Textbook of GST & customs law*. (2nd ed.). Delhi, India: Sultan Chand & Sons.
- Bansal, K. M. (2022). *GST & Customs Law*. Delhi, India: Taxmann Publication.
- Mittal, N. (2022). *Goods & Services Tax and Customs Law*. Delhi, India: Cengage Learning India Pvt. Ltd.
- Sahi, S. (2022). *Concept Building Approach to Goods and Services Tax (GST), & Customs Law*. Delhi, India: Cengage Learning India Pvt. Ltd.
- Singhanian, V. K. (2022). *GST & Customs Law*. Delhi, India: Taxmann Publication.

Additional Resources

- Gupta, S.S. (2022). *GST- How to meet your obligations*. Delhi, India: Taxmann Publications.
- Gupta, S.S. (2022). *Vastu and Sevakar*. Delhi, India: Taxmann Publications.
- The Constitution (One hundred and First Amendment) Act, 2016
- The Central Goods and Services Tax Act, 2017
- The Integrated Goods and Services Tax Act, 2017
- The Union Territory Goods and Services Tax Act, 2017
- The Goods and Services Tax (Compensation to States) Act, 2017

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

AC: DSE(TPP)- 5.1: Personal Tax Planning: Specific Provisions (Major)

Learning Objectives

This paper aims to provide comprehensive knowledge for the tax planning of Individuals, Hindu undivided family and partnership firm. It explains the relevance of tax planning and how systematically planned investments can lower the tax liability of an assessee in each case.

Learning Outcomes

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

1. Review the tax planning framework for non-residents.
2. Describe varied provisions for the tax treatment of agricultural income.
3. Describe the provisions for tax planning of income from business or profession.
4. Identify the viability of various short-term and long-term capital gain decisions.
5. Discuss tax planning with respect to the treatment of gifts.

SYLLABUS OF BAC: DSE (TTP) – 5.1

Unit 1: Tax planning for non-residents (7 hours)

Special provisions for computation of total income and tax liability of non-residents; Tax planning of non-residents.

Unit 2: Tax Planning with reference to agricultural income (4 hours)

Agricultural income and partial integration.

Unit 3: Tax Planning with reference to business and profession decisions (9 hours)

Tax planning for business and profession; simplified scheme of computing business income under sections 44AD, 44ADA and 44AE.

Unit 4: Tax Planning with reference to capital gains (14 hours)

Tax planning for capital gains: short-term versus long-term capital gains; capital gains on immovable property, shares, bonds/debentures, units of mutual funds, gold deposits, gold bonds; exemption under section 54, 54B, 54EC, 54F; carry forward and set off of capital losses.

Unit 5: Tax Planning with reference to other sources (11 hours)

Tax planning for gifts, interest income on deposits and units of various mutual funds under the head other sources.

Exercises

The learners are required to:

1. Review the tax planning framework for non-residents.
2. Present a case study detailing the partial agricultural income integration.
3. Enlist the benefits available under head PGBP for CA/CS/Professionals.

4. Prepare a report on the computation of a hypothetical assessee (Mr. X) assuming his tax liability under the head capital gains and specifically explain the relevance of sections 54, and 54B.
5. Depict the treatment for gifts received from multiple sources.

Suggested Readings

- Ahuja, G., & Gupta, R. (2022). *Simplified Approach to Income Tax*. Delhi, India: Flair Publications Pvt. Ltd.
- Singhanian, V. K., & Singhanian, M. (2022). *Student's Guide to Income Tax*. Delhi, India: Taxmann Publications Pvt. Ltd.

Additional Resources

- Income tax Act 1961
- www.incometaxindia.gov.in

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

C: GE (TPP)- 5.1: Income Tax: E-Filing

Learning Objectives

This paper provides hands-on experience in filing the income tax returns for an Individual.

Learning Outcomes

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

1. Recognise the relevance of the PAN cards in filing the return.
2. Identify the different returns applicable in the case of various assesses.
3. Describe the meaning and procedure for FORM 26AS.

SYLLABUS OF BAC: GE (TTP) – 5.1

Unit 1: Basic Concepts (12 hours)

Types of return: revised return, defective return; PAN; self-assessment, scrutiny assessment, best judgement assessment; rectification of returns; time limit; annual income statement, returns and assessment.

Unit 2: E-filing of Return (18 hours)

Form 26AS; case studies on e-filing of return using online/ offline utility software, especially for ITR 1, ITR 2 and ITR 3.

Practical Exercises

The learners are required to:

1. Prepare a project showing how PAN is generated and interpreted.
2. Prepare a case on income statement of X and file ITR for the same.
3. Check an ITR and see how income is reported in form 26 AS.

Suggested Readings

- Ahuja, G. & Gupta, R. (2022). *Simplified Approach to Income Tax*. Delhi, India: Flair Publications Pvt. Ltd.
- Mittal, N. (2022). *Concept Building Approach to Income Tax Law & Practice*. Delhi, India: Cengage Learning India Pvt. Ltd.
- Singhanian, V. K., & Singhanian, M. (2022). *Student's Guide to Income Tax*. Delhi, India: Taxmann Publications Pvt. Ltd.

Additional Resources

- Income tax Act 1961
- www.incometaxindia.gov.in

Note: Practical examination shall be conducted in the college.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

B.A. Programme with Commerce (Modern Office Management)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Computer Applications (BAC: Discipline (MOM) – A5) (Non-Major/Minor)	4	2	0	2	Pass in Class XII	Studied Stenography (English)-II (BAC: Discipline (MOM) – A4)
Cost Accounting BAC: DSC-5 (Major)	4	3	1	0	Pass in Class XII	NIL
Practical Stenography and e-Typewriting-I (BAC: DSE(MOM)-5.1) (Major)	4	2	0	2	Pass in Class XII	NIL
Strategic Office Management (BAC: DSE (MOM)- 5.2) (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (MOM) – A5: Computer Applications (Non-Major/Minor)

Learning Objectives

To provide computer skills and knowledge to the students about the usefulness of information technology tools for business operations.

Learning Outcomes

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

1. Discuss the various concepts associated with computers.
2. Discuss the basic terminologies used in computer networks and internet.
3. Describe word document creation for report making and communication.
4. Design good presentations.
5. Make spreadsheets for basic calculations and for making charts.

SYLLABUS OF BAC: Discipline (MOM) – A5

Unit1: Basic knowledge of computers (6 hours)

Computers: meaning, history, generations, characteristics, advantages, limitations and functions of computers; Classification of computers based on size, and digital vs analogue computers; input-output devices; software, hardware, firmware and liveware; types of software: system software and application software; Computing Interfaces: Graphical User Interface (GUI), Command Line Interface (CLI), Touch Interface, Natural Language Interface (NLI); role of CPU in data processing; applications of computers in business.

Unit 2: Basics of Networking and Internet (6 hours)

Computer Networks: Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies; Wireless Networking; Securing Networks: firewall.

Basic Internet Terminology: I.P. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines, Proxy Server, Intranet and Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s), Uses of Internet to Society; Cyber Security: Cryptography, digital signature.

Unit 3: Word Processing (6 hours)

Introduction to word Processing, Word processing concepts, Use of Templates and styles, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto-text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, page break; Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge; Printing documents; Citations, references and Footnotes.

Unit 4: Preparing Presentations (5 hours)

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow, exporting presentations as pdf handouts and videos.

Unit 5: Spreadsheet basics (7 hours)

Spreadsheet concepts: Managing worksheets; Formatting, Entering data, Editing, and Printing and Protecting worksheets; controlling worksheet views; graphical presentation of data using bar chart and pie chart; use of simple formulas in spreadsheets; cell referencing: absolute, relative and mixed cell referencing; Functions: logical functions, financial functions, statistical and mathematical functions.

Note:

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred to in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.

Practical Exercises

The learners are required to:

1. Discuss classification of computers.
2. Enlist the functions of internet in present times.
3. Create a report on MS-Word using all relevant formatting features.
4. Design presentations using all relevant formatting features.
5. Create spreadsheets on MS-Excel using all relevant functions.

Suggestive Readings

- Jain, H. C., & Tiwari, H. N. (2021). *Computer Applications in Business*. Delhi, India: Taxmann.
- Madan, S. (2020). *Computer Applications in Business*. Delhi, India: Scholar Tech Press.
- Mathur, S., & Jain, P. (2016). *Computer Applications in Business*. Noida, India: Galgotia Publishing Company.
- Sharma, S. K., & Bansal, M. (2017). *Computer Applications in Business*. Delhi, India: Taxmann.
- Walkenbach, J. (2016). *MS Excel 2016, Bible*. United States: John Wiley & Sons.

Note: The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred to in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Learning Objectives

The course aims to orient the students to understand the need of writing rapidly and accurately in this speed age. In order to make them a good writer, it is necessary for them to master the fascinating art of good writing. After learning the basic principles of Stenography, it is essential that the students build up speed writing by practicing exercises and learning stenography transcription from Pitman Shorthand Instructor.

Learning Outcomes

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

1. Analyse the basic concepts of English transcription.
2. Interpret the shorthand basic shortcut concepts.
3. Demonstrate the shorthand speed.
4. Demonstrate the typewriting speed.
5. Demonstrate the typewriting of letters/documents with proper formatting.

SYLLABUS OF BAC: DSE (MOM) – 5.1

Unit I: Figures and Essential Vowels (3 hours)

Figures, transcriptions and Essential Vowels.

Unit II: Stenography – its speed & practical concepts (9 hours)

Contractions & Special Contractions (Section 1 to 5 with exercises), Advanced Phraseography, Intersections.

Unit III: Stenography – Practical (6 hours)

- i. Daily practice of seen passages from Pitman Shorthand from the Exercises 111-144 from 'Pitman Shorthand Instructor & Key' in a graded manner up to the speed of 60 words per minute and transcription on computer.
- ii. Daily practice of unseen passages from 'Graded Dictation Exercises on Shorthand made easy' in a grader manner up to the speed of 40 words per minute and transcription on computer.

Unit IV: e-Typewriting – Practical (6 hours)

E-typewriting: meaning & importance, advantages and disadvantages. Practice of on and off of computer system.

Keyboard: Meaning & Importance, advantages & disadvantages, types of keyboard, keyboarding - setting of fingers on home keys, guide keys on Computer and their functions. Touch and Sight methods of typewriting.

Maximum use of shortcut keys on keyboard instead of using mouse.

Typewriting speed and accuracy—use of spacing and punctuation marks, errors and penalty, Calculation of running and accurate speed (gross and net).

E-typewriting speed @30 words per minute.

Unit V: Word Processing – letters/documents preparation (6 hours)

Word Processing (MS Office): working with documents, use of different views, navigation through documents, text manipulation, formatting of documents. Hyperlink, book mark, mail merge.

Document Preparation: Structure and layout of letter, different parts of the letter, different styles of Business letters, preparation of letters in word processor, generate notice, agenda and minutes of the meeting, office orders, circulars, memorandums, resumes, CV & portfolio. Merging of letters through mail merge and printing the same.
The size of papers: National and International.

Practical Exercises

The learners are required to:

1. Learn the basic general English Stenography vocabulary.
2. Learn, understand & practice all types of short cuts for implementation of stenography and typewriting.
3. Practice the shorthand passages to get the speed @60/40 words per minute.
4. Practice the typewriting passages to get the speed @ 30 words per minute.
5. Learn all types of document preparations.

Suggested Readings

- Bhatia, D. P., & Sangal, S. S. (1996). *Principles of Typewriting*. Delhi, India: Pitman S.S.Publications.
- Shiva, G. (2017). *Typing Lessons for Beginners: Quick Way to learn English Typing*: (Kindle Edition). Delhi, India: GS Publication.
- Himsagar, Z.Y. (2021). *Computer Keyboard Shortcut Keys for MS Office*. India: Bluerose Publishers. www.bluerosepublishers.com.
- Jain, H.C., & Tiwari, H.N. (2021). *Computer Applications in Business*. Delhi, India: Taxman Publications Private Limited.
- Kuthiala, O. P. (1998). *Graded Dictation Exercises on Shorthand Made Easy*. Delhi, India: Pitman S.S.Publications.
- Madan, S. (2021). *Computer Applications in Business*. Delhi, India: Scholar Tech Press.
- Microsoft Word Keyboard Shortcuts for Windows. (2016). CreateSpace Independent Publishing Platform.
- Pitman, I. (2022). *Pitman Shorthand Instructor and Key*. Delhi, India: Pearson Education Ltd. and Dorling Kindersley Publishing, Inc.
- Online Typing Master Software for e-typewriting.

Note: Latest edition of software may be used.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: DSE (MOM)- 5.2: Strategic Office Management (Major)

Learning Objectives

The course aims to understand about the Strategic Office Management which is crucial to perform official functions effectively with the applications of principles of management at all levels in the Business. Effective Office Management play a significant role for success in the Business World.

Learning Outcomes

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

1. Describe the concept of office management and its structure.
2. Recognise the systems and processes of office management.
3. Recognise the role of group dynamics in an organisation.
4. Discuss various concepts related to business finance and marketing management.
5. Discuss various strategic management dynamics.

SYLLABUS OF BAC: DSE (MOM) – 5.2

Unit 1: Office Management and Its Importance (9 hours)

Objectives of Office Management: Purpose, Environment, Means, Personnel, Scope of Office Management, Principles of Office Organization, Formal and Informal Organization, Types and Systems of Organizations, Organization Chart, Types of Organization Charts, Relation of Office with other Departments, Office Manuals, Authority and Responsibility, Centralization and Decentralization, Information Management, Scientific Office Management, Aims of Scientific Management.

Unit 2: Office Management Systems and Processes (9 hours)

Scope of Office Management, Objectives of Office Management, Functions of Office Management, Planning Office Activity: objectives, policies, programmes and procedures, Organising of Office Activity: staffing, motivating, coordination, direction and controlling, The Job and Position of Manager, Functions, Duties and Responsibilities of Office Manager, Qualities of Office Manager, Administrative Office Management, Office System, Characteristics of sound office System, Principles of Office Systems, Office Routines, Importance of Office Systems.

Unit 3: Organizational Structure, Delegation of Powers and Group Dynamics (9 hours)

Nature of Organization Structure, Role of Functional Manager, Network Organization Structure, Advantages and Disadvantages, Features of Authority, Administrative and Financial Powers, Delegation of Powers and Authority, Formation of Groups and Teams, Formal and Informal Groups, Group Dynamics: Group Norms and Role, Group Cohesiveness, Groups: Behaviour, Tasks, Processes and Effectiveness.

Unit 4: Business Finance and Marketing Management (9 hours)

Concept, Role and Objectives of Financial Management, Financial Planning and its Importance, Capital Structure, Fixed and Working Capital, Financial Markets: Concept, Functions and Types, Money Market and its Instruments, Capital Market, Stock Exchange Functions and Trading Procedure, Objectives and Functions of SEBI, Market Management,

Functions of Marketing, Marketing Mix: People, Product, Price, Process, Physical Distribution, Physical Evidence and Promotion.

Unit 5: Strategic Management Dynamics: Leadership, Motivation and Control (9 hours)

Leadership: Features, Importance, Qualities and Styles of Leadership. Determinants of Leadership Styles, The Managerial Grid, Situational Leadership, Traits of Leadership, and Motivational Theories: Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory, McGregor's X and Y Theory, Ouchi's Theory "Z", Comparison between Theory 'X' and Theory 'Y', Work Measurement, Techniques of Work Measurement, Standards of Performance, Measurement of Efficiency of Office Staff, Effective Control System, Process of Control: Setting Standards, Measurement of Performance, Comparing the Actual Performance with Standards and Taking Corrective Action.

Exercises

The learners are required to:

1. Identify the nature and importance of the profession of office management, function of office jobs and experience it while paying the visit to the educational, financial or other manufacturing/marketing institutions.
2. Observe the business systems, procedures and practices significant for effective functioning of office management, while visiting industries.
3. Discuss case studies on group dynamics in organisations.
4. Analyse case studies to understand financial management and marketing management practices of firms.
5. Analyse the leadership styles and motivation methods adopted by various organisations.

Suggested Readings

- Bhatia, R. C. (2005). *Principles of office management*. Delhi, India: Lotus Press.
- Chopra, R. K., & Bhatia, A. (2010). *Office Management*. Delhi, India: Himalaya Publishing House.
- Kavita, S. (2015). *Organizational behaviour: Text and cases*. Delhi, India: Vikas Publishing House.
- Koontz, H., O'Donnell, C., & Weihrich, H. (1986). *Essentials of management (Vol. 18)*. New York, United States: McGraw-Hill.
- Koontz, H., O'Donnell, C., & Weihrich, H. (1986). *Essentials of management An International Perspective (Vol. 18)*. New York, United States: McGraw-Hill.
- Kumar, N., & Mittal, R. (2001). *Office Management*. Delhi, India: Anmol Publications.
- Quible, Z. K. (2014). *Administrative Office Management*. Delhi, India: Pearson.
- Thukaram Rao, M. E. (2009). *Office Organization and Management*. Delhi, India: Atlantic Publishers and Distributors.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

B.A. Programme with Commerce (Commerce as Non-Major/Minor)

BAC: DSC-5 Cost Accounting (Non-Major/Minor)

Learning Objectives

The course aims to develop understanding among learners about contemporary cost concepts and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purposes.

Learning Outcomes

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

1. Compute unit cost and total cost of production and prepare cost statement.
2. Compute employee cost, employee productivity and employee turnover
3. Classify and estimate overheads.
4. Determine cost under job costing, process costing, contract costing and service costing
5. Compute the break-even point of a product and firm.

SYLLABUS OF DSC-5

Unit 1: Introduction (9 hours)

Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and preparation of Cost Sheet. Role of a cost accountant in an organisation.

Unit 2: Elements of Cost : Material and Employee Cost (9 hours)

- (c) Materials: Accounting and control of materials: Concept of material cost and control, accounting and control of purchases, storage and issue of materials. Inventory systems, Methods of pricing of materials issues — FIFO, LIFO, and Weighted Average, Physical Verification, Fixation of stock levels, determination of economic order quantity, ABC analysis. Accounting treatment and control of losses — Wastage, scrap, spoilage and defectives
- (d) Employee Cost: Accounting and Control of employee cost; time keeping and time booking; Concept and treatment of idle time, over time and employee turnover

Unit 3: Elements of Cost: Overheads (9 hours)

Classification, allocation, apportionment and absorption of overheads, Treatment of under and over-absorption.

Unit 4: Methods of Costing (9 hours)

Job costing, Contract costing, Process costing (excluding treatment of work-in- progress, joint and by- products). Service costing (only transport).

Unit 5: Cost-Volume-Profit Analysis (9 hours)

Concept of cost-volume-profit analysis, marginal cost and marginal cost equation, profit-volume ratio, break-even analysis, cost break- even point, composite break- even point, margin of safety, simple break-even chart, Identification of key factor and determination of profitability.

Notes :

1. Treatment of various items of cost should be as per the relevant cost Accounting Standards (CAS) issued by Institute of Cost Accountant of India.
2. Use only simple numerical problems in all the above units to explain the various concepts, methods and techniques given therein.
3. Use of spreadsheet software should be encouraged for the basic calculation.

Exercises:

The learners are required to:

1. Prepare a cost statement for manufacturing and/ or service organisation.
2. Visit industries to understand process costing and prepare a cost statement for any process industry.
3. Visit a factory and compute the employee cost of the firm.
4. Analyse the role of overhead costs in the production process of any firm.
5. Analyse case studies on job costing, process costing, contract costing and service costing.
6. Design a hypothetical business plan for a firm selling financial products. Estimate the break-even point for different products.

Suggested Readings

- Arora, M.N. (2021). *Cost Accounting-principles and practice*. Delhi, India: Vikas Publishing House.
- Goel, R. K., & Goel, I. (2019). *Concept Building Approach to Cost Accounting for B.Com (Hons.)/B.Com*. Delhi, India: Cengage Publications.
- Gupta, S., Reeta, & Rao, R.P. (2021). *Cost Accounting for B.Com*. Delhi, India: Sultan Chand.
- Maheshwari, S. N., & Mittal, S. N. (2020). *Cost Accounting. Theory and Problems*. Delhi, India: Shri Mahaveer Book Depot.
- Maheshwari, S. N., Mittal S. K., & Mittal, S.N. (2021). *Cost Accounting: Principles & Practice*. Delhi, India: Shree Mahaveer Book.
- Mitra, J. K. (2021). *Cost and Management Accounting*. Delhi, India: Oxford University Press.
- Nigam, B. M. L., & Jain, I. C. (2023). *Cost Accounting: Principles and Practice*. Delhi, India: PHI Learning.
- Singh, S. (2019). *Fundamentals of Cost Accounting*. Allahabad, India: Kitab Mahal.
- Tulsian, P.C. (2020). *Cost Accounting*. Delhi, India: S.Chand.

Additional Resources

- Drury, C. (2018). *Management and Cost Accounting*. China: Cengage.
- Horngren, C. T., Foster, G., & Dattar, S. M. (2017). *Cost Accounting: A Managerial Emphasis*. Delhi, India: Prentice Hall of India Ltd.
- Jain, S.P., & Narang, K.L. (2021). *Cost Accounting: Principles and Methods*. Jalandhar, India: Kalyani Publishers.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Semester- VI
B.A. Commerce based Papers

B.A. Programme with Commerce (Entrepreneurship and Small Business)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Managerial and marketing aspects of Small Business BAC: Discipline (ESB) – A6 (Non-Major/Minor)	4	3	1	0	Pass in Class XII	Studied Practical Aspects of Entrepreneurship (BAC: Discipline (ESB) – A5)
Company Law BAC: DSC-6 (Major)	4	3	1	0	Pass in Class XII	NIL
Feasibility study and business plan BAC: DSE (ESB) – 6.1 (Major)	4	3	1	0	Pass in Class XII	NIL
Accounting for entrepreneurship BAC: DSE (ESB) – 6.2 (Major)	4	3	1	0	Pass in Class XII	NIL
People Management in Entrepreneurship BAC: DSE (ESB) – 6.3 (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (ESB) - A6: Managerial and Marketing Aspects of Small Business (Non-major/Minor)

Learning Objectives

To acquaint the students with managerial and marketing aspects of business.

Learning Outcomes

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

1. Recognise different components of the managerial aspects in small businesses.
2. Identify managerial techniques of small business in the contemporary environment.
3. Interpret the theoretical and practical tools of human resource, finance, marketing, and operational division of small business.
4. Describe the important aspects and constraints of marketing for small business.
5. Demonstrate the need and application of recent changes in marketing technology.

SYLLABUS OF BAC: Discipline (ESB) - A6**UNIT 1: Understanding Managerial Aspects of Small Business (9 hours)**

Components of the managerial aspects of small business. Managerial roles and functions in a small business. Entrepreneur as the manager of his business. Need for and extent of technical, professional skills for management of small business.

UNIT 2: Managerial Techniques of Small Business in Contemporary Environment (9 hours)

Identification and Classification of the different aspects of small business such as - finance, Human Capital, production & operation, Market & Industry, Technical and Technological, Legal and banking, International business, Social & Environmental, and economic aspects

UNIT 3: Measurement and Management of Managerial Aspects (9 hours)

Measurement and Management of the quantitative and/or qualitative value of financial, operation, Market, Technical, Environmental, and economic aspects of small business. Benchmark parameters of successful small business with focus on financial and market aspects.

UNIT 4: Technological Advancement and Marketing of Small Business (9 hours)

Concepts and Components of Marketing. Gap identification for marketing of new and established product & services. Competition measurement and its management. Quality-Quantity-price trade off in marketing decision. Role of Marketing Manager in promotion and expansion of product in the economic system. Advertising & publicity. Sales & distribution Management. Issues in small business marketing. Idea of consortium marketing. Competitive bidding, E-Tender, E-Marketing, GeM (Government E-Marketing), CPPP participation. Tender marketing.

UNIT 5: Changing Face of ICT based Digital Marketing (9 hours)

Introduction to Web Marketing and SEO, The Significance of Web Marketing, Internal Measures for SEO. Do and Don'ts for Web Content, Link Building, Introduction to Web Marketing Tools. Online Advertising and Search Engines, AdWords overview, Creating and Managing Campaigns. Unit3: Display Network, Advertising on Display Networks, Image Advertising, Mobile Advertising, Video Advertising, YouTube Advertising, Advanced AdWords, Keyword Planner, Product List Ads. Social Media Advertising, Creating Effective Content, Do and Don'ts for Social Media. Analyzing Target Audience, E-Mail Marketing, Creating E-mail Campaigns, Effective strategies for E-mail Marketing.

Exercises

The learners are required to:

1. Analyse different components of the managerial aspects in any small business.
2. Discuss managerial techniques of any small business in the contemporary business environment.
3. Analyse the benchmark parameters of any recently established small business.
4. Identify the constraints of marketing for any recently established small business.
5. Analyse the recent changes in marketing technology.

Suggested Readings

- Bhasker, B. (2006). *Electronic commerce: framework, technologies and applications*. (4th ed.). Delhi, India: Tata McGraw-Hill.
- Whiteley, D. (2000). *E-commerce: strategy, technologies and applications*. India: McGraw Hill.
- Gupta, C. B., & Khanka, S. S. (2003). *Entrepreneurship and small business management*. Delhi, India: Sultan Chand & Sons.
- Kuratko, D. F., & Rao, T. V. (2012). *Entrepreneurship: a south-asian perspective*. (1st ed.). India: Cengage Learning.
- Laudon, K. C., & Traver, C. G. (2013). *E-Commerce*. (15th ed.). Pearson Education.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: DSC-6 Company Law (Major)

Learning Objectives

The course aims to develop and comprehend business and its processes in accordance with the provisions of the Companies Act, 2013 while analysing case laws.

Learning Outcomes

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

1. Recognise the different types of companies.
2. Discuss the fundamentals of incorporating the company.
3. Make the memorandum and articles of association.
4. Discuss the difference between different types of prospectus.
5. Recognise the process of calling and conducting company meetings.

SYLLABUS OF BAC: DSC-6

Unit I: Introduction (11 hours)

Characteristics of a company; Lifting of corporate veil; Types of companies including one person company, small company, associate company, dormant company, producer company; Association not for profit; Illegal association.

Unit II: Formation of a company (7 hours)

Formation of company, promoters, functions and their legal position, pre-incorporation contracts, steps in incorporation, and process of on-line registration of a company.

Unit III: Memorandum and Articles of Association (7 hours)

Memorandum of association definition, clauses and its alteration, doctrine of ultra vires, articles of association, contents and its alteration, doctrine of constructive notice and indoor management.

Unit IV: Share Capital (11 hours)

Prospectus, shelf and red herring prospectus, mis-statement in prospectus; issue, allotment and forfeiture of share, calls on shares; issue of sweat equity; employee stock option; issue of bonus shares; right shares, transfer and transmission of shares, buyback; demat system.

UNIT V: Company Meetings (9 hours)

Meetings of shareholders; types of meeting, convening and conduct of meetings, requisites of a valid meeting- notice, agenda, chairman, quorum, proxy, resolutions, minutes; postal ballot, e-voting.

Exercises

The learners are required to:

1. Identify and classify types of companies by taking real-life examples.
2. Fill dummy spice form for incorporation of a company.
3. Read the memorandum and articles of association of a particular company.
4. Enlist steps in the book-building process and examine a red herring prospectus of a latest IPO from SEBI website.
5. Prepare a list of businesses conducted by ordinary resolution.

Suggested Readings

- Chadha R. & Chadha, S. (2018). *Company laws*. Delhi, India: Scholar Tech Press.
- Gower, L. C. (1981). *Principles of modern company law*. (4th ed.). London, United Kingdom: Stevens & Sons.
- Kumar, A. (2022). *Corporate laws*. (11th ed., Vol. 1). Delhi, India: Taxmann Publications Private Limited.
- Sharma, J. P. (2020). *Easy approach to corporate laws*. (4th ed.). Delhi, India: Ane Books Pvt.

Additional Resources

- Hannigan, B. (2021). *Company law*. Oxford, United Kingdom: Oxford University Press.
- Kannal, S., & Sowrirajan, V.S. (2019). *Company law Procedure*. Delhi, India: Taxman's Allied Services (P) Ltd.

BAC: DSE (ESB) – 6.1: Feasibility Study and Business Plan (Major)

Learning Objectives

The aim of this course is to acquaint the students with techniques of environmental screening and how to conduct feasibility studies for any business plan.

Learning Outcomes

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

1. Demonstrate how a business idea is generated by analysing all the interplaying factors.
2. Identify and assess entrepreneurial opportunities.
3. Interpret the know-how of conducting a feasibility study.
4. Discuss the process of project planning and management.
5. Describe the concept and implementation of a business plan.

SYLLABUS OF BAC: DSE (ESB) – 6.1

Unit I: Environmental Screening and Idea Generation (9 hours)

Analysis of economic, socio-cultural, technological, and political-legal environment; Sources of business ideas; Role of personal observation, creativity and business research; Collection of data- primary and secondary; Situational Analysis.

Unit II: Scanning Entrepreneurial Opportunities (9 hours)

Entrepreneurial opportunities in contemporary business environment, opportunities in network-marketing, social media, franchising, business process outsourcing; Small business as seedbed of entrepreneurship; Pre-feasibility study.

Unit III: Feasibility Study (9 hours)

Preliminary screening of business ideas; Aspects of the technical and economic feasibility- commercial, financial and administrative feasibility; Preparation of feasibility report; Technical feasibility, estimation of costs, demand analysis and commercial viability, risk analysis, collaboration arrangements; Financial planning; Estimation of fund requirements, sources of funds; Loan syndication for the projects; Tax considerations in project preparation and legal aspects.

Unit IV: Project Planning and Management (9 hours)

Project- definition and types; Project manager; Project charter; Project context- political, economic, social, technical, legal, environment, sustainability; Project sponsor; Project management plan- methods and procedures; Project success criteria- key performance indicators.

Unit V: Business Plan (9 hours)

Business plan- meaning and significance; Elements (major headings and brief discussion) and presentation; Implementation- prototype development and test marketing

Exercises

The learners are required to:

1. Scan the business environment to generate a business idea.
2. Identify opportunities in network marketing, social media, franchising and business process outsourcing.
3. Conduct a feasibility study for a hypothetical plan.
4. Discuss case studies on project management plans.
5. Develop a business plan for a hypothetical idea.

Suggested Readings

- Abrams, R., & Doer, J. (2010). *Successful business plan: secrets & strategies*. (5th ed.). United States: Planning Shop.
- Feasibility Study Preparation and Analysis (2007). (1st ed.). New York, United States: Publishers Clearing House.

Additional Resources

- Karis, C. (2017). *Feasibility study: startup and sustainability*. CreateSpace Independent Publishing platform.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: DSE (ESB) – 6.2: Accounting for Entrepreneurship (Major)

Learning Objectives

The course aims to help learners coming from non-commerce background to acquire basic knowledge on financial accounting and to impart preliminary skills for recording various kinds of financial transactions.

Learning Outcomes

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

1. Recognise the basic concept of accounting.
2. Demonstrate the accounting entries and prepare cash book and other accounts necessary while running a business.
3. Describe and prepare profit and loss account and balance sheet.
4. Interpret and prepare accounts based on accounting software.
5. Analyse information from company's annual report.

SYLLABUS OF BAC: DSE (ESB) – 6.2

Unit 1: Introduction to Accounting (5 hours)

Accounting – Meaning, Importance and Need, Its objectives and relevance to business establishments and other organisations, and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some Basic Terms, Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.

Unit 2: Transactions and recording of transactions (9 hours)

Features of recordable transactions and events, Basis of recording – vouchers and another basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions and Bank Reconciliation Statement.

Unit 3: Preparation of Financial Statements (13 hours)

Fundamental Accounting Equation; Preparation of Trial Balance; Concept of revenue and Capital; Preparation of Trading and Profit & Loss Account, Balance Sheet and Cash Flow Statement manually and using appropriate software.

Unit 4: Computerized Accounting Systems (11 hours)

Computerized Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow Statement. Selecting and shutting a Company; Backup and Restore data of a Company.

Unit 5: Company Accounts (7 hours)

Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Sensex - BSE, NSE; Annual report, etc. Contents and disclosures in Annual Report, Company Balance Sheet and Statement of Profit and Loss. Content Analysis based on annual report including textual analysis.

Exercises

The learners are required to:

1. Evaluate the importance of accounting for any newly established start up.
2. Prepare bank reconciliation statement from the individual pass books.
3. Prepare Trading and Profit & Loss Account, Balance Sheet, and Cash Flow Statement collecting necessary data from any small business firms.
4. Prepare financial statements using appropriate software for any small business firm.
5. Download annual reports of business organisations from the websites and analyse its contents. Present salient features of the annual report using certain relevant ratios and content analysis including textual analysis.

Suggested Readings

- Gupta, R. L., & Radhaswamy, M. (2014). *Financial accounting*. Delhi, India: S. Chand Publishing.
- Hatfield, L. (2019). *Accounting basics*. Amazon Digital Services LLC.
- Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2017). *Introduction to financial accounting*. (11th ed.). London, United Kingdom: Pearson Education.
- Lal, J., & Srivastava, S. (2012). *Financial accounting text & problems*. Mumbai, India: Himalaya Publishing House.
- Monga, J. R. (2017). *Financial accounting: concepts and applications*. (34th ed.). Delhi, India: Mayur Paperback Publishing.
- Goyal, B. K., & Tiwari, H. N. (2021). *Financial accounting*. (9th ed.). Delhi, India: Taxmann Publication.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). *Financial accounting*. Delhi, India: Vikas Publishing House Pvt. Ltd.
- Mukharji, A., & Hanif, M. (2017). *Financial accounting*. (2nd ed.). Delhi, India: Tata McGraw Hill Publishing Co. Ltd.
- Mukherjee, S., & Mukherjee, A. K. (2021). *Financial accounting*. (10th ed.). Oxford, United kingdom: Oxford University Press.
- Jain, S. P., & Narang, K. L. (2014). *Financial accounting*. Delhi, India: Kalyani Publishers.
- Siddiqui, S. A. (2008). *Book keeping & accountancy*. Delhi, India: Laxmi Publications Pvt. Ltd.
- Sehgal, D. (2014). *Financial accounting*. Delhi, India: Vikas Publishing House Pvt. Ltd.

- Tulsian, P. C. (2007). *Financial accounting*. Delhi, India: Tata McGraw Hill Publishing Co. Ltd.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: DSE (ESB) - 6.3: People Management in Entrepreneurship (Major)

Learning Objectives

The course aims to provide an overview to the learners of what it means to be an effective people manager. The programme is designed in such a manner so that the learners can develop leadership and communication skills and manage people in an Organisation effectively.

Learning Outcomes

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

1. Demonstrate meditation techniques (Brain stilling exercise) for mind management.
2. Recognise the concept of people management.
3. Recognise the importance of team building and establishing peer networks.
4. Describe performance appraisal methods.
5. Demonstrate skills to resolve conflicts in an Organisation and lead teams.

SYLLABUS OF BAC: DSE (ESB) – 6.3

Unit 1: Managing and Evaluating Oneself (9 hours)

Mind Management, Time Management, Tackling Time Robbers, Planning workload, Active Listening, Decision Making - steps, Managing your Manager, Evaluating and building a personal development plan for oneself.

Unit 2: Managing and Motivating Others (9 hours)

Basics of People Management and its significance, Difference between People Management and Human Resource Management; impact of individual and Organisational factors on people management, Motivating Others - Employee First Strategy: Employee First Customer Second. Developing Intrinsic Motivation amongst People - People First Strategy: Emerging cases.

Unit 3: Building Team and Peer Networks (9 hours)

Team Building Process, Managing Diversity in Teams, Competency mapping, Team Roles, Team Identity, Team Charter, Team Performance, Managing Behaviour of people in groups, 360 Degree Feedback as a Development tool. Group Dynamics, Challenges of getting work done; Significance of prioritization and assigning work to team members, Importance of peer networks in an Organisation.

Unit 4: Managing Evaluation and Assessment (9 hours)

Managing Performance, Appraisal methods, Role Reviews and performance management, Dealing with Poor Performers, Agreeing Performance Targets, Negative Feedback, Performance Management System, 360 Degree Feedback as a Performance Appraisal Tool.

Unit 5: Leading People & Resolving Conflicts (9 hours)

Leading people to achieve the vision and mission of the Organisation. Leadership for high performance culture, Leadership Styles for creating conducive Organisational climate and culture of excellence. Managing different types of conflicts in an Organisation, Problem solving and quality improvement process.

Exercises

The learners are required to:

1. Practice of meditation techniques (brain stilling exercise) for mind management.
2. Build a Personal Development Plan for themselves.
3. Prepare Time Management framework for themselves.
4. Participate in role play for developing intrinsic motivation amongst other people.
5. Discuss case study of HCL on Employee First Customer Second by Vinit Nayar.
6. Discuss case studies of Organisations where People first strategy is being used.
7. Participate in simulation activity wherein learners are divided into groups with one leader in each group. Each team should be assigned the responsibility of planning and executing a business activity that shows the team work and leadership qualities.
8. Discuss ways to manage diversity in teams.
9. Perform a role play on 360-degree feedback and suggest tips for development amongst the learners of the class.
10. Discuss case studies on conflict management.

Suggested Readings

- Wellington, P. (2011). *Effective people management: improve performance delegate more effectively*. London, United kingdom: Kogan Page Publishers.
- Thomas, M. (2007). *Mastering people management*. London, United kingdom: Thorogood Publishing.
- Randall, J., & Sim, A. J. (2013). *Managing people at work*. Abingdon, United Kingdom: Routledge.
- Thomson, R., & Thomson, A. (2012). *Managing people*. Abingdon, United Kingdom: Routledge.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

B.A. Programme with Commerce (Accounting and Finance)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Financial Institutions BAC: Discipline (A&F) – A6 (Non-Major/Minor)	4	3	1	0	Pass in Class XII	NIL
Company Law BAC: DSC-6 (Major)	4	3	1	0	Pass in Class XII	NIL
Personal Financial Planning BAC: DSE (A&F) – 6.1 (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (A&F) – A6: Financial Institutions (Non-Major/Minor)

Learning Objectives

The course aims to provide the students a theoretical and conceptual understanding of the financial institutions.

Learning Outcomes

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

1. Evaluate the scope of financial institutions.
2. Recognise the role of the Central bank in the financial system.
3. Analyse the recent developments in Insurance sector.
4. Evaluate different types and benefits of Mutual Funds.
5. Examine the role of non-banking financial companies in the Indian financial system.

Unit 1: Introduction to Financial Institutions (7 hours)

Introduction to Financial system - Concept, Role and Importance of Financial institutions; Classification of Financial institutions viz., Banking and Non-banking, Specialised and non-specialised, Intermediary and non-intermediary institutions; An overview of financial institutions in India; Role of Development Financial Institutions (DFIs).

Unit 2: Central bank and banking institutions (13 hours)

Concept and importance of Central Bank, Role of central bank; RBI – Functions and Role; Banks – Concept and Classification of banks; Commercial Banks- Functions, role and recent developments; Role of technology in the banking sector; Concept of Non-Performing Assets (NPAs); Financial inclusion.

Unit 3: Insurance - Life and Non-Life Insurance Institutions (9 hours)

Concept and Importance of insurance, Principles of Insurance, Types of insurance – Life and Non-life; LIC and GIC Re; IRDA and its role; Recent reforms in Insurance sector.

Unit 4: Mutual Funds and Pension Funds (9 hours)

Concept and role of Mutual Funds, Structure of Mutual Funds; Types of Mutual Fund schemes; SEBI guidelines for Mutual Funds; Pension Funds – Meaning and importance; Types of Pension funds, Role of PFRDA.

Unit 5: Non-Banking Financial Companies (NBFCs) (7 hours)

Concept of NBFCs, Difference between a bank and NBFC; Classification of NBFCs; Role of NBFCs in promoting inclusive growth; RBI guidelines for NBFCs

Exercises

The learners are required to:

1. Analyse the scope and role of financial institutions in India.
2. Evaluate the role and functions of RBI for the smooth functioning of Indian financial market.
3. Critically evaluate the recent reforms in Indian Insurance sector.
4. Assess the performance of different types of mutual fund schemes offered in the Indian market.
5. Analyse the role of NBFCs in promoting inclusive growth in the Indian economy.

Suggested Readings

- Khan M.Y. (2019). *Indian financial system*. (11th ed.). Delhi, India: Tata McGraw Hill.
- Pathak, B. V. (2019). *Indian financial system: markets, institutions and services*. (5th ed.). Delhi, India: Pearson Education.
- Frederic S. M., & Eakins, S. G. (2019). *Financial markets and institutions*. (8th ed.). Delhi, India: Pearson Education.
- Saunders, A., & Milton, C. M. (2007). *Financial markets and institutions*. (5th ed.). Delhi, India: Tata McGraw Hill.
- Bhole, L. M. (2019). *Financial markets and institutions*. (6th ed.). Delhi, India: Tata McGraw Hill Publishing Company.
- Kumar, V., Gupta, K., & Kaur, M. (2021). *Financial markets, institutions and financial services*. (2nd ed.). Delhi, India: Taxmann's Publications.

Additional Readings

- RBI Functions and Working – Reserve Bank of India

- RBI Annual Reports
- Annual Reports of various Financial Institutions in India.
- RBI Report on Currency and Finance- various issues
- **Websites:**
- www.sebi.gov.in
- www.rbi.org.in
- <http://www.irdai.gov.in>
- <http://www.pfrda.org.in/pfrda.org.in>

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: DSE (A&F) – 6.1: Personal Financial Planning (Major)

Learning Objectives

The course aims to familiarize learners with different aspects of personal financial planning like savings, investment, taxation, insurance, and retirement planning and to develop the necessary knowledge and skills for effective financial planning.

Learning Outcomes

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

1. Recognise the relevance of financial planning.
2. Analyse the performance of various instruments in the process of investment planning.
3. Analyse the scope and ways for planning personal taxes.
4. Recognise the need for insurance planning and analyse various insurance products offered in the market.
5. Create a financial plan fulfilling requirements after retirement.

SYLLABUS OF DSE (A&F) – 6.1

Unit 1: Introduction to Financial Planning (9 hours)

Financial goals, Steps in financial planning, Budgeting Incomes and Payments, Time value of money. Introduction to savings, benefits of savings, management of spending & financial discipline, Setting Alerts and Maintaining sufficient funds for fixed commitments (Credit Cards Repayments, EMI, Insurance Premium, Mutual Fund SIPs etc), Maintaining High CIBIL Score, personal finance/loans, education loan, car loan & home loan schemes. Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming.

Unit 2: Investment planning (9 hours)

Process and objectives of investment, Concept and measurement of return & risk for various asset classes, Measurement of portfolio risk and return, Diversification & Portfolio formation. Gold Bond; Real estate; Investment in Greenfield and brownfield Projects; Investment in fixed income instruments, financial derivatives & Commodity market in India. Mutual fund schemes; International investment avenues. Currency derivatives and Digital Currency.

Unit 3: Personal Tax Planning (9 hours)

Tax Structure in India for personal taxation, Scope of Personal tax planning, Exemptions and deductions available to individuals under different heads of income and gross total income. Comparison of benefits - Special provision u/s 115 BAC vis-à-vis General provisions of the Income-tax Act, 1961, tax avoidance versus tax evasion.

Unit 4: Insurance Planning (9 hours)

Need for Protection planning. Life Insurance, Health Insurance, Property Insurance, Credit Life Insurance and Professional Liability Insurance. Deductions available under the Income-tax Act for the premium paid for different policies.

Unit 5: Retirement Benefits Planning (9 hours)

Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, Planning for distribution of money and property among legal heirs, New Pension Scheme. Exemptions available under the Income-tax Act, 1961 for retirement benefits.

Exercises

The learners are required to:

1. Create a financial plan for a hypothetical individual and evaluate its importance.
2. Evaluate the performance of various financial assets to create an investment plan.
3. Examine tax structure and make a tax planning scheme for a salaried individual by taking a hypothetical case.
4. Evaluate the benefits offered by different life insurance policies and general insurance policies.
5. Evaluate different financial products offered in the Indian market for retirement planning.

Suggested Readings

- Halan, M. (2018). *Let's talk money: you've worked hard for it, now make it work for you*. (1st ed.). New York, United States: HarperCollins Publishers.
- Keown A.J. (2017). *Personal finance*. (8th ed.). New York, United States: Pearson.
- Pandit, A. (2019). *The only financial planning book that you will ever need*. Mumbai, India: Network 18 Publications Ltd.
- Sinha, M. (2019). *Financial planning: a ready reckoner*. (2nd ed). India: McGraw Hill Education.
- Tripathi, V. (2023). *Fundamentals of investment*. (5th ed.). Delhi, India: Taxmann Publication.
- Indian Institute of Banking & Finance. (2017). *Introduction to financial planning*. (4th ed.). Delhi, India: Taxmann Publication.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

B.A. Programme with Commerce (Banking and Insurance)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre- requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Banking Products and Services (BAC: Discipline (B&I) –A6) (Non-Major/Minor)	4	3	1	0	Pass in Class XII	NIL
Company Law BAC: DSC-6 (Major)	4	3	1	0	Pass in Class XII	NIL
Technology in Banking BAC: DSE (B&I) – 6.1 (Major)	4	3	1	0	Pass in Class XII	NIL
Bank Marketing BAC: DSE (B&I) – 6.2 (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (B&I) – A6: Banking Products and Services (Non-Major/Minor)

Learning Objectives

The course aims to create awareness about the various Banking Products and Payment Services.

Learning Outcomes

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

1. Assess different banking products.
2. Recognise the process of different banking payment services.
3. Discuss different digital banking products and services offered.
4. Discuss various products for priority sector lending.

5. Recognise various allied products and services offered by banks.

SYLLABUS OF Discipline (B&I) – A6

Unit 1: Banking Products (11 hours)

Types of Bank Accounts, Types of deposits, National Pension System (NPS), Gold Monetisation Scheme, Locker Facility, Sovereign Gold Bonds, Types of Small Saving Schemes, Various Forms of Retail Loans - Education Loan, Personal Loan, Automobile Loan & Home Loan, Corporate Banking – overview.

Unit 2: Banking Payment Services (9 hours)

Real Time Gross Settlement (RTGS), National Electronic Funds Transfer (NEFT), Immediate Payment Service (IMPS), Unified Payments Interface (UPI), Enabled Payment, Society for Worldwide Inter-bank Financial Telecommunications (SWIFT), Prepaid Cards, Gift Cards, World Currency Cards, Debit Cards, Credit Cards.

Unit 3: Digital Banking Products and Services (7 hours)

Digital Banking Products, Mobile Banking, Cards, Cash Deposit Machines- CDRs, Branchless Banking, Automated Teller Machines, Point of Sale (POS) Terminals, Internet Banking.

Unit 4: Lending to MSME & Agri Sector (Priority Sector) (11 hours)

Definition of MSME, Prerequisites for Availing Loan for MSME, Mudra Loan, Kisan Credit Cards (KCC), Loans for Allied Activities of Poultry, Dairy, Horticulture, Farm Credit, Loans to Weaker Section.

Unit 5: Third Party Products (TPD)/Bancassurance Business by Banks (7 hours)

Cross-Selling of Third-Party Products of Life Insurance Policies and General Insurance products, Mutual Funds, Systematic Investment Plan (SIP), Unit Linked Insurance Plan (ULIP).

Exercises

The learners are required to:

1. Compare the return offered by different banking products in India
2. Evaluate the role of UPI in India.
3. Perform a comparative analysis of different digital banking products and services in India.
4. Enlist features of different products available for priority sector lending.
5. Analyse the growth of bancassurance market in India.

Suggested Readings

- *Retail Banking and Wealth Management*. (2023). Indian institute of banking and finance. (1st ed.). Macmillan Publishers India Limited.
- Gupta, D.P., & Gupta, R.K. (2018). *Modern banking in India*. India: Asian Books.
- Suneja, H.R. (2017). *Practical and law of banking*. Himalaya Publishing House.
- Choudhury, M., & Singh, R. (2019). *Bancassurance business in India - an exploration*. Notion Press.
- Rashid M.A., & Ahmed, J.U. (2019). *Financing micro and small enterprises in India: diagnosis and directions*. India: Abhijeet Publications.

Additional Resources.

- Toor, N.S. (2019). *Handbook of banking information*. (48th ed.). India: Skylark Publications.
- Garg, K. (2020). *Bharat's handbook on MSMEs (Micro, Small & Medium Enterprises)*. India: Bharat Law House Pvt. Ltd.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: DSE (B&I) – 6.1: Technology in Banking (Major)

Learning Objectives

The course aims to make the students conversant with different aspects of technology used in banking and issues related to banking products in terms of delivery, security and controls with reference to India.

Learning Outcomes

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

1. Describe the basic concepts of electronic banking.
2. Analyze the various electronic payment systems available.
3. Discuss the Electronic Fund Transfer system.
4. Recognise different types of security threats in Indian Banking.
5. Recognise E-Banking Regulations in India and discuss the concept of cloud computing.

SYLLABUS OF DSE (B&I) – 6.1

Unit 1: E-Banking (7 hours)

E-Banking: Definition, need for e-banking, types of e-banking, services offered, comparison between e-banking and internet banking.

Unit 2: Electronic Payment System (9 hours)

Overview of Electronic Payment System: Automated Teller Machine (ATM), Mobile Banking (Using Smart phones and traditional phones), Unified Payments Interface (UPI), GPay, Paytm, PhonePe, Amazon Pay, MobiKwik, Bharat Interface for Money (BHIM). Payment Gateways: PayPal, PayUMoney, CCAvenue, etc. Card Technologies, MICR electronic clearing. Credit Card and Debit Card (Features, Verification Process, Advantages, Disadvantages), and other modern methods of electronic payments.

Unit 3: Electronic Fund Transfer System (11 hours)

Electronic Credit and Debit Clearing: NEFT, RTGS, DNS, ECS (Credit/Debit), IMPS, VSAT, SWIFT Code. Features, advantages and limitations of E-money, Electronic purse, Digital Cash

Unit 4: Security Threats (11 hours)

Security Threats in e-banking Environment: Viruses, Worms, Malwares, Software Bombs, Phishing, Spoofing, Spamming, Denial of Service Attacks, Application based Digital Frauds. Technology Solutions: Digital Signature, Encryption, Protection, Multiple Step Verification.

Unit 5: E-Banking Regulations and Cloud Computing (7 hours)

Legal and regulatory issues of e-banking in India. Definition of Cloud Computing. Significance and Challenges of Cloud Computing.

Exercises

The learners are required to:

1. Compare different types of e banking services offered in India.
2. Compare various electronic payments systems in India.
3. Evaluate the Electronic Fund Transfer system in India.
4. Discuss case studies on security breaches in case of e-banking.
5. Discuss the regulatory issues in e-banking in India.
6. Evaluate the growth of cloud computing in recent times.

Suggested Readings

- Kaptan, S.S., & Choubey, N.S. (2017). *Indian banking in electronic era*. India: Sarup & Sons.
- Deva, V. (2018). *E-banking*. Delhi, India: Common Wealth Publishers.
- Uppal, R.K. (2018). *Banking with technology*. (1st ed.). Delhi, India: New Century Publications.
- Uppal, R.K., & Jatana, R. (2020). *E-banking in India*. Delhi, India: New Century Publications.

Additional Resources

- Khan, M.Y. (2017). *Indian financial system*. Delhi, India: Tata McGraw Hill Publishing Company Ltd.
- Desai, V. (2015). *Indian banking-nature and problems*. (2nd ed.). Mumbai, India: Himalaya Publishing House.
- Uppal, R.K., & Pooja (2016). *Transformation in Indian banks-search for better tomorrow*. Delhi, India: Sarup Book Publishers Private Ltd.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: DSE (B&I) – 6.2: Bank Marketing (Major)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Learning Objectives

The course aims to make students conversant with different marketing concepts and strategies relevant to banking industry.

Learning Outcomes

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

1. Describe the basic concepts of bank marketing.
2. Recognise the importance of customer behaviour in banking.
3. Analyze the product and pricing strategies of banks.
4. Evaluate various promotion strategies used by the banks.
5. Analyze various digital marketing strategies adopted by the banks.

SYLLABUS OF DSE (B&I) – 6.2

Unit 1: Introduction to Bank Marketing (9 hours)

Definition of Market and Marketing, Elements in Marketing Mix, Concept of Bank Marketing, need for Practicing Marketing in Banks, Distinguishing Bank Marketing with Product Marketing, Bank Marketing Mix, The Art of Customer Service as Applied to Banking.

Unit 2: Customer Behaviour in Banking (7 hours)

Marketing Research in Banking, Uses of Marketing Research, Behavioural Profile of Bank Customers, Banking Customer and Market Segmentation, Customer Relationship Marketing in Banking, Competitive Analysis in Banking.

Unit 3: Product and Pricing Strategy of Banks (9 hours)

Difference between Product and Service, Concept of Product/Service Delivery in Banking, Pricing Strategies and its Applications in Banking, Comparison of Product and Pricing Strategies of Public Sector Banks and Private Banks.

Unit 4: Banking Promotion Strategy (9 hours)

The Communication Process, Goals of Communication, Steps in Developing Effective Communication, Selling to Corporate Clients: Meaning of Corporate Clients, Relationship and Transaction Banking, Bank Organisation for Large Corporate Clients, Comparison of Promotion Strategies of Public Sector Banks and Private Banks.

Unit 5: Digital Marketing in Banks (11 hours)

Digital Products in Banking, Concept of Digital Marketing, Need, Role and Importance of Digital Marketing in Banks; Digital Marketing Strategies Adopted by Banks, Effectiveness of Digital Marketing Strategies for Banks, Comparison of Digital Marketing Strategies of Public Sector Banks and Private Banks.

Exercises

The learners are required to:

1. Discuss the basic concepts of bank marketing through case studies.
2. Analyze the customer behaviour in banking by visiting a bank and interacting with bank

- staff and customers.
3. Evaluate the product and pricing strategies of Public Sector Banks and Private Banks through relevant case studies.
 4. Assess the promotion strategies of Public Sector Banks and Private Banks through focused group discussions.
 5. Evaluate digital marketing strategies used by different banks through case studies.

Suggested Readings

- Jha, S.M. (2016). *Bank marketing*. Mumbai, India: Himalaya Publishing House.
- Sandhu, N., & Singh, D. (2017). *Bank marketing strategies an Indian perspective*. (1st ed.). India: LAP LAMBERT Academic Publishing.
- Meidan, A. (2016). *Bank marketing management*. Basingstoke, United kingdom: Palgrave Macmillian.
- Chacko, O., Grewal, R., & Satish, P. (2017). *Marketing of banking services*. The Indian Institute of Bankers.

Additional Resources

- Sherlekar, S.A., Krishnamoorthy, R, Bose, K. S., & Rao, K.V.V.M.S. (2018). *Marketing management- concepts and cases*. Mumbai, India: Himalaya Publishing House Pvt. Ltd.
- Ramaswamy, V.S., & Namakumari, S. (2009). *Marketing management: global perspective, Indian context*. (4th ed.). India: Om Books.
- Rao, K. R. M. (2018). *Services marketing*. (2nd ed.). Delhi, India: Pearson Education.
- Kaptan S.S., & Choubey N.S. (2019). *Indian banking in electronic era*. India: Sarup & Sons.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

B.A. Programme with Commerce (Advertising, Sales Promotion and Sales Management)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Consumer Affairs & Sovereignty BAC: Discipline (ASPSM) – A6 (Non-Major/Minor)	4	3	1	0	Pass in Class XII	NIL
Company Law BAC: DSC-6 (Major)	4	3	1	0	Pass in Class XII	NIL
Digital Marketing BAC: DSE (ASPSM) – 6.1 (Major)	4	3	1	0	Pass in Class XII	NIL
Distribution Logistic Management BAC: DSE (ASPSM) - 6.2 (Major)	4	3	1	0	Pass in Class XII	NIL

Generic Elective

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Personal Selling BAC: GE (ASPSM) - 6.1	4	3	1	0	Pass in Class XII	NIL
Consumer Affairs and Sovereignty BAC: GE (ASPSM)- 6.2	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (ASPSM) – A6: Consumer Affairs & Sovereignty (Non-Major/Minor)

Learning Objectives

This course seeks to familiarize the learners with their rights and responsibilities of a consumer and the procedure to redress their complaints. The learner should be able to comprehend the business firms' interface with consumers and the related regulatory and business environment.

Learning Outcomes

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

1. Describe the concept of consumer and post-purchase voicing of consumer grievances.
2. Demonstrate how to exercise the consumer rights provided under Consumer Protection Act, 2019.
3. Discuss the filing, hearings, and appeal provisions.
4. Identify the role of industry regulators in consumer protection.
5. Discuss the recent developments in consumer protection in India.

SYLLABUS OF BAC: Discipline (ASPSM) – A6

Unit 1: Introduction (9 hours)

Concept of Consumer, Consumer Buying Process, Post-Purchase Behaviour, Factors affecting voicing of consumer grievances, Alternatives available to dissatisfied consumers: Private Action and Public Action.

Nature of markets: Liberalization and Globalisation of the Indian Consumer Market, online and offline markets; Organized and unorganized market, Grey market Concept of price in retail and wholesale, MRP, Fair price, labelling and packaging: legal aspects.

Unit 2: The Consumer Protection Act, 2019 (11 hours)

Genesis of the Consumer Protection law in India; Basic concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods, unfair trade practice, restrictive trade practice, unfair contract, product liability, consumer rights.

Organizational Set up under the CPA, 2019: Advisory bodies: Consumer Protection Councils at the Central, State, and District level: Composition and role. Central Consumer Protection Authority: Composition and Powers; Adjudicatory bodies: District Commission, State Commission, and National Commission: Composition and Jurisdiction (Territorial and Pecuniary). Role of Supreme Court under the CPA with relevant case laws. Consumer Mediation Cell.

Unit 3: Grievance Redress Mechanism under the CPA, 2019 (9 hours)

Who can File a Complaint? Grounds of Filing a Complaint, Limitation Period, Procedure for Filing and Hearing of Complaint, Reliefs provided, Appeal, Enforcement of Order, Offences and Penalties.

Leading cases decided by the National Commission/Supreme Court under the CPA in: Medical service, Banking, Insurance, Housing Construction, Education, defective product, Unfair Trade Practices.

UNIT 4: Role of Industry Regulators in Consumer Protection (9 hours)

Banking: Banking Ombudsman Scheme

Insurance: Insurance Ombudsman

Food Products: FSSAI

Advertising: ASCI

Housing Construction: RERA

Unit 5: Developments in Consumer Protection in India(7 hours)

Consumer Movement in India; Voluntary Consumer Organisations (VCOs); National Consumer Helpline, GAMA, CONFONET, e-daakhil,

Quality and Standardization: AGMARK, ISI mark, Hallmarking, Consumer Grievance Redressal under the BIS Act, 2016.

Exercises

The learners are required to:

1. Talk to people in their community and find out what they do when they are dissatisfied with a product or service.
2. Share personal experiences with respect to unfair trade practices and infringement of any of the consumer rights.
3. Visit the www.ncdrc.nic.in and pick any two case judgments on deficiency in services. Examine who was the complainant, ground of complaint, appeal filed, and where filed and final order passed by the concerned Consumer Commission.
4. Observe the advertisements given by builders and verify whether they are registered under the RERA.
5. Visit the website of ASCI and find out the nature of complaints received and what action was taken by ASCI.
6. Identify products which is using ISI mark. Check whether it is genuine or fake
7. Identify the product categories for which standards are mandatory under the BIS.
8. Discuss case studies on recent developments in consumer protection in India.

Suggested Readings

- Aggarwal, V. K. (2021). *Law of consumer protection*. (4th ed.). Delhi, India: Bharat Law House.
- Khanna, S.R., & Hanspal, S. (2020). *Consumer affairs & customer care*. (1st ed.). Delhi, India: Prowess Publishing.
- Kapoor, S. (2021). *Consumer affairs and customer care*. (1st ed.). Delhi, India: Scholar Tech Press.
- Rao, R. (2022). *Consumer is king*. (3rd ed.). Delhi, India: Universal Law Publishing Company.
- Patil, A. R. (2022). *Landmark judgments on consumer protection and law: 2008-2020*. Delhi, India: Ministry of Consumer Affairs, Food & Public Distribution, Government of India, e-book, www.consumeraffairs.nic.in.
- The Bureau of Indian Standards, 2016

- The Consumer Protection Act, 2019
- Real Estate (Regulation and Development) Act, 2016

Web Resources

- www.consumeraffairs.nic.in
- www.bis.org
- <https://fssai.gov.in>
- <https://irdai.gov.in>
- <https://rbi.org.in/Scripts/Complaints.aspx>
- www.confonet.nic.in
- www.ncdrc.nic.in
- <https://ascionline.in>

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: DSE (ASPSM) – 6.1: Digital Marketing (Major)

Learning Objectives

The course aims to provide knowledge regarding the concepts, tools, techniques and relevance of digital marketing in the current scenario. It also enables the learners to learn the practical application of the Digital Marketing tools and the ethical and legal issues involved therein.

Learning Outcomes

After completion of Course, learners will be able to:

1. Discuss the importance and scope of digital marketing.
2. Apply digital marketing management strategies.
3. Assess the importance of presence of digital marketing in present times.
4. Discuss the significance of digital marketing tools, such as, SEO, Social media platforms, online advertising, Blogging etc.
5. Analyse the ethical considerations and the regulatory framework of digital marketing in India.

SYLLABUS OF BAC: DSE- 6.1

Unit 1: Introduction (9 hours)

Concept, Scope and Importance of Digital Marketing, Traditional Marketing vs Digital Marketing, Challenges and opportunities for Digital Marketers, Digital Marketing landscape: an overview of Indian Markets

Unit 2: Digital Marketing Management (9 hours)

Digital marketing-mix, Segmentation, Targeting, Differentiation and Positioning: Concept, Levels, and strategies in digital environment, Digital Technology and Customer Relationship Management, Digital Consumers and their Buying Decision process.

Unit 3: Digital Marketing Presence (9 hours)

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, Online Advertising: Types, formats, requisites of a good online advertisement, Email marketing: types and strategies

Unit 4: Interactive Marketing (9 hours)

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 and Gateways

Unit 5: Ethical and Legal Issues (9 hours)

Ethical Issues and Legal Challenges in digital marketing, Regulatory framework for digital marketing in India

Exercises

The learners are required to:

1. Assess the significance of digital marketing in present times.
2. Discuss marketing strategies of Companies who have succeeded in marketing their products through online platforms.
3. Create a hypothetical online venture and discuss its marketing and advertising strategies.
4. Analyse the importance of presence of digital marketing in present times.
5. Design a hypothetical advertising campaign for various social media handles such as Facebook, Instagram, Twitter, LinkedIn, SnapChat etc.
6. Implement various tools using free software available online, such as, Google Adword, Google Analytics etc.
7. Design e-mail marketing campaigns using mail chimp or other free software available online.
8. Discuss case studies on ethical and legal challenges in digital marketing.

Suggested Readings

- Chaffey, D., Chadwick, F.E., Johnson, K., & Mayer, R. (2008). *Internet Marketing: Strategy, implementation and practice*. (3rd ed.). New Jersey, United States: Pearson Hall.
- Charlesworth, A. (2018). *Digital marketing: a practical approach*. (3rd ed.). Abingdon, United Kingdom: Routledge.
- Frost, R. D., Fox, A., & Strauss, J. (2018). *E-marketing*. (8th ed.). Abingdon, United Kingdom: Routledge.
- Gay, R., Charlesworth, A., & Esen, R. (2007). *Online marketing: a customer led approach*. (illustrated ed.). India: OUP Oxford.

- Gupta, S. (2018). *Digital marketing*. (standard ed.). Delhi, India: Tata McGraw Hill Education.
- Kapoor, N. (2021). *Concept building approach to digital marketing*. (2nd ed.). Delhi, India: Cengage Learning India Pvt. Ltd.
- Kotler, P., Kartajaya, H., & Setiawan, I. (2017). *Digital marketing: 4.0 moving from traditional to digital*. (1st ed.). New Jersey, United States: John Wiley & Sons.
- Ryan, D., & Calvin, J. (2016). *Understanding digital marketing: marketing strategies for engaging the digital generation*. London, United Kingdom: Kogan Page. Oxford University Press.
- Tasner, M. (2015). *Marketing in the moment: the digital marketing guide to generating more sales and reaching your customers first*. (2nd ed.). London, United Kingdom: Pearson Education.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: DSE (ASPSM) -6.2: Distribution Logistic Management (Major)

Learning Objectives

The course aims to acquaint the student with the concept, tools and importance of Distribution logistics in Marketing.

Learning Outcomes

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

1. Analyze the concept of Logistics management.
2. Discuss the concept of inventory management and recognise the tools for operational efficiency.
3. Evaluate the various channels of distribution.
4. Assess various modes of transportation for distribution.
5. Evaluate the use of advanced technology in distribution logistics.

SYLLABUS OF BAC: DSE- 6.2

Unit 1: Introduction to Logistics (7 hours)

Concept, Evolution, Components and Process. Dimensions of Logistics – Micro and Macro; inbound, outbound, Functional applications-HR, Marketing, Operations, Finance and IT, Role and importance of Logistics.

Unit 2: Inventory and Material management (9 hours)

Procurement, Inventory management: methods and tools of operational efficiency. EOQ, JIT, 3PL, and 4PL

Unit 3: Distribution (11 hours)

Meaning, Marketing channels: nature and importance, conventional and emerging channels, role of online sales and supply chain; Designing strategic distribution network; Factors influencing distribution network.

Unit 4: Transportation and Warehousing Decision (11 hours)

Role and importance. Factors influencing transportation and warehousing decision. Importance of Multimodal Transport and containerization. Cost effectiveness of various modes of transport and types of warehouses.

Unit 5: Technology in Logistics (7 hours)

Overview of AI in Logistics, Robotics, Block Chain, Reverse Logistics, Re-engineering the supply chain, RFID, EDI, Bar coding.

Exercises

The learners are required to:

1. Analyse case studies on logistic management.
2. Analyse the inventory management policy of any firm.
3. Compare distribution channels used in different industries.
4. Analyse the cost of transportation modes used by various firms.
5. Evaluate operational efficiency tools for cost reduction in any firm.
6. Prepare an evaluative report on the performance of any Warehouse.
7. Prepare a report on IT tools used in logistics by any company.

