

# 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	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	Pass in Class XII with Mathematics/ Accountancy	<b>NIL</b>

### 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		
<b>DSE-4.1: Human Resource Development</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>

### 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:**

- Chhabra, 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* (14<sup>th</sup> 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		
<b>DSE-4.2: Investment Management</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII with Mathematics/Accountancy</b>	<b>Studied Financial Markets and Institutions (DSE 3.2)</b>

#### 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 practioners' 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:  $\{(M/M/1): (\text{Infinite}/\text{FCFS})\}$ , 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* (12<sup>th</sup> 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* (3<sup>rd</sup> 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 Classes 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.
- Bandyopadhyay, S. B., & Das, C. (2019). *TAXATION II* (1<sup>st</sup> ed., Vol. II). Delhi, India: Oxford University Press.
- Mittal, N. (2019). *Concept Building Approach to Income Tax Law and Practice* (1<sup>st</sup> 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* (3<sup>rd</sup> ed.). New York, United States: McGraw Hill.
- Case, K. E., & Fair, R. C. (2017). *Principles of Economics* (12<sup>th</sup> 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* (2<sup>nd</sup> ed.). Oxford, United Kingdom: Oxford University Press.
- Gupta, G. S. (2011). *Managerial Economics* (2<sup>nd</sup> 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* (2<sup>nd</sup> ed.). New York, United States: McGraw-Hill.
- Pindyck, R., & Rubinfeld, D. (2017). *Microeconomics* (8<sup>th</sup> ed.). London, United Kingdom: Pearson Education.
- Salvator, D., & Rastogi S. K. (2016). *Managerial Economics: Principles and Worldwide Applications* (8<sup>th</sup> Ed.). Delhi, India: Oxford University Press.
- Samuelson, P. A., Nordhaus, W. D., Chaudhari S., & Sen, A. (2019). *Economics (SIE)* (20<sup>th</sup> 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		
<b>DSE-5.1: Organisational Democracy and Industrial Relations</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>

### 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* (6<sup>th</sup> 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.ncdr.nic.in](http://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.
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*, (4<sup>th</sup> ed.). Delhi, India: Bharat Law House.
- Khanna, S. R., & Hanspal, S. (2020). *Consumer Affairs & Customer Care* (1<sup>st</sup> ed.). Delhi, India: Prowess Publishing.
- Kapoor, S. (2021). *Consumer Affairs and Customer Care*, (1<sup>st</sup> 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](http://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](http://www.consumeraffairs.nic.in)
- [www.bis.org](http://www.bis.org)
- <https://fssai.gov.in>
- <https://irdai.gov.in>
- <https://rbi.org.in/Scripts/Complaints.aspx>
- [www.confonet.nic.in](http://www.confonet.nic.in)
- [www.ncdrc.nic.in](http://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*. (1<sup>st</sup> ed.). Delhi, India: OXFORD University Press.
- Rai, U. K. (2010). *Export-Import and Logistics Management*. (2<sup>nd</sup> 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://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_post)
- [https://cip.icegate.gov.in/CIP/#/import\\_and\\_export\\_through\\_courier](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](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*. (2<sup>nd</sup> 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*. (9<sup>th</sup> 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*. (6<sup>th</sup> 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*. (2<sup>nd</sup> 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		
<b>GE-5.2 Project Management</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	Pass in Class XII with Mathematics/Accountancy	<b>NIL</b>

**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		
<b>GE-5.4 Ethics  and Governance</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>

**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*. (1<sup>st</sup> 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		
<b>DSC-6.2: Corporate Governance</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII with Mathematics/Accountancy</b>	<b>NIL</b>

### 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). (3<sup>rd</sup> ed.). Institute of Directors. Delhi, India: IOD Publishing.
- Das, S. C. (2021). *Corporate governance in India: An evaluation.* (4<sup>th</sup> ed.). Delhi, India: PHI Learning Pvt. Ltd..
- Goel, S. (2019). *Corporate governance: principles and practices* (1<sup>st</sup> 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.* (5<sup>th</sup> 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*. (5<sup>th</sup> ed.). Delhi, India: Scholar Tech Press.
- Balachandran, V. (2023). *Indirect taxation. Goods and service tax and customs law*. (19<sup>th</sup> ed.). Delhi, India: Sultan Chand & Sons.
- Balachandran, V. (2023). *Textbook of GST & customs law*. (2<sup>nd</sup> 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.
- Singhania, V. K., & Singhania, 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*. (13<sup>th</sup> 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		
<b>DSE-6.2: Investment Banking and Financial Services</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	Pass in Class XII with Mathematics/Accountancy	<b>Studied Financial Markets and Institutions (DSE-3.2)</b>

