

**Choice Based Credit System (CBCS)**

# **UNIVERSITY OF DELHI**

## **DEPARTMENT OF COMMERCE**

### **UNDERGRADUATE PROGRAMME (Courses effective from Academic Year 2015-16)**



## **SYLLABUS OF COURSES TO BE OFFERED** **Core Courses, Elective Courses & Ability Enhancement Courses**

**Disclaimer:** The CBCS syllabus is uploaded as given by the Faculty concerned to the Academic Council. The same has been approved as it is by the Academic Council on 13.7.2015 and Executive Council on 14.7.2015. Any query may kindly be addressed to the concerned Faculty.

**Undergraduate Programme Secretariat**

## **Preamble**

The University Grants Commission (UGC) has initiated several measures to bring equity, efficiency and excellence in the Higher Education System of country. The important measures taken to enhance academic standards and quality in higher education include innovation and improvements in curriculum, teaching-learning process, examination and evaluation systems, besides governance and other matters.

The UGC has formulated various regulations and guidelines from time to time to improve the higher education system and maintain minimum standards and quality across the Higher Educational Institutions (HEIs) in India. The academic reforms recommended by the UGC in the recent past have led to overall improvement in the higher education system. However, due to lot of diversity in the system of higher education, there are multiple approaches followed by universities towards examination, evaluation and grading system. While the HEIs must have the flexibility and freedom in designing the examination and evaluation methods that best fits the curriculum, syllabi and teaching-learning methods, there is a need to devise a sensible system for awarding the grades based on the performance of students. Presently the performance of the students is reported using the conventional system of marks secured in the examinations or grades or both. The conversion from marks to letter grades and the letter grades used vary widely across the HEIs in the country. This creates difficulty for the academia and the employers to understand and infer the performance of the students graduating from different universities and colleges based on grades.

The grading system is considered to be better than the conventional marks system and hence it has been followed in the top institutions in India and abroad. So it is desirable to introduce uniform grading system. This will facilitate student mobility across institutions within and across countries and also enable potential employers to assess the performance of students. To bring in the desired uniformity, in grading system and method for computing the cumulative grade point average (CGPA) based on the performance of students in the examinations, the UGC has formulated these guidelines.

## **CHOICE BASED CREDIT SYSTEM (CBCS):**

The CBCS provides an opportunity for the students to choose courses from the prescribed courses comprising core, elective/minor or skill based courses. The courses can be evaluated following the grading system, which is considered to be better than the conventional marks system. Therefore, it is necessary to introduce uniform grading system in the entire higher education in India. This will benefit the students to move across institutions within India to begin with and across countries. The uniform grading system will also enable potential employers in assessing the performance of the candidates. In order to bring uniformity in evaluation system and computation of the Cumulative Grade Point Average (CGPA) based on student's performance in examinations, the UGC has formulated the guidelines to be followed.

### **Outline of Choice Based Credit System:**

- 1. Core Course:** A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course.
- 2. Elective Course:** Generally a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/ subject of study or which provides an extended scope or which enables an exposure to some other discipline/subject/domain or nurtures the candidate's proficiency/skill is called an Elective Course.
  - 2.1 Discipline Specific Elective (DSE) Course:** Elective courses may be offered by the main discipline/subject of study is referred to as Discipline Specific Elective. The University/Institute may also offer discipline related Elective courses of interdisciplinary nature (to be offered by main discipline/subject of study).
  - 2.2 Dissertation/Project:** An elective course designed to acquire special/advanced knowledge, such as supplement study/support study to a project work, and a candidate studies such a course on his own with an advisory support by a teacher/faculty member is called dissertation/project.
  - 2.3 Generic Elective (GE) Course:** An elective course chosen generally from an unrelated discipline/subject, with an intention to seek exposure is called a Generic Elective.

P.S.: A core course offered in a discipline/subject may be treated as an elective by other discipline/subject and vice versa and such electives may also be referred to as Generic Elective.
- 3. Ability Enhancement Courses (AEC)/Competency Improvement Courses/Skill Development Courses/Foundation Course:** The Ability Enhancement (AE) Courses may be of two kinds: AE Compulsory Course (AECC) and AE Elective Course (AEEC). "AECC" courses are the courses based upon the content that leads to Knowledge enhancement. They (i) Environmental Science, (ii) English/MIL Communication) are mandatory for all disciplines. AEEC courses are value-based and/or skill-based and are aimed at providing hands-on-training, competencies, skills, etc.
  - 3.1 AE Compulsory Course (AECC):** Environmental Science, English Communication/MIL Communication.
  - 3.2 AE Elective Course (AEEC):** These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based instruction.

**Project work/Dissertation** is considered as a special course involving application of knowledge in solving / analyzing /exploring a real life situation / difficult problem. A Project/Dissertation work would be of 6 credits. A Project/Dissertation work may be given in lieu of a discipline specific elective paper.

## Details of Courses Under Undergraduate Programme (B.A./ B.Com.)

Course	*Credits	
	Paper+ Practical	Paper + Tutorial
<b><u>I. Core Course</u></b>	12X4= 48	12X5=60
<b>(12 Papers)</b>		
Two papers – English		
Two papers – MIL		
Four papers – Discipline 1.		
Four papers – Discipline 2.		
<b>Core Course Practical / Tutorial*</b>	12X2=24	12X1=12
<b>(12 Practicals)</b>		
<b><u>II. Elective Course</u></b>	6x4=24	6X5=30
<b>(6 Papers)</b>		
Two papers- Discipline 1 specific		
Two papers- Discipline 2 specific		
Two papers- Inter disciplinary		
Two papers from each discipline of choice and two papers of interdisciplinary nature.		
<b>Elective Course Practical / Tutorials*</b>	6 X 2=12	6X1=6
<b>(6 Practical/ Tutorials*)</b>		
Two papers- Discipline 1 specific		
Two papers- Discipline 2 specific		
Two papers- Generic (Inter disciplinary)		
Two papers from each discipline of choice including papers of interdisciplinary nature.		
<ul style="list-style-type: none"> <li>• <b>Optional Dissertation or project work in place of one elective paper (6 credits) in 6<sup>th</sup> Semester</b></li> </ul>		
<b><u>III. Ability Enhancement Courses</u></b>		
<b>1. Ability Enhancement Compulsory</b>	2 X 2=4	2 X 2=4
<b>(2 Papers of 2 credits each)</b>		
<b>Environmental Science</b>		
<b>English Communication/MIL</b>		
<b>2. Ability Enhancement Elective</b>	4 X 2=8	4 X 2=8
<b>(Skill Based)</b>		
<b>(4 Papers of 2 credits each)</b>		
	Total credit= 120	Total = 120
<b>Institute should evolve a system/policy about ECA/ General Interest/Hobby/Sports/NCC/NSS/related courses on its own.</b>		

\*wherever there is a practical there will be no tutorial and vice-versa.



**BA PROGRAMME COURSE STRUCTURE**  
**Commerce Based Courses in BA Programme**

Stream	Title of the Paper	No. of Papers In CBCS Scheme
1	Entrepreneurship and Small Business	6
2	Tax Procedures and Practices	6
3	Insurance	6
4	Human Resource Management	6
5	Business Laws	6
6	Accounting and Finance	6
7	Advertising Sales Promotion and Sales Management	6
8	Office Management & Secretarial Practice	6
		48



**B.A. Programme- Commerce**  
**ENTREPRENEURSHIP AND SMALL BUSINESS**  
**PAPER – 1 : SEMESTER - I**  
**Fundamentals of Business Organization**

Duration: 3 Hrs.

Max. Marks: 100

Lectures: 60

**Learning Objectives:** The purpose of this paper is to facilitate awareness about the nature of business activity, ownership types and the environment in which the business operates.

**Unit I Introduction**

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

(Lecture 20)

**Unit II The environment of business**

- (a) The elements of the environment: natural, legal & political, technological, economic, socio-cultural and international
- (b) Business- environment interface
- (c) SWOT analysis, strategy formulation

(Lecture 20)

**Unit III Forms of business organization**

- (a) Sole proprietorship, partnership, limited liability partnership, private limited company, public limited company, cooperatives & self-help groups, HUF and family business.
- (b) Criteria for the choice of a suitable form of business organization. Relative suitability of the various forms for MSMEs.