Suggested Readings

- Bloomberg, D.J., & Lemay, S. (2015). *Logistics*. (8th ed.). India: Pearson Education India.
- Bozarth, C.C., & Handfield, R. B. (2015). *Introduction to operations and supply chain management*. (5th ed.). Pearson Education.
- Chopra, S., & Meindl, P. (2007). *Supply chain management: strategy, planning and operation*. (6th ed.). India: Pearson Education.
- Hult, T., Closs, D., & Frayer, D. (2014). *Global supply chain management: leveraging processes, measurements, and tools for strategic corporate advantage*. United States: McGraw Hill Ltd.
- Shapiro, J.F. (2007). *Modelling the supply chain*. India: Cengage India Pvt. Ltd.
- Simchi-Levi, D., Kaminsky, P., Simchi-Levi, E., & Shankar, R. (2019). *Designing and managing the supply chain*. (3rd ed.). India: Tata McGraw-Hill Education.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: GE (ASPSM) - 6.1: Personal Selling

Learning Objectives

The course aims to familiarize the students with the concept and process of personal selling

Learning Outcomes

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

1. Describe the theoretical and practical aspect of personal selling.
2. Analyse buying motives of consumers.
3. Recognise the selling process and prepare sales report.
4. Identify career opportunities in selling.

SYLLABUS OF BAC: GE- 6.1

Unit 1: Introduction to Personal selling (11 hours)

Concept and Nature of personal selling; Importance of personal selling; Role of personal selling in marketing; Types of selling situations; Ethical aspect of selling

Unit 2: Buying Motives and Theories of Selling (11 hours)

Concept of motivation; Dynamic nature of motivation; Buying motives and their uses in personal selling. AIDAS model of selling; Traditional and Modern sales approach

Unit 3: Selling Process and Sales Report (16 hours)

Prospecting and qualifying; Pre-approach; Approach; Presentation and Demonstration; Handling objections- Acknowledging the objections, types of objection, overcoming objections. Closing the sales and follow ups Sales Reports – Meaning and significance of Sales report.

Unit 4: Career in Selling (7 hours)

Characteristics of salesperson; Types of salesperson; Career opportunities in selling; Measures for making selling an attractive career.

Exercises

The learners are required to:

1. Analyse practical aspects of personal selling.
2. Conduct a primary survey to analyse buying motives of customers.
3. Make sales report for a hypothetical firm.
4. Hold mock sessions on objection handling, query handling, complaints handling, etc.
5. Identify and analyse the advantages of career opportunities in selling.

Suggested Readings

- Gupta C. B. (2020). *Personal selling and salesmanship*. (3rd ed.). India: Scholar tech press.
- Kapoor, N. (2014). *Advertising and personal selling*. India: Pinnacle learning.
- Kotler, P., & Keller, K.L. (2021). *A framework for marketing management*. (6th ed.). India: Pearson.
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- Marks, R. B. (2004). *Personal selling: a relationship approach*. (6th ed.). India: Pearson Education/Prentice Hall.
- Weitz, B. A., Pederson, C. A., & Wright, M. D. (1987). *Selling: principles and methods*. United States: Richard d Irwin Inc.

Note*

- The specific emphasis for syllabus execution inside the class shall be as per guidelines prescribed by the 'syllabus execution committee' of department of commerce, from time to time, that shall not be more than 2-years' old.
- Special emphasis shall be on developing skills and hands-on experience in specific business and economic circumstances.
- Syllabus shall be carried with latest editions of reference materials interspersed with live/ real-life examples.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: GE (ASPSM)- 6.2: Consumer Affairs and Sovereignty

Learning Objectives

This course seeks to familiarize the learners with their rights and responsibilities of a consumer and the procedure to redress their complaints. The learner should be able to comprehend the business firms' interface with consumers and the related regulatory and business environment.

Learning Outcomes

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

1. Describe the concept of consumer and post-purchase voicing of consumer grievances.
2. Demonstrate how to exercise the consumer rights provided under Consumer Protection Act, 2019.
3. Discuss the filing, hearings, and appeal provisions.
4. Identify the role of industry regulators in consumer protection.
5. Discuss the recent developments in consumer protection in India.

SYLLABUS OF BAC: GE- 6.2

Unit 1: Introduction (9 hours)

Concept of Consumer, Consumer Buying Process, Post-Purchase Behaviour, Factors affecting voicing of consumer grievances, Alternatives available to dissatisfied consumers: Private Action

and Public Action. Complaint handling process : ISO 10000 suite

Nature of markets: Liberalization and Globalisation of the Indian Consumer Market, Socio Economic Classification of Indian Consumers, online and offline markets; Organized and unorganized market, Grey market Concept of price in retail and wholesale, MRP, Fair price, labelling and packaging: legal aspects.

Unit 2: The Consumer Protection Act, 2019 (11 hours)

Genesis of the Consumer Protection law in India; Basic concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods, unfair trade practice, restrictive trade practice, unfair contract, product liability, consumer rights.

Organisational Set up under the CPA, 2019: Advisory bodies: Consumer Protection Councils at the Central, State, and District level: Composition and role. Central Consumer Protection Authority: Composition and Powers; Adjudicatory bodies: District Commission, State Commission, and National Commission: Composition and Jurisdiction (Territorial and Pecuniary). Role of Supreme Court under the CPA with relevant case laws. Consumer Mediation Cell.

Unit 3: Grievance Redress Mechanism under the CPA, 2019 (9 hours)

Who can File a Complaint? Grounds of Filing a Complaint, Limitation Period, Procedure for Filing and Hearing of Complaint, Reliefs provided, Appeal, Enforcement of Order, Offences and Penalties.

Leading cases decided by the National Commission/Supreme Court under the CPA in: Medical service, Banking, Insurance, Housing Construction, Education, defective product, Unfair Trade Practices.

Unit 4: Role of Industry Regulators in Consumer Protection (9 hours)

Banking: Banking Ombudsman Scheme

Insurance: Insurance Ombudsman

Food Products: FSSAI

Advertising: ASCI

Housing Construction: RERA

Telecom: Role of TRAI.

Role of Central Consumers Protection Authority (CCPA): under CPA, 2019

Unit 5: Developments in Consumer Protection in India (7 hours)

Consumer Movement in India; Voluntary Consumer Organisations (VCOs); National Consumer Helpline, GAMA, CONFONET, e-daakhil, Comparative Product Testing

Quality and Standardisation: AGMARK, ISI mark, Hallmarking, Consumer Grievance Redressal under the BIS Act, 2016. Role of Energy Rating and Energy standards, Role of ISO and international Standards.

Exercises

The learners are required to:

1. Talk to people in their community and find out what they do when they are dissatisfied with a product or service.
2. Share personal experiences with respect to unfair trade practices and infringement

of any of the consumer rights.

3. Visit the www.ncdrc.nic.in and pick any two case judgments on deficiency in services. Examine who was the complainant, ground of complaint, appeal filed, and where filed and final order passed by the concerned Consumer Commission.
4. Observe the advertisements given by builders and verify whether they are registered under the RERA.
5. Visit the website of ASCI and find out the nature of complaints received and what action was taken by ASCI.
6. Identify products which is using ISI mark. Check whether it is genuine or fake
7. Identify the product categories for which standards are mandatory under the BIS.
8. Discuss case studies on recent developments in consumer protection in India.

Suggested Readings

- Aggarwal, V. K. (2021). *Law of consumer protection*. (4th ed.). Delhi, India: Bharat Law House.
- Khanna, S. R., & Hanspal, S. (2020). *Consumer affairs & customer care*. (1st ed.). Delhi, India: Prowess Publishing.
- Kapoor, S. (2021). *Consumer affairs and customer care*. (1st ed.). Delhi, India: Scholar Tech Press.
- Rao, R. (2022). *Consumer is king*. (3rd ed.). Delhi, India: Universal Law Publishing Company.
- Patil, A. R. (2022). *Landmark judgments on consumer protection and law: 2008-2020*. Delhi, India: Ministry of Consumer Affairs, Food & Public Distribution, Government of India, e-book, www.consumeraffairs.nic.in.
- The Bureau of Indian Standards, 2016
- The Consumer Protection Act, 2019
- Real Estate (Regulation and Development) Act, 2016

Additional Resources

- www.consumeraffairs.nic.in
- www.bis.org
- <https://fssai.gov.in>
- <https://irdai.gov.in>
- <https://rbi.org.in/Scripts/Complaints.aspx>
- www.confonet.nic.in

B.A. Programme with Commerce (Human Resource Management)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Industrial Relations BAC: Discipline (HRM) – A6 (Non-Major/Minor)	4	3	1	0	Pass in Class XII	Studied Training & Development (BAC: Discipline (HRM) – A5)
Company Law BAC: DSC-6 (Major)	4	3	1	0	Pass in Class XII	NIL
Diversity Management BAC: DSE (HRM) – 6.1 (Major)	4	3	1	0	Pass in Class XII	NIL
Leadership and Motivation BAC: DSE (HRM) – 6.2 (Major)	4	3	1	0	Pass in Class XII	NIL

Generic Elective

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Emotional Intelligence BAC: GE(HRM) - 6.1	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course enables the learners to understand and apply the important concepts of industrial relations including trade unions, workers participation in management, collective bargaining, industrial disputes, grievance handling and various labour enactments through the pedagogy of case discussions and the practices of Indian Organisations in this context.

Learning Outcomes

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

1. Examine industrial relations in changing environment.
2. Recognise the theoretical and legal framework of trade unions.
3. Discuss the role of workers' participation in management and the concept of collective bargaining.
4. Discuss the concept of industrial disputes and grievance redressal machinery in India.
5. Recognise various legal enactments related to Industrial relations.

SYLLABUS OF Discipline (HRM) – A6

Unit1: Industrial Relations: Introduction (7 hours)

Industrial Relations: Concept, Nature, Objectives, Importance, Factors influencing Industrial Relations in changing Environment, Approaches to Industrial Relations.

Unit 2: Trade Union: Theoretical and Legal Framework (7 hours)

Theories of Trade Union Movement, Definition, Objectives, Registration of trade unions and Recognitions, Rights, Duties and Liabilities of registered trade union, problems of trade unions, dissolution of trade union, Factors influencing the growth of trade unions.

Unit 3: Workers' Participation and Collective Bargaining (9 hours)

Worker's participation: concept, principles, levels, objectives and importance; Strategies to make participative management more successful, Collective Bargaining: concepts, nature, Negotiations Techniques and Skills.

Unit 4: Industrial Disputes and Grievance Redressal (9 hours)

Industrial Disputes: concept, essentials of industrial dispute, classification, impact and causes. Grievance Handlings in industries: concept, meaning and nature of employees' grievance, Grievance redressal machinery in India- Preventive Machinery, Settlement Machinery: conciliation, arbitration and adjudication.

Unit 5: Other Labour Enactments (13 hours)

The Industrial Disputes Act, 1947: Important Definitions; various Authorities, Procedure, Powers and Duties of Authorities; The Factories Act, 1948: Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, The Code on Wages, 2019, Minimum Wages Act 1948, Payment of Wages Act 1948 (Cover salient features only).

Note: Case studies are compulsory to develop the concept and evaluation of the students.

Exercises

The learners are required to:

1. Evaluate industrial relations in changing environment in India.
2. Prepare a report on the legal framework of trade unions in India.
3. Perform a role play on a hypothetical situation of collective bargaining.
4. Analyse the grievance redressal machinery in India through case studies.
5. Discuss provisions under various legal enactments related to Industrial relations.

Suggested Readings

- Sahoo, D.P. (2019). *Employee relations management - texts and cases*. (1st ed.). India: SAGE Publications Pvt. Ltd.
- Mamoria, C.B., Mamoria, S., & Rao, P.S. (2010). *Dynamics of industrial relations*. Delhi, India: Himalaya Publishing House.
- Monappa, A. (2012). *Industrial relations and labor laws*. Delhi, India: Tata McGraw Hill Edition.
- Monappa, A., Nambudiri, R., & Selvaraj P. (2012). *Industrial relations and labour laws*. Delhi, India: Tata McGraw Hill Education.
- Padhi, P. K. (2019). *Industrial relations and labour law*. Delhi, India: PHI Learning.
- Sharma, J. P. (2018). *Simplified approach to labour laws*. Bharat Law House.
- Sinha, P.R.N., Sinha, I. B., & Shekhar, S.P. (2017). *Industrial relations, trade unions and labour legislation*. (3rd ed.). Delhi, India: Pearson Education.
- Srivastava, S. C. (2012). *Industrial relations and labour laws*. (6th ed.). Delhi, India: Vikas Publishing House.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: DSE (HRM) – 6.1: Diversity Management (Major)

Learning Objectives

The course aims to provide up-to-date knowledge about the new realities of the workforce and understanding of impact of diversity on various human resource functions and dynamics of team diversity, ability to critically examine organisational culture and its various aspects so as to get a better understanding of individual differences in the organisation and knowledge of various strategies through which diversity can be managed so as to increase the effectiveness of the organisations.

Learning Outcomes

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

1. Analyse the diversity issues and challenges in present times.
2. Recognise the significance of workplace diversity.
3. Identify cultural diversity in organisations.
4. Analyse approaches to diversity management.
5. Recognise recent trends and developments in diversity management.

SYLLABUS OF BAC: DSE (HRM) – 6.1

Unit 1: Diversity- An Overview (6 hours)

Diversity-concept & meaning, Types & Dimensions of Diversity, concept & significance of Diversity management, Drivers for diversity management, Diversity issues & challenges.

Unit 2: Workplace Diversity (12 hours)

Meaning & significance, Diversity & inclusion at workplace, Impact of Workforce diversity on HR functions, Workforce Diversity – Key to Organizational Performance, Role of Diversity as a Determinant of Sustainable Competitive Advantage, Diversity in interpersonal relationships and cross-cultural communication, Team Diversity.

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Unit 3: Cultural Diversity (9 hours)

Organisational Culture: meaning & significance, values and ethics of global work culture- task related, individual & interpersonal values, Diversity in Organisational Culture, Culture as a multi-level dynamic construct, Complexity & challenges in global Organisations.

Unit 4: Managing workplace Diversity (12 hours)

Diversity Management, Approaches to Diversity management- Colour-blind approach, multicultural approach, All- inclusive multiculturalism, Organizational Strategies for Managing Workplace Diversity – Workplace Inclusion, Strategies through Corporate Leadership, Diversity Training and Mentoring, Employee Resource Groups, corporate social responsibility & initiatives Flexible work programs.

Unit 5: Recent Trends and Developments (6 hours)

Diversity & multiculturalism Global Workplace Diversity management, Recent trends of workplace diversity: Role of Technology in managing diversity, Diversity and innovation. Ethical & Legal issues in managing diversity.

Exercises

The learners are required to:

1. Analyse various diversity issues and challenges faced by organisations in India.
2. Identify the diverse composition of workforce of organisations in situated in India.
3. Discuss case studies on significance of workplace diversity in various Multinational organisations.
4. Evaluate the cultural diversity in various organisations in India.
5. Identify the practices adopted by organisations in India to manage their diverse workforce.
6. Examine the inclusive strategies adopted by Indian organisations to manage their diverse workforce.
7. Assess the role of technology in diversity management in present times.

Suggested Readings

- De Anca, C., & Vega, A. V. (2016). *Managing diversity in the global organization: creating new business values*. Springer.
- Kirton, G., & Greene, A. M. (2021). *The dynamics of managing diversity and inclusion: a critical approach*. (4th ed.). Routledge.
- Klarsfeld, A., Booysen, L. A., Ng, E., Tatli, A., & Roper, I. (2014). *International handbook on diversity management at work: country perspectives on diversity and equal treatment*. Edward Elgar Publishing.
- Konrad, A. M., Prasad, P., & Pringle, J. (2005). *Handbook of workplace diversity*. Sage.
- Machado, C., & Davim, J. P. (2017). *Managing organizational diversity*. Springer International Publishing.
- Moss, G. (2012). *Lessons on profiting from diversity*. In *Lessons on profiting from diversity*. (pp. 1-18). London, United Kingdom: Palgrave Macmillan.

- Nkomo, S. M. (1997). *Managing diversity: human resource strategies for transforming the workplace*. (1st ed.). Wiley.
- Schwabenland, C. (2012). *Metaphor and dialectic in managing diversity*. Palgrave Macmillan.
- Triana, M. (2017). *Managing diversity in organizations: a global perspective*. (1st ed.). Routledge.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: DSE (HRM) – 6.2: Leadership and Motivation (Major)

Learning Objectives

The course aims to create an understanding of the various leadership theories among the upcoming leaders in order to decide as to which style of leadership should they follow in numerous situations that they might encounter in their careers or personal lives.

Learning Outcomes

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

1. Recognise various leadership styles.
2. Discuss various theories of leadership.
3. Discuss various theories of motivation.
4. Recognise the concept and importance of leadership.
5. Assess traits of contemporary leaders.

SYLLABUS OF BAC: DSE (HRM) – 6.2

Unit 1: Introduction (9 hours)

Meaning of Leadership, definitions of leadership, significance of leadership, difference between leadership and management, basic styles of leadership – autocratic, democratic, laissez faire (meaning, features, advantages, disadvantages and suitability), Rensis Likert styles of management, Tanenbaum and Schmidt Model

Unit 2: Theories of Leadership: Traditional Theories (13 hours)

Great Man Theory, Trait Theory, **Behavioural Theories**- Ohio Studies, Michigan Studies, Managerial Grid, **Contingency theories**- Fiedler's Theory, Hersey and Blanchard Situational Model, Path Goal Theory, Transformational Leadership, Transactional Leadership, Charismatic Leadership, Servant Leadership, Ethical Leadership

Unit 3: Theories of motivation (9 hours)

Maslow's need hierarchy theory, theory x, theory y, McClelland's Theory of Motivation, Alderfer's ERG Theory, Herzberg Theory, Reinforcement theory, equity theory, Vroom's expectancy theory

Unit 4: Leadership (5 hours)

Meaning, definition, need and significance especially pre covid, during covid and post covid, social media and leadership, use of whatsapp, emails, facebook, LinkedIn, twitter, Instagram, google meet, MS Teams, zoom for electronically connecting the team and the leaders, using collaborative tools like google drive (docs, forms etc.) online

Unit 5: Contemporary Leaders (9 hours)

Cases on contemporary leaders like Narendra Modi, Indra Nooyi, Ratan Tata, Narayan Murthy

Exercises

The learners are required to:

1. Identify a leader of their choice, prepare and present a report highlighting her/his leadership style and leadership traits.
(This activity should be done in a team)
2. Administer Fidler's Least Preferred Co-worker scale in the class on all the students to make sure that they understand the theory well.
3. Administer Managerial Grid questionnaire in order to help students assess their style of leadership.
4. Administering Theory X & Theory Y questionnaire in class to understand the motivation of students.
5. Discuss the role of leadership post pandemic.
6. Discuss case studies on leadership traits of contemporary leaders.
7. Arrange movie screening for movies such as, Mission Mangal, Lagan, Chak De, Rock On, Lakshay, Super 30 etc. Keep an open house for discussing the movie and prepare a report/presentation on the lessons learnt from the movie.

Suggested Readings

- Chhabra, T.N. (2021). *Business organization and management*. (2nd revised ed.). India: Sun India Publications.
- Day, D. V. (2014). *The oxford handbook of leadership and organizations*. (1st ed.). Oxford University Press.
- Hughes, R. L., Ginnett, R., & Gordon, C. (2019). *Leadership: enhancing the lessons of experience*. (9th ed.). McGraw Hill Education.
- Gupta, C.B. (2017). *Business organization & management*. Delhi, India: Sun India Publication.
- Koontz, H., & Weihrich, H. (2012). *Essentials of management: an international and leadership perspective*. (9th ed.). Paperback.
- Mittal, R. (2015). *Leadership: personal effectiveness and team building*. (2nd ed.). Uttar Pradesh, India: Vikas Publishing House Pvt. Ltd.
- Nooyi, I. K. (2021). *My life in full: work, family, and our future*. Penguin.
- Northouse, P. (2018). *Leadership: theory and practice*. (8th ed.). California, United States: SAGE Publications Inc.
- Prasad, L. M. (2021). *Organizational behavior*. (5th ed.). India: Sultan Chand and Sons.
- Robbins, S. P., Judge, T. A., & Vohra, N. (2018). *Organizational behavior*. (18th ed.). India: Pearson.
- Willink, J. (2020). *Leadership strategy and tactics: field manual*. New York, United States: Macmillan Publishers.

Note: The students are advised to read the articles regularly from HBR and other news items related to Leadership for class discussions and in order to be up to date with the contemporary industry practices.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Learning Objectives

The course aims to create a positive mindset of the future leaders (students) in order to make them ready to face any challenges that the world might throw at them. Further, the course will also help the students to become emotionally intelligent human beings.

Learning Outcomes

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

1. Recognise different kinds of emotions and the concept of emotional intelligence.
2. Recognise the need for self-awareness and self-management.
3. Assess the importance of relationship management.
4. Analyse techniques and strategies to improve emotional intelligence.
5. Apply emotional intelligence at workplace and in personal lives.

SYLLABUS OF BAC: GE (HRM) – 6.1

Unit 1: Introduction (5 hours)

The Nature, characteristics of Emotions and types/ kinds of emotions, mood, and feelings, factors affecting emotions, difference between thoughts, emotions, and actions, meaning and components of emotional intelligence, Evolution from IQ to EQ.

Unit 2: Self Awareness & Self-Management (11 hours)

Meaning of self-awareness, role of consciousness in self-awareness, self-motivation, knowing your strengths and weaknesses, meaning of self-management, appreciative inquiry, time management, urgent- important matrix, self-control and assertiveness, Johari Window.

Unit 3: Social Awareness & Relationship Management (11 hours)

Elements of social skills such as empathy, social connect, body language, listening actively, law of energy & positive vibrations, gratitude, celebrate life- spending quality time with family, friends and colleagues in order to build trust and team spirit, Transactional Analysis.

Unit 4: Techniques and strategies to improve emotional intelligence (11 hours)

Show you care, keep your word, law of patience, life positions (I am ok, you are ok), stress management, role of emotional intelligence in success and happiness, strategies to improve emotional intelligence.

Unit 5: Application of Emotional Intelligence (7 hours)

Application of Emotional Intelligence at the work and personal life with the help of case studies and role plays, emotional intelligence and mental well-being of the human beings, role of emotional intelligence in conflict management.

Exercises

The learners are required to:

1. Identify different kinds of emotions in oneself.
2. Make a standardised scale/ questionnaire to know the emotional quotient of classmates.
3. Maintain a daily reflection journal to understand her/his feelings and the causes behind those feelings.

4. 'Count their Blessings'. They should write down all the good things she/he has in her/his life. It can be anything like a roof over the head, a smartphone, loving parents, etc. Exchange the list with a partner and read her/his list.
5. Perform breathing, meditation and positive affirmation exercise. The students should engage in breathing, meditation and positive affirmation exercises to live in the present moment and enjoy the present.
6. Perform 'Let us Acknowledge Exercise' to appreciate and acknowledge the work of people around them. Build a culture in the class where every small and big positive act of students is appreciated and acknowledged by using the words 'let us acknowledge' followed by a big round of applause.
7. Make gratitude notes for all people whom they wish to thank. Write what they feel for them and how grateful they are to them.
8. Discuss case studies on the application of emotional intelligence at workplace.

Suggested Readings

- Covey, S.R. (2013). *The 7 habits of highly effective people*. Pocket Books.
- Goleman, D. (2005). *Emotional intelligence*. New York, United States: Bantam Book.
- Goleman, D. (2020). *Emotional intelligence: why it can matter more than IQ*. Bloomsbury Publishing.
- Harris, T. A. (1995). *I' M Ok You're Ok*. United Kingdom: Arrow.
- Johnston, E., & Olson, L. (2015). *The feeling brain: the biology and psychology of emotions*. (illustrated ed.) . w.w. norton & company.
- Mangal, S.K., & Mangal, S. (2015). *Emotional intelligence: managing emotions to win in life*. (1st ed.). PHI Learning Private Limited.
- Mersino, A. C. (2013). *Emotional intelligence for project managers: the people skills you need to achieve outstanding results*. AMACOM.
- Payne, R., & Cooper, C. L. (2001). *Emotions at work: theory, research, and applications in management*. (1st ed.). Wiley.
- Robbins, S. P., Judge, T. A., & Vohra , N. (2018). *Organizational behavior*. (18th ed.). Pearson.
- Singh, D. (2015). *Emotional intelligence at work*. (4th ed.). Delhi, India: Sage Response.
- Stein, S., & Book, H. E. (2011). *The EQ edge emotional intelligence and your success*. (3rd ed.). Jossey-Bass.
- Strongman, K. T. (2007). *The psychology of emotion: from everyday life to theory*. (5th ed.). John Wiley & Sons Inc.

B.A. Programme with Commerce (Commercial Laws and Corporate Governance)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Company Management and Administration BAC: Discipline (CLCG) – A6 (Non-Major/Minor)	4	3	1	0	Pass in Class XII	Studied Social Security Laws (BAC: Discipline (CLCG) – A5)
Company Law BAC: DSC-6 (Major)	4	3	1	0	Pass in Class XII	NIL
Corporate Governance BAC: DSE (CLCG) – 6.1 (Major)	4	3	1	0	Pass in Class XII	NIL
Listing Compliances of Companies BAC: DSE (CLCG) -6.2	4	3	1	0	Pass in Class XII	NIL

Generic Elective

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Company Secretarial Practices BAC: GE (CLCG) - 6.1	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to make learners comprehend the Indian Companies Act, 2013 regarding Management of the companies. It seeks to help assess the aspects of appointments, duties and liabilities of Directors, KMP, and Auditors.

Learning Outcomes

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

1. Interpret the Company Management Provisions.
2. Describe the formation of mandatory committees of the Board.
3. Recognise the role of auditors in company management and compliances.
4. Interpret legal provisions regarding dividend.
5. Analyse the conditions for winding up of the company.

SYLLABUS OF BAC: Discipline (CLCG) – A6

Unit 1: Company Management (16 hours)

Introduction, Directors: Definition, Legal Position of Directors, Types of Director, Qualifications, Disqualifications, Director Identification Number, Appointment, Vacation & Removal of Directors, Powers, Restriction on powers, Duties, Liabilities, Prohibition on Insider Trading, Provisions regarding Board Meetings, Meetings of Directors through Video Conferencing or other Audio- Visual Means.

Unit 2: Board committees (11 hours)

Board Committees and its type. Vigil Mechanism, Whistle Blower Protection Policy; Key Managerial Personnel

Unit 3: Audit and auditors (4 hours)

Appointment, Rotation, Removal and Resignation of Auditors, Qualifications and Disqualifications of Auditors, Ceiling on Audit, Remuneration of Auditors, Rights and Duties, Liabilities of Auditors, Audit report, Secretarial Standards and Secretarial Audit.

Unit 4: Dividends (3 hours)

Meaning, Legal Provisions regarding Dividend, The Companies (Declaration and Payment of Dividend) Rules, 2014; Interim Dividend. Unpaid or Unclaimed Dividends; Investor Education and Protection Fund.

Unit 5: Winding up (11 hours)

Meaning of Winding Up, winding up vs. Dissolution, Modes of winding up, Winding up by the Tribunal Under Insolvency and Bankruptcy Code, 2016. Grounds for winding up by the Tribunal. Case Laws may be discussed to enhance the comprehension of specific topics.

Exercises

The learners are required to:

1. Interpret and analyse Company Management Provisions
2. Make presentations about company Boards of the Indian Corporate world.
3. Exhibit the mandatory committees of Indian companies citing example cases.
4. Perform role play on 'Board Committees'.
5. Discuss case studies related to insider trading, disqualification of auditors, unclaimed dividend, and insolvency.

6. Discuss and analyse legal provisions regarding dividend.
7. Have a debate on provisions of winding up.

Suggested Readings

- Majumdar, A.K., & Kapoor, G.K. (2022). *Company law and practice*. (26th ed.). Delhi, India: Taxmann.
- Ramaiya, A. (2020). *Guide to companies act*. Generic Book.
- Sharma, J.P. (2020). *An easy approach to corporate laws*. (4th ed.). Delhi, India: Ane Books Pvt. Ltd.

Additional Readings

- Gower, L.C. B. (2012). *Principles of modern company law*. (4th revised ed.). London, United Kingdom: Stevens & Sons.
- Hanningan, B. (2021). *Company law*. (6th ed.). United Kingdom.: Oxford University Press.
- Hicks, A., & Goo, S.H. (2008). *Cases and material on company law*. (6th ed.). Oxford University Press.
- Kannal, S., & Sowrirajan, V.S. (2021). *Company law procedure*. Delhi, India: Taxman's Allied Services (P) Ltd.
- Singh, H. (2001). *Indian company law*. Delhi, India: Galgotia Publishing.
- The Depositories Act, 1996.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: DSE (CLCG) – 6.1: Corporate Governance (Major)

Learning Objectives

The course aims to provide knowledge of corporate governance, procedures, and techniques in accordance with current legal requirements and professional standards.

Learning Outcomes

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

1. Recognise the concept and significance of corporate governance in a business setup and the role of the board of directors.
2. Discuss the crucial dimensions of corporate governance.
3. Analyse global corporate failures and interpret International Codes.
4. Describe the corporate governance regulatory framework in India.
5. Assess and analyse the problems in corporate governance in India.

SYLLABUS OF BAC: DSE (CLCG) – 6.1

Unit 1: Conceptual Framework of Corporate Governance (9 hours)

Corporate Governance: Meaning, significance, and principles; Management and corporate governance; Theories of Corporate Governance: Agency Theory, Stewardship theory, Stakeholders' Theory; One Tier and Two Tier Boards

Unit 2: Corporate Governance and Role of Stakeholders (9 hours)

Board composition: Executive directors, non-executive directors and Independent director; Role of Board and board committees; Insider Trading; Shareholder activism; Class action suits; Whistle blowing Mechanism, CSR and Corporate Governance

Unit 3: Global Corporate Failures and International Codes (9 hours)

Maxwell (United Kingdom), Enron (United States); Sir Adrian Cadbury Committee Report 1992, SOX Act 2002, OECD Principles of Corporate Governance.

Unit 4: Corporate Governance Regulatory Framework in India (9 hours)

Kumar Mangalam Birla Committee (1999), NR Narayana Murthy Committee (2005) and Uday Kotak Committee (2017); Regulatory framework: Relevant provisions of Companies Act, 2013, SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015.

Unit 5: Corporate Failures in India (9 hours)

Satyam Computer Services Ltd, Kingfisher Airlines, PNB Heist; ICICI Bank; Common Governance Problems in various Corporate Failures in India and abroad.

Exercises

The learners are required to:

1. Identify and analyse corporate governance models followed by companies incorporated in India and abroad.
2. Analyse Board composition and Board committees of different companies; Analyse cases on the topic of Whistle blowing/ Shareholder activism/ Insider trading.
3. Critically analyse global corporate governance failure and identify corporate governance issues therein.
4. Identify corporate governance issues and concerns raised in context of Indian companies and their implications (from published sources newspapers or websites).
5. Critically analyse major corporate governance failures to suggest common governance problems in Indian context.

Suggested Readings

- Kumar, A. Gupta, L., & Arora, R.J. (2022). *Auditing and corporate governance*. (3rd ed.). India: Taxmann Pvt Ltd.
- Sharma, J.P. (2018). *Corporate governance, business ethics, and CSR*. Delhi, India: Ane Books Pvt Ltd.
- Tricker, B. (2015). *Corporate governance-principles, policies, and practice*. (Indian 2nd ed.). Delhi, India: Oxford University Press.

Additional Resources

- Rani, G. D., & Mishra, R.K. (2008). *Corporate governance- theory and practice*. Delhi, India: Excel Books.
- Mallin, C. A. (2018). *Corporate governance*. (Indian Edition). Delhi, India: Oxford University Press.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: DSE (CLCG) -6.2: Listing Compliances of Companies (Major)

Learning Objectives

To provide expert knowledge regarding SEBI regulations governing the entities listed on the stock exchanges.

Learning Outcomes

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

1. Discuss the framework of SEBI.
2. Illustrate various conditions and procedures for raising funds from public.
3. Discuss time and event-based compliances and disclosure requirements prescribed under the SEBI (LODR) regulations, 2015.
4. Recognise various penalties imposed by the SEBI.
5. Discuss the procedure for appeals.

SYLLABUS OF BAC: DSE (CLCG) – 6.2

Unit 1: Introduction (5 hours)

Objective of SEBI; Composition of SEBI; Functions and Powers of SEBI; Registration of Intermediaries.

Unit 2: SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 (13 hours)

Background, listing of company on stock exchange and IPO application process; Meaning of draft offer document; Letter of offer and red herring prospectus; Eligibility requirements and general conditions for IPO; Filing of offer document; Allotment procedure; Lock-in requirements; Minimum offer to public and reservations; Additional disclosure requirements for loss making companies.

Unit 3: SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (13 hours)

Applicability, obligations of listed entities; Compliances under SEBI listing regulations: One-time, Quarterly, Half Yearly, Yearly, Event Based; Corporate governance provisions; Exceptions, Board Committees under the SEBI Listing Regulations; Vigil mechanism; Related party transactions - Policy on materiality; Audit Committee and shareholder's approval with its exception; Secretarial Audit and Secretarial Compliance Report; In-principle approval of recognized stock exchange(s).

Unit 4: Prohibitions and Penalties (5 hours)

Prohibition of manipulative and deceptive devices; Insider trading; Penalties for failure; Penalties for adjudication.

Unit 5: Appeals (9 hours)

Establishment, composition, qualification for appointment, tenure of office, salary, allowances, terms, conditions, filling up of vacancies, resignation and removal of Presiding Officer and Members; procedure, powers, appeal against the order of Securities Appellate Tribunal; appeal to the Central Government.

Exercises

The learners are required to:

1. Prepare a list of existing SEBI officials and study their profiles.
2. Identify the areas where the Listing Agreement needs modification to align with the regulatory requirements arising out of the dynamic changes in the capital market.
3. Compare and contrast corporate governance provisions under SEBI LODR and other existing Acts.
4. Identify prominent cases on insider trading in India.
5. Enlist 5 latest SAT orders passed.

Suggested Readings

- Aggarwal, S. (2000). *Guide to Indian capital market*. (1st ed.). Bharat Law House.
- Khan, M.Y. (2019). *Indian financial systems*. Tata McGraw Hill.
- Kumar S., & Verma A. (2021). *Guide to capital market and securities law*. Thomson Reuters.
- Suryanarayanan, S., & Varadarajan, V. (2021). *SEBI – law, practice & procedure*. Commercial Law Publishers (India) Pvt. Ltd.

Additional Resources

- Chandratre, K. R. (2022). *SEBI listing obligations and disclosure requirements - A handbook*. Bloomsbury Publishing.
- Taxmann: SEBI Manual – Set of 3 Volumes.

Note: Latest amendment should be discussed

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: GE (CLCG) - 6.1: Company Secretarial Practices

Learning Objectives

The course aims to impart working knowledge of company secretarial practices to learners and make them familiar with drafting and documentation.

Learning Outcomes

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

1. Describe the role of the company secretary.
2. Demonstrate the skills for drafting and conveyancing.
3. Discuss intricacies in the preparation of documents like MoA and AoA.
4. Prepare documents related to the board meeting and annual general meeting.
5. Discuss the concepts of secretarial audit and auditor.

SYLLABUS OF BAC: GE (CLCG) – 6.1

Unit 1: An Introduction to Company Secretary (9 hours)

Company Secretary – Meaning, Qualifications, Appointment, Role and Responsibilities, Statutory Duties and Liabilities, Removal, Company Secretary as a Key Managerial Personnel; Functions of Company Secretary.

Unit 2: Principles of Drafting (11 hours)

Meaning of Drafting and Conveyancing, General Principles of Drafting, Guidelines for use of Particular Words and Phrases for Drafting and Conveyancing, Do's and Don'ts of drafting, Use of Appropriate Words and Expressions, Kinds and clauses of deeds.

Unit 3: Preparation of Company Documents-I (9 hours)

Memorandum of Association-Meaning, Clauses & Specimen, Articles of Association- Meaning, Content & Draft specimen, Specimen of contracts of appointment of Company Secretaries.

Unit 4: Preparation of Company Documents-II (9 hours)

Drafting of notices, points to be remembered while drafting notice of Board Meeting, Specimen Notice of Board Meeting & Annual General Meeting; Resolution meaning, types and passing authorities. Practical aspects of drafting resolutions.

Unit 5: Secretarial Audit & Auditor (7 hours)

Meaning, Object, Scope, Need of Secretarial Audit, Provisions related to Appointment of Secretarial Auditor. Difference between secretarial audit and statutory audit.

Exercises

The learners are required to:

1. Interview a few CS in practice and ask about the steps and functions she/he performs in the organization.
2. Prepare a list of expressions that may be considered desirable while drafting of documents.
3. Draft a specimen of contract of appointment of a company secretary in a company.
4. Prepare specimens of ordinary and special resolutions
5. Enlist the steps involved in secretarial audit.

Suggested Readings

1. Chadha, R. & Chadha, S. (2018). *Company laws*. Delhi, India: Scholar Tech Press.
2. Chaturvedi, R.N. (2018). *Pleadings, drafting & conveyancing*. Central Law Publications.
3. Jagota, R. (2023). *Company law*. (2nd ed.). Delhi, India: Taxmann Pvt. Ltd.
4. Kolhatkar, M. (2015). *Drafting, pleading and conveyancing*. LexisNexis.
5. Kumar, A. (2019). *Corporate laws*. (10th ed.). Delhi, India: Taxmann Pvt. Ltd.
6. Sharma, J.P. (2018). *An easy approach to corporate laws*. (4th ed.). Delhi, India: Ane Books Pvt. Ltd.

Additional Resources

1. Drafting, Pleadings and Appearances, Professional Programme, Module 1, Paper 3, The Institute of Company Secretaries of India.
2. Jain, D.K. (2022). *Company law ready reckoner*. (25th ed.). Delhi, India: Bharat Law House.
3. Company Law, Executive Programme, Module1, Paper 2, The Institute of Company Secretaries of India.

Web Resources:

1. www.mca.gov.in
2. www.icsi.edu

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

B.A. Programme with Commerce (Tax Procedures & Practices)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Customs Law BAC: Discipline (TPP) – A6 (Non-Major/Minor)	4	3	1	0	Pass in Class XII	Studied Fundamentals of GST (BAC: Discipline (TPP) – A5)
Company Law BAC: DSC-6 (Major)	4	3	1	0	Pass in Class XII	NIL
Corporate Tax Planning: Specific Management Decisions BAC: DSE (TPP) – 6.1	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (TPP) – A6: Customs Law (Non-Major/Minor)

Learning Objectives

This paper focuses on providing a detailed understanding of customs law and procedures applicable in India.

Learning Outcomes

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

1. Discuss the basic concepts of Customs Act.
2. Recognise various types of customs duties prevailing in India.
3. Describe varied provisions for the valuation of goods under import/export.
4. Identify different types of penalties for varied offences under customs law.
5. Recognise the customs procedure for imports and exports.
6. Review the exemptions available under customs duty.

SYLLABUS OF BAC: Discipline (TPP) – A6

Unit 1: Basic Concepts (9 hours)

Basic terms under the Customs Act; Import export route; Charging section; Taxable event for import and exports of goods; Reimportation of goods.

Unit 2: Types of Customs Duty (9 hours)

Basic customs duty, additional duty, protective duty, countervailing duty, anti-dumping duty, safeguard duty; GST compensation cess; effective rate of duty-procedure and provisions, types of import.

Unit 3: Value of Goods (13 hours)

Valuation of goods under imports and exports; landing charge, Free on Board (FOB), Cost, Insurance and Freight (CIF); penalties and prosecutions.

Unit 4: Customs Procedure (7 hours)

Customs procedure for imports and exports; in transit and transshipment; bill of entry.

Unit 5: Baggage Rules and Exemptions (7 hours)

Baggage rules; exemptions under customs duty; export promotion schemes.

Exercises

The learners are required to:

1. Discuss basic concepts of Customs Act.
2. prepare a list of customs duties applicable in case of import of assets.
3. compute the value of goods (assessable value) in the case of exports.
4. Discuss case studies on different types of penalties for varied offences under customs law.
5. Prepare a case study for a taxpayer mentioning the procedure she/he has to undertake for customs clearance in case of imports.
6. Enlist various exemptions under customs duty.
7. Prepare a list of export promotion schemes available to an assessee.

Suggested Readings

- Ahuja, G., & Gupta, R. (2022). *GST & customs law*. Delhi, India: Flair Publications Pvt. Ltd.
- Babbar, S., Kaur, R., & Khurana, K. (2022). *Goods and service tax (GST) and customs law*. (5th ed.). Delhi, India: Scholar Tech Press.
- Bansal, K. M. (2022). *GST & customs law*. (8th ed.). Delhi, India: Taxmann Publication.
- Mittal, N. (2022). *Goods & services tax and customs law*. Delhi, India: Cengage Learning India Pvt. Ltd.
- Sahi, S. (2022). *Concept building approach to goods and services tax (gst), & customs law*. Delhi, India: Cengage Learning India Pvt. Ltd.
- Singhania V. K. (2022). *GST & customs law*. (10th ed.). Delhi, India: Taxmann Publication.

Additional Resources

- The Customs Act, 1962
- The Customs Tariff Act, 1975.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: DSE (TPP) – 6.1: Corporate Tax Planning: Specific Management (Major)

Learning Objectives

This paper aims to provide an advanced module of corporate taxes in India and its effectiveness in various specific management decisions.

Learning Outcomes

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

1. Assess tax planning with respect to employee remuneration.
2. Analyse cases of tax planning.
3. Use specific provisions to compute the income of non-residents in specific cases.
4. Discuss the framework of double taxation relief.
5. Analyse ramifications of business restructuring from the viewpoint of tax planning.

SYLLABUS OF BAC: DSE (TTP) – 6.1

Unit 1: Tax Planning with respect to employee remuneration (9 hours)

Tax planning with reference to remuneration of employees from an employee as well as employers' perspective.

Unit 2: Some Specific Cases of Tax Planning (9 hours)

Tax planning with reference to receipt of insurance compensation and tax planning with reference to the distribution of assets in case of liquidation of a company.

Unit 3: Tax Planning with reference to non-resident companies (9 hours)

Computation of income of non-residents from shipping business, foreign companies engaged in the business of civil construction, transfer pricing: computation of arm's length price, and advance ruling.

Unit 4: Tax Planning with reference to double taxation (9 hours)

Double Taxation Avoidance Agreements (DTAA) and Double taxation relief.

Unit 5: Tax Planning with reference to business restructuring (9 hours)

Amalgamation, demerger, slump sale and conversion of sole proprietary concern/ firm into a company.

Exercises

The learners are required to:

1. Design an appropriate pay package for the employee so as to reduce his tax liability and also to make sure that the employer gets maximum benefit.
2. Explain the concept of tax planning with reference to insurance compensation and distribution of assets in case of liquidation of a company, with specific cases.
3. Prepare documentation for the computation of income in case of non-resident.
4. Present a case study on the applicability of transfer pricing rules.
5. Prepare a presentation on double taxation relief.
6. Prepare a report for a sole proprietary concern converting into a firm with reference to tax implications.

Suggested Readings

- Ahuja, G., & Gupta, R. (2022). *Simplified approach to income tax*. Delhi, India: Flair Publications Pvt. Ltd.
- Ahuja, G., & Gupta, R. (2019). *Simplified approach to corporate tax planning & management*. (21st ed.). Delhi, India: Wolters Kluwer India Pvt Ltd.
- Singhania, V. K., & Singhania, M. (2022). *Student's guide to income tax*. (68th ed.). Delhi, India: Taxmann Publications Pvt. Ltd.
- Singhania, V.K., & Singhania, M. (2022). *Corporate tax planning & business tax procedures*. (25th ed.). Delhi, India: Taxmann Publications.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

B.A. Programme with Commerce (Modern Office Management)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Office Automation BAC: Discipline (MOM) – A6 (Non-Major/Minor)	4	2	0	2	Pass in Class XII	Studied Computer Applications (BAC: Discipline (MOM) – A5)
Company Law BAC: DSC-6 (Major)	4	3	1	0	Pass in Class XII	NIL
Practical Stenography and e-Typewriting-II BAC: DSE (MOM) – 6.1 (Major)	4	0	0	4	Pass in Class XII	NIL
Human Resource Management BAC: DSE (MOM) – 6.2 (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (MOM) – A6: Office Automation (Non-Major/Minor)

Learning Objectives

The course aims to inculcate the understanding about changing technologies and a revolution towards a paperless environment. It highlights the strategies that can be adopted towards automation and also different challenges that arise with E-Governance.

Learning Outcomes

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

1. Recognise appropriate technology tools for communication.

2. Analyze the documents in e-offices.
3. Use e file management to move towards a paperless work environment.
4. Adapt to online tour management, online leave management and e tenders.
5. Assess the role of ERP and applications of IoT in offices.

SYLLABUS OF BAC: Discipline (MOM) – A6

Unit I: Online Communication Tools (3 hours)

Importance of online communication, Online Communication Systems Internet, e-mail, video conferencing, VoIP, IVRS, Team Collaboration, Skype, Microsoft Teams, Google Teams, Zoom, Facebook, TinyLetter, Drop Box, Flowdock, HipChat, Go to Meeting and ProofHub.

Unit II: E-Office, Online PIMS, Sparrows and KMS (6 hours)

Meaning and Nature of e-Office, Benefits of e-Office, Features of e-Office.

Online PIMS, Online Service Book, Efficient retrieval system, Online form submission, MIS Reports, Role based Access.

SPARROW: Electronic APARs processing, Centralized Database and Decentralized Administration, Electronic Signing of APARs, Delegation for Manual Processing, APARs Integrated with eService Book.

KMS: Create and Upload documents, Integrated workflow on documents, document security, versioning of documents, Role based access to document folders.

Unit III: E-File Management (8 hours)

Online Diarising of Letters, File Processing, Dashboard view with Alerts, Enhanced Scope Based Search, MIS Reports for Monitoring and Analysis, Multilingual support, Added Data security with DSC and e-Sign, Interdepartmental File Movements, Records Management System, Citizen Interface.

Unit IV: Online Tour Management, Online Leave Management and e-Tender (8 hours)

Online Tour Approval Workflow, Status of Tour Requests, Tours conducted by employees, online settlement of Tour Claims.

Online leave Applications, Online Leave Approvals, Joining Reports, Leave History, Leave in Credit and Work load of office staff.

Unit V: Internet of Things (IoT) and Enterprise Resource Planning (ERP) (5 hours)

Significance and applications of (IoT); Meaning, benefits, and limitations of (ERP); components of ERP; ERP softwares: ERP Tally, Oracle- Data Base Management System and Systems-Applications-and-Products-Software (SAP), Public Financial Management System (PFMS), Implementation of ERP Softwares.

Online Procurement, e-Tenders: Government e-Market place (GeM), E-Publish Date, Bid Submission Closing Date, Tender Opening Date, Tender ID, reference and Date, Name of Department/Organization.

Practical Exercises:

The learners are required to:

1. Assess the role of various technology tools for communication in present times.
2. Analyze the documents in e-offices.
3. Discuss case studies on e file management.
4. Discuss case studies on online tour management, online leave management and e tenders.

5. Evaluate the role of ERP and applications of IoT in offices through case studies.

Suggestive Readings

- Curran, S., & Mitchell, H. (1982). *Office automation: an essential management strategy*. California, United States: The Macmillan Press Ltd.
- Department of Education, Government of Kerala. (2016). *Computerised office management*. Kerala: State Council of Educational Research and Training (SCERT).
- Ismail, Y. (Ed.). (2019). *Internet of things (IoT) for automated and smart applications*. IntechOpen. <https://doi.org/10.5772/intechopen.77404>
- IDC Technologies. (2012). *Industrial automation*. The IDC Engineers & bookboon.com
- Kumar, A. (2010). *Computer basics with office automation*. I. K. International Publishing House Pvt. Ltd.
- Li, P. (Ed.). (2019). *New trends in industrial automation*. IntechOpen. <https://doi.org/10.5772/intechopen.75341>

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BAC: DSE (MOM) – 6.1: Practical Stenography and e-Typewriting-II

Learning Objectives

The course aims to orient the students to attain the higher speed in Stenography as well as Typewriting. After completing the practical sessions the students will be prepared to get the job as Executive Secretary/Office Manager/Personal Secretary/Personal Assistant/Stenographer etc. The students will also be ready to type the project report/dissertation themselves.

Learning Outcomes

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

1. Apply dictation and transcription on seen passages.
2. Apply dictation and transcription on unseen passages.
3. Analyze the different rules of phraseography.
4. Demonstrate e typewriting speed.
5. Prepare documents on MS-Word.

SYLLABUS OF BAC: DSE (MOM) – 6.1

Unit I: Dictation & Transcription – Seen Passages

Daily practice of seen passages of the Exercises 145-191 from 'Pitman Shorthand Instructor & Key' in a graded manner up to the speed of 80 words per minute and transcription on computer.

Unit II: – Dictation & Transcription – Unseen Passages

Daily practice of unseen passages from 'monthly magazines of shorthand' in a graded manner up to the speed of 60 words per minute and transcription on computer. Practice in different settings (classrooms/interviews for Social/Business Research Survey). Using voice activated word processing in PC and Mobile Applications.

Unit III: Advanced Phraseography

List of Phrases: Advanced Phraseography (Section 1 to 7), Intersection, Business Phrases.

Unit IV: e-Typewriting – Practical

Maximum use of shortcut keys on Keyboard instead of using mouse.

Typewriting speed and accuracy - use of spacing and punctuation marks, errors and penalty, Calculation of running and accurate speed (gross and net).

E-typewriting speed @30 words per minute.

Unit V: Word Processing – Project

Word Processing (MS Office) - Use of style sheets, smart art, inserting table of contents, Insert Object (Picture, Video, Sheet, Power Point Slide). Update table, Insert footnote and endnote, and insert citation. Manage Sources, Index and managing Bibliography/references. Insert caption, insert table of figures, cross reference. Track changes. Convert text to table.

Document Preparation: A resume - on one page.

Practical Exercises

The learners are required to:

1. Practice the shorthand seen passages to get the speed @80 words per minute.
2. Practice the shorthand unseen passages to get the speed @60 words per minute.
3. Learn, understand & practice all types of advanced phraseography for implementation.
4. Practice the typewriting passages to get the speed @40 words per minute.
5. Prepare documents on MS-Word.

Suggested Readings

- Bhatia, D. P., & Sangal, S. S. (1996). *Principles of typewriting*. Delhi, India: Pitman S.S.Publications.
- Bhatia, R.C. (1993). *An advance course in practical typewriting*. Delhi, India: Arya Book Depot.
- Fry, E. (2010). *Dr. Fry's computer keyboarding for beginners*. United States: Revised by Teacher Created Resources.
- G, S. (2017). *Typing lessons for beginners: quick way to learn english typing*. CreateSpace Independent Publishing Platform.
- Jain, H.C., & Tiwari, H.N. (2021). *Computer applications in business* (6th ed.). Delhi, India: Taxman Publications Private Limited.
- Madan, S. (2021). *Computer applications in business*. Delhi, India: Scholar Tech Press.
- Pitman, I. (2022). *Pitman shorthand instructor and key*. Delhi, India: Pearson Education Ltd. and Dorling Kinderley Publishing, Inc.
- Thrope, E. (1998). *2000 Common words reading and dictation exercises*. Delhi, India: Pitman S.S.Publications.
- Thrope, E. (1992). *A handbook of commercial phraseography*. Delhi, India: Pitman S.S.Publications.
- Typing Master Software for e-Typewriting

Note: Latest edition of software may be used.

- **Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.**

BAC: DSE (MOM) – 6.2: Human Resource Management

Learning Objectives

The aim of the paper is to familiarize students with the concepts of human resource management, hiring and managing people, employee pay and compensation, employee morale and welfare schemes and key challenges of HR Managers.

Learning Outcomes

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

1. Recognise the role of personnel management and human resource development.
2. Analyze the process of human resource planning.
3. Discuss various employee compensation and benefit schemes.
4. Recognise the concept of employee morale, development and employee welfare schemes.
5. Discuss emerging horizons and key challenges in HRM.

SYLLABUS OF BAC: DSE (MOM) – 6.2

Unit 1: Human Resource Management - Introduction (9 hours)

Role of Personnel Management, Human Resource Development and Human Resource Management, Characteristics of the workforce, Importance of Human Resources, HRM Practices, Human Capital, Functions of HRM.

Unit 2: Managing People (9 hours)

Human Resource Planning, Process of Recruitment and Hiring Talent, Online Selection and Placement, Types of Selection Methods, Job Design, Job Description, Job Specification, Employee Engagement, Job Evaluation, Transfer and Job Satisfaction, Training and Development, Employee Development, Create Learning Environment, Management Support, Training Methods, Socialization and Orientation, Employee Counselling, Job Change, Job Transfers, Job Promotion, Employee Retention, Strategic Role of Team Leader, Performance Appraisal, Designing of HR Portals.

Unit 3: Sound Compensation and Employee Benefits (9 hours)

Equity Theory and Fairness, Developing Pay Levels, Job Structure, Pay Structure, Minimum Wage and Compensation, Overtime and Prevailing Wage Laws, High Motivation Compensation System, Recognition of Employee Contributions, Reinforcement Theory, Expectancy Theory, Agency Theory, Career Planning, Competency Based Compensation, Talent Management: Group Incentives, Team Awards, Balance Scorecard, Employee Benefits, Employee Empowerment, Employee Counselling.

Unit 4: Employee Morale, Employee Development and Employee Welfare Schemes (9 hours)

Morale and Productivity, Employee Counselling, Work Stress, Coping of Stress, Emotional Intelligence, Employee Wellbeing, Employee Health and Welfare Programs: Safety Measures, Medical Benefits, Staff Canteen, Housing and Transportation, Credit Societies, Leave Encashment, Social Security-Pension and Gratuity, Group Insurance.

Unit 5: Emerging Horizons and Challenges in HRM (9 hours)

Workforce Diversity, Cross-cultural HRM, Building a Multi-Cultural Organization, Cross Border Merger, Acquisition and Repatriation, Current Challenges in Outsources of human resources, Downsizing, e-HRM, Green HRM, Ethics in HRM, Employee Resilience, Innovations and Creativity at Work.

Exercises

The learners are required to:

1. Evaluate the personnel management process of various organisations.
2. Assess the human resource planning process of different organisations.
3. Compare employee compensation and benefit schemes of competing organisations.
4. Compare employee welfare schemes of different organisations.
5. Evaluate emerging horizons and key challenges of HRM.

Suggested Readings

- Bernardin, H. J., & Russell, J. E. (2006). *Human resource management*. (p. 736). New York, United States: Tata McGraw-Hill.
- Bhatia, S. K. (2007). *Strategic human resource management: winning through people*. Delhi, India: Deep and Deep Publications.
- Chadha, N. K. (2005). *Human resource management issues: Case studies and experimental exercises*. Delhi, India: Sai Printographers.
- Kavita, S. (2015). *Organizational behaviour: Text and cases*. (3rd ed.). Noida, India: Vikas Publishing House.
- Koontz, H., O'Donnell, C., & Weihrich, H. (1986). *Essentials of management*. (4th ed., Vol. 18). New York, United States: McGraw-Hill.
- Raymond, A., Hollenbeck, J. R., Gerhart, B. A. R. R. Y., & Wright, P. M. (2003). *Human resource management: gaining a competitive advantage*. (8th ed.). Irwin/McGraw-Hill.
- Regis, R. (2012). *Strategic human resource management and development*. (1st ed.). Delhi, India: Excel Books.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

B.A. Programme with Commerce (Commerce as Non-Major/Minor)

BAC: DSC-6 Company Law (Non-Major/Minor)

Learning Objectives

The course aims to develop and comprehend business and its processes in accordance with the provisions of the Companies Act, 2013 while analysing case laws.

Learning Outcomes

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

1. Recognise the different types of companies.
2. Discuss the fundamentals of incorporating the company.
3. Make the memorandum and articles of association.
4. Discuss the difference between different types of prospectus.
5. Recognise the process of calling and conducting company meetings.

SYLLABUS OF BAC: DSC-6

Unit I: Introduction (11 hours)

Characteristics of a company; Lifting of corporate veil; Types of companies including one person company, small company, associate company, dormant company, producer company; Association not for profit; Illegal association.

Unit II: Formation of a company (7 hours)

Formation of company, promoters, functions and their legal position, pre- incorporation contracts, steps in incorporation, and process of on-line registration of a company.

Unit III: Memorandum and Articles of Association (7 hours)

Memorandum of association definition, clauses and its alteration, doctrine of ultra vires, articles of association, contents and its alteration, doctrine of constructive notice and indoor management.

Unit IV: Share Capital (11 hours)

Prospectus, shelf and red herring prospectus, mis-statement in prospectus; issue, allotment and forfeiture of share, calls on shares; issue of sweat equity; employee stock option; issue of bonus shares; right shares, transfer and transmission of shares, buyback; demat system.

UNIT V: Company Meetings (9 hours)

Meetings of shareholders; types of meeting, convening and conduct of meetings, requisites of a valid meeting- notice, agenda, chairman, quorum, proxy, resolutions, minutes; postal ballot, e-voting.

Exercises

The learners are required to:

1. Identify and classify types of companies by taking real-life examples.
2. Fill dummy spice form for incorporation of a company.
3. Read the memorandum and articles of association of a particular company.
4. Enlist steps in the book-building process and examine a red herring prospectus of a latest IPO from SEBI website.
5. Prepare a list of businesses conducted by ordinary resolution.

Suggested Readings

- Chadha R. & Chadha, S. (2018). *Company laws*. Delhi, India: Scholar Tech Press.
- Gower, L. C. (1981). *Principles of modern company law*. (4th ed.). London, United Kingdom: Stevens & Sons.
- Kumar, A. (2022). *Corporate laws*. (11th ed., Vol. 1). Delhi, India: Taxmann Publications Private Limited.
- Sharma, J. P. (2020). *Easy approach to corporate laws*. (4th ed.). Delhi, India: Ane Books Pvt.

Additional Resources

- Hannigan, B. (2021). *Company law*. Oxford, United Kingdom: Oxford University Press.
- Kannal, S., & Sowrirajan, V.S. (2019). *Company law Procedure*. Delhi, India: Taxman's Allied Services (P) Ltd.

Sd/-
REGISTRAR

B. Com. (Prog.) Structure**Discipline Specific Core Courses (DSC) - Semester VII**

Course Type/ Course Code	Course Title	Lectures	Tutorials	Practical	Credit	Pre-requisites
DSC- 7.1	Business and Macroeconomic Policy *	3	1	0	4	NIL
*Students who have studied GE (Principles of Macroeconomics I – ECON026 and Principles of Macroeconomics II- ECON028) shall not be allowed to study this paper (DSC 7.1). These students shall study ‘Banking and Insurance’ (DSC 7.2).						
DSC- 7.2	Banking and Insurance	3	1	0	4	NIL

Discipline Specific Elective Courses (DSE)- Semester VII

Course Type/ Course Code	Course Title	Lectures	Tutorials	Practical	Credit	Pre-requisites
DSE-7.1	Business Research Methodology	3	0	1	4	NIL
DSE- 7.2	Performance Management	3	1	0	4	NIL
DSE- 7.3	Technology in HR	3	1	0	4	NIL
DSE- 7.4	International Finance	3	1	0	4	NIL
DSE- 7.5	Integrated Marketing Communication	3	1	0	4	Studied DSE-6.3 Advertising
DSE- 7.6	Retail Management	3	1	0	4	NIL
DSE- 7.7	Consumer Affairs and Sovereignty	3	1	0	4	NIL
DSE- 7.8	Corporate Tax Planning	3	1	0	4	NIL
DSE- 7.9	Personal Tax Planning and Tax Management	3	1	0	4	NIL

Discipline Specific Core Courses (DSC) - Semester VIII

Course Type/ Course Code	Course Title	Lectures	Tutorials	Practical	Credit	Pre-requisites
DSC- 8.1	The Economy of Bharat*	3	1	0	4	NIL
*Students who have studied GE (Indian Economy – ECON030 and Sectoral Issues in Indian Economy- ECON059) shall not be allowed to study this paper (DSC 8.1). These students shall study ‘Financial Technology and Analytics’ (DSC 8.2).						
DSC-8.2	Financial Technology and Analytics	3	1	0	4	NIL

Discipline Specific Elective Courses (DSE)- Semester VIII

Course Type/ Course Code	Course Title	Lectures	Tutorials	Practical	Credit	Pre-requisites
DSE- 8.1	Compensation management	3	1	0	4	NIL
DSE- 8.2	Learning and Development in Organisations	3	1	0	4	NIL
DSE- 8.3	Business Ethics and Human Values	3	1	0	4	NIL
DSE- 8.4	Investment Banking and Financial Services	3	1	0	4	NIL

DSE- 8.5	Hedging Financial Products: Futures, Options and Swaps	3	1	0	4	Studied DSE- 6.2 Fundamentals of Investment
DSE- 8.6	Business Valuation	3	1	0	4	NIL
DSE- 8.7	Distribution and Logistics Management	3	1	0	4	NIL
DSE- 8.8	Brand Management	3	1	0	4	NIL
DSE- 8.9	Advanced Business Research	3	1	0	4	Studied DSE- 6.6 Business Research Methodology/ DSE - 7.1 Business Research Methodology
DSE- 8.10	International Taxation	3	1	0	4	NIL

SEMESTER-VII

Discipline Specific Core Course- 7.1(DSC-7.1): Business and Macroeconomic Policy

*Students who have studied GE (Principles of Macroeconomics I – ECON026 and Principles of Macroeconomics II- ECON028) shall not be allowed to study this paper (DSC 7.1). These students shall study ‘Banking and Insurance’ (DSC 7.2).

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business and Macroeconomic Policy DSC- 7.1	4	3	1	0	Pass in Class XII	NIL

Business and Macroeconomic Policy

BCH: DSC- 7.1

Learning Objectives

The course aims to provide the learners with a deep understanding of how businesses operate within the macroeconomic context. They will learn key concepts related to business, macroeconomic policy, money market, and foreign exchange. The course will also equip learners with the analytical skills to understand and evaluate macroeconomic data for effective business decision-making.

Learning Outcomes

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

1. Examine the conceptual framework of business and macroeconomic policy.
2. Analyse fiscal and monetary policy implications through the IS-LM framework.
3. Compare the different theories of demand for money, supply of money approach and working of money multiplier.
4. Analyse the causes and effects of different types of inflation and the trade-off between inflation and unemployment.
5. Examine the role of saving and investment on trade and exchange rates in small and large open economies.

Course Contents:**Unit 1: Introduction to Business and Macroeconomic Policy (4 hours)**

Macroeconomics: Concepts, Importance, Variables and Subject Matter; Macroeconomic Policies and Business Decisions; Business Policy; Circular flow in three sectors. Growth and GDP, Business cycle, Output gap.

Unit 2: Economy in the Short Run (12 hours)

Determination of Aggregate Demand: Consumption, Saving and Investment; Aggregate Demand and Equilibrium Output: AD-AS and S-I approach, Multiplier (two and three sector) and numerical; IS-LM framework and numerical; Monetary and Fiscal Policy: Meaning, Objectives and Effectiveness; Aggregate Demand-Supply Analysis. and Tax Rate, Monetising Budget Deficit.

Unit 3: Demand for Money and Supply of Money (9 hours)

Money in Contemporary Macroeconomic Frameworks; Demand for Money: Motives and Interest Rate; Gresham's Law; Supply of Money: Meaning, Measures and Money Multiplier; Role of Banks in the Monetary System; Instruments of Monetary Policy and Monetary Transmission Process; Theory Demand for Money: Quantity Theory of Money (Fisher's Transactions approach), Tobin's Portfolio Balance, Baumol-Tobin Transaction. Role of PMJDY in Banking System, UPI and Digital Payment, Central Bank Digital Currency.

Unit 4:**Part A: Inflation and Unemployment (8 hours)**

Inflation: Causes and Effects; Fisher Equation; Demand Pull and Cost Push Inflation, Social Costs of Inflation, Strategies to Control Inflation; Unemployment: Natural Rate of Unemployment, Frictional and Wait Unemployment; Okun's Law; Phillips Curve: Trade-off between Inflation and Unemployment. Recession and Unemployment.

Part B: Small and Large Open Economy (12 hours)

Flows of Goods and Capital; Saving and Investment in a Small and a Large Open Economy, Exchange Rates; Mundell-Fleming model, Policies in a Large Open Economy. Contemporary Macroeconomic Issues: Trend of INR against major currencies.

Exercises:

The learners are required to:

1. Examine the nature, concept and scope of macroeconomic policies and business decisions.
2. Analyse the impact of change in government spending on the circular flow.
3. Analyse and interpret the impact of economic growth on the AD-AS model and equilibrium output.
4. Evaluate and discuss the equilibrium in good and money markets.
5. Analyse the effects of fiscal and monetary policy on output, interest rates, and investment.
6. Analyse the significance and relationship of credit creation and economic growth.
7. Evaluate the factors that influence the public's desire to hold cash.
8. Analyse and interpret
 - (i) The role of the Phillips curve and Stagflation in macroeconomic policy.
 - (ii) How supply shocks affect the Phillips curve.

9. Analyse the potential impact of international capital flows on economic growth and stability in both small and large open economies.
10. Analysing the behaviour of the exchange rate of INR against major currencies.

Suggested Readings:

- Blanchard, O. (2021). *Macroeconomics*. (8th Ed.). Pearson Education.
- Branson, W. H. (2005). *Macroeconomic Theory and Policy*. (3rd Ed.). East West Book Pvt. Ltd.
- Chaturvedi, D. D. *Macro Economics*. Kitab Mahal, New Delhi.
- Deepashree & Aggarwal, V. (2021). *Macro Economics*. Scholar Tech Press, New Delhi.
- Dornbusch, R., Stanley, F., & Startz, R. (2018). *Macroeconomics*. (12th Ed.). McGraw Hill Education.
- Gupta, G. S. (2015). *Macroeconomics: Theory and Applications*. (4th Ed.). McGraw-Hill Education.
- Lipsey, R., & Chrystal, A. (2011). *Economics*. (13th Ed.). Oxford University Press, USA.
- Mankiw, N. G. (2019). *Macroeconomics*. (10th Ed.). Macmillan Learning.
- Mankiw, N. G. (2021). *Principles of Economics*. (9th Ed.). Cengage Learning.
- Samuelson, P. A., William D. Nordhaus & Chaudhary S. (2021). *Macroeconomics*. (20th Ed.). McGraw-Hill Education.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Core Course- 7.2 (DSC-7.2): Banking and Insurance

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Banking and Insurance DSC- 7.2	4	3	1	0	Pass in Class XII	NIL

Banking and Insurance

BCH: DSC- 7.2

Learning Objectives

This paper aims to develop critical thinking among learners about the banking and insurance industries, their functioning, relevance for the world at large and reasons for regulation.

Learning Outcomes

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

1. Analyse balance sheets of banks.
2. Evaluate both the need for regulation of banks as well as the challenges it creates.
3. Analyse the importance of premium pricing for insurance companies.
4. Evaluate the incentives guiding business conglomerates to set up captive insurance and the concerns associated with it.

Course Contents:

Unit 1: Banking (13 hours)

Banking- core business, Transformations- risk, size and maturity, Assets of banks, Liabilities of banks, Asset liability mismatch, Bank capital- constituents and relevance, Fund based and fee based activities, Off balance sheet activities, Trends in banks' balance sheets and causes and implications of the same.