### 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*. (4<sup>th</sup> ed.). India: McGraw Hill.
- Saunders, A., Cornett, M. M. & Erhemjamts, O. (2022). *Financial markets and institutions*. (8<sup>th</sup> ed.). Tata McGraw Hill.
- Shanmugham, R. (2017). *Financial services*. Wiley.

**Additional Resources:**

- [www.sebi.gov.in](http://www.sebi.gov.in)
- <https://www.rbi.org.in/>
- <http://www.tin-nsdl.com>
- <http://www.cdslindia.com>
- [www.financialservices.gov.in](http://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*. (2<sup>nd</sup> 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*. (3<sup>rd</sup> 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*. (4<sup>th</sup> ed.). McGraw-Hill Higher Education.
- Padhi, P. K. (2019). *Industrial relations*. (4<sup>th</sup> 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*. (5<sup>th</sup> ed.). Bharat Law House Pvt. Ltd.
- Sinha, P.R.N., Sinha, I. & Priyadarshini, S. (2019). *Industrial relations, trade unions and labour legislations* (3<sup>rd</sup> ed.). Pearson Education.

### **Additional Resources:**

- Farnham, D., & Pimlott, J. (1990). *Understanding industrial relations*. (4<sup>th</sup> ed.). London, United Kingdom: Cassell Educational Ltd.
- Salamon, M. (2001). *Industrial relations: theory & practice*. (4<sup>th</sup> 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		
<b>DSE 6.5 – International Monetary and Financial Environment</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII with Mathematics/Accountancy</b>	<b>NIL</b>

**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*. (1<sup>st</sup> ed.). London, United Kingdom: Pearson Education
- Eiteman, D. K., Stonehill, A. I., & Moffett, M. H. (2021). *Multinational business finance*. (15<sup>th</sup> ed.). Pearson.
- Krugman, P., Obstfeld, M., & Melitz, M. J. (2020). *International finance theory and policy*. (11<sup>th</sup> ed.). Pearson.
- Levi, M. D. (2009). *International finance*. (5<sup>th</sup> ed.). Taylor and Francis Ltd.
- Madura, J. (2020). *International financial management*. (14<sup>th</sup> ed.). Cengage Learning.
- Vij, M. (2010). *International financial management*. (3<sup>rd</sup> 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		
<b>DSE -6.6 – Business Research Methodology</b>	<b>4</b>	<b>3</b>	<b>0</b>	<b>1</b>	<b>Pass in Class XII with Mathematics/Accountancy</b>	<b>NIL</b>

### 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*. (3<sup>rd</sup> 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*. (2<sup>nd</sup> ed.). Delhi, India: Vikas Publishing.
- Cooper, D. R., & Schindler, P. S. (2014). *Business research methods*. (12<sup>th</sup> 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*. (4<sup>th</sup> 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*. (8<sup>th</sup> ed.). India: Pearson.
- Saunders, M. (2010). *Research methods for business*. Pearson Education.
- Schindler, P. S. (2021), *Business research methods*. (13<sup>th</sup> ed.). India: Mc Graw Hill Education.
- Sekran, U., & Bougie, R. (2015). *Research methods for business: a skill building approach*. (6<sup>th</sup> ed.). United States: John Wiley & Sons.
- Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin, M. (2013). *Business research methods*. (9<sup>th</sup> 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 Fidler'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*. (2<sup>nd</sup> revised ed.). Delhi, India: Sun India Publications.
- Day, D. V. (2014). *The oxford handbook of leadership and organisations*. (1<sup>st</sup> 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*. (9<sup>th</sup> 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*. (9<sup>th</sup> ed.). McGraw Hill Education.
- Mittal, R. (2015). *Leadership: personal effectiveness and team building*. (2<sup>nd</sup> 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*. (8<sup>th</sup> ed.). California, United States: SAGE Publications Inc.
- Robbins, S. P., Judge, T. A., & Vohra, N. (2018). *Organisational behaviour*. (18<sup>th</sup> 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://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://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		
<b>GE 6.2- Data Visualisation</b>	<b>4</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>Pass in Class XII</b>	<b>Nil</b>