(Lecture 20)

**Suggested Reading:**

1. Chhabra, T.N., *Modern Business Organization*, New Delhi, Dhanpat Rai & Sons, Latest Edition.
2. Chhabra T.N., *Business Organisation & Management*, Sun India Publications, New Delhi.
3. Shankar, Gauri, *Modern Business Organisation*, Mahavir Book Depot, New Delhi.
4. Tulsian, P.C., *Business Organisation & Management*, Pearson Education, New Delhi.
5. Tripathi, P.C., *Principles of Management*, Tata McGraw Hill, Publishing Co., New Delhi.

**Note: Latest edition of text book may be used.**

**Journals, Periodicals and Reports:**

1. Any two Business Magazines from among Business Today, Business World, Business India, and the like.

**B.A. Programme- Commerce**  
**ENTREPRENEURSHIP AND SMALL BUSINESS**  
**PAPER – 2: SEMESTER - II**  
**Fundamentals of Entrepreneurship**

**Duration: 3 Hrs.**

**Max. Marks: 100**  
**Lectures: 60**

**Learning Objectives:** The purpose of this paper is to facilitate awareness about the fundamentals of entrepreneurship.

**Unit I: Entrepreneur-Entrepreneurship-Enterprise**

1. Meaning and types of entrepreneurs. Characteristics of entrepreneurs (esp. tolerance for ambiguity, risk-taking, internal locus of control). Entrepreneurship vs. management. Entrepreneurship vs. intrapreneurship. Roles and functions of entrepreneurs in relation to the enterprise and in relation to the economy.
2. Entrepreneurship as an interactive process between the person and the environment. Formation of entrepreneurial identity. Contemporary role models. Indian business groups.

(Lecture 20)

**Unit II: Entrepreneurial Person: with reference to legendary entrepreneurs and contemporary role models.**

1. Entrepreneurial competencies- competencies identified by Entrepreneurship Development Institute of India
2. Entrepreneurial motivation: External and internal factors. Role of the higher-order needs of the need-hierarchy. Achievement motivation theory. Multiplicity and diversity.

(Lecture 20)

**Unit III: Entrepreneurial Performance and Rewards**

Measures of entrepreneurial performance  
Financial and psychological rewards and risks of entrepreneurship

(Lecture 20)

**The students should be encouraged to explore the following web- sites:**

1. <http://www.nenonline.org>
2. <http://www.smallindustryindia.com>

**Suggested Reading:**

1. Panda, Shiba Charan, *Entrepreneurship Development*, New Delhi, Anmol Publications. Latest Edition.
2. Taneja, Satish and Gupta, S.L., *Entrepreneurship Development-New Venture Creation*, Galgotia Publishing House, New Delhi. Latest Edition.
3. Holt, David H., *Entrepreneurship: New Venture Creation*, Prentice-Hall of India, New Delhi. Latest Edition.

**Note: Latest edition of text book may be used.**

**Additional Readings:**

1. Brandt, Steven C., *The 10 Commandments for Building a Growth Company*, Macmillan Business Books, Delhi, Latest Edition.
2. Bhide, Amar V., *The Origin and Evolution of New Businesses*, Oxford University Press, New York, 2000.
3. Dollinger, Marc J., *Entrepreneurship: Strategies and Resources*, Illinois, Irwin, Latest Edition.

**Journals & Periodicals:**

1. Journal of Entrepreneurship
2. SEDME
3. Laghu Udyog Samachar

**B.A. Programme- Commerce**  
**ENTREPRENEURSHIP AND SMALL BUSINESS**  
**PAPER – 3: SEMESTER - III**  
**Feasibility Study and Business Plan**

**Duration: 3 Hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Learning Objectives:** The purpose of this paper is to acquaint the students with basic knowledge of environment scanning, feasibility study and business plan.

**Unit-1 Environmental screening and idea generation**

- (a) Analysis of economic, socio-cultural, technological, and politico-legal environment. Sources of business ideas. Role of personal observation, creativity, and business research. Collection of data- primary and secondary, Situational Analysis.
- (b) Entrepreneurial opportunities in contemporary business environment, like opportunities in network- marketing, social media, franchising, business process outsourcing. Small business as the seedbed of entrepreneurship.
- (c) Pre-feasibility study

**(Lectures 20)**

**Unit- II Feasibility study**

- (a) Preliminary screening of the business ideas. Aspects of the technical and economic feasibility:
  - Commercial, financial and administrative feasibility.
  - Preparation of feasibility report
- (b) 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 the legal aspects.

**(Lectures 25)**

**Unit-III Business plan:**

- (a) Meaning and uses of a business plan. Elements (major headings and brief discussion) and presentation.
- (b) Implementation- prototype development and test marketing.

**(Lectures 15)**

**Suggested Readings:**

1. Chandra, Prasanna, Project Preparation Appraisal and Implementation., Tata McGraw Hill
2. Gray, Clifford, & Larson, Erik W., Project Management, Richard D. Irwin.
3. Panda, Shiba Charan, Entrepreneurship Development, New Delhi, Anmol Publications. Latest Edition.
4. Holt, David H., Entrepreneurship: New Venture Creation, Prentice-Hall of India, New Delhi. Latest Edition.

**Additional Readings :**

1. Brandt, Steven C., *The 10 Commandments for Building a Growth Company*, Macmillan Business Books, Delhi, Latest Edition.

2. Bhide, Amar V., *The Origin and Evolution of New Businesses*, Oxford University Press, New York, 2000.
3. Dollinger, Marc J., *Entrepreneurship: Strategies and Resources*, Illinois, Irwin, Latest Edition.

**Note: Latest edition of text book may be used.**

**Journals & Periodicals:**

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2. SEDME
3. Laghu Udyog Samachar





**B.A. Programme- Commerce**  
**ENTREPRENEURSHIP AND SMALL BUSINESS**  
**PAPER – 4: SEMESTER - IV**

**Managerial Aspects of Small Business- Operations, Office, Accounting and Functional Areas**

**Duration: 3 Hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Learning Objectives:** The purpose of this paper is to acquaint the students with various managerial aspects of small business.

**Unit I: Managerial Roles and Functions**

Managerial roles and functions in a small business. Entrepreneur as the manager of his business. The need for and the extent of professionalisation of management of small business in India.

**(5 Lectures)**

**Unit II: Operations Management**

Operations management: designing and redesigning business processes, layout, production planning & control, implementing quality management and productivity improvement programmes. Input-analysis, throughput analysis and output analysis. Basic awareness of inventory methods. Basic awareness about the need for and means of environment (eco-) friendliness and energy management.

**(10 Lectures)**

**Unit III: Office**

1. Organization of business office. Basic awareness of manual and computerized office systems and procedures. Introductory word processing, spreadsheet preparation and data sorting and analysis, internet browsing.

**(8 Lectures)**

**Unit IV: Accounting Aspect**

1. Principles of double-entry book-keeping: Journal entries, cash-book, pass book, and Bank Reconciliation Statement, ledger accounts, trial balance and preparation of final accounts: Trading and Profit & Loss Account; Balance-sheet.
2. Financial management in a small business (Theoretical perspective only). Fixed assets and their financing. Debt-equity ratio and the analysis & management of risk-return in business.
3. Funds Flow Statement, Cash Flow Statement and the integrated ratio analysis. Management of Cash, Receivables and Inventory. Cost Planning and Control. Awareness of leasing, factoring and credit rating services.

**(20 Lectures)**

**Unit V: Marketing Aspect**

1. Issues in small business marketing. The concept and application of product life cycle (plc), advertising & publicity, sales & distribution management.
2. The idea of consortium marketing, competitive bidding/ tender marketing, negotiation with principal customers.
3. Basic understanding of consumer behaviour.

**(Lecture 10)**

**Unit VI: Human Resource Aspect**

1. Management of human resources in small business. Entrepreneur as the source of human

- capital.
2. Issues in attracting and retaining talent in the prevalent human resource environment.
  3. Entrepreneurial self-renewal and succession planning.

(Lecture 7)

**Suggested Readings :**

1. Taneja, Satish and Gupta, S.L., *Entrepreneurship Development-New Venture Creation*, Galgotia Publishing House, New Delhi. Latest Edition.
2. Duggal, Balraj, *Office Management and Commercial Correspondence*. New Delhi, Kitab Mahal, Latest Edition.
3. Panda, Shiba Charan, *Entrepreneurship Development*, New Delhi, Anmol Publications. Latest Edition.
4. Monga, J.R., *Basic Financial Accounting*, Mayur Paperbacks, c/o K.L. Malik and Sons Pvt. Ltd, 23 – Darya Ganj, New Delhi..
5. Tulsian, P.C., *Financial Accounting*, Tata McGraw Hill, New Delhi.
6. Swamy, R. Narayana, “*Financial Accounting*” PHI Pvt., New Delhi.
7. Jain, S.P. and Narang, K. L., *Advanced Accounting*, Kalyani Publishers New Delhi.