Unit 2: Banking Regulation (12 hours)

Reasons for tight regulation on banks, Interconnectedness among banks, Interconnectedness among banks and other financial institutions (eg. NBFCs), Capital adequacy regulation and its rationale, Deposit insurance and its relevance.

Unit 3: Insurance (10 hours)

Evolution of insurance from reciprocal insurance to modern times, Problems of adverse selection and moral hazard, Solutions for the same, Pricing of premium and its relevance, Claim settlement ratio, Different types of insurance.

Unit 4: Insurance Industry (10 hours)

Insurance penetration and density- India and the world, Reinsurance industry, Captive insurance, Catastrophe insurance, Regulation of insurance industry.

Exercises:

The learners are required to:

1. Analyse the balance sheet of a leading Indian bank and compare it with that of a bank from a developed country. Emphasis should be on why the differences exist, what could be the implications of the same and not just the how of things.
2. Download a case of a bank failure, for example the Silicon Valley Bank, from resources such as Investopedia and apply what they have studied to develop a deeper understanding of the real world scenario.
3. Compare the premium required to be paid by an adult, non smoking female of a certain age across different types of life insurance policies and ascertain the likely reasons for the differences.
4. Identify two business conglomerates which have their own captive insurance arms and analyse the reasons behind their geographical locale, and their costs and benefits.

Suggested Readings:

- Kidwell, D.S., Blackwell, D.W., Whidbee, D.A. & Sias, R.W. (2016). *Financial Institutions, Markets and Money*. Wiley.
- Kohn, M. (2013). *Financial Institutions and Markets*. Oxford University Press.
- Mishkin, F. (2018). *The Economics of Money, Banking and Financial Markets*. Pearson.
- Saunders, A., Cornett, M.M. & Jain, A. (2021). *Financial Markets and Institutions*. McGraw Hill Education.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 7.1(DSE-7.1): Business Research Methodology

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business Research Methodology: DSE-7.1	4	3	0	1	Pass in Class XII	NIL

Business Research Methodology BCH: DSE- 7.1

Learning Objectives:

The course aims to inculcate research aptitude among the learners and equip them with knowledge and skills required to successfully undertake various steps in the research process.

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

1. Analyse research concepts, its types and steps in the research process.
2. Formulate research problems and assimilate various types of research design.
3. Create scales, sampling techniques and design data collection tools.
4. Recognise various techniques of data analysis and interpretation.
5. Prepare a complete research report in appropriate format.

Course Contents:

Unit 1: Introduction (9 hours)

Meaning and Scope of Research; Application of research in Business; Types of Research-qualitative, quantitative, longitudinal, cross-sectional, fundamental, applied, conceptual and empirical; Characteristics of Good Research; Steps in Research Process; Terminologies of research-Concept, Construct, Variables, Proposition and Hypothesis. Theory and Model; Literature Review and Formulation of Research Question; Philosophies of Research; Induction and Deduction Approach.

Unit 2: Research Design (9 hours)

Research Design- Meaning and Characteristics; Types of Research Design- Exploratory, Descriptive and Experimental. Meaning, Examples and Characteristics of Exploratory Research Design. Methods of Exploratory Research Design. Steps in Exploratory Research. Meaning, Characteristics and Methods of Descriptive Research Design with examples. Meaning and Types of Experimental Research Design.

Unit 3: Data Collection (9 hours)

Measurement and Scaling; Primary scales of Measurement (Nominal, Ordinal, Interval and Ratio). Scales for Measurements of Constructs- Likert, Semantic Differential Scale and Staple; Reliability and Validity; Meaning and Sources of Primary and Secondary Data; Questionnaire Design (also using online tools); Census and Survey Method; Probability and Non-Probability Sampling Techniques; Sample Size Determination.

Unit 4: Data Analysis Using Spreadsheet (9 hours)

Data Preparation and Cleaning; Graphical Presentation of Data; Frequency Distribution, Descriptive Statistics; Steps in Hypothesis Testing; Hypothesis Testing- parametric (z test and t test) and non-parametric (chi- square test).

Unit 5: Report Writing and Ethics (9 hours)

Types of Reports; Steps in Report Writing; Format and Presentation of Report, Referencing (APA, Chicago manual etc.), Ethics in Business Research.

Practical Exercises (30 hours):**The learners are required to:**

1. Prepare literature review from a topic of your choice involving business and economics. Also, comment on the following case 1:
Case 1: A product manager wants to know the viability of a new innovative product being launched by his company. What are the steps that need to be followed in his research?
2. Identify the type of a research design that will be most appropriate in a given scenario as per Case 1.
3. Apply online tools and platforms, design a questionnaire using various kinds of questions including Likert scale statements to address a particular business problem.
4. Use spreadsheet to practice t- test, z-test and Chi- square test on the secondary data from a given sample set of data.
5. Prepare a brief report following proper format in Word processing software.

Suggested Readings:

- Bryman, A. (2020). Business research methods. Oxford University Press.
- Bryman, A., & Bell, E. (2011). Business research methods. (3rd ed.). Cambridge; New York, United States: Oxford University Press.
- Bryman, A., Bell, E., & Harley, B. (2022). Business research methods. Oxford University Press.

- Chawla D., & Sondhi N. (2023). Research Methodology: Concepts and Cases. (2nd ed.). Delhi, India: Vikas Publishing.
- Cooper, D. R., & Schindler, P. S. (2014). Business research methods. (12th ed.). New York, United States: McGraw Hill International Edition.
- Creswell, J. D., & Creswell, J. W. (2017). Research design: qualitative, quantitative, and mixed methods approaches. United States: SAGE Publications.
- Dangi, H., & Dewan, S. (2016). Business research methods. India: Cengage Learning India Pvt. Ltd.
- Field, A. (2013). Discovering statistics using IBM SPSS statistics. Sage.
- Hair, J. F., Page, M., & Brunsveld, N. (2019). Essentials of business research methods. (4th ed.). Routledge. <https://doi.org/10.4324/9780429203374>
- Ken, B. (2019). Business statistics: for contemporary decision making. United States: John Wiley & Sons.
- Kothari, B. L. (2011). Research methodology: tools and techniques. Jaipur, India: ABD Publishers.
- Mishra (2014). Business research methods. Oxford University Press.
- Newman, W. L. (2021). Social research methods: qualitative and quantitative approaches. (8th ed.). India: Pearson.
- Saunders, M. (2010). Research methods for business. Pearson Education.
- Schindler, P. S. (2021). Business research methods. (13th ed.). India: McGraw Hill Education.
- Sekran, U., & Bougie, R. (2015). Research methods for business: a skill building approach. (6th ed.). United States: John Wiley & Sons.
- Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin, M. (2013). Business research methods. (9th ed.). South Western: Cengage Learning.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 7.2 (DSE-7.2): Performance Management

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Performance Management DSE-7.2	4	3	1	0	Pass in Class XII	NIL

Performance Management

BC: DSE- 7.2

Learning Objectives:

The course aims to create fundamental knowledge of performance management, related aspects like talent management, compensation management, contemporary issues etc. in the organization through the pedagogy of case discussions and the practices of Indian Organisations in this context.

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

1. Analyse the key concepts of performance management and methods of performance management in practices.
2. Interpret the organisation in the context of Talent Management, Coaching and Mentoring, Competency Model and its linkage with Performance Management.
3. Relate the elements of performance appraisal and potential appraisal and devise a system of performance-based compensation systems.
4. Devise the performance management system in the organisation, with the help of performance planning that are specific, measurable, attainable, relevant and trackable in the organisation.
5. Appraise the concept of performance management in analysing the case studies and to evaluate their effectiveness in a rapidly changing environment.

Course Contents:

Unit 1: Introduction to Performance Management (9 hours)

Meaning, Principles, Objectives, Purpose of Performance Management, Performance Management vs Performance Appraisal, Performance management as a System and Process of Management.

Unit 2: Performance Planning and Managing Performance (12 hours)

Developing Performance Planning: Agreement and Action Planning, Methods of managing performance of all the levels of Management (including labor), Graphics rating scale, Ranking

Methods, Paired Comparison Methods, Forced Distribution Method, Critical Incident Method, Behaviourally Anchored Rating Scales, 360-Degree Performance Appraisal, Performance Feedback and Counselling, Performance analysis for Individual and organisational Development, Competency Mapping.

Unit 3: Learning Organisation and Performance Based Compensation (12 hours)

Concept-Peter Senge Model, Need, Types, Factors and Obstacles in Learning Organisation, Performance Management and Compensation: Concept of Performance Related Pay, Criteria for Performance Related Pay, Installing and Monitoring PRP.

Unit 4: Implementation of Performance Management (12 hours)

Performance Management and Career Planning: Advantages and Significance, Coaching and Mentoring in Performance Management: Concept, Roles, Advantage and Disadvantage of Coaching and Mentoring, Performance Management and Talent Management: Concepts, Features and Strategies to retain employees.

Note: Case studies are compulsory to develop the concept and evaluation of the students.

Exercises:

The learners are required to:

1. Make a class presentation and submit quiz on performance management.
2. Have focused group discussions on performance management and related concepts.
3. Write a comprehensive essay on various terms and concepts of performance management with plagiarism report.
4. Analyse the case studies to understand and evaluate the dynamics of performance management.
5. Write a report on critical decision making.

Suggested Readings:

- Armstrong, M. & Baron, A. (2005), Performance management and development. Mumbai: Jaico Publishing House.
- Bhattacharyya, D. K. (2011), Performance management systems and strategies. India: Pearson Education.
- Chadha, P. (2003), Performance Management: It's About Performing Not Just Appraising. McMillan India Ltd.
- Kandula, S. R. Performance Management: Strategies, Interventions, Drivers PHI Learning
- Kohli(2008). Performance Management.Oxford University Press.
- Rao, T.V. (2004), Performance Management and Appraisal Systems: HR Tools for Global Competitiveness. Response Books: A division of Sage Publications.
- Shrinivas R. Kandula (2006), Performance Management: Strategies, Intervention & Drivers. Pearson.
- Soumendra, Narain Bagchi (2013), Performance Management. Delhi: Cengage Learning India Pvt. Ltd.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 7.3(DSE-7.3): Technology in HR

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Technology in HR: DSE-7.3	4	3	1	0	Pass in Class XII	NIL

Technology in HR

BC: DSE- 7.3

Learning Objectives:

The course aims to make students understand the basic concepts and trends of Digital Transformation of the organization and learn their functional application for critical decision making in HR.

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

1. Appraise technology in HR.
2. Evaluate information systems designed for human resources.
3. Analyse the role of digital transformation in HR for rational decision making
4. Examine trends of technology in HR for overall development of the employees and the organisation.
5. Visualise future trends for technology and HR.

Course Contents:

Unit 1: Introduction of Technology in HR (7 hours)

Introduction of Technology in HR, Terminology of E-HRM: Information Communication Technology (ICT), Human Resource Information System (HRIS), Blockchain, Internet of Things (IoT), Artificial Intelligence (AI), Machine Learning (ML), Chat Bots, Use of technology and its Role in transforming HR practices.

Unit 2: Human Resources Information System (HRIS) (7 hours)

Introduction to HRIS-Concept, Need, Purpose of Information Systems designed for HR, HR Metrics, HR Administration and HRIS, Disruptive Technologies and emerging trends in HRIS.

Unit 3: Digital Transformation in HR (15 hours)

Digital HR Transformation in HR functions, Enterprise Resource Planning (ERP)- Meaning, benefits and pitfalls, Role of ERP in HRM, Challenges in Digital Transformation and its impact on Performance Management and Decision Making.

Unit 4: Current Trends and Future Scenario in HR Technology (16 hours)

Major Technology trends - The Intersection between the Trends, Remote working and HR, Cloud based HR, Regulatory and Legal Issues regarding use of Technology. Future Workplace Trends, Future HR Technology Trends, Future HR Technologies, and Strategic Thinking.

Exercises: The learners are required to:

1. Interpret various e-HR issues via group discussion.
2. Understand HR Terminologies using class presentations.
3. Analyse the current and future trends in HR technology using case studies.
4. Evaluate competencies of Technology in HR using report writing. (with plagiarism report)
5. Design and evaluate Technology in HR for decision making

Suggested Readings:

- Deborah Waddill, (2018), Digital HR A Guide to Technology-Enabled Human Resources, Society for Human Resource Management, FIRST EDITION, ISBN (pbk): 978-1-586-44542-3; ISBN (PDF): 978-1-586- 44543-0; ISBN (EPUB): 978-1-586-44544-7; ISBN (MOBI): 978-1-586-44545-4
- Iqbal, N., Ahmad, M., Raziq, M., & Borini, F. (2019). Linking e-hrm practices and organizational outcomes: empirical analysis of line manager's perception [Ebook] (21st ed., pp. 48-69). São Paulo: Review of Business Management.
- Josh Bersin (2021), HR Technology 2021: The Definitive Guide
- Marr, Bernard. Data-Driven HR: How to Use Analytics and Metrics to Drive Performance, Kogan Page, Limited, 2018. ProQuest Ebook Central
- Roy Mac Leod (Ed.) New Technology and the workers Response, Sage Publications, New Delhi
- Stacey Harris, Introduction to HR Technologies: Understand How to Use Technology to Improve Performance and Processes, 1st Edition (2021).

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 7.4(DSE-7.4): International Finance

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
International Finance: DSE-7.4	4	3	1	0	Pass in Class XII	NIL

International Finance BC: DSE- 7.4

Learning Objectives:

The course aims to familiarize the students with the principles and practice of international finance.

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

1. Describe the International Monetary System and the nature and scope of international finance.
2. Examine Foreign Exchange Markets.
3. Analyse the factors affecting the exchange rates.
4. Examine the International Financial Markets and Instruments.
5. Evaluate various kinds of risks due to fluctuation in the exchange rate and management of these risks.
6. Analyse issues in International Capital Budgeting.

Course Contents:

Unit 1: International Financial Environment (9 hours)

Evolution of International Monetary System, Bimetallism, Gold Standard, Bretton Woods System, Flexible Exchange Rate Regime and Current Exchange Rate Arrangements. Globalization and Multinational Enterprise. Issues in international finance.

Unit 2: Foreign Exchange Markets and Exchange Rate Determination (18 hours)

Spot Markets, Spot Rate Quotations, Trading in Spot Markets, Cross Exchange Rates. Forward Markets: Concept of Forward Rates, Long and Short Forward Positions, Forward Premium and Discounts. Arbitrage, Hedging and Speculation.

Factors affecting Exchange Rate, Relative Inflation Rate, Relative Interest Rate, Relative Income Levels, Government Controls, expectations, etc. Theories of Exchange Rate (Purchasing Power Parity, Interest Rate Parity and Fisher's Effect).

Unit 3: International Financial Markets and Foreign Exchange Risk Management (9 hours)

Foreign Portfolio Investment, International Bond and Equity market, GDR, ADR. International Financial Instruments, Foreign Bonds, Eurobonds and Global Bonds. Floating rate Notes, Zero-coupon Bonds. Types of risk exposure - Transaction exposure, Economic exposure and Translation exposure, Measurement of risk exposure. Management of currency risk using currency forwards and futures, currency options and currency swaps. Interest Rate Risk and its management.

Unit 4: International Capital Budgeting (9 hours)

Cross border investment decision: Types and issues, Greenfield investment vs. cross border M&As. Estimation of cash flows from cross border investment projects. Risks in cross border investment decision-currency risk, political risk, country risk, inflation risk etc. Valuation techniques by incorporating risk and other factors.

Exercises:

The learners are required to:

1. Study RBI and other websites to evaluate the impact of change in exchange rates.
2. Use various software to assess the impact of different factors on exchange rates.
3. Calculate cross exchange rate to find arbitrage opportunities.
4. Select the appropriate international financial instruments as per investment needs.
5. Select the appropriate instrument for managing the risk.
6. Study cross- border mergers and acquisitions.
7. Evaluate cross-border investment opportunities.

Suggested Readings:

- Agnihotri, A. International Financial Management, India: Vikas Publications.
- Apte, P. G. (2017). Multinational Financial Management. Delhi, India: Tata McGraw-Hill.
- Eun, C. S., & Resnick, B. G. (2017). International Financial Management. Delhi, India: Tata McGraw-Hill.
- Madura, J. (2021). International Financial Management. Boston, United States: Cengage Learning.
- Levi, M. D. (2009). International Finance. New York, United States: Taylor and Francis Ltd.
- Shapiro, A. C. (2019). Multinational Financial Management. West Sussex, United Kingdom: John Wiley.
- Sharan, V. (2012). International Financial Management (6th ed.). Delhi, India: PHI Learning.
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Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 7.5(DSE-7.5): Integrated Marketing Communication

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Integrated Marketing Communication: DSE-7.5	4	3	1	0	Pass in Class XII	STUDIED IN DSE- 6.3 ADVERTISING

Integrated Marketing Communication

BC: DSE- 7.5

Learning Objectives:

The course aims to make students understand the shift from mass communications to integrated marketing communication.

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

1. Analyse the concept of marketing communication.
2. Compare the various communication tools marketers can use.
3. Interpret the message and media strategies in the context of communication objectives.
4. Summarise the challenges related to Integrated Marketing Communication.
5. Develop the process of Integrated Marketing Communication.

Course Contents:

Unit 1: Introduction (6 hours)

IMC – Concept, Definitions, Evolution, Importance, Role of IMC in marketing process, Communication Process and its Effectiveness, Communication vehicles.

Unit 2: The Process of IMC –Planning (10 hours)

IMC Planning Model, Understanding consumers' Levels of Involvements, Setting the Communication Objectives – in terms of Sales and Communication Tasks, Communication objectives and Classic Response Hierarchy models – AIDA, Hierarchy-of-Effects, Establishing the Communication Budget – the Methods and Trade-Offs.

Unit 3: The Process of IMC –Designing the Marketing Communication Mix (12 hours)

Personal Communication Tools – Personal Selling, Tele-marketing, Mass Communication Tools – Advertising, Publicity and Public Relations, Sales Promotion. Role of promotion in IMC.

Digital Communication Tools – Online Advertising and Public Relations, Websites, Blogs/Vlogs, Mobile Marketing, email Marketing, viral Marketing.

Factors affecting the designing of Integrated Marketing Communication Mix.

Unit 4: The Process of IMC (17 hours)

Value Propositions and Appeals, Message Structure and Message Sources, Personal and non-personal Channels of Communication, Media Selection- Objectives and Scheduling. Measuring and Evaluating the Performance, Role of Communication Companies for IMC. Challenges of IMC – Internal and External.

Exercises:

The learners are required to:

1. Understand the communication challenges occurring inside the firm through role-playing.
2. Prepare a budget for introducing an expensive unique product.
3. Discuss how each one of the consumer response models could be used by a company such as Philips in planning the introduction of a new product like an Air Purifier?
4. In recent times, we have seen growth in product placements. Do we see this as a continuing trend? Why or why not?
5. While the Internet has distinct advantages, some traditional media have features that make them more helpful in achieving specific communication objectives. Discuss with examples.
6. Design and develop an Integrated Promotion Campaign for a novelty in the rural market.
7. Discuss how marketers of low-involvement products like shampoo or soaps would use the various IMC tools differently than a marketer of a high involvement product like a smartphone or a car?
8. Discuss how communication companies are facilitating one-stop-shopping for their clients to improve their overall communication effectiveness?

Suggested Readings:

- Belch, G. E., Belch, M. A., and Purani Keyoor (2021). Advertising and Promotion: An Integrated Marketing Communications Perspective, 12th ed. McGraw-Hill Education(India) Pvt Ltd.
- Capon, N., & Singh, S. S. (2010). Managing marketing: an applied approach. Wiley
- Chaffey, D, Chadwick, F.A, Johnston, Kevin, and Mayer, Richard (2019),Internet marketing: Strategy, Implementation and Practice. Third ed. (Pearson Education)
- Chaffey, D., & Smith, P. R. (2013). eMarketing EXcellence: Planning and optimizing your digital marketing. Routledge.

- Clow, Kenneth E. and Baack, Donald E (2021) , Integrated Advertising, Promotion and Marketing Communications, Ninth Ed. Global Edition (Pearson Education)
- Dutta K(2016).Integrated Marketing Communications.Oxford University Press.
- Frost, R. D., & Strauss, J. (2016). E-marketing. Routledge
- Gupta, Seema (2020) , Digital Marketing, 2nd Ed. McGraw-Hill Education(India) Pvt Ltd.
- Kotler, P., Keller, K. L., Ang, S. H., Tan, C. T., & Leong, S. M. (2021). Marketing management: an Asian perspective. Pearson Education
- Kotler,P., Kartajiyana, H, Setiawan, Ivan. and (2019), Marketing 4.0: Moving from Traditional to Digital , Audible audiobook, (Gildan Media LLC)
- Shah, Kruti (2018). Advertising and Integrated marketing Communications, McGraw-Hill Education(India) Pvt Ltd., 8th ed.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 7.6(DSE-7.6): Retail Management

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Retail Management: DSE-7.6	4	3	1	0	Pass in Class XII	NIL

Retail Management

BC: DSE- 7.6

Learning Objectives:

The course aims to provide a comprehensive understanding of the theoretical and applied aspects of Retail Management.

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

1. Develop fundamental understanding of the concept of retailing and its formats.
2. Analyse the dynamics of retail store location, its design and visual display.
3. Analyse the marketing mix strategies used by the retailers/e-tailers to interact with their customers.
4. Develop an understanding of managing human resources in retailing for sustainable relationship building with the customers as enticed in the concept of customer relationship management.
5. Relate legal and ethical issues and the role of ICT in Retail Management.

Course Contents:

Unit 1: Introduction (10 hours)

Retailing: Nature, Scope and Importance of Retailing, Formats of Retailing: Store-based and Non-Store based including E-tailing, Theories of Retailing: Wheel of Retailing and Accordion Theory, Emerging Trends in Retailing in India, Career Options in Retailing.

Unit 2: Retail Planning (10 hours)

Understanding Retail Consumer, Selecting Target Market and Retail Location, Store Design and Layout, Visual Merchandising and Displays.

Unit 3: Retail Marketing Mix (14 hours)

Merchandising and Inventory Decisions, Merchandise Pricing Decisions, Retail Distribution Decisions and Retail Promotion Decisions with special emphasis on Retail Selling Skills. Role of Information Technology in Retailing, Legal and Ethical Issues in Retailing and Mall Management.

Unit 4: Managing Human Resources and Customer Relationship in Retailing (11 hours)

HRM process in Retail: an overview, Challenges for HRM in Retail, Customer Relationship Management: Concept, Types and Application of CRM in Retailing.

Exercises: The learners are required to:

1. Prepare an experiential report on the use of vending machines in a retail format of your choice.
2. 'haats are popular not only in rural India, but in urban areas too'. Conduct a study on the effectiveness of their location and visual merchandising display strategy that they have adopted.
3. Study the layout, merchandising and display of any store-based retail format.
4. Analyse any element of retail marketing mix strategy in detail of any store-based retail format.
5. Perform role play as customer and retailer with respect to different product categories to effectively demonstrate the ability to close the sale.
6. Conduct personal interviews of the sales staff in a retail store to identify what motivates them more- monetary or non-monetary incentives.
7. Study the customer relationship management practices followed at a retail store.
8. Prepare a case study on the promotional strategy used in a mall in your vicinity.

Suggested Readings:

- Bajaj C. (2016). Retail Management. Oxford University Press.
- Bajaj, C., Tuli, R., & Srivastava, N. V. (2010). Retail management. Oxford University Press.
- Berman, B. R., & Evans, J. R. (1995). Retail Management: A Strategic Approach. Prentice Hall. Englewood Cliffs, NJ.
- Levy, M., Weitz, B. A., & Ajay, P. (2009). Retailing Management: Tata McGraw-Hills Publg. Co. Ltd., New Delhi.
- Newman, A.J., & Cullen, P. (2002). Retailing Environment; Operations. New Delhi: Cengage Learning India Private Limited.
- Sinha and Uniyal (2018). Managing Retailing. Oxford University Press.
- Vedamani, G. G. (2008). Retail management. Jaico, Ed. 3rd.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 7.7(DSE-7.7): Consumer Affairs & Sovereignty

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Consumer Affairs & Sovereignty : DSE-7.7	4	3	1	0	Pass in Class XII	NIL

Consumer Affairs & Sovereignty

BC: DSE- 7.7

Learning Objectives:

This course seeks to familiarize the learners with their rights and responsibilities of a consumer and the procedure to redress their complaints. The learner should be able to comprehend the business firms' interface with consumers and the related regulatory and business environment.

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

1. Describe the concept of consumer and post-purchase voicing of consumer grievances.
2. Demonstrate how to exercise the consumer rights provided under Consumer Protection Act, 2019.
3. Discuss the filing, hearings, and appeal provisions.
4. Identify the role of industry regulators in consumer protection.
5. Discuss the recent developments in consumer protection in India.

Course Contents:

Unit 1: Introduction (9 hours)

Concept of Consumer, Consumer Buying Process, Post-Purchase Behaviour, Factors affecting voicing of consumer grievances, Alternatives available to dissatisfied consumers: Private Action and Public Action. Complaint handling process : ISO 10000 suite

Nature of markets: Liberalization and Globalisation of the Indian Consumer Market, Socio Economic Classification of Indian Consumers, online and offline markets; Organized and unorganized market, Grey market Concept of price in retail and wholesale, MRP, Fair price, labelling and packaging: legal aspects.

Unit 2: The Consumer Protection Act, 2019 and Grievance Redressal Mechanism under CPA, 2019 (20 hours)

Genesis of the Consumer Protection law in India; Basic concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods, unfair trade practice, restrictive trade practice, unfair contract, product liability, consumer rights.

Organisational Set up under the CPA, 2019: Advisory bodies: Consumer Protection Councils at the Central, State, and District level: Composition and role. Central Consumer Protection Authority: Composition and Powers; Adjudicatory bodies: District Commission, State Commission, and National Commission: Composition and Jurisdiction (Territorial and Pecuniary). Role of Supreme Court under the CPA with relevant case laws. Consumer Mediation Cell.

Who can File a Complaint? Grounds of Filing a Complaint, Limitation Period, Procedure for Filing and Hearing of Complaint, Reliefs provided, Appeal, Enforcement of Order, Offences and Penalties.

Leading cases decided by the National Commission/Supreme Court under the CPA in: Medical service, Banking, Insurance, Housing Construction, Education, defective product, Unfair Trade Practices.

Unit 3: Role of Industry Regulators in Consumer Protection (9 hours)

Banking: Banking Ombudsman Scheme

Insurance: Insurance Ombudsman

Food Products: FSSAI

Advertising: ASCI

Housing Construction: RERA

Telecom : Role of TRAI

Role of Central Consumers Protection Authority (CCPA) : under CPA, 2019

Unit 4: Developments in Consumer Protection in India (7 hours)

Consumer Movement in India; Voluntary Consumer Organisations (VCOs); National Consumer Helpline, GAMA, CONFONET, e-daakhil,

Quality and Standardisation: AGMARK, ISI mark, Hallmarking, Consumer Grievance Redressal under the BIS Act, 2016. Role Of Energy Rating and Energy standards, Role of ISO and international Standards.

Exercises:

The learners are required to:

1. Talk to people in your community and find out what they do when they are dissatisfied with a product or service.
2. Observe the buying patterns of your family with respect to online and offline purchasing during the last two years.
3. Share your experience with respect to infringement of any of the consumer rights.
4. Visit the www.ncdr.nic.in and pick any two case judgments on deficiency in services, examine who was the complainant, ground of complaint, appeal filed, and where filed and final order passed by the concerned consumer commission.
5. Observe the advertisements given by builders and verify whether they are registered under the RERA.

6. Visit the website of asci and find out the nature of complaints received and what action was taken by asci.
7. Identify products which is using isi mark. Check whether it is genuine or fake
8. Identify the product categories for which standards are mandatory under the BIS.
9. Discuss case studies on recent developments in consumer protection in India.

Suggested Readings:

- Aggarwal, V. K. (2021), Law of Consumer Protection, (4 th ed.), Bharat Law House, Delhi
- Khanna, S R and Hanspal, Savita (2020), Consumer Affairs & Customer Care, (1 st ed.), VOICE Society (Regd.), Delhi.
- Kapoor, Sheetal (2021), Consumer Affairs and Customer Care, (1st ed.), Scholar Tech Press, Delhi
- Rao, Rajyalakshami (2022), Consumer is King, Universal Law Publishing Company, Delhi
- Patil, Ashok, R. (2022), Landmark Judgments on Consumer Protection and Law: 2008-2020, e-book, www.consumeraffairs.nic.in
- The Bureau of Indian Standards, 2016
- The Consumer Protection Act, 2019
- Real Estate (Regulation and Development) Act, 2016

Additional Resources:

- www.consumeraffairs.nic.in
- www.bis.org
- <https://fssai.gov.in>
- <https://irdai.gov.in>
- <https://rbi.org.in/Scripts/Complaints.aspx>
- www.confonet.nic.in
- www.ncdrc.nic.in
- <https://ascionline.in>

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 7.8(DSE-7.8): Corporate Tax Planning

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Corporate Tax Planning: DSE-7.8	4	3	1	0	Pass in Class XII	NIL

Corporate Tax Planning

BC: DSE- 7.8

Learning Objectives:

The course aims to provide knowledge of various aspects of corporate tax planning and their impact on decision-making.

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

1. differentiate between various tax planning concepts and understand the assessment of corporate assesses.
2. devise strategies for tax planning in respect of setting up of a new business specially the tax issues of start-ups.
3. Examine the relevant tax provisions for non-resident Indians and double taxation relief.
4. Analyse the provisions of transfer pricing.
5. Evaluate tax planning with reference to different forms of business restructuring.

Course Content:

Unit 1: Tax Planning and computation of tax liability of companies (13 hours)

Tax planning, tax management, tax evasion, tax avoidance; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Carry forward and set off of losses in case of certain companies; Deductions available to corporate assesses.

Unit 2: Setting up of new business and capital gains in select cases (9 hours)

Tax planning with reference to setting up of a new business: forms of organisation and tax provisions for start-ups; Tax planning with reference to receipt of insurance compensation, distribution of assets at the time of liquidation and sale of scientific research assets.

Unit 3: Non-residents and Double Taxation (9 hours)

Tax planning in respect of non-resident Indians: Tax on non-resident sportsmen or sports associations, Exemption of Interest on NRE accounts and Exemption in respect of salaries of foreign citizens; Double taxation relief.

Unit 4: Transfer Pricing and Business Restructuring (14 hours)

Transfer pricing: Arm's length price and its computation; Advance rulings.

Tax planning with reference to business restructuring: Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/ partnership firm into Company and Conversion of company into LLP.

Exercises:

The learners are required to:

1. Discuss relevant provisions of the Income-tax Act, 1961 from the official website of Government of India;
2. Refer the Finance Act to know about the amendments done in various provisions of the Income-tax Act, 1961;
3. Refer relevant notifications and circulars from the official website of Government of India;
4. Refer the information available in the heading 'International Taxation' on the official website of Government of India; and
5. Learn about various tax services available on the official website of Government of India.
6. Make a report on tax planning with reference to different forms of business restructuring.

Suggested Readings:

- Ahuja, Girish and Gupta, Ravi. *Corporate Tax Planning*. Commercial Law House, Delhi.
- Singhanian, Vinod K. and Singhanian, Monica. *Corporate Tax Planning & Business Tax Procedures*. Taxmann Publications Pvt. Ltd., New Delhi.

Additional Readings:

- *The Income Tax Act, 1961*
- *The Limited Liability Partnership Act, 2008*

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 7.9(DSE-7.9): Personal Tax Planning and Tax Management

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Personal Tax Planning and Tax Management DSE-7.9	4	3	1	0	Pass in Class XII	NIL

Personal Tax Planning and Tax Management

BC: DSE- 7.9

Learning Objectives:

The course aims to provide basic knowledge of Income Tax Laws and its planning to students in easily comprehensible manner with a view to equip them to use the legitimate tool of planning in their economic life.

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

1. Recognise the concept of tax planning, use the residential status to plan the scope of income and e-filing of ITR-1.
2. Apply critical thinking to minimize tax liability of individuals with respect to salary income and understand how to develop the efficient pay packages;
3. Devise tax planning strategies in relation to income from house property;
4. Devise tax planning strategies in relation to income from transfer of capital assets viz., immovable property and shares; and
5. Recognize the deductions available for the purpose of reducing tax liability.

Course Contents:

I. TAX PLANNING

Unit 1: Basic Concepts (14 hours)

Meaning, Need of Tax Planning- Principles and objectives of Tax Planning, Obligations of parties to Tax Planning, Tax Avoidance and Tax Evasion- Legal thinking on Tax Planning, Tax Planning-Scope of Tax Planning.

Tax planning through exempted income for residents/ non-residents, Tax planning through permissible deductions for residents/non-residents, Tax planning with reference to clubbing provisions

Unit 2: Tax Planning under different heads of Income (11 hours)

Tax planning measures relating to income from salary, Income from House Property, profits and gains of business or profession, capital gains and income from other sources

Unit 3: Tax Planning through investments (11 hours)

Tax planning through various tax saving investment avenues available for individuals and HUF like Mutual funds unit linked insurance plans, Bonds, Equity linked savings schemes, Post office savings schemes and others. Tax deductions under Income-Tax Act

Unit 4: Tax Management (9 hours)

(A): Deduction, collection and recovery of tax

Advance tax, tax deduction at source, tax collection at source, refund.

(B): Assessment Procedures, Income-tax Authorities and Appeal and Revision

Income-tax authorities, filing return of income, self-assessment, summary assessment, scrutiny assessment, best judgement assessment, time limit for completion of assessments and appeals and revisions.

Exercises:

The learners are required to:

1. Discuss relevant provisions of the Income-tax Act, 1961 from the official website of Government of India.
2. Refer the Finance Act to know about the amendments done in various provisions of the Income-tax Act, 1961.
3. Refer relevant notifications and circulars from the official website of Government of India.
4. Do hands on training to furnish ITR-1 on the official e-filing website of the Government of India i.e., www.incometax.gov.in.
5. Go through various information relevant for an individual assessee available on the official e-filing website of the Government of India.

Suggested Readings:

- Ahuja, Girish and Gupta, Ravi. *Systematic Approach to Income Tax*. Flair Publications Pvt. Ltd., Delhi.
- Mittal, Naveen. *Concept Building Approach to Income Tax Law & Practice*. Cengage Learning India Pvt. Ltd., Delhi.
- Singhania, Vinod K. and Singhania, Monica. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.

Additional Resources

- *Current Tax Reporter*. Current Tax Reporter, Jodhpur.
- *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
- Jain, R.K., *Ayakar Vidhan avam Likhankan*, Rajeev Bansal Publications, 2017.
- Mehrotra, H.C. and Goyal, S.P., *Ayakar Vidhan avam Likhankan (Income Tax Law and Accounts)*, Sahitya Bhawan, Agra, 2016.
- Mehrotra, H.C. and Goyal, S.P., *Direct Tax including Tax Planning & Management*. Sahitya Bhawan, Agra, 2017.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

SEMESTER— VIII

Discipline Specific Core Course- 8.1(DSC-8.1): The Economy of Bharat

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
The Economy of Bharat DSC- 8.1	4	3	1	0	Pass in Class XII	NIL

***Students who have studied GE (Indian Economy – ECON030 and Sectoral Issues in Indian Economy- ECON059) shall not be allowed to study this paper (DSC 8.1). These students shall study ‘Financial Technology and Analytics’ (DSC 8.2).**

THE ECONOMY OF BHARAT

BC: DSC- 8.1

Learning Objectives

The course aims to provide the learners with an understanding of constituent sectors that define the Economy of Bharat. It enables learners to understand how each sector contributes to the country's economic growth and development and examine how government policies and initiatives affect the Economy of Bharat.

Learning Outcomes

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

1. Examine the conceptual framework of economic growth and development.
2. Analyse the evolution of economic planning, population, demographics, and economic development in the Economy of Bharat.
3. Examine the role and contribution of agriculture in the Economy of Bharat.
4. Analyse the contribution of the industrial and service sectors to the Economy of Bharat.
5. Examine the role of foreign trade and Balance of Payments in the Economy of Bharat.

Course Contents:

Unit 1: Economic Growth and Development (6 hours)

Economic Growth and Development, Determinants of Economic Development; Ancient Economy of Bharat; Kautilya Arthashastra and Economic Development; Human Development and Human Development Index; Temple Economy; Environment and Sustainable Development, Global Environmental Threats. Net Zero Emissions Target, Carbon Credit Trading Scheme, Green Hydrogen and Ethanol, Sustainable Circular Economy.

Unit 2: An Overview of the Economy of Bharat (15 hours)

Nature of the Economy of Bharat; Evolution of Economic Planning: Planning Commission to NITI Aayog; Regional Imbalances; Multidimensional approach of Poverty; Population and Economic Development, Demographic Demographic Dividend; Employment and Unemployment; Gig economy. MGNREGA, PMKVY, National Policy for Skill Development and Entrepreneurship 2015.

Unit 3: Agricultural and Industrial Sector (12 hours)

Agriculture Sector: Role and Trends, Agriculture Production and Productivity; Agrarian Crisis; Technological Revolution (Green, White, Golden and Yellow). Digital Agriculture, Drone Technology in Agriculture.

Industrial Sector: Role, Pattern and Performance, Industrial Policies, Role of MSMEs and Foreign Capital in the Economy of Bharat; Economic reform of Public Sector (Privatisation and Disinvestment); National priorities for CPSEs to spend CSR funds (Health and Nutrition, and PM's Internship Scheme).

Unit 4: Services and External Sector (12 hours)

Service Sector: Role, Trends, Contribution in GDP, GDP Growth, Employment and Exports Revenue; Issues and Challenges in Service Sector Growth. Make in India, Atma Nirbhar Bharat, Digital India Mission.

Foreign Trade: Role, Value, Composition and Direction; Change in Foreign Trade since 1991; Balance of Payment: Component and Trends, Current Account Deficit; Role of Globalisation in the Economy of Bharat. Strategies for Viksit Bharat.

Exercises:

The learners are required to:

1. Prepare a statistical profile of the Economy of Bharat.
2. Analyse the economic principles from Kautilya's Arthashastra and discuss their relevance in Contemporary Bharat.
3. Evaluate the relevance and effectiveness of government policies such as the net zero emissions target, green hydrogen, and the carbon credit trading scheme for decarbonisation in promoting sustainable development.
4. List out the various PSUs that have undergone disinvestment since 1991.
6. Analyse and interpret the demographic trends of Bharat and analysing the implications of these trends for economic development, including the potential impact of the demographic dividend.
7. Analyse the impact of different agricultural revolutions on agricultural production and productivity of Bharat.
8. Analyse and interpret the industrial production, growth rates, and sectoral composition and Foreign Direct Investment (FDI) inflows into the industrial sector of Bharat.

9. Analyse trends of exports and imports, Balance of Payments (BOPs) and Current Account Deficits (CADs) of Bharat and their implications.
10. Evaluate and discuss the impact of globalization in the Economy of Bharat, focusing on trade, investment, and employment.
11. Analyse the role of increased foreign trade in achieving the goals of Viksit Bharat.

Suggested Readings:

- Puri, V. K., Misra, S. K., & Garg B. (2023). Indian economy. Himalaya Publishing House.
- Datt G. & Mahajan A., (2018) Indian Economy. S. Chand and Company.
- Deepashree (2021). Indian Economy. MKM Publisher.
- Derez, J & Amartya Sen (2013), An Uncertain Glory: India and its Contradictions, Princeton University Press.
- Gaurav, D., & Ashwani, M. (2018). Indian Economy. S. Chand Publishing.
- Ghosh, S. (2022). Indian economy. PHI Learning Pvt. Ltd.
- Gupta S.K, Chaturvedi D.D., & Chaturvedi S. Indian Economy, Kitab Mahal, Delhi.
- Kapila, U. (2021). Indian Economy: Performance and Policies. Academic Foundation, New Delhi.
- Joshi, S. (2020). What determines Manufacturing sector employment in India: Evidence from panel data? Productivity, 61(1), 74-81.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Core Course- 8.2 (DSC-8.2): Financial Technology and Analytics

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Financial Technology and Analytics: DSC-8.2	4	3	1	0	Pass in Class XII	NIL

Financial Technology and Analytics

BC: DSC- 8.2

Learning Objectives:

The aim of the course is to teach students about the financial technology revolution, as well as the disruption, innovation, and opportunities that it brings. The course also aims to impart awareness of the existing and emerging technologies and tools needed to analyse financial data and develop analytical models in the financial service sector to create new business paradigms.

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

1. Examine the transformative role of FinTech in financial markets, its evaluation, and regulation.
2. Gain insights into the digitization of financial services, AI and ML applications in finance and the funding ecosystem.
3. Analyse the digital payment innovations, mobile based applications and the legal implications of cryptocurrencies and blockchain technology.
4. Gain insights into the technology underpinning FinTech, data analytics in finance, data protection, privacy and cybersecurity best practices.
5. Analyse the growth of FinTech industry in India and the relevance of various regulations adopted by the government in this regard.

Course Contents:

Unit 1: Introduction (11 hours)

Introduction to technologies in financial markets; Financial technologies (FinTech) and the transformation in financial services; FinTech evaluation and regulation in banks, start-ups, and emerging markets, different types of FinTech users, top FinTech companies.

FinTech in India: Opportunities and challenges; Role of FinTech in financial inclusion and financial integration; FinTech and government regulations; Implications of FinTech

developments for banks; Social implications of FinTech transformation, FinTech growth in India, case studies.

Unit 2: Digital Finance and applications in Business (12 hours)

Digitization of financial services (Retail banking and corporate banking), Artificial Intelligence (AI) and Machine Learning (ML) applications in finance, FinTech and the online lending landscape - Rise of alternate finance, future of SME lending; Funding ecosystem; Crowd-funding and business financing; payments and retail transactions.

Unit 3: Digital payments, cryptocurrencies, and blockchain (11 hours)

Digital payments and innovations; Developing countries and digital financial services (DFS): Regulations of mobile centric payment system; Real time gross settlement (RTGS) systems; Crypto-currencies and blockchain; Understanding blockchain technology, its potential and application – overview of crypto currency, Legal and regulatory implications of cryptocurrencies.

Unit 4: Financial data and analytics (11 hours)

Understanding the technology enabling FinTech - and what constitutes a FinTech application; Future of AI in Robo-Advice; RPA (Overview of Robotic Process Automation) issues of privacy management in the financial services environment; Application of data analytics in financial services; Data protection and privacy, cybersecurity – overview of cybersecurity industry's best practices and standards.

Exercises: The learners are required to:

1. Identify a FinTech start-up, analyse and present a report on its business model.
2. Identify a FinTech involved in the SME lending business and analyse how they are contributing to restructuring the SME lending landscape.
3. Identify two prominent cryptocurrencies and download their data for past one year. Analyse their comparative performance.
4. Identify data analytics and AI financial services in a financial institution, conduct a mock cybersecurity audit and recommend best practices.

Analyse and prepare a report of FinTech growth in India over the past five years.

Suggested Readings:

- Akkizidis, I., & Stagars, M. (2015). Marketplace lending, financial analysis, and the future of credit. New Jersey: Wiley.
- Chishti, S., & Barberis, J. (2016). The financial technology handbook for investors, entrepreneurs and visionaries. New Jersey: Wiley.
- Chishti, S., Craddock, T., Courtneidge, R., & Zachariadis, M. (2020). The PayTech book. New Jersey: Wiley.
- Diamandis, P. H., & Kotler, S. (2020). The future is faster than you think: How converging technologies are disrupting business, industries, and our lives. New York: Simon & Schuster.
- Hill, J. (2018). FinTech and the remaking of financial institutions. London: Academic press, Elsevier.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 8.1(DSE-8.1): Compensation Management

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Compensation Management: DSE-8.1	4	3	1	0	Pass in Class XII	NIL

Compensation Management

BC: DSE- 8.1

Objective: The course aims to familiarize students about concepts of compensation management and how to use them to face the challenges of attracting, retaining and motivating employees to high performance.

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

1. Analyse how effective appraisal systems can be linked to managerial objectives and compensation.
2. Comprehend the components of executive compensation and understand how jobs are priced to establish compensation levels.
3. Explain incentive systems and non-economic rewards.
4. Recognise global compensation practices.
5. Recognise recent trends in compensation management.

Course Contents:

Unit 1: Introduction to Compensation Management (9 hours)

Nature and Objectives of Compensation, Factors affecting Compensation Policy, Concept of Wages and Salary, Wage Determination, Pay Grades, Wage Surveys, Minimum Wages, Fair Wages and Living Wages. Understanding Elements of Compensation Structure - Fixed Pay, Variable Pay, Cash Benefits, Incentives, Executive Compensation, Stock Options, Understanding Salary Slip, Company Wage Policy: Wage Components.

Unit 2: Job Evaluation (9 hours)

Methods of Job Evaluation; Incentive plans for production employees and for other professionals, developing effective incentive plans, pay for performance; Supplementary pay

benefits, insurance benefits, retirement benefits, employee services benefits, Benefits and Incentive practices in Indian industry.

Unit 3: Understanding the Basics of Social Security (9 hours)

Concept of Social Security, Laws relating to Social Security -Introduction to Provident Fund, Employees State Insurance, Gratuity, Superannuation, Bonus, Reward Systems, Retirement, VRS / Golden Handshake

Unit 4: Contemporary Issues and Recent trends of Compensation Management (18 hours)

Contemporary issues of Compensation Management, International Compensation, Global convergence of compensation practices - Pay for performance for global employees - practices in different industries.

Employee benefits around the world - CEO pay in a global context - Beyond compensation. Modern trends in compensation - from wage and salary to cost to company concept, Comparable worth, broad banding, competency-based pay.

Exercises:

The learners are required to:

1. Analyse the appraisal systems in various organisations.
2. Analyse various methods of job evaluation
3. Discuss the social security laws in India
4. Discuss global compensation practices
5. Discuss recent trends in compensation management.

Suggested Readings:

- Bhattacharyya, D.K.: Performance Management systems and strategies, Pearson Education.
- Gary Dessler, Human Resource Management, 12th ed., Prentice Hall.
- Goel, D. Performance Appraisal and Compensation Management: A Modern Approach, 2nd ed. PHI Learning
- Malkovich & Newman, Compensation, 12 ed. McGraw Hill.
- Richard Henderson: Compensation Management in a Knowledge Based World, 10th ed. Prentice Hall.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 8.2(DSE-8.2): Learning and Development in Organisations

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Learning and Development in Organisations: DSE-8.2	4	3	1	0	Pass in Class XII	NIL

Learning and Development in Organisations: BC: DSE- 8.2

Learning Objectives:

The course aims at equipping the learners with the concept and practice of Learning and Development in the modern organisational setting through the pedagogy of case study, counselling, discussions and recent experiences.

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

1. Analyse the various learning strategies used in real situations.
2. Compare individual development in terms of intelligence, creativity and personality.
3. Develop the learning needs to create learning environment.
4. Demonstrate various techniques for enhancing decision-making and interpersonal skills.
5. Examine the need and importance of guidance and counselling.

Course Contents:

Unit 1: Introduction (7 hours)

Learning- concept, characteristics, principles, types, learning theories; Classical conditioning, operant conditioning, cognitive, observational and social learning; Learning strategies and constructivist approach to learning.

Unit 2: Individual Learning and Development (11 hours)

Individual development: Meaning and stages; Role of creativity in learning; process and measures of creativity; Personality- concept and determinants, approaches of development of personality; Intelligence – concept, measurement of intelligence; emotional intelligence and its relevance in learning and development of an individual.

Unit 3: Developing Learning Environment and Development Methodologies (22 hours)

Overview of learning methodologies- logic and process of learning; Principles of learning, Learning process, learning curve, learning management system; Criteria for method selection; skills of an effective trainer; Computer aided instructions- distance learning, e-learning; technologies convergence and multimedia environment.

Development techniques for enhancing decision-making and interpersonal skills, case-study, in-basket exercise, special projects, action learning, action maze, role play, experience learning, discovery learning, brainstorming, team building, and sensitivity training.

Unit 4: Guidance and Counselling (5 hours)

Guidance: meaning, needs, principles, types, importance; counselling; meaning, nature objectives and importance, techniques of counselling; directive, nondirective, eclectic, ethics in counselling, effect of guidance and counselling on individual learning and development.

Exercises:

The learners are required to:

1. Analyse and interpret case study of any Indian organisations learning strategies.
2. Participate in simulation exercises in the classroom to conduct a learning assessment of oneself thereby preparing a questionnaire on learning and development of an individual.
3. Develop a learning and development module on the basis of selected strategies in the previous exercise.
4. To compare different learning requirements of individuals in the organisations as per their individual learning abilities.
5. To restructure the strategies after assessing the learning and development report.

Suggested Readings:

- Bernard, H.W. & Fullner, D.W. (1987); *Principles of Guidance, A Basic Text* (Indian Education), New Delhi: Allied publishers Pvt.Ltd.,
- Carson, B. (2021). *L&D's Playbook for the Digital Age*. United States: American Society for Training & Development.
- Clifford, J., Thorpe, S. (2007). *Workplace Learning and Development: Delivering Competitive Advantage for Your Organization*. United Kingdom: Kogan Page.
- Fee, K. (2011). *101 Learning and Development Tools: Essential Techniques for Creating, Delivering and Managing Effective Training*. United Kingdom: Kogan Page.
- Hilgard, E. & Bower, G.H. (1966). *Theories of Learning*. USA: Englewood Cliffs: Prentice Hill.
- Mishra, R.C. (2005); *Guidance & Counselling* (2 vols); New Delhi: APH, Publishing Cooperation.
- Parry-Slater, M. (2021). *The Learning and Development Handbook: A Learning Practitioner's Toolkit*. India: Kogan Page.
- Page-Tickell, R. (2018). *Learning and Development: A Practical Introduction* (Vol. 15). Kogan Page Publishers.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 8.3(DSE-8.3): Business Ethics and Human Values

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business Ethics and Human Values: DSE-8.3	4	3	1	0	Pass in Class XII	NIL

Business Ethics and Human Values

BC: DSE- 8.3

Learning Objectives:

The course aims to develop in learners an understanding of the concept of Business Ethics and Human Values and its application in business decision making using sustainable business practices.

Learning outcomes: After completion of this course, learners will be able to:

1. Design code of ethics for an organisation
2. Examine ethical performance of an organisation
3. Distinguish between various types of values
4. Compare issues related to whistle blowing and other moral issues
5. Measure the level of participation of select companies/organisations related to social responsibility.

Course contents:

Unit 1: Introduction (9 hours)

Business Ethics: Meaning, Importance; Business Ethics in Different Organisational contexts; Sustainability: A Goal for Business Ethics; Approaches and Practices of Business Ethics; Ethical Decision Making and Decision-Making Process, Relevance of Ethics and Values in Business; Codes of Ethics; Ethical Behaviour of Manager. Ethical theories: Normative and descriptive ethical theories.

Unit 2: Business Ethics Management (9 hours)

Management process and ethics, Ethos of Vedanta in management, Hierarchism as an organisational value, Business Ethics and Cultural Ethos; role of various agencies in ensuring ethics in corporation; Setting standards of ethical Behaviour; Managing stakeholder relations; Assessing ethical performance; Organizing for Business Ethics Management.

Unit 3: Human Values and Moral Issues in Business (15 hours)

Meaning of Human Values; Formation of Values: Socialization; Types of Values: Societal Values, Aesthetic Values, Organisational Values, Spiritual Values; Value Crisis in Management; concept of knowledge management and wisdom management, wisdom-based management. Concept of Karma and its kinds: Karma Yoga, Nishkam Karma, and Sakam Karma.

Implications of moral issues in different functional areas of business (finance, HR, and marketing). Whistle blowing; Marketing truth and advertising: Manipulation and coercion, Allocation of moral responsibility in advertising; Trade secrets, Corporate disclosure, Insider trading; Equal employment opportunity, Affirmative action, Preferential hiring; Consumerism; Environmental protection.

Unit 4: Corporate Social Responsibility (CSR) (12 hours)

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR. ISO 26000 Social Responsibility- definition, principles, scope, benefits, certification.

Exercises:

The learners are required to:

1. Participate in discussion of decision-making situations by presenting scenarios;
2. Design code of ethics for a selected organisation.
3. Assess ethical performance of a selected organisation.
4. Prepare a questionnaire to measure the importance of different types of values.
5. Analyse, interpret and present key learnings of the case study on whistle blowing- infosys case.
6. Measure the level of participation of a select company/organisation/group of individuals regarding social responsibility.

Suggested Readings:

- Banerjee, S. B. (2007). Corporate Social Responsibility: The Good, The Bad and The Ugly. Cheltenham: Edward Elgar Publishing.
- Crane & Matten (2020). Business Ethics. Oxford University Press.
- Kumar, S. (2010). Corporate Governance. Oxford, England: Oxford University Press.
- Monks, R. A. G., & Minow, N. (2011). Corporate Governance, New Jersey: John Wiley and Sons.
- Mukherjee and Roy (2018). Entrepreneurship development and Business ethics. Oxford University Press.
- Sherlekar, S. A. (2009). Ethics in Management. New Delhi: Himalaya Publishing House.
- Vveinhardt, J., & Gulbovaite, E. (2015). Expert evaluation of diagnostic instrument for personal and organizational value congruence. Journal of Business Ethics, 136(3), 481–501.
- Werther, W. B., & Chandler, D. B. (2011). Strategic corporate social responsibility. California: Sage Publications Inc.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 8.4(DSE-8.4): Investment Banking and Financial Services

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Investment Banking and Financial Services: DSE-8.4	4	3	1	0	Pass in Class XII	NIL

Investment Banking and Financial Services BC: DSE- 8.4

Learning Objectives: The course aims to provide students with necessary theoretical and conceptual understanding of investment banking and financial services.

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

1. Evaluate investment banking evolution, various activities and structure.
2. Analyse the process of issue management.
3. Examine role and functions of Mutual funds, Pension fund, Insurance and Leasing.
4. Examine role and functions of NBFC, Credit rating, Financial counselling, Portfolio management service, securitization, factoring and forfeiting.
5. Analyse process of Mergers and Acquisitions, its valuation techniques and methods of corporate restructuring.

Course Contents:

Unit 1: Investment Banking (9 hours)

Introduction: Concept, Importance; Commercial Banks vs. Investment banks; Functions of Investment Banks; Types of Investment banking operations; Investment Banking in India – Evolution, characteristics; Recent Developments and the way ahead; Structure of Investment Banks; SEBI guidelines for Merchant Bankers, Pre-issue and Post-issue regulatory framework.

Unit 2: Issue Management (9 hours)

Emergence and role of Capital markets, Types of Issue: Public Issue, Book building, Green Shoe option, Private placements, Preferential allotment, Rights Issue, Bonus Issue, Depository Receipts; Process of Issue Management; Lead Managers – Duties and responsibilities of Lead Managers; Underwriting- concept and types; Issue management intermediaries; De-mat account – Concept and importance; Depository System – NSDL, CDSL.

Unit 3: Financial Services (18 hours)

Leasing – Concept and types of leasing; Venture Capital – various steps in venture financing; Start-ups – Concept and financing; Mutual Funds - Role, Types of Mutual Funds; Pension Funds; Insurance- Classification, Principles of insurance; An Overview of Regulatory Framework – RBI, SEBI, IRDA, PFRDA.

Banking products and services – Recent trends; Innovations in banking sector; NBFCs - Concept, Commercial Banks vs. NBFCs, Services provided by NBFCs; Housing Finance- Concept and Types, Housing Finance institutions; Credit Rating- Concept and significance, Credit Rating Agencies; Factoring and Forfaiting; Securitisation – concept, securitisation as a funding mechanism; Financial Counselling; Portfolio management services.

Unit 4: Mergers and Acquisitions (9 hours)

Process of M&A, Role of Investment Bankers in M&A; Rationale and considerations of M&A; Financial Evaluation of M&A; Valuation techniques – Comparable companies analysis, Precedent Transaction analysis, Discounted Cash Flow Analysis, Leveraged Buyouts; Takeover defenses; Corporate Restructuring – Methods of corporate restructuring; Challenges: Legal, ethical and governance issues in Investment Banking.

Exercises:

The learners are required to:

1. Compile various forms and documents required to be registered as a Merchant Banker.
2. Compile various forms and documents required for pre-issue and post-issue management of Equity shares.
3. Make a comparison of 1-year and 3-year holding period return offered by two mutual funds belonging to the same risk class
4. Compare credit rating of all the debt securities issued by any two companies. Analyse its effect on the credit worthiness of the company in terms of coupon rate and yield.
5. Compile various incidents where different companies have successfully defended a hostile takeover bid.

Suggested Readings:

- Frederic S. Mishkin, Stanley G. Eakins. Financial Markets and Institutions, Pearson Education, New Delhi; 7th edition.
- Gordon E.& Natarajan K. (2019). Financial Markets and Services. Himalaya Publishing House.
- Khan M.Y. & Jain P.K.: Financial Services, Tata McGraw Hill.
- Khan M.Y.: Financial Services, Tata McGraw Hill; 9th edition; 2018.
- Khan M.Y.: Indian Financial System; Tata McGraw Hill; 10th edition; 2018.
- Pathak, Bharti V., – Indian Financial System: Markets, Institutions and Services, Pearson Education, New Delhi; 5th edition 2018.
- Pratap, Giri S.: Investment Banking, McGraw Hill, 4th Edition.
- Saunders, Anthony & Cornett, Marcia Millon (2007). Financial Markets and Institutions (3rd Edition); Tata McGraw Hill.
- Shanmugham,R.: Financial Services (2nd Edition). Wiley Publication.

Websites:

- www.sebi.gov.in
- <https://www.rbi.org.in/>
- <http://www.tin-nsdl.com>
- <http://www.cdslindia.com>
- www.financialservices.gov.in
- <http://www.irdai.gov.in>
- <http://www.pfrda.org.in/pfrda.org.in>

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 8.5 (DSE-8.5): Hedging Financial Products: Futures, Options and Swaps

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Hedging Financial Products: Futures, Options and Swaps DSE-8.5	4	3	1	0	Pass in Class XII	Studied DSE-6.2 Fundamentals of Investment

Hedging Financial Products: Futures, Options and Swaps BC: DSE- 8.5

Learning Objectives:

The course aims to equip the students with skills of the risk management to manage the investment portfolios. It traces the relevance of hedging in investments, its instruments for risk management, along with the development and trading of derivative markets in India, specifically on futures and options.

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

1. Critically analyse the historical development of the derivatives market in India and its regulation.
2. Evaluate the trading strategies of futures and options.
3. Examine pricing of futures and options and calculate pay-offs of call and put options.
4. Gain an insight into the trading, clearing and settlement mechanism of futures and options.
5. Evaluate the mechanics of risk hedging with the help of swaps.

Course Contents:

Unit 1: Introduction (9 hours)

Hedging; Meaning, types, instruments and features of derivatives Meaning, definition and features of derivatives, Functions of derivatives, Participants in derivatives market, Cash market vs. derivatives market, Evolution of derivatives market, Introduction of derivatives trading in

India, L. C. Gupta Committee and J. R. Varma Committee on derivatives. Recent developments in the derivatives market in India. Regulations of derivatives market.

Unit 2: Instruments of Hedging (11 hours)

Concept and Types of derivatives, Financial derivatives: Meaning and features of forward contracts, limitations of forward markets; Spots and Forward Rate, Meaning and features of Futures Contracts, Difference between futures and forwards contracts, Currency Derivatives, Exchange traded and over the counter derivatives, Index hedging, Types of option contracts, Options Trading strategies, Futures and Options pay off. Commodity Derivatives and other contemporary derivatives.

Unit 3: Pricing of Futures and Options and Swaps (18 hours)

The cost of carry model and Expectancy model for stock and index futures- cash price and future price, Arbitrage opportunity; Factors determining options pricing, Option pricing models: Binomial pricing model, The Black and Scholes model, Pricing of Index options.

Introduction to Swaps, Overview of Interest Rate Swaps, Interest rate futures, Cross Currency Swaps, Pricing of Swaps, Equity and Commodity Swaps.

Unit 4: Trading, Clearing and Settlement (7 hours)

Prerequisites for trading in derivatives market, Futures and Options trading system, Contract specification for stock and index, Eligibility for trading charges, Derivatives trading risks, Clearing entities and their role, Clearing mechanism: adjustment for corporate actions, Open position calculation; Margining and settlement mechanism, Risk management, Concept and Mechanics of Standard Portfolio Risk Analysis (SPAN).

Exercises:

The learners are required to:

1. Identify at least five investment schemes which used hedging for better return of portfolio.
2. Create dummy portfolios and using index derivatives and options to minimise risk and improve the portfolio return, using spreadsheet.
3. Download spot and futures (continuous series) data of any five financial assets for a period of one year. Calculate return of spot, future series and analyse both the series using charts.
4. Download complete data of two futures contract one exhibiting normal backwardation and another Contango. Use a chart to show convergence of these contracts to the spot price on expiry date.
5. Assume that you purchase a financial futures contract from NSE. Compute the Mark-to-Market (MTM) margin for the next 10 days for that futures contract using excel spreadsheet.
6. Evaluate the mechanics of risk hedging with the help of swaps, offer combinations of swaps used by two or three institutions, using spreadsheets.

Suggested Readings:

- David and Thomas (2007). Derivatives, (1st Edition), Oxford University Press, Delhi.
- Gupta, S.L, Financial Derivatives: Theory, Concepts and Problems (2017), PHI Learning Publications. House.

- Hull, J. C. (2018). Options futures and other derivatives (10th Edition). Pearson Education India.
- Hull, J., Treepongkaruna, S., Colwell, D., Heaney, R., & Pitt, D. (2013). Fundamentals of futures and options markets. Pearson Higher Education AU.
- Varma, Jayanth R. (2011). Derivatives and Risk Management, Tata McGraw Hills, New Delhi.
- Vohra, N.D. and Bagri, B.R. (2011). Futures and Options, (2nd Edition), Tata McGraw Hills, New Delhi.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 8.6(DSE-8.6): Business Valuation

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business Valuation: DSE-8.6	4	3	1	0	Pass in Class XII	NIL

Business Valuation BC: DSE- 8.6

Learning Objectives:

The course aims to familiarize the students with the principles and practice of valuation of business

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

1. Examine the valuation of business and its principles.
2. Evaluate different techniques of valuation and apply them in various situations.
3. Demonstrate skills in valuing tangibles and intangibles.
4. Analyse specific cases of valuation.
5. Explore the impact of non-financial factors on valuation.

Course Contents:

Unit 1: Introduction to valuation (9 hours)

Need for valuation, issues and problems in valuation, various types of values and relationship between them, principles of valuation, purpose of valuation. Indian and international standards on valuation.

Unit 2: Techniques of valuation (13 hours)

Different approaches and models of valuation, discounted cash flow analysis, comparable transaction method, comparable market multiple method, market valuation, economic value added, free cash flow to equity, dividend discount model, net asset valuation, relative valuation. Factors affecting the choice of valuation techniques.

Unit 3: Valuation of tangibles, intangibles and some specific cases (16 hours)

- (a) Valuation of tangibles – valuation of property, plant and equipment.
- (b) Valuation of intangibles: Goodwill, brand, patents, trade marks, copyrights, process, franchises, licenses, internet domains, softwares, databases, advertising agreements.

(c) Valuation of large enterprises, Valuation of micro, small and medium enterprises, valuation of start-ups, valuation during mergers & acquisitions, valuation during distress sales. Valuation of forward contracts, Valuation of futures and options pricing.

Unit 4: Non-financial considerations in valuation (7 hours)

Human resource, top and middle-level management, governance, corporate social responsibility and environmental accountability.

Exercises:

The learners are required to:

1. Use various software programmes for understanding valuation techniques and methods.
2. Download financial statements of companies for valuing them under different approaches.
3. Analyse various financial instruments for overvaluation and undervaluation.
4. Discuss and analyse valuation of any merger and acquisition through case study.
5. Analyse the impact of non-financial factors on the share prices of a company.

Suggested Readings:

- Koller T, Goedhart M & Wessels D. “Valuation: Measuring and managing the value of companies” Mckinsey & Company.
- Palepu K.G & Healey P.M. “Business analysis and valuation: Using financial statements” Cengage Publications.
- Parker D. “International valuation standards: A guide to the valuation of real property assets” Wiley blackwell.
- Parks J.A & Banerjee D.N. “Principles & practice of valuation” Eastern law house.

Additional Readings:

- Study material of the Institute of Company Secretary of India for the professional programme course on “Valuation and business modelling”.
- Study material of the Institute of Cost Accountants of India for the “Strategic performance management and business valuation”

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department’s website.

Discipline Specific Elective Course- 8.7(DSE-8.7): Distribution and Logistics Management

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Distribution and Logistics Management: DSE-8.7	4	3	1	0	Pass in Class XII	NIL

Distribution and Logistics Management BC: DSE- 8.7

Learning Objectives:

The course aims to acquaint the student with the concept, tools and importance of Distribution logistics in Marketing.

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

1. Analyse the concept of Logistics management.
2. Explore the various distribution channels and their importance.
3. Evaluate the various modes of transportation for distribution.
4. Explore the various tools for operational efficiency.
5. Determine how the advanced technology is used in distribution logistics.

Course Contents:

Unit 1: Introduction to Logistics (14 hours)

Concept, Evolution, Components and Process. Dimensions of Logistics – Micro and Macro; inbound, outbound, Value-Added Role of Logistics. Overview of AI in Logistics, Robotics, Block Chain, Reverse Logistics, Re-engineering the supply chain, RFID, EDI, Bar coding.

Unit 2: Distribution Strategy (11 hours)

Meaning, Marketing channels: nature and importance, conventional and emerging channels, role of online sales and supply chain; Designing strategic distribution network; Factors influencing distribution network.

Unit 3: Transportation and Warehousing Decision (9 hours)

Role and importance. Factors influencing transportation and warehousing decision. Importance of Multimodal Transport and containerization. Cost effectiveness of various modes of transport and types of warehouses.

Unit 4: Operational Efficiency and its tools (11 hours)

Inventory Management: introduction, objectives, types and importance, EOQ and JIT approach. Third and fourth-party logistic outsourcing– challenges and future directions.

Exercises:

The learners are required to:

1. Analyse case studies of firms for logistics management.
2. Analyse the impact of transportation modes
3. Evaluate the role of efficiency tools in cost reduction.
4. Explore the various tools for operational efficiency.
5. Analyse case studies on the application of advanced technology in distribution logistics.