### 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*. (8<sup>th</sup> ed.). India: Pearson Education India.
- Bozarth, C. C., & Handfield, R. B. (2015). *Introduction to operations and supply chain management*. (5<sup>th</sup> ed.). Pearson Education.
- Chopra, S., & Meindl, P. (2007). *Supply chain management: strategy, planning and operation*. (6<sup>th</sup> 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*. (2<sup>nd</sup> ed.). India: Cengage India Pvt. Ltd.
- Simchi-Levi, D., Kaminsky, P., Simchi-Levi, E., & Shankar, R. (2008). *Designing and managing the supply chain*. (3<sup>rd</sup> 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](http://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*. (1<sup>st</sup> 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*. (65<sup>th</sup> ed.). Delhi, India: Taxmann Publications Private Limited.

**Additional Resources:**

- Income-tax Act, 1961
- [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

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

**SEMESTER-IV  
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**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	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	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, Factory 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		
<b>Income Tax Law  and Practice DSC- 5.1</b>	<b>4</b>	<b>3</b>	<b>0</b>	<b>1</b>	<b>Pass in Class XII</b>	<b>NIL</b>

#### 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.

- Singhania, V. K., & Singhania, 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*. (3<sup>rd</sup> ed.). New York, United States: McGraw Hill.
- Case, K. E., & Fair, R. C. (2017). *Principles of Economics*. (12<sup>th</sup> 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. (2<sup>nd</sup> ed.)
- Gupta, G. S. (2011). *Managerial Economics*. Delhi, India: McGraw Hill (2<sup>nd</sup> 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*. (8<sup>th</sup> ed.). London, United Kingdom: Pearson education.
- Salvator, D., & Rastogi S. K. (2016). *Managerial Economics: Principles and Worldwide Applications*. (8<sup>th</sup> ed.). Delhi, India: Oxford University Press.
- Samuelson, P. A., Nordhaus, W. D., Chaudhari, S., & Sen, A. (2019). *Economics (SIE)*. (20<sup>th</sup> 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		
Organizational 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*. (12<sup>th</sup> 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*. (14<sup>th</sup> 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*. (3<sup>rd</sup> ed.). India: Pearson.

#### **Additional Resources:**

- Greenberg, J. (2015). *Behavior in Organizations*. (10<sup>th</sup> 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](http://www.bseindia.com)
- National Stock Exchange website [www.nseindia.com](http://www.nseindia.com).
- NIFM, Department of Economic Affairs
- SEBI website [www.sebi.gov.in](http://www.sebi.gov.in)
- Reserve Bank of India website [www.rbi.org.in](http://www.rbi.org.in)
- Economic Survey, [www.indiabudget.gov.in](http://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*. (2<sup>nd</sup> 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*. (2<sup>nd</sup> 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*. (1<sup>st</sup> 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*. (10<sup>th</sup> 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 21<sup>st</sup> 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 21<sup>st</sup> 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*. (4<sup>th</sup> 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 vikaspatra, 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*. (6<sup>th</sup> 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). (3<sup>rd</sup> 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.* (1<sup>st</sup> 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*. (6<sup>th</sup> 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*. (19<sup>th</sup> ed.). Delhi, India: Sultan Chand & Sons.
- Balachandran, V. (2023). *Textbook of GST & customs law*. (2<sup>nd</sup> 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*. (1<sup>st</sup> ed.). Delhi, India: Taxmann Publications Private Limited.