**Note: Latest edition of text book may be used.**

**Additional Readings**

1. Dollinger, Marc J., *Entrepreneurship: Strategies and Resources*, Illinois, Irwin, Latest Edition.

**Journals & Periodicals**

1. Journal of Entrepreneurship
2. SEDME
3. Laghu Udyog Samachar



**B.A. Programme- Commerce**  
**ENTREPRENEURSHIP AND SMALL BUSINESS**  
**PAPER -5: SEMESTER - V**  
**Evolution of Policy and Institutional Framework**

**Duration: 3 Hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Learning Objectives:** The purpose of this paper is to facilitate awareness about the evolution of policies and institutional framework.

**Unit I** Genesis and the evolution of the Government of India's small-scale sector policy: Gandhian philosophy and the recommendations of the Ford Foundation team.

**(Lecture 15)**

**Unit II** Industrial Policy Resolutions 1956, 1977, New Economic Policy 1991 and the reports of the relevant committees. Special emphasis on the provisions relating to the development of entrepreneurship and small business.

**(Lecture 15)**

**Unit III** 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), National Institute of Small Industries Extension Training (NISJET, renamed as NI-MSME). Commodity boards and exports promotion councils. (Emphasis on their Objectives, Activities and Schemes).

**(Lecture 15)**

**Unit IV** State and grass root level policies and institutions with special references to National Capital Region. Roles, functions and schemes of Directorate of Industries, Institutes of Entrepreneurship Development (IEDs), State Finance Corporations (SFCs), State Industrial Development Corporations (SIDCs), Small Industries Services Institutes (SISIs), Technical Consultancy Organizations (TCOs), Product and Process Development Centres, Testing Laboratories, etc. State Industrial Investment Corporations (SIICs). Non-government initiatives and government-private sector partnering. Role of industries/entrepreneur's associations and self-help groups.

**(Lecture 15)**

**The students should be encouraged to explore the following web- sites:**

1. <http://www.smallindustryindia.com>
2. <http://www.nimsme.org>
3. <http://www.sidbi.com>
4. <http://www.niesbud.nic.in>
5. <http://www.nsic.co.in>

**Suggested Readings:**

1. Verma, J. C. and Singh, Gurpal, Small Business and Industry- A Handbook for Entrepreneurs, New Delhi, Sage
2. Nanda, K. C., Credit and Banking: What Every Small Entrepreneur (and Banker) Must Know, New Delhi, Response Books

**Note: Latest edition of text book may be used.**

**Additional Readings:**

1. Awasthi, Dinesh N. and Sebastian, Jose, Evaluation of Entrepreneurship Development Programmes, New Delhi, Sage Publications Private Limited, 1996.
2. Juneja, J.S., Small and Medium Enterprises, Deep & Deep Publications Pvt. Ltd., New Delhi, 2002.
3. Saini, J. S., Entrepreneurship Development: Programmes and Practices, Deep & Deep Publications Pvt. Ltd., New Delhi, 2003.

**Journals, Periodicals and Reports:**

1. Laghu Udyog Samachar (Hindi & English)
2. SEDME

**B.A. Programme- Commerce**  
**ENTREPRENEURSHIP AND SMALL BUSINESS**  
**PAPER – 6: SEMESTER - VI**  
**Contemporary Policy and Institutional Framework**

**Duration: 3 Hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Learning Objectives:** The purpose of this paper is to acquaint the students with various contemporary policies and institutional framework.

**Unit I** Micro, Small and Medium Enterprises Development Act (MSMEDA), 2006. Objective, Definitions and provisions pertaining to the promotion and development of the Micro, Small and Medium Enterprises. Development. Institutional support for SMEs

**Lecture 20**

**Unit II** Changing context of the MSMEs in the era of liberalization, and globalization. Competitiveness, quality and branding. Schemes of government for SMEs in India

**Lecture 20**

**Unit III** The provisions of the various industrial, commercial and labour laws applicable to the small-scale sector (Objectives, Definitions and Salient Provisions only). Case for and progress on special laws for the small-scale sector. Reach of the various promotional programmes, evaluation of their effectiveness and the ways and means of accessing the available help.

**Lecture 20**

**The students should be encouraged to explore the following web- sites:**

1. [http:// www.smallindustryindia.com](http://www.smallindustryindia.com)
2. <http://www.nimsme.org>
3. <http:// www.sidbi.com>
4. <http://www. niesbud.nic.in>
5. <http:// www.nsic.co.in>
6. <http://www.nenonline.org>

**Suggested Readings:**

1. Verma, J. C. and Singh, Gurpal, Small Business and Industry- A Handbook for Entrepreneurs, New Delhi, Sage,
2. Nanda, K. C., Credit and Banking: What Every Small Entrepreneur (and Banker) Must Know, New Delhi, Response Books,

**Journals, Periodicals and Reports:**

1. Laghu Udyog Samachar (Hindi & English)
2. SEDME

**B.A. Programme- Commerce**  
**TAX PROCEDURE AND PRACTICES**  
**PAPER 1: SEMESTER - I**  
**Indirect Taxes**

**Duration: 3 Hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Objective:** The objective of this paper is to acquaint the students with basic knowledge of indirect taxes and service tax.

**Learning Outcomes:** This paper will help the students to develop basic understanding of indirect taxes and provisions regulating Service Tax. They will also be able to know the various forms and documents required for Service Tax.

**Course Contents:**

**Unit I: Taxation System**

1. Meaning and Importance of Tax, Canons of Taxation, Incidence of taxation.
2. Direct vs. Indirect Taxation, Indian tax system-Types of taxes, tax structure, Tax authorities in India

**(10 Lectures)**

**Unit II: VAT**

VAT-Difference between VAT and end point tax, need for VAT, rates, input tax credit and computation of tax.

**(5 Lectures)**

**Unit III: Service Tax**

Service tax – concepts and general principles, Charge of service tax and taxable services (Meaning of services, Negative List, Mega Exemption Notification), Place of Provision of Services, Point of Taxation, Valuation of taxable services (including abatements), Payment of service tax (including Reverse Charge Mechanism), filing of returns, Penalties, interest and CENVAT Credit.

**(45 Lectures)**

**Suggested Readings:**

1. Singhania, Vinod K., and Singhania, Monika, *Students Guide to Indirect Tax Laws* Taxmann Publications Pvt. Ltd. Delhi, Latest edition.
2. Ahuja, Girish & Gupta, Ravi, *Simplified Approach to Indirect Taxes*, Flair Publications pvt Ltd., Delhi, Latest edition.
3. Datey, V.S., *Indirect Tax Law and practice*, Taxmann Publications Pvt. Ltd., Delhi, Latest edition.

**Note: Latest edition of text book may be used.**

**Journals:**

1. *The Chartered Accountants*, Published by *The Institute of Chartered Accountants of India*, Delhi.
2. *The Chartered Secretary*, Published by *The Institute of Company Secretaries of India*, Delhi
3. *SEBI and Corporate Laws*, Published by Taxmann Allied Services Pvt. Ltd., Delhi



**B.A. Programme- Commerce**  
**TAX PROCEDURE AND PRACTICES**  
**PAPER 2 : SEMESTER - II**  
**Income Tax Law -I**

**Duration: 3 Hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Objective:** The objective of this paper is to provide the basic knowledge of income tax law.

**Learning Outcome:** The students are expected to have an understanding of income tax law and be able to compute the taxable income under different heads of income.

**Course Contents:**

1. Basic concepts: Assessee, income, Concept of income, Period of Assessment( Previous Year, Assessment Year), Structure to compute tax liability ( 5 Lectures)
2. Residential Status and Tax Incidence (10 Lectures)
3. Computation of income under the head "Salaries" (25 Lectures)
4. Computation of income under the head "Income from House Property" (10 Lectures)
5. Computation of income under the head "Profits and gains of business and profession" (10 Lectures)

**Suggested Readings**

1. Singhania, Vinod K., and Singhania, Monika, *Students' Guide to Income Tax*, Taxmann Publications Pvt. Ltd. Delhi, Latest edition.
2. Mehrotra, H.C., *Income Tax Law*, Sahitya Bhavan, Agra. Latest edition,
3. Ahuja, Girish & Gupta, Ravi, *Simplified Approach to Direct Tax*, Flair Publications Pvt. Ltd., Delhi, Latest edition.