Suggested Readings:

- Chain. Tata McGraw Hill Education Private Limited.
- Chopra, S. & Meindl, P. (2007). Supply Chain Management: Strategy, Planning and Operation, Pearson Education.
- David J Bloomberg, Stephen Lemay, (2015) Logistics 8th edition, Pearson Education.
- Hult, M. G., Closs, D., Frayer, D. Global (2014). Supply Chain Management: Leveraging Processes, Measurements, and Tools for Strategic Corporate Advantage. McGraw Hill Ltd.
- Shapiro, J.F. (2007). Modelling the Supply Chain, Cengage Learning.
- Simchi-Levi, D., Kaminsky, P., Simchi-Levi, E. & Ravi, Shankar (2008). Designing and Managing the Supply

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 8.8(DSE-8.8): Brand Management

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Brand Management: DSE-8.8	4	3	1	0	Pass in Class XII	NIL

Brand Management BC: DSE- 8.8

Objective: The course aims to make student aware of brands, their evolution, extensions, brand Management strategies and its practical implications for business. The course shall focus on developing skills to devise strategies for brand positioning and equity in the market.

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

1. Comprehend the conceptual framework of brand management
2. Analyse brand positioning strategies of popular brands and explore their life cycle
3. Design and implement brand strategies
4. Discuss the concept of brand equity
5. Explore recent issues in branding

Course Contents:

Unit I: Introduction (9 hours)

Introduction to Brands and Brand Management, Concept of a Brand, evolution of a Brand, Challenges and Opportunities, Brand Identity, Brands and Consumers, IMC: Evolution and Growth-

Unit II: Brand Positioning (9 hours)

Brand Building, Identifying and Establishing Brand Positioning and values, Brand Repositioning, Life stages of a Brand, Brand Personality, Brand Image.

Unit III: Designing Marketing Program (12 hours)

Strategic Brand Management Process, Designing and implementing brand strategies, Contemporary Strategies: storytelling, Internet and social media, Brand Extensions, Brand reinforcement strategies, Brand Portfolio Management, Integrating Advertising with Brand Management.

Unit IV: Brand Equity and Recent Issues in Branding (15 hours)

Customer based Brand Equity, Measuring and Interpreting Brand Performance: brand equity Management System, New Media Environment: Brands amplifiers, Growing and Sustaining Brand Equity.

Managing Strong Brands, Brand Ladder, Country Branding, Global Brand Strategy, Managing Brands over time, Brand Audits, Managing Brands in Digital Era. Legal and Ethical aspects in Brand Management.

Note: Case Studies may be discussed in every unit, where ever possible to supplement the subject matter.

Exercises:

The learners are required to:

1. Analyse the evolution of brands of various companies.
2. Take up popular brands and analyse the life cycle of select brands.
3. Discuss suggestive strategies for brand positioning.
4. Apply brand management strategies to real life products.
5. Use appeals for advertising and branding of products.
6. Understand the rationale behind a brand story.
7. Develop a brand story for a unique product idea.
8. Discuss case studies on 'Brand Equity' for select popular firms.
9. Participate in group discussions to discuss the recent issues in branding.

Suggested Readings:

- Aaker, D. (2009) Brand Leadership. UK: Simon & Schuster.
- Beverland, M. (2018). Brand Management: Co-creating Meaningful Brands. UK: SAGE Publications.
- Chernev, A. (2015). Strategic Brand Management. Illinois, USA: Cerebellum Press. • Chitale, A. K. & Gupta, Ravi. (2013). Product Policy and Brand Management: Text and Cases, 4th ed. PHI Learning
- Cowley, D. (1991). Understanding Brands. India: Kogan Page Ltd.
- John, D. R (2018). Strategic Brand Management: Lessons for Winning Brands in Globalized Markets. New Delhi: Oxford University Press.
- Keller, K. L., Swaminathan V., Parameswaran, A. M G, and Jacob, I. C. (2021). Strategic Brand Management: Building, Measuring and Managing Brand Equity. India: Pearson Education.
- Miller, D. (2020). Building a StoryBrand: Clarify Your Message So Customers Will Listen, India: HarperCollins Publishers.
- Temporal, P. (2010). Advanced Brand Management. UK: Harriman House.
- Parameswaran, M.G. (2006). Building Brand Value. India: McGraw Hill Education.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 8.9(DSE-8.9): Advanced Business Research

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Advanced Business Research: DSE-8.9	4	3	0	1	Pass in Class XII	Studied DSE-6.6 Business Research Methodology/ DSE - 7.1 Business Research Methodology

ADVANCED BUSINESS RESEARCH

BC: DSE- 8.9

Learning Objectives:

The objective of the course is to develop the students' theoretical and practical understanding of select multivariate research methods and central concepts of psychological measurement and analysis. The course will be a practice-oriented course and will provide working knowledge of the advance research using statistical package and open-source ware.

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

1. Apply bivariate and multivariate statistics on the data.
2. Comprehend various types of regressions and its applications.
3. Employ General Linear Models on the variables.
4. Utilize time-series data and panel data techniques for data analysis
5. Fathom the application of longitudinal and Experimental Studies.

Course Contents:

Unit 1: Bi-variate and Multivariate Analysis (9 hours)

Correlation analysis, Partial correlation, Simple regression and multiple regression, its assumptions, concept of multicollinearity: Variance Inflation Factor (VIF), R-square, Adjusted R-square, Durbin-Watson Statistic, Stepwise Regression

Unit 2: Logistic Regression (12 hours)

Binary Logistic Regression: Introduction, estimation, Model fit and Evaluation; Ordinal Logistic Regression: meaning, assumption and estimation; Multinomial Logistic Regression: Concept, Model evaluation, Interpretation; Log-linear Models: Basics, Model specification, measurement and interpretation.

Unit 3: General Linear Model (12 hours)

Two-way analysis of variance (Anova): Key concepts, assumptions, estimation and interpretations; Repeat measure Anova: meaning, assumptions, design types, Post hoc tests; One- and Two-way analysis of covariance (ANCOVA): Basic concept and terms, assumptions, calculation and interpretation; Multivariate analysis of variance (MANOVA): Introduction, assumptions, and estimation

Unit 4: Longitudinal Studies and Experimental Design Analysis (12 hours)

Longitudinal Studies: Definition and Characteristics, types, data collection techniques, Issues and considerations; Manipulation: Concept, types of manipulation, manipulation check; Experimental and control groups, Mediation and Moderation analysis: Concept, steps, measurement and interpretation; Formulating experimental Design: basic elements, types of experimental designs, Internal and external validity.

Note: The General-Purpose software referred in this course will be notified by the University - Departments every three years.

Practical Exercises (30 Hours):**The learners are required to:**

1. Perform multiple regression using appropriate software.
2. Perform logistics regression analysis using appropriate software.
3. Perform various General linear models using appropriate software.
4. Perform time-series analysis using appropriate software.
5. Analyse the applicability of longitudinal studies and experimental design analysis.

Suggested Readings:

- DeVellis, R.F (1991). Scale Development: Theory and Applications, Newbury park, California: Sage.
- Hair, Black, Babin, Anderson and Tatham (2017). Multivariate Data Analysis, 7e Pearson education India. ISBN – 13 9789332536500
- Field, A. (2018). Discovering statistics using IBM SPSS statistics (5th ed.). Sage Publications.
- Tabachnick, B. G., & Fidell, L. S. (2019). Using multivariate statistics (7th ed.). Pearson Education.
- Gujarati, D. N., & Porter, D. C. (2021). Basic econometrics (5th ed.). McGraw Hill.
- Shadish, W. R., Cook, T. D., & Campbell, D. T. (2002). Experimental and quasi-experimental designs for generalized causal inference. Houghton Mifflin.
- Baltagi, B. H. (2021). Econometric analysis of panel data (6th ed.). Springer.

- Maxwell, S. E., & Delaney, H. D. (2004). Designing experiments and analyzing data: A model comparison perspective (2nd ed.). Psychology Press.
- Menard, S. (2007). Handbook of longitudinal research: Design, measurement, and analysis. Elsevier.
- Surya, P.K., Sharma, S.K. (2020), Business Research Methods and Analytics, Virtual book. Taxmann publication. ISBN 9789390712717
- Viswanathan, M. (2005). Measurement Error and Research Design. Thousand Oaks: Sage.
- William G. Zikmund/Barry J. Babin/Jon C Carr/Mitch Griffin (2013). Business Research Methods, Cengage publication, 8th edition.
- Malhotra, N. K., & Dash, S. (2016). Marketing research: An applied orientation (7th ed., Indian adaptation). Pearson Education.
- Kothari, C. R., & Garg, G. (2019). Research methodology: Methods and techniques (4th ed.). New Age International.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 8.10(DSE-8.10): International Taxation

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
International Taxation: DSE-8.10	4	3	1	0	Pass in Class XII	NIL

International Taxation BC: DSE- 8.10

Learning Objectives:

The course aims to introduce students to the issues of international tax avoidance and evasion. The course would also create awareness about the various methods followed to alleviate international double taxation, along with understanding international initiatives on tax compliance.

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

1. Comprehend the meaning and causes of international double taxation.
2. Compare and evaluate the different methods adopted by countries to alleviate international double taxation.
3. Analyse the techniques used for international tax evasion and avoidance.
4. Evaluate the methods used nationally and internationally for prevention of international tax evasion and avoidance.
5. Demonstrate their awareness of international model conventions on prevention of international double taxation.

Course Contents:

Unit 1: International Double Taxation (12 hours)

Concept of international double taxation; principles of international taxation – source rule and residence rule; international tax evasion and avoidance; Advance Ruling; withholding tax rates on different sources of incomes. Methods of tax evasion and avoidance: transfer pricing, Base Erosion and Profit Shifting; tax havens and treaty shopping; the case of India-Mauritius tax treaty.

Unit 2: Alleviation of International Double Taxation (12 hours)

Methods to alleviate international double taxation: exemption method, tax credit method, tax sparing credit method; bilateral tax treaties (Double Taxation Avoidance Agreements) – objectives, features and benefits; multilateral tax treaties; bilateral investment treaties.

Model Bilateral Double Taxation Conventions: OECD Model Convention and United Nations Model Convention.

Unit 3: Prevention of International Tax Evasion and Avoidance (12 hours)

Arm's length price, transfer pricing regulations in India, transfer pricing methods, transfer pricing compliance practices; Advance Pricing Agreements; anti-treaty abuse provisions; General Anti Avoidance Rules; exchange of information. BEPS Action Plan, BEPS Multilateral Instrument; Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEP

Unit 4: Tax Challenges arising from Digitalisation of the Economy (9 hours)

Importance of corporate taxes; trends in corporate taxes; reforms in international direct taxation rules, indirect taxation and e-commerce; enhancing Digital Platforms Reporting.

Exercises: The learners are required to:

1. Conduct an inter-country comparison of corporate taxes as well as withholding tax rates for different kinds of income.
2. Conduct a trend analysis of proliferation of bilateral tax treaties over a period of time.
3. Prepare case studies of some specific bilateral treaties to demonstrate the concept of tax treaty shopping.
4. Conduct an in-depth analysis of the methods used by individual countries as well as international organisations to avoid base erosion and profit shifting
5. Make presentation on contemporary issues such as tax challenges arising from digitisation of economies.

Suggested Readings:

- Agrawal, D. C. Basic Concepts of International Taxation, Taxmann.
- Garg, K. Guide to International Taxation. Bharat Law House
- OECD (2022). Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations.
- OECD (2020). Tax Challenges arising from Digitalisation – Economic Impact Assessment: Inclusive Framework on BEPS.
- OECD (2017). Model Convention on Income and Capital.
- United Nations (2017). Department of Economic and Social Affairs, United Nations Model Double Taxation Convention between Developed and Developing Countries.
- UNCTAD (2021). World Investment Report.
- Vijayasathy, D. Fundamentals of International Taxation. Bharat Law House
- <https://www.oecd.org/tax/beps/beps-actions/>

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

B. Com. (Hons.) Structure**Discipline Specific Core (DSC) - Semester VII**

Course Type/ Course Code	Course Title	Lectures	Tutorials	Practical	Credit	Pre-requisites
DSC- 7.1	Business and Macroeconomic Policy*	3	1	0	4	NIL
*Students who have studied GE (Principles of Macroeconomics I – ECON026 and Principles of Macroeconomics II- ECON028) shall not be allowed to study this paper (DSC 7.1). These students shall study ‘Banking and Insurance’ (DSC 7.2).						
DSC- 7.2	Banking and Insurance	3	1	0	4	NIL

Discipline Specific Electives (DSE)- Semester VII

Course Type/ Course Code	Course Title	Lectures	Tutorials	Practical	Credit	Pre-requisites
DSE- 7.1/6.6	Business Research Methodology	3	0	1	4	NIL
DSE-7.2	Performance Management	3	1	0	4	NIL
DSE- 7.3	Entrepreneurship Development	3	1	0	4	NIL
DSE- 7.4	Hedging Financial Products: Futures, Options and Swaps	3	1	0	4	Studied DSE-4.2 Investment Management
DSE- 7.5	Business Valuation	3	1	0	4	NIL
DSE- 7.6	Integrated Marketing Communication	3	1	0	4	Studied DSE-6.3 Advertising
DSE- 7.7	Marketing Research	3	0	1	4	NIL
DSE- 7.8	Corporate Tax Planning	3	1	0	4	NIL
DSE- 7.9	Personal Tax Planning and Tax Management	3	1	0	4	NIL

Discipline Specific Core (DSC) - Semester VIII

Course Type/ Course Code	Course Title	Lectures	Tutorials	Practical	Credit	Pre-requisites
DSC- 8.1	The Economy of Bharat*	3	1	0	4	NIL
*Students who have studied GE (Indian Economy – ECON030 and Sectoral Issues in Indian Economy- ECON059) shall not be allowed to study this paper (DSC 8.1). These students shall study ‘Financial Technology and Analytics’ (DSC 8.2).						
DSC- 8.2	Financial Technology and Analytics	3	1	0	4	NIL

Discipline Specific Electives (DSE)- Semester VIII

Course Type/ Course Code	Course Title	Lectures	Tutorials	Practical	Credit	Pre-requisites
DSE- 8.1	Technology in HR	3	1	0	4	NIL
DSE- 8.2	Event management	3	1	0	4	NIL
DSE- 8.3	Business Ethics and Human Values	3	1	0	4	NIL
DSE- 8.4	Financial Risk Management	3	1	0	4	Studied DSE- 7.4 Hedging Financial Products: Futures, Options and Swaps
DSE- 8.5	Behavioural Finance	3	1	0	4	NIL
DSE- 8.6	Retail Management	3	1	0	4	NIL
DSE- 8.7	Distribution and Logistics Management	3	1	0	4	NIL
DSE- 8.8	Rural Marketing	3	1	0	4	NIL

DSE- 8.9	Advanced Business Research	3	0	1	4	Studied DSE-6.6/7.1 Business Research Methodology
DSE- 8.10	International Taxation	3	1	0	4	NIL

SEMESTER- VII

Discipline Specific Core Course- 7.1(DSC-7.1): Business and Macroeconomic Policy

***Students who have studied GE (Principles of Macroeconomics I – ECON026 and Principles of Macroeconomics II- ECON028) shall not be allowed to study this paper (DSC 7.1). These students shall study ‘Banking and Insurance’ (DSC 7.2).**

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business and Macroeconomic Policy DSC- 7.1	4	3	1	0	Pass in Class XII with Mathematics/Accountancy	NIL

Business and Macroeconomic Policy

BCH: DSC- 7.1

Learning Objectives

The course aims to provide the learners with a deep understanding of how businesses operate within the macroeconomic context. They will learn key concepts related to business, macroeconomic policy, money market, and foreign exchange. The course will also equip learners with the analytical skills to understand and evaluate macroeconomic data for effective business decision-making.

Learning Outcomes

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

1. Examine the conceptual framework of business and macroeconomic policy.
2. Analyse fiscal and monetary policy implications through the IS-LM framework.
3. Compare the different theories of demand for money, supply of money approach and working of money multiplier.
4. Analyse the causes and effects of different types of inflation and the trade-off between inflation and unemployment.
5. Examine the role of saving and investment on trade and exchange rates in small and large open economies.

Course Contents:

Unit 1: Introduction to Business and Macroeconomic Policy (4 hours)

Macroeconomics: Concepts, Importance, Variables and Subject Matter; Macroeconomic Policies and Business Decisions; Business Policy; Circular flow in three sectors. Growth and GDP, Business cycle, Output gap.

Unit 2: Economy in the Short Run (12 hours)

Determination of Aggregate Demand: Consumption, Saving and Investment; Aggregate Demand and Equilibrium Output: AD-AS and S-I approach, Multiplier (two and three sector) and numerical; IS-LM framework and numerical; Monetary and Fiscal Policy: Meaning, Objectives and Effectiveness; Aggregate Demand-Supply Analysis. and Tax Rate, Monetising Budget Deficit.

Unit 3: Demand for Money and Supply of Money (9 hours)

Money in Contemporary Macroeconomic Frameworks; Demand for Money: Motives and Interest Rate; Gresham's Law; Supply of Money: Meaning, Measures and Money Multiplier; Role of Banks in the Monetary System; Instruments of Monetary Policy and Monetary Transmission Process; Theory Demand for Money: Quantity Theory of Money (Fisher's Transactions approach), Tobin's Portfolio Balance, Baumol-Tobin Transaction. Role of PMJDY in Banking System, UPI and Digital Payment, Central Bank Digital Currency.

Unit 4:**Part A: Inflation and Unemployment (8 hours)**

Inflation: Causes and Effects; Fisher Equation; Demand Pull and Cost Push Inflation, Social Costs of Inflation, Strategies to Control Inflation; Unemployment: Natural Rate of Unemployment, Frictional and Wait Unemployment; Okun's Law; Phillips Curve: Trade-off between Inflation and Unemployment. Recession and Unemployment.

Part B: Small and Large Open Economy (12 hours)

Flows of Goods and Capital; Saving and Investment in a Small and a Large Open Economy, Exchange Rates; Mundell-Fleming model, Policies in a Large Open Economy. Contemporary Macroeconomic Issues: Trend of INR against major currencies.

Exercises:

The learners are required to:

1. Examine the nature, concept and scope of macroeconomic policies and business decisions.
2. Analyse the impact of change in government spending on the circular flow.
3. Analyse and interpret the impact of economic growth on the AD-AS model and equilibrium output.
4. Evaluate and discuss the equilibrium in good and money markets.
5. Analyse the effects of fiscal and monetary policy on output, interest rates, and investment.
6. Analyse the significance and relationship of credit creation and economic growth.
7. Evaluate the factors that influence the public's desire to hold cash.
8. Analyse and interpret
 - a. The role of the Phillips curve and Stagflation in macroeconomic policy.
 - b. How supply shocks affect the Phillips curve.
9. Analyse the potential impact of international capital flows on economic growth and stability in both small and large open economies.
10. Analysing the behaviour of the exchange rate of INR against major currencies.

Suggested Readings:

- Blanchard, O. (2021). *Macroeconomics*. (8th Ed.). Pearson Education.
- Branson, W. H. (2005). *Macroeconomic Theory and Policy*. (3rd Ed.). East West Book Pvt. Ltd.
- Chaturvedi, D. D. *Macro Economics*. Kitab Mahal, New Delhi.
- Deepashree & Aggarwal, V. (2021). *Macro Economics*. Scholar Tech Press, New Delhi.
- Dornbusch, R., Stanley, F., & Startz, R. (2018). *Macroeconomics*. (12th Ed.). McGraw Hill Education.
- Gupta, G. S. (2015). *Macroeconomics: Theory and Applications*. (4th Ed.). McGraw-Hill Education.
- Lipsey, R., & Chrystal, A. (2011). *Economics*. (13th Ed.). Oxford University Press, USA.
- Mankiw, N. G. (2019). *Macroeconomics*. (10th Ed.). Macmillan Learning.
- Mankiw, N. G. (2021). *Principles of Economics*. (9th Ed.). Cengage Learning.
- Samuelson, P. A., William D. Nordhaus & Chaudhary S. (2021). *Macroeconomics*. (20th Ed.). McGraw-Hill Education.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Core Course- 7.2 (DSC-7.2): Banking and Insurance

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Banking and Insurance DSC- 7.2	4	3	1	0	Pass in Class XII with Mathematics/Accountancy	NIL

Banking and Insurance

BCH: DSC- 7.2

Learning Objectives

This paper aims to develop critical thinking among learners about the banking and insurance industries, their functioning, relevance for the world at large and reasons for regulation.

Learning Outcomes

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

1. Analyse balance sheets of banks.
2. Evaluate both the need for regulation of banks as well as the challenges it creates.
3. Analyse the importance of premium pricing for insurance companies.
4. Evaluate the incentives guiding business conglomerates to set up captive insurance and the concerns associated with it.

Course Contents:

Unit 1: Banking (13 hours)

Banking- core business, Transformations- risk, size and maturity, Assets of banks, Liabilities of banks, Asset liability mismatch, Bank capital- constituents and relevance, Fund based and fee based activities, Off balance sheet activities, Trends in banks' balance sheets and causes and implications of the same.

Unit 2: Banking Regulation (12 hours)

Reasons for tight regulation on banks, Interconnectedness among banks, Interconnectedness among banks and other financial institutions (eg. NBFCs), Capital adequacy regulation and its rationale, Deposit insurance and its relevance.

Unit 3: Insurance (10 hours)

Evolution of insurance from reciprocal insurance to modern times, Problems of adverse selection and moral hazard, Solutions for the same, Pricing of premium and its relevance, Claim settlement ratio, Different types of insurance.

Unit 4: Insurance Industry (10 hours)

Insurance penetration and density- India and the world, Reinsurance industry, Captive insurance, Catastrophe insurance, Regulation of insurance industry.

Exercises:

The learners are required to:

1. Analyse the balance sheet of a leading Indian bank and compare it with that of a bank from a developed country. Emphasis should be on why the differences exist, what could be the implications of the same and not just the how of things.
2. Download a case of a bank failure, for example the Silicon Valley Bank, from resources such as Investopedia and apply what they have studied to develop a deeper understanding of the real-world scenario.
3. Compare the premium required to be paid by an adult, non-smoking female of a certain age across different types of life insurance policies and ascertain the likely reasons for the differences.
4. Identify two business conglomerates which have their own captive insurance arms and analyse the reasons behind their geographical locale, and their costs and benefits.

Suggested Readings:

- Kidwell, D.S., Blackwell, D.W., Whidbee, D.A. & Sias, R.W. (2016). *Financial Institutions, Markets and Money*. Wiley.
- Kohn, M. (2013). *Financial Institutions and Markets*. Oxford University Press.
- Mishkin, F. (2018). *The Economics of Money, Banking and Financial Markets*. Pearson.
- Saunders, A., Cornett, M.M. & Jain, A. (2021). *Financial Markets and Institutions*. McGraw Hill Education.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 7.1(DSE-7.1): Business Research Methodology

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business Research Methodology: DSE-7.1	4	3	0	1	Pass in Class XII with Mathematics/Accountancy	NIL

Business Research Methodology BCH: DSE- 7.1

Learning Objectives:

The course aims to inculcate research aptitude among the learners and equip them with knowledge and skills required to successfully undertake various steps in the research process.

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

1. Analyse research concepts, its types and steps in the research process.
2. Formulate research problems and assimilate various types of research design.
3. Create scales, sampling techniques and design data collection tools.
4. Recognise various techniques of data analysis and interpretation.
5. Prepare a complete research report in appropriate format.

Course Contents:

Unit 1: Introduction (9 hours)

Meaning and Scope of Research; Application of research in Business; Types of Research-qualitative, quantitative, longitudinal, cross-sectional, fundamental, applied, conceptual and empirical; Characteristics of Good Research; Steps in Research Process; Terminologies of research-Concept, Construct, Variables, Proposition and Hypothesis. Theory and Model; Literature Review and Formulation of Research Question; Philosophies of Research; Induction and Deduction Approach.

Unit 2: Research Design (9 hours)

Research Design- Meaning and Characteristics; Types of Research Design- Exploratory, Descriptive and Experimental. Meaning, Examples and Characteristics of Exploratory Research Design. Methods of Exploratory Research Design. Steps in Exploratory Research. Meaning, Characteristics and Methods of Descriptive Research Design with examples. Meaning and Types of Experimental Research Design.

Unit 3: Data Collection (9 hours)

Measurement and Scaling; Primary scales of Measurement (Nominal, Ordinal, Interval and Ratio). Scales for Measurements of Constructs- Likert, Semantic Differential Scale and Staple; Reliability and Validity; Meaning and Sources of Primary and Secondary Data; Questionnaire Design (also using online tools); Census and Survey Method; Probability and Non-Probability Sampling Techniques; Sample Size Determination.

Unit 4: Data Analysis Using Spreadsheet (9 hours)

Data Preparation and Cleaning; Graphical Presentation of Data; Frequency Distribution, Descriptive Statistics; Steps in Hypothesis Testing; Hypothesis Testing- parametric (z test and t test) and non-parametric (chi- square test).

Unit 5: Report Writing and Ethics (9 hours)

Types of Reports; Steps in Report Writing; Format and Presentation of Report, Referencing (APA, Chicago manual etc.), Ethics in Business Research.

Practical Exercises (30 hours):**The learners are required to:**

1. Prepare literature review from a topic of your choice involving business and economics. Also, comment on the following case 1:
Case 1: A product manager wants to know the viability of a new innovative product being launched by his company. What are the steps that need to be followed in his research?
2. Identify the type of a research design that will be most appropriate in a given scenario as per Case 1.
3. Apply online tools and platforms, design a questionnaire using various kinds of questions including Likert scale statements to address a particular business problem.
4. Use spreadsheet to practice t- test, z-test and Chi- square test on the secondary data from a given sample set of data.
5. Prepare a brief report following proper format in Word processing software.

Suggested Readings:

- Bryman, A. (2020). Business research methods. Oxford University Press.
- Bryman, A., & Bell, E. (2011). Business research methods. (3rd ed.). Cambridge; New York, United States: Oxford University Press.
- Bryman, A., Bell, E., & Harley, B. (2022). Business research methods. Oxford University Press.
- Chawla D., & Sondhi N.(2023). Research Methodology: Concepts and Cases. (2nd ed.). Delhi, India: Vikas Publishing.

- Cooper, D. R., & Schindler, P. S. (2014). Business research methods. (12th ed.). New York, United States: McGraw Hill International Edition.
- Creswell, J. D., & Creswell, J. W. (2017). Research design: qualitative, quantitative, and mixed methods approaches. United States: SAGE Publications.
- Dangi, H., & Dewan, S. (2016). Business research methods. India: Cengage Learning India Pvt. Ltd.
- Field, A. (2013). Discovering statistics using IBM SPSS statistics. Sage.
- Hair, J. F., Page, M., & Brunsveld, N. (2019). Essentials of business research methods. (4th ed.). Routledge.
- Ken, B. (2019). Business statistics: for contemporary decision making. United States: John Wiley & Sons.
- Kothari, B. L. (2011). Research methodology: tools and techniques. Jaipur, India: ABD Publishers.
- Mishra (2014). Business research methods. Oxford University Press.
- Newman, W. L. (2021). Social research methods: qualitative and quantitative approaches. (8th ed.). India: Pearson.
- Saunders, M. (2010). Research methods for business. Pearson Education.
- Schindler, P. S. (2021), Business research methods. (13th ed.). India: Mc Graw Hill Education.
- Sekran, U., & Bougie, R. (2015). Research methods for business: a skill building approach. (6th ed.). United States: John Wiley & Sons.
- Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin, M. (2013). Business research methods. (9th ed.). South Western: Cengage Learning.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 7.2(DSE-7.2): Performance Management

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Performance Management DSE-7.2	4	3	1	0	Pass in Class XII	NIL

Performance Management

BCH: DSE- 7.2

Learning Objective: The course aims to create fundamental knowledge of performance management, related aspects like talent management, compensation management, contemporary issues etc. in the organisation through the pedagogy of case discussions and the practices of Indian Organisations in this context.

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

1. Analyse the key concepts of performance management and methods of performance management in practices.
2. Interpret the organisation in the context of Talent Management, Coaching and Mentoring, Competency Model and its linkage with Performance Management.
3. Relate the elements of performance appraisal and potential appraisal and devise a system of performance-based compensation systems.
4. Devise the performance management system in the organisation, with the help of performance planning that are specific, measurable, attainable, relevant and trackable in the organisation.
5. Appraise the concept of performance management in analysing the case studies and to evaluate their effectiveness in a rapidly changing environment.

Course Contents:

Unit 1: Introduction to Performance Management (9 hours)

Meaning, Principles, Objectives, Purpose of Performance Management, Performance Management vs Performance Appraisal, Performance management as a System and Process of Management.

Unit 2: Performance Planning and Managing Performance (12 hours)

Developing Performance Planning: Agreement and Action Planning, Methods of managing performance of all the levels of Management (including labor), Graphics rating scale, Ranking Methods, Paired Comparison Methods, Forced Distribution

Method, Critical Incident Method, Behaviourally Anchored Rating Scales, 360-Degree Performance Appraisal, Performance Feedback and Counselling, Performance analysis for Individual and organisational Development, Competency Mapping.

Unit 3: Learning Organisation and Performance Based Compensation (12 hours)

Concept-Peter Senge Model, Need, Types, Factors and Obstacles in Learning Organisation, Performance Management and Compensation: Concept of Performance Related Pay, Criteria for Performance Related Pay, Installing and Monitoring PRP.

Unit 4: Implementation of Performance Management (12 hours)

Performance Management and Career Planning: Advantages and Significance, Coaching and Mentoring in Performance Management: Concept, Roles, Advantage and Disadvantage of Coaching and Mentoring, Performance Management and Talent Management: Concepts, Features and Strategies to retain employees.

Note: Case studies are compulsory to develop the concept and evaluation of the students.

Exercises:

The learners are required to:

1. Make a class presentation and submit quiz on performance management.
2. Have focused group discussions on performance management and related concepts.
3. Write a comprehensive essay on various terms and concepts of performance management with plagiarism report.
4. Analyse the case studies to understand and evaluate the dynamics of performance management.
5. Write a report on critical decision making.

Suggested Readings:

- Armstrong, M. & Baron, A. (2005), Performance management and development. Mumbai: Jaico Publishing House.
- Bhattacharyya, D. K. (2011), Performance management systems and strategies. India: Pearson Education.
- Chadha, P. (2003), Performance Management: It's About Performing Not Just Appraising. McMillan India Ltd.
- Kandula, S. R. Performance Management: Strategies, Interventions, Drivers PHI Learning
- Kohli(2008). Performance Management.Oxford University Press.
- Rao, T.V. (2004), Performance Management and Appraisal Systems: HR Tools for Global Competitiveness. Response Books: A division of Sage Publications.
- Shrinivas R. Kandula (2006), Performance Management: Strategies, Intervention & Drivers. Pearson.
- Soumendra, Narain Bagchi (2013), Performance Management. Delhi: Cengage Learning India Pvt. Ltd.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 7.3(DSE-7.3): Entrepreneurship Development

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Entrepreneurship Development: DSE-7.3	4	3	1	0	Pass in Class XII	NIL

Entrepreneurship Development

BCH: DSE- 7.3

Learning Objectives:

The course aims to equip the learners with entrepreneurship so that they are inspired to look at entrepreneurship as a viable, lucrative, and preferred option of professional life.

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

1. Discern distinct entrepreneurial traits.
2. Compare the parameters to assess opportunities and constraints for new business ideas.
3. Develop a business idea by adopting a systematic process.
4. Design strategies for successful implementation of ideas.
5. Create a business plan.

Course Contents:

Unit 1: Introduction (9 hours)

Meaning, elements, determinants and importance of entrepreneurship and creative Behaviour; Entrepreneurship and creative response to the society's problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.

Unit 2: Entrepreneurship in India (9 hours)

Concept of business houses and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and Behavioural orientations; Conflict in family business and its resolution. Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, Make in India, etc.

Unit 3: Entrepreneurship Ecosystem (9 hours)

Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of government, Institutions, industries/entrepreneur's

associations and self-help groups, Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.

Unit 4: a) Sources of business ideas, tests of feasibility (9 hours)

Significance of writing the business plan/ project proposal including feasibility analysis; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning and control; preparation of project report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

b) Mobilizing Resources (9 hours)

Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

Exercises:

The learners are required to:

1. Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits.
2. Analyse and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations.
3. Analyse and present the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area.
4. Develop a business idea and conduct a feasibility analysis of the same.
5. Participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for startup.

Suggested Readings:

- Desai, V. (2009). Dynamics of Entrepreneurial Development and Management. Mumbai: Himalaya Publishing House.
- Dollinger, M. J. (2008). Entrepreneurship: Strategies and Resources. New Jersey: Prentice Hall.
- Hisrich, R., Peters, M., & Shepherd, D. (2017). Entrepreneurship. New York: McGraw Hill Education.
- Jyotsana, Shaifali & Poswal L. Entrepreneurship (Concepts & Fundamentals) Kitab Mahal Delhi
- Mukherjee and Roy(2018). Entrepreneurship development and Business ethics.Oxford University Press.
- Rao, T. V., & Kuratko, D. F. (2012). Entrepreneurship: A South Asian Perspective. Boston: Cengage Learning.
- Roy R (2020). Entrepreneurship. Oxford University Press.
- Sharma, S. Entrepreneurship Development, 2nd ed. PHI Learning
- Yadav, V., & Goyal, P. (2015). User innovation and entrepreneurship: case studies from rural India.. Journal of Entrepreneurship & Innovation, 4(5). Retrieved from <https://link.springer.com/article/10.1186/s13731-015-0018-4>.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 7.4(DSE-7.4): Hedging Financial Products: Futures, Options and Swaps

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Hedging Financial Products: Futures, Options and Swaps DSE-7.4	4	3	1	0	Pass in Class XII with Mathematics/Accountancy	Studied DSE-4.2 Investment Management

**Hedging Financial Products: Futures, Options and Swaps
BCH: DSE- 7.4**

Learning Objectives:

The course aims to equip the students with skills of the risk management to manage the investment portfolios. It traces the relevance of hedging in investments, its instruments for risk management, along with the development and trading of derivative markets in India, specifically on futures and options.

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

1. Critically analyse the role of hedging in investment, historical development of the derivatives market in India and its regulation.
2. Evaluate the hedging instruments, trading strategies of futures and options.
3. Examine pricing of futures and options and calculate pay-offs of call and put options.
4. Gain an insight into the trading, clearing and settlement mechanism of futures and options.
5. Evaluate the mechanics of risk hedging with the help of swaps.

Course Contents:**Unit 1: Introduction (9 hours)**

Hedging; Meaning, types, instruments and features of derivatives Meaning, definition and features of derivatives, Functions of derivatives, Participants in derivatives market, Cash market vs. derivatives market, Evolution of derivatives market, Introduction of derivatives trading in India, L. C. Gupta Committee and J. R. Varma Committee on derivatives. Recent developments in the derivatives market in India. Regulations of derivatives market.

Unit 2: Instruments of Hedging (11 hours)

Concept and Types of derivatives, Financial derivatives: Meaning and features of forward contracts, limitations of forward markets; Spots and Forward Rate, Meaning and features of Futures Contracts, Difference between futures and forwards contracts, Currency Derivatives, Exchange traded and over the counter derivatives, Index hedging, Types of option contracts, Options Trading strategies, Futures and Options pay off. Commodity Derivatives and other contemporary derivatives.

Unit 3: Pricing of Futures and Options and Swaps (18 hours)

The cost of carry model and Expectancy model for stock and index futures- cash price and future price, Arbitrage opportunity; Factors determining options pricing, Option pricing models: Binomial pricing model, The Black and Scholes model, Pricing of Index options.

Introduction to Swaps, Overview of Interest Rate Swaps, Interest rate futures, Cross Currency Swaps, Pricing of Swaps, Equity and Commodity Swaps.

Unit 4: Trading, Clearing and Settlement (7 hours)

Prerequisites for trading in derivatives market, Futures and Options trading system, Contract specification for stock and index, Eligibility for trading charges, Derivatives trading risks, Clearing entities and their role, Clearing mechanism: adjustment for corporate actions, Open position calculation; Margining and settlement mechanism, Risk management, Concept and Mechanics of Standard Portfolio Risk Analysis (SPAN).

Exercises:

The learners are required to:

1. Identify at least five investment schemes which used hedging for better return of portfolio.
2. Create dummy portfolios and using index derivatives and options to minimise risk and improve the portfolio return, using spreadsheet.
3. Download spot and futures (continuous series) data of any five financial assets for a period of one year. Calculate return of spot, future series and analyse both the series using charts.
4. Download complete data of two futures contract one exhibiting normal backwardation and another Contango. Use a chart to show convergence of these contracts to the spot price on expiry date.
5. Assume that you purchase a financial futures contract from NSE. Compute the Mark-to-Market (MTM) margin for the next 10 days for that futures contract using excel spreadsheet.
6. Evaluate the mechanics of risk hedging with the help of swaps, offer combinations of swaps used by two or three institutions, using spreadsheets.

Suggested Readings:

- David and Thomas (2007). Derivatives, (1st Edition), Oxford University Press, Delhi.
- Gupta, S.L, Financial Derivatives: Theory, Concepts and Problems (2017), PHI Learning Publications. House.
- Hull, J. C. (2018). Options futures and other derivatives (10th Edition). Pearson Education India.
- Hull, J., Treepongkaruna, S., Colwell, D., Heaney, R., & Pitt, D. (2013). Fundamentals of futures and options markets. Pearson Higher Education AU.
- Varma, Jayanth R. (2011). Derivatives and Risk Management, Tata McGraw Hills, New Delhi.
- Vohra, N.D. and Bagri, B.R. (2011). Futures and Options, (2nd Edition), Tata McGraw Hills, New Delhi.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 7.5(DSE-7.5): Business Valuation

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business Valuation: DSE-7.5	4	3	1	0	Pass in Class XII with Mathematics/Accountancy	NIL

Business Valuation BCH: DSE- 7.5

Learning Objectives:

The course aims to familiarize the students with the principles and practice of valuation of business.

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

1. Examine the valuation of business and its principles.
2. Evaluate different techniques of valuation and apply them in various situations.
3. Demonstrate skills in valuing tangibles and intangibles.
4. Analyse specific cases of valuation.
5. Explore the impact of non-financial factors on valuation.

Course Contents:

Unit 1: Introduction to valuation (9 hours)

Need for valuation, issues and problems in valuation, various types of values and relationship between them, principles of valuation, purpose of valuation. Indian and international standards on valuation.

Unit 2: Techniques of valuation (13 hours)

Different approaches and models of valuation, discounted cash flow analysis, comparable transaction method, comparable market multiple method, market valuation, economic value added, free cash flow to equity, dividend discount model, net asset valuation, relative valuation. Factors affecting the choice of valuation techniques.

Unit 3: Valuation of tangibles, intangibles and some specific cases (16 hours)

(a) Valuation of tangibles – valuation of property, plant and equipment.

(b) Valuation of intangibles: Goodwill, brand, patents, trade marks, copyrights, process, franchises, licenses, internet domains, softwares, databases, advertising agreements.

(c) Valuation of large enterprises, Valuation of micro, small and medium enterprises, valuation of start-ups, valuation during mergers and acquisitions, valuation during distress sales. Valuation of forward contracts, Valuation of futures and options pricing.

Unit 4: Non-financial considerations in valuation (7 hours)

Human resource, top and middle-level management, governance, corporate social responsibility and environmental accountability.

Exercises:

The learners are required to:

1. Use various software programmes for understanding valuation techniques and methods.
2. Download financial statements of companies for valuing them under different approaches.
3. Analyse various financial instruments for overvaluation and undervaluation.
4. Discuss and analyse valuation of any merger and acquisition through case study.
5. Analyse the impact of non-financial factors on the share prices of a company.

Suggested Readings:

- Koller, T., Goedhart, M., & Wessels, D. (2020). Valuation: Measuring and managing the value of companies. (7th ed.). USA: Wiley Publications.
- Palepu, K. G., & Healey, P. M. (2015). Business analysis and valuation: Using financial statements. Noida, U.P.: Cengage Publications.
- Parker, D. (2016). International valuation standards: A guide to the valuation of real property assets. USA: Wiley Publications.
- Parks, J. A., & Banerjee, D. N. (2015). Principles & practice of valuation. U.P., India: Eastern law house.

Additional Readings:

- Study material of the Institute of Company Secretary of India for the professional programme course on “Valuation and business modelling”.
- Study material of the Institute of Cost Accountants of India for the “Strategic performance management and business valuation”.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department’s website.

Discipline Specific Elective Course- 7.6(DSE-7.6): Integrated Marketing Communication

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Integrated Marketing Communication: DSE-7.6	4	3	1	0	Pass in Class XII	Studied DSE-6.3 Advertising

Integrated Marketing Communication

BCH: DSE- 7.6

Learning Objectives:

The course aims to make students understand the shift from mass communications to integrated marketing communication.

Learning Outcomes: After completing the course, learners will be able to:

1. Analyse the concept of marketing communication.
2. Compare the various communication tools marketers can use.
3. Interpret the message and media strategies in the context of communication objectives.
4. Summarise the challenges related to Integrated Marketing Communication.
5. Develop the process of Integrated Marketing Communication.

Course Contents:

Unit 1: Introduction (6 hours)

IMC – Concept, Definitions, Evolution, Importance, Role of IMC in marketing process, Communication Process and its Effectiveness, Communication vehicles.

Unit 2: The Process of IMC –Planning (10 hours)

IMC Planning Model, Understanding consumers' Levels of Involvements, Setting the Communication Objectives – in terms of Sales and Communication Tasks, Communication objectives and Classic Response Hierarchy models – AIDA, Hierarchy-of-Effects, Establishing the Communication Budget – the Methods and Trade-Offs.

Unit 3: The Process of IMC –Designing the Marketing Communication Mix (12 hours)

Personal Communication Tools – Personal Selling, Tele-marketing, Mass Communication Tools – Advertising, Publicity and Public Relations, Sales Promotion. Role of promotion in IMC.

Digital Communication Tools – Online Advertising and Public Relations, Websites, Blogs/Vlogs, Mobile Marketing, email Marketing, viral Marketing.

Factors affecting the designing of Integrated Marketing Communication Mix.

Unit 4: The Process of IMC (17 hours)

Value Propositions and Appeals, Message Structure and Message Sources, Personal and non-personal Channels of Communication, Media Selection- Objectives and Scheduling. Measuring and Evaluating the Performance, Role of Communication Companies for IMC. Challenges of IMC – Internal and External.

Exercises:

The learners are required to:

1. Understand the communication challenges occurring inside the firm through role-playing.
2. Prepare a budget for introducing an expensive unique product.
3. Discuss how each one of the consumer response models could be used by a company such as Philips in planning the introduction of a new product like an Air Purifier?
4. In recent times, we have seen growth in product placements. Do we see this as a continuing trend? Why or why not?
5. While the Internet has distinct advantages, some traditional media have features that make them more helpful in achieving specific communication objectives. Discuss with examples.
6. Design and develop an Integrated Promotion Campaign for a novelty in the rural market.
7. Discuss how marketers of low-involvement products like shampoo or soaps would use the various IMC tools differently than a marketer of a high involvement product like a smartphone or a car?
8. Discuss how communication companies are facilitating one-stop-shopping for their clients to improve their overall communication effectiveness?

Suggested Readings:

- Belch, G. E., Belch, M. A., and Purani Keyoor (2021). Advertising and Promotion: An Integrated Marketing Communications Perspective, 12th ed. McGraw-Hill Education(India) Pvt Ltd.
- Capon, N., & Singh, S. S. (2010). Managing marketing: an applied approach. Wiley
- Chaffey, D, Chadwick, F.A, Johnston, Kevin, and Mayer, Richard (2019),Internet marketing: Strategy, Implementation and Practice. Third ed. (Pearson Education)

- Chaffey, D., & Smith, P. R. (2013). eMarketing EXcellence: Planning and optimizing your digital marketing. Routledge.
- Clow, Kenneth E. and Baack, Donald E (2021) , Integrated Advertising, Promotion and Marketing Communications, Ninth Ed. Global Edition (Pearson Education)
- Dutta K(2016).Integrated Marketing Communications.Oxford University Press.
- Frost, R. D., & Strauss, J. (2016). E-marketing. Routledge
- Gupta, Seema (2020) , Digital Marketing, 2nd Ed. McGraw-Hill Education(India) Pvt Ltd.
- Kotler, P., Keller, K. L., Ang, S. H., Tan, C. T., & Leong, S. M. (2021). Marketing management: an Asian perspective. Pearson Education
- Kotler,P., Kartajiyana, H, Setiawan, Ivan. and (2019), Marketing 4.0: Moving from Traditional to Digital , Audible audiobook, (Gildan Media LLC)
- Shah, Kruti (2018). Advertising and Integrated marketing Communications, McGraw-Hill Education(India) Pvt Ltd., 8th ed.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 7.7(DSE-7.7): Marketing Research

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Marketing Research: DSE-7.7	4	3	0	1	Pass in Class XII	NIL

Marketing Research

BCH: DSE- 7.7

Learning Objectives:

The course aims to guide students to develop their research, inquiry and analytical skills in the field of marketing.

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

1. Analyse the basics of marketing research and differentiate among various research designs
2. Understand the concept of segmentation and its techniques.
3. Learn how to target market and position the product
4. Comprehend techniques used by the marketers for the new product development.

Course Contents:

Unit 1: Introduction (12 hours)

Meaning, Characteristics, Importance and Role of Marketing Research; Marketing research problem; Types of market research; Market research process; Market research approaches. Exploratory Research Design, Longitudinal Research Design, Experimental Research Design, Data Collection Techniques

Unit 2: Segmentation, Targeting and Positioning (STP) Framework (11 hours)

Market Segmentation: Concept and techniques; Hierarchical Cluster Analysis: Steps, Dendrogram interpretation, Determining the number of clusters. K-Means Clustering: Concept, Choosing K. Comparison of Hierarchical VS K-Means. Targeting: SWOT Analysis, Positioning: Multidimensional Scaling: Concept, interpreting dimensions in perceptual maps.

Unit 3: New Product Development Analysis (11 hours)

Conjoint Analysis: Meaning, uses, types, steps to perform conjoint analysis; Market Basket analysis: Introduction and Relevance, Core concepts and Steps; Correspondence Analysis: Introduction, Key concepts, Steps in Correspondence Analysis.

Unit 4: Qualitative Analysis (11 hours)

Text mining and Analysis: Introduction to Text mining, importance of text mining in marketing research, Sources of text data, text preprocessing techniques- Tokenization, stop word removal, Lowercasing, stemming and lemmatization, removal of punctuation, numbers and special characters, N-grams, Document-Term Matrix, Predictive text analysis; Sentiment analysis,

Practical Exercises (30 hours):

The learners are required to:

1. Group customers based on their average order value and purchase frequency using cluster analysis. Identify distinct customer segments and describe their characteristics.
2. Gather the data on the consumer's perception of the five different cold drink brands. Use this data to create a 2D perceptual map (MDS), identify which brands are seen as similar or different, and suggest how one brand can improve its market position.
3. Create a product profile matrix for a mobile phone using three attributes (Brand, Price, Battery Life) and collect student ratings. Perform regression analysis on these ratings and identify the most preferred mobile phone attributes.
4. Construct a contingency table of soft drink preference by age group and perform correspondence analysis
5. Collect customer reviews for a product or service. Use a text mining tool to extract frequently used words, identify overall sentiment (positive/negative/neutral), and summarise the main themes in customer feedback.

Suggested Readings:

- Beri, G. C. (2013). *Marketing research* (4th ed.). Tata McGraw Hill Education.
- Hair, J.F., Black, W.C., Babin, B.J., and Anderson, R.E. (2009). *Multivariate Data Analysis*, Pearson (7th edition).
- Hair, Wolfinbarger, Ortinau, and Bush. *Essentials of Marketing Research* (paperback) (3rd ed.).
- Malhotra, N. K., & Dash, S. (2016). *Marketing research: An applied orientation* (7th ed., Indian adaptation). Pearson Education.
- Malhotra, N. K. (2019). *Marketing research: An applied approach* (5th ed.). Pearson Education.
- Nargundkar, R. (2015). *Marketing research: Text and cases* (3rd ed.). McGraw Hill Education.
- Silge, J., & Robinson, D. (2017). *Text mining with R: A tidy approach*. O'Reilly Media.
- Zikmund, W. G., & Babin, B. J. (2013). *Essentials of marketing research* (5th ed.). Cengage Learning.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 7.8(DSE-7.8): Corporate Tax Planning

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Corporate Tax Planning: DSE-7.8	4	3	1	0	Pass in Class XII	NIL

Corporate Tax Planning BCH: DSE- 7.8

Learning Objectives:

The course aims to provide knowledge of various aspects of corporate tax planning and their impact on decision-making.

Learning Outcomes:

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

1. Differentiate between various tax planning concepts and understand the assessment of corporate assesses.
2. Devise strategies for tax planning in respect of setting up of a new business specially the tax issues of start-ups.
3. Examine the relevant tax provisions for non-resident Indians and double taxation relief.
4. Analyse the provisions of transfer pricing.
5. Evaluate tax planning with reference to different forms of business restructuring.

Course Content:

Unit 1: Tax Planning and computation of tax liability of companies (13 hours)

Tax planning, tax management, tax evasion, tax avoidance; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Carry forward and set off of losses in case of certain companies; Deductions available to corporate assesses.

Unit 2: Setting up of new business and capital gains in select cases (9 hours)

Tax planning with reference to setting up of a new business: forms of organisation and tax provisions for start-ups; Tax planning with reference to receipt of insurance compensation, distribution of assets at the time of liquidation and sale of scientific research assets.

Unit 3: Non-residents and Double Taxation (9 hours)

Tax planning in respect of non-resident Indians: Tax on non-resident sportsmen or sports associations, Exemption of Interest on NRE accounts and Exemption in respect of salaries of foreign citizens; Double taxation relief.

Unit 4: Transfer Pricing and Business Restructuring (14 hours)

Transfer pricing: Arm's length price and its computation; Advance rulings. Tax planning with reference to business restructuring: Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/ partnership firm into Company and Conversion of company into LLP.

Exercises:

The learners are required to:

1. Discuss relevant provisions of the Income-tax Act, 1961 from the official website of Government of India.
2. Refer the Finance Act to know about the amendments done in various provisions of the Income-tax Act, 1961.
3. Refer relevant notifications and circulars from the official website of Government of India.
4. Refer the information available in the heading 'International Taxation' on the official website of Government of India; and learn about various tax services available on the official website of Government of India.
5. Learn about various tax services available on the official website of Government of India.
6. Make a report on tax planning with reference to different forms of business restructuring.

Suggested Readings:

- Ahuja, Girish and Gupta, Ravi. Corporate Tax Planning. Commercial Law House, Delhi.
- Singhanian, Vinod K. and Singhanian, Monica. Corporate Tax Planning & Business Tax Procedures. Taxmann Publications Pvt. Ltd., New Delhi.

Additional Readings:

- Acharya. Shuklendra and Gurha. M.G. Tax Planning under Direct taxes. Modern Law Publications, Allahabad.
- Ghosh. T.P. IFRSs. Taxmann Publications Pvt. Ltd., New Delhi.
- IAS-12 and AS-22.
- Mittal, D.P. Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi.
- The Income Tax Act, 1961.
- The Limited Liability Partnership Act, 2008.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 7.9(DSE-7.9): Personal Tax Planning and Tax Management

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Personal Tax Planning and Tax Management: DSE-7.9	4	3	1	0	Pass in Class XII	NIL

Personal Tax Planning and Tax Management

BCH: DSE- 7.9

Learning Objectives:

The course aims to enable learners to understand the importance of tax planning and use various instruments and measures for tax planning. It also aims to explain how systematic investment and selection of investment avenues can help in tax planning. The course provides an insight into tax management by developing an understanding of the provisions relating to deduction and collection of tax at source, advance tax, refund, assessment procedures and provisions relating to income-tax authorities and appeals and revisions.

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

1. Examine how tax planning is useful and essential for every tax payer and to understand the concept of tax evasion and tax planning from direct taxes point of view.
2. Determine residential status and its relationship with tax planning. Examine how tax planning is permitted under different provisions of the income tax act.
3. Assess the tax liability of individuals and hufs having income under different heads, by considering tax planning measures providing for optimal tax relief.
4. Choose the avenues of investment with an intent to reduce tax liabilities and identify merits and limitations of different means of investments and examine various provisions relating to deduction and collection of tax at source and advance tax obligations.
5. Examine the provisions relating to survey, search, and seizure and the related powers of various income-tax authorities.
6. Examine the procedure for assessment and recall the time limits for completion of assessments as well as remedies available by way of appeal and revision.

Course Contents:

I. TAX PLANNING

Unit 1: Basic Concepts (14 hours)

Meaning, Need of Tax Planning- Principles and objectives of Tax Planning, Obligations of parties to Tax Planning, Tax Avoidance and Tax Evasion- Legal thinking on Tax Planning, Tax Planning-Scope of Tax Planning.

Tax planning through exempted income for residents/ non-residents, Tax planning through permissible deductions for residents/non-residents, Tax planning with reference to clubbing provisions

Unit 2: Tax Planning under different heads of Income (11 hours)

Tax planning measures relating to income from salary, Income from House Property, profits and gains of business or profession, capital gains and income from other sources

Unit 3: Tax Planning through investments (11 hours)

Tax planning through various tax saving investment avenues available for individuals and HUF like Mutual funds unit linked insurance plans, Bonds, Equity linked savings schemes, Post office savings schemes and others. Tax deductions under Income-Tax Act

Unit 4: Tax Management (9 hours)

(A): Deduction, collection and recovery of tax

Advance tax, tax deduction at source, tax collection at source, refund.

(B): Assessment Procedures, Income-tax Authorities and Appeal and Revision

Income-tax authorities, filing return of income, self-assessment, summary assessment, scrutiny assessment, best judgement assessment, time limit for completion of assessments and appeals and revisions.

Exercises:

The learners are required to:

2. Compute tax liability of individuals and HUF having different sources of income by considering the special exemption and deduction provisions under each head as well as the deductions from gross total income to minimize tax liability
3. Compute tax liability of an individual and HUF under the general provisions of the Income-tax Act, 1961 and under section 115BAC to determine which is more beneficial in each case.
4. Assess the remedies available under the Act by way of rectification, appeal and revision in case of aggrieved assesses based on the issue involved and threshold time limit.
5. Fill up return forms based on the details of income and deductions provided in respect of an individual/HUF and TDS details gathered from Form 16, Form 16A and 26AS.

Suggested Readings:

- Ahuja, G., & Gupta, R. (2018). Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.
- Gaur, V. P., Narang, D. B., & Gaur, P. (2018). Income Tax Law and Practice. New Delhi: Kalyani Publishers.
- Singhania, V. K., & Singhania, K. (2020). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

SEMESTER- VIII

Discipline Specific Core Course- 8.1(DSC-8.1): The Economy of Bharat

* Students who have studied GE (Indian Economy – ECON030 and Sectoral Issues in Indian Economy- ECON059) shall not be allowed to study this paper (DSC 8.1). These students shall study ‘Financial Technology and Analytics’ (DSC 8.2).

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
The Economy of Bharat: DSC-8.1	4	3	1	0	Pass in Class XII with Mathematics/Accountancy	NIL

THE ECONOMY OF BHARAT

BCH: DSC- 8.1

Learning Objectives

The course aims to provide the learners with an understanding of constituent sectors that define the Economy of Bharat. It enables learners to understand how each sector contributes to the country's economic growth and development and examine how government policies and initiatives affect the Economy of Bharat.

Learning Outcomes

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

1. Examine the conceptual framework of economic growth and development.
2. Analyse the evolution of economic planning, population, demographics, and economic development in the Economy of Bharat.
3. Examine the role and contribution of agriculture in the Economy of Bharat.
4. Analyse the contribution of the industrial and service sectors to the Economy of Bharat.
5. Examine the role of foreign trade and Balance of Payments in the Economy of Bharat.

Course Contents:

Unit 1: Economic Growth and Development (6 hours)

Economic Growth and Development, Determinants of Economic Development; Ancient Economy of Bharat; Kautilya Arthashastra and Economic Development; Human Development and Human Development Index; Temple Economy; Environment and Sustainable Development, Global Environmental Threats. Net Zero Emissions Target, Carbon Credit Trading Scheme, Green Hydrogen and Ethanol, Sustainable Circular Economy.

Unit 2: An Overview of the Economy of Bharat (15 hours)

Nature of the Economy of Bharat; Evolution of Economic Planning: Planning Commission to NITI Aayog; Regional Imbalances; Multidimensional approach of Poverty; Population and Economic Development, Demographic Dividend; Employment and Unemployment; Gig economy. MGNREGA, PMKVY, National Policy for Skill Development and Entrepreneurship 2015.

Unit 3: Agricultural and Industrial Sector (12 hours)

Agriculture Sector: Role and Trends, Agriculture Production and Productivity; Agrarian Crisis; Technological Revolution (Green, White, Golden and Yellow). Digital Agriculture, Drone Technology in Agriculture.

Industrial Sector: Role, Pattern and Performance, Industrial Policies, Role of MSMEs and Foreign Capital in the Economy of Bharat; Economic reform of Public Sector (Privatisation and Disinvestment); National priorities for CPSEs to spend CSR funds (Health and Nutrition, and PM's Internship Scheme).

Unit 4: Services and External Sector (12 hours)

Service Sector: Role, Trends, Contribution in GDP, GDP Growth, Employment and Exports Revenue; Issues and Challenges in Service Sector Growth. Make in India, Atma Nirbhar Bharat, Digital India Mission.

Foreign Trade: Role, Value, Composition and Direction; Change in Foreign Trade since 1991; Balance of Payment: Component and Trends, Current Account Deficit; Role of Globalisation in the Economy of Bharat. Strategies for Viksit Bharat.

Exercises:

The learners are required to:

1. Prepare a statistical profile of the Economy of Bharat.
2. Analyse the economic principles from Kautilya's Arthashastra and discuss their relevance in Contemporary Bharat.
3. Evaluate the relevance and effectiveness of government policies such as the net zero emissions target, green hydrogen, and the carbon credit trading scheme for decarbonisation in promoting sustainable development.
4. List out the various PSUs that have undergone disinvestment since 1991.
5. Analyse and interpret the demographic trends of Bharat and analysing the implications of these trends for economic development, including the potential impact of the demographic dividend.
6. Analyse the impact of different agricultural revolutions on agricultural production and productivity of Bharat.
7. Analyse and interpret the industrial production, growth rates, and sectoral composition and Foreign Direct Investment (FDI) inflows into the industrial sector of Bharat.

8. Analyse trends of exports and imports, Balance of Payments (BOPs) and Current Account Deficits (CADs) of Bharat and their implications.
9. Evaluate and discuss the impact of globalization in the Economy of Bharat, focusing on trade, investment, and employment.
10. Analyse the role of increased foreign trade in achieving the goals of Viksit Bharat.

Suggested Readings:

- Datt G. & Mahajan A., (2018) *Indian Economy*. S. Chand and Company.
- Deepashree (2021). *Indian Economy*. MKM Publisher.
- Derez, J & Amartya Sen (2013), *An Uncertain Glory: India and its Contradictions*, Princeton University Press.
- Gaurav, D., & Ashwani, M. (2018). *Indian Economy*. S. Chand Publishing.
- Ghosh, S. (2022). *Indian economy*. PHI Learning Pvt. Ltd.
- Gupta S.K, Chaturvedi D.D., & Chaturvedi S. *Indian Economy*, Kitab Mahal, Delhi.
- Joshi, S. (2020). What determines Manufacturing sector employment in India: Evidence from panel data? *Productivity*, 61(1), 74-81.
- Kapila, U. (2021). *Indian Economy: Performance and Policies*. Academic Foundation, New Delhi.
- Puri, V. K., Misra, S. K., & Garg B. (2023). *Indian economy*. Himalaya Publishing House.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Core Course- 8.2 (DSC-8.2): Financial Technology and Analytics

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Financial Technology and Analytics: DSC-8.2	4	3	1	0	Pass in Class XII with Mathematics/Accountancy	NIL

Financial Technology and Analytics BCH: DSC- 8.2

Learning Objectives:

The aim of the course is to teach students about the financial technology revolution, as well as the disruption, innovation, and opportunities that it brings. The course also aims to impart awareness of the existing and emerging technologies and tools needed to analyse financial data and develop analytical models in the financial service sector to create new business paradigms.

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

1. Examine the transformative role of FinTech in financial markets, its evaluation, and regulation.
2. Gain insights into the digitization of financial services, AI and ML applications in finance and the funding ecosystem.
3. Analyse the digital payment innovations, mobile based applications and the legal implications of cryptocurrencies and blockchain technology.
4. Gain insights into the technology underpinning FinTech, data analytics in finance, data protection, privacy and cybersecurity best practices.
5. Analyse the growth of FinTech industry in India and the relevance of various regulations adopted by the government in this regard.

Course Contents:

Unit 1: Introduction (11 hours)

Introduction to technologies in financial markets; Financial technologies (FinTech) and the transformation in financial services; FinTech evaluation and regulation in banks, start-ups, and emerging markets, different types of FinTech users, top FinTech companies.

FinTech in India: Opportunities and challenges; Role of FinTech in financial inclusion and financial integration; FinTech and government regulations; Implications of FinTech developments for banks; Social implications of FinTech transformation, FinTech growth in India, case studies.

Unit 2: Digital Finance and applications in Business (12 hours)

Digitization of financial services (Retail banking and corporate banking), Artificial Intelligence (AI) and Machine Learning (ML) applications in finance, FinTech and the online lending landscape - Rise of alternate finance, future of SME lending; Funding ecosystem; Crowd-funding and business financing; payments and retail transactions.

Unit 3: Digital payments, cryptocurrencies, and blockchain (11 hours)

Digital payments and innovations; Developing countries and digital financial services (DFS); Regulations of mobile centric payment system; Real time gross settlement (RTGS) systems; Crypto-currencies and blockchain; Understanding blockchain technology, its potential and application – overview of crypto currency, Legal and regulatory implications of cryptocurrencies.

Unit 4: Financial data and analytics (11 hours)

Understanding the technology enabling FinTech - and what constitutes a FinTech application; Future of AI in Robo-Advice; RPA (Overview of Robotic Process Automation) issues of privacy management in the financial services environment; Application of data analytics in financial services; Data protection and privacy, cybersecurity – overview of cybersecurity industry's best practices and standards.

Exercises: The learners are required to:

1. Identify a FinTech start-up, analyse and present a report on its business model.
2. Identify a FinTech involved in the SME lending business and analyse how they are contributing to restructuring the SME lending landscape.
3. Identify two prominent cryptocurrencies and download their data for past one year. Analyse their comparative performance.
4. Identify data analytics and AI financial services in a financial institution, conduct a mock cybersecurity audit and recommend best practices.
5. Analyse and prepare a report of FinTech growth in India over the past five years.

Suggested Readings:

- Akkizidis, I., & Stagars, M. (2015). Marketplace lending, financial analysis, and the future of credit. New Jersey: Wiley.
- Chishti, S., & Barberis, J. (2016). The financial technology handbook for investors, entrepreneurs and visionaries. New Jersey: Wiley.
- Chishti, S., Craddock, T., Courtneidge, R., & Zachariadis, M. (2020). The PayTech book. New Jersey: Wiley.
- Diamandis, P. H., & Kotler, S. (2020). The future is faster than you think: How converging technologies are disrupting business, industries, and our lives. New York: Simon & Schuster.
- Hill, J. (2018). FinTech and the remaking of financial institutions. London: Academic press, Elsevier.
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Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 8.1(DSE-8.1): Technology in HR

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Technology in HR: DSE-8.1	4	3	1	0	Pass in Class XII	NIL

Technology in HR BCH: DSE- 8.1

Learning Objectives:

The course aims to make students understand the basic concepts and trends of Digital Transformation of the organisation and learn their functional application for critical decision making in HR.

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

1. Appraise technology in HR.
2. Evaluate information systems designed for human resources.
3. Analyse the role of digital transformation in HR for rational decision making
4. Examine trends of technology in HR for overall development of the employees and the organisation.
5. Visualise future trends for technology and HR

Course Contents:

Unit 1: Introduction of Technology in HR (7 hours)

Introduction of Technology in HR, Terminology of E-HRM: Information Communication Technology (ICT), Human Resource Information System (HRIS), Blockchain, Internet of Things (IoT), Artificial Intelligence (AI), Machine Learning (ML), Chat Bots, Use of technology and its Role in transforming HR practices.

Unit 2: Human Resources Information System (HRIS) (7 hours)

Introduction to HRIS-Concept, Need, Purpose of Information Systems designed for HR, HR Metrics, HR Administration and HRIS, Disruptive Technologies and emerging trends in HRIS.

Unit 3: Digital Transformation in HR (15 hours)

Digital HR Transformation in HR functions, Enterprise Resource Planning (ERP)- Meaning, benefits and pitfalls, Role of ERP in HRM, Challenges in Digital Transformation and its impact on Performance Management and Decision Making.

Unit 4: Current Trends and Future Scenario in HR Technology (16 hours)

Major Technology trends - The Intersection between the Trends, Remote working and HR, Cloud based HR, Regulatory and Legal Issues regarding use of Technology.

Future Workplace Trends, Future HR Technology Trends, Future HR Technologies, and Strategic Thinking.

Exercises:

The learners are required to:

1. Interpret various e-HR issues via group discussion.
2. Understand HR Terminologies using class presentations.
3. Analyse the current and future trends in HR technology using case studies.
4. Evaluate competencies of Technology in HR using report writing. (with plagiarism report).
5. Design and evaluate Technology in HR for decision making.

Suggested Readings:

- Deborah Waddill, (2018), Digital HR A Guide to Technology-Enabled Human Resources, Society for Human Resource Management, FIRST EDITION, ISBN (pbk): 978-1-586-44542-3; ISBN (PDF): 978-1-586- 44543-0; ISBN (EPUB): 978-1-586-44544-7; ISBN (MOBI): 978-1-586-44545-4.
- Iqbal, N., Ahmad, M., Raziq, M., & Borini, F. (2019). Linking e-hrm practices and organisational outcomes: empirical analysis of line manager's perception [Ebook] (21st ed., pp. 48-69). São Paulo: Review of Business Management.
- Josh Bersin (2021), HR Technology 2021: The Definitive Guide.
- Marr, Bernard. Data-Driven HR: How to Use Analytics and Metrics to Drive Performance, Kogan Page, Limited, 2018. ProQuest Ebook Central.
- Roy Mac Leod (Ed.) New Technology and the workers Response, Sage Publications, New Delhi.
- Stacey Harris, Introduction to HR Technologies: Understand How to Use Technology to Improve Performance and Processes, 1st Edition (2021).

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 8.2(DSE-8.2): Event Management

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Event Management: DSE-8.2	4	3	1	0	Pass in Class XII	NIL

Event Management

BCH: DSE- 8.2

Learning Objectives: The course aims to equip learners with the skills to plan and manage events.

Learning Outcomes:

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

1. Exhibit the capability to organize a formal event.
2. Analyse, interpret, and present the learning lessons of organizing the event and critical success factors.
3. Create, organize, and manage team.
4. Prepare and present the promotional material.
5. Plan and prepare sponsorship proposals.