### Additional Resources:

- Gupta, S. S. (2017). *GST how to meet your obligations*. (13<sup>th</sup> ed., Vol. 3). Delhi, India: Taxmann Publication.
- Bansal, K. M. (2023). *GST & customs law*. (9<sup>th</sup> 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*. (1<sup>st</sup> ed.). United Kingdom: SAGE Publications Limited.
- Mehta, M. C., & Kar. D. (2020). *Human resource development*. (1<sup>st</sup> ed.). India: Bharti Publications.
- Bhattacharya, D. K. (2016). *Human resource management*. (1<sup>st</sup> ed.). India: Himalaya Publishing House.
- Durai, P. (2016). *Human resource management*. (2<sup>nd</sup> ed.). Delhi, India: Pearson Education.
- Mondy, R. W., & Martocchio, J. J. (2016). *Human resource management*. (14<sup>th</sup> 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*. (2<sup>nd</sup> 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*. (2<sup>nd</sup> 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*. (3<sup>rd</sup> 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*. (3<sup>rd</sup> ed.). Cambridge, United States: Oxford University Press.
- Chawla D., & Sondhi N.(2023). *Research Methodology: Concepts and Cases*. (2<sup>nd</sup> ed.). Delhi, India: Vikas Publishing.
- Cooper, D. R., & Schindler, P. S. (2014). *Business research methods*. (12<sup>th</sup> 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* (4<sup>th</sup> 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*. (8<sup>th</sup> ed.). Pearson.
- Saunders, M. (2010). *Research methods for business*. Pearson Education
- Schindler, P. S. (2021), *Business research methods*. (13<sup>th</sup> ed.). India: Mc Graw Hill Education
- Sekran, U., & Bougie, R. (2015). *Research methods for business: a skill building approach*. (6<sup>th</sup> ed.). United States: Wiley.
- Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin, M. (2013). *Business research methods*. (9<sup>th</sup> 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	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	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<sup>#</sup>; 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<sup>#</sup>; 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<sup>#</sup>; 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<sup>#</sup>; Partial and Permanent Disablement; ESI Corporation; Contributions; Benefits available under Employees’ State Insurance.

#### **Unit 5: Payment of Gratuity (9 hours)**

Definitions under the legislation<sup>#</sup>; 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*.(5<sup>th</sup> 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*. (2<sup>nd</sup> 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://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_post)
- [https://cip.icegate.gov.in/CIP/#/import\\_and\\_export\\_through\\_courier](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](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*. (2<sup>nd</sup> 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*. (3<sup>rd</sup> 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.

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**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 – 4<sup>th</sup> Edition. Ashok K Nadhani. Publisher: BPB Publications
- Tally ERP 9 book advanced user. Publisher: Swayam Publication ([www.tallyerp9book.com](http://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](http://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](http://www.incometaxindia.gov.in)

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

(BA Commerce based papers are approved for the students admitted during academic session 2022-23 and 2023-24)

## **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 21<sup>st</sup> Century; 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.**

## 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		
<b>BAC: Discipline (B&amp;I) – A4: Banking Laws and Practice (Non-major/Minor)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>
<b>BAC: DSC-4 Principles of Management (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>

**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		
<b>BAC: Discipline (CLCG) – A4: Sale of Goods Act: Cases and Application (Non-Major/Minor)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>Studied Intellectual Property Rights (IPR Laws)-I (BAC: Discipline (CLCG) – A3)</b>
<b>BAC: DSC-4 Principles of Management (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>

**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* (1<sup>st</sup> ed.). Delhi, India: Bharat Law House Pvt.
- Singh, A. (2008). *Principles of mercantile law* (8<sup>th</sup> 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* (8<sup>th</sup> 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		
<b>BAC: Discipline (TPP) – A4: Fundamentals of Corporate Tax Planning (Non-Major/Minor)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>Studied Fundamentals of Personal Tax Planning  (BAC: Discipline (TPP) – A3)</b>
<b>BAC: DSC-4 Principles of Management (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>

#### **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](http://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		
<b>BAC: Discipline (MOM) – A4: Stenography (English)-II (Non-Major/Minor)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>Studied Stenography (English)-I (BAC: Discipline (MOM) – A3)</b>
<b>BAC: DSC-4 Principles of Management (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>

**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.

### **ercises**

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 Principals 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.