**Note: Latest edition of text book may be used.**

**Journals**

1. *The Chartered Accountants*, Published by The Institute of Chartered Accountant of India, Delhi.
2. *The Chartered Secretary*, Published by The Institute of Company Secretaries of India, Delhi.
3. *Taxman*, Published by Taxmann Allied Services Pvt. Ltd., Delhi.
4. *Income Tax Reporter*, Published by Company Law Institute, Chennai.

**CD's -**

1. Taxmann's Income Tax Rules and Forms on CD, latest version

2. Taxmann's Direct Tax Laws on CD, latest version
3. Taxmann's ITD Decisions on CD, latest version
4. Taxmann's TDS on CD. By Dr. Vinod K. Singhania and Dr. Kapil Singhania, latest version
5. Taxmann's Tax Computation on CD, By Dr. Vinod K. Singhania and Dr. Kapil Singhania, latest version.





**B.A. Programme- Commerce**  
**TAX PROCEDURE AND PRACTICES**  
**PAPER 3 : SEMESTER - III**  
**Income Tax Law II**

**Duration: 3 Hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Objective:** The objective of this paper is to provide the basic knowledge of income tax law.

**Learning Outcome:** The students are expected to have an understanding of income tax law and be able to compute the taxable income under different heads of income, deduction under chapter VI. Compute tax liability and allow rebate and relief for an individual and partnership firm.

**Course Contents:**

1. Heads of Income: Revision of First three heads of income,  
Capital Gains, Income from other sources (pertaining to individuals and firms).  
(15 Lectures)
2. Clubbing of income, aggregation of income and set off and carry  
forward of losses (pertaining to individuals and firms).  
(10 Lectures)
3. Deduction from Gross Total Income under Chapter VI A. (10 Lectures)
4. Rebate of Income Tax under Section 88E. Relief under section 89,  
90 and 91(pertaining to individuals and firms).  
(5 Lectures)
5. Assessment of individuals and firms. (20 Lectures)

**Suggested Readings:**

1. Singhania, Vinod K., and Singhania, Monika, *Students' Guide to Income Tax* Taxmann Publications Pvt. Ltd. Delhi, Latest edition.
2. Chandra, Mahesh, & Shukla, D.C., *Income Tax and Sales Tax*, Pragati Publication. Latest edition.
3. Mehrotra, H.C., *Income Tax Law*, Sahitya Bhavan, Agra. Latest edition,
4. Ahuja, Girish & Gupta, Ravi, *Simplified Approach to Direct Tax*, Flair Publications Pvt. Ltd, Delhi, Latest edition.

**Note: Latest edition of text book may be used.**



**Journals:**

1. *The Chartered Accountants*, Published by The Institute of Chartered Accountant of India, Delhi.
2. *The Chartered Secretary*, Published by The Institute of Company Secretaries of India, Delhi,.
3. *Taxman*, Published by Taxmann Allied Services Pvt. Ltd., Delhi.
4. *Income Tax Reporter*, Published by Company Law Institute Chennai.

**CD's -**

1. Taxmann's Income Tax Rules and Forms on CD, latest version
2. Taxmann's Direct Tax Laws on CD, latest version
3. Taxmann's ITD Decisions on CD, latest version
4. Taxmann's TDS on CD. By Dr, Vinod K. Singhanian and Dr. Kapil Singhanian, latest version
5. Taxmann's Tax Computation on CD, By Dr. Vinod K. Singhanian and Dr. Kapil Singhanian, latest version.



**B.A. Programme- Commerce**  
**TAX PROCEDURE AND PRACTICES**  
**PAPER 4 : SEMESTER - IV**  
**Income Tax - Procedure & Practice**

**Duration: 3 Hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Objective:** The objective of this paper is to provide basic knowledge of income tax procedures and practices.

**Learning Outcome:**

The students are expected to know the assessment procedure, T.D.S rules, advance tax. Student should be able to prepare all the relevant documents.

**Course Contents:**

1. Assessment Procedures: Assessment under section 143(I), regular assessment under section 143(3), best judgment assessment, income escaping assessment time limit for notice, time limit for completion of assessment and reassessment.  
(15 Lectures)
2. Tax deduction at source- Obligations of payer of income, TDS, rates, rights of recipients to get payment without TDS or with lower TDS, certificates and return pertaining to TDS (including e-TDS returns)  
(10 Lectures)
3. Advance tax payment for all types of assesses.  
(5 Lectures)
4. Interest & Refund. Appeals (including reduction/waiver of penalties), rectification, revisions: (including documentations)  
(10 Lectures)
5. Penalties & Prosecutions: Procedure for 'Imposing penalties, waiver of penalty, nature of default and penalties imposable. Search and seizures.  
(10 Lectures)
6. Advance Ruling and Settlement Commission  
(10 Lectures)

**Suggested Readings:**

1. Singhanian, Vinod K., and Singhanian, Monika, *Corporate Tax Planning*, Taxmann Publications Pvt. Ltd. Delhi, Latest edition.
2. Chandra, Mahesh, & Shukla, D.C., *Income Tax and Sales Tax*, Pragati Publication. Latest edition.
3. Mehrotra, H.C., *Income Tax Law*, Sahitya Bhavan, Agra, Latest edition.
4. Ahuja, Girish, & Gupta, Ravi, *Corporate Tax Planning*, Flair Publications Pvt Ltd., Delhi, Latest edition.

**Note: Latest edition of text book may be used.**

**Journals**

1. *The Chartered Accountants*, Published by The Institute of Chartered Accountant of India, Delhi.
2. *The Chartered Secretary*, Published by The Institute of Company Secretaries of India, Delhi.
3. *Taxman*, Published by Taxmann Allied Services Pvt. Ltd., Delhi.
4. *Income Tax Reporter*, Published by Company Law Institute Chennai.

**CD's -**

1. Taxmann's Income Tax Rules and Forms on CD, latest version
2. Taxmann's Direct Tax Laws on CD, latest version
3. Taxmann's ITD Decisions on CD, latest version
4. Taxmann's TDS on CD. By Dr. Vinod K. Singhania and Dr. Kapil Singhania, latest version
5. Taxmann's Tax Computation on CD, By Dr. Vinod K. Singhania and Dr. Kapil Singhania, latest version.

**B. A. Programme – Commerce**  
**TAX PROCEDURE AND PRACTICES**  
**PAPER 5: SEMESTER - V**  
**Indirect Taxes -Central Excise Law**

**Duration: 3 Hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Objective:** The objective of this paper is to give the knowledge of excise laws in India.

**Learning Outcome:** The students are expected to have an understanding of various provisions, documents and procedures under central excise laws. The students are also expected to know the e>Returns wherever applicable.

**Course Contents:**

1. Nature & meaning of Central Excise (5 Lectures)
2. Important definitions, General Procedure including registration. (10 Lectures)
3. Valuation of Excisable goods. Salient features of CENVAT and procedure for claiming credit. (25 Lectures)
4. Maintenance of statutory records: Procedure for removal of goods. (5 Lectures)
5. Penalties and prosecutions, Submission of return (including online submission of return) (15 Lectures)

**Suggested Readings:**

1. Singhania, Vinod K., and Singhania, Monika, *Students Guide to Indirect Tax Laws* Taxmann Publications Pvt. Ltd. Delhi, Latest edition.
2. Datey, V.S., *Indirect Tax Law and Practice*, Taxmann Publications Pvt. Ltd., Delhi. Latest edition.
3. Kumar, Sanjeev, *Systematic Approach to Indirect Taxes*, Latest edition.
4. Jain, P. K., *Customs Tariff Act, Excise Tariff Act and their Manuals*, Centax Publications Ltd, New Delhi, Latest edition.

**Note: Latest edition of text book may be used.**

**Journals**

3. *The Chartered Accountants*, Published by The Institute of Chartered Accountant of India, Delhi.
4. *The Chartered Secretary*, Published by The Institute of Company Secretaries of India, Delhi.
5. *Taxman*, Published by Taxmann Allied Services Pvt. Ltd., Delhi.