Course Contents:

Unit 1: Introduction (9 hours)

Management: meaning and functions. Event Management: Concept, and Scope, Categories of Events: Personal/Informal Events and Formal/Official Events, Requirement of Event Manager, Roles and Responsibilities of Event Manager in different events; Special event topics.

Unit 2: Planning and Organizing for Events (11 hours)

Characteristics of a Good Planner, SWOT Analysis, Understanding the client needs, identification of target audience; Event Planning Process, Conceptualization, Costing, Canvassing, Customization, and Carrying-out. Critical Success Factors; Outsourcing Strategies, working with Vendors, Negotiating Tactics, Accountability and Responsibility. Event Risk Management and IT for Event Management.

Unit 3: Managing Team (11 hours)

Team Building and Managing Team: Concept, nature, approaches, activities, and practices. Characteristics of a high performing team. Skills required and Job Responsibilities of Leading Teams; Business communication.

Unit 4: Event Marketing, Advertising and Sponsorship (14 hours)

Nature and Process of Marketing; Branding, Advertising; Publicity and Public relations. Types of advertising, merchandising, giveaways, competitions, promotions, website and text messaging. Media tools – Media invitations, press releases, TV opportunities, radio interviews. Promotional tools – Flyers, Posters, Invitations, Website, newsletters, blogs, tweets.

Event Partners, Event Associates, Event Sponsor; Importance of Sponsorship—for event organizer, for sponsor; Type of Sponsorship; Making sponsorship database; Sponsorship Proposal; Ways to seek Sponsorship; Closing a sponsorship; Research on sponsorship avenues; Converting sponsorship into partnership.

Exercises:

The learners are required to:

1. Prepare a check-list for organizing a formal learner led event in your Institution, draft and present the role and responsibilities of all the members in the organizing team with timelines. The learner led event should be organized as a group activity for the class.
2. Present SWOT analysis for any hypothetical event and identify critical success factors
3. Conduct a team building game to be performed with learners of the class.
4. Prepare and present some hypothetical promotional tools (flyers, posters, blogs, tweets, etc.).
5. Prepare a note on skills required and job responsibilities of Wedding Planner.
6. Prepare a hypothetical sponsorship proposal.

Suggested Readings:

- Conway, D. G. (2006). The Event Manager's Bible. Devon: How to books Ltd.
- Goldblatt, J. (2005). Special Events: Event Leadership for a New World. New Jersey: John Wiley & Sons Inc.
- Hoyle, L. H. (2002). Event Marketing. New Jersey: John Wiley & Sons Inc.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 8.3(DSE-8.3): Business Ethics and Human Values

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business Ethics and Human Values: DSE-8.3	4	3	1	0	Pass in Class XII	NIL

Business Ethics and Human Values

BCH: DSE- 8.3

Learning Objectives:

The course aims to develop in learners an understanding of the concept of Business Ethics and Human Values and its application in business decision making using sustainable business practices.

Learning outcomes: After completion of this course, learners will be able to:

1. Design code of ethics for an organisation
2. Examine ethical performance of an organisation
3. Distinguish between various types of values
4. Compare issues related to whistle blowing and other moral issues
5. Measure the level of participation of select companies/organisations related to social responsibility.

Course Contents:

Unit 1: Introduction (9 hours)

Business Ethics: Meaning, Importance; Business Ethics in Different Organisational contexts; Sustainability: A Goal for Business Ethics; Approaches and Practices of Business Ethics; Ethical Decision Making and Decision-Making Process, Relevance of Ethics and Values in Business; Codes of Ethics; Ethical Behaviour of Manager. Ethical theories: Normative and descriptive ethical theories.

Unit 2: Business Ethics Management (9 hours)

Management process and ethics, Ethos of Vedanta in management, Hierarchism as an organisational value, Business Ethics and Cultural Ethos; role of various agencies in ensuring ethics in corporation; Setting standards of ethical Behaviour; Managing stakeholder relations; Assessing ethical performance; Organizing for Business Ethics Management.

Unit 3: Human Values and Moral Issues in Business (15 hours)

Meaning of Human Values; Formation of Values: Socialization; Types of Values: Societal Values, Aesthetic Values, Organisational Values, Spiritual Values; Value Crisis in Management; concept of knowledge management and wisdom management, wisdom-based management. Concept of Karma and its kinds: Karma Yoga, Nishkam Karma, and Sakam Karma.

Implications of moral issues in different functional areas of business (finance, HR, and marketing). Whistle blowing; Marketing truth and advertising: Manipulation and coercion, Allocation of moral responsibility in advertising; Trade secrets, corporate disclosure, Insider trading; Equal employment opportunity, Affirmative action, Preferential hiring; Consumerism; Environmental protection.

Unit 4: Corporate Social Responsibility (CSR) (12 hours)

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR. ISO 26000 Social Responsibility- definition, principles, scope, benefits, certification.

Exercises: The learners are required to:

1. Participate in discussion of decision-making situations by presenting scenarios;
2. Design code of ethics for a selected organisation.
3. Assess ethical performance of a selected organisation.
4. Prepare a questionnaire to measure the importance of different types of values.
5. Analyse, interpret and present key learnings of the case study on whistle blowing- Infosys case.
6. Measure the level of participation of a select company/organisation/group of individuals regarding social responsibility.

Suggested Readings:

- Banerjee, S. B. (2007). Corporate Social Responsibility: The Good, The Bad and The Ugly. Cheltenham: Edward Elgar Publishing.
- Crane & Matten (2020). Business Ethics. Oxford University Press.
- Kumar, S. (2010). Corporate Governance. Oxford, England: Oxford University Press.
- Monks, R. A. G., & Minow, N. (2011). Corporate Governance, New Jersey: John Wiley and Sons.
- Mukherjee and Roy (2018). Entrepreneurship development and Business ethics. Oxford University Press.
- Sherlekar, S. A. (2009). Ethics in Management. New Delhi: Himalaya Publishing House.
- Vveinhardt, J., & Gulbovaite, E. (2015). Expert evaluation of diagnostic instrument for personal and organisational value congruence. Journal of Business Ethics, 136(3), 481–501.
- Werther, W. B., & Chandler, D. B. (2011). Strategic corporate social responsibility. California: Sage Publications Inc.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 8.4 (DSE-8.4): Financial Risk Management

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Financial Risk Management: DSE-8.4	4	3	1	0	Pass in Class XII with Mathematics/Accountancy	Studied DSE-7.4 Hedging Financial Products: Futures, Options and Swaps

Financial Risk Management

BCH: DSE- 8.4

Learning Objectives:

The course aims to provide the basic foundations to work in a world of finance with risk and arbitrage. It will equip students with analytical as well measurement tools of financial risk. Therefore, course should be relevant for those looking at a career opportunity in a global institution. The course analyses approaches to financial risk measurement and management and develops excel based models of measuring risk in asset classes.

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

1. Compare the different types of risk in financial market.
2. Evaluate financial risk.
3. Evaluate various techniques of measuring risk in financial market.
4. Perform quantitative analysis of risk in financial market.
5. Analyse credit, liquidity and operational risk.

Course Contents:

Unit 1: Introduction to Risk Management (10 hours)

The Concept of Risk, Risk versus Uncertainty, Different types of risk: Systematic and unsystematic risk. Risk management versus Risk avoidance; Risk Management Process; Risk Management Policies; Risk Immunization Strategies. Risk Environment in Global Banking and Finance, Episodes of Financial Crisis, Defining Risk in Asset Classes.

Unit 2: Measuring Risk and Tools of Risk Management (15 hours)

Methods of measuring and controlling risk – Statistical Method. Fixation and Delegation of Limits, Different Limits- Open Position / Asset Position Limits/ Deal Size/Individual Dealers/Stop Loss Limits. Margins: Value at Risk Margin, Extreme Loss Margin, Mark to market Margin. Insurable and non-insurable tools; Financial Derivatives as a tool of risk management: meaning, types and uses. Risk and Return,

Volatility measurement (SD, EWMA, GARCH processes, Implied Volatility, VIX, Volatility Clustering, Time varying volatility). Market Risk Measurement Techniques, Value-at-Risk (VaR), Variance-Covariance Approach.

Unit 3: Quantitative Analysis (10 hours)

Measuring risk using Simulation methods, Stress testing and back testing, Extreme Value methods, Monte Carlo methods in measuring risk, Portfolio VaR using stochastic simulations, Sector Risk Analytics, Active Portfolio Risk Management.

Unit 4: Risk Management in Different Asset Classes (10 hours)

Equity Portfolio Risk, Measuring downside exposure in equity, Credit Risk Basics (PD, LGD), Measuring and Managing Credit Risks, Market-based measurement of credit risk, Contingent claim approach - the KMV Model, Credit VaR, Credit Derivatives, Liquidity Risk, Liquidity trading and funding risks, tightness, depth, and resilience in trading liquidity, marked-to-market and market-to-exit concepts, Liquidity value at risk. Measurement of Operational Risk.

Note: Use of Spreadsheet should be encouraged for doing basic calculations, quick understanding, problem solving and giving students subject related assignments for their internal assessment purposes.

Exercises: The learners are required to:

1. Calculate systematic and unsystematic risk in various assets.
2. Analyse different methods of measuring and controlling risk.'
3. Apply tools of risk management on actual data.
4. Estimate VaR for a hypothetical portfolio.
5. Analyse risk management techniques in different asset classes.

Suggested Readings:

- Arora R.K , Financial Risk management, Wiley Publication.
- Chance, Brooks. An Introduction to Derivative and Management, Cengage learning.
- George, E. R., & Michael, M. (2017). Principles of Risk Management and Insurance. London. Pearson.
- Ghosh, R. (2020). Risk Management and Derivatives. New Jersey: Wiley.
- Harrington, S., & Niehaus, G. (2017). Risk Management and Insurance. New York: McGraw Hill Education.
- Hopkin, P. (2018). Fundamentals of Risk Management: Understanding, Evaluating and Implementing Effective Risk Management. London: Kogan Page.
- Loomba,J. Risk Management and Insurance Planning PHI learning
- Madhumathi / Ranganatham. Derivative and Risk Management. Pearson.
- Marshall, Johon F. and Bansal, V. K., Financial Engineering, PHI Learning.
- Watsham Terry J., Futures and Options in Risk Management, Thomson Learning.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 8.5(DSE-8.5): Behavioural Finance

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Behavioural Finance: DSE-8.5	4	3	1	0	Pass in Class XII with Mathematics/Accountancy	NIL

Behavioural Finance BCH: DSE- 8.5

Learning Objectives:

Behavioural finance provides an interdisciplinary approach to study financial behaviour, thus offering a more realistic understanding of financial markets. The objective of this course is to provide a basic understanding of Behavioural finance and its practical relevance to study the financial markets.

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

1. Analyse the limitations of traditional finance.
2. Examine the relevance of the theory of behavioural finance in studying financial markets.
3. Analyse the role of incomplete information and behavioural biases in financial decision making.
4. Analyse behavioural biases in different financial markets.
5. Gain insight into the effects of asymmetrical information on financial contracts.

Course Contents:

Unit 1: Traditional theory of finance (10 hours)

Neoclassical economics: Basic assumptions, Rational choice theory, Expected utility theory; Extension to finance: Modern portfolio theory. Informational efficiency: Efficient market hypothesis- Weak, semi-strong, strong forms. CAPM. Challenges to EMH - Theoretical and empirical.

Unit 2: Emergence of Behavioural finance (10 hours)

Anomalies to neoclassical economics and standard theory of finance; Stock market anomalies: January effect and day of the week effect. Speculative market bubbles. Global financial crisis in Behavioural perspective. Equity premium puzzle and siamese twins problem; Search for alternative paradigms- Influence of psychology and emergence of Behavioural finance.

Unit 3: Behavioural finance: Introduction (10 hours)

Behavioural finance: Meaning; Basic assumptions- Incomplete information, bounded rationality. Heuristics and biases- Prospect theory, endowment theory, inattention-bias, overconfidence, reference-point bias, herd Behaviour, familiarity bias, etc.

Unit 4: Behavioural biases and Asymmetric information (15 hours)

Behavioural biases under different market settings- Stock markets, mutual funds industry, insurance industry. Asymmetric information: Market for lemons - Adverse selection, moral hazard, monitoring and signalling. Economic characteristics of financial contracts - Risk neutrality and risk aversion.

Exercises:

The learners are required to:

1. Download daily data for any index for the last two years and perform a Run test. Analyse if the market is weak form efficient.
2. Download monthly data for any index for the last 10 years. Compute January returns and an average monthly return for the remaining 11 months. Also, check if the January return is more than the average for each year. Analyse the reason for its presence or absence.
3. Conduct a diagnostic test of at least 10 people to detect endowment bias. Assume that you have purchased a high-quality government bond for your portfolio. It has been providing good income for your family budget and you haven't considered changing it. But your financial advisor recommends another security of comparative risk and slightly higher returns. What will be your response?
 - a. I will stick with Government bond because I am familiar with it.
 - b. I will sell government bond and switch to the recommended security even if I am unfamiliar with it.
 Justify your stance in the context of endowment bias.
4. Survey at least 10 people and give them an option to choose a fund from top most performing mutual funds (for the last one year and the last three years) and other similarly sized and styled funds. For each respondent compare the performance of the mutual funds chosen viz a viz other mutual funds in the sample. Do these investors suffer from sample size neglect? Analyse.
5. Prepare a report on infamous insider information scams in the Indian stock market. Analyse the role of information asymmetry in each of them.

Suggested Readings:

- Hal Varian (2010) Intermediate microeconomics - A modern approach, 8th Ed. W.W. Norton, London, Ch. 37, Asymmetric information
- Kahneman, D. & Tversky, A. (1979). Prospect theory: An analysis of decision under risk. *Econometrica*, 47(2), 263-291.
- Prassanna Chandra (2020) Behavioural finance, second edition, McGraw Hill. New Delhi.
- Ricardo N. Bebezuk (2003) Asymmetric information in financial markets - Introduction and applications. Cambridge University Press, Cambridge, UK. Chapter 1.
- Singh, R. (2019). Behavioural Finance PHI learning

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 8.6(DSE-8.6): Retail Management

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Retail Management: DSE-8.6	4	3	1	0	Pass in Class XII	Studied DSE-7.9 Marketing Research

Retail Management

BCH: DSE- 8.6

Learning Objectives:

The course aims to provide a comprehensive understanding of the theoretical and applied aspects of Retail Management.

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

1. Develop fundamental understanding of the concept of retailing and its formats.
2. Analyse the dynamics of retail store location, its design and visual display.
3. Analyse the marketing mix strategies used by the retailers/e-tailers to interact with their customers.
4. Develop an understanding of managing human resources in retailing for sustainable relationship building with the customers as enticed in the concept of customer relationship management.
5. Relate legal and ethical issues and the role of ICT in Retail Management.

Course Contents:

Unit 1: Introduction (10 hours)

Retailing: Nature, Scope and Importance of Retailing, Formats of Retailing: Store-based and Non-Store based including E-tailing, Theories of Retailing: Wheel of Retailing and Accordion Theory, Emerging Trends in Retailing in India, Career Options in Retailing.

Unit 2: Retail Planning (10 hours)

Understanding Retail Consumer, Selecting Target Market and Retail Location, Store Design and Layout, Visual Merchandising and Displays.

Unit 3: Retail Marketing Mix (14 hours)

Merchandising and Inventory Decisions, Merchandise Pricing Decisions, Retail Distribution Decisions and Retail Promotion Decisions with special emphasis on Retail Selling Skills. Role of Information Technology in Retailing, Legal and Ethical Issues in Retailing and Mall Management.

Unit 4: Managing Human Resources and Customer Relationship in Retailing (11 hours)

HRM process in Retail: an overview, Challenges for HRM in Retail, Customer Relationship Management: Concept, Types and Application of CRM in Retailing.

Exercises:

The learners are required to:

1. Prepare an analytical report on the salient features of any e-tailing platform.
2. Study the layout, merchandising and display of any store-based retail format.
3. Analyse any aspect of retail marketing mix strategy in detail.
4. Perform role play as customer and retailer with respect to different product categories to effectively demonstrate the ability to close the sale.
5. Conduct a comparative study of the retail salesforce motivation strategies with respect to monetary and non-monetary incentives in a retail store.
6. Study the customer relationship management practices followed at a retail store.
7. Prepare a case study on the management of a mall with respect to its promotional strategy.

Suggested Readings

- Bajaj, C. (2016). Retail Management. Oxford University Press.
- Bajaj, C., Tuli, R., & Srivastava, N. V. (2010). Retail management. Oxford University Press.
- Berman, B. R., & Evans, J. R. (1995). Retail Management: A Strategic Approach. Prentice Hall. Englewood Cliffs, NJ.
- Giri, A., Paul P. & Chatterjee S. Retail Management. PHI Learning
- Levy, M., Weitz, B. A., & Ajay, P. (2009). Retailing Management: Tata McGraw-Hills Publg. Co. Ltd., New Delhi.
- Newman, A.J., & Cullen, P. (2002). Retailing Environment; Operations. New Delhi: Cengage Learning India Private Limited.
- Sinha and Uniyal (2018). Managing Retailing. Oxford University Press.
- Vedamani, G. G. (2008). Retail management. Jaico, Ed. 3rd.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 8.7(DSE-8.7): Distribution Logistics Management

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Distribution and Logistics Management: DSE-8.7	4	3	1	0	Pass in Class XII	NIL

Distribution and Logistics Management

BCH: DSE- 8.7

Learning Objectives:

The course aims to acquaint the student with the concept, tools and importance of Distribution logistics in Marketing.

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

1. Analyse the concept of Logistics management.
2. Explore the various distribution channels and their importance.
3. Evaluate the various modes of transportation for distribution.
4. Explore the various tools for operational efficiency.
5. Determine how the advanced technology is used in distribution logistics.

Course Contents:

Unit 1: Introduction to Logistics (14 hours)

Concept, Evolution, Components and Process. Dimensions of Logistics – Micro and Macro; inbound, outbound, Value-Added Role of Logistics. Overview of AI in Logistics, Robotics, Block Chain, Reverse Logistics, Re-engineering the supply chain, RFID, EDI, Bar coding.

Unit 2: Distribution Strategy (11 hours)

Meaning, Marketing channels: nature and importance, conventional and emerging channels, role of online sales and supply chain; Designing strategic distribution network; Factors influencing distribution network.

Unit 3: Transportation and Warehousing Decision (9 hours)

Role and importance. Factors influencing transportation and warehousing decision. Importance of Multimodal Transport and containerization. Cost effectiveness of various modes of transport and types of warehouses.

Unit 4: Operational Efficiency and its tools (11 hours)

Inventory Management: introduction, objectives, types and importance, EOQ and JIT approach. Third and fourth-party logistic outsourcing– challenges and future directions.

Exercises:

The learners are required to:

1. Analyse case studies of firms for logistics management.
2. Analyse the impact of transportation modes
3. Evaluate the role of efficiency tools in cost reduction.
4. Explore the various tools for operational efficiency.
5. Analyse case studies on the application of advanced technology in distribution logistics.

Suggested Readings:

- Altekar, R. V. (2015). Supply Chain Management: Concepts and Cases, PHI learning.
- Bozarth, C.C. & Handfield, R. B. (2015). Introduction to Operations and Supply Chain Management. Pearson Education.
- Chopra, S. & Meindl, P. (2007). Supply Chain Management: Strategy, Planning and Operation, Pearson Education.
- D.J. & Lemay, S. (2015). Logistics, 8th edition, Pearson Education.
- Hult, M. G., Closs, D., Frayer, D. Global (2014). Supply Chain Management: Leveraging Processes, Measurements, and Tools for Strategic Corporate Advantage. Mc Graw Hill Ltd.
- Shapiro, J.F. (2007). Modelling the Supply Chain, Cengage Learning.
- Simchi-Levi, D., Kaminsky, P., Simchi-Levi, E., & Shankar, R. (2008). Designing and Managing the Supply Chain. Tata McGraw-Hill Education.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 8.8 (DSE-8.8): Rural Marketing

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisites of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Rural Marketing: DSE-8.8	4	3	1	0	Pass in Class XII	NIL

Rural Marketing BCH: DSE- 8.8

Learning Objectives

The paper aims to develop basic understanding of concepts, tools, challenges and growing importance of rural markets in Indian scenario.

Learning Outcomes

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

1. Examine the concept of rural marketing environment with special focus on segmentation, targeting and positioning in rural markets.
2. Analyse product decisions in rural markets.
3. Analyse pricing decisions in rural markets.
4. Analyse promotion decisions in rural markets.
5. Analyse distribution decisions in rural markets.

Course Content:

Unit 1: Introduction (10 hours)

Concept, nature and growing importance of rural markets; Rural vs Urban Marketing; Rural marketing environment; Characteristics of Rural Consumer and motives; Segmentation, targeting and positioning in rural markets; Emerging trends of rural marketing in India.

Unit 2: Product Decisions (10 hours)

Rural product classification; Product adoption process in rural market; product branding, packaging, labeling and product support services in rural markets, Challenges in developing a product for rural markets; Product innovations for rural market.

Unit 3: Pricing and Promotion Decisions (15 hours)

Factors affecting pricing decisions for rural markets; setting price for rural market: factors, methods and strategies; Challenges in setting price for rural markets
 Factors affecting promotion mix for rural markets; Challenges in rural communication and promotion; promotion mix-promotion tools and their importance for rural markets; Cases for innovative approaches for promotion in rural market.

Unit 4: Distribution Decisions (10 hours)

Rural Distribution Channels; logistics decisions for rural markets; factors affecting distribution decisions in rural markets; challenges for distribution decisions in rural markets; Cases for innovative distribution approaches in rural market.

Exercises:

Learners are required to:

1. Analyse the STP strategy for any newly developed product for rural market.
2. Draft the marketing mix for selling shampoos in rural marketing.
3. Imagine themselves as a sales representative of an MNC. Perform a role play exhibiting how your promotion strategy will change when marketing product in urban market vs Rural Market.
4. Compare the distribution strategy used by any two companies in a Rural Market
5. Do the following assignment:
 With the increase in OTT content consumption by the rural market during the pandemic, as per reports, suggest measures to introduce new content by an OTT platform that can be targeted towards the rural audience.
6. Design a communications campaign to create awareness in your rural market about the spurious products based on your company's products that are being marketed.
7. Do the following assignment:
 As a rural marketing expert, a consumer durables company seeks your inputs for introducing their products such as washing machine(or any other product) in the rural market. Provide suitable suggestions for their product/price/distribution/communications strategy.
8. Analyse the rural marketing strategies used by companies for a national and a regional brand of detergent.

Suggested Readings:

- Dogra, B and Ghuman, K. (2008). Rural Marketing: Concepts and Practices, Tata McGraw Hill
- Kashyap, P. (2016). Rural Marketing (3/e), Pearson Education.
- Krishnamacharyulu, C.S.G and Ramakrishnan, L. (2011). Rural Marketing: Text and Cases (2/e). Pearson Education
- Ramakrishnan, R. (2006). Rural Marketing in India: Strategies and Challenges. New Century Publications.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 8.9 (DSE-8.9): Advanced Business Research

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Advanced Business Research: DSE-8.9	4	3	0	1	Pass in Class XII with Mathematics/Accountancy	Studied DSE-6.6 Business Research Methodology/ DSE - 7.1 Business Research Methodology

ADVANCED BUSINESS RESEARCH

BCH: DSE- 8.9

Learning Objectives:

The objective of the course is to develop the students' theoretical and practical understanding of select multivariate research methods and central concepts of psychological measurement and analysis. The course will be a practice-oriented course and will provide working knowledge of the advance research using statistical package and open-source ware.

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

1. Apply bivariate and multivariate statistics on the data.
2. Comprehend various types of regressions and its applications.
3. Employ General Linear Models on the variables.
4. Utilize time-series data and panel data techniques for data analysis
5. Fathom the application of longitudinal and Experimental Studies.

Course Contents:

Unit 1: Bi-variate and Multivariate Analysis (9 hours)

Correlation analysis, Partial correlation, Simple regression and multiple regression, its assumptions, concept of multicollinearity: Variance Inflation Factor (VIF), R-square, Adjusted R-square, Durbin-Watson Statistic, Stepwise Regression

Unit 2: Logistic Regression (12 hours)

Binary Logistic Regression: Introduction, estimation, Model fit and Evaluation; Ordinal Logistic Regression: meaning, assumption and estimation; Multinomial Logistic Regression: Concept, Model evaluation, Interpretation; Log-linear Models: Basics, Model specification, measurement and interpretation.

Unit 3: General Linear Model (12 hours)

Two-way analysis of variance (Anova): Key concepts, assumptions, estimation and interpretations; Repeat measure Anova: meaning, assumptions, design types, Post hoc tests; One- and Two-way analysis of covariance (ANCOVA): Basic concept and terms, assumptions, calculation and interpretation; Multivariate analysis of variance (MANOVA): Introduction, assumptions, and estimation

Unit 4: Longitudinal Studies and Experimental Design Analysis (12 hours)

Longitudinal Studies: Definition and Characteristics, types, data collection techniques, Issues and considerations; Manipulation: Concept, types of manipulation, manipulation check; Experimental and control groups, Mediation and Moderation analysis: Concept, steps, measurement and interpretation; Formulating experimental Design: basic elements, types of experimental designs, Internal and external validity.

Note: The General-Purpose software referred in this course will be notified by the University - Departments every three years.

Practical Exercises (30 Hours):

The learners are required to:

1. Perform multiple regression using appropriate software.
2. Perform logistics regression analysis using appropriate software.
3. Perform various General linear models using appropriate software.
4. Perform time-series analysis using appropriate software.
5. Analyse the applicability of longitudinal studies and experimental design analysis.

Suggested Readings:

- DeVellis, R.F (1991). Scale Development: Theory and Applications, Newbury park, California: Sage.
- Hair, Black, Babin, Anderson and Tatham (2017). Multivariate Data Analysis, 7e Pearson education India. ISBN – 13 9789332536500
- Field, A. (2018). Discovering statistics using IBM SPSS statistics (5th ed.). Sage Publications.
- Tabachnick, B. G., & Fidell, L. S. (2019). Using multivariate statistics (7th ed.). Pearson Education.
- Gujarati, D. N., & Porter, D. C. (2021). Basic econometrics (5th ed.). McGraw Hill.
- Shadish, W. R., Cook, T. D., & Campbell, D. T. (2002). Experimental and quasi-experimental designs for generalized causal inference. Houghton Mifflin.
- Baltagi, B. H. (2021). Econometric analysis of panel data (6th ed.). Springer.
- Maxwell, S. E., & Delaney, H. D. (2004). Designing experiments and analyzing data: A model comparison perspective (2nd ed.). Psychology Press.
- Menard, S. (2007). Handbook of longitudinal research: Design, measurement, and analysis. Elsevier.
- Surya, P.K., Sharma, S.K. (2020), Business Research Methods and Analytics, Virtual book. Taxmann publication. ISBN 9789390712717
- Viswanathan, M. (2005). Measurement Error and Research Design. Thousand Oaks: Sage.

- William G. Zikmund/Barry J. Babin/Jon C Carr/Mitch Griffin (2013). Business Research Methods, Cengage publication, 8th edition.
- Malhotra, N. K., & Dash, S. (2016). Marketing research: An applied orientation (7th ed., Indian adaptation). Pearson Education.
- Kothari, C. R., & Garg, G. (2019). Research methodology: Methods and techniques (4th ed.). New Age International.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Discipline Specific Elective Course- 8.10(DSE-8.10): International Taxation

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
International Taxation: DSE-8.10	4	3	1	0	Pass in Class XII	NIL

International Taxation

BCH: DSE- 8.10

Learning Objectives:

The course aims to introduce students to the issues of international tax avoidance and evasion. The course would also create awareness about the various methods followed to alleviate international double taxation, along with understanding international initiatives on tax compliance.

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

1. Comprehend the meaning and causes of international double taxation.
2. Compare and evaluate the different methods adopted by countries to alleviate international double taxation.
3. Analyse the techniques used for international tax evasion and avoidance.
4. Evaluate the methods used nationally and internationally for prevention of international tax evasion and avoidance.
5. Demonstrate their awareness of international Model Conventions on prevention of international double taxation.

Course Contents:

Unit 1: International Double Taxation (12 hours)

Concept of international double taxation; principles of international taxation – source rule and residence rule; international tax evasion and avoidance; Advance Ruling; withholding tax rates on different sources of incomes. Methods of tax evasion and avoidance: transfer pricing, Base Erosion and Profit Shifting; tax havens and treaty shopping; the case of India-Mauritius tax treaty.

Unit 2: Alleviation of International Double Taxation (12 hours)

Methods to alleviate international double taxation: exemption method, tax credit method, tax sparing credit method; bilateral tax treaties (Double Taxation Avoidance Agreements) – objectives, features and benefits; multilateral tax treaties; bilateral investment treaties.

Model Bilateral Double Taxation Conventions: OECD Model Convention and United Nations Model Convention.

Unit 3: Prevention of International Tax Evasion and Avoidance (12 hours)

Arm's length price, transfer pricing regulations in India, transfer pricing methods, transfer pricing compliance practices; Advance Pricing Agreements; anti-treaty abuse provisions; General Anti Avoidance Rules; exchange of information.

BEPS Action Plan, BEPS Multilateral Instrument; Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEP

Unit 4: Tax Challenges arising from Digitalisation of the Economy (9 hours)

Importance of corporate taxes; trends in corporate taxes; reforms in international direct taxation rules, indirect taxation and e-commerce; enhancing Digital Platforms Reporting.

Exercises:

The learners are required to:

2. Conduct an inter-country comparison of corporate taxes as well as withholding tax rates for different kinds of income.
3. Conduct a trend analysis of proliferation of bilateral tax treaties over a period of time.
4. Prepare case studies of some specific bilateral treaties to demonstrate the concept of tax treaty shopping.
5. Conduct an in-depth analysis of the methods used by individual countries as well as international organisations to avoid base erosion and profit shifting
6. Make presentation on contemporary issues such as tax challenges arising from digitisation of economies.

Suggested Readings:

- Agrawal, D. C. Basic Concepts of International Taxation, Taxmann.
- Garg, K. Guide to International Taxation. Bharat Law House.
- OECD (2017). Model Convention on Income and Capital.
- OECD (2022). Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations.
- OECD (2020). Tax Challenges arising from Digitalisation – Economic Impact Assessment: Inclusive Framework on BEPS.
- UNCTAD (2021). World Investment Report.
- United Nations (2017). Department of Economic and Social Affairs, United Nations Model Double Taxation Convention between Developed and Developing Countries.
- Vijayasathy, D. Fundamentals of International Taxation. Bharat Law House.
- <https://www.oecd.org/tax/beps/beps-actions/>

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

GENERIC ELECTIVE COURSES BY COMMERCE DEPARTMENT

Generic Elective Courses (GE) – Semester VII

Course Type/Code	Course Title	Lectures	Tutorials	Practical	Credits	Pre-requisites
GE-7.1	Indian Ethos and Management	3	1	0	4	NIL
GE-7.2	People Management	3	1	0	4	NIL
GE-7.3	E-Commerce	3	1	0	4	NIL
GE-7.4	Statistics for Business Management	3	1	0	4	NIL

Generic Elective Courses (GE) – Semester VIII

Course Type/Code	Course Title	Lectures	Tutorials	Practical	Credits	Pre-requisites
GE-8.1	Workplace Diversity	3	1	0	4	NIL
GE-8.2	Risk Management	3	1	0	4	NIL
GE-8.3	Collective Bargaining and Negotiation Skills	3	1	0	4	NIL
GE-8.4	Legal Aspects of Business	3	1	0	4	NIL

Generic Elective Course- 7.1 (GE-7.1): Indian Ethos and Management

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Indian Ethos and Management: GE-7.1	4	3	1	0	Pass in Class XII	NIL

Indian Ethos and Management

BCH: GE- 7.1

Learning Objectives:

The course aims to develop an insight and understanding of Ethics and Indian Ethos in Management and their application in managing business.

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

1. Analyse the concepts and elements of Indian ethos and management lessons from Indian scriptures.
2. Compare work ethos and values and their relevance in managing business enterprises.
3. Analyse the Indian system of learning and the philosophy of karma.
4. Apply Indian ethos in holistic management.
5. Acquire the ability to incorporate self-management, personality development, workplace spirituality, and holistic decision-making into their personal and professional lives, informed by Ancient Indian Education and ethos.

Course Contents:

Unit 1: Introduction (12 hours)

Part A - Business Ethos

Introduction, Approaches to Business Ethics, Role of Ethics in Business, Business Ethics and Moral Obligations; Business Ethics and Management, Global perspectives on Business Ethics; Corporate Social Responsibility; Corporate Governance; Cases Studies on unethical practices in industry/ corporate sector.

Part B - Indian Ethos

Concept and Nature of Indian Ethos, Relevance for Management and Business, Role and Significance in Managerial Practices – Management Lessons from Indian Heritage Scriptures and Vedas, Management Lessons from Kautilya's Arthashastra; Ethics v/s Ethos; Indian Management v/s Western Management, Principles Practised by Indian Companies.

Unit 2: Work Ethos and Values (11 hours)

Work Ethos: Meaning and Dimensions, Factors Responsible for Poor Work Ethos.

Values: Meaning, Significance of Value System in Work Culture, Values and Work Ethics, Relevance of Value Based Management, Impact of Values on Stakeholders: Employees, Customers, Government, Competitors and Society.

Unit 3: Indian Systems of Learning (11 hours)

Learning: Meaning and Mechanisms, Gurukul System Vs. Modern System of Learning; Indian Model of Management including Laws of Karma and its relevance in business settings; Corporate Karma: Meaning and Guidelines for Good Corporate Karma.

Unit 4: Holistic Management System (11 hours)

Self-Management: Personal growth and Lessons from Ancient Indian Education System; Personality Development: Meaning, Determinants, Indian Ethos and Personality Development; Workplace Spirituality - Spirituality in Management in Modern Era, Values of Spirituality at workplace; Holistic approach for managers in Decision Making.

Exercises:

The learners are required to:

1. Identify ethical practices followed by Indian Companies such as Infosys and Tata.
2. Examine unethical practices in the corporate sector in recent times.
3. Apply workplace spirituality for personal development.
4. Relate the knowledge of Indian scriptures for creating positive work culture.
5. Craft a growth plan blending self-management, personality development, and workplace spirituality, guided by Ancient Indian teachings, to apply in their personal and professional decision-making.

Suggested Readings:

- Al Gini, Case Studies in Business Ethics, 6th edition 2009, Pearson Education.
- Biswanath Ghosh, Ethics in Management and Indian Ethos, Vikas Publishing House, 2009
- Chakraborty, S.K. Management by Values, 2009, Oxford University Press, New Delhi
- Chakraborty, S.K.: Foundation of Managerial Work-Contributions from Indian Thought, 1998, Himalaya Publication House, Delhi
- Chhabra, T.N., Values and Ethics in Business, 2011, Sun India Publications, New Delhi
- Fernando, A.C., Business Ethics: An Indian Perspective, 2009, Pearson Education, New Delhi

- Joseph Des Jardins, An Introduction to Business Ethics, 2009, Tata Mc Graw Hill
- Khandelwal NK, Indian Ethos and Values for Managers, Himalaya Publishing House, 2009
- Mahadevan,B. Vinayak, Rajat Bhat & Nagendra P R. N. Introduction to Indian Knowledge System: Concepts and Applications PHI Learning
- Nandagopal, R., Sankar, A. R. N. Indian Ethics and Values in Management, 2010, Tata Mc Graw Hill
- Chakraborty, S. K. Ethics in Management-Vedantic Approach, New Delhi, 1997, Oxford India Ltd.
- Swami Jitatmananda, Indian Ethos for Management, Rajkot, Ramakrishna Ashrama, 1996.
- Sharlekar, S.A. & Sharlekar, V.S. Modern Business Organisation and Management. Himalaya Publishing House.
- Velasquez, Business Ethics,Concepts& Cases, 6th edition, 2009, PHI

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Generic Elective Course- 7.2 (GE-7.2): People Management

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
People Management: GE-7.2	4	3	1	0	Pass in Class XII	NIL

People Management

BCH: GE- 7.2

Learning Objectives:

The course aims to provide an overview to the learners of what it means to be an effective people manager. The programme is designed in such a manner so that the learners can develop leadership and communication skills and manage people in an Organisation effectively.

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

1. Perform meditation techniques (Brain stilling exercise) for mind management
2. Create a personal development plan for oneself
3. Demonstrate decision making skills and prepare Time Management framework in real life situations
4. Analyse the applicability of People First Strategy in an Organisation.
5. Demonstrate team building skills and leadership qualities
6. Conduct team evaluation and assessment.
7. Demonstrate skills to resolve conflicts in an Organisation and lead teams.

Course Contents:

Unit 1: Managing and Evaluating Oneself (11 hours)

Mind Management, Time Management, Tackling Time Robbers, Planning workload, Active Listening, Decision Making - steps, Managing your Manager, Evaluating and building a personal development plan for oneself.

Unit 2: Managing and Motivating Others (11 hours) Basics of People Management and its significance, Difference between People Management and Human Resource Management;

impact of individual and Organisational factors on people management, Motivating Others - Employee First Strategy: Employee First Customer Second. Developing Intrinsic Motivation amongst People - People First Strategy: Emerging cases.

Unit 3: Building Team and leading people (15 hours)

Part A: Building Team and Peer Networks

Team Building Process, Managing Diversity in Teams, Competency mapping, Team Roles, Team Identity, Team Charter, Team Performance, Managing Behaviour of people in groups, 360 Degree Feedback as a Development tool. Group Dynamics, Challenges of getting work done; Significance of prioritization and assigning work to team members, Importance of peer networks in an Organisation.

Part B: Leading People & Resolving Conflicts

Leading people to achieve the vision and mission of the Organisation. Leadership for high performance culture, Leadership Styles for creating conducive Organisational climate and culture of excellence. Managing different types of conflicts in an Organisation, Problem solving and quality improvement process. Leading people to achieve the vision and mission of the Organisation. Leadership for high performance culture, Leadership Styles for creating conducive Organisational climate and culture of excellence. Managing different types of conflicts in an Organisation, Problem solving and quality improvement process.

Unit 4: Managing Evaluation and Assessment (8 hours)

Managing Performance, Appraisal methods, Role Reviews and performance management, Dealing with Poor Performers, Agreeing Performance Targets, Negative Feedback, Performance Management System, 360 Degree Feedback as a Performance Appraisal Tool.

Exercises:

The learners are required to:

1. Practice of meditation techniques (brain stilling exercise) for mind management.
2. Build a personal development plan for themselves.
3. Prepare time management framework for themselves.
4. Participate in simulation exercise on preparing a workload plan in an organisation based on a case study.
5. Participate in role play on active listening in an organisation.
6. Participate in role play for developing intrinsic motivation amongst other people.
7. Discuss case study of hcl on employee first customer second by vinit nayar.
8. Discuss case studies of organisations where people first strategy is being used.
9. Conduct competency mapping of learners of the class.
10. Conduct 360-degree feedback-role play and tips for development amongst the learners of the class.
11. Participate in simulation activity wherein learners are divided into groups with one leader in each group wherein each team is assigned responsibility of planning and executing a business activity that shows the team work and leadership qualities followed by its presentation.

12. Perform a role play on 360-degree appraisal in groups (as formed in previous activity) assessing the performance of each member of the group.
13. Discuss and analyse case study on high performing organisational culture.
14. Discuss and analyse case study on high performing organisational climate.
15. Discuss and analyse case study on Leadership.

Suggested Readings:

- Randall, J., & Sim, A. J. (2013). Managing People at Work. Abingdon: Routledge.
- Thomas, M. (2007). Mastering People Management. London: Thorogood Publishing.
- Thomson, R., & Thomson, A. (2012). Managing People. Abingdon: Routledge.
- Wellington, P. (2011). Effective People Management: Improve Performance Delegate More Effectively. London: Kogan Page Publishers.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
E-Commerce : GE-7.3	4	3	1	0	Pass in Class XII	NIL

E-Commerce

BC: GE- 7.3

Learning Objectives:

The course aims to enhance skills for effective and contemporary applications of E-Commerce.

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

1. Describe the challenging needs of the society in the field of E-Commerce.
2. Identify various applications in the context of online transactions.
3. Explain the steps in designing a website.
4. Describe various e-payment systems.
5. Analyse security and operational issues in E-Commerce.

Course contents:

Unit 1: Introduction to E-Commerce (13 hours)

Concepts and significance of E-Commerce; E-Commerce business models; design and launch of E-Commerce website; functions of Ecommerce; types of E-Commerce.

E-Commerce Applications: Internet Banking, Insurance, payment of utility bills and Online Shopping.

Unit 2: Website Designing and Publishing (18 hours)

Pre-requisites: URLs and Internet-Protocols, Internet Service Protocols (ISP), World Wide Web (www); Domain Name System (DNS).

Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets.

Unit 3: E-Payment System (7 hours)

E-payment Methods- debit card, credit card, smart cards, E-Wallets; payment gateways; Electronic Fund Transfer; Emerging modes and systems of E-payment (M-Paisa, PayPal and other digital currency), UPI Apps, Aadhar-Enabled Payment Systems, BHIM App.

Unit 4: Security and Operational Aspects of E-Commerce (7 hours)

E-Commerce security: meaning and Issues; technology solutions- encryption, security channels of communication, protecting networks, servers and clients.

Operational Issues: complaints handling and building customer relationships.

Exercises:

The learners are required to:

- Design a web page in Notepad and HTML.
- Help others to learn the use of e-wallet, e-payment. Prepare a report on the skills used by them to help others learn.
- Design their own webpage, highlighting their strengths, weaknesses, and prepare their CV. Use the link in their CV while applying for the job.
- Use the internet banking facility to buy a product from any online website.
- Open internet banking account and operate it.
- Create their own youtube channel and post one video on awareness of cyber security and crime.

Suggested Readings:

- Arora, S. (2017). E-Commerce. 1st Edition. New Delhi: Taxmann.
- Awad, E. M. (2002). Electronic Commerce: From Vision to Fulfillment. New Delhi: Pearson, UBS Publisher & Distributors.
- Chhabra, T.N., Jain, H. C., and Jain, A. (2006). An Introduction to HTML. New Delhi: Dhanpat Rai & Co.
- Gupta, P. (2020). E-Commerce In India: Economic And Legal Perspectives. New Delhi: Sage Publications.
- Loudon, K. C. and Traver, C. G. (2021). E-commerce: Business, Technology and Society. Noida, India: Pearson Education.
- Madan, S. (2013). E-Commerce. India: Scholar Tech Press.
- Mathur, S. (2020). E-Commerce. New Delhi: Pinnacle Learning.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Generic Elective Course- 7.6(GE-7.6): Statistics for Business Management

*** Student can study this paper only if they have not studied Statistics papers in their**

DSC, DSE or GE

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Statistics for Business Management GE:7.4	4	3	1	0	Pass in XII	NIL

Learning Objectives

The course aims to develop amongst the learners the ability to understand the concepts of statistics and apply them in business situations by summarizing, analysing and interpreting quantitative information.

Learning outcomes

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

1. Analyse the basics of statistics and its contribution in the ancient to modern era.
2. Interpret and explain various descriptive properties of statistical data.
3. Identify probability rules, concepts relating to random variables, and answer questions in the context of business using statistical decision theory.
4. Analyse the underlying relationship between variables and perform predictive analysis using regression models.
5. Evaluate the trends and tendencies over a period through time series analysis.
6. Apply index numbers to real life situations.
7. Create decision trees to analyse business decision problems.

Course Contents

Unit 1: Introduction to Statistics (9 hours)

Meaning and scope of statistics, Collection of data, classification and tabulation, diagrammatic and graphical representation.

Ancient Indian Contributions to Statistics, Indian Statistical Heritage in Modern Times, Integration of Indian Knowledge System with Modern Statistics.

Unit 2: Descriptive Statistics (9 hours)

Measures of Central Tendency: Concept and properties of averages including Arithmetic mean, Median and Mode. Measures of Dispersion: An overview of Range, Quartile Deviation and Mean Deviation; Standard deviation; Variance and Coefficient of variation. Computation and significance of Skewness.

Unit 3: Probability and Statistical Decision Theory (9 hours)

Probability: Theory and approaches to probability; Probability Theorems: Addition and Multiplication; Conditional probability and Bayes' Theorem. Expectation and variance of a random variable.

Statistical Decision Theory: Ingredients of decision problem, Probabilistic criterion for decision making under risk or uncertainty, Non-probabilistic criterion for decision-making under risk or uncertainty, Decision Tree Analysis.

Unit 4: Statistical Analysis**Part A: Simple Correlation and Regression Analysis (9 hours)**

Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation (computation and properties); Rank correlation.

Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients

Part B: Time Series Analysis and Index Numbers (9 hours)

Time Series: Components of time series; Additive and Multiplicative models. Trend analysis; Fitting of linear trend using principle of least squares. Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa.

Index Numbers: Meaning and uses of index numbers. Construction of Index numbers: Methods of Laspeyres, Paasche and Fisher's Ideal index. Construction and Utility of Consumer Price Indices; BSE SENSEX, and NSE NIFTY.

Exercises

The learners are required to

1. Observe and apply the concepts of statistics in real life situations.
2. Practice basic calculations in statistics using spreadsheets and try to use it for solving subject related assignments.
3. Conduct a small primary research/survey in groups and analyse the data. (Examples: Buying behaviour, Motivation, Stress, Brand aspects, Sales Projections, Impact of advertisements etc).
4. Conduct a statistical experiment to estimate the probability of any event occurring in future.
5. Analyse the relationship between different factors affecting the demand for any product and make predictions using regression analysis.
6. Analyse the price movement in any equity stock using trend analysis and construct a hypothetical index that is representative of large cap stocks listed on NSE.
7. Create a decision tree to solve a simple problem such as deciding what to wear based on the weather.

Essential/ Recommended readings

- Anderson, D. R., Sweeney, D. J., Williams, T. A, Camm, J. D., Cochran, J. J., Fry, M. J., & Ohlmann, J. W. (2023). Statistics for Business & Economics, Cengage Learning India Pvt. Ltd.
- Douglas, A. L., William, G. M., & Samuel, A. W. (2024). Basic Statistics for Business & Economics. Mc-Graw-Hill Education.

- Gupta, S. C. & Gupta, I. (2022). Business Statistics, Himalaya Publishing House.
- Gupta, S. P. (2021). Statistical Methods. Sultan Chand & Sons.
- Levine, D. M., Szabat, K. A., Stephan, D. F., & Viswanathan, P. K. (2023). Business Statistics – A First Course. Pearson Education India.
- Levin, R. I., Rubin, D. S., Rastogi, S., & Siddiqui, M. H. (2017). Statistics for Management. Pearson Education.
- Thukral, J. K. (2024). Business Statistics, JKT Publications.
- Tulsian, P.C., Tulsian, B., & Tulsian, T. (2023). Business Statistics – A Self-study Textbook. S. Chand & Company Ltd.
- Vohra, N. D. (2021). Business Statistics. McGraw Hill India.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Generic Elective Course- 8.1 (GE-8.1): Workplace Diversity

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title	Credits	Credit distribution of the	Eligibility	Pre-requisite

& Code		course			criteria	of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Workplace Diversity: GE- 8.1	4	3	1	0	Pass in Class XII	NIL

Workplace Diversity

BCH: GE- 8.1

Learning Objectives:

The course aims to provide up-to-date knowledge about the new realities of the workforce and understanding of impact of diversity on various human resource functions and dynamics of team diversity, ability to critically examine organisational culture and its various aspects so as to get a better understanding of individual differences in the organisation and knowledge of various strategies through which diversity can be managed so as to increase the effectiveness of the organisations.

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

1. Apply the skills to manage the diversity at the workplace.
2. Analyse the individual differences at the workplace.
3. Describe the various dimensions of diversity and how these differences impact the interpersonal relationships of the individuals.
4. Compare and use tools of diversity management.
5. Analyse the recent trends and development in diversity management.

Course Contents:

Unit 1: Diversity- An Overview (6 hours)

Diversity-concept & meaning, Types & Dimensions of Diversity, concept & significance of Diversity management, Drivers for diversity management, Diversity issues & challenges.

Unit 2: Workplace Diversity (12 hours)

Meaning & significance, Diversity & inclusion at workplace, Impact of Workforce diversity on HR functions, Workforce Diversity – Key to organisational Performance, Role of Diversity as a Determinant of Sustainable Competitive Advantage, Diversity in interpersonal relationships and cross-cultural communication, Team Diversity.

Unit 3: Cultural Diversity (9 hours)

Organisational Culture: meaning & significance, values and ethics of global work culture-task related, individual & interpersonal values, Diversity in Organisational Culture, Culture as a multi-level dynamic construct, Complexity & challenges in global Organisations.

Unit 4: Managing workplace Diversity (12 hours)

Diversity Management, Approaches to Diversity management- Colour-blind approach, multicultural approach, All- inclusive multiculturalism, organisational Strategies for Managing Workplace Diversity – Workplace Inclusion, Strategies through Corporate Leadership, Diversity Training and Mentoring, Employee Resource Groups, corporate social responsibility & initiatives Flexible work programs.

Unit 5: Recent Trends and Developments (6 hours)

Diversity & multiculturalism Global Workplace Diversity management, Recent trends of workplace diversity: Role of Technology in managing diversity, Diversity and innovation. Ethical & Legal issues in managing diversity.

Exercises:

The learners are required to:

1. Identify the diverse composition of workforce of organisations in situated in India.
2. Identify the practices adopted by organisations in India to manage their diverse workforce.
3. Examine the inclusive strategies adopted by Indian organisations to manage their diverse workforce.
4. Compare the tools of diversity management used by various organisations.
5. Analyse the recent trends and development in diversity management.

Suggested Readings:

- De Anca, C., & Vega, A. V. (2016). Managing diversity in the global organisation: Creating new Business values. Springer.
- Kirton, G., & Greene, A. M. (2021). The Dynamics of Managing Diversity and Inclusion: A Critical Approach. Routledge.
- Klarsfeld, A., Booysen, L. A., Ng, E., Tatli, A., & Roper, I. (2014). International handbook on diversity management at work: country perspectives on diversity and equal treatment. Edward Elgar Publishing.
- Konrad, A. M., Prasad, P., & Pringle, J. (Eds.). (2005). Handbook of workplace diversity. Sage.
- Machado, C., & Davim, J. P. (2017). Managing organisational Diversity. Springer International Publishing.
- Moss, G. (2012). Lessons on profiting from diversity. In Lessons on profiting from diversity (pp. 1-18). Palgrave Macmillan, London.
- Nkomo, S. M. (1997). Managing diversity: Human resource strategies for transforming the workplace.
- Schwabenland, C. (2012). Metaphor and dialectic in managing diversity. Palgrave Macmillan.
- Triana, M. (2017). Managing diversity in organisations: A global perspective. Routledge.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Generic Elective Course- 8.2 (GE-8.2): Risk Management

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Risk Management: GE-8.2	4	3	1	0	Pass in Class XII with Mathematics/Accountancy	NIL

Risk Management

BCH: GE- 8.2

Learning Objectives:

The course aims to provide knowledge and an insight into the spectrum of risks faced by businesses and to learn the techniques of managing risks.

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

1. Explain the types of risk in business.
2. Identify and evaluate business risk.
3. Evaluate various techniques of managing business risk.
4. Perform quantitative analysis of business risk.
5. Analyse financial leverage and credit risk.

Course Contents:

Unit 1: Introduction (5 hours)

Concept and meaning of Risk, Risk and Uncertainty, Classification of Risks, Dynamic Nature of Risks, Types of Risk, including Systematic and Unsystematic Risk, Strategic and Operational Risks, Business Risk, Financial Risk. Information Risk, Liquidity Risk.

Unit 2: Business Risks Measurement and Risk Management (18 hours)

Identification and Sources of Risk, Various methodologies for measuring Business Risk, Impact of Business Risk on different stakeholders of business concern, Role of Risk Manager and Risk Committee in identifying and diversifying risk.

Risk Management- concept, objectives and importance; Process of Risk Management, Risk Management techniques, managing risk through diversification, Strategy of transferring the risk through re-insurance, underwriting and factoring etc.

Unit 3: Quantitative Analysis (11 hours)

Population and Sample Analysis, Bayesian analysis, Statistical inference and hypothesis testing, EWMA and GARCH Model, Volatility, Artificial Intelligence and Business Analytics, Risk model- VAR, Stress Testing, Scenario Analysis. Analysis with the help of relevant software.

Unit 4: Credit Risk Measurement and Financial Leverage (11 hours)

Credit risk- concept, components, relevance, evaluation and reduction. Emerging sources of credit risk and their impact on business development, Credit Risk and Financial Leverage.

Exercises:

The learners are required to:

1. Recognise the types of risks faced by different businesses.
2. Discuss and evaluate various methodologies for measuring business risk.
3. Evaluate various techniques of managing business risk.
4. Perform quantitative analysis of business risk.
5. Analyse the credit risk of any firm.

Suggested Readings:

- Crouhy, M., Galai, D., & Mark, R. (2013). The Essentials of Risk Management. New York: McGraw-Hill Education.
- Hopkin, P. (2018). Fundamentals of Risk Management: Understanding, Evaluating and Implementing Effective Risk Management. London: Kogan Page.
- Popli, G. S. & Gupta, S. Principles and Systems of Insurance. PHI Learning

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Generic Elective Course- 8.3 (GE-8.3): Collective Bargaining and Negotiation Skills

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Collective Bargaining and Negotiation Skills: GE-8.3	4	3	1	0	Pass in Class XII	NIL

Collective Bargaining & Negotiation Skills

BCH: GE- 8.3

Learning Objectives:

The course aims to promote an understanding of theories and practical issues related to collective bargaining and to build awareness of managerial skills required for effectively negotiating with people.

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

1. Illustrate different theories of collective bargaining.
2. Analyse the practical aspects of collective bargaining process.
3. Evaluate types of negotiation and manage a negotiation process.
4. Demonstrate the vital skills during a negotiation process.
5. Recognise the importance of post negotiation process.

Course Contents:

Unit 1: Collective Bargaining (9 hours)

Concept and Characteristics of Collective Bargaining; Collective Bargaining and Stakeholders; Theories of Collective Bargaining: Hicks' Analysis of Wage Setting under Collective Bargaining, Conflict-choice model of negotiation, A Behavioural Theory of Labor Negotiation.

Unit 2: Collective Bargaining in India (9 hours)

Legal Framework of Collective Bargaining; Units and Levels of Collective Bargaining, Coverage and Duration of Agreements, International Collective Bargaining; Factors Influencing Bargaining Units and Levels; Subject Matters of Collective Bargaining; Hurdles in the Bargaining Process; Lobbying- Concept, Importance and relationship with collective bargaining.

Unit 3: Negotiation (18 hours)

Part A: Negotiating a Contract

Meaning of Negotiations; Features and Elements of Negotiation; Types of Negotiations: Distributive, Integrative; Steps in Pre-negotiation phase of collective bargaining – Preparing the Charter of Demand(s), Creating the Bargaining Team, Submission of COD, Costing of Labor Contracts. Negotiation process: Preparing, Opening, Bargaining, Closing, PRAM Model.

Part B: Negotiation Skills

Negotiation process; Effective negotiation – Preparing for negotiation, Negotiating Integrative agreements; Negotiation and Collective Bargaining - Approaches and Phases in Collective Bargaining, Coalition and Fractional Bargaining, Impasse Resolution, Contract Ratification.

Unit 4: Post Negotiation Process (9 hours)

Post-negotiation – Administration of the Agreement, Grievance Management, Binding up the Wounds. Distributive vs. Integrative Bargaining; Coalition and Fractional Bargaining; Post-negotiation - Grievance management. Emerging scenario in collective bargaining; Phases in collective bargaining.

Exercises:

The learners are required to:

1. Participate in an exercise wherein they will be divided into groups comprising of two teams i.e., trade union and management. Simulation exercise to be conducted in classroom on collective bargaining between both the teams (trade union and management).
2. Interpret and analyse case study on collective bargaining at nokia india; cummins india limited; honda motorcycle & scooter (india) private limited and similar organisations.
3. Participate in stimulation exercise in groups (created in previous unit) on preparation of charter of demands.
4. Conduct role play in the classroom to exhibit negotiation skills by learners in resolving conflicts between management and trade unions.
5. Participate in simulation exercise on preparing draft of grievance handling policy.
6. Interpret and analyse case study on grievance handling at Tata Steel Ltd. and similar organisations.

Suggested Readings:

- Kapoor, P. (2011). Counselling and Negotiation Skills for Managers. Delhi: Dreamtech Press.
- Lewicki, R., Barry, B., & Saunders, D. (2019). Negotiation. 7th Edition. New York: McGraw-Hill Education.
- Sinha, P. R. N., Sinha, I. B., & Shekhar, S. S. (2017). Industrial Relations, Trade Unions and Labour Legislation. 3rd Edition. Delhi: Pearson Education.
- Venkataratnam, C. S., & Dhal, M. (2017). Industrial Relations. 2nd Edition. Delhi: OUP India.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Generic Elective Course- 8.4 (GE-8.4): Legal Aspects of Business

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Legal Aspects of Business GE:8.4	4	3	1	0	Pass in XII	NIL

Learning Objectives

To develop an understanding of the legal intricacies governing business entities, enabling strategic compliance, risk mitigation and ethically sound decision-making within a dynamic regulatory landscape.

Learning outcomes

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

1. Discuss contract law principles, including enforceability, modes of discharge, and legal remedies, to facilitate sound and legally compliant business transactions.
2. Interpret the legal principles governing special contracts
3. Comprehend and analyse the fundamental principles of company law, company formation, structure, governance, and regulatory compliance.
4. Develop a comprehensive understanding of company management, key roles, and the legal framework for conduct of valid meetings and resolutions.
5. Enable to form an LLP, its governance, and undertake compliance related to LLPs.

Course Contents

Unit 1: The Indian Contract Act, 1872 (10 hours)

Contract – meaning, characteristics and kinds; Essentials of a valid contract - offer and acceptance, consideration, contractual capacity, free consent, the legality of objects; Void agreements; Quasi-contracts; Discharge and remedies for breach of contract.

Unit 2:

Part A: Introduction to Special Contracts (9 hours)

Contract of Indemnity - Definition and Rights of indemnity holder; Contract of Bailment – Definition, kinds of bailment, Rights and duties of Bailor and Bailee; Contract of Agency -

Definition, essentials; Principal Agent relationship; kinds of agent; creation of agency; Extent of agent's authority.

Part B: Introduction of the Companies Act, 2013 (9 hours)

Definition of Company; Kinds of companies; Incorporation of company; Memorandum and Articles of Association; Prospectus - Shelf and Red herring prospectus, misstatement in prospectus; Allotment of Securities.

Unit 3: Company Management and Meetings (10 hours)

Directors: Legal position, Disqualifications, Director Identification Number (DIN); Classification of directors; Appointment, Removal of directors; Powers and Duties; Key managerial personnel (KMP): Concept and types; Board Meetings; Shareholder's meetings: AGM and EGM; Convening and conduct of valid meetings; Resolutions.

Unit 4: The Limited Liability Partnership Act, 2008 (7 hours)

Meaning and Nature of LLP; Difference between LLP and Partnership, LLP and Company; Incorporation of LLP; LLP Agreement; Partners and their Relations; Extent and limitation of liability of LLP and partners.

Exercises

The learners are required to:

1. Identify the essential components of valid contracts present in rent agreements, sale deeds, and appointment letters commonly used in daily life.
2. Research and classify real-life examples of different types of agents (e.g., mercantile agents, brokers, commission agents, and del credere agents).
3. Fill out a dummy SPICe+ (Simplified Proforma for Incorporating Company Electronically) form for incorporating a company.
4. Identify the composition of the Board of Directors in a listed company from NSE/BSE and analyze their roles. Framework for drafting notice and agenda of a valid meeting.
5. Fill out a dummy FiLLiP (Form for Incorporation of LLP) on the MCA portal.

Essential/ Recommended readings

- Chadha R. & Chadha, S., Company Law (2025) Scholar Tech Press, Delhi.
- Jagota R. Business Laws (2022), MKM Publishers Scholar Tech Press.
- Jagota, R. (2021) Corporate Laws, Taxmann Pvt Ltd, Delhi.
- Kuchhal M. C., & Kuchhal V., (2023) Business Legislation for Management, Vikas Publishing House Pvt. Ltd.
- Kuchhal, M. C. and Kuchhal, A. (2021) Company Law, Mahavir Publications.
- Padhi P. K. (2024) Legal Aspects of Business, PHI
- Sharma, J. P., & Kanojia, S., (2019) Business Laws, New Delhi. Bharat Law House Pvt. Ltd.
- Sharma, J.P. (2022) An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi.
- Sulphrey, M. M., & Basheer, AZ-HAR (2021) Laws for Business, 5th ed. PHI Learning
- Tulsian, P. C. (2017) Business Law. New Delhi. 3rd edition, Tata McGraw Hill.

Additional Readings

- Arora, S. (2024) Business Laws. New Delhi. Taxmann.
- Das S. K. and Roy P. K. (2018) Business Laws, Oxford University Press.
- Das & Roy (2021) Company Laws Oxford University Press.
- Gowar, LCB. Principles of Modern company Law, Stevens & Sons, London.
- Hanningan, Brenda. Company Law, Oxford University Press, U.K.
- Hicks, Andrew & Goo S.H. Cases and Material on Company Law, Oxford University Press.
- Sharma, J. P., & Kanojia S. (2015) Vyavsayik Sanniyam, Delhi University Hindi Cell. (For Hindi)
- Ramaiya, A. A Guide to Companies Act, LexisNexis, India.
- The Companies Act, 2013
- The Indian Contract Act, 1872.
- The Limited Liability Partnership Act, 2008.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

STRUCTURE OF B.A. PROGRAM COMMERCE BASED COURSES (SEMESTER VII AND VIII)

Discipline Specific Core Courses (DSC)

Semester	Course Type/Code	Course Title	Lectures	Tutorials	Practical	Credits	Pre-requisites
VII	BAC: DSC- 7	Sustainable Development	3	1	0	4	NIL
VIII	BAC: DSC- 8	Basics of Entrepreneurship	3	1	0	4	NIL

B.A. Program with Commerce (Entrepreneurship and Small Business)

Semester	Course Type/Code	Course Title	Lectures	Tutorials	Practical	Credits	Pre-requisites
SEMESTER VII							
VII	Students can study the paper ‘Business Research Methodology- DSE 7.1’ offered in B.Com. Hons.						
VII	BAC: DSE (ESB) – 7.2	Basics of Management	3	1	0	4	NIL
VII	BAC: DSE (ESB) – 7.3	Business Economics	3	1	0	4	NIL
VII	BAC: DSE (ESB) – 7.4	Creativity and Innovation	3	1	0	4	NIL
SEMESTER VIII							
VIII	BAC: DSE (ESB) – 8.1	Entrepreneurship Development	3	1	0	4	NIL
VIII	BAC: DSE (ESB) – 8.2	Business Incubation	3	1	0	4	NIL
VIII	BAC: DSE (ESB) – 8.3	Principles of Marketing	3	1	0	4	NIL
VIII	BAC: DSE (ESB) – 8.4	Digital Marketing* (<i>Student can study this paper if s/he has not studied ‘Digital Marketing’ in SEC</i>)	3	1	0	4	NIL

B.A. Program with Commerce (Accounting and Finance)

Semester	Course Type/Code	Course Title	Lectures	Tutorials	Practical	Credits	Pre-requisites
SEMESTER VII							
VII	Students can study the paper 'Business Research Methodology- DSE 7.1' offered in B.Com. Hons.						
VII	BAC: DSE (A&F) – 7.2	Corporate Finance	3	1	0	4	NIL
VII	BAC: DSE (A&F) – 7.3	Financial Services	3	1	0	4	NIL
VII	BAC: DSE (A&F) – 7.4	Accounting for Managerial Decisions	3	1	0	4	NIL
VII	BAC: DSE (A&F) – 7.5	Financial Statements Analysis	3	1	0	4	NIL
SEMESTER VIII							
VIII	BAC: DSE (A&F) – 8.1	Mergers and Acquisitions	3	1	0	4	NIL
VIII	BAC: DSE (A&F) – 8.2	Financial Reporting	3	1	0	4	NIL
VIII	BAC: DSE (A&F) – 8.3	Forensic Accounting and Fraud Detection	3	1	0	4	NIL
VIII	BAC: DSE (A&F) – 8.4	Social and Environmental Accounting	3	1	0	4	NIL

B.A. Program with Commerce (Banking and Insurance)

Semester	Course Type/Code	Course Title	Lectures	Tutorials	Practical	Credits	Pre-requisites
SEMESTER VII							
VII	Students can study the paper ‘Business Research Methodology-DSE 7.1’ offered in B.Com. Hons.						
VII	BAC: DSE (B&I) – 7.2	Life Insurance-II	3	1	0	4	NIL
VII	BAC: DSE (B&I) – 7.3	Non-Life Insurance-I	3	1	0	4	NIL
VII	BAC: DSE (B&I) – 7.4	Non-Life Insurance-II	3	1	0	4	NIL
VII	BAC: DSE (B&I) – 7.5	Reinsurance	3	1	0	4	NIL
SEMESTER VIII							
VIII	BAC: DSE (B&I) – 8.1	Central Bank and Monetary Policy	3	1	0	4	NIL
VIII	BAC: DSE (B&I) – 8.2	Risk Management in Banks	3	1	0	4	NIL
VIII	BAC: DSE (B&I) – 8.3	Inclusive Banking	3	1	0	4	NIL
VIII	BAC: DSE (B&I) – 8.4	International Banking	3	1	0	4	NIL

B.A. Program with Commerce (Advertising, Sales Management and Sales Promotion)

Semester	Course Type/Code	Course Title	Lectures	Tutorials	Practical	Credits	Pre-requisites
SEMESTER VII							
VII	Students can study the paper 'Business Research Methodology- DSE 7.1' offered in B.Com. Hons.						
VII	BAC: DSE (ASPSM) – 7.2	Sales Promotion & Public Relations	3	1	0	4	NIL
VII	BAC: DSE (ASPSM) – 7.3	Social Media Marketing* (<i>Student can study this paper if s/he has not studied Social Media Marketing in SEC</i>)	3	1	0	4	NIL
VII	BAC: DSE (ASPSM) – 7.4	E-Commerce	3	1	0	4	NIL
VII	BAC: DSE (ASPSM) – 7.5	Marketing of Financial Services	3	1	0	4	NIL
SEMESTER VIII							
VIII	BAC: DSE (ASPSM) – 8.1	Customer Relationship Management	3	1	0	4	NIL
VIII	BAC: DSE (ASPSM) – 8.2	Rural Marketing	3	1	0	4	NIL
VIII	BAC: DSE (ASPSM) – 8.3	Marketing Research	3	1	0	4	NIL
VIII	BAC: DSE (ASPSM) – 8.4	Sales Force Management	3	1	0	4	NIL

B.A. Program in Commerce (Human Resource Management)

Semester	Course Type/Code	Course Title	Lectures	Tutorials	Practical	Credits	Pre-requisites
SEMESTER VII							
VII	Students can study the paper ‘Business Research Methodology- DSE 7.1’ offered in B.Com. Hons.						
VII	BAC: DSE (HRM) – 7.2	Indian Ethos & Management	3	1	0	4	NIL
VII	BAC: DSE (HRM) – 7.3	Organizational Culture and Dynamics	3	1	0	4	NIL
VII	BAC: DSE (HRM) – 7.4	Technology in HR	3	1	0	4	NIL
SEMESTER VIII							
VIII	BAC: DSE (HRM) – 8.1	Human Resource Information System	3	1	0	4	NIL
VIII	BAC: DSE (HRM) – 8.2	Participative Management	3	1	0	4	NIL
VIII	BAC: DSE (HRM) – 8.3	HR Analytics	3	1	0	4	NIL

B.A. Program in Commerce (Commercial Laws and Corporate Governance)

Semester	Course Type/Code	Course Title	Lectures	Tutorials	Practical	Credits	Pre-requisites
SEMESTER VII							
VII	Students can study the paper 'Business Research Methodology- DSE 7.1' offered in B.Com. Hons.						
VII	BAC: DSE (CLCG) – 7.2	Corporate Social Responsibility: Compliance and Evaluation	3	1	0	4	NIL
VII	BAC: DSE (CLCG) – 7.3	Insolvency and Bankruptcy Code: Law and Practice	3	1	0	4	NIL
VII	BAC: DSE (CLCG) – 7.4	Intellectual Property Rights (IPR Laws)-II	3	1	0	4	NIL
VII	BAC: DSE (CLCG) - 7.5	Banking Laws and Practice	3	1	0	4	NIL
SEMESTER VIII							
VIII	BAC: DSE (CLCG) – 8.1	Compensation Structure and Laws	3	1	0	4	NIL
VIII	BAC: DSE (CLCG) – 8.2	Company Secretarial Practices	3	1	0	4	NIL
VIII	BAC: DSE (CLCG) – 8.3	Regulatory Framework of Insurance	3	1	0	4	NIL
VIII	BAC: DSE (CLCG) – 8.4	Regulatory framework for MSMEs	3	1	0	4	NIL

B.A. Program in Commerce (Tax Procedures and Practices)

Semester	Course Type/Code	Course Title	Lectures	Tutorials	Practical	Credits	Pre-requisites
SEMESTER VII							
VII	Students can study the paper ‘Business Research Methodology- DSE 7.1’ offered in B.Com. Hons.						
VII	BAC: DSE (TPP) – 7.2	Property Tax: Assessment	3	0	1	4	NIL
VII	BAC: DSE (TPP) – 7.3	Income Tax: E-Filing	3	0	1	4	NIL
VII	BAC: DSE (TPP) – 7.4	Taxability of Virtual Digital Assets	3	1	0	4	NIL
VII	BAC: DSE (TPP) - 7.5	Estate Planning	3	1	0	4	NIL
SEMESTER VIII							
VIII	BAC: DSE (TPP) – 8.1	GST: Procedures and Special Provisions	3	1	0	4	NIL
VIII	BAC: DSE (TPP) – 8.2	International taxation	3	1	0	4	NIL
VIII	BAC: DSE (TPP) – 8.3	GST: E-Way Bills	3	0	1	4	NIL
VIII	BAC: DSE (TPP) – 8.4	GST : E-Filing	3	0	1	4	NIL

B.A. Program in Commerce (Modern Office Management)

Semester	Course Type/Code	Course Title	Lectures	Tutorials	Practical	Credits	Pre-requisites
SEMESTER VII							
VII	Students can study the paper 'Business Research Methodology- DSE 7.1' offered in B.Com. Hons.						
VII	BAC: DSE (MOM) – 7.2	Advanced Stenography (Theory)	3	1	0	4	NIL
VII	BAC: DSE (MOM) – 7.3	Management Information Systems	3	0	1	4	NIL
VII	BAC: DSE (MOM) - 7.4	Database Management System	2	0	2	4	NIL
SEMESTER VIII							
VIII	BAC: DSE (MOM) – 8.1	Advanced Stenography (Practical)	1	0	3	4	NIL
VIII	BAC: DSE (MOM) – 8.2	Advanced Spread sheet Applications	1	0	3	4	NIL
VIII	BAC: DSE (MOM) – 8.3	Office Operations	3	1	0	4	NIL
VIII	BAC: DSE (MOM) – 8.4	E-Commerce	3	1	0	4	NIL

CORE COURSES (DSC)

SUSTAINABLE DEVELOPMENT DSC -7

Learning Objectives:

The course aims to provide the learners an understanding of the key challenges and pathways to sustainable development i.e. also socially inclusive and environmentally sustainable.