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## 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 21<sup>st</sup> 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.
- 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

<b>BAC: Discipline (ESB) - A5: Practical Aspects of Entrepreneurship (Non-Major/Minor)</b>
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### 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 1<sup>st</sup> 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		
<b>Financial Markets</b> <b>BAC: Discipline</b> <b>(A&amp;F) – A5</b> <b>(Non-major/Minor)</b>	4	3	1	0	Pass in Class XII	NIL
<b>Cost Accounting</b> <b>BAC: DSC-5</b> <b>(Major)</b>	4	3	1	0	Pass in Class XII	NIL
<b>Investing in Stock</b> <b>markets</b> <b>BAC: DSE(A&amp;F)-</b> <b>5.1</b> <b>(Major)</b>	4	3	1	0	Pass in Class XII	NIL
<b>Computer</b> <b>Application in</b> <b>Accounting</b> <b>BAC: DSE (A&amp;F) -</b> <b>5.2</b> <b>(Major)</b>	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](http://www.sebi.gov.in)
- [www.rbi.org.in](http://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.

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**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 – 4<sup>th</sup> 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 I/ Practice		
<b>Insurance and Risk Management BAC: Discipline (B&amp;I) – A5 (Non-Major/Minor)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>
<b>Cost Accounting BAC: DSC-5 (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>
<b>Life Insurance-I (BAC: DSE(B&amp;I)-5.1) (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>
<b>Marketing Services of Insurance Product (BAC: DSE (B&amp;I) - 5.2) (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>



**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*. (10<sup>th</sup> 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		
<b>Sustainability Marketing (BAC: Discipline (ASPSM) – A5) (Non-Major/Minor)</b>	4	3	1	0	Pass in Class XII	NIL
<b>Cost Accounting BAC: DSC-5 (Major)</b>	4	3	1	0	Pass in Class XII	NIL
<b>Brand Management (BAC: DSE(ASPSM)- 5.1) (Major)</b>	4	3	1	0	Pass in Class XII	NIL
<b>Retail management (BAC: DSE (ASPSM) - 5.2) (Major)</b>	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*. (5<sup>th</sup> 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 (14<sup>th</sup> 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 (17<sup>th</sup> 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		
<b>Training &amp; Development (BAC: Discipline (HRM) – A5) (Non-Major/Minor)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>Studied Performance Management (BAC: Discipline (HRM) – A4)</b>
<b>Cost Accounting BAC: DSC-5 (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>
<b>Managerial Communication (BAC: DSE(HRM)- 5.1) (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>
<b>Compensation Management (BAC: DSE (HRM) - 5.2) (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>

**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		
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 (4<sup>th</sup> Ed.)*. New York, United States: Pearson Education.
- Noe, R. A., & Kodwani, A. D. (2018). *Employee Training and Development (7<sup>th</sup> 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. (12<sup>th</sup> ed.)*. Delhi, India: Prentice Hall.
- Milkovich, G., & Newman, J. (2018). *Compensation. (12<sup>th</sup> ed.)*. New York, United States: McGraw Hill.
- Henderson, R. (2019). *Compensation Management in a Knowledge Based World (10<sup>th</sup> 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 (2<sup>nd</sup> ed.)*. Delhi, India: Pearson Education.
- Mondy, R.W., & Martocchio, J. J. (2019). *Human Resource Management (14<sup>th</sup> 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		
<b>Social Security Laws (BAC: Discipline (CLCG) – A5) (Non-Major/Minor)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>Studied Sale of Goods Act: Cases and Application (BAC: Discipline (CLCG) – A4)</b>
<b>Cost Accounting (BAC: DSC-5) (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>
<b>Dematerialization of Securities: Laws and Processes (BAC: DSE(CLCG)- 5.1) (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>
<b>Wage Laws (BAC: DSE (CLCG) - 5.2) (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>

**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<sup>#</sup>; 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<sup>#</sup>; 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<sup>#</sup>; 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.

*<sup>#</sup> 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.**

<p style="text-align: center;"><b>BAC: DSE(CLCG)- 5.1: Dematerialization of Securities: Laws and Processes (Major)</b></p>
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#### **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<sup>#</sup>; 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<sup>#</sup>; 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		
<b>Fundamentals of GST</b> <b>BAC: Discipline (TPP) – A5</b> <b>(Non-Major/Minor)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>Studied Fundamentals of Corporate Tax Planning (BAC: Discipline (TPP) – A4)</b>
<b>Cost Accounting</b> <b>BAC: DSC-5</b> <b>(Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>
<b>Personal Tax Planning: Specific Provisions</b> <b>(BAC: DSE(TPP)-5.1)</b> <b>(Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>

**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-5.1 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*. (19<sup>th</sup> ed.). Delhi, India: Sultan Chand & Sons.
- Balachandran, V. (2023). *Textbook of GST & customs law*. (2<sup>nd</sup> 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.
- Singhania, V. K., & Singhania, M. (2022). *Student's Guide to Income Tax*. Delhi, India: Taxmann Publications Pvt. Ltd.