**CD 's**

*Taxmann's Central Excise and Customs Rules and Forms on CD, Latest Edition*

**B. A. Programme – Commerce**  
**TAX PROCEDURE AND PRACTICES**  
**PAPER 6 : SEMESTER - VI**  
**Indirect Taxes –Customs Act and Procedure**

**Duration:** 3 Hrs.

**Max. Marks:** 100

**Lectures:** 60

**Objective:** The objective of this paper is to give the knowledge of customs law.

**Learning Outcome:** The students are expected to have an understanding of various provisions, documents and procedures under Customs law. The students are also expected to know the e>Returns wherever applicable.

**Course Contents:**

1. Important terms and definitions under the Customs Act. (5 Lectures)
2. Types of duties, Procedure to compute effective rate of duty. (10 Lectures)
3. Types of Import- import of cargo, personal baggage and stores, courier and post. (15 Lectures)
4. Clearance procedure including filing of relevant documents, Steps and documents to be prepared, Penalties and prosecutions. (20 Lectures)
5. Export Promotion schemes, Duty drawback, EOU, Special economic zones. (10 Lectures)

**Suggested Readings:**

1. Singhania, Vinod K., and Singhania, Monika, *Students Guide to Indirect Tax Laws* Taxmann Publications Pvt. Ltd. Delhi, Latest edition.
2. Datey, V.S, *Indirect Tax Law and Practice*, Taxmann Publications Pvt. Ltd., Delhi. Latest edition.
3. Kumar, Sanjeev, *Systematic Approach to Indirect Taxes*, Latest edition.
4. Jain, P. K., *Customs Tariff Act, Excise Tariff Act and their Manuals*, Central Tax Publications Ltd, New Delhi, Latest edition.

**Journals**

1. *The Chartered Accountants*, Published by The Institute of Chartered Accountant of India, Delhi.
2. *The Chartered Secretary*, Published by The Institute of Company Secretaries of India, Delhi.
3. *Taxman*. Published by Taxmann Allied Services Pvt. Ltd., Delhi.

**CD 's**

*Taxmann's Central Excise and Customs Rules and Forms on CD, Latest Editions.*

**B.A. Programme- Commerce**  
**INSURANCE**  
**PAPER – 1: SEMESTER - I**  
**Introduction to Insurance**

**Duration: 3 Hrs.****Max. Marks: 100**  
**Lectures: 60**

**Objective:** To impart introductory knowledge of Insurance to the students

**Learning Outcomes:** This paper is meant for students to gain in-depth knowledge of principles of insurance, insurance contract and documentation. The special emphasis is on the theoretical framework of insurance.

**Unit I Introduction to Insurance****20 Lectures**

- Risk, Types of Risk, Management of Risk, Insurable and non-insurable risk.
- Relevance of Probability. Theory and Law of Large numbers. (No practical problems).
- History and Development of Insurance, Role of Insurance in Economic Development
- The Insurance market, Legal Environment, the Intermediaries & the Customer.

**Unit II Principles of Insurance****10 Lectures**

- Utmost good faith, Insurable Interest, Indemnity, Contribution & Subrogation, Proximate Cause

**Unit III Nature of Insurance****15 Lectures**

- A contract. Express & Implied Conditions, Conditions Subsequent & precedent to Liability, Non-payment of premium.
- Classification of Insurance Business, the different types of Life and General Insurance Policies.

**Unit IV. Documentation****10 Lectures**

- Proposal Forms, the Insurance Policy, Cover Note, Certificates, Renewal Notices, Endorsement and specifications.

**Unit V. Reinsurance****5 Lectures**

- Concept and Terminologies
- Methods of Re-insuring, types of re-insurance covers

**Suggested Readings:**

1. Black, K. and Skipper, H.D. *Life and Health insurance*. Pearson Education
2. Crane, F. *Insurance Principles and Practices* John Wiley and Sons, New York (1980)
3. Dorfman, M. S., *Introduction to Insurance*, Prentice Hall, 1982
4. Holyoake, J. and Weipers, W., *Insurance*, Institute of Financial Services, U. K. 2002
5. Mehr, R. I., *Fundamentals of Insurance*, Irwin.
6. Rejda, G.E., *Principles of Risk Management and Insurance*. Pearson Education
7. Vaughan, E. J. and Vaughan, T., *Fundamentals of Risk and Insurance*, Wiley & Sons

- Delhi B. A. (Programme)-Commerce (CBCS) Department of Commerce, University of Delhi,
8. Gupta P.K., Insurance and Risk Management, Himalaya Publishing House
  9. Gupta P.K., Fundamentals of Insurance, Himalaya Publishing House

**Note: Latest edition of text book may be used.**



**B.A. Programme- Commerce**  
**INSURANCE**  
**PAPER – 2: SEMESTER-II**  
**Regulatory Framework of Insurance**

**Duration: 3 Hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Objective:** To impart working knowledge of regulatory framework of Insurance to the students.

**Unit I. Legislations Governing Insurance Business**

**Lectures 35**

- The Insurance Act, 1938
- LIC Act, 1956
- General Insurance Business (Nationalization) Act, 1972
- The IRDA Act, 1999
- IRDA regulations for companies- Appointed Actuary, Actuarial Report and Abstract, Registration of Indian Insurance Companies, Insurance Advertisements and Disclosure, Obligations of Insurers to Rural Social Sectors, Preparation of Financial Statements and Auditor's Report Of Insurance Companies, Investment, and Distribution of Surplus.
- IRDA regulations for intermediaries - Licensing of Insurance Agents, Insurance Brokers, Third party Administrators - Health Services, Insurance Surveyors & Loss Assessors (Licensing, Professional Requirements and Code of Conduct).

**Unit II . Statutes Requiring Compulsory Insurance**

**Lectures 10**

- The Motor Vehicles Act, 1988/1998
- The Workmen's Compensation Act, 1923
- The Public Liability Act, 1991

**Unit III. Other Important Legislations**

**Lectures 15**

- Essentials of General Contract The Indian (Contract Act,1872, Sec.-10), Law of Agency
- The Marine Insurance Act, 1963
- The Carriage of Goods by Sea Act, 1923
- The Carriers Act, 1965
- The Indian Stamp Act, 1899

**Suggested Readings:**

1. The Insurance Act, 1938, Taxman Publication.
2. LIC Act, 1956
3. General Insurance Business (Nationalization) Act, 1972
4. The IRDA Act, 1999, Taxman Publication.
5. The Motor Vehicles Act, 1998, Taxman Publication.
6. The Employees Compensation Act, 1923, Taxman Publication.
7. The Contract Act, 1872, Taxman Publication.
8. Marine Insurance Act, 1963, Taxman Publication.
9. The Carriage of Goods by Sea Act, 1923, Taxman Publication.
10. The Carriers Act, 1965, Taxman Publication.



11. The Indian Stamp Act, 1899, Taxman Publication.
12. The Public Liability Act, 1991.
13. Insurance Law Manual With IRDA Circulars & Notifications,  
Taxmann Publication
14. Publication of Insurance Institute of India, Mumbai.
15. Insurance Products, Taxmann Publications
16. Insurance Law Manual With IRDA Circulars & Notifications, Latest Edition; Taxmann  
Publication
17. Gupta, P.K., *Legal Aspects of Insurance*, Himalaya Publishing House.

**Note: Latest edition of text book may be used.**



**B.A. Programme- Commerce**  
**INSURANCE**  
**PAPER – 3 : SEMESTER-III**  
**Life Insurance - I**

**Duration: 3 Hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Objective:** To give basic knowledge of Insurance of Life Insurance to the students

**Learning Outcomes:** This paper would provide students insight on life insurance plans, pricing, distribution, documentation and servicing.

**Unit I Introduction**

**Lectures 10**

- Purpose and need of Life Insurance
- Basic Principles of Life Insurance
- Terminologies-Premium, Sum assured insured, proposer, nominee, survivor, assignee, assignment, riders etc.
- Changing scenario in the Indian Life Insurance Sector.

**Unit II Plans**

**Lectures 20**

- Basic Plans of Insurance - Term & Pure Endowment, participating and non-participating.
- Whole Life policies. Money back Plans, Annuities
- Traditional/Unit linked plans
- Individual and group policies
- Policies for females, children, physically handicapped
- Insurance plans offered in other countries like-flexible premium plans, universal life policy, special type of whole life policies and family protection policies.

**Unit III Pension products**

**Lectures 10**

- Need for retirement planning
- Pension Schemes in India. Types of pension plans, New Pension Scheme as per PFRDA
- Old Age Social and Income Security Report (OASIS), 2000
- Taxation of retirement benefits
- Gratuity, commutation of pension, mutual funds and taxation

**Unit IV Pricing**

**Lectures 10**

- Basic elements in computation of premium: Office Premium, net premium, level premium
- Computation of premium, extra premium and rider premium
- Valuation, special reserves and profits.