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

1. Describe key initiatives required to enhance the contribution of an organisation towards Sustainable Development.
2. Analyze the significance of various steps taken by UNDP to ensure Sustainable Development.
3. Assess the results of Smart Cities Mission Initiative of Government of India.
4. Describe the key achievements of National Programmes/Initiatives aligned with SDGs.
5. Discuss the importance of responsible investment.

COURSE CONTENTS:

Unit 1: Introduction (7 hours)

Sustainable Development: Meaning, Principles, History of Sustainable Development. Components of sustainability, Goal Based Development, Feasibility of Sustainable Development; Sustainable Development and International Contribution: International Summits, Conventions, Agreements. Triple Bottom Line approach. Environmental, social and governance (ESG) factors. Role of ICT in Sustainable Development. Community Engagement. Policy framework on Sustainable Development in India.

Unit 2: Sustainable Development Goals (SDGs) (18 hours)

SDG-I

Sustainable Development Goals (SDGs): Meaning, Background, Transition from Millennium Development Goals (MDGs) to SDGs. Role of UNDP; SDG Integration. SDGs (1-6): No Poverty, Zero Hunger, Good Health and Well-Being, Quality Education, Gender Equality, Clean Water and Sanitation. SDGs (1-6) in India: Key indicators of performance.

SDG-II

SDGs (7-17): Affordable and Clean Energy, Decent Work and Economic Growth, Industry, Innovation and Infrastructure, Reduced Inequalities, Sustainable Cities and Communities, Climate Action, Life Below Water, Life on Land. Peace, Justice and Strong Institutions, Partnerships for the Goals. SDGs (7-17) in India: Key indicators of performance.

Unit 3: Responsible Production and Mindful Consumption (11 hours)

Responsible Production and mindful consumption: concept, rationale, implications, challenges and opportunities. Global initiatives on Sustainable Development by Industry: World Business Council for Business Development.

Unit 4: Responsible Investment (9 hours)

Responsible Investment: concept, rationale, implications, challenges, and opportunities. Socially Responsible Investment: Green Bonds, Carbon Credits. Socially Responsible Mutual Funds. Global Reporting Initiatives.

Exercises:

The learners are required to:

1. Identify an organisation and suggest key initiatives required to enhance the contribution of that organisation towards Sustainable Development and measure the quantum of improvements that would be achieved by the implementation of such initiatives.
2. Visit the website of UNDP and other related internet resources wherein the cases related to action taken for achieving the SDGs are specified and compare it with the organisation chosen in unit 1 above and present report of the benchmarking exercise and the new suggestions/recommendations for taking the organisation to the next level.
3. Prepare and present a report on Smart Cities Mission Initiative of Government of India highlighting the strategy, key features of Smart Cities, achievements, and challenges.
4. Identify an organisation which is integrating practices (green initiative, dry waste management, recycling, etc.) related to SDGs of responsible Production and Consumption. Prepare and present the report of its strategies highlighting the cumulative impact of its outcome.
5. Identify a company dealing with green bonds in India, analyze its business model. Prepare and present a report of its contribution to the environment.

Suggested Readings:

- Edwards, A. R., & Orr, D. W. (2005). *The Sustainability Revolution: Portrait of a Paradigm Shift*. British Columbia: New Society Publishers.
- Reid, D. (1995). *Sustainable Development: An Introductory Guide*. London: Earthscan Publications Ltd.
- Rogers, P. P., Jalal, K. F., & Boyd, J. A. (2012). *An Introduction to Sustainable Development*. Abingdon: Routledge.
- Stokke, O. (2018). *Sustainable Development*. Abingdon: Routledge

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Basics of Entrepreneurship **BAC: DSC- 8**

Learning Objectives:

This course aims at imparting basic knowledge on entrepreneurship and new enterprise creation so that it is able to provide an opportunity for the students to opt for entrepreneurship as an alternative career option.

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

1. Describe the importance of entrepreneurship in Indian context
2. Analyse the existing support system for entrepreneurial orientation
3. Demonstrate the enterprise formation process for gaining ideas
4. Analyse various managerial aspects of business
5. Implement effective strategies for expansion and growth

Course Contents:

Unit I: Introduction (9 hours)

Entrepreneurship- meaning, importance and determinants; Entrepreneurship in Indian scenario as a career option; Understanding intrapreneurship, techno-entrepreneurship, net-entrepreneurship, eco-entrepreneurship, and social entrepreneurship. Family business and its characteristics in India; Conflicts in Family business and its mechanism of redressal.

Unit II: Entrepreneurial Eco-System (9 hours)

Socio-economic support system for entrepreneurship, public and private system of stimulation; Role of development institutes; Availability of finance, marketing, technology and project related assistance; Role of trade associations and self-help groups for promotion of entrepreneurship; Types of business entities- micro, small and medium enterprises; Role of MSME sector in Indian economy.

Unit III: Enterprise Formation Process (12 hours)

Understanding and analysing business opportunities; Understanding various sources of business opportunities; Market demand analysis, preparation of business plan, project feasibility study; Start-ups and basic start-ups problems; Cases of Indian start-ups, sources of financing business start-ups (practical knowledge on preparation of business plan/project report shall be taught in the class).

Unit IV: Managerial Aspects of Business and Managing Growth (15 hours)

Managing finance- preparation of operating/cost budget, cash budget; Understanding management of short term and long term capital; Human resource planning; Understanding marketing methods; Cost Management Understanding of GST and other tax compliances. Business growth strategies specific to small enterprises; Enterprise life cycle and various growth strategies; Business collaboration and outsourcing of resources; Network management; Business succession planning for sustenance.

Exercises:

The learners are required to:

1. Discuss case studies on entrepreneurship in India.
2. Analyse the role of support system for entrepreneurial orientation.
3. Discuss the enterprise formation process for different start-ups.
4. Prepare a business plan for a hypothetical start up, and prepare its budget.
5. Present case studies on growth strategies of different small business organisations.

Suggested Reading:

- Brandt, S. C. Entrepreneurship: The Ten Commandments for Building a Growth Company. MacMillan Business Books.
- Dollinger, M. J. Entrepreneurship: Strategies and Resources. Illinois: Irwin.
- Holt, D. H. Entrepreneurship: New Venture Creation. New Delhi: Prentice Hall of India.
- Panda, S. C. Entrepreneurship Development. New Delhi: Anmol Publications.
- Taneja, S., & Gupta, S. L. Entrepreneurship Development-New Venture creation. New Delhi: Galgotia Publishing House.
- Vasper, K. H. New Venture Strategies (Revised Edition ed.). New Jersey: Prentice-Hall.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Entrepreneurship and Small Business

Basics of Management

BAC: DSE (ESB) - 7.2

Learning Objectives:

The course aims to provide learners with an understanding of basic management concepts, principles, and practices.

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

1. Demonstrate the competitive landscape of a company using Porter's five force model;
2. Interpret the applicability of SWOT analysis of a company;
3. Interpret the relevance of delegation and decentralization of authority in an organisation;
4. Analyze the various needs of an individual using Maslow's Need-Hierarchy Theory;
5. Analyze the various management techniques in successfully running a business organisation.

Course Contents:

Unit 1: Introduction (11 hours)

Management: Concept and Need, Managerial Functions – An overview; Coordination: Essence of Management. Evolution of Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach, MBO, Hammer and Champy- Business Process Re-engineering, Porter's Five-forces' Model.

Unit 2: Planning (11 hours)

Types of Plan; Strategic planning – Concept, process, Importance and limitations; Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS- UP, BCG Matrix, Competitor Analysis); Decision-making: Process and Techniques; Perfect rationality and bounded rationality.

Unit 3: Organizing (11 hours)

Concept and process of organizing – An overview, Span of management, Different types of authority (line, staff and functional), Decentralization, Delegation of authority; Formal and Informal Structure; Principles of Organizing; Network Organisation Structure. Emerging types.

Unit 4: Staffing and Leading (12 hours)

- a. Staffing: Concept of staffing - Recruitment and Selection; Orientation; Training and Development; Career Development; Performance Appraisal.
- b. Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication. Emerging trends in communication. Concept, Process, Limitations, Principles of Effective Control,

Exercises:

The learners are required to:

1. Identify a company and use the Porter's five forces' analysis model to evaluate its competitive landscape.
2. Read Ford & Mazda case study on Business Process Re-engineering and prepare a report of your interpretation and analysis. Each learner is required to conduct SWOT analysis on the company identified in previous unit and prepare BCG Matrix of its products and present the report.
3. Present a role play on bounded rationality or on any aspect of decision making.
4. Create a simulation exercise in class to demonstrate various types of authority, delegation, and decentralization of authority.
5. Using Maslow's Need-Hierarchy Theory, analyze their needs and prepare a report.
6. Present a simulation exercise demonstrating barriers to communication in an organisation.
7. Demonstrate various types of Leadership Styles in the form of Role Play by identifying real life leaders from the corporate world.
8. Take the annual report of the company identified in Unit 1 and calculate various accounting ratios, HR metrics, EVA, ROI, and present the report of your interpretation of the same.

Suggested Readings:

- Koontz. H., & Weihrich. H. (2012). Essentials of Management: An International and Leadership Perspective. New York: McGraw Hill Education.
- Robbins, S. P., Bhattacharyya, S., DeCenzo, D. A., & Agarwal, M. N. (2011). Essentials of Management. London: Pearson Education.
- Terry, G. R. (2010). Principles of Management Homewood, California: Richard D. Irwin Inc. Singh, B. P., & Singh, A. K. (2002). Essentials of Management. New Delhi: Excel Books.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Business Economics
BAC: DSE (ESB) - 7.3

Learning Objectives:

The course aims to acquaint the learners with fundamental economic theories and their impact on pricing, demand, supply, production, and cost concepts.

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

1. Demonstrate how different economic systems function and evaluate implications of various economic decisions.
2. Demonstrate how consumers try to maximize their satisfaction by spending on different goods.
3. Analyze the relationship between inputs used in production and the resulting outputs and costs
4. Analyze and interpret market mechanism and behaviour of firms and response of firms to different market situations.
5. Describe the various facets of pricing under different market situations.

Course contents:

Unit 1: Basic Concepts (14 hours)

Meaning, Nature and Scope of Business Economics, Basic Problems of an Economy and Application of Economic Theories in Decision Making, Steps in Decision Making, National Income and its measurement, Gross National Product, Net National Product, Net National Income.; Inflation and Deflation causes and remedial action.

Unit 2: Consumer Behaviour and Elasticity of Demand (11 hours)

Theory of Demand and supply The elasticity of demand – Concept, kinds- price, cross, income and advertising elasticity of demand, Measurement of elasticity of demand, factors influencing the elasticity of demand, Importance of elasticity of demand.

Unit 3: Production and cost (11 hours)

Production Function – Concept Definition, Types of products, Law of variable proportions, Cost of production: Concept of explicit costs, implicit costs and opportunity costs of production, derivation of short run and long run cost curves. Economies and Diseconomies of scale and the shape to the long run average cost.

Unit 4: Pricing and Market (9 hours)

Theory of pricing- cost plus pricing, target pricing, marginal cost pricing, going rate pricing; classification of market-perfect competition, monopoly, monopolistic competition and oligopoly.

Exercises:

The learners are required to:

1. Apply concept of demand analysis in real life.
2. Study various effects in changes in demand and supply in consumption.
3. Visit local markets and classify firms into various markets.

4. Visit any industrial unit and study its production process.
5. Prepare a production schedule for a hypothetical product under and particular condition of demand supply.
6. Visit any industrial unit and classify its cost into fixed and variable costs.
7. Analyze the effects of changes in demand and supply on pricing policies.

Suggested Readings:

- Baye, M., and Prince J.(2021), Managerial Economics and Business Strategy. McGraw Hill, (3rd ed.)
- Case, K. E., and Fair, R.C. (2017). Principles of Economics, Pearson Education,(12th ed.).
- Deepashree, (2021) Business Economics, MKM Publisher, New Delhi.
- Gillespie, A., (2013) Business Economics, Oxford University Press. (2nd ed.)
- Gupta, G.S. (2011), Managerial Economics, McGraw Hill (2nd ed.)
- Maddala, G.S and Miller Ellen, Microeconomics Theory and Applications, (2017) Tata McGraw Hill.
- Mankiw, Gregory N., Aswin A., Mark P Taylor, Business Economics (2019), Cengage Learning, UK.
- Miller, R. L. Intermediate Microeconomics: Theory, Issues, Applications, 2nd ed. New York: McGraw-Hill.
- Pindyck, Robert S. Rubinfeld, Daniel L, Microeconomics. (Eighth edition), Pearson education
- Salvator, D., Rastogi S.K.(2016) managerial Economics: Principles and Worldwide Applications, Oxford University Press, (8th Ed.).
- Samuelson, P. A., and Nordhaus, W.D., Chaudhari S. and Sen, A., (2019) Economics (SIE), McGraw-Hill. (20th ed.)

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Creativity and Innovation **BAC: DSE (ESB) - 7.4**

Learning Objectives:

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

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

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

COURSE CONTENTS:

Unit 1: Introduction (9 hours)

Meaning and Concept of Creativity; Creativity Process; Nature and 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 and Radical.

Unit 2: Idea Generation and Creativity in Problem Solving (9 hours)

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.

Unit 3: Innovation Management (9 hours)

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: Innovation and Intellectual property

a) Setting the Right Ecosystem for Innovation (9 hours)

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

b) Intellectual Property (9 hours)

Introduction to intellectual property: Patents (novel, useful, and not obvious), Copyrights, Trademarks; Transforming Innovations into Proprietary Assets: significance and steps.

Exercises:

The learners are required to:

1. Identify a creative person to comprehend, study, analyze, and present a report highlighting the contribution of his/her creative work.
2. Generate a creative idea for business and present the same in the class for critical evaluation by other learners regarding its uniqueness and feasibility.
3. Identify an innovative business model (like amazon, redubs, flipkart, ola, uber, big basket, zomato, swingy, etc.) Used by an organisation recently and present a report on business competence achieved by it.
4. Analyze the case study on innovative leader like steve jobs who launched apple's ipod & iphone or any other case study on innovation and present a report on the key learnings.
5. Select an aspect (in the field of their interest) on which patent has been granted already and think of an innovative idea so that it makes a case for filing a new patent application.

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: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Entrepreneurship Development **BAC: DSE (ESB) - 8.1**

Learning Objectives:

The course aims to equip the learners to entrepreneurship so that they are inspired to look at entrepreneurship as a viable, lucrative, and preferred option of professional life.

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

1. Describe the distinct entrepreneurial traits.
2. Analyze the parameters to assess opportunities and constraints for new business ideas.
3. Describe a business idea by adopting systematic process.
4. Demonstrate the strategies for successful implementation of ideas.
5. Create a business plan with its feasibility aspects.

COURSE CONTENTS:

Unit 1: Introduction (10 hours)

Meaning, elements, determinants and importance of entrepreneurship; Entrepreneurship as a creative process; Entrepreneurial Personality; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship Entrepreneurship and challenges of globalisation.

Unit 2: Entrepreneurship in India (10 hours)

Business houses and their role in Indian Economy; Typical Family business eco-system in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Impact of family entrepreneurship on nascent entrepreneurial orientation. Survival challenges of family business; Conflict management techniques in family business. (Cases of success story of entrepreneurial personality of India shall be taught in the class).

Unit 3: Entrepreneurship Ecosystem (15 hours)

Availability and access to raw materials, finance, marketing assistance, technology, and industrial accommodation, Governmental initiative on promotion of entrepreneurship through: Start Up India, Stand Up India, Make in India, and Vocal for locals etc. Role of non-governmental support system: entrepreneur's associations and self-help groups; Role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund in the promotion of entrepreneurship

Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Addressing Basic start-up problems.

Unit 4: Business Plan and Tests of Feasibility (10 hours)

Generation of business ideas and test of feasibility, Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning and control; preparation of project report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

Exercises:

The learners are required to:

1. Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits.
2. Analyze and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations.
3. Analyze and present the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area.
4. Develop a business idea and conduct a feasibility analysis of the same.
5. Participate in Business Plan Competition, wherein they must design a business plan proposal and identify alternative sources of raising finance for startup.

Suggested Readings:

- Desai, V. (2009). Dynamics of Entrepreneurial Development and Management. Mumbai: Himalaya Publishing House.
- Dollinger, M. J. (2008). Entrepreneurship: Strategies and Resources. New Jersey: Prentice Hall. Hisrich, R., Peters, M., & Shepherd, D. (2017). Entrepreneurship. New York: McGraw Hill Education.
- Rao, T. V., & Kuratko, D. F. (2012). Entrepreneurship: A South Asian Perspective. Boston: Cengage Learning. Yadav, V., & Goyal, P. (2015). User innovation and entrepreneurship: case studies from rural India.. Journal of Entrepreneurship & Innovation, 4(5). Retrieved from <https://link.springer.com/article/10.1186/s13731-015-0018-4>.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Business Incubation BAC: DSE (ESB) - 8.2

Learning Objectives:

The course aims to familiarize the learners with development of business incubators and its management.

Learning Outcomes: After completing the course, the learners will be able to:

1. Demonstrate the incubation as a concept, types of business incubators and the role played by business incubators in supporting entrepreneurial efforts.
2. Describe the process of business incubation, incubator structure and value propositions leading to start-up development.
3. Describe about various funding opportunities available to business incubators and understand the funding needs of the incubator.
4. Describe about various aspects of development of a business incubator, such as preparation of feasibility study, team building, and preparation of business plan.
5. Interpret the management of business incubators involving formulation of policy for entry and exit, employee management, identification of key performance indicators and mentoring process.
6. Describe the role of M and E as well as of benchmarking in incubator management.

COURSE CONTENTS:

Unit 1: Introduction (9 hours)

Business Incubation- Concept and Principles; Incubator and Incubation; Pre-requisites of incubator; Development of an incubator; Types of incubators; Corporate and educational incubators. Incubation and Entrepreneurship. Business incubation models and success factors. Virtual business incubation. Agribusiness incubation. Government Policies and Programme, Role of business incubation in the economy.

Unit 2: Incubation Process (10 hours)

Process of business incubation and business incubator; Pre-incubation and post-incubation; Idea lab; Business plan structure; Value proposition. Role of business incubation in start-up development.

Unit 3: Incubator Business Environment (8 hours)

Managing business incubator; Financing business incubator; Owners and Fund Providers; Seed funding/venture capital; Angel Financiers: types, nature, and procedures; Services of incubators.

Unit 4: Planning and managing an Incubator (18 hours)

- a) Feasibility study; Team formation and team building; Examining sample business idea and writing business plans; Developing business plan; Business incubation marketing and stakeholder management; Understanding investor/lender's perspective and presenting business plan; Valuation of business plan and elevator pitch.
- b) Policy formulation for entry and exit; Incubation structures; Roles and responsibilities of key players; Managing incubator employees; Performance indicators of business incubator. Mentoring process; Legal issues and other formalities.

Exercises:

The learners are required to:

1. Develop a comparative study of various business incubators in the context of real- life cases.
2. Analyze the case of a start- up and elaborate upon the business incubation process and business plan structure.
3. Identify funding sources for various business incubators on the basis of real-life examples.
4. Develop a business incubator plan and prepare its management plan.
5. Present case studies on management of different business incubators.
6. Discuss the role of M&E as well as of benchmarking in incubator management.

Suggested Readings:

- Adkins, D. (2002). A Brief History of Business Incubation in the United States. Athens: National Business Incubation Association.
- Gerl, E. (2000). Brick and Mortar, Renovating or Building a Business Incubation Facility. Athens: National Business Incubation Association.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Principles of Marketing BAC: DSE (ESB) - 8.3

Learning Objectives:

The course aims to equip the learners with the basic knowledge of concepts, principles, tools, and techniques of marketing and to provide knowledge about various developments in the marketing.

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

1. Describe an understanding of basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm.
2. Describe the dynamics of consumer behaviour and process of market selection through stp stages.
3. Analyze the process of value creation through marketing decisions involving product development.
4. Analyze the process of value creation through marketing decisions involving product pricing and its distribution.
5. Analyze the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in the marketing area that may govern marketing decisions of a firm.

COURSE CONTENTS:

Unit 1: Introduction (9 hours)

Marketing - Meaning, Nature, Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing: Meaning and distinctive characteristics; Marketing Mix.

Marketing Environment: Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, public; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural.

Unit 2: Understanding Consumer Behaviour and Market Selection (9 hours)

Consumer Behaviour: Need for studying consumer behaviour; Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions.

Market Selection: Choosing market value through STP. Market Segmentation- Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning – concept and bases; Product differentiation- concept and bases.

Unit 3: Marketing Mix Decision -Product (9 hours)

Product Decisions: Concept and classification; Levels of Product. Designing value-Product-mix dimensions, strategies and types; Branding- functions, strategies, types and qualities of good brand name; Packaging and Labelling- functions, types and ethical aspects; Product support services. New Product Development: Product life cycle – concept and marketing strategies; New product development- concept and process.

Unit 4:**Part a) Marketing Mix Decisions -Pricing and Distribution (9 hours)**

Pricing Decisions: Objectives; Factors affecting the price of a product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions.

Distribution Decisions: Channels of distribution- types and functions. Delivering value-factors affecting choice of distribution channel; Distribution strategies.

Part b) : Promotion Decisions and Developments in Marketing (9 hours)

Promotion Decisions: Communication process; Importance of Promotion. Communicating value- Decision about Promotion mix tools including advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix; Integrated Marketing Communication approach.

Exercises:

The learners are required to:

1. Analyze the impact of various environmental forces in the context of a given durable and non-durable product.
2. Analyze the marketing mix strategy of a durable and non-durable product.
3. Select any product and analyze its segmentation strategy in comparison to its immediate competitive product.
4. Analyze the case of product line extension and impact on business performance.
5. Analyze the distribution strategy of a given product.
6. Find out ethical concerns of customers with regard to various marketing mix decisions in regard to a given product.

Suggested Readings:

- Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). Marketing. New York: McGraw Hill.
- Grewal, D., & Levy, M. (2017). Marketing. New York: McGraw Hill Education.
- Kotler, P., Armstrong, G., & Agnihotri, P. (2018). Principles of Marketing. London: Pearson Education.
- Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2013). Principles of Marketing: A South Asian Perspective. London: Pearson Education.
- Mahajan, J. P., & Mahajan, A. (2014). Principles of Marketing. Delhi: Vikas Publications.
- Saxena, R. (2006). Marketing Management. Delhi: Tata McGraw Hill Education.
- Sharma, K., & Aggarwal, S. (2018). Principles of Marketing. Delhi: Taxmann Publication.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Digital Marketing **BAC: DSE (ESB) - 8.4**

***Student can study this paper if s/he has not studied 'Digital Marketing' in SEC**

Objective: The course aims to provide knowledge about the concepts, tools, techniques, and relevance of digital marketing in the present changing scenario. It also enables the learners to learn the application of digital marketing tools and acquaint about the ethical and legal aspects involved therein.

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

1. Analyze and assess the impact of digital technology in transforming the business environment and also the customer journey.
2. Describe the way marketers think, conceptualize, test continuously to optimize their product search on digital platforms.
3. Demonstrate the measurement of effectiveness of a digital marketing campaign.
4. Demonstrate their skills in digital marketing tools such as seo, social media, and blogging for engaging the digital generation.
5. Describe the need for regulatory framework for digital marketing in India.

Course Contents:

Unit 1: Introduction (10 hours)

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

Unit 2: Digital Marketing Management (10 hours)

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 (10 hours)

Concept and role of Internet in marketing. Online marketing domains. The P.O.E.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. Email marketing: types and strategies.

Unit 4: Interactive Marketing and ethical concerns (15 hours)

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

Exercises:

The learners are required to:

1. Prepare a report on the difference between the popularity of any brand using both digital advertising as well as traditional advertising tools; versus any one brand still focusing most of funds on traditional advertising tools.
2. Create a hypothetical advertising tools using google ads.
3. Prepare a report on all the possible sources of digital marketing like, facebook, instagram, etc.
4. Analyse social media marketing strategies of different firms.
5. Discuss the ethical and legal issues in digital marketing in India.

Suggested Readings:

- Blanchard O. A. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your Organization. Indianapolis: Que Publishing.
- Chaffey, D., Chadwick, F. E., Johnston, K., & Mayer, R. (2008). Internet Marketing: Strategy, Implementation, and Practice. New Jersey: Pearson Hall.
- Charlesworth, A. (2018). Digital Marketing: A Practical Approach. Abingdon: Routledge. Frost, R. D., Fox, A., & Strauss, J. (2018). E- Marketing. Abingdon: Routledge.
- Gupta, S. (2018). Digital Marketing. Delhi: Tata McGraw Hill Education.
- Gay, R., Charlesworth, A., & Esen, R. (2007). Online Marketing: a customer-led approach.
- Kapoor, N. (2018). Fundamentals of E-Marketing. Delhi: Pinnacle India.
- Kotler, P., Kartajaya, H., & Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons.
- Ryan, D., & Calvin, J. (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. London: Kogan page. Oxford: Oxford University Press.
- Tasner, M. (2015). Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First. London: Pearson.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

ACCOUNTING AND FINANCE

Corporate Finance BAC: DSE (A&F)- 7.2

Learning Objectives:

The course aims to enable students to acquire knowledge of principles and practice of financial management.

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

1. Explain thoroughly the conceptual framework of financial management. Further learners will have an insight into the concept of time value of money and risk and return.
2. Analyze the capital budgeting process and demonstrate decision making abilities using different techniques of capital budgeting.
3. Critically analyse, understand and demonstrate different capital structure theories and factors affecting capital structure decisions of a firm.
4. Analyse, understand and demonstrate different theories of dividend and factors affecting dividend policy.
5. Recognise the concept of working capital and demonstrate the estimation of working capital requirement of a firm; critically examine and decide policies and techniques of Cash and Inventory Management for a corporate.

Course Contents:

Unit 1: Introduction (7 hours)

An Introduction to Corporate Finance, Modern Approach to Financial Management, Functions and Responsibilities of a Finance Manager. Time value of money, Concept of Risk and Return.

Unit 2: Corporate Capital Budgeting Decisions (11 hours)

An Overview of Techniques of Capital Budgeting, NPV Vs IRR Methods, Project under Capital Rationing, Capital budgeting under Risk and Uncertainty-Certainty Equivalent Approach and Risk-Adjusted Discount Rate Method.

Unit 3: Capital Structure and Dividend Decisions (18 hours)

An Overview of Cost of Capital, Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach), Operating Leverage, Financial Leverage and Combined Leverage, Planning and Designing of Capital Structure, EBIT-EPS Analysis, Determinants of Optimum Capital Structure.

Theories for Relevance and Irrelevance of Dividend Decision for Corporate Valuation- Walter's Model, Gordon's Model, MM Approach and Residual Approach, Dividend Policy and its Determinants

Unit 4: Working Capital Management (9 hours)

An Overview of Working Capital Management, Cash Management- Basic Strategies and Techniques, Receivables Management – Credit Policies, Credit Terms and Collection Policies, Inventory Management – Objectives and Techniques.

Note: Students should be encouraged to use spreadsheets for doing basic calculations in finance and hence can be used for giving students subject related assignments for their internal assessment purposes.

Exercises:

The learners are required to:

1. Apply time value of money in financial management decisions.
2. Identify capital budgeting decisions and exercise in different firms.
3. Prepare capital structure and tax planning under various firms.
4. Explore dividend policies of different firms
5. Analyse working capital need and management decisions

Suggested Readings:

- Khan, M.Y. & Jain, P.K. (2018) *Financial Management: Text and Problems*. Tata McGraw Hills, New Delhi.
- Pandey, I.M. (2016) *Financial Management*. Vikas Publications. New Delhi
- Singh, S. & Kaur, R. (2020) *Fundamentals of Financial Management*. Scholar Tech Press. New Delhi.
- Rustagi, R.P. (2021) *Fundamentals of Financial Management* Taxmann. New Delhi.
- Singh, J.K. (2017) *Financial Management: Theory and Practice*. Galgotia Publishing House New Delhi.
- Kothari, R. (2016) *Financial Management: A Contemporary Approach*. Sage Publications Pvt. Ltd. New Delhi.
- Sharma, S.K. and Sareen, R. (2019) *Fundamentals of Financial Management* Sultan Chand & Sons (P) Ltd. New Delhi.
- Singh, P. (2011) *Financial Management*. Ane Books Pvt. Ltd. New Delhi.
- Tulsian, P.C. & Tulsian, B. “*Financial Management*” S.Chand. New Delhi.

Additional Readings:

- Srivastava, R. & Mishra, A. (2011) *Financial Management*: Oxford University Press. UK
- VanHorne, James, C, and John, Wachowicz. *Fundamentals of Financial Management*. Pearson Education
- Chandra, P. (2019) *Financial Management: Theory and Practice*. Tata McGraw Hills, New Delhi
- Ross, S. A., Westerfield, R., Jaffe, J., Jordan, B.D. & Shue, K. (2021) *Corporate Finance*. Tata McGraw Hills.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Financial Services
BAC: DSE (A&F)- 7.3

Learning Objectives:

The primary objective of this course is to provide students with basic theoretical and conceptual understanding of Financial Services.

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

1. Explain the basic concept and use of Financial Services
2. Describe various attributes of Financial Services
3. Demonstrate the importance of Financial Services in the Economy
4. Interpret regulation of Financial Services
5. Analyse various fund based and fee based Financial Services.

Course Contents:

Unit 1: Introduction to Financial Services (7 hours)

Financial Services- Concept and Nature of Financial Services; Types of Financial services- Fund vs fee based financial services; Role and Significance of financial services; An overview of Financial Services Industry in India; Recent Trends in the Financial services Sector.

Unit 2: Fund based Financial Services (20 hours)

Leasing- Concept and benefits of leasing, Types of lease (including financial vs operating lease); Venture Capital- Concept and importance of VC, Stages in venture capital finance, Venture Capital Funds in India; Mutual Funds- Concept and importance, Types of Mutual Fund schemes, Common terminologies used in Mutual Funds; Pension funds.

Consumer finance- Concept of Consumer finance, Sources of consumer finance; Housing finance- Concept and significance of Housing finance, Tax implication of housing finance (theoretical), Major players in housing finance; Microfinance; Factoring and forfaiting – Concept and importance of factoring, Mechanism of factoring, Difference between factoring, forfaiting and Bill discounting. Concept of Securitisation

Unit 3: Fee Based Financial Services – I (11 hours)

Merchant Banking – Concept, Services provided by Merchant bankers, Overview to SEBI guidelines; Stock broking - Licensing and training requirements of stock brokers; Custodial services; Registrars and Transfer Agents (RTAs); Credit Rating- Concept, significance and use of Credit rating, Process of credit rating.

Unit 4: Fee Based Financial Services -II (7 hours)

Financial Counselling – Importance, role of financial counselors; Portfolio management service (PMS)- Advantages and disadvantages of PMS; Wealth Management Service- Significance and role of wealth management service, Types of wealth management firms.

Exercises:**The learners are required to:**

1. Prepare a report on the recent developments in the financial services sector.
2. Discuss the credit ratings of different financial securities
3. Compare and assess different mutual fund schemes
4. Learn different aspects of Micro financing institutions
5. Discuss the role of financial counselling

Suggested Readings:

- Khan M.Y. (2018). Financial Services (9th edition). Tata McGraw Hill.
- Khan M.Y. & Jain P.K. (2017). Financial Services (9th edition). Tata McGraw Hill.
- Gordon E. & Natarajan K. (2019). Financial Markets and Services. New Delhi, Himalaya Publishing House.
- Pathak, B. V. (2018). Indian Financial System: Markets, Institutions and Services (5th edition). New Delhi, Pearson Education.
- Saunders, A. & Cornett, M. M. (2007). Financial Markets and Institutions (3rd Edition), Tata McGraw Hill.
- Shanmugham, R. (2016). Financial Services (2nd Edition). Wiley Publication
- Bhole, L. M. (2017). Financial Markets and Institutions. Tata McGraw Hill Publishing Company
- Kumar, V., Gupta, A., Kaur, M. (2021). Financial Markets, Institutions and Financial Services. Taxmann's Publications
- Machiraju, H.R. (2010). Indian Financial System. Vikas Publishing House.

Additional Readings:

- www.sebi.gov.in
- www.financialservices.gov.in
- www.rbi.org.in

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Accounting for Managerial Decision Making **BAC: DSE (A&F)- 7.4**

Learning Objectives:

The course aims to enable students to acquire knowledge of concepts, methods and various techniques of accounting for the purpose of managerial planning, control and decision making.

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

1. Analyse fundamentals of accounting and its branches.
2. Examine financial statements and their uses in managerial decision making.
3. Explore the budgetary control system as a tool of managerial planning and control.
4. Utilize the concept of cost-volume-profit analysis for use in short-term decision making.
5. Evaluate the concept of relevant cost and make decisions related to different business situations using marginal costing and differential costing techniques.

Course Contents:

Unit 1: Fundamentals of Accounting (9 hours)

An Overview of Accounting: meaning, scope, objectives, accounting as part of information system, branches of accounting. Financial accounting process, accounting concepts, accounting standards. Basic cost concepts, cost classification, cost sheet, an overview of various types of costing methods.

Unit 2: Financial Statements and their Analysis (9 hours)

Understanding of financial statements. Interpretation of financial statements with the help of ratio analysis (liquidity ratios, profitability ratios, turnover ratios and solvency ratios) and cash flow analysis.

Unit 3: Budgetary Control System (9 hours)

Concept of budget, budgeting and budgetary control; objectives, merits and limitations; Functional Budgets; Fixed and Flexible budgeting.

Unit 4: Cost Volume Profit Analysis and Decision Making (18 hours)

Concept of marginal cost and marginal costing, marginal costing equation and contribution margin, Cost-volume-profit analysis; Break-even Analysis, Profit-volume ratio, break-even point, angle of incidence, margin of safety, key factor.

Steps in decision making process. Concept of relevant costs. Solving various short-term decision making problems using marginal costing and differential costing techniques – Profitable product mix, Acceptance or rejection of special/ export offers, Make or buy, Addition or elimination of a product line, and pricing decisions.

Note: Use of Spreadsheet should be encouraged for doing basic calculations for various topics in the course and giving students subject related assignments for their internal assessment purposes.

Exercises:**The learners are required to:**

1. Identifying the costs of different business activities.
2. Prepare financial statements for manufacturing or service organisation
3. Identify budgeting decisions of different firms
4. Identify cost volume profit analysis of different firms.
5. Generate accounting reports for decision making in specific situations

Suggested Readings:

- Arora, M.N. (2023). *Management Accounting*. New Delhi, Himalaya Publishing House.
- Goel, R. K. & Goel I. (2019). *Concept Building Approach to Management Accounting*. Cengage.
- Goel, R. K. & Goel I. *Concept Building Approach to Cost Accounting*. Cengage
- Goyal, B.K and Tiwari, H. N. (2023). *Financial Accounting*. New Delhi, Taxmann.
- Kishore, R. M. (2020). *Financial Management*. New Delhi ,Taxmann
- Monga, J.R. & Bahadur, R. (2019). *Basic Financial Accounting*. New Delhi, SCHOLAR Tech Press.
- Singh, S. (2016). *Management Accounting*. New Delhi, PHI Learning Pvt. Limited
- Singh, S. (2018). *Elements of Cost Accounting*. New Delhi, Kitab Mahal.
- Singh, S.K. & Gupta, L. (2010). *Basic Management Accounting: Theory and Practice*. New Delhi, A.K. Publications.
- Tulsian, P.C. & Tulsian, B. (2015). *Advanced Management Accounting*. New Delhi, S.Chand.
- Tulsian, P.C. (2016). *Cost Accounting*. New Delhi. S.Chand.

Additional Readings:

- Myer, J. N. (1969). *Financial Statement Analysis*. New York: USA, Prentice-Hall.
- Drury, C. (2018). *Management and Cost Accounting*. Thomson Learning.
- Gibson, C. H. (2014). *Analysis of Financial Statement*. Cengage Learning
- Horngren, C. T., Foster, G., & Datar, M.S. (2008). *Cost Accounting: A Managerial Emphasis*. New Delhi, Prentice Hall of India Ltd.
- Usry, M. F., & Hammer, L.H. (1991). *Cost Accounting: Planning and Control*. South Western Publishing Co.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Financial Statements Analysis (DSE)

BAC: DSE (A&F)- 7.5

Learning Objectives:

The course aims to enable the student to analyse and interpret the financial statements and related footnotes of publicly traded companies.

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

1. Explain the meaning of financial statements as per Companies act, 2013.
2. Describe the tools of financial statements analysis.
3. Compute the financial ratios using spreadsheets.
4. Analyse the financial performance of companies using the techniques of ratio analysis.
5. Examine the cash position of companies using the cash flow statements.

Course Contents:

Unit 1: Introduction and Techniques of Financial Statement Analysis (18 hours)

Introduction to financial statements ,Uses and Limitations of Financial Statements, users of accounting information, an overview of Financial statements as per companies act,2013, Balance sheet, Statement of Profit and Loss, Cash Flow statement, Statement of changes in Equity, Notes to the accounts, Significant accounting policies,. Brief introduction of accounting standards.

Comparative and common-size statements: horizontal and vertical analysis, trend analysis

Unit 2: Ratio analysis (9 hours)

Ratio analysis and interpretation: liquidity, solvency, profitability, activity and market ratios; Du Point analysis

Unit 3: Cash Flow Analysis (9 hours)

Importance and objective of understanding a firm's cash flows, Structure of Cash flow statement: Financing, investing and operating activities, Preparation of Cash Flow statement as per AS 3 (revised) and Ind AS 7.

Unit 4: Financial Statement analysis – Real-life case work (9 hours)

Analysis of financial statements (Income Statement, Balance sheet, Cash flow statement) of any two listed companies of similar market capitalization from the same sector/industry using spreadsheets. Use Ratio analysis and Industry averages to draw inferences about the company's financial health.

Exercises:

The learners are required to:

1. Download soft copies of annual reports of public listed companies & analyse the financial statements.
2. From the financial statements i.e. balance sheet, & statement of profit and loss compute accounting ratios to analyse the operating efficiency, solvency, profitability and liquidity position of the company.

3. Prepare the comparative & common size financial statements for three years of at least two listed companies.
4. Analyse & interpret of ratios computed from the financial statements.
5. Analyse & interpret the cash position of companies using the cash flow statements.

Suggested Readings:

- Ahuja, N. L., & Dawar, V. (2015). Financial Accounting and Analysis. New Delhi: Taxmann Publications.
- Bhattacharyya, A.K. (2016); Financial Accounting for Business Managers, Prentice Hall of India.
- Friedson, M. S., & Alvarez, F. (2022). Financial Statement Analysis: A practioners' Guide. New Jersey: Wiley.
- Foster, G. (1986). Financial Statement Analysis. London: Pearson Education.
- Gopalkrishnan, A. A. (2001). Understanding Financial Statements - Interpretation and Analysis. New Delhi: Label Book Publisher.
- Goyal, B.K. (2022). Corporate Accounting, New Delhi: Taxmann Publications.
- Gupta, A. (2018). Financial Accounting for Managers: An Analytical Perspective. Delhi: Pearson Education.
- Gupta, M., Kaur, H., & Gupta, R. (2020). Financial Reporting and Analysis: JSR Publishing House LLP.
- Helfert, E. A. (1996). Techniques of Financial Analysis: A Practical Guide to Measuring Business Performance. New York: McGraw Hill Education.
- Lal, Jawahar & Sucheta, Gauba, (2018). Financial Reporting and Analysis. Himalaya Publishing House, Mumbai.
- Narasimhan, M. S. (2016). Financial Statement and Analysis. Noida, Uttar Pradesh: Cengage Learning India.
- Soffer, L. C., & Soffer, R. J. (2002). Financial Statement Analysis: A Valuation Approach. London: Pearson Education.
- Myer, John Nicolas. Financial Statement Analysis. Prentice-Hall.
- Tulsian, P. C., & Tulsian, B. "Corporate Accounting" S. Chand Publishing, New Delhi
- Tulsian, P. C., & Tulsian, B. "Financial Management" S. Chand Publishing, New Delhi

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Mergers and acquisition

BAC: DSE (A&F)- 8.1

Learning Objectives:

The course aims to help learners to conceptualise the knowledge of value creation through Mergers and Acquisitions and acquire skills for accounting for Mergers and Acquisitions both from the perspective of India and Internationally.

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

1. Recognise value Creation through Mergers and Acquisitions.
2. Apply valuation tools used during Mergers and Acquisitions.
3. Recognise the accounting for Mergers and Acquisitions from Indian Perspective.
4. Recognise the accounting for Mergers and Acquisitions from International Perspective.
5. Recognise the concept of Demerger and Reverse Merger.

Course Contents:

Unit 1: Introduction to Mergers and Acquisitions (9 hours)

Introduction to mergers and acquisitions (M&A), Types of Mergers, Participants in Merger and Acquisition, Understanding financial statements and key valuation concepts, Leveraging M&A for value creation, M&A- Cure for Corporate Turbulence, Fast Track Mergers, Significance of Intellectual Property Rights in M&A, Cross Border Mergers.

Unit 2: Modelling and Valuation (9 hours)

Income Approach (Capitalization Method and Discounted Cash Flow Method); Market Approach (Comparable Company Method); Assets Approach (Book Value Method and Liquidation Method); Modelling for Internal Rate of Return calculations; Discounted cash flow valuation; Due Diligence in M&A, Negotiation; Synergistic benefits and distribution of Synergy gains.

Unit 3: Accounting for Mergers and Acquisitions (18 hours)

Indian Perspective

Looking at the dynamics of an actual transaction, Examining the effects of the transaction, Accounting for Amalgamation in the nature of Purchase, Accounting for Amalgamation in the nature of Merger, Treatment of Reserve on Amalgamation, Amalgamation after balance sheet date, Acquisition under Business Transfer Agreement (BTA), Accounting for Business Combination as per Ind AS 103, Identifying a business combination, Acquisition Method, Acquisition Date, Applications of Acquisition methods, Common Control Accounting as per Ind AS 103, Accounting for Acquisition-related Transaction Costs, Acquisition of control through the acquisition of Equity Shares, Acquisition of Group of Assets.

International Perspective

Identification of the Acquirer, Determining the Acquisition Date, Recognising and Measuring Identifiable Assets Acquired & Liabilities, Conditions for Recognition (IFRS 3 Paras 10-14), Measurement Principle- Fair Values (IFRS 3 Para 18) subject to Exceptions (IFRS 3 Paras 22-31A), Recognising and Measuring any Non-Controlling Interest (NCI), Identifying and Measuring Consideration (IFRS 3 Para 37), Recognising and Measuring Goodwill or Gain from a Bargain Purchase transaction, Controversies and Dilemma in Accounting for M&A, Accounting for M&A, Features of Pooling Accounting, Criteria for Pooling of Interests,

Incentives to choose Pooling Over Purchase, Accounting for Valuation of Goodwill, IFRS-3 on International Accounting Standards for M&A, Comparison between Indian GAAP and IFRS-3.

Unit 4: Laws and Regulations affecting M&A, Demerger and Reverse Merger (9 hours)

Tax Laws, The Companies Act, 2013, The Competition Act, 2002, SEBI Regulations and any other laws and regulations affecting M&A, Substantial Acquisitions and Buyouts in listed and unlisted space, Ethical Considerations in M&A; Conceptualization of Demerger; Tax Laws, The Companies Act, 2013, SEBI Regulations and any other laws and regulations affecting Demerger; Accounting Aspects of Demerger, Demerger vs. Reconstruction; Reverse Merger.

Exercises: The learners are required to:

1. Analyse the annual reports of Companies before and after the merger to determine the synergic effect.
2. Collect information from business newspapers, periodicals, print and digital media for analysing reasons for mergers, acquisitions and demergers.
3. Discuss and analyse the Case Study on Cross Border mergers.
4. Discuss and analyse the Case Study on Demergers.
5. Discuss and analyse the Case Study of any successful Merger.

Suggested Readings:

- De Pamphilis, D.M. (2017). *Mergers, acquisitions, and other restructuring activities*. (4th Ed.). Pittsburgh, Academic Press.
- Koller, T., Goedhart, M., & Wessels, D. (2020). *Valuation: Measuring and managing the value of companies*. (7th ed.). USA: Wiley Publications.
- Pettit, B. S., & Ferris, K.R. (2013). *Valuation for Mergers & Acquisitions*. New Jersey, Pearson Education.
- Reed, S.F., Lajoux, A., & Nesvold, H.P. (2007). *The Art of M&A: A Merger Acquisition Buyout Guide*. USA, Mcgraw Hill.
- Sherman, A. J. (1998). *Mergers & Acquisitions from A to Z: Strategic and Practical Guidance for Buyers and Sellers*. Delhi: India, Goodreads.
- Sudarsanam, S. (2003). *Creating Value from Mergers and Acquisitions: The Challenges*. Delhi: India, Prentice-Hall.
- Zadeh, A.A., & Meeks, G. (2020). *Accounting for M&A: Uses and Abuses of Accounting in Monitoring and Promoting Merger*. London, Routledge.

Additional Resources

- AS – 14 issued by the Institute of Chartered Accountants of India.
- Educational Material on Indian Accounting Standard (Ind AS) Business Combinations issued by The Institute of Chartered Accountants of India.
- IFRS–3 issued by the International Accounting Standard Board.
- Ind AS 103 issued by the Ministry of Corporate Affairs, India.
- Study Material of the Institute of Cost Accountants of India for the “Strategic Performance Management and Business Valuation”.
- Study Material of the Institute of Company Secretary of India for the Professional Programme Course on “Valuation and Business Modelling”.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department’s website.

Financial Reporting (DSE)

BAC: DSE (A&F)- 8.2

Learning Objectives:

The course aims to help the learners to understand and analyse the basic framework of financial reporting and information incorporated in the corporate annual reports.

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

1. Analyse information provided in the Financial Statements of a company;
2. Interpret the contents of corporate annual reports
3. Demonstrate applicability of relevant Ind AS
4. Explain mandatory and voluntary disclosures.
5. Summarise emerging areas in financial reporting

Course Contents:

Unit 1: Introduction to Corporate Financial Reporting (9 hours)

Meaning of Financial Statement as per Companies Act, 2013; Corporate Financial Reporting - meaning, need and objectives; Users of financial reports, Conceptual Framework for financial reporting. Financial/Accounting information contained in the Financial Statements, their qualitative characteristics; Presentation of financial statements.

Unit 2: Financial Statements and Disclosures (18 hours)

Components and constituents of Basic Financial Statements; Relevant provisions of the Companies Act, 2013 for the preparation of Statement of Profit and loss and Balance Sheet.

Contents of annual report, Mandatory and voluntary disclosures through annual report. Report of the Board of Directors and Auditor's Report as per Companies Act, 2013; Business Responsibility and sustainability reporting by listed entities.

Unit 3: Elements of Financial Statements (9 hours)

Select Elements of Financial Statements: Revenues- Identification and disclosures, Leases and Accounting for Tax.

Unit 4: Emerging Trends in Reporting (9 hours)

Accounting for E-commerce business – Introduction, elements of e-commerce transactions, business models, classification of e-commerce websites, revenue recognition and measurement of costs. Integrated Reporting – Meaning, Purpose, Salient features of framework.

Note: Any revision of relevant Accounting Standards/Indian Accounting Standards, which are covered above would become applicable.

Exercises:

The learners are required to:

1. Download company annual reports of reputed companies from the websites and analyze the voluntary and mandatory information contained in these statements.
2. Examine the annual reports of business organisations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not.

3. Examine the Directors' Report and Auditor's Report with reference to compliance with the provisions of Companies Act, 2013
4. Collect and summarise information from business newspapers and periodicals related to latest developments in financial reporting
5. Apply the relevant provisions of accounting standards in various financial reporting case studies.

Suggested Readings:

- Bhattacharjee, A. K. (2022). Financial Accounting for Business Managers. (6th Ed.). Delhi: India, Prentice Hall of India
- Gibson, C. H. (2008). Financial reporting and analysis. (11th Ed.). Nashville, South Western Educational Publishing
- Gupta, A. (2018). Financial Accounting for Management: An Analytical Perspective. Delhi, Pearson Education
- Gupta, M. K., Hersheen, & Gupta, R. (2020). Financial Reporting and Analysis. New Delhi: India, JSR Publishing House LLP
- Lal, J., & Gauba, S. (2018). Financial Reporting and Analysis. Mumbai, Himalaya Publishing House
- Soffer, L. C., & Soffer, R. J. (2003). Financial Statement Analysis: A Valuation Approach. London: Pearson Education.
- Tulsian, P. C., & Tulsian, B. (2023). Corporate Accounting. Delhi: India, S. Chand Publishing
- Tulsian, P. C., & Tulsian, B. (2023). Financial Management. Delhi: India, S. Chand Publishing
- Young, D. S., Cohen, J., & Bens, D. A. (2018). Corporate Financial Reporting and Analysis : A Global Perspective. USA, Wiley Publications

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Forensic Accounting and Fraud Detection

BAC: DSE (A&F)- 8.3

Learning Objectives:

The course aims to enable the students to understand the role of forensic accounting in financial reporting and decision-making and prepare them to deal with the increasing cases of financial frauds and scams around the world.

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

1. Recognise the fundamental of forensic accounting and its significance
2. Comprehend the forensic accounting concepts to be able to apply them in practice
3. Gather knowledge on the concept of frauds and explore in detail its various types
4. Evaluate the process of fraud investigation and detection
5. Develop the ability to analyse and interpret the ways to effectively prevent the frauds and manage the challenge of detection of frauds

Course Contents:

Unit 1: Introduction to forensic accounting (9 hours)

Forensic accounting -Meaning and Concept, History and Evolution, Scope of Forensic Accounting, Qualities of a Good Forensic Accountant, Duties and responsibility of Forensic Accountants,. Forensic Accounting and Investigation Standards (FAIS). Relevance and Application of Forensic Accounting.

Unit 2: Forensic Accounting as a Practice (9 hours)

Techniques Involved in The Conduct of Forensic Accounting, Process of Forensic Accounting, Forensic Accounting Vs Traditional Accounting, Forensic accounting in Indian context- Need for Forensic Accounting in India, Challenges in the Implementation of Forensic Accounting in India.

Unit 3: Frauds: Types, Investigation and Detection (18 hours)

Meaning and Concept of Frauds, Types of Frauds: Securities Fraud, Misappropriation of Cash or Assets, Inventory Frauds, Corporate Frauds, Insurance Frauds, Cyber frauds, Capital Market Frauds, Financial Frauds, Bank Frauds, assets frauds and Money Laundering.

Causes Behind Committing Fraud, Fraud Triangle, Detecting Red flags associated with frauds, Fraud detection methods, Fraud Investigation Procedure- Examination of documents, Inquiry Methods, Evidence Gathering and examination and Preparation of Reports.

Unit 4: Fraud Prevention and Management (9 hours)

Methods for prevention of the frauds, Consequences and Policy Implications of Frauds, Legal Implementation, Case studies- Accounting Frauds in India and outside India

Exercises:**The learners are required to:**

1. Examine the modus operandi of one of the biggest accounting frauds in the world
2. Review the financial statements of suspected companies to detect red flags
3. Find solutions to complicated or conceptual problems in the forensic investigation field
4. Design a comprehensive forensic accounting strategy for a company that was a victim fraud
5. Discuss the measures one take would as a forensic accountant to investigate the cases

Suggested Readings:

- Bologna, Jack and Lindquist, Robert J. (1995). Fraud Auditing and Forensic Accounting. Wiley.
- Crain, M. A., Hopwood, W. S., Gendler, R. S., Young, G. R., & Pacini, C. (2019). Essentials of forensic accounting (2nd ed.). John Wiley and Sons.
- Golden, T., Skalak, S., & Clayton, M. (2011). A Guide to Forensic Accounting Investigation. John Wiley & Sons.
- Hopwood, W., Leiner, J., & Young, G. (2011). Forensic Accounting and Fraud Examination. McGraw-Hill Companies.
- Manning, George A. Financial Investigation and Forensic Accounting. CRC Press: Taylor & Francis Group.
- Nekrasz, F., & Bremser, W. (2001). Forensic Accounting and Financial Fraud. American Management Association.
- Study material of The Institute of Chartered Accountants of India.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

SOCIAL AND ENVIRONMENTAL ACCOUNTING

BAC: DSE (A&F)- 8.4

Learning Objectives:

The course aims to help learners to know issues in Social and Environmental Accounting and how these issues can be reported more transparently and responsibly.

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

1. Recognise the Conventional Accounting System
2. Analyse the social and environmental costs
3. Explain the Principles of corporate environmental accounting and audit
4. Evaluate the impact of corporate activities at the National and Global levels
5. Explore the Rationale of the New Accounting Framework and the Corporate Responsibility Approach

Course Contents:

Unit 1: Conventional Accounting and Shift in Paradigm (9 hours)

Traditional Framework of Accounting, Limitations with traditional framework of Accounting, Concept of True Cost and failure of Conventional accounting to determine True cost, Shift in Paradigm, Increasing awareness of Social and Environmental Issues, Rationale for Social and Environmental Accounting, Transparency in Reporting.

Unit 2: Social Costs, Environmental Costs, and Corporate Environmental Accounting (18 hours)

Different Levels of Environmental Costs, Components of Environmental Costs, Externalities, Costs of Externalities, True Cost and Hidden Cost, Life Cycle Assessment, Emergy, Environmentally Differentiated Accounting and Ecological Accounting.

Corporate Environmental Accounting, Benefits of Corporate Environmental Accounting, Environmental Management Accounting, Purpose of Environmental Management Accounting, Environmental Financial Accounting, Environmental Audit, Components of Environmental Audit, Benefits of Environmental Audit; Certified Emission Reduction Accounting; Triple Bottom Line Reporting, CSR Reporting and Green Accounting; Green Energy Stocks and ESG Index.

Unit 3: National and Global Environmental Accounting (9 hours)

National Environmental Accounting, System of Integrated Environmental and Economic Accounts (SEEA), Economy-wide material flow accounts, Environmental protection expenditure accounts, Assessment of Environment Cost and Benefits, Social Accounting Matrix, Green Accounts and Green GDP, Greenhouse Gas Emissions; Global Environmental Accounting, Sustainable Economic Development and Environmental Kuznets Curve.

Unit 4: Corporate Responsibility Approach for Reporting (9 hours)

Consideration of Non – Financial Factors in reporting, Sustainability Reporting, SEBI Guidelines on Business Responsibility and Sustainability Reporting and Various International Standards on Sustainability Reporting; Need for New and Robust Framework for Reporting, Corporate Responsibility Approach, Transparency and Responsibility.

Exercises:

The learners are required to:

1. Create awareness among different sections of society for social and environmental issues.
2. Study Sustainability Reporting of different companies.
3. Discuss and Analyse the Case Study on measures to control the emissions.
4. Study the behaviour of top companies in Green Energy Stocks.
5. Prepare a questionnaire to study the Corporate Responsibility Approach for Reporting

Suggested Readings:

- Bhanumurthy, K.V. (2011). Business Ethics and Corporate Responsibility - About Social Responsibility Standards. In R. Mishra, & J. Kiranmai, Corporate Governance in Asia (pp. 236-247). New Delhi: Allied Publishers Pvt. Ltd.
- Bhanumurthy, K.V., Bhandari, V. & Pandey, V. (2014). Does Indian Stock Market Encourage Socially Responsible Companies? Manthan Journal of Commerce and Management, 1(1), 1-34.
- Callan, S.J., & Thomas, J.M. (2012). Environmental Economics and Management: Theory, Policy, and Applications. UK, South-Western College Publishing
- Jha, R., & Bhanumurthy, K. V. (2006). Environmental Sustainability – Consumption Approach. London, Routledge
- Naik, I.C. (2016). Environmental Movements, State and Civil Society. Jaipur: India, Rawat Publications.
- Odum, H.T. (1995). Environmental Accounting: Energy and Environmental Decision Making. New York: USA, Wiley
- Porchelvi, A. (2019). Environmental Reporting Practices: An Analysis of Indian Companies. EPRA International Journal of Economic and Business Review, 7(10), 83 – 93.
- Robbins, P., Hintz, J., & Moore, S.A. ().Environment and Society: A Critical Introduction. (2nd Ed.). West Sussex: UK, John Wiley & Sons.
- Trivedi, V., & Shrivastava, V. K. (2011). Environment and Social Concerns. Delhi: India, Concept Publishing Co.
- Verma, M.K. (2019). Globalisation, Environment and Social Justice: Perspectives, Issues and Concerns. Delhi: India, Routledge India.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

BANKING AND INSURANCE**Life Insurance II****BAC: DSE (B&I)- 7.2****Learning Objectives:**

The purpose of the course is to impart the knowledge among students relating to various channels of distribution, the claim settlement procedures and recent trends emerging in life insurance.

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

1. Explain various channels of distribution in life insurance.
2. Analyse various types of reinsurance in India.
3. Discuss the claim settlement procedure in life insurance.
4. Examine the role of life insurance agents.
5. Develop insights on to the emerging trends and challenges in life insurance.

Course Contents:**Unit 1: Channels of Distribution – Life Insurance (7 hours)**

Growth of Insurance Industry in India, Trends in Life Insurance, Distribution Channels, The Distribution System of Life Insurance, Intermediaries- Insurance Agents; Insurance Brokers; Third Party Administrator; Employee Sales Officials; Internet Based Selling or Direct Selling, Bancassurance in India.

Unit 2: Reinsurance (9 hours)

Introduction, Brief Historical Background, Working and Nature of Reinsurance, Functions of Reinsurance, Methods of Reinsurance, Proportional- Quota Share; Surplus; Facultative Obligatory, Non-Proportional- Excess of Loss; Per Risk; Catastrophe Stop Loss / Aggregate Excess of Loss, Fundamentals of Contract Law as Applicable to Reinsurance, Insurance and Reinsurance Contracts, Alternatives to Reinsurance, New Forms of Reinsurance, Participants in Reinsurance Sector, Meaning and Concept of Double Insurance.

Unit 3: Claim Settlement in Life Insurance and Life Insurance Agents (18 hours)

Different Types- Survival Benefits; Death Claims; Maturity Claims; Early Claims and Non-Early Claims, Documents Required for Processing Early Claims and Maturity Claims, Issue of Duplicate Policy, Death due to Unnatural Causes or Accidents, Nomination, Assignment, Waiver of Evidence of Title, Claims Concession Clause and Extended Claims Concession Clause, Presumption of Death, Insurance Riders, IRDA Regulations- Claim Settlements.

Appointment, Qualification and Disqualification of Life Insurance Agents, Authority of an Agent, Procedure for Becoming an Agent as a Profession, Functions of Agent, Remuneration of Agent, Code of Conduct for Agent under IRDA Act, 1999, Agent's Liability for Protection of Interest of Life Insurance Policyholders, Insurance Ombudsman Scheme, 2006.

Unit 4: Emerging Trends in Life Insurance (11 hours)

Digital Insurance, Engineering Insurance, Cyber Liability Insurance, CRM in Insurance, Corporate Governance and Customer Social Responsibility in Life Insurance, Role of Actuarial Science in Life Insurance, Emerging Opportunities and Challenges of Various Health Insurance Schemes in India.

Exercises:**The learners are required to:**

1. Collect data about the functioning of insurance intermediaries.
2. Give class presentations/ assignments on various aspects of reinsurance.
3. Participate in discussion about the procedure of claim settlement for death claims as well as for maturity claims.
4. Conduct survey within their locality about the code of conduct insurance agents.
5. Perform case studies pertaining to various emerging trends of life insurance in India.

Suggested Readings:

- Mishra MN, Mishra SB, "Insurance Principles and Practice" S.Chand, New Delhi
- Chaturvedi, DD , Mittal , Arun, "Banking and Insurance " Scholar Tech Press, New Delhi
- Sethi Jyotsna, Bhatia Nishwan, "Elements of Banking and Insurance" PHI Learning Private Limited, New Delhi
- Gupta Atul, "Banking and Insurance" A K Publications, New Delhi
- Farooqi A W, "Principles and Practice of Insurance", Wisdom Publications, New Delhi
- Mittal Alka, Gupta S L, "Principles of Insurance and Risk Management" Sultan Chand & Sons, New Delhi
- Kumar, Sunil. Fundamentals of Insurance and Risk Management, JSR Publication, New Delhi

Additional Readings:

- Banking and Insurance-Law & Practice , The Institute of Company Secretaries of India, New Delhi
- Imam , Ashraf Principles and Practice of Life Insurance in India , Anmol Publications Pvt. Ltd. New Delhi
- Singh Inderjit, Katyal Rakesh , 'Insurance Principles and Practice', Kalyani Publishers, New Delhi
- Loomba Jatinder ' Risk Management and Insurance Planning ' PHI Learning Private Limited, New Delhi

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Non-Life Insurance -I

BAC: DSE (B&I)- 7.3

Learning Objectives:

The course aims to give broad understanding to students about non-life insurance and its current scenario in India

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

1. Comprehend the meaning and scope of non-life insurance.
2. Analyse the structure of the Indian non-life insurance market and its main participants.
3. Get an insight of the major concepts related to health and motor insurance.
4. Recognise the basic concepts related to fire and marine insurance.
5. Develop insights into engineering insurance and rural insurance market.

Course Contents:

Unit I: Introduction (5 hours)

Definition and Structure of Non-Life Insurance, Purpose and need of Non-Life Insurance, The Overall Market Size of Non-Life Insurance Sector in India, Major Non-Life Insurance Companies in India; Emerging Trends in Non-Life Insurance: Customer Centricity as Driver of Innovation, Increase in Adoption of the Internet Channel, Social Media to Increase Market Penetration

Unit II: Non-Life Insurance Products (20 hours)

Health Insurance

Introduction to Health Insurance; Health Insurance Products; Health Insurance Underwriting Basic principles and tools, Underwriting Process; Health Insurance Claims and Recovery - Claims Management, Documentation, Role of Third-Party Administrators (TPAs); Health Insurance Frauds.

Motor Insurance

Major Principles and Features of Motor Insurance; Key Insurable Risks; Different Types of Motor Insurance Policies; Financial Crime and Ethical Considerations in Motor Insurance, Underwriting Process, Claims and Recovery - General Principles in Motor Claims-Handling Process, Claim Settlement

Fire Insurance

General Principles of Fire Insurance, Risks covered by the Fire Insurance, Standard Fire and Special Perils Policy, Special Policies – Floater Policy, Declaration Policy, Floater Declaration Policy; Settlement of Claims.