### Additional Resources

- Income tax Act 1961
- [www.incometaxindia.gov.in](http://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](http://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](http://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.**

### **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 Dont's 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 Dont's 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*. (4<sup>th</sup> 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*. (1<sup>st</sup> ed.). India: Cengage Learning.
- Laudon, K. C., & Traver, C. G. (2013). *E-Commerce*. (15<sup>th</sup> 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*. (4<sup>th</sup> ed.). London, United Kingdom: Stevens & Sons.
- Kumar, A. (2022). *Corporate laws*. (11<sup>th</sup> ed., Vol. 1). Delhi, India: Taxmann Publications Private Limited.
- Sharma, J. P. (2020). *Easy approach to corporate laws*. (4<sup>th</sup> 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*. (5<sup>th</sup> ed.). United States: Planning Shop.
- Feasibility Study Preparation and Analysis (2007). (1<sup>st</sup> 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*. (11<sup>th</sup> 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*. (34<sup>th</sup> ed.). Delhi, India: Mayur Paperback Publishing.
- Goyal, B. K., & Tiwari, H. N. (2021). *Financial accounting*. (9<sup>th</sup> 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*. (2<sup>nd</sup> ed.). Delhi, India: Tata McGraw Hill Publishing Co. Ltd.
- Mukherjee, S., & Mukherjee, A. K. (2021). *Financial accounting*. (10<sup>th</sup> 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	Practica l/ Practice		
<b>Financial Institutions BAC: Discipline (A&amp;F) – A6  (Non- Major/Minor)</b>	4	3	1	0	Pass in Class XII	NIL
<b>Company Law BAC: DSC-6 (Major)</b>	4	3	1	0	Pass in Class XII	NIL
<b>Personal Financial Planning BAC: DSE (A&amp;F) – 6.1 (Major)</b>	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*. (11<sup>th</sup> ed.). Delhi, India: Tata McGraw Hill.
- Pathak, B. V. (2019). *Indian financial system: markets, institutions and services*. (5<sup>th</sup> ed.). Delhi, India: Pearson Education.
- Frederic S. M., & Eakins, S. G. (2019). *Financial markets and institutions*. (8<sup>th</sup> ed.). Delhi, India: Pearson Education.
- Saunders, A., & Milton, C. M. (2007). *Financial markets and institutions*. (5<sup>th</sup> ed.). Delhi, India: Tata McGraw Hill.
- Bhole, L. M. (2019). *Financial markets and institutions*. (6<sup>th</sup> ed.). Delhi, India: Tata McGraw Hill Publishing Company.
- Kumar, V., Gupta, K., & Kaur, M. (2021). *Financial markets, institutions and financial services*. (2<sup>nd</sup> 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](http://www.sebi.gov.in)
- [www.rbi.org.in](http://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*. (1<sup>st</sup> ed.). New York, United States: HarperCollins Publishers.
- Keown A.J. (2017). *Personal finance*. (8<sup>th</sup> 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*. (2<sup>nd</sup> ed). India: McGraw Hill Education.
- Tripathi, V. (2023). *Fundamentals of investment*. (5<sup>th</sup> ed.). Delhi, India: Taxmann Publication.
- Indian Institute of Banking & Finance. (2017). *Introduction to financial planning*. (4<sup>th</sup> 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	Practica / 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. (1<sup>st</sup> 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*. (48<sup>th</sup> 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*. (2<sup>nd</sup> 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*. (1<sup>st</sup> 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*. (4<sup>th</sup> ed.). India: Om Books.
- Rao, K. R. M. (2018). *Services marketing*. (2<sup>nd</sup> 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](http://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*. (4<sup>th</sup> ed.). Delhi, India: Bharat Law House.
- Khanna, S.R., & Hanspal, S. (2020). *Consumer affairs & customer care*. (1<sup>st</sup> ed.). Delhi, India: Prowess Publishing.
- Kapoor, S. (2021). *Consumer affairs and customer care*. (1<sup>st</sup> ed.). Delhi, India: Scholar Tech Press.
- Rao, R. (2022). *Consumer is king*. (3<sup>rd</sup> 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](http://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](http://www.consumeraffairs.nic.in)
- [www.bis.org](http://www.bis.org)
- <https://fssai.gov.in>
- <https://irdai.gov.in>
- <https://rbi.org.in/Scripts/Complaints.aspx>
- [www.confonet.nic.in](http://www.confonet.nic.in)
- [www.ncdrc.nic.in](http://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*. (3<sup>rd</sup> ed.). New Jersey, United States: Pearson Hall.
- Charlesworth, A. (2018). *Digital marketing: a practical approach*. (3<sup>rd</sup> ed.). Abingdon, United Kingdom: Routledge.
- Frost, R. D., Fox, A., & Strauss, J. (2018). *E-marketing*. (8<sup>th</sup> 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*. (2<sup>nd</sup> ed.). Delhi, India: Cengage Learning India Pvt. Ltd.
- Kotler, P., Kartajaya, H., & Setiawan, I. (2017). *Digital marketing: 4.0 moving from traditional to digital*. (1<sup>st</sup> 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*. (2<sup>nd</sup> 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*. (8<sup>th</sup> ed.). India: Pearson Education India.
- Bozarth, C.C., & Handfield, R. B. (2015). *Introduction to operations and supply chain management*. (5<sup>th</sup> ed.). Pearson Education.
- Chopra, S., & Meindl, P. (2007). *Supply chain management: strategy, planning and operation*. (6<sup>th</sup> 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*. (3<sup>rd</sup> ed.). India: Tata McGraw-Hill Education.