**Unit V Channels of Distribution**

**Lectures 10**

- The Distribution system of Life insurance
- Intermediaries Agents-Individual, Corporate (including Bank assurance or BANC Assurance) Brokers
- Employee Sales Officials
- Internet based selling or Direct Selling.

**Suggested Readings:**

1. Black, K. and Skipper, H.D. *Life and Health Insurance*. Pearson Education.
2. Dorfman, M. S., *Introduction to Insurance*, Prentice Hall.
3. Holyoake, J. and Weipers, W., *Insurance*, Institute of Financial Services, U.K. 2002.
4. Mehr, R. J., *Fundamentals of Insurance*, Irwin, 1986.
5. Rejda, G.E., *Principles of Risk Management and Insurance*. Latest Edition, Pearson Education.
6. Publication of Insurance Institute of India, Mumbai.

**Note: Latest edition of text book may be used**



**B.A. Programme- Commerce**  
**INSURANCE**  
**PAPER – 4: SEMESTER IV**  
**Life Insurance - II**

**Duration:** 3 Hrs.

**Max. Marks:** 100

**Lectures:** 60

**Objective:** To give basic knowledge of Insurance of Life Insurance to the students

**Learning Outcomes:** This paper would provide students insight on life insurance plans, pricing, distribution, documentation and servicing.

**Unit I Life Insurance Underwriting**

**Lectures 12**

- Need and Objective of Selection
- Factors affecting Mortality - family history, personal history, built / present health, occupation and environment, moral hazards, financial underwriting, female lives.

**Unit II Life Insurance Documentation**

**Lectures 11**

- Need and Format
- Preamble,
- Operative clause,
- Conditions and privileges,
- Alteration,
- Resource of Duplicate policy / or Loss of a Policy

**Unit III Policy Servicing**

**Lectures 11**

- Need of Policy Servicing
- Change of address, loans, survival benefits, assignment, revival, nomination, surrenders, and addition of riders or additional benefits.

**Unit IV Claim settlement procedure**

**Lectures 11**

- Maturity claims, death claims, early claims, survival benefit payments, accident benefit, disability benefit, claim document, settlement procedures

**Unit V Contemporary Issues in Life Insurance, Major Life Insurance companies in India (Public and Private Sector)**

**Lectures 15**

**Suggested Readings:**

1. Black, K. and Skipper, H.D. *Life and Health Insurance*. latest edition, Pearson Education.
2. Dorfman, M. S., *Introduction to Insurance*, Prentice Hall.
3. Holyoake, J. and Weipers, W., *Insurance*, Institute of Financial Services, U.K..
4. Mehr, R. J., *Fundamentals of Insurance*, Irwin.
5. Rejda, G.E., *Principles of Risk Management and Insurance*. latest Edition, Pearson Education.
6. Publication of Insurance Institute of India, Mumbai.

**Note: Latest edition of text book may be used.**



**B.A. Programme- Commerce**  
**INSURANCE**  
**PAPER – 5: SEMESTER V**  
**NON-LIFE INSURANCE I**

**Duration:** 3 Hrs.

**Max. Marks:** 100

**Lectures:** 60

**Objective:** To give broad knowledge of Non-Life Insurance to the students including fire and marine insurance in detail.

**Unit I. Introduction**

**Lectures 10**

- Purpose and need
- Basic principles
- Growth and Development
  - Global Scenario
  - Indian Market

**Unit II. Fire Insurance**

**Lectures 20**

- General Principles of Fire Insurance
- Standard Fire and Special Perils Policy
- Declaration and Floating Policy
- Add on covers and exclusion of Covers
- Reinstatement Value Policy and Consequential Loss Policy
- Provisions of All India Fire Tariff
- Good & Adverse Features of Risks and importance of pre-inspection
- Settlement of Claims and Surveyor's Role

**Unit III. Marine Insurance: Various Aspects**

**Lectures 10**

- Marine cargo Insurance with a study of Institute Cargo Clauses.
- Types of Marine Policies & Contracts.
- Underwriting considerations & Rating of Marine Risks.
- Duty & Increased value Insurance / Annual Policy.
- Introduction to Hull Insurance.

**Unit IV. Marine Insurance: Documentation and Settlement**

**Lectures 10**

- Marine Documents.
- Types of Losses, Marine Claims & Recovery.
- Condition and warranties.
- General Average - Basic concept.

**Unit V. Major Non-Life Insurance Companies in India (Public & Private Sector)**

**Lectures 10**

**Suggested Readings:**

1. Black, K. and Skipper, H.D., *Life and Health insurance*, latest edition, Pearson Education
2. Crane, F., *Insurance Principles and Practices*, John Wiley and Sons, New York.
3. Dorfman, M.S., *Introduction to Insurance*, Prentice Hall,
4. Holyoake, J. and Weipers, W., *Insurance*, Institute of Financial Services, U.K.
5. Mehr, R.L., *Fundamentals of Insurance*, Irwin,
6. Rejda, G.E., *Principles of Risk Management and Insurance* latest Edition, Pearson Education.
7. Vaughan, E.J. and Vaughan, T., *Fundamentals of Risk and Insurance*", latest Edition, Wiley & Sons
8. Gupta P.K., *Insurance and Risk Management*, latest Edition, Himalaya Publishing House
9. Gupta P.K., *Fundamentals of Insurance*, latest Edition, Himalaya Publishing House
10. Publications of Insurance Institute of India, Mumbai
11. Websites of various non-life insurance companies

**Note: Latest edition of text book may be used.**

**B.A. Programme- Commerce**  
**INSURANCE**  
**PAPER –6: SEMESTER-VI**  
**Non-Life Insurance - II**

**Duration:** 3 Hrs.

**Max. Marks:** 100

**Lectures:** 60

**Objective:** To give broad knowledge of Non-Life Insurance to the students, including Motor insurance, health insurance and miscellaneous insurance in detail.

**Unit I. Motor Insurance**

**Lectures 20**

- Motor Proposal Form, Types of Policies, certificate of Insurance
- Provisions of the All India Motor Tariff.
- Underwriting considerations and Rating.
- Motor Portfolio in the Indian Market and the importance of Loss Control.
- Third Party Liability Claims, Motor Accident Claims Tribunals,
- Lok Adalats and other Conciliatory Forums
- Settlement of Claims.

**Unit II. Health Insurance**

**Lectures 15**

- Standard Mediciam Policy / Critical Illness / Health Plus / Tailor-made policies.
- Universal Health Insurance Scheme.
- Claim settlement. Cashless Facility, Role of TPA's

**Unit III. Miscellaneous Accidents Insurance & Engineering**

**Lectures 15**

- Traditional and Non-traditional covers.
- Burglary, Fidelity Guarantee, Public Liability, Householder & Shopkeepers Package Covers.
- Personal Accident, Group Personal Accident Covers.
- Project Insurance, Machinery Breakdown, Electronic Equipment, Cold Storage, Boiler Insurance, Industrial All Risk Policy.
- Specialized Insurance: Aviation Insurance and Satellite Insurance
- Other Covers.

**Unit IV. Rural Insurance**

**Lectures 10**

- IRDA (obligations of Insurers to Rural or Social Sectors) Regulations, 2002.
- Cattle Insurance and Insurance of other Livestock.
- Properties of Farmers and Agricultural equipment including Pump sets, etc.
- Social Security and other schemes.

**Suggested Readings:**

1. Black, K. and Skipper, H.D., *Life and Health insurance*, latest edition, Pearson Education
2. Crane, F., *Insurance Principles and Practices*, John Wiley and Sons. New York



3. Dorfman, M.S., *Introduction to Insurance*, Prentice Hall,
4. Holyoake, J. and Weipers, W., *Insurance*, Institute of Financial Services, U.K.
5. Mehr, R.I., *Fundamentals of Insurance*, Irwin,
6. Gupta, P.K., *Insurance and Risk Management*, latest Edition, Himalaya Publishing House
7. Gupta, P.K., *Fundamentals of Insurance*, latest Edition, Himalaya Publishing House
8. Rejda, G.E., *Principles of Risk Management and Insurance*, latest Edition, Pearson Education.
9. Vaughan, E.J. and Vaughan, T., *Fundamentals of Risk and Insurance*, latest Edition, Wiley & Sons
10. Publications of Insurance Institute of India, Mumbai
11. Insurance Law Manual With IRDA Circulars & Notifications, Taxmann Publication

**Note: Latest edition of text book may be used.**





**B.A. Programme- Commerce**  
**HUMAN RESOURCE MANAGEMENT**  
**PAPER – 1: SEMESTER-I**  
**Human Resource Management**

**Duration: 3 Hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Objectives:**

1. To understand the application of human resource importance at the work place for business advantage.
2. To help in understanding the uses related to manpower selection.