Marine Insurance

Types of Marine Insurance – Hull and Machinery Insurance, Cargo Insurance, P and I Insurance, Risks covered by the Marine Insurance, Marine Claims and Recovery

Unit III: Engineering Insurance and Other Insurance Products (11 hours)

Types of Engineering Insurance; Project Insurance - Erection All Risk Insurance (EAR), Contractor's Plant and Machinery Insurance, Contractor's all risk insurance (CAR); Others: Meaning and Concept- Burglary insurance; Fidelity Guarantee insurance; Crime insurance; Aviation insurance and Satellite insurance.

Unit IV: Rural Insurance (9 hours)

Overview of Indian Rural Insurance Market - Need of rural Insurance, Major Types of Rural Insurance Policies; Challenges and Opportunities in Rural Insurance market, IRDA Regulations in Rural Insurance; Crop Insurance; Cattle Insurance and Insurance of other Livestock; Poultry Insurance; Companies offering Rural Insurance in India.

Exercises:

The learners are required to:

1. Analyse through case studies of Health Insurance and Motor Insurance Plans of Major Non-Life Insurers in India.
2. Study the Fire Insurance and Marine Insurance Plans of Major Non-Life Insurers in India through questionnaires.
3. Write a project report by exploring the existing Social Security Schemes to support Rural Insurance in India.
4. Identify the emerging non-life insurance products of various companies through visiting their websites.
5. Make a presentation on the future prospects of non-life insurance in India.

Suggested Readings:

- Dayal, H., The Fundamentals of Insurance: Theories, Principles and Practices, Paperback Publications
- Agarwala R., Guide for Health insurance, Paperback Publications
- Agarwala R., Guide for Marine insurance, Paperback Publications
- Kumar, S., Fundamentals of Insurance and Risk Management, JSR Publishers, New Delhi
- George, E. Rejda, Principles of Risk Management and Insurance, Pearson Education.

Additional Readings:

- Vaughan, E. J. and T. Vaughan, Fundamentals of Risk and Insurance, Wiley & Sons
- Mishra, M. N., Principles and Practices of Insurance, S. Chand and Sons .Dinsdale, W.A., Elements of Insurance, Pitman.
- Practice of General Insurance (I.C.11, I.C.38), Insurance Institute of India, Mumbai
- Crane, F., Insurance Principles and Practices, John Wiley and Sons, New York.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Non-Life Insurance- II**BAC: DSE (B&I)- 7.4****Learning Objectives:**

The course aims to give students an in-depth knowledge about non-life insurance and its major categories.

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

1. Get an analytical insight into the modus operandi of General Insurance, Policy, and Procedures.
2. Explore the structure of Non-Life Insurance and its major components.
3. Comprehend the detailed concepts related to health and motor insurance.
4. Summarize the various aspects of fire and marine insurance.
5. Develop an understanding of the rural insurance market and regulations covering it.

Course Contents:**Unit 1: Introduction (5 hours)**

Concept of Non-Life Insurance, Difference between Life and Non-Life Insurance, Application of Principles of General Insurance Contracts – Structure of the Policy – Insurance Documentation – Underwriting and Rating - Disclosure - Terms and Conditions. Claims Procedures – Under-insurance - Condition of Average - Recovery – Salvage.

Unit II: Non-Life Insurance Products (18 hours)**Health Insurance and Motor Insurance**

Health Insurance: Group Health Insurance Coverage, Coordination of Health Insurance Benefits, Subrogation and Health Insurance, COBRA, Health Care Fraud, Wellness Programs.

Motor Insurance: Types of Motor Policies, Certificate of Insurance/ Cover Note, Miscellaneous and Special Types of Vehicle Motor Trade Policies, Understanding of Various Indian Motor Tariffs and General Regulations, Claims

Fire Insurance and Marine Insurance

Fire Insurance: Principles of Fire Insurance, Risks not covered, Hazards of Fire Insurance, Kinds of Fire Insurance Policies, Cancellation of Policies, Classification of Goods – Tanks and Gas Holders, Documents and Underwriting, Essentials of Processing and Settlement of Claims, Doctrine of Proximate Cause – Insured perils – Excepted Perils – Rights of Insurers – Warranties – Ex-gratia Payments

Marine Insurance: Overview, Principles of Trade/Commerce Applicable in Marine, Types of Marine Insurance Documents, Types of Marine Policy, Underwriting Considerations; Loss Prevention, Reinsurance, Maritime Frauds

Unit III: Engineering Insurance and Other Insurance Products (11 hours)

Introduction to Engineering Insurance, Functions, Target Customers, Process, Claim Settlement Other Advanced Insurance Products: Project Insurance, Machinery Breakdown, Electronic Equipment, Cold Storage, Boiler Insurance, Industrial All Risk Policy, Property loss, Employer liability insurance, Renter insurance, Professional indemnity insurance, Commercial insurance.

Unit IV: Rural Insurance (11 hours)

Modus Operandi of Rural Insurance, IRDA Regulations related to Rural Insurance, Challenges and Opportunities, Government Role, NGOs and Agents Role, Underwriting, Rating, Claims Servicing, Reinsurance.

Exercises:**The learners are required to:**

1. Make Presentation on Health Insurance and Motor Insurance Plans of Major Non-Life Insurers in India.
2. Critically analyze and make a report on the Fire Insurance and Marine Insurance Plans of Major Non-Life Insurers in India.
3. Examine the policy regulations pertaining to rural insurance in India offered by various insurance companies in India.
4. Explore the emerging non-life insurance products prevalent in India by survey methods.
5. Write a comparative project report on the different insurance companies in India.

Suggested Readings:

- George, E. Rejda, Principles of Risk Management and Insurance, Pearson Education.
- Dinsdale, W.A., Elements of Insurance, Pitman.
- Mehr, R.I., Fundamentals of Insurance, Irwin, Black, K., and Skipper, H.D., Life and Health insurance, latest edition, Pearson Education
- Practice of General Insurance (I.C.11, I.C.38), Insurance Institute of India, Mumbai
- Crane, F., Insurance Principles and Practices, John Wiley and Sons, New York.
- Insurance Law Manual with IRDA Circulars & Notifications, Taxmann Publication.
- Publications of Insurance Institute of India, Mumbai.
- Dorfman, M.S., Introduction to Insurance, Prentice Hall.
- Holyoake, J. and Weipers, W., Insurance, Institute of Financial Services, U.K.

Additional Resources:

- Vaughan, E. J. and T. Vaughan, Fundamentals of Risk and Insurance, Wiley & Sons
- Mishra, M. N., Principles and Practices of Insurance, S. Chand and Sons .Dinsdale, W.A., Elements of Insurance, Pitman.
- Practice of General Insurance (I.C.11, I.C.38), Insurance Institute of India, Mumbai
- Crane, F., Insurance Principles and Practices, John Wiley and Sons, New York.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Reinsurance

BAC: DSE (B&I)- 7.5

Learning Objectives:

The course aims to acquaint the students about the reinsurance industry and related concepts and techniques of reinsurance in India.

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

1. Recognise the concepts and operations involved in the reinsurance.
2. Appraise the need of the reinsurance companies and its role in the insurance sector.
3. Analyze various clauses of a reinsurance contract.
4. Examine the functioning of reinsurance companies or their branches in India.
5. Summarize new developments in the reinsurance sector.

Course Contents:

Unit 1: Nature and Methods of Reinsurance (11 hours)

Nature of Reinsurance, Methods of Reinsurance: Proportional - Quote Share, Surplus, Facultative Obligatory; Non-Proportional - Excess of Loss, Per Risk, Catastrophe Stop Loss. Law Relating to Reinsurance Contracts: Fundamentals of Contract Law as Applicable to Reinsurance.

Unit 2: Reinsurance Design and Clauses (20 hours)

Reinsurance Design; Analyzing Reinsurance Needs: Based on Business Strategy, Financial Needs, Needs Based on Management Style. Construction of Reinsurance Programme: Negotiation and Placement of Reinsurance: Placement - Direct and through Intermediaries. Role of Intermediaries, Advantages and Disadvantages of Direct Placement and Dealing through Intermediaries.

Reinsurance Clauses: Common Clauses, Operative Clause, Commencement and Termination Clause, Access to Records Clause, Net Retained Lines Clause, Retention and Limits Clauses, Loss Occurrence Clause, Reinstatement Clause.

Unit 3: Reinsurance Market (7 hours)

Leading Reinsurance Company in India. Cross-border Reinsurer: Guidelines. Foreign Reinsurance Branches in India. Emerging Trends in Global Reinsurance Markets.

Unit 4: Alternatives to Traditional Reinsurance (7 hours)

Alternative Risk Transfer: Features and Techniques. New forms of Reinsurance: Multi-line, Multi-trigger, Contingent Capital, Finite Risk. Inward Reinsurance Business: need and business strategy. Retro cession Arrangements and Reciprocal Trading.

Exercises:

The learners are required to:

1. Make a quiz on the conceptual understanding, evolution or applications of the reinsurance industry in India.
2. Write an essay on select clauses of a reinsurance contract highlighting the relevance of such clauses.
3. Write down a case study on GIC-Re in relation to its growth and contribution in the insurance sector.
4. Make a project on working operations of the reinsurance companies or branches of the companies.
5. Undergo training with a reinsurance company and make a report on the operational functioning of the reinsurance company.

Suggested Readings:

- Carter, R.L., Reinsurance, Springer.
- Rana, Jagendra., Reinsurance Simplified, BlueRose Publishers.
- Naik, K.L., Reinsurance Manual, Sashi Publications.
- Vaughan, Emmett J. and Vaughan T.M., Fundamentals of Risk and Insurance, Wiley.
- Gupta, P.K., Insurance and Risk Management, Himalaya Publishing House, New Delhi.
- Additional Resources:
- Insurance Institute of India - IC-85- Reinsurance Management.
- Module III, Risk Management and Reinsurance, The Institute of Chartered Accountants of India, New Delhi.
- www.irdai.gov.in/
- www.gicofindia.com/
- www.iib.gov.in

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Central Bank and Monetary Policy

BAC: DSE (B&I)- 8.1

Learning Objectives:

The course aims to introduce the concepts of central banking and monetary policy and to introduce various functions of the monetary Policy along with the role of Central Banks in the Economy.

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

1. Define the concepts, need and role of Central bank.
2. Demonstrate how central bank executes and implements various functions.
3. Analyze the regulation of Commercial banks by the central bank.
4. Integrate the tools of monetary policy to control the money supply.
5. Appraise the monetary policy reforms initiated by RBI over last five years.

Course Contents:

Unit 1: Introduction to Central Banks (5 hours)

Need and Rationale of the Central Bank. Role of Central Bank in emerging Economies (Determination of Goals, Inflation Targeting, Exchange Rate Targeting, Money Supply and Growth Targeting). World Bank and IMF. Central Banking in the USA, UK, European Union, and India. Recent Developments.

Unit 2: Central Bank of India: The Reserve Bank of India (9 hours)

Evolution. Legal Framework. Function: currency authority (Issue of currency notes, Asset banking for note- issue, Distribution of currency, Currency chests), Banker to Government (Maintenance of Government accounts, Banker to the Central Government and the State governments, Management of public debt), Banker's Bank (Controller of Credit, Lender of Last Resort), Custodian/Manager of Foreign Reserves. Promotional Functions of RBI.

Unit 3: Regulation of RBI over Commercial Banks (9 hours)

Regulation of RBI over Commercial Banks: Licensing of banks, Opening of new banks, Branch Licensing, Foreign banks, Cash reserves and liquid assets, Prudential norms, Capital and reserves, Control over methods of operation, New Banking Licensing Policy. Role of RBI in financial inclusion and rural credit. Recent Developments.

Unit 4: Monetary Policy (20 hours)

Fiscal Policy and Monetary Policy. Objective of Monetary Policy. Tools to control Money Supply. Instruments of monetary policy: Bank Rate, Cash Reserve Ratio, Statutory Liquidity Ratio, Repo Rate, Reverse Repo Rate, Marginal Standing Facilities Rate.

An overview of monetary policy of the Reserve Bank of India in the last Five Years. Recent policy changes announced by the Reserve Bank of India.

Exercises:

The learners are required to:

1. Conduct a quiz on the central bank to check the knowledge level.
2. Give presentations on the functioning of the central bank.
3. Write an essay based on RBI recent publications with plagiarism report.
4. Organize group discussion on various instruments of monetary policy.

5. Discuss the case study for comparative analysis of two countries in last five years.

Suggested Readings:

- Khan, M.Y. Indian Financial System, Tata McGraw Hill Publishing Company Ltd., New Delhi.
- Central Banking- IIBF- MacMillan Publishers, 2011.
- Decock, MH, Central Banking, UBS Publishers Distributors Pvt. Ltd., New Delhi.
- Hawtrey, The Art of Central Banking, Augustus M Kelley Publishers, New York.
- Vasudevan A., Central Banking for Emerging Market Economies, Academic Foundation, New Delhi.
- Charles Albert Goodhart, Evolution of Central Banks: a natural development?, London School of Economics & Political Science, London.
- Banking Theory and Practice- K.C. Shekhar and Lekshmy Shekhar, Vikas Publishing House Pvt. Ltd.
- Mishkin, Frederic S., ed. Monetary policy strategy. Mit press, 2007. 5. Blinder, Alan S. Central banking in theory and practice. Mit press, 1999.

Additional Resources:

- RBI, History and Evolution of Central Banking in India, Mumbai.
- Venugopal Reddy Y.; Monetary & Financial Sector Reforms in India.
- R.B.I. Annual Reports.
- Reports on Trend & Progress of Banking in India- R.B.I. Publication.
- Monetary & Financial Sector Reforms in India – Y. Venugopal Reddy.
- Indian Economy: Essays on money and finance, Dr. C. Rangarajan.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Risk Management in Banks

BAC: DSE (B&I)- 8.2

Learning Objectives:

This paper aims at imparting knowledge on risks associated in the banking sector and the tools of hedging those risks.

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

1. Explain the functioning of a financial institution.
2. Appraise the entire process of operating a bank with respect to the rules and regulations prescribed by the regulators.
3. Comprehend the problems faced by the banks like that of NPA or of liquidity challenge etc.
4. Evaluate the financial statements and analyse the performance of banks.
5. Apply tools and techniques to manage the risk exposure of banks.

Course Contents:

Unit-1: Conceptual Framework of Risk (7 hours)

Financial Institution and its kinds; An overview of the Indian financial system; Regulation of Banks and NBFCs; Products offered by Banks. CRR and SLR management; Conceptual framework of Risk: Interest Rate Risk; Market Risk; Credit Risk; Liquidity Risk: Interest Rate Risk and operational risk

Unit-2: Analysis of Statements of Banking Sector (11 hours)

Flow of Funds Accounts – Sector wise and Instrument wise. Statements of Financial Institution: Analyzing Bank's Financial Statement: The balance sheet; income statement; Cash Flow Statement; profitability, liquidity and solvency analysis; Performance Analysis of banks, KPIs; CAMELS risk system.

Unit-3: Risk Management (20 hours)

Institutional Risk Management

Determination of Interest Rate. Theories of Interest Rates: Classical Theory; Loanable Funds Theory; Liquidity Preference Theory; Term Structure of Interest Rates. Interest Rate Risk Management: Measurement of Interest Rate Risk; Duration and its kinds; Convexity. Managing Interest Rate Risk: Repricing Gap Model, Maturity Matching Model, Duration Gap Model, Cash Flow Matching Model; Convexity Adjustments.

Credit and Liquidity Risk Management

Types of Assets, NPA and its types, Management of NPA, Measurement of Credit Risk – Qualitative and Quantitative models. Term Structure of Credit Risk; Managing Credit Risk: Credit Analysis and kinds of Loans; Pricing of Loans.

Liquidity Risk Management: Measurement of Liquidity Risk; Measures of Liquidity Exposure; Causes of Liquidity risk: Asset-Side and Liability-Side; Liquidity Planning; Deposit Insurance.

Unit-4: Regulatory Framework (7 hours)

RBI guidelines on asset liability management; Deposit Insurance Corporation Act 1961, Capital Adequacy Norms: Capital adequacy norms; Basel agreement-II and III; Effect of capital requirements on bank operating policies. Salient features of SARFAESI Act 2002, Debt recovery tribunal (Recovery of Debt), Insolvency and Bankruptcy Code, 2016. Bad Bank and rationale behind its creation.

Exercises:**The Learners are required to:**

1. Conduct a group discussion on Financial Crisis 2008 & learnings that can be applied in the present economic scenario to contain risk.
2. Discuss a case study on the bank performance using financial ratio analysis.
3. Make reports on the capital adequacy ratios of private / public sector banks and assess their liquidity & solvency position.
4. Give a class presentation on bank's asset quality assessment by investigating the non-performing assets of private / public sector banks
5. Prepare a report on comparative analysis of banking performance & risk exposure.

Suggested Readings:

- Rajput, Namita & Sankaran, Sruthi, Impact of Non-Performing Assets An Anecdote Across Indian Scheduled Commercial Banks. Rawat Prakashan, New Delhi.
- Resti & Sironi – “Risk management and shareholders” value in banking” John Wiley.

Additional Resources:

- Justine Paul & Padmalatha Suresh-“Management of Banking and Financial Services” Pearson
- Saunders & Cornett – “Financial Institutions Management – A risk management approach” Tata McGraw Hill

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Inclusive Banking

BAC: DSE (B&I)- 8.3

Learning Objectives:

The course aims to prepare the students with an understanding of the state of financial inclusion in India and role of banks in financial inclusion.

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

1. Define the concept, need and role of financial inclusion in the economy.
2. Demonstrate the role of inclusive banking in India.
3. Appraise the institutional framework for inclusive banking in India.
4. Analyze the new developments in Inclusive Banking.
5. Investigate recent trends and challenges of Inclusive Banking.

Course Contents:

Unit 1: Introduction to Financial Inclusion (7 hours)

Overview of the concept and scope of Financial Inclusion, Reasons and extent of financial exclusion in India, Role of financial inclusion in the growth of the economy, present state of Financial Inclusion in India, Barriers to Financial Inclusion in India.

Unit 2: Inclusive Banking in India: Evolution and Institutional Framework (18 hours)

Meaning and importance of Inclusive Banking, Evolution of the concept of Inclusive Banking in India, Role of commercial banks in promoting financial inclusion, demand and supply variables for successful inclusive banking. Concept and role of financial literacy and financial awareness. Functions of financial literacy centres in India. Role of RBI in financial inclusion – concept of Small Finance Banks (SFBs) and Payments-Banks, Basic Savings Bank Deposit Accounts (BSBDAs), Role and initiatives of Government in promoting inclusive banking, Pradhan Mantri Jan Dhan Yojana (PMJDY), Pradhan Mantri Suraksha Bima Yojana (PMSBY), Pradhan Mantri Mudra Yojana, Stand Up India Scheme, Pradhan Mantri Vaya Vandana Yojana (PMVVY); National Centre for Financial Education (NCFE); Challenges faced by various stakeholders in effective implementation of inclusive banking.

Unit 3: New Developments in Inclusive Banking (11 hours)

Payment aspects of inclusive banking in the fintech area, fintech opportunities and challenges, sustainable development goals, informal finance, microfinance, mobile banking, Zero Interest Banking (Islamic banking), Remittances - Unified payment interface (UPI), PhonePe, Google Pay, Paytm, BHIM etc., the pros and cons of payment gateways.

Unit 4: Recent Trends and Challenges of Inclusive Banking (9 hours)

Role of non-banking financial intermediaries/companies in inclusive banking, regulatory role and contribution of RBI, Business Correspondents (BC), private players and informal sector challenges with other private sector banks like Mudra bank and Bandhan bank, global challenges and opportunities for inclusive banking, measures to overcome the challenges for inclusive banking.

Exercises:**The learners are required to:**

1. Create financial awareness in their surroundings.
2. Undertake financial literacy programs/projects.
3. Give class presentations on the Institutional framework for Inclusive Banking in India.
4. Organize class seminars on new developments in Inclusive banking.
5. Discuss the case studies to understand the challenges of inclusive banking.

Suggested Readings:

- Kulkarni, Lalitagauri & Joshi, V.C, Inclusive Banking in India-Re-imaging the ban Business model Palgrave Macmillan, Springernture, Singapore.

Additional Resources:

- National Strategy for Financial Inclusion RBI Document
- h <https://rbidocs.rbi.org.in/rdocs/content/pdfs/NSFIREPORT100119.pdf>

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

International Banking

BAC: DSE (B&I)- 8.4

Learning Objectives:

The course aims to equip students with an understanding of International banking, the services provided by International banks and their regulations.

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

1. Recognise the role of International Banks in the global market.
2. Determine foreign exchange rates.
3. Explain the different concepts used in international remittances.
4. Analyze the International banking regulations.
5. Summarize the role of various International Financial Institutes.

Course Contents:

Unit 1: Introduction to International Banking (7 hours)

Definition, Features and Scope of International Banking; Services offered by International Banks; Correspondent Banking, Offshore Financial Centers: Types of Offshore Financial Centers, Benefits/Reasons for Growth of Offshore Financial Centers. Recent Trends in International Banking

Unit 2: Foreign Exchange Rate (9 hours)

Market Rate and Currency: Causes of Exchange Rate Fluctuations, Exchange Rate Determination under Fixed Exchange Rate and Floating Exchange Rate Regimes; Determination of Exchange Rates: Spot and Forward; Basic Exchange Arithmetic: Forward Cover and Hedging, Cross Rates.

Unit 3: International Remittances and Regulation of International Banking (20 hours)

Instruments of Payment; Inland versus Foreign Payment; Options for International Settlement; Location of Accounts; Nostro, Vostro, Loro and Mirror Accounts; International Settlement Process; Draft in International Banking; Cheque Books from Correspondents; Maximizing Exchange Profit; Remittance Cash Position and Currency Position.

Need for Regulation in International Banking; Bank for International Settlement: Functions and Role; Basel Committee on Banking Supervision, Basel Norms, Legal Issues in International Banking.

Unit 4: International Financial Institutions (9 hours)

World Bank: Functions and Scope, International Development Association, International Finance Corporation, Multilateral Investment Guarantee Agency, Asian Development Bank, International Monetary Fund.

Exercises:

The learners are required to:

1. Prepare case study on the Global financial crisis 2008-09.
2. Calculate the rates of exchange and identify the reasons for fluctuations.
3. Make class presentations on International Remittances.

4. Organise seminars to understand the BASEL Norms.
5. Compare the performance of international financial institutions through published reports.

Suggested Readings:

- Bose, R. Fundamentals of International Banking, Laxmi Publication, New Delhi.
- International Banking, IIBF, MacMillan Publishers.

Additional Resources:

- International Banking Legal and Regulatory Aspects- IIBF- MacMillan Publishers.
- International Banking Operations- IIBF- MacMillan Publishers.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Advertising, Sales Promotion & Sales Management

Sales Promotion and Public Relations

BAC: DSE (ASPSM)- 7.2

Learning Objectives: The course aims to familiarize the students with the basics of Sales Promotion and its importance in marketing.

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

1. Develop sales promotion campaign.
2. Design different tools for sales campaign
3. Analyze the need of a particular tool.
4. Examine the public relation management.
5. Contribute positively to business.

Course Contents:

Unit 1: Sales Promotion: Introduction and Major Tools (18 hours)

Sales Promotion: Nature, meaning and importance of Sales Promotions; Significance of Sales Promotion in marketing; Different forms of Sales Promotions; Consumer-oriented Sales Promotion; Trade oriented Sales Promotion; and Sales force oriented Sales Promotion

Sales Promotion tools including -Premiums, price offs, coupons, sampling, refunds and rebates, contest, games and lotteries, point of purchase; Displays and demonstrations; Conferences use; Trade fairs; Exhibition and fashion shows, Specialities and novelties, and recent prevalent tools -features, strength and limitations.

Unit 2: Developing Promotion Programmes (9 hours)

Pre-testing; implementation; evaluating the result and making necessary modifications

Unit 3: Public Relations (9 hours)

Public Relations- meaning, characteristics and increasing significance; Similarities between publicity and public relations. Tools of public relations- news, special events, speeches, public service activities and other recent prevalent tools.

Unit 4: Ethical and legal aspects of sales promotion and public relations (9 hours)

Importance of ethics in sales promotion and public relations; Unethical practices and its consequences in Sales Promotion and public relations; Puffery or misrepresentation.

Exercises:

The learners are required to:

1. Design promotional campaigns for companies operating in educational, hospitality, textile, handicraft industries of India.
2. Design promotional tools like coupons, pamphlets etc. For companies operating in educational, hospitality, textile, handicraft industries of India.
3. Pre-test the promotion programme for a hypothetical product or service.
4. Develop a role play to demonstrate the significance of public relations. Explore the public relations management case studies- handling crises, new product launch.
5. Identify the cases of ethical and unethical practices followed by the companies for sales promotion and discuss them in the class.

Suggested Readings:

- Cummins, J. (1996). *Sales Promotion*. Universal Book Stall
- Jethwaney, J., & Sarkar, N. N. (2012). *Public Relations Management*. Sterling Publisher.
- Kotler, P., & Keller, K. L. (2021). *A Framework for Marketing Management*. Pearson.
- Minahan, S., & Ogden-Barnes, S. (2015). *Sales Promotion Decision Making: Concepts, Principles, and Practice*. Business Expert Press.
- Mullin, & Cummins, J. (2003). *Sales Promotion*. Paperback
- Neslin, S. A., & Blattberg, R. C. (1990). *Sales Promotion: Concepts, Methods, and Strategies*. Prentice Hall
- Quelch, J. A. (1989). *Sales Promotion Management*. Prentice Hall

Note*

- The specific emphasis for syllabus execution inside the class shall be as per guidelines prescribed by the 'syllabus execution committee' of department of commerce, from time to time, that shall not be more than 2-years' old.
- Special emphasis shall be on developing skills and hands-on experience in specific business and economic circumstances.
- Syllabus shall be carried with latest editions of reference materials interspersed with live/ real-life examples.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Social Media Marketing**BAC: DSE (ASPSM)- 7.3**

***Student can study this paper if s/he has not studied 'Social Media Marketing' in SEC)**

Learning Objectives:

The course aims to provide basic knowledge of social media marketing concepts, to enhance skills as social media marketer and start a career in social media marketing.

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

1. Comprehend the concept of social media marketing and its role in marketing, advertising and public relations. Make optimal use of various social media platforms for social media marketing.
2. Employ social media for developing an effective marketing plan. Recognize the effectiveness of social media analytics. Promote any product through social media platforms.
3. Develop practical skills required for creating and sharing content through online communities and social networks. Appreciate social media ethics to use social media spaces effectively.
4. Apply the concept of scheduling and measuring the social media campaign performance/s.
5. Explore the role of social media engagement.

Course Contents:**Unit 1: Introduction to Social Media Marketing (9 hours)**

Social Media Marketing- Concept and Importance.

Social Media Platforms- Online Communities and Forums; Blogs and Microblogs, Social Networks, other contemporary social media platforms: Goals, Role in Marketing and Use as listening tools. Trends in SMM.

Unit 2: Social Media Marketing Plan (9 hours)

SMM Plan- Setting Goals, Determining Strategies, Identifying Target Market, Selecting Tools, Selecting Platforms, Implementation and Improvement.

Unit 3: Content Creation and Sharing using Case Campaigns (11 hours)

Blogging, Streaming Video and Podcasting: Criteria and approach-70/20/10 with risk variants, 50-50 content, Brand Mnemonic, Brand story. Contextualising content creation. Social Media Ethics.

Unit 4: Scheduling and Measurement (11 hours)

Scheduling posts/campaigns: Buffer or Tweet deck; Preparing a calendar for scheduling.

Measuring performance of posts/campaign: Conversion rate, Amplification rate and Applause rate; Engagement rate and economic value/per visitor, on page and on post level.

Social media optimization: Concept, Goals, Tools and Social Media Analytics

Unit 5: Social Media Engagement (5 hours)

Social Media and Customer Engagement, Social Media Influencers, Viral marketing, e-Word of Mouth, Consumer reviews.

Practical Exercises: The learners are required to:

1. Identify social media platforms for marketing five different products of your choice: a good, a service, an institution, an event and a person.
2. Examine the use of social media by your institution to improve alumni engagement.
3. Promote any college event of your choice using social media. Measure the effectiveness of your campaign.
4. Create a blog/ vlog on any topic of your interest. Measure performance of your blog post.
5. Prepare a social media marketing plan for any product of your choice.
6. Observe the engagement rate in Twitter Campaigns of your College and suggest improvements, if needed.
7. Assess the reviews/ratings, comments, likes, dislikes, sharing of blogposts in the categories of health and nutrition or yoga counselling or family therapy.
8. Examine the twitter handles of Delhi Government or of Delhi University and find out how consistent they are in their reaction checks?
9. Assuming you are an honest tax-payer and feel that everyone should be like you, design a social media plan for sensitising citizens to this cause for timely tax payments.
10. Prepare a calendar for scheduling various posts/campaigns via Buffer or Tweet deck. Find out the conversion rate, amplification rate, and the applause rate. Calculate the engagement rate and economic value/per visitor of the concerned campaigns.

Suggested Readings:

- Blanchard, O. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your Organization. United Kingdom: Pearson Education.
- Charlesworth, A. (2014). An Introduction to Social Media Marketing. United Kingdom: Taylor & Francis.
- Gupta, S. (2020). Digital Marketing. India: McGraw Hill Education (India) Private Limited.
- Johnson, S. (2020). Social Media Marketing: Secret Strategies for Advertising Your Business and Personal Brand on Instagram, YouTube, Twitter, And Facebook. A Guide to being an Influencer of Millions. Italy: AndreaAstemio.
- Keller, K. L., Kotler, P. (2016). Marketing Management. India: Pearson Education.
- McDonald, J. (2016). Social Media Marketing Workbook: How to Use Social Media for Business. United States: CreateSpace Independent Publishing Platform.
- Parker, J., Roberts, M. L., Zahay, D., Barker, D. I., Barker, M. (2022). Social Media Marketing: A Strategic Approach. United States: Cengage Learning.
- Quesenberry, K. A. (2015). Social Media Strategy: Marketing and Advertising in the Consumer Revolution. United States: Rowman & Littlefield Publishers.
- Setiawan, I., Kartajaya, H., Kotler, P. (2016). Marketing 4.0: Moving from Traditional to Digital. Germany: Wiley.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

E-Commerce **BAC: DSE (ASPSM)- 7.4**

Learning Objectives:

The course aims to enhance skills for effective and contemporary applications of E-Commerce.

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

1. Describe the various ways by which e-commerce is being used by them in their routine matters.
2. Explain the steps in designing a website.
3. Describe various e-payment systems.
4. Analyse security and operational issues in e-commerce.

Course Contents:

Unit 1: Introduction to E-Commerce (13 hours)

Concepts and significance of E-Commerce; E-Commerce business models; design and launch of E-Commerce website; functions of Ecommerce; types of E-Commerce.

E-Commerce Applications: Internet Banking, Insurance, payment of utility bills and Online Shopping.

Unit 2: Website Designing and Publishing (18 hours)

Pre-requisites: URLs and Internet-Protocols, Internet Service Protocols (ISP), World Wide Web (www); Domain Name System (DNS).

Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets.

Unit 3: E-Payment System (7 hours)

E-payment Methods- debit card, credit card, smart cards, E-Wallets; payment gateways; Electronic Fund Transfer; Emerging modes and systems of E-payment (M-Paisa, PayPal and other digital currency), UPI Apps, Aadhar-Enabled Payment Systems, BHIM App.

Unit 4: Security and Operational Aspects of E-Commerce (7 hours)

E-Commerce security: meaning and Issues; technology solutions- encryption, security channels of communication, protecting networks, servers and clients.

Operational Issues: complaints handling and building customer relationships.

Exercises:

The learners are required to:

1. Demonstrate how e-commerce is being applied in the daily routine activities by individuals.
2. Design a web page in Notepad and HTML.
2. Help others to learn the use of e-wallet, e-payment. Prepare a report on the skills used by them to help others learn.
3. Design their own webpage, highlighting their strengths, weaknesses, and prepare their CV. Use the link in their CV while applying for the job.
4. Use the internet banking facility to buy a product from any online website.
5. Open internet banking account and operate it.

6. Create their own YouTube channel and post one video on awareness of cyber security and crime.

Suggested Readings:

- Arora, S. (2017). *E-Commerce*. New Delhi: Taxmann.
- Awad, E. M. (2003). *Electronic Commerce: From Vision to Fulfillment*. New Delhi: Pearson, UBS Publisher & Distributors.
- Chhabra, T. N., Jain, H. C., and Jain, A. (1999). *An Introduction to HTML*. New Delhi: Dhanpat Rai & Co.
- Gupta, P., (2020). *E-Commerce In India: Economic And Legal Perspectives*. New Delhi: Sage Publications.
- Loudon, K. C. and Traver, C. G. (2016). *E-commerce: Business, Technology and Society*. Noida, India: Pearson Education.
- Madan, S. (2020). *E-Commerce*. India: Scholar Tech Press.
- Mathur, S. (2019). *E-Commerce*. New Delhi: Pinnacle Learning.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Marketing of Financial Services **BAC: DSE (ASPSM)- 7.5**

Learning Objectives:

The course aims to acquaint students with the distinctive characteristics of financial services and the problems and issues involved in the marketing of financial services. A framework for developing a marketing-mix strategy for financial services is presented and recent developments in the field will be introduced to the students.

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

1. Identify the distinctive characteristics of and issues involved in financial services marketing.
2. Analyze the marketing framework of financial services organizations.
3. Explain the consumer buying behavior in the context of financial services marketing and how the organizations can have enduring relationships with the customers.
4. Describe the significance of quality delivery in the context of financial services.
5. Explain the concept of value creation by the financial services companies.

Course Contents:

Unit 1: Financial Services Marketing (20 hours)

Introduction

Financial services marketing- Basic Concepts, Characteristics, Role, Contribution, Scope, Issues and Challenges, Marketing Environment and Strategic Marketing Process for Financial Services

Marketing Mix of Financial Services

Segmentation, Targeting, Positioning and Marketing Mix for Financial Services- Product, Pricing, Promotion and Distribution decisions, Marketing Strategy in Financial Services

Unit 2: Consumer Buying Behavior in Financial Services (11 hours)

The Financial Services Consumer, Customer Relationship Management Strategies, Customer Relationship in practice, Service Quality, Customer Satisfaction, Customer Value and Ethical Dilemmas in Financial Services Marketing

Unit 3: Delivering Quality Financial Services (7 hours)

Service-Quality Gaps – Causes, Key Factors and Strategies for closing all the Gaps, SERVQUAL and its application to financial services, Designing the Service – Blueprinting, Service blueprint of financial services like banking, insurance etc, Role of employees' and customers' in the delivery of financial services.

Unit 4: Creating Value in Financial Services (7 hours)

Relationship marketing in financial services; Building and sustaining the financial services brand; Creating value for financial service product

Exercises:

The learners are required to:

1. Demonstrate financial services marketing environment, scope and issue using any examples.
2. Develop a comprehensive marketing plan for any of the financial service products and present as financial services marketing consultant.
3. Present case studies on maintaining the consumer relationships by financial services companies.
4. Present case studies related to quality control by the financial service marketing organizations.
5. Compare the customer relationship practices of financial service organizations and non-financial service organizations.

Suggested Readings:

- Bapat, D. (2013). *Marketing of Financial Services*. Dreamtech Press.
- Ennew, C. T., Waite, N. & Waite, R. (2017). *Financial Services Marketing: An International Guide to Principles and Practice* (3rd ed.). Routledge.
- Estelami, H. (2006). *Marketing Financial Services*. Dog Ear Publishing.
- Farquhar, J. & Meidan, A. (2010). *Marketing Financial Services* (2nd ed.). Palgrave MacMillan.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Customer Relationship Management BAC: DSE (ASPSM)- 8.1

Learning Objectives:

This course aims to familiarise the students with the concept and importance of the relationship with customers and techniques of customer relationship management (CRM) in different market situations.

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

1. Explain the significance of maintaining the relationship with customers for firms and customers both.
2. Demonstrate the management of customer life-cycle, importance of trust, value and commitment in building relationships.
3. Analyse the CRM technological tools.
4. Describe the applications of CRM tools in the service sector.
5. Identify the ways by which CRM technologies will be used in the future in different sectors.

Course Contents:

Unit 1: Introduction (9 hours)

Conceptual and significance of Customer Relationship Management; Firm and customer motivations for relationships; Customer Profiling and Total Customer Experience.

Unit 2: Customer Relationship Management (CRM) Process (9 hours)

Data base marketing; CRM implementation; Customer life cycle and customer lifetime value; Customer acquisition, retention and development; Customer Satisfaction; Customer Loyalty- Dimension of Customer Loyalty and Customer loyalty ladder; Customer loyalty management, Campaign Management.

Unit 3: Technological Tools for CRM and Implementation (9 hours)

Customer related data bases and its development and maintenance; Data Mining for CRM - Some Relevant Issues; Changing Patterns of e-CRM Solutions in the Future; Sales force automation (SFA); E-CRM.

Unit 4: CRM in Services and Support, and Emerging Issues (18 hours)

Relevance of CRM for Hospitality Services; Customer Relationship Management in Banking and Financial Services; CRM in Insurance.

The Past, Present and Future of CRM; Emerging issues in CRM.

Exercises:

The learners are required to:

1. Compare and contrast between traditional forms of maintaining relationships with customers and through CRM technologies.
2. find out the case studies of companies providing loyalty benefits to their consumers for being a loyal customer to them,
3. Discuss CRM tools used by the companies which have successfully implemented CRM software.

4. Describe the benefits of CRM software used by any company to whom they are customers of.
5. explore the ways by which CRM technologies will be used in the future and challenges and issues to be considered by the companies.
6. Create a hypothetical venture and discuss its CRM strategies.

Suggested Readings:

- Barnes, J. G. (2001). *Secrets of Customer Relationship Management: It's All about how You Make Them Feel*. University of Virginia: McGraw-Hill.
- McKenna, R. (1993). *Relationship Marketing: Successful Strategies for the Age of the Customers*. Addison-Wesley Publishing Company.
- Sheth, J. N., & Parvatiyar, A. (2013). *Handbook of Relationship Marketing*. London, UK: Sage Publications Ltd.
- Sheth, J. N., Parvatiyar, A., & Shainesh, G. (2017). *Customer Relationship Management: Emerging Concept, Tools and Applications*. India: McGraw Hill.
- Stone, M., & Woodrock, N. (1995). *Relationship Marketing*. London: Kogan Page.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Rural Marketing **BAC: DSE (ASPSM)- 8.2**

Learning Objectives:

The paper aims to develop basic understanding of concepts, tools, challenges and growing importance of rural markets in Indian scenario.

Learning Outcomes: After the completion of the course, the learner shall be able to:

1. Develop basic understanding of distinguishing characteristics of rural markets. Familiarize with the concept of rural marketing environment with special focus on segmentation, targeting and positioning in rural markets.
2. Analyse dynamics of rural markets where marketing strategies related to product decisions are to be developed.
3. Demonstrate marketing decisions related to price in rural markets.
4. Describe marketing decisions related to promotion in rural markets.
5. Analyse marketing decisions related to distribution in rural markets.

Course Contents:

Unit 1: Introduction (9 hours)

Concept, nature and growing importance of rural markets; Rural vs Urban Marketing; Rural marketing environment; Characteristics of Rural Consumer and motives; Segmentation, targeting and positioning in rural markets; Emerging trends of rural marketing in India.

Unit 2: Product and Pricing Decisions (18 hours)

Rural product classification; Product adoption process in rural market; product branding, packaging, labeling and product support services in rural markets, Challenges in developing a product for rural markets; Product innovations for rural market.

Factors affecting pricing decisions for rural markets; setting price for rural market: factors, methods and strategies; Challenges in setting price for rural markets

Unit 3: Promotion Decisions (9 hours)

Factors affecting promotion mix for rural markets; Challenges in rural communication and promotion; promotion mix-promotion tools and their importance for rural markets; Cases for innovative approaches for promotion in rural market.

Unit 4: Distribution Decisions (9 hours)

Rural Distribution Channels; logistics decisions for rural markets; factors affecting distribution decisions in rural markets; challenges for distribution decisions in rural markets; Cases for innovative distribution approaches in rural market.

Exercises:

The learners are required to:

1. Compare and contrast between rural and urban markets with suitable examples.
2. Discuss marketing strategies of companies which have successfully implemented their products and services in the rural markets.
3. demonstrate how companies have developed or modified their products to make their products and services useful for rural markets.

4. explore the examples where price decisions were relevant and provided affordability to rural consumers.
5. demonstrate the importance of promotion mix decision in the rural markets.
6. present case studies of companies providing solutions for distribution mix strategies.
7. Explore the case examples of companies which failed in the rural markets with reasons.
8. Explore the ways by which innovation can take place in the rural markets

Suggested Readings:

- Dogra, B and Ghuman, K. (2008). Rural Marketing: Concepts and Practices, Tata McGraw Hill
- Kashyap, P. (2016). Rural Marketing (3/e), Pearson Education.
- Kotler, P., Armstrong, G. and Agnihotri, P. (2018). Principles of Marketing (17th edition), Pearson Education. Indian edition.
- Krishnamacharyulu, C.S.G and Ramakrishnan, L. (2011). Rural Marketing: Text and Cases (2/e). Pearson Education.
- Ramakrishnan, R. (2006). Rural Marketing in India: Strategies and Challenges. New Century Publications.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Marketing Research

BAC: DSE (ASPSM)- 8.3

Learning Objectives:

The course aims to guide students to develop their research, inquiry and analytical skills in the field of Marketing.

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

1. Summarize the basics of marketing research, roles, functions, processes, problems surrounding marketing research.
2. Examine alternative research designs.
3. Discern data collection methods and sampling techniques.
4. Operationalize concepts for the purpose of developing testable propositions.
5. Analyze several multivariate techniques and write research report.

Course Contents:

Unit 1: Introduction (9 hours)

Meaning, Characteristics, Importance and Role of Marketing Research; Marketing research problem; Types of market research; Market research process; Market research approaches.

Unit 2: Research Design (9 hours)

Exploratory Research Design, Descriptive Research Design, Experimental Research Design.

Unit 3: Data Collection (9 hours)

Measurement and Scaling: Comparative and non-comparative scaling techniques, Questionnaire development, Sampling: design, procedure, types, techniques, sample size determination; Data collection: Primary Data, Secondary Data; Fieldwork, observation, interviews, Focus-groups, survey.

Unit 4: Hypothesis Testing (9 hours)

Correlation, Regression, ANOVA, Factor Analysis

Unit 5: Introduction to Multivariate Analysis (9 hours)

Overview of Multidimensional Scaling, Conjoint Analysis, Cluster Analysis. Marketing Research Report preparation and presentation: format, common problems in preparing reports, the critical nature of the report, Graphical presentation of reports.

Exercises:

The learners are required to:

1. Select a manufacturing, service, or governmental organization that they believe would benefit from new data-driven insights, and describe a specific marketing problem it is facing.
2. Design a research plan.
3. Collect appropriate data.
4. Analyze the data using appropriate technique.
5. Write a research report.

Suggested Readings:

- Dangi, H.K. & Dewen, S. (2016). *Business Research Methods*. Cengage Learning, India Private Limited (1st Edition), India.
- Hair, J.F., Black, W.C., Babin, B.J., and Anderson, R.E. (2009). *Multivariate Data Analysis*, Pearson (7th edition).
- Hair, Wolfinbarger, Ortinau, and Bush. *Essentials of Marketing Research (paperback) (3rd ed.)*.
- Kothari, C.R. & Garg, G. (2019). *Research Methodology: Methods & Techniques*, New Age International Publishers, NeDelhi, India.
- Malhotra, N. K. (2007). *Marketing research: An applied orientation*. Upper Saddle River, NJ: Pearson/Prentice Hall.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Sales Force Management
BAC: DSE (ASPSM)- 8.4

Learning Objectives:

The purpose of this course is to familiarize the students with the management of sales force and various aspects of sales management.

Learning Outcomes: After completing the course, the student shall be able to:

1. Apply the concepts of sales force management, functions of sales manager.
2. Develop the arrangement of sales department on the basis of geographic, product or market.
3. Comprehend how to manage sales force starting from recruitment to performance appraisal.
4. Describe the process of sales planning and controlling.
5. Ascertain the emerging developments in sales force management.

Course Contents:

Unit 1: Introduction (9 hours)

Nature and importance of sales force management, Designing the Sales Force objectives, strategy and structure, sales force size, Functions of Sales Manager.

Unit 2: Organisation of the Sales Department and Managing the Sales Force (18 hours)

Organisation: Geographic, Product wise and market based.

Recruitment and selection of sales force; Training and direction; Motivating sales personnel, Sales force compensation; Performance appraisal.

Unit 3: Sales Planning and Control (9 hours)

Market Analysis, and sales forecasting, Methods of forecasting sales, Sales territory planning, Sales Budgeting: Importance, Process and uses of sales budget; Sales quota; Sales and cost Analysis.

Unit 4: Emerging Trends in Sales Force Management (9 hours)

Use of innovative technology in Sales force management, CRM, Sales force diversity, Team based selling approach, Ethical and social issues in sales force management

Exercises:

The learners are required to:

1. Perform a role play (as sales personnel and as a Sales Manager).
2. Find out the case examples of companies with different types of sales department for different geographic locations, customers and products.
3. Conduct mock sessions on assessment of training and motivation needs.
4. Prepare a sales report.
5. Engage in a group task of team based selling.

Suggested Readings:

- Futrell, C. (1981). *Sales Management: Behaviour. Practices and Cases*. The Dryden.
- Johnson, K., Kurtz, D., & Schueing, M. (1994). *Sales Management*. McGraw-Hill.
- Kapoor, N. (2021). *Advertising and Personal Selling*. (3rd ed.). Cengage Learnings Private Limited.
- Pedesson, C. A., Wright, M. D., & Weitz, B. A. (1988). *Selling: Principles and Methods*. (8th ed.). Irwin.
- Russell, F. A. B., Beach, R. H., & Buskirk, R. H. (1992). *Selling: Principles and Practices*. McGraw- Hill.
- *Sales force*, Richard D. Irwin/McGraw- Hill.
- Stanton, W. J., Buskirk, R. H., & Spiro, R. (1991). *Management of the Sales Force*. Irwin.
- Still, R. R., Cundiff, E. W., & Govoni, N. A. P. (2007). *Sales Management: Decision Strategies and Cases*. Prentice Hall of India Ltd.

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HUMAN RESOURCE MANAGEMENT

Indian Ethos and Management BAC: DSE (HRM)- 7.2

Learning Objectives:

The course aims to develop an insight and understanding of Ethics and Indian Ethos in Management and their application in managing business

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

1. Discuss the role of ethics in Business.
2. Recognise the concept and elements of Indian ethos and management lessons from Indian scriptures.
3. describe work ethos and values and their relevance in managing business enterprises.
4. analyze the Indian system of learning and the philosophy of karma.
5. demonstrate the application of Indian Ethos in Holistic Management.

Course Contents:

Unit 1: Business and Indian Ethics (18 hours)

- a) Introduction, Approaches to Business Ethics, Role of Ethics in Business, Business Ethics and Moral Obligations; Business Ethics and Management, Global perspectives on Business Ethics; Corporate Social Responsibility; Corporate Governance; Cases Studies on unethical practices in industry/ corporate sector
- b) Concept and Nature of Indian Ethos, Relevance for Management and Business, Role and Significance in Managerial Practices – Management Lessons from Indian Heritage Scriptures and Vedas, Management Lessons from Kautilya's Arthashastra; Ethics v/s Ethos; Indian Management v/s Western Management, Principles Practised by Indian Companies

Unit 2: Work Ethos and Values (9 hours)

- a) Work Ethos: Meaning and Dimensions, Factors Responsible for Poor Work Ethos
- b) Values: Meaning, Significance of Value System in Work Culture, Values and Work Ethics, Relevance of Value Based Management, Impact of Values on Stakeholders: Employees, Customers, Government, Competitors and Society

Unit 3: Indian Systems of Learning (9 hours)

Learning: Meaning and Mechanisms, Gurukul System Vs. Modern System of Learning; Indian Model of Management including Laws of Karma and its relevance in business settings; Corporate Karma: Meaning and Guidelines for Good Corporate Karma

Unit 4: Holistic Management System (9 hours)

Self-Management: Personal growth and Lessons from Ancient Indian Education System; Personality Development: Meaning, Determinants, Indian Ethos and Personality Development; Workplace Spirituality - Spirituality in Management in Modern Era, Values of Spirituality at workplace; Holistic approach for managers in Decision Making

Exercises:

The learners are required to:

1. Discuss the role of ethics in Business enterprises through case studies.
2. Identify ethical practices followed by Indian Companies such as Infosys and Tata
3. Examine unethical practices in the corporate sector in recent times
4. Apply workplace spirituality for personal development
5. Relate the knowledge of Indian scriptures for creating positive work culture

Suggested Readings:

- Al Gini, Case Studies in Business Ethics, 6th edition 2009, Pearson Education.
- Biswanath Ghosh, Ethics in Management and Indian Ethos, Vikas Publishing House, 2009
- Chakraborty, S.K. Management by Values, 2009, Oxford University Press, New Delhi
- Chakraborty, S.K.: Foundation of Managerial Work-Contributions from Indian Thought, 1998, Himalaya Publication House, Delhi
- Chhabra, T.N., Values and Ethics in Business, 2011, Sun India Publications, New Delhi
- Fernando, A.C., Business Ethics: An Indian Perspective, 2009, Pearson Education, New Delhi
- Joseph Des Jardins, An Introduction to Business Ethics, 2009, Tata Mc Graw Hill
- Khandelwal NK, Indian Ethos and Values for Managers, Himalaya Publishing House, 2009
- R Nandagopal, Ajith Sankar RN: Indian Ethics and Values in Management, 2010, Tata Mc Graw Hill
- S.K. Chakraborty, Ethics in Management-Vedantic Approach, New Delhi, 1997, Oxford India Ltd.
- Swami Jitatmananda, Indian Ethos for Management, Rajkot, Ramakrishna Ashrama, 1996.
- Velasquez, Business Ethics, Concepts & Cases, 6th edition, 2009, PHI

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Organizational Culture and Dynamics **BAC: DSE (HRM)- 7.3**

Learning Objectives:

The course aims to develop an insight into the concepts of organizational culture and its dynamics. It will enable the students to understand human interaction in an organization.

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

1. Recognise the organizational culture and its related concepts.
2. Recognise the significance of effective communication in the organizations.
3. Analyze the dynamics of organizational change.
4. Handle cross cultural dynamics in the organizations.
5. Evaluate the effectiveness and efficiency of an organization.

Course Contents:

Unit 1: Introduction (9 hours)

Organizational Culture; Concept, types, determinants and dimensions; Need and importance of organizational culture, factors influencing the organizational cultural, organizational climate; Difference between organizational culture and organizational climate.

Unit 2: Organizational Communication and Groups (9 hours)

Communication: Importance, types, process, barriers to communication, building effective communication.

Group Dynamics-Group types, group norms, group cohesiveness and group decision making.

Unit 3: Organizational Change and effectiveness (16 hours)

Concept, nature and importance; Factors influencing change; Planned change, resistance to change; Individual and organizational factors to stress; Prevention and management of stress. Organizational effectiveness; Concept, nature and importance; Factors affecting organizational effectiveness; Effectiveness and efficiency; Use of technology in managing effectiveness.

Unit 4: Workforce Diversity (11 hours)

Workforce diversity and inclusion; Developing organizational competency to manage diversity; Resources needed for diversity management. Role of cultural leadership; Conflict- Concept and types, managing conflict, functional and dysfunctional conflict.

Exercises:

The learners are required to:

1. Compare the organizational culture and organizational climate of any two Indian companies.
2. Divide the class into small groups for role play. Identify the barriers to communication and how to overcome.
3. Practice management of stress tools like meditation, yoga, fitness exercises, etc.

4. Participate in simulation exercise in classroom to understand the implication of conflicts.
5. Assume a case for organizational effectiveness in business context, write a report and present how they would proceed step by step to achieve organizational effectiveness.
6. Assess the organisational culture of any of the 100 best companies to work with in India.

Suggested Readings:

- Cameron, K. S., & Whetten, D. A. (Eds.). (2013). Organizational effectiveness: A comparison of multiple models. Academic Press.
- Chhabra, T. N. (2017). Management Process & Organizational Behaviour. Delhi: Sun India Publications.
- Greenberg, J., & Baron, R. A. (1996). Organizational Behaviour. New Jersey: Prentice Hall.
- Luthans, F. (2010). Organizational Behaviour. New York: McGraw Hill Education.
- Robbins, S. P., & Judge, T. A. (2015). Organizational Behaviour. New Delhi: London: Pearson Education.
- Sekaran, U. (2004). Organisational Behavior: Text and Cases. New Delhi: Tata McGraw Hill.
- Singh, A. K., & Singh, B. P. (2007). Organizational Behaviour. New Delhi: Excel Books Pvt. Ltd.
- Singh, B. P., & Singh, A. K. (2002). Essentials of Management. New Delhi: Excel Books.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Technology in HR

BAC: DSE (HRM)- 7.4

Learning Objectives:

The course aims to make students understand the basic concepts and trends of Digital Transformation of the organization and learn their functional application for critical decision making in HR.

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

1. Study and understand the applicability of technology in HR
2. Recognise information systems designed for human resources.
3. Analyse the role of digital transformation in HR for rational decision making
4. Demonstrate trends of technology in HR for overall development of the employees and the organization.
5. Visualise future trends for technology and HR

Course Contents:

Unit 1 Introduction of technology in HR (9 hours)

Introduction of technology in HR, Terminology of E-HRM: Information and Communication Technology (ICTs), Human Resource Information System (HRIS) , Blockchain, Internet of Things (IoT), Artificial Intelligence (AI), Machine Learning (ML), Chatbots, Use of Technology and its role in transforming HR practices, Challenges of digitization transformation

Unit 2 Human Resource Information System (HRIS) (9 hours)

Introduction to HRIS-Concept, Need, Purpose of Information Systems designed for HR, Metrics, HR Administration and HRIS, Recent trends in HRIS

Unit 3 Digital Transformation in HR (11 hours)

Digital HR Transformation in all HR functions, Enterprise Resource Planning- Meaning, Benefits and Pitfalls, Role of ERP in HRM, Challenges of Digital Transformation and its impact on Performance Management and Decision Making

Unit 4 Current and Contemporary Trends in HR Technology (16 hours)

- a) Current Technology Trends in HR-The intersection between the Trends, Remote working trends and HR, Regulatory and Legal Issues regarding use of Technology, Future Workplace Trends
- b) Introduction to Future HR Technologies, Emerging Technologies (AI, Blockchain, VR/AR), Future of Work (Hybrid/Remote, Gig Economy, DEI), Ethical and Legal Considerations, Preparing HR for the Future

Exercises:

The learners are required to:

1. Interpret various e-HR issues via group discussion.
2. Discuss HR Terminologies using class presentations.
3. Analyse the current and future trends in HR technology using case studies.

4. Evaluate competencies of Technology in HR using report writing. (with plagiarism report)
5. Design and evaluate Technology in HR for decision making

Suggested Readings:

- Deborah Waddill, (2018), Digital HR A Guide to Technology-Enabled Human Resources, Society for Human Resource Management, FIRST EDITION, ISBN (pbk): 978-1-586-44542-3; ISBN (PDF): 978-1-586- 44543-0; ISBN (EPUB): 978-1-586-44544-7; ISBN (MOBI): 978-1-586-44545-4
- https://www.researchgate.net/publication/350134343_Impact_of_Technology_on_Human_Resource_Management
- Iqbal, N., Ahmad, M., Raziq, M., & Borini, F. (2019). Linking e-hrm practices and organizational outcomes: empirical analysis of line manager's perception [Ebook] (21st ed., pp. 48-69). São Paulo: Review of Business Management.
- Josh Bersin (2021), HR Technology 2021: The Definitive Guide
- Marr, Bernard. Data-Driven HR: How to Use Analytics and Metrics to Drive Performance, Kogan Page, Limited, 2018. ProQuest Ebook Central
- Roy Mac Leod (Ed.) New Technology and the workers Response, Sage Publications, New Delhi
- Roy Mac Leod (Ed.) New Technology and the workers Response, Sage Publications, New Delhi from <https://www.nagarjunauniversity.ac.in/pgsyllabus/Semester2.pdf>
- Stacey Harris, Introduction to HR Technologies: Understand How to Use Technology to Improve Performance and Processes, 1st Edition (2021).

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Human Resource Information System BAC: DSE (HRM)- 8.1

Learning Objectives:

The aim of the course is to enhance the conceptual and functional knowledge relating to the use of technology in the functioning of HR affecting organizational performance and to demonstrate different phases of development and implementation of HRIS in organizations.

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

1. Recognise and explain the use of technology and the various types of information systems in organizations
2. Describe prevalent automatic user-friendly technologies existing in organizations
3. Assess the various benefits associated with using technology in organizations
4. Demonstrate the different phases of development and implementation of hr is in any organization
5. Review the HRIS model within an organization for increasing organizational performance

Course Contents:

Unit 1: Introduction to HRIS (13 hours)

Meaning, characteristics, types- Employee Information Systems, Position Control systems, Application Selection and Placement Information systems, Performance Management Information Systems, Government Reporting and Compliance Information System
Components and sources of HRIS, Role of HR in design and implementation of HRIS, Limitations of HRIS, E-HRM, Difference between HRIS and HRMS, Digitization and need for HRIS

Unit 2: Computer Based Information System (12 hours)

Computer Based Information Systems - Meaning, concept, types and functional applications- TPS (Transaction Processing System), MIS (Management Information system), EIS (Executive Information System), ES (Expert System), DSS (Decision Support System), OAP (Online Analytical Processing)

Unit 3: HRIS-Process and Life Cycle (11 hours)

HRIS Life Cycle/Process-Search, Plan and Align, Define and Design, Configure and Test, Train and Communicate, Deploy and Sustain

Unit 4: Trends in HRIS (9 hours)

Human Resources Information Systems in large and small organizations: Recent trends, Cases and Exercises

Exercises:

The learners are required to:

1. Explain relevant concepts related to HRIS via projects and presentations.
2. Understand the concepts using Focused group discussion.
3. Assess the conceptual and practical framework by objective and subjective assessment (class tests, assignments, mcqs, Fill in the blanks, and quiz)
4. Analyse relevant case studies with respect to the use of HRIS
5. Interpret technology implications of HRIS and recent trends using report writing

Suggested Readings:

- Bal, Y., Bozkurt, S., & Ertemsir, E. (2012). *The importance of using human resources information systems (HRIS) and a research on determining the success of HRIS* (pp. 197-210). River Publishers, Aalborg.
- 2. Ceriello, Vincent, with C. Freeman. *Human Resource Management Systems: Strategies, Tactics, and Techniques*. Lexington, MA: Lexington Books, 1991.
- 3. Frantzreb, R. B. *The Personnel Software Census*. Roseville, CA: Advanced Personnel Systems, 1993.
- 4. Jahan, S. (2014). Human resources information system (HRIS): a theoretical perspective.
- 5. Lawler, John J. "Computer-Mediated Information Processing and Decision Making in Human Resource Management." In *Research in Personnel and Human Resources Management*, vol. 10, edited by G. R. Ferris and K. M. Rowland. Greenwich, CT: JAI Press, 1992, 301-45.
- 6. Ramayah, T., & Kurnia, S. (2012). Antecedents and outcomes of human resource information system (HRIS) use. *International Journal of Productivity and Performance Management*.
- 7. Walker, Alfred. *Handbook of Human Resource Information Systems: Reshaping the Human Resource Function with Technology*. New York: McGraw-Hill, 1993.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Participative Management

BAC: DSE (HRM)- 8.2

Learning Objectives:

The course aims to create fundamental knowledge of environment of participative management, role of trade unions, grievance handling and collective bargaining in the organization through the pedagogy of case discussions and industrial experiences.

Learning objectives: After completion of the course, learners will be able to:

1. Describe the theoretical concepts of participative management and its various levels, forms, and modes of participation in management.
2. Relate practical knowledge of participative management in india as a preventive tool to industrial disputes.
3. Use extensive and coherent knowledge of trade union in india and its role in the real business world.
4. Connect the various concepts and theories providing the relevance of industrial discipline and grievance handling in india.
5. Judge the collective bargaining and negotiation and to appraise with indian issues related to it and evaluate their effectiveness as a pre- requisite to industrial harmony in rapidly changing environment.

Course Contents:

Unit 1: Worker's participation (18 hours)

- a) Worker's participation in management- concept, features, objectives, factors, principles, types, forms, levels, and importance; pre-conditions of worker's participation in management
- b) Historical development in India, Various forms of workers participation in management, causes of slow progress of workers participation, problems of worker's participation in India; strategies to make participative management more successful, present scenario of worker's participation in India, Workers Director Scheme in Public Sector Banks.

Unit 2: Trade unionism in India (9 hours)

Trade union movement in India- concept and significance; approaches and problems of trade union in India; measures to strengthen trade unions in India, Penalties and procedures for trade unions, popular trade unions in India, trade unionism with respect to any three industries.

Unit 3: Discipline and Grievance Handling (9 hours)

Industrial Discipline- concept, importance and principles; code of discipline; the concept of grievance in industries, nature of employee's grievance, essentials of a good grievance procedure, grievance procedure in Indian industries.

Unit 4: Collective Bargaining (9 hours)

Collective bargaining–concept, definition, features, pre- requisites of collective bargaining in India, role and process of negotiation and collective bargaining; difference between negotiation and collective bargaining, problems of collective bargaining in India, levels of bargaining.

Note: Case studies are compulsory to develop the concept and evaluation of the students.

Exercises:

The learners are required to:

1. Do class presentation and quiz submission on participative management,
2. Have focused group discussions on various forms of participative management and related concepts.
3. Write comprehensive essay on various terms and concepts of participative management with plagiarism report.
4. Analyse the case studies to understand and evaluate the dynamics of participative management in India
5. Write reports on critical decision making.

Suggested Readings

- Aggarawal, S. L. (1980), *Industrial relations law in India*. New Delhi: McMillen Comp. India Ltd.
- Bharti, Verma & Yadav (2020), *Participative Management*. Delhi: Bharti Publication.
- Chadha, N. K. (2000), *Human Resource Management –Issues, Case Studies & Experimental exercises* (2nd ed.). New Delhi: Sri Sai Printographaers.
- Chhabra, T. N. & Suri (2019), *Industrial Relations Concept and Issues*. Delhi: Dhanpat Rai& Sons, Delhi.
- Kumar, S. (2009). *Participative Management: Contemporary Issues and Challenges*. Delhi: Manak Publications Pvt. Limited.
- Mamoria, Mamoria and Gankar (2010), *Dynamics of Industrial Relations*. Himalaya Publishing House, Delhi.
- Monappa Arun (2012), *Industrial Relations and Labor laws*. Tata McGraw Hill Edition, New Delhi.
- Ramaswami, E. A. & Ramaswami V. (1981) *Industry and Labour*. New Delhi: Oxford Publications.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

HR Analytics **BAC: DSE (HRM)-8.3**

Learning Objectives:

The aim of the course is to acquaint students with the fundamentals of HR analytics and their application in the workplace, as well as to teach them how to identify data sources, construct HR metrics, and utilise them to design long-term measures for HR decision-making.

Learning Outcome: At the end of this unit, learners will be able to:

1. Recognise the conceptual framework of HR Analytics
2. Describe the use of HR metrics and its measurement and application in policy making
3. Gain understanding of different statistical tools used for analysing HR data.
4. Recognise the process of HR analytics.

Course Contents:

Unit 1 Introduction to HR Analytics (9 hours)

Concept of Analytics, Concepts of Analytics in HR Context: People, Workforce and HR, Importance of HR Analytics, Understanding HR indicators.

Unit 2 HR Metrics (13 hours)

Defining Metrics: key metrics measured by HR Analytics; Demographics, data sources and requirements, Data requirements and types of data, tying data sets together, Difficulties in obtaining data, ethics of measurement and evaluation

Unit 3 Statistical Tools (14 hours)

Statistical analysis for HR (Measures of central tendency-Mean, Median, Mode; Basics of regression analysis), Graphs, tables, spreadsheets.

Unit 4 HR Analytics Process (9 hours)

Frameworks for HR Analytics: LAMP Framework, HCM 21 Framework, HR Analytics Process/ Cycle, HR Scorecard.

Exercises

The learners are required to:

1. Explain relevant concepts by way of Class presentation.
2. Understand the concepts using Focused group discussion.
3. Assess the understanding of conceptual and practical framework by objective and subjective assessment (Class test, assignments, mcqs, Fill in the blanks and quiz).
4. Analyse the case studies to understand the dynamics of HR Analytics.
5. Develop reports using HR Analytics statistics for policy making.

Suggested Readings:

- Bassi, L., Carpenter, R., and McMurrer, D., HR Analytics Handbook, Reed Business
- Becker, B.E., Huselid, M.A., Ulrich, D., The HR Scorecard: Linking People, Strategy and Performance, Harvard Business School Press
- Fitz-Enz, J., The New HR Analytics: Predicting the Economic Value of Your Company's Human Capital Investments, American Management Association
- Fundamentals of HR analytics By Praveen Kumar C, Sreeranjani rao and Nayana N
- Fundamentals of HR Analytics: A Manual on Becoming HR Analytical, Emerald Group Publishing by Fermin Diez, Mark Bussin, Venessa Lee
- H R Analytics: The What, Why and How by Tracy Smith
- HR analytics Essentials by Michael J. Walsh
- HR analytics: Understanding Theories and Applications by Dipak Kumar Bhattacharyya
- Prasad, B. V. S., and Sangeetha, K., HR Metrics: An Introduction, IUP
- Predictive HR Analytics Mastering the HR Metric by Dr Martin R Edwards and Kirsten Edwards.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

COMMERCIAL LAWS AND CORPORATE GOVERNANCE

Corporate Social Responsibility: Compliance and Evaluation

BAC: DSE (CLCG)- 7.2

Learning Objectives:

To make students understand the concept of CSR for the societal development and its impact on business.

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

1. Analyse the key attributes of Corporate Social Responsibility (CSR).
2. Acquaint themselves with CSR legislation in India.
3. Discuss the need of CSR in the modern era.
4. Examine the impact of CSR on key stakeholders.
5. Evaluate the implications of CSR.

Course Contents:

Unit 1: Introduction to CSR (11 hours)

Evolution of CSR; Social Responsibility - definition, principles, scope, benefits, certification; CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, CSR and Corporate Philanthropy; Environmental aspect of CSR, Models of CSR.