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

### **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*. (3<sup>rd</sup> 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*. (6<sup>th</sup> ed.). India: Pearson.
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- Marks, R. B. (2004). *Personal selling: a relationship approach*. (6<sup>th</sup> 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](http://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*. (4<sup>th</sup> ed.). Delhi, India: Bharat Law House.
- Khanna, S. R., & Hanspal, S. (2020). *Consumer affairs & customer care*. (1<sup>st</sup> ed.). Delhi, India: Prowess Publishing.
- Kapoor, S. (2021). *Consumer affairs and customer care*. (1<sup>st</sup> ed.). Delhi, India: Scholar Tech Press.
- Rao, R. (2022). *Consumer is king*. (3<sup>rd</sup> 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](http://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](http://www.consumeraffairs.nic.in)
- [www.bis.org](http://www.bis.org)
- <https://fssai.gov.in>
- <https://irdai.gov.in>
- <https://rbi.org.in/Scripts/Complaints.aspx>
- [www.confonet.nic.in](http://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		
<b>Industrial Relations BAC: Discipline (HRM) – A6 (Non-Major/Minor)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>Studied Training &amp; Development (BAC: Discipline (HRM) – A5)</b>
<b>Company Law BAC: DSC-6 (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>
<b>Diversity Management BAC: DSE (HRM) – 6.1 (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>
<b>Leadership and Motivation BAC: DSE (HRM) – 6.2 (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>

**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		
<b>Emotional Intelligence BAC: GE(HRM) - 6.1</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>



### 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*. (1<sup>st</sup> 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*. (3<sup>rd</sup> ed.). Delhi, India: Pearson Education.
- Srivastava, S. C. (2012). *Industrial relations and labour laws*. (6<sup>th</sup> 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*. (4<sup>th</sup> ed.). Routledge.
- Klarsfeld, A., Booyesen, 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*. (1<sup>st</sup> ed.). Wiley.
- Schwabenland, C. (2012). *Metaphor and dialectic in managing diversity*. Palgrave Macmillan.
- Triana, M. (2017). *Managing diversity in organizations: a global perspective*. (1<sup>st</sup> 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, Mc Clelland's Theory of Motivation, Alderfer's ERG Theory, Herzberg Theory, Reinforcement theory, equity theory, Vroom's expectancy theory