**Learning Outcomes:** Develop competencies in the area of recruitment and selection. Student would develop an understanding of forms of business organizations and basics of HRM.

**Unit I. Introduction**

**10 Lectures**

**Human Resource Management:** Relevance and spectrum; Role and competencies of HR Manager; Challenges of HR Manager – Workforce Diversity, Empowerment, Technological Changes, Downsizing, Voluntary Retirement Scheme, Work life Balance.

**Unit II. Acquisition of Human Resource**

**10 Lectures**

**Human Resource Planning and Job Analysis:** An Overview; Recruitment – Concept and Sources; Selection – Concept and Process; Placement, Induction, and Socialization.

**Unit III. Compensation and Maintenance**

**15 Lectures**

**Compensation:** Concept and Administration; Compensation Methods - Time and Piece Wage System; Fringe Benefits; Employee Stock Option, Pay Band Compensation System. **Maintenance:** Concept and Rationale of Employee Health, Safety, Welfare and Social Security (excluding legal provisions), Grievance Handling Procedure.

**Unit IV. Training and Development**

**10 Lectures**

**Training and Development:** Concept and Importance; Identifying Training and Development Needs; Designing Training Programme; Training Methods–Apprenticeship, Understudy, Job Rotation, Vestibule Training; Development Methods – Case Study, Role Playing, Sensitivity Training, In-Basket, Management Games, Conferences and Seminars.

**Unit V. Performance Management**

**15 Lectures**

**Performance Appraisal System:** Nature and Objectives; Methods of Performance Appraisal - Ranking, Graphic Rating Scale, Checklist, Management by Objectives, 360 Degree Appraisal; Employee Counselling; Potential Appraisal; Transfer and Promotion. HRIS- concept, functioning, application of computerized HRIS.

**Note:** Each unit will have one case study, which is to be discussed by the teachers in the class.

**Suggested Readings:**

1. Mondy, A Wayne , and Robert M. Noe, *Human Resource Management*, Pearson Education
2. Decenzo, D.A., and Robbins, S.P., *Fundamentals of Human Resource Management*, Wiley, India.
3. Dessler, G., and Varkkey, B., *Human Resource Management*, Pearson Education, Delhi.

4. Chhabra, T.N., *Human Resource Management*, Dhanpat Rai & Co., Delhi.
5. Aswathappa, K., *Human Resource Management*, Tata McGraw-Hill, New Delhi.
6. French, W. L., *Human Resource Management*, Haughton Mifflin, Boston.
7. Gupta, C.B., *Human Resource Management*, Sultan Chand & Sons, Delhi.
8. Rao, V. S. P., *Human Resource Management: Text and Cases*, Excel Books.
9. Robert L. Mathis and John H. Jackson, *Human Resource Management*, South-Western Cengage Learning, USA.
10. Storey, J., *Human Resource Management*, Thomson Learning, London.

**Note:** Latest edition of the book may be used.

**B.A. Programme- Commerce**  
**HUMAN RESOURCE MANAGEMENT**  
**PAPER – 2: SEMESTER-II**  
**Industrial Relations**

**Duration:** 3 Hrs.

**Max. Marks:** 100

**Lectures:** 60

**Objectives:**

1. To understand Industrial environment & mechanism for Settlement of Industrial Disputes.
2. To understand the grievance mechanism.

**Learning Outcomes:** Help the student to deal with the industrial dispute.

**Unit - I Industrial Relations**

**Lectures 35**

- Industrial relations: concepts, scope and environment
- Anatomy of industrial disputes - concept and definition of industrial disputes, causes and effects of industrial disputes.
- Major indicators of the state of industrial relations –Absenteeism, labour turnover, strikes, lockouts, Industrial indiscipline, Grievances .

**Unit-II Prevention and settlement of industrial disputes**

**Lectures 25**

- Preventive machinery
- Settlement machinery - conciliation, arbitration and adjudication

**Note:** Each unit will have one case study, which is to be discussed by the Teacher in the class.

**Suggested Readings:**

1. Aggarwal, S. L., Industrial Relations Law in India, Macmillan Comp. India Ltd., New Delhi.
2. Chadha, N. K., Human Resource Management - Issues, Case Studies & Experiential exercises (2nd editors), Sri Sai Printographers: New Delhi.
3. Chhabra, T.N. & Suri, Industrial Relations Concept & Issues, Dhanpat Rai & Sons, Delhi.
4. Memoria, C.B., Dynamics of Industrial Relations in India-Himalaya Publishing House, Mumbai.
5. Monappa, A., Industrial Relations, Tata McGraw Hill Publishing Com. Limited, New Delhi.
6. Sharma, J. P., *Simplified Approach to Labour Laws*, Bharat Law House (P), New Delhi Ltd., New Delhi.
7. Ramaswami, E.A. & Ramaswami V. Industry and Labour, Oxford Publications, New Delhi
8. Sinha & Sinha, Dynamic of Industrial Relations, Pearson Education, New Delhi.
9. Arora, Monal, Industrial Relations, Excel Publication, New Delhi.
10. Srivastava, S.C., Industrial Relations and Labour Law, Vikas Publishers, New Delhi.

**Note: Latest edition of text book may be used.**

**B.A. Programme- Commerce**  
**HUMAN RESOURCE MANAGEMENT**  
**PAPER – 3: SEMESTER III**  
**Participative Management**

**Duration: 3 Hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Objectives:**

1. To understand Industrial environment & settlements.
2. To understand the grievance mechanism.
3. To understand the Trade union movement in India.
4. To understand the collective bargaining & workers' participation in management.

**Learning Outcomes:** Help the student to deal with the industrial dispute and develop skill to handle collective bargaining.

**Unit-1 Workers participation in management**

**Lectures 20**

Concept and role of workers participation, factors affecting W.P.M. in India, Strategies to make participative management more successful  
Limitations of workers participation in India

**Unit-2 Trade unionism**

**Lectures 20**

- Definition, approaches and problems of trade union
- Trade union movement in India

**Unit - 3 Collective bargaining**

**Lectures 20**

- Concept, definition and its role
- Process of negotiation and collective bargaining
- Limitations of collective bargaining

**Note:** Each unit will have one case study, which is to be discussed by the teachers in the class.

**References :**

1. Aggarwal, S. L., Industrial Relations Law in India, Macmillan Comp. India Ltd., New Delhi.
2. Chadha, N. K., Human Resource Management - Issues, Case Studies & Experiential exercises (2nd editors), Sri Sai Printographers: New Delhi
3. Chhabra, T.N. & Suri, Industrial Relations Concept & Issues, Dhanpat Rai & Sons, Delhi.
4. Memoria, C.B., Dynamics of Industrial Relations in India-Himalaya Publishing House, Mumbai.
5. Monappa, A., Industrial Relations, Tata McGraw Hill Publishing Com. Limited, New Delhi.
6. Ramaswami, E.A. & Ramaswami V. Industry and Labour, Oxford Publications, New Delhi.

7. Sinha & Sinha, Dynamic of Industrial Relations, Pearson Education, New Delhi.
8. Arora, Monal, Industrial Relations, Excel Publication, New Delhi.
9. Srivastava, S.C., Industrial Relation and Labour Law, Vikas Publishers, New Delhi.



**B.A. Programme- Commerce**  
**HUMAN RESOURCE MANAGEMENT**  
**B. A Programme – Commerce**  
**PAPER – 4: SEMESTER IV**  
**Industrial and Labour Regulations**

**Duration: 3 Hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Objectives:** To familiarize the students with the understanding and provisions of Industrial & Labour Regulations. Case studies and problems involving issues in Industrial & Labour Regulations are required to be discussed.

**Unit I-Factories Act, 1948**

Definitions, Authorities under the Factories Act; Provisions Relating to Health; Hazardous Processes; Welfare; Working Hours of Adults; Employment of Young Persons; Annual Leave with Wages; Special Provisions; Penalties and Procedure

**10 Lectures**

**Unit II-Trade Union Act, 1926**

Historical Background, objectives and applicability of the Act; Definitions; Registration of Trade Unions; Rights and Liabilities of Registered Trade Union; Regulations; Penalties and Procedure

**10 Lectures**

**Unit III-Industrial Disputes Act, 1947**

Historical Background, Objectives and Applications of the Act; Definitions; Authorities under the Act; Notice of Change; Reference of Certain Individual Disputes to Grievance Settlement Authorities; Reference of Disputes to Boards, Courts or Tribunals; Procedure, Powers and Duties of Authorities; Strikes and Lock-Outs; Lay-off and Retrenchment; Special Provisions Relating to Lay-off, Retrenchment and Closure in Certain Establishments; Unfair Labour Practices; Penalties

**15 Lectures**

**Unit IV- Payment of Wages Act, 1936**

Definitions: Employed Person, Employer, Factory, Industrial or other Establishment, Wages. Responsibility for Payment of Wages, Fixation of Wage Period, Time of Payment of Wages, Mode of Payment, Deductions from Wages and Fines.

**10 Lectures**

**Unit V- The Payment of Bonus Act, 1965**

Definitions: Accounting Year, Allocable Surplus, Available Surplus, Employee, Employer, Establishments, Establishment in Public Sector, Salary or Wage. 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, Adjustment of Customary or Interim Bonus, Deductions of Certain Amounts from Bonus Payable, Time Limit for Payment of Bonus, Recovery of Bonus from an Employer.

**15 Lectures**



**Suggested Readings:**

1. Sharma, J. P., *Simplified Approach to Labour Laws*, Bharat Law House (P), New Delhi Ltd., New Delhi.
2. Singh, Avtar, *Introduction to Labour and Industrial Laws*, Wadhwa, Nagpur.
3. Malik, K. L., *Industrial Laws and Labour Laws*, Eastern Book Company, Lucknow.
4. Srivastava, S. C., *Industrial Relations & Labour Laws*, Vikas Publishing House (P) Ltd.
5. Institute of Company Secretaries of India, "Executive Programme-Module II, Paper 5-Economic and Labour Laws", New Delhi

**Note: Latest edition of text book may be used.**





**B.A. Programme- Commerce**  
**HUMAN RESOURCE MANAGEMENT**  
**PAPER – 5: SEMESTER-V**  
**Organizational Behaviour**

**Duration: 3 Hrs.**

**Max. Marks: 100**  
**Lectures: 60**

**Objectives:**

1. How individual differences determine organizational behaviour at work.
2. To understand the business communication.

**Learning Outcomes:** Help in understanding the individual behaviour in an organization and ways of communication.

**Unit I Introduction to organizational behaviour**

**Lectures 20**

- Concept and relevance of OB
- Limitations of OB
- Contributing disciplines to OB and OB Models

**Unit II Individual behaviour in organization**

**Lectures 20**

- Attitude-components, job related attitude
- Perception-concept and limitations, perceptual process
- Personality - concept and determinants, factors influencing personality
- Job satisfaction-concept and implications

**Unit III Communication**

**Lectures 20**

- Concept and process of communication
- Types of communication-formal, informal, upward, downward, and horizontal communication
- Barriers of communications
- Business Communication

**Note:** Each unit will have one case study, which is to be discussed by the teachers in the class.

**Suggested Readings:**

1. Chhabra, T. N., Organisation Behaviour, Dhanpat Rai Publications
3. Gray, J.L. & Strake, F.A., Organizational behaviour, concepts and applications, Cherries E. Merrill Pub, Columbus, Ohio, USA.
4. Luthans F., Organisational Behaviour, McGraw, New York.
5. Robbin, S.P., Organizational behaviour, concepts, controversies and applications, Prentice Hall, New Delhi.
6. Singh, Kavita, Organizational Behaviour, Pearson Education, New Delhi.
7. George, Organization Behaviour, Pearson Education, New Delhi.
8. Pareek, Udai, Understanding Organization Behaviour, Oxford University Press, ND
8. McShane, Steven L, Organizational Behaviour, TMH, New Delhi.



**B.A. Programme- Commerce**  
**HUMAN RESOURCE MANAGEMENT**  
**PAPER –6: SEMESTER-VI**  
**Leadership and Motivation**

**Duration: 3 Hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Objectives:**

1. The role of motivation & leadership for effective work performance.

**Learning Outcomes:** Help in developing leadership and high motivation at work place.

**Unit I Group behaviour in organization and Leadership**

**Lectures 30**

- Industrial morale, values, and ethics
- Leadership: Definition, importance, qualities of a good leader, role of a leader (Lectures 7)
- Leadership theories - Theory X and Theory Y, Fiedler's contingency theory, and managerial grid (Lectures 16)
- Group dynamics- concept, types and application. Group Decision Making (Lectures 7)

**Unit II Motivation (content and process theories)**

**Lectures 30**

- Definition of motivation, Importance of motivation, Techniques of motivation Intrinsic and extrinsic motivation (Lectures 5)
- Theories of motivation- Maslow's need hierarchy, Herzberg's motivation - hygiene, Vroom's expectancy and Adam's Equity Theory (Lectures 15)
- Application - Job redesign, Job enrichment and job enlargement. (Lectures 10)

**Note:** Each unit will have one case study, which is to be discussed by the teachers in the class.

**Suggested Readings:**

1. Chhabra, T. N., Organisation Behaviour, Dhanpat Rai Publications.
3. Gray, J.L. & Strake, F.A., Organizational behaviour, concepts and applications, Cherries E. Merrill Pub, Columbus, Ohio, USA.
4. Luthans F., Organisational Behaviour, McGraw, New York.
5. Robbin, S.P., Organizational behaviour, concepts, controversies and applications, Prentice Hall, New Delhi.
6. Singh, Kavita, Organizational Behaviour, Pearson Education, New Delhi.
7. George, Organization Behaviour, Pearson Education, New Delhi.
8. Pareek, Udai, Understanding Organization Behaviour, Oxford University Press, ND

**Note: Latest edition of text book may be used.**



**B. A. Programme – Commerce**  
**BUSINESS LAWS**  
**Paper 1: Semester I**  
**Mercantile Law**

**Duration: 3 Hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Objectives:** To familiarize the students with the understanding and provisions of prominent commercial laws. Case studies and problems involving issues in business are required to be discussed.

**Course Contents:**

**Unit I: The Indian Contract Act, 1872**

**25 Lectures**

- a) Contract – meaning, characteristics and kinds
- b) Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- c) Void agreements
- d) Discharge of contract – modes of discharge including breach and its remedies.
- e) Contingent contracts
- f) Quasi – contracts

**Unit II: Special Contracts**

**15 Lectures**

- a) Contract of Indemnity and Guarantee
- b) Contract of Bailment
- c) Contract of Agency

**Unit III: The Sale of Goods Act, 1930**

**20 Lectures**

- a) Contract of sale, meaning and difference between sale and agreement to sell.
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by non-owners
- d) Performance of contract of sale
- e) Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.
- f) Auction Sale

**Suggested Readings:**

1. Singh, Avtar, *The Principles of Mercantile Law*, Eastern Book Company, Lucknow.
2. Kuchhal, M. C., *Business Laws*, Vikas Publishing House, New Delhi
3. Tulsian, P.C., *Business Law*, Tata McGraw Hill, New Delhi.
4. Sharma, J.P. and Kanojia, Sunaina, *Business Laws*, Ane Books Pvt. Ltd., New Delhi.
5. Chadha, P. R., *Business Law*, Galgotia Publishing Company, New Delhi
6. Maheshwari & Maheshwari, *Business Law*, National Publishing House, New Delhi.
7. *Information Technology Rules 2000 with Information Technology Act 2000*, Taxmann Publications Pvt. Ltd., New Delhi.

**Note:** Latest edition of text books may be used.

**B. A Programme – Commerce**  
**BUSINESS LAWS**  
**Paper 2: Semester II**  
**Partnership Laws**

**Duration: 3 hrs.**

**Max. Marks: 100**  
**Lectures: 60**

**Objectives:** To familiarize the students with the understanding and provisions of laws related to Partnerships. Case studies and problems involving issues in partnerships are required to be discussed.

**The Indian Partnership Act, 1932**

**Unit I**

The Nature Of Partnership-Definition Of Partnership, Partner, Firm And Firm Name; Partnership Deed; Mode Of Determining Existence Of Partnership; Partnership At Will; Relations Of Partners To One Another- Rights And Duties Of