Unit 2: CSR Legislation in India (11 hours)

National Voluntary Guidelines by Govt. of India; Companies Act 2013 - Relevant provisions and CSR activities under Schedule VII; CSR Committee - constitution, role and functions; Board's responsibility towards CSR; CSR Reporting; SEBI guidelines on Business Responsibility Reporting.

Unit 3: CSR Drivers in India (9 hours)

Market based pressure and incentives; Civil society pressure; Regulatory environment; Review of current trends and opportunities in CSR.

Unit 4: CSR: Stakeholders and Evaluation (14 hours)

- a) Identifying key stakeholders; Responsibility of business towards stakeholders; CSR activities through corporate foundations, non-profit organisations and local self-governed bodies.
- b) Importance of evaluation of CSR; Codes and Standards on CSR; ISO 26000; CSR Audit; Global Compact Self-Assessment Tool.

Exercises:

The learners are required to:

1. Examine the environmental CSR activities undertaken by various companies.
2. Identify the key areas which can be included in schedule VII to widen its scope.
3. Compare past, present and future trends of CSR activities in India .
4. Assess the impact of CSR activities on key stakeholders.
5. Evaluate the level of participation of a select company towards CSR.

Suggested Readings:

- A Book on Corporate Social Responsibility: A Condensed Guide for Corporate Directors & Executive Management published by Institute of Directors, India (September 2020).
- Blowfield, Michael, and Alan Murray. Corporate Responsibility. Oxford University Press.
- Chandler, David. Strategic Corporate Social Responsibility: Sustainable Value Creatio. SAGE Publications India Pvt Ltd.
- Lohia, CS Rajesh. Corporate Social Responsibility (CSR) Activities & Projects Under The Companies Act, 2013, Xcess Infostore Private Limited.
- Sharma, J.P. Corporate Governance, Business Ethics & CSR, Ane Books Pvt Ltd, New Delhi.

Additional Resources

- Schwartz, Mark S. Corporate Social Responsibility: An Ethical Approach, Broadview Press.
- Pohle, George and Hittner, Jeff. Attaining Sustainable Growth through Corporate Social Responsibility. IBA Global Business Services.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Insolvency and Bankruptcy Code: Law and Practice

BAC: DSE (CLCG)- 7.3

Learning Objectives:

The course aims to equip the students with awareness about the insolvency resolution processes available for corporate persons under IBC along with relevant case laws.

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

1. Explain the need for new insolvency and bankruptcy code and framework provided thereunder.
2. Describe various types of insolvency resolution processes available in the country for corporate persons.
3. Interpret the process of cirps.
4. Analyse the situations when liquidation order is passed.
5. Summarize the concepts of adjudication and appeals under the code.

Course Contents:

Unit 1: Introduction to Insolvency and Bankruptcy Code (7 hours)

Historical Background; Report of the Bankruptcy Law Reforms Committee; Need for the Insolvency and Bankruptcy Code, 2016; Definitions: financial creditors, operational creditors, corporate debtor, moratorium, Interim Resolution Professional (IRP), Resolution Professional; Ecosystem of Insolvency and Bankruptcy Code, 2016: Insolvency and Bankruptcy Board of India (IBBI), Insolvency Professional Agency (IPA), Information Utilities (IU), Adjudicating Authority (AA)

Unit 2: Insolvency Resolution Processes for Corporate Persons (9 hours)

Types of Insolvency Resolution Processes: Corporate Insolvency Resolution Process, Fast Track Corporation Insolvency Resolution Process, Pre-packaged Insolvency Resolution Process

Unit 3: Corporate Insolvency Resolution Process (CIRP) (16 hours)

Flowchart of the CIRP; Commencement of the CIRP; procedure; timeline for admission and completion of Insolvency Resolution Process; withdrawal of application; appointment, tenure, powers, and duties of IRP; Committee of Creditors (CoC): composition, representation, meetings, voting; Resolution Professional; Resolution Plan; CIRP costs; Approval

Unit 4: Liquidation, Dissolution, Adjudication and Appeals

a) Liquidation and Dissolution of Corporate Persons (9 hours)

Order of liquidation by AA: Initiation of Liquidation; Powers and duties of Liquidator; Liquidation Estate; Distribution of assets; Dissolution of corporate debtor; Voluntary liquidation

b) Adjudication and Appeals for Corporate Persons (4 hours)

Jurisdiction of National Company Law Tribunal; Grounds for appeal to National Company law Appellate Tribunal against order of liquidation; Appeal to Supreme Court

Exercises:

The learners are required to:

1. Enlist the reasons behind the introduction of IBC
2. Differentiate between ppirps and cirps
3. Draw a timeline chart of the complete process of CIRP
4. Prepare a list of latest cases where liquidation was ordered (source: IBBI website)
5. Enquire into the number of benches and composition of NCLT and NCLAT from the website of the NCLT.

Suggested Readings:

- IBBI & IFC. 2021. Understanding the IBC: Key Jurisprudence and Practical Considerations: A Handbook.
- Lahiri, S. 2021. Guide to Corporate Insolvency. Commercial Law Publishers (India) Pvt. Ltd.
- Insolvency: Law and Practice, Study Material, ICSI.
- Taxmann's Insolvency and Bankruptcy Law Manual, 15th edition, 2022.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Intellectual Property Rights-II

BAC: DSE (CLCG)- 7.4

Learning Objectives:

The course aims to impart knowledge of intellectual property rights and protection with a focus on Copyright Law, Industrial Designs and Geographical Indications.

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

1. Analyse the provisions of copyright act and rules
2. Comprehend the concept of copyright protection and the procedure of copyright registration
3. Differentiate between registrable and non-registrable designs and elaborate procedure of design registration
4. Explain the importance of geographical indications and the comprehend the registration procedure for the same
5. Describe Commercialisation of IP Rights and Methods for the Valuation of Intellectual Properties

Course Contents:

Unit 1: International Conventions Concerning Intellectual Property Rights (9 hours)

Overview of IPR in India, Various International conventions and instruments-The Berne Convention; The Paris Convention; Patent Co-Operation Treaty; Trade Related Aspects of Intellectual Property Rights (Trips) Agreement-Copyright and Related Rights, Trade Marks Including Service Mark, Geographical Indications, Industrial Designs; The World Intellectual Property Organization (WIPO).

Unit 2: Overview of Copyright Law in India (11 hours)

Meaning and Nature of Copyright, Subject Matter of Protection- Authorship and Ownership, Term of Copyright, Rights of Copyright owners, Assignment and Licensing of Copyright, Copyright Societies in India, Rights of Broadcasting Organisation and Performers, Copyright Protection to Foreign Works-Conditions. Registration of Copyright, Infringement of Copyright and Remedies against Infringement of Copyright.

Unit 3: An Introduction to Industrial Designs (7 hours)

Meaning and Concept, Need for protection of industrial designs, Designs Act, 2000 - Subject matter of protection, Registerable and Non-registerable designs, Originality and Novelty, Registration of Designs-Procedure, Period, Cancellation of registration, Infringement and remedies, Overlap of Design Rights with Copyright and Trade Marks.

Unit 4: Geographical indications and Commercialisation

a) Geographical Indications (9 hours)

Meaning and Justification, Concept of appellations of origin, indication of source and Geographical Indication, The Geographical Indications of Goods (Registration and Protection) Act, 2000, Definitions, Procedure for Registration, Duration of Protection and Renewal, Effect of Registration, Assignment and Transmission, Offences and Penalties.

b) Commercialisation of IP Rights (9 hours)

Assignment of Intellectual Property Rights- Patent, Copyright and Trademark, Technology Transfer Agreement Legal Auditing of Intellectual Property, Management and Valuation of Intellectual Property, Approaches and Methods for the Valuation of Intangibles.

Exercises:

The learners are required to:

1. Prepare a table to draw similarities between different international instruments concerning Intellectual Property Rights
2. Enumerate the rights of Broadcasting Organisation and Performers with an example
3. Prepare a list of registrable and non-registrable designs
4. Discuss with their peer's latest cases of copyright violations and issues in geographical indication such as the case of GI of Rasgulla and Basmati Rice.
5. Prepare a list of issues encountered in valuation of intellectual properties

Suggested Readings:

- Wadehra, B. L. Law relating to intellectual property. Delhi: University law Publishing Co. Pvt. Ltd.
- Chakravarty, R., & Gogia, D. Chakravartys intellectual property law: IPR. New Delhi: Ashoka Law House.
- Radhakrishnan, R. Intellectual Property Rights: Text and Cases, Excel Books India.
- Venkataraman, M. An Introduction to Intellectual Property Rights.
- Aplin, T. & Davis, J. Intellectual Property Law: Text, Cases and Materials, Oxford University Press.
- Narayanan, P. Intellectual Property Law, Eastern Law House.
- Pandey, N. & Khushdeep, D. Intellectual Property Rights, PHI Learning Pvt. Ltd.
- Ahuja, V.K. Intellectual Property Rights in India, 2 nd ed., LexisNexis.

Additional Sources

- L. Bentley, B. Sharman, D. Gangjee & P. Johnson. Intellectual Property Law, 6 ed., Oxford University Press.
- The Copyright Act, 1957 with Latest Rules and Amendments
- The Geographical Indications of Goods (Registration and Protection) Act, 2000 with Latest Rules and Amendments
- Intellectual Property Laws Bare Act (2022), Govt. of India
- WIPO. (2000). World Intellectual Property Declaration. Geneva.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Banking Laws and Practice

BAC: DSE (CLCG)- 7.5

Learning Objectives:

The course aims to acquaint the students with the regulations of banking sector and branch business operations.

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

1. Comprehend the overview of the banking system in India.
2. Develop insights on laws involved in the banking operations and governance, to synthesis the day to day banking processes.
3. Evaluate the operational system of a bank and relationship with customers.
4. Summarize regulations applicable to banking products and services.
5. Comprehend loan disbursement, assessment and recovery practices of the banking system.

Course Contents:

Unit-1: Overview of Banking System and Regulatory Framework (9 hours)

History and evolution of banking in India, structure of banking sector in India, Role of banking sector in economic development. Provisions of RBI Act 1935, Banking Regulation Act 1949 and Deposit Insurance Corporation Act 1961, Payment and Settlement Systems Act, 2007.

Unit-2: Negotiable Instrument Act, 1881 (9 hours)

Meaning and kinds of Negotiable Instruments, transfer and negotiation, holder and holder in due course, presentation and payment, liabilities of parties, material alteration, noting and protest, paying banker and collecting banker, Penal provisions under Negotiable Instrument Act, Bankers Book Evidence Act.

Unit-3: Banker and Customer Relationship (9 hours)

Legal character, relationship between a bank and customers, Banker's Lien. Customers: nature and types, Special customers: lunatic, minor, partnership, corporation, etc., Rights and duties of banker and customer, Know your customer (KYC), Customer protection including protection against cybercrime, Ombudsman, Anti Money Laundering.

Unit-4: Lending by Banks and Supervision (18 hours)

Good lending practices, Securities for advances: kinds and their merits, Repayment of loans: rate of interest and protection against discriminating lending practices, Default and recovery, Concept and assessment of Non-Performing Assets.

RBI supervision: banks management, accounts and audit, lending, credit policy, reconstruction and reorganization. International Banking Supervision: BASEL Framework. Role of Institutions: Bank for International Settlements (BIS), International Monetary Fund (IMF), Nes Development Bank (NDB) for BRICS, Asian Development Bank (ADB), World Bank.

Exercises:

The learners are required to:

1. Trace the evolution of Indian banks in public and private sector and their performance in the last two decades.
2. Visit a local branch of a public and private sector bank to comprehend the process of loan sanction and submit a report.
3. Examine the process of KYC and steps taken by a bank to protect its customers.
4. Evaluate non-performing assets of private / public sector banks through various relevant publications.
5. Prepare a project comparing the Basel framework compliance in banking and non-banking finance companies.

Suggested Readings:

- Tannan, M.L., Banking Law and Practice in India, Lexis Nexis.
- Suneja, H.R. Practical and Law of Banking. Himalaya Publishing House.
- Kumar, Sunil., Essentials of Banking Laws and Practice, JSR Publishers, New Delhi.
- Goyal, L.C., The Law of Banking and Bankers, Eastern Law House.
- Sundharam, K.P.M. and Varshney, P.N., Banking Theory, Law and Practice, Sultan Chand and Sons.
- Nanda, K.C. Credit and Banking: What Every Small Entrepreneur (and Banker) Must Know. New Delhi: Response Books.
- Verma, J.C. and Singh, G. Small Business and Industry- A Handbook for Entrepreneurs. New Delhi: Sage.

Additional Resources:

- Kumar, Vasantha, P., Banking and Negotiable Instruments- Law and Practice, Eastern Book Company.
- International Banking Legal and Regulatory Aspects- IIBF- MacMillan Publishers.
- Legal and Regulatory Aspects of Banking- IIBF- MacMillan Publishers.
- Recent reports/publications/websites of RBI, IMF, and World Bank.
- Peters, B. Guy, Zittoun, Philippe (Eds.). Contemporary Approaches to Public Policy- Theories, Controversies and Perspectives. Palgrave Macmillan.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Compensation Structure and Laws

BAC: DSE (CLCG)- 8.1

Learning Objectives: The course aims to make learners acquaint with pertinent aspects of compensation structure and laws. It seeks to design compensation structure and possibility of reduced tax liability on individuals as per the legislature.

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

1. Comprehend the dynamics of compensation structure.
2. Analyse the current trends in designing the compensation structure.
3. Examine the components of compensation and their accrual to individual arising minimal tax liability.
4. Analyse the grievance redressal process relating to conflicts between Employers and Employees with regard to compensation structure.

Unit 1: Understand the Dynamics of Compensation Structure (10 Hours)

Concept of Compensation structure, Objectives and benefits, Factors affecting compensation decisions, Components of compensation package, Scope and importance of compensation structure, Basic issues that help in designing the organisational strategy for compensation structure.

Unit 2: Current Trends in Designing the Compensation Structure (13 Hours)

Introduction to job evaluation, Methods of job evaluation, Internal and external alignment in compensation structure, Market competitiveness, Application of expectancy and equity theories towards compensation structure, Cost to the company concept (CTC), Fringe Benefits: Different kinds of Fringe Benefits, ESOP, Executive remuneration, Compensation Committee and corporate governance.

Unit 3: Compensation Structure for Tax Benefits (12 Hours)

Optimal Salary Structure, Broad banding, Allowances and reimbursements, Group Insurance for Health and Life; Superannuation Benefits,

Unit 4: Grievances Redressal Relating to Conflicts Between Employers and Employees Relating to Compensation Structure (10 Hours)

Issues relating to wage determination, pay grades, wage surveys, comparable worth, competency-based pay, method of calculating wages.

Exercises:

The learners are required to:

1. make presentations about compensation structures of different companies from varied sectors.
2. creating a compensation structure to attract and retain the employees.
3. create optimal compensation structures using reimbursements as part of CTC arising minimum tax liability.
4. comparing different compensation structures keeping in view the international compensation structures.
5. resolving a case of conflict between employer and employees on the issue of compensation structure.

Suggested Readings:

- Cascio, Wayne F. *Managing Human Resources-Productivity, Quality of Life, Profit*. Mc Graw Hill.
- Duff, Michael C. *Workers' Compensation Law: A Context and Practice Casebook*. Carolin Academic Press.
- Milkovich, G., Newman, J. & Ratnam, C.S.V. *Compensation*. Tata Mc Graw Hill, Special Indian Edition.
- Sharma, J.P. *An Easy Approach to Company and Compensation Laws*. New Delhi: Ane Books Pvt Ltd.

Additional Readings:

- Henderson, Richard. *Compensation Management- In A Knowledge Based World*. Pearson.
- *The Code on Wages, 2019 - Bare Act*

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Company Secretarial Practices

BAC: DSE (CLCG)- 8.2

Learning Objectives: The course aims to impart working knowledge of company secretarial practices to learners and acquaint them with drafting of important documents of companies.

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

1. Describe the role of company secretary and secretarial auditors
2. Demonstrate the skills of drafting and conveyancing
3. Recognise the incorporation process of a company and prepare documents like moa and aoa
4. Prepare documents related to board meeting and annual general meeting
5. Comprehend the secretarial standards on board meeting and annual general meeting

Unit 1: Introduction to Secretarial Practices (7 Hours)

Company Secretary – Meaning, Qualifications, Appointment, Role and Responsibilities, Statutory Duties and Liabilities, Removal, Company Secretary as a Key Managerial Personnel; Functions of Company Secretary, Secretarial audit- Object, Scope, Need, Appointment of Secretarial Auditor.

Unit 2: General Principles of Drafting (7 Hours)

Meaning of Drafting and Conveyancing, Distinction between Drafting and Conveyancing and Conveyance and Contract • General Principles of Drafting, Guidelines for use of Particular Words and Phrases for Drafting and Conveyancing, Do's and Don'ts of drafting, Use of Appropriate Words and Expressions, Kinds and clauses of deeds.

Unit 3: Preparation of Company Documents (22 Hours)

Part A:

Pre-incorporation contracts- Meaning and Specimen, Process of incorporation of a company, Memorandum of Association-Meaning, Clauses & Specimen, Articles of Association-Meaning, Content & Draft specimen, Specimen of contracts of appointment of Managing directors, Managers and Company Secretaries.

Part B:

Drafting of notices-practical aspects including provisions of Companies act, points to be remembered while drafting notice of Board Meeting, Specimen Notice of Board Meeting & Annual General Meeting; Resolution meaning, types and passing authorities. Practical aspects of drafting resolutions and minute including specimen minutes of Annual General Meeting.

Unit 4: Introduction to Secretarial standards (9 Hours)

Secretarial Standard on Board Meetings (SS-1): Applicability, convening a Meeting, Manner of conducting requisitioned Meeting, Day, Time, Place, Mode and Serial Number of Meeting, Frequency of Meetings, Quorum, Attendance at Meetings, Disclosure

Secretarial Standard on General Meetings: (SS-2): Applicability, convening an AGM, Frequency of Meetings, Quorum, Presence of Directors and Auditors, Proxies, Voting, General and Specific contents of minutes.

Exercises:

The learners are required to:

1. interview a few company secretaries in practice and ask about the types of functions they perform and prepare a report thereof
2. prepare a list of appropriate and inappropriate words and expressions for business use
3. draft a specimen of contract of appointment of a company secretary in a company
4. draft a specimen of notice of annual general meeting to be sent to members of the company
5. compare the provisions of SS1 on Board meeting with the provisions for the same enumerated in Companies Act, 2013

Suggested Readings:

- Chaturvedi R.N. Pleadings, Drafting & Conveyancing, Central Law Publications
- Kolhatkar M. Drafting, Pleading and Conveyancing, LexisNexis
- Sharma, J.P. An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd. New Delhi
- Kumar, A. Corporate Laws, Taxmann Pvt Ltd
- Chadha R. & Chadha, S. Company Laws, Scholar Tech Press, Delhi
- Jagota. R., Company Law, Taxmann Pvt Ltd

Additional Resources:

- Jain, D.K. Company Law Ready Reckoner, Bharat Law House, Delhi
- Drafting, Pleadings and Appearances, Professional Programme, Module 1, Paper 3, The Institute of Company Secretaries of India
- Secretarial Standards, The Institute of Company Secretaries of India
- Web Resources
- www.mca.gov.in
- www.icsi.edu

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Regulatory Framework of Insurance

BAC: DSE (CLCG)- 8.3

Learning Objectives: The course aims to acquaint the students with the regulations of Insurance sector both life and non- life for individual and business operations

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

1. Comprehend the legal framework of regulating insurance sector.
2. Examine public and private sector entities in the life insurance sector and their contribution in the sector.
3. Scrutinize public and private sector entities in the non-life insurance sector, their penetration and contribution in the sector.
4. Familiarize with the general insurance business its relevance in the contemporary businesses.
5. Develop insights on Miscellaneous insurances, The Marine Insurance Act, 1963, The Motor Vehicle Act, 1938 and Cyber insurance.

Unit 1: Insurance Regulatory and Development Authority Act,1999 (9 Hours)

Definitions, coverage and objects of the Act; Salient features of IRDA,1999; Establishment and incorporation of Authority; Duties, power and functions of Authority, Composition of Fund, Power of Central Government under the Act, Protection of Consumer interest under IRDA,1999. Establishment of Insurance Advisory Committee.

Unit 2: Legislation for Life Insurance (9 Hours)

Salient provisions of Insurance Act, 1938; Life Insurance Corporation Act, 1956: establishment and incorporation, constitution and functions of the corporation; regulations for private insurance companies, tribunals.

Unit 3: Legislation for General Insurance (18 Hours)

Part A: The General Insurance Business (Nationalisation) Act, 1972, definitions and salient features.

Part B: Introduction of Marine, fire, water, motor, health insurances etc. Legal aspects of other miscellaneous insurances like crop, property, liability, annuities, commercial vehicle insurances etc.

Unit 4: Miscellaneous Legislation for Insurance (9 Hours)

The Marine Insurance Act 1963: definitions and scope, salient features, Motor Vehicle Act, 1938: features, definitions, policies and other provisions of the Act. Cyber insurance: coverage and types.

Exercises:

The learners are required to:

1. Interact with insurance agents and make report on their awareness and application of legal aspects of Insurance sector.
2. Report the experiences of policy holders within family and friends and prepare report on mis-selling.
3. Make consumers aware about the legal aspects of insurance by disseminating the knowledge and information learned in the course
4. Analyse different case laws or case studies pertaining to the life and non-life insurance.
5. Examine the main factors due to which sum assured gets forfeited in case of individuals and enterprises in your nearby locality.

Suggested Readings:

- Sethi Jyotsna, Bhatiya Nishwan, 'Elements of Banking and Insurance', PHI learning Pvt Ltd, New Delhi.
- Bhatiya, Nishwan 'Insurance & Risk Management', Pinnacle Learning, New Delhi.
- Kumar, Sunil 'Fundamentals of Insurance & Risk Management' JSR Publication, New Delhi.
- Chaturvedi DD, Mittal Arun 'Banking and Insurance' Scholar Tech Press, New Delhi.
- Gupta Atul, 'Banking & Insurance', AK Publications, New Delhi.
- Farooqi, AW 'Principle and Practice of Insurance' Wisdom Publication, New Delhi.

Additional Resources:

- Banking and Insurance Law and Practice, The Institute of Company Secretaries of India, New Delhi.
- Imam, Ashraf. Principles and Practice of Life Insurance in India, Anmol Publications Pvt. Ltd. New Delhi.
- Singh Inderjit, Katyal Rakesh, Insurance Principles and Practice, Kalyani Publishers, New Delhi.
- Loomba Jatinder. Risk Management and Insurance Planning. PHI Learning Private Limited, New Delhi.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Regulatory Framework for Micro, Small & Medium Enterprises (MSMES)

BAC: DSE (CLCG)- 8.4

Learning Objectives: The course intent to acquaint students with the legal environment for establishment of micro, small and medium enterprises and create ease of doing business for entrepreneurs.

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

1. Know about legal framework governing msme.
2. Gain knowledge about government support system for entrepreneurial options.
3. Be well-versed with the changing face of MSME in the light of liberalized economic policy.
4. Interpret the legal framework for smes and its governance.
5. Acquaint with promotional and support programmes for MSME's and sources of financing.

Unit 1: Introduction (9 Hours)

Micro, Small and Medium Enterprises Development Act (MSMEDA), 2006; Definitions of MSME, institutional support for SMEs; Provisions pertaining to the promotion and development of MSME.

Unit 2: Legal Framework of Entrepreneurship and Small Business (9 Hours)

Industrial Policy Resolutions 1956, 1977; New Economic Policy 1991; Reports of various committees on Industrial and business activities particularly relating to the development of entrepreneurship and small business; Report on entrepreneurship by Knowledge Commission.

Unit 3: Policy Perspective Changes (9 Hours)

Changing context of the MSMEs in the era of liberalization, privatization and globalization; Changing perception on competitiveness and quality issues; Changing face of marketing strategy of products of MSMEs; government schemes for SMEs in India.

Unit 4 (18 Hours)

Part A: Legal Framework and SMEs

Provisions of various laws applicable to SMEs, (objectives, definition and salient provisions of industrial, commercial and labor laws applicable to SMEs), need for a comprehensive legal framework for SME sector; Governance of SMEs.

Part B: Support System and SMEs

Promotional programmes for SMEs, evaluation of institutional support system for SMEs operating in the country; Support for entrepreneurship through skill development programmes of government; Role and Functions of SIDBI; IPO for SMEs.

Exercises:

The learners are required to:

1. Explore the e resources available for the msme including the website and examine the process of registration.
2. Visit an msme or any other local industry and prepare a report on its process, product, functioning and compliances.
3. Identify facilities provided through the office of Development Commissioner for MSME's.

4. Compare processes in msme and large enterprises and identify their challenges.
5. Prepare a proposal for availing a loan from SIDBI by examining the loan form .

Suggested Readings

- Nanda, K.C. *Credit and Banking: What Every Small Entrepreneur (and Banker) Must Know*. New Delhi: Response Books.
- Verma, J.C. and Singh, G. *Small Business and Industry- A Handbook for Entrepreneurs*. New Delhi: Sage.

Additional Resources

- Peters, B. Guy, Zittoun, Philippe (Eds.). *Contemporary Approaches to Public Policy- Theories, Controversies and Perspectives*. Palgrave Macmillan.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Tax Procedures & Practices

Property Tax: Assessment

BAC: DSE (TPP)- 7.2

Learning Objectives:

This paper aims to provide understanding of computation of property tax and filling of state property taxes returns.

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

1. Explain the concept of property taxes, creation of UPIC.
2. Appreciate the rebates available in case of early compliance.
3. Explore the factor rate applicable in case of self occupied, commercial property.
4. Demonstrate the understanding of filing of property taxes return.

Unit 1: Basic Concepts (9 hours)

Concept - house property, types of house property; components of house property, elements of Annual Value; unrealised rent; municipal valuation, fair value, standard rent; computation problems.

Unit 2: Deductions and Rebates (11 hours)

Deductions under section 24: Interest on loan for house property; permissible deductions; rebate and reliefs; penalty and interest; computation problems.

Unit 3: Registration of Property (11 hours)

Concept of UPIC; Advantages and scope of UPIC; need for UPIC; registration process; factor selection; area rate, multiplicity factor; type of structure; category of area.

Unit 4: Filing of Taxes (Practical) (14 hours)

Case studies on creating a challan and filing of taxes as per Municipal Corporation of Delhi (MCD).

Practical Exercises (30 hours)

The learners are required to:

1. Create a UPIC for a self occupied Kothi structure built in 1994.
2. Compute the taxes for a hypothetical assessee having let out property with 3 floors on one construction and category selection of area is D category.
3. Create a challan for payment of taxes for house property.
4. Analyse case studies on creating challan.

Suggested Readings:

- Ahuja, G., & Gupta, R.(2023). *Simplified Approach to Income Tax*. Flair Publications Pvt. Ltd., New Delhi.
- Mittal, N. (2022). *Concept Building Approach to Income Tax Law & Practice*. Cengage Learning India Pvt. Ltd., Delhi.
- Ojha, A. & Joshi, A. (2022). *All About Taxation of Residential Properties*. Tax Publishers.
- Singhania, V. K., & Singhania, M. (2023). *Student's Guide to Income Tax*. Taxmann Publications Pvt. Ltd., New Delhi.

Additional Resources:

- https://mcdonline.nic.in/ndmcportal/downloadFile/ptr_usermanual_2010040239261026.pdf

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Income Tax: E-Filing **BAC: DSE (TPP)- 7.3**

Learning Objectives:

This paper provides hands-on experience in filing the income tax returns for an Individual.

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

1. Develop an understanding on the different returns applicable in case of various assessees.
2. Develop an understanding of the meaning and procedure for form 26as.
3. Explain the relevance of PAN card in filing the return.
4. Demonstrate the applicability of offline utilities for returns.

Course Contents:

Unit 1: Basic Concepts (18 hours)

Types of return: revised return, defective return; PAN; self assessment, scrutiny assessment
Best judgement assessment; rectification of returns; time limit; annual income statement, returns and assessment.

Unit 2: E-filing of Return -I (9 hours)

Form 26AS; case studies on e-filing of return using online/offline utility softwares especially for ITR 1.

Unit 3: E-filing of Return -II (9 hours)

Form 26AS; case studies on e-filing of return using online/offline utility softwares especially for ITR 2 .

Unit 4: E-filing of Return -III (9 hours)

Form 26AS; case studies on e-filing of return using online/offline utility softwares especially for ITR 3.

Practical Exercises (30 hours)

The learners are required to:

1. Identify 5 different assessees and check the FORM 26AS for each case.
2. Educate the non-filers of return about the relevance of filing a return (including Zero return).
3. File the return (ITR 1/ ITR 2/ITR 3) for an assessee.
4. Demonstrate the applicability of offline utilities for returns.

Suggested Readings:

- Ahuja, G., & Gupta, R. (2023). *Simplified Approach to Income Tax*. Flair Publications Pvt. Ltd., New Delhi.
- Mittal, N. (2022). *Concept Building Approach to Income Tax Law & Practice*. Cengage Learning India Pvt. Ltd., Delhi.
- Singhania, V. K., & Singhania, M. (2023). *Student's Guide to Income Tax*. Taxmann Publications Pvt. Ltd., New Delhi.

Additional Resources:

- The Income Tax Act 1961.
- www.incometaxindia.gov.in
- www.incometax.gov.in.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Taxability of Virtual Digital Assets

BAC: DSE (TPP)- 7.4

Learning Objectives:

This paper aims to provide detailed description of virtual digital assets including cryptocurrency and the taxability provisions related to the same.

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

1. Explain the concept of virtual digital assets, block chain and crypto currency.
2. Develop an understanding on the judicial pronouncements related to the virtual digital assets.
3. Explore the rate of taxes applicable on virtual assets.
4. Demonstrate their understanding of crypto currency, its classification and GST implications on the same.

Course Contents:

Unit 1: Basic Concepts (9 hours)

Historical background; key concepts: crypto assets, block-chain; block chain technology, virtual currencies; judicial judgement; crypto currency.

Unit 2: Virtual Digital Assets (VDA) (9 hours)

Meaning of virtual digital assets; fair market value of VDA; inclusion and exclusions; relevant provisions of the Income Tax Act.

Unit 3: Taxability of VDA (9 hours)

Relevant income tax provisions on transfer of virtual digital assets; Chargeability and tax treatment; Capital gains from VDA.

Unit 4: Tax Deducted at Source (TDS) and GST implications (18 hours)

Concept of deductor, deductee; tax rates; time and valuation related other provisions. Crypto currency and GST implications.

Exercises:

The learners are required to:

1. Identify the various cryptocurrencies transacted throughout the world and the tax implications on the same.
2. Prepare a report on the process of trading various cryptocurrencies throughout the world.
3. Write a report on the gst implications on vda.
4. Prepare a report on the judicial pronouncements related to cryptocurrency.
5. Suggest a measure for chargeability of VDA

Suggested Readings:

- Ahuja, G., & Gupta, R. (2023) *Simplified Approach to Income Tax*. Flair Publications Pvt. Ltd., New Delhi.
- Datey, V.S. (2023). *Indirect taxes law and practice*, Taxmann Publications, New Delhi.
- Singhania, V. K., & Singhania, M. (2023). *Student's Guide to Income Tax*. Taxmann Publications Pvt. Ltd., New Delhi.

- *Taxation of virtual digital assets.*(2023). Taxmann Publication Pvt. Ltd., New Delhi.

Additional Resources:

- Shah, P. & Kadakia, R. *Master's Guide to Income Tax Act.* Taxmann Publications, New Delhi.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Estate Planning BAC: DSE (TPP)- 7.5

Learning Objectives:

This paper aims to provide the conceptual understanding of the will framework under the estate planning. It will help in creating a knowledge base for intestate succession.

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

1. Explain the concept and framework of will.
2. Develop an understanding of the methods of passing assets.
3. Explore the administration of estate planning.
4. Demonstrate their understanding of intestate succession.
5. Explain the mechanism and procedure of power of attorney.

Course Contents:

Unit 1: Framework of Will (9 hours)

Will - framework, types; structure of will, drafting of will; regulation and revocation of will and tax implications involved therein.

Unit 2: Administration of an Estate (9 hours)

Executor, probate; Hindu Undivided Family (HUF) and will; tax implications for executors, legal heirs and for the HUF.

Unit 3: Passing Assets (9 hours)

Methods of passing assets; method of succession, implications of death with will or without will; tenant in common; joint tenant; rights of children in the assets.

Unit 4: Succession and Power of Attorney (18 hours)

Intestate succession: Hindus, Muslims; Intestate succession process; taxation of intestate succession; implications of Hindu Succession Act.

Power of attorney- concept and related provisions.

Exercises:

The learners are required to:

1. Execute a draft of a will and the related taxability provisions for an Individual.
2. Present a case study on estate planning using a hypothetical case of power of attorney.
3. Prepare an assignment on taxation of interstate succession.
4. Write a report on the essentials of a power of attorney
5. Draft a report on the rights of children on the assets of the parents.

Suggested Readings:

- Manodiya, R. (2023). *Business Succession Planning*. Taxmann Publications Put. Ltd., New Delhi.
- IIBF. (2017). *Investment Planning, Tax Planning and Estate Planning*. Taxmann Publications Put. Ltd., New Delhi.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

GST: Procedures and Special Provisions

BAC: DSE (TPP)- 8.1

Learning Objectives:

This paper aims to provide a detailed description of utilisation of ITC, special procedures and provisions under GST.

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

1. explain the concept of input tax credit and its utilisation manner.
2. develop an understanding of the role of a job worker and the mechanism of reverse charge.
3. explain the varied modes of payment and different types of returns under GST.
4. demonstrate their understanding of scrutiny and best judgement assessment.
5. explain the mechanism and procedure of e-way bills.

Course Contents:

Unit 1: Provisions of Input Tax Credit (15 hours)

Eligible and ineligible input tax credit; apportionments of credit and blocked credits; tax credit in respect of capital goods; recovery of excess tax credit; availability of tax credit in special circumstances; transfer of input credit (input service distribution).

Unit 2: Payment of Taxes (7 hours)

Payment of taxes; tax deducted at source; tax collected at source; reverse charge mechanism; job work.

Unit 3: Procedures (9 hours)

Tax invoice, credit and debit notes; returns under GST including first and final return; audit in GST.

Unit 4: Assessment under GST and special assessment (14 hours)

Assessment: self assessment; summary and scrutiny; best judgement assessment; offences; penalties. Taxability of e-commerce; anti-profiteering measures; avoidance of dual control; refunds; zero rated supply; doctrine of unjust enrichment.

Exercises:

The learners are required to:

1. Identify the taxpayers registered under GST and evaluate the advantages and challenges faced by them due to this transition in the tax structure regime. Prepare a report for the same.
2. Prepare a case study for the different types of documents issued for validating a supply under GST.
3. Prepare an E-way bill for a hypothetical firm.
4. Write a report on methods of assessment.
5. Prepare an assignment report for the doctrine of unjust enrichment.

Suggested Readings:

- Ahuja, G. & Gupta, R, (2023). *GST & Customs Law*. Flair Publications Pvt. Ltd., Delhi.
- Babbar, S., Kaur, R., & Khurana, K. (2023). *Goods and Service Tax (GST) and Customs Law*. Scholar Tech Press, New Delhi.
- Bansal, K. M.,(2023). *GST & Customs Law*. Taxmann Publication, Delhi.
- Mittal, N., *Goods & Services Tax and Customs Law*. Cengage Learning India Pvt. Ltd., Delhi.
- Sahi, S., *Concept Building Approach to Goods and Services Tax (GST), & Customs Law*. Cengage Learning India Pvt. Ltd., Delhi.
- Singhania V. K., (2023). *GST & Customs Law*. Taxmann Publication, Delhi.

Additional Resources

- The Customs Act, 1962
- The Customs Tariff Act, 1975.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

International Taxation

BAC: DSE (TPP)- 8.2

Learning Objectives:

The course aims to introduce students to the issues of international tax avoidance and evasion. The course would also create awareness about the various methods followed to alleviate international double taxation, along with understanding international initiatives on tax compliance.

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

1. Comprehend the meaning and causes of international double taxation.
2. Develop an understanding of the different methods adopted by countries to alleviate international double taxation.
3. Analyse the techniques used for international tax evasion and avoidance.
4. Appreciate the methods used nationally and internationally for prevention of international tax evasion and avoidance.
5. Recognise the tax challenges arising from digitalisation of the economy

Course Contents:

Unit 1: International Double Taxation (7 hours)

Concept of international double taxation; principles of international taxation – source rule and residence rule; international tax evasion and avoidance; Advance Ruling; withholding tax rates on different sources of incomes.

Unit 2: Alleviation of International Double Taxation (11 hours)

Methods to alleviate international double taxation: exemption method, tax credit method, tax sparing credit method; bilateral tax treaties (Double Taxation Avoidance Agreements) – objectives, features and benefits; multilateral tax treaties; bilateral investment treaties.

Unit 3: International Tax Evasion and Tax Avoidance (9 hours)

Methods of tax evasion and avoidance: Base Erosion and Profit Shifting [BEPS]; tax havens and treaty shopping; the case of India-Mauritius tax treaty.

Unit 4: Prevention and Challenges

a) Prevention of International Tax Evasion and Tax Avoidance (11 hours)

Arm's length price, transfer pricing regulations in India, transfer pricing compliance practices; Advance Pricing Agreements; anti-treaty abuse provisions; General Anti Avoidance Rules.

b) Tax Challenges arising from Digitalisation of the Economy (7 hours)

Reforms in international direct taxation rules, indirect taxation and e-commerce; enhancing Digital Platforms Reporting.

Exercises:

The learners are required to:

1. Engage in case studies of some specific bilateral treaties to understand and demonstrate the concept of tax treaty shopping.

2. Collect data on corporate taxes and total taxes and observe the trend of corporate taxes as a source of revenue.
3. Write a report on reforms for the digitalisation of tax reporting.
4. Prepare an assignment report on transfer pricing
5. Prepare a report on BEPS.
6. Discuss the tax challenges arising from digitalisation of the economy.

Suggested Readings:

- Agrawal, D. C. (2016). *Basic Concepts of International Taxation*, Taxmann.
- Garg, K. (2019). *Guide to International Taxation*. Bharat Law House
- OECD (2022). *Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations*.
- OECD (2020). Tax Challenges arising from Digitalisation – Economic Impact Assessment: Inclusive Framework on BEPS.
- OECD (2017). *Model Convention on Income and Capital*.
- United Nations (2018). Department of Economic and Social Affairs, *United Nations Model Double Taxation Convention between Developed and Developing Countries*.
- UNCTAD (2023). World Investment Report.
- Vijayasathy, D. (2018). Fundamentals of International Taxation. Bharat Law House
- <https://www.oecd.org/tax/beps/beps-actions/>

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

GST: E-Way Bills

BAC: DSE (TPP)- 8.3

Learning Objectives:

This paper provides hands-on experience on e-way bill registration on the portal. It aims to focus on providing the integrated structure of inter state movement of goods using the e way mechanism.

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

1. Explain the concept of input tax credit and its utilisation manner.
2. Develop an understanding on the role of a job worker and the mechanism of reverse charge.
3. Explain the varied modes of payment and different types of returns under GST.
4. Demonstrate their understanding of scrutiny and best judgement assessment.
5. Explain the mechanism and procedure of e-way bills.

Course Contents:

Unit 1: Theoretical Background (9 hours)

E-way bills: concept, registration on portal; amendments; transition to electronic portal-genesis.

Unit 2: Provisions of E-way Bills (9 hours)

Process of E-way bill; Bill to ship to model.

Unit 3: Procedures (9 hours)

Tax invoice, credit and debit notes; delivery challan; bill of supply; refund, payment and receipt vouchers.

Unit 4: Goods Transport Agency (GTA) and E-way Bills (18 hours)

E-way bills in case of GTA; reverse charge mechanism.

Case study on generation of e-way bills through online portal, SMS; entry through supplier, recipient and transporter.

Practical Exercises (30 hours)

The learners are required to:

1. Prepare a case study for the different types of documents issued for validating a supply under GST.
2. Prepare an E-way bill for a hypothetical firm.
3. Write a report on tax invoices
4. Prepare an assignment for the benefits of the transition to e-way bills.
5. Discuss the mechanism and procedure of e-way bills.

Suggested Readings:

- Bansal, K. M. (2023). *GST & Customs Law*. Taxmann Publication, Delhi.
- Datey, V.S. (2023). *GST : E-Way Bill*. Taxmann Publications, New Delhi.
- Gupta, S.S. (2023). *GST- How to meet your obligations*. Taxmann Publications, New Delhi.

- Gupta, S.S. *Vastu and Sevakar*, Taxmann Publications, New Delhi.
- ICAI (2020). *Handbook on E-way Bills*.
<https://icmai.in/TaxationPortal/Publication/Books/e-way-bill.pdf>
- Singhania, A. (2022). *GST E Invoicing*. Taxmann Publications. New Delhi.

Additional Resources

- The Customs Act, 1962
- The Customs Tariff Act, 1975.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

GST: E-Filing

BAC: DSE (TPP)- 8.4

Learning Objectives:

This paper aims to provide hands-on experience of filing various returns/forms under Goods and Services Act, 2017.

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

1. Explore different types of returns and their applicability.
2. Explain the procedure of registration under gst.
3. Demonstrate the knowledge for filing various returns under gst for composite supplier.
4. Explore the offline utility softwares for filing of return.

Course Contents:

Unit 1: Basic concepts (18 hours)

Conceptual knowledge of various forms under GST, returns for composition levy scheme, Return-Inward / outward supply, Annual return, first return, final return, Filing of returns: Manually and on-line filing of returns of supply and TDS.

Unit 2: Filing of return I (Practical) (9 hours)

Case studies on filling of registration forms, returns in case of reverse charge mechanism, return filing using online/ offline utilities for GSTR 1

Unit 3: Filing of return II (Practical) (9 hours)

Case studies on filling of registration forms, returns in case of reverse charge mechanism, return filing using online/ offline utilities for GSTR 2

Unit 4: Filing of return III (Practical) (9 hours)

Case studies on filling of registration forms, returns in case of reverse charge mechanism, return filing using online/ offline utilities for GSTR 3

Practical Exercises (30 hours)

The learners are required to:

1. Fill up an online application form for registration under GST for a hypothetical firm.
2. Fill up online various forms of GST returns for hypothetical firms.

Suggested Readings:

- Ahuja, G. & Gupta, R, (2023). *GST & Customs Law*. Flair Publications Pvt. Ltd., Delhi.
- Babbar, S., Kaur, R., & Khurana, K. (2023). *Goods and Service Tax (GST) and Customs Law*. Scholar Tech Press, New Delhi.
- Bansal, K. M., (2023). *GST & Customs Law*. Taxmann Publication, Delhi.
- Mittal, N.,(2022). *Goods & Services Tax and Customs Law*. Cengage Learning India Pvt. Ltd., Delhi.
- Sahi, S., (2022). *Concept Building Approach to Goods and Services Tax (GST), & Customs Law*. Cengage Learning India Pvt. Ltd., Delhi.
- Singhania V. K. (2022). *GST & Customs Law*. Taxmann Publication, Delhi.

Additional Resources:

- Gupta, S.S. (2023). *GST- How to meet your obligations*, Taxmann Publications, New Delhi.
- Gupta, S.S. (2023). *Vastu and Sevakar*, Taxmann Publications, New Delhi.
- The Constitution (One hundred and First Amendment) Act, 2016
- The Central Goods and Services Tax Act, 2017
- The Integrated Goods and Services Tax Act, 2017
- The Union Territory Goods and Services Tax Act, 2017
- The Goods and Services Tax (Compensation to States) Act, 2017

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

MODERN OFFICE MANAGEMENT

Advanced Stenography (Theory)

BAC: DSE (MOM)- 7.2

Learning Objectives:

The aim of the paper is to get proficiency in English Stenography with advanced knowledge of Political, Banking, Stock broking, Insurance and Shipping, Legal and Theological Phrases and constant practice of special list of words and continuous practice of grammalogues and special contractions.

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

1. Explain the advance phrases of business, political and legal.
2. Grasp the knowledge of advanced phrases in banking and stockbroking.
3. Acquainted with knowledge of insurance and theological phrases.
4. Avoid mistakes due to misunderstanding, mishearing, errors of commas, full stop, capital letters and phrases.
5. Correct naming of cities and towns.
6. Learn the strategies for improvement in shorthand and transcription skills.

Course Contents:

Unit 1: Business, Political and Banking and Stockbroking Phrases (13 hours)

Business Phrases (Chapter XXXVI) and seen dictations from exercises 188-191.

Political Phrases (Chapter XXXVII) and seen dictation from exercises 192, 193 and 194), Special List of Words.

Practice and dictation of Banking Phrases and Stock-broking Phrases (Chapter XXXVIII) and seen Dictation from Exercise 195-196, 197-198.

Unit 2: Insurance and Shipping, Technical and Railway Phrases, Legal and Theological Phrases (18 hours)

Practice and dictation of Insurance and Shipping Phrases (Chapter XXXIX) and seen Dictation from Exercise 199-204.

Practice and dictation of Technical and Railway Phrases (Chapter XL) and seen Dictation from Exercise 205-210.

Practice and dictation of Legal Phrases (Chapter XLI) and Theological Phrases (Chapter XLII) and seen Dictation from Exercise 205-210 and 214 and 215.

Unit 3: Special List of Words and Shorthand in Practice (9 hours)

Dictation and practice of Special List of Words (Chapter XLIII) and Exercises 216-231.

Shorthand in Practice (Chapter XLIV): Misunderstanding, Mis-hearings, Errors, Reference Marks, Quotations, Examination of Witnesses, Applause, Dissent, Reference Books, Business Knowledge.

Unit 4: Names of Some Cities and Towns (5 hours)

Dictation and Practice of Outlines of the Names of Some Cities and Towns, Grammalogues (arranged alphabetically) and Special List of Contractions (arranged alphabetically). Practice of acquiring proficiency in shorthand and Transcription Skills.

Exercises:

The learners are required to:

1. Practice all phrases, special list of words, dictations and transcriptions of the seen passages with the speed of 100/40 wpm.
2. Get proficiency in shorthand exercises from the monthly stenography magazines with the speed of 80/30 or 80/40 wpm.
3. Make outlines of new and difficult words from the exercises given in magazines.
4. Acquire and learn strategies for improvement in Shorthand and transcription Skills.
5. Practice Outlines of the Names of Some Cities and Towns.

Suggested Readings:

- Carlton, W. J. (1948). Dickens in Shorthand. *Dickensian*, 44(288), 205.
- Isaac, Pitman. *Shorthand Instructor*. 20th Century Edition (1912). The Commercial Text Book Company, Toronto, Canada.
- *Monthly Magazines* (2022). Sir Kailash Chandra's Shorthand Transcriptions, Vol.1-24.
- *Monthly Magazines* (2022), Progressive Shorthand.
- *Pitman Shorthand Instructor and Key (old Course)*, (2003). Pearson Education Ltd.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Management Information Systems

BAC: DSE (MOM)- 7.3

Learning Objectives:

This course has been designed to develop the understanding of application of the management information technology in business and industry. The course would help organizations create sustainable competitive advantage in respective industries and appreciate the significance of IT investment decisions made by organizations.

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

1. Explain the significance of MIS and challenges of digital age.
2. Appreciate how technology can provide competitive advantages to the organizations.
3. Analyse the major technological issues faced by information systems professionals.
4. Describe how technology facilitates and enhances both operational and strategic decision making in an organization.
5. Prepare themselves for the key system applications and possible security threats while using information systems.

Course Contents:

Unit I: Introduction to Information System and MIS (6 hours)

Information Systems, E-Business, E-Commerce, E-communication, and E-collaboration; Introduction to Information Systems; Management Information System (MIS): Meaning and its Requisites, Challenges of Digital Age; Changing role of MIS managers; Organisation as a system.

Unit II: Information system strategies (7 hours)

Impact of information systems on Organizations; Information system strategies for dealing with competitive forces; The Internet and Organization; Ethical and Social issues in information systems.

Unit III: IT infrastructure, Decision Making Process and MIS (20 hours)

Understanding IT infrastructure and its components; Quantum computing, virtualization, cloud computing, and green computing; challenges of managing IT infrastructure. Decision-making Process; organisational decision-making; MIS and decision-making; knowledge and knowledge management systems; Information and Knowledge Management System.

Unit IV: Key System Applications and Security Issues (12 hours)

Information systems controls; Security issues and solutions; Enterprise systems; Supply chain management systems; Customer relationship management systems.

Note:

1. Lectures through industry cases, discussions, and presentation should be included to facilitate a continuous teaching and learning process.
2. Field study by students, solving case studies, class discussions, and end-semester examination can be the assessment methods.

Practical Exercises (30 Hours):

The learners are required to:

1. Discuss the significance of MIS.
2. Discuss different information system strategies.
3. Analyse different technological issues faced by information systems professionals.
4. Discuss the role of technology in decision making process.
5. Present cases on security issues and solutions.

Suggestive Readings:

- Davis, G., & Margrethe, O. (2017). *“Management Information System: Conceptual Foundations - Structure and Development”* (2nd ed.). McGraw Hill Education.
- Effy, OZ. (2013). *“Management information systems”* (6thed.). USA: Cengage Learning.
- Goyal, D. P. (2014). *“Management Information Systems: Managerial Perspectives”* (4th Ed.). Vikas Publishing House Pvt Ltd.
- Jawadekar, W. S., & Dubey, S. S. (2020). *“Management Information System: Text and Cases”* (6th ed.). McGraw Hill Education.
- Laudon, K. C., & Laudon, J. P. (2016). *“Management Information Systems: Managing the Digital Firm”* (14th ed.). Pearson Education Limited.
- O'Brien, J. A., & Marakas, G. (2017). *“Management information systems”* (10thed.). McGraw Hill Education.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Database Management System BAC: DSE(MOM)- 7.4

Learning Objectives:

This course is designed to give overview and understanding of database management systems and equip them to solve business problems.

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

1. Describe the concept of a database management system and will be able to compare it with the traditional file system.
2. Draw ER diagrams and will be able to check whether the database is in the first three normal forms.
3. Discuss basic structure of the database using ms access by creating tables, setting different field types and properties and by setting relationships between two or more tables.
4. Retrieve the data stored in tables using queries to provide multiple views of data.
5. Create interactive forms for data entry and create and print various reports using ms access.

Course Contents:

Unit 1: Introduction of database management system (6 hours)

Database, database system and database management system (DBMS); various types of DBMS; importance of database management system, comparison between database management system and traditional file system; advantages and limitations of DBMS; relational databases and database architecture.

Unit 2: Designing a database (6 hours)

Steps in database designing; ER Model: overview, ER-Diagram, entity: strong and weak, relationship: meaning and type; Codd's rules; attributes: meaning and types; Relational Schemas, relational mapping from ER- Diagram; concept of keys: super key, candidate key, primary key, composite key, foreign key; integrity rules, first three forms of Normalization (1NF, 2NF, and 3NF).

Unit 3: Creating tables and setting relationship (7 hours)

Using MS Access: creating tables using design view, naming fields, setting data type, setting field properties, setting primary/composite key, setting validation rule and validation text; setting relationship between two or more tables, enforcing referential integrity constraint.

Unit 4: Retrieving data using queries, Creating forms and reports (11 hours)

Working with queries: working with query design, adding tables, adding fields, sorting records, setting field criteria (both text based and number based), summarizing the records in a query.

Creating Forms: working with form wizard and design view, sections of a form, assigning form properties, using form templates and auto forms. Creating Reports: working with report wizard and report design, inserting a chart into report using chart wizard, modifying and printing reports.

Note: The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred to in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.

Practice Exercises (60 Hours):

The learners are required to:

1. Using the ER diagram, the learner is required to screen out the entities, attributes and relationships for a college set up where a teacher teaches subjects to its students and the teacher reports to the principal of the college.
2. The nearby general store wants to maintain a database for its customers. Some of his customers take delivery at home. The learner shall use MS-Access to prepare the customer table, item table and transaction table for the shopkeeper. Set the primary key in each table. Form the relationship among the attributes using referential integrity constraint.
3. An organisation maintains the database of its employee details, the salary information and the leave record using MS-Access. The learner shall design the query for the organisation who wants to know the names of their senior employees, their basic pay and number of leaves they have taken.
4. The college admits a student and creates tables to store the student details and their attendance using MS-Access. The learner shall prepare the different types of forms to insert the records in the tables already created.
5. The college maintains the fees records of the students along with the details of students using MS-Access. The learner shall prepare a report to show names of students with the payment of fee and the list of the defaulters.

Suggestive Readings:

- Elmasari, R. & Navathe, S.B. (2016) *“Fundamentals of Database Systems”*, Pearson Education, USA
- Jain, H. C. & Tiwari, H. N. (2021) *“Computer Applications in Business”* Taxmann, Delhi.
- Madan, S. (2020) *“Computer Applications in Business”* Scholar Tech Press, Delhi.
- Mathur, S. & Jain, P. (2022) *“Computer Applications in Business”* Galgotia Publishing Company, Delhi.
- Sharma, S.K. & Bansal, M. (2022) *“Computer Applications in Business”* Taxmann, Delhi.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website

Advanced Stenography (Practical) **BAC: DSE(MOM)- 8.1**

Learning Objectives

The aim of the paper is to enhance proficiency in Stenography with the speed @ 80/100 wpm and typing speed on computers @ 30/40 wpm which helps in acquiring higher grade executive level secretarial jobs in larger institutions.

Learning Outcomes

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

1. Get proficiency in shorthand speed with practice at higher speed.
2. Improve proficiency in taking dictations and transcriptions.
3. Write shorthand outlines with speed accurately in advance stenography.
4. Acquire skills to transcribe the dictations with the higher proficiency with lesser errors.
5. Acquire typing skill understanding the different manuscript signs

Course Contents:

Unit 1: Proficiency in Dictation and Transcriptions @ 80/40 wpm from Chapter XXXVII, XXXVIII and XXXIX (Seen Passage) (3 Hours)

Daily practice of dictation of seen exercises in Pitman Shorthand Instructor Book and unseen passages from monthly magazines and transcription of shorthand passages.

Unit 2: Proficiency in Dictation and Transcriptions @ 95/40wpm from Chapter XL, XLI and XLII (Seen Passage) (3 Hours)

Daily practice of dictation of seen exercises in Pitman Shorthand Instructor Book and unseen passages from monthly magazines and transcription of shorthand passages.

Unit 3: Proficiency in Dictation and Transcriptions @ 100/50 wpm from Chapter XLIII & XLIV (Seen Passage) (3 Hours)

Daily practice of dictation of seen exercises in Pitman Shorthand Instructor Book and unseen passages from monthly magazines and transcription of shorthand passages.

Unit 4: (6 Hours)

Part A: Proficiency in Dictation and Transcriptions @ 80/40 wpm from Monthly Magazines (Unseen Passage)

Daily practice of dictation of seen exercises in Pitman Shorthand Instructor Book and unseen passages from monthly magazines and transcription of shorthand passages.

Part B: Proficiency in Typing Passages @ 50/40 wpm from Typing Master Passages

Daily practice of passages from Typing Master to achieve higher level of proficiency in Computer Typing and hand written manuscripts.

Practical Exercises (90 hours):

The learners are required to:

1. Take the dictation of the seen passages (192-204) of different Phrases from Pitman Shorthand Instructor and Key @ 80 wpm and transcribe it on computer with proper

paragraph and punctuation marks. Compare your shorthand outline with key for difficult words. Retake the dictation and transcribe each dictated passage on computer within 30 minutes/@10 words per minute.

2. Take the dictation of the seen passages (205-215) of different Phrases from Pitman Shorthand Instructor and Key @ 90 wpm and transcribe it on computer with proper paragraph and punctuation marks. Compare your shorthand outline with key for difficult words. Retake the dictation and transcribe each dictated passage on computer within 30 minutes/@10 words per minute.
3. Take the dictation of the seen passages (216-231) of Special List of Words from Pitman Shorthand Instructor and Key @ 100 wpm and transcribe it on computer with proper paragraph and punctuation marks. Compare your shorthand outline with key for difficult words. Retake the dictation and transcribe each dictated passage on computer within 40 minutes/@10 words per minute.
4. Take the dictation of unseen passages from books, magazines, newspapers and audio/video recordings @ 80 wpm and transcribe shorthand notes on computer observing rules of punctuation. Identify the correct outlines (for the wrong ones in your transcript) and practise the same again. Correct spelling of words for the wrong ones in your transcription. Take down re-dictation at a faster rate and read back.
5. Take the dictation of different types unseen letters (Applications, Business Letters, Official Letters, Personal Letters, Thanks and Congratulatory letters, Condolence letters) and transcribe the same in proper format observing rules of punctuation and line spacing of display.
6. Daily practice of typewriting passages from Typing Master/books/newspapers/magazines to achieve higher level of proficiency in Computer Typing and hand written manuscripts to be proficient in understanding the manuscript signs as well as different handwritings.

Suggested Readings:

- Carlton, W. J. (1948). *Dickens in Shorthand*. Dickensian, 44(288), 205.
- Isaac, Pitman. *Shorthand Instructor*. 20th Century Edition (1912). The Commercial Text Book Company, Toronto, Canada.
- *Monthly Magazines* (2022). Sir Kailash Chandra's Shorthand Transcriptions, Vol.1-24.
- *Monthly Magazines* (2022), Progressive Shorthand.
- *Pitman Shorthand Instructor and Key (old Course)*, (2003). Pearson Education Ltd.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Advanced Spreadsheet applications

BAC: DSE (MOM)- 8.2

Learning Objectives

This course is designed to enable students understand and utilize the powerful spreadsheet tools to handle and manipulate huge amounts of data generated through business transactions, use spreadsheet utilities to take business decisions and present complex information in a professional manner.

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

- 1.Handle large data generated through business transactions using advanced spreadsheet tools.
- 2.Summarize and present data using tables, pivot tables, pivot charts and dashboards.
- 3.Solve complex business problems using various functions.
- 4.Use excel add-ins for constraint optimization, summarization and forecasting.
- 5.Create advanced spreadsheets in various real life business problems.

Course Contents:

Unit 1: Spreadsheet basics (3 Hours)

Spreadsheet concepts, Managing worksheets; Formatting cells, conditional formatting, Entering data; Editing, Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets; Working with Multiple worksheets; controlling worksheet views; Cell Referencing and Naming of cells and cell ranges.

Unit 2: Data handling (3 Hours)

Sorting, multilayer sorting; data validation; find and replace; paste special; identifying missing values, Filter and advanced filter; Conditional Formatting; Tabulation; flash-fill; Formatting as table.

Unit 3: Spreadsheet Functions and Data Analysis using Spreadsheet (6 Hours)

Formulae vs functions; Cell formulae vs Array formulae; Mathematical functions; Statistical functions; Financial functions; Logical functions; text functions; Date and Time functions; Lookup and reference functions: Hlookup, and Vlookup.

Graphical Representation of data using various charts, Organizing Charts and graphs, advanced Charting Tools; what-if-analysis: Goal-seek, Data tables and Scenario manager; pivot tables, pivot charts and dynamic dashboards.

Unit 4: Real life projects (3 Hours)

EMI calculation and Loan repayment schedule; Payroll statements; Frequency distribution and its statistical parameters; small projects using power functions (sumif, countif, averageif, etc.), evaluating investment projects with equal and unequal cash flows using financial functions, analysing exam results for a college and other similar projects.

Note:

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred to in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.

Practical exercises (90 Hours)

The learners are required to do the following practical exercises.

- By taking secondary data from a company's income statements and balance sheets for five to ten years, the learners are required to conduct the Ratio Analysis and forecast values for different items of these statements for the next five to ten years.
- Collect data related to different departments, no of employees and different financial indicators of the companies operating in an industry and analyse the collected data using pivot table and dashboards.
- Using logical, mathematical, financial and statistical functions of spreadsheets, the learners are required to analyse the corporate results and rank the firms based on various parameters.
- Collect result data of students of a section in any semester. Perform different calculations such as total, percentage, standard deviation, maximum marks, minimum marks of paper etc. Rank the students using different excel functions.
- Collect data from Sales volume and Price data form any Apparel Store and do the following:
 - Make a chart of monthly sales volume and price data.
 - Make charts showing linear and non-linear demand curves.
 - Analyze the impact of weekends and festive season on the sales volume.
 - Evaluate the impact of different marketing strategies adopted by the store on its sales volume.
- Make recommendations based on your analysis.

Suggestive Readings:

- Jain, H. C. & Tiwari, H. N. (2021) "*Computer Applications in Business*" Taxmann, Delhi.
- Madan, S. (2020) "*Computer Applications in Business*" Scholar Tech Press, Delhi.
- Mathur, S. & Jain, P. "*Computer Applications in Business*" Galgotia Publishing Company.
- Sharma, S.K. & Bansal, M. (2022) "*Computer Applications in Business*" Taxmann, Delhi.
- Walkenbach, J. "*MS Excel 2016, Bible*". John Wiley & Sons, USA.
- Winston, W. L. "*MS Excel 2013, Data Analysis & Business Modeling*" Microsoft Press, USA.

Additional Sources:

- Benninga, S. "*Financial Modelling*" The MIT Press, USA.

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Office Operations

BAC: DSE (MOM)- 8.3

Learning Objectives:

The course aims to acquaint students with the operations of office including front office, middle office and back office.

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

1. Demonstrate the fundamentals of office operations.
2. Analyse the day-to-day workings of office.
3. Interpret front office and back-office tasks.
4. Examine the role of secretary in offices.
5. Summarize various office operations.

Course Contents:

Unit 1: Fundamentals of front office operations and Front Office Management (18 hours)

Structure of Front Office Department: Functional Organization of Front office, Front Desk Layout and Equipment; Front office operations in the context of Hospitality: Accommodation facilities, Handle Reservation activities, dealing with Guests and Colleagues, Personal Care and Safety.

Front Office Procedures and Systems, Planning and evaluating operations, Accounting and Auditing, Customer service techniques for front office employees, Supervision and Management in the front office.

Unit 2: Middle Office Operations (9 hours)

Managerial functions: Planning, Organising, Directing, Motivation, Controlling and Supervision of different activities, Office Manager as an Administrator, Advisor and Public Relations officer.

Unit 3: Back Office Operations (9 hours)

Supervision and Administration: Human resources, accounting and revenue-generation role. Filing, Indexing and record management operations, office recruitments and promotion procedures. Gathering and processing. Mail data offline /online to assist the front office team.

Unit 4: Role of Executive Secretary in Office Operation (9 hours)

Secretary in front office – mainly client facing roles, attending phone calls, maintenance of appointment diary. Taking dictation, drafting of letters, fax messages, sending and receiving emails, notice of the meeting, proceedings of agenda and minutes of the meeting Use of Modern technology and Office Communication, mail, voice mail, multi-media, video conferencing, virtual meetings.

Exercises:

The learners are required to:

1. Strengthen their knowledge of the latest office operations.
2. Learn equipment used but also adopt special methods to be used.

3. Learn how to run an office in a congenial environment.
4. Discuss the equipment to be used in the office.
5. Learn the various office operations being adopted.

Suggested Readings:

- Andrews, S., *Front Office Manual*, Tata McGraw Hill (India).
- Bardi, J. *Front Office Management*, Willy and Sons.
- Bhatia, R.C. (2019) *Office Management* – Galgotia Publishers, New Delhi.
- Chopra R.K (2009), *Office Management*, Himalaya Publishing House. New Delhi.
- Duggal, B (1989), *Office Management & Commercial Correspondence*, Kitab Mahal, (India).
- Ghosh, P.K. (2010) *Office Management*, Sultan Chand & Sons, New Delhi.
- Kasavana & Brooks (2009), *Managing Front office Operations*.
- Krishnamurthy S. (2013), *Office Management*, S.Chand Publications (India).
- Pillai, R.S.N and Bagavathi (2008), *Office Management*, S. Chand & Company Ltd, New Delhi.

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E-Commerce **BAC: DSE (MOM)- 8.4**

Learning Objectives:

The aim of this paper is to provide knowledge and understanding of E-Commerce. It is designed to familiarize students with the technicalities, processes and risks involved in E-commerce.

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

1. Explain the basic concepts and technologies used in the field of e-commerce.
2. Discuss different models of e-commerce.
3. Analyse the management of e-enterprises.
4. Demonstrate understanding of different online payment methods.
5. Discuss security challenges of e-commerce.

Course Contents:

Unit 1: E-Commerce: Introduction and Business Models (18 hours)

Meaning, concepts and significance of E-commerce, Key drivers of E-commerce. Models of E-Commerce, elements of a business model. E-Commerce, E-Business and M-Commerce. Advantages and Disadvantages of E-commerce, History of Electronic Commerce. Business to Business(B2B), Business to Consumer(B2C), Consumer to Consumer(C2C), Consumer to Business(C2B), Case studies of successful and failed E-Commerce companies.

Unit 2: Managing the E-Enterprise (9 hours)

Introduction, E-Enterprise, Managing the E-Enterprise, E-business Enterprise, Comparison between Conventional Design and E-organisation, Organization of Business in an E-Enterprise, Electronic Data Interchange(EDI).

Unit 3: E-Marketing and E-Payment Methods (9 hours)

The scope of E-Marketing, Internet Marketing Techniques; E-payment Methods- Debit card, Credit card, Smart cards, E-Money, E-Wallets, UPI, Digital signatures, Payment gateways; Online banking.

Unit 4: Security challenges of E-commerce (9 hours)

E-commerce security – meaning and challenges. Security threats like- hacking, sniffing, cyber vandalism etc. Solutions- encryption, security channels of communication etc. Relevant provisions of the IT Act 2000.

Exercises:

Learners are required to:

1. Practice the case studies of most popular e-commerce websites like amazon, flipkart, alibaba etc.
2. Discuss different models of e-commerce.

3. Analyse management of different e-enterprises.
4. Discuss different online payment methods available in present times.
5. Identify and analyse business models being used by e-commerce companies.
6. Understand the possibility of different security issues and cyber crimes involved in building an e-enterprise and ways to resolve them.

Suggested Readings:

- Agarwala, Kamlesh N., Lal, Amit and Agarwala, Deeksha. (2000). *Business on the Net: An introduction to the whats and hows of E-commerce*. Macmillan India Ltd.
- Devi, K Abirami and Alagammai, M. (2012) *E-Commerce*, Margham Publications.
- Dietel, Harvey M., Dietel, Paul J., and Steinbuhler Kate. (2011). *E- Business and E-commerce for Managers*. Pearson Education.
- Diwan, Parag and Sharma, Sunil.(2002). *Electronic commerce- A manager's Guide to E- Business*, Vanity Books International.
- IT Act 2000.
- Kosiur, David. (1997). *Understanding Electronic Commerce* Prentice Hall of India Private Ltd., New Delhi,1997.
- Turban, E., et.al. (2017). *Electronic commerce: A Managerial Perspective* Pearson Education Asia.

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