#### Unit 4: E 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 e 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*. (2<sup>nd</sup> revised ed.). India: Sun India Publications.
- Day, D. V. (2014). *The oxford handbook of leadership and organizations*. (1<sup>st</sup> ed.). Oxford University Press.
- Hughes, R. L., Ginnett, R., & Gordon, C. (2019). *Leadership: enhancing the lessons of experience*. (9<sup>th</sup> 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*. (9<sup>th</sup> ed.). Paperback.
- Mittal, R. (2015). *Leadership: personal effectiveness and team building*. (2<sup>nd</sup> 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*. (8<sup>th</sup> ed.). California, United States: SAGE Publications Inc.
- Prasad, L. M. (2021). *Organizational behavior*. (5<sup>th</sup> ed.). India: Sultan Chand and Sons.
- Robbins, S. P., Judge, T. A., & Vohra, N. (2018). *Organizational behavior*. (18<sup>th</sup> 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.**

## BAC: GE(HRM) - 6.1: Emotional Intelligence

### 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*. (1<sup>st</sup> 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*. (1<sup>st</sup> ed.). Wiley.
- Robbins, S. P., Judge, T. A., & Vohra , N. (2018). *Organizational behavior*. (18<sup>th</sup> ed.). Pearson.
- Singh, D. (2015). *Emotional intelligence at work*. (4<sup>th</sup> ed.). Delhi, India: Sage Response.
- Stein, S., & Book, H. E. (2011). *The EQ edge emotional intelligence and your success*. (3<sup>rd</sup> ed.). Jossey-Bass.
- Strongman, K. T. (2007). *The psychology of emotion: from everyday life to theory*. (5<sup>th</sup> 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	Practica / 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	Practica / 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*. (26<sup>th</sup> ed.). Delhi, India: Taxmann.
- Ramaiya, A. (2020). *Guide to companies act*. Generic Book.
- Sharma, J.P. (2020). *An easy approach to corporate laws*. (4<sup>th</sup> ed.). Delhi, India: Ane Books Pvt. Ltd.

### Additional Readings

- Gowar, L.C. B. (2012). *Principles of modern company law*. (4<sup>th</sup> revised ed.). London, United Kingdom: Stevens & Sons.
- Hanningan, B. (2021). *Company law*. (6<sup>th</sup> ed.). United Kingdom.: Oxford University Press.
- Hicks, A., & Goo, S.H. (2008). *Cases and material on company law*. (6<sup>th</sup> 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*. (3<sup>rd</sup> 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 2<sup>nd</sup> 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*. (1<sup>st</sup> 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*. (2<sup>nd</sup> ed.). Delhi, India: Taxmann Pvt. Ltd.
4. Kolhatkar, M. (2015). *Drafting, pleading and conveyancing*. LexisNexis.
5. Kumar, A. (2019). *Corporate laws*. (10<sup>th</sup> ed.). Delhi, India: Taxmann Pvt. Ltd.
6. Sharma, J.P. (2018). *An easy approach to corporate laws*. (4<sup>th</sup> 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*. (25<sup>th</sup> 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](http://www.mca.gov.in)
2. [www.icsi.edu](http://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*. (5<sup>th</sup> ed.). Delhi, India: Scholar Tech Press.
- Bansal, K. M. (2022). *GST & customs law*. (8<sup>th</sup> 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*. (10<sup>th</sup> 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*. (21<sup>st</sup> ed.). Delhi, India: Wolters Kluwer India Pvt Ltd.
- Singhania, V. K., & Singhania, M. (2022). *Student's guide to income tax*. (68<sup>th</sup> ed.). Delhi, India: Taxmann Publications Pvt. Ltd.
- Singhania, V.K., & Singhania, M. (2022). *Corporate tax planning & business tax procedures*. (25<sup>th</sup> 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* (6<sup>th</sup> 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.**

### 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*. (3<sup>rd</sup> ed.). Noida, India: Vikas Publishing House.
- Koontz, H., O'Donnell, C., & Weihrich, H. (1986). *Essentials of management*. (4<sup>th</sup> 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*. (8<sup>th</sup> ed.). Irwin/McGraw-Hill.
- Regis, R. (2012). *Strategic human resource management and development*. (1<sup>st</sup> 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*. (4<sup>th</sup> ed.). London, United Kingdom: Stevens & Sons.
- Kumar, A. (2022). *Corporate laws*. (11<sup>th</sup> ed., Vol. 1). Delhi, India: Taxmann Publications Private Limited.
- Sharma, J. P. (2020). *Easy approach to corporate laws*. (4<sup>th</sup> 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.

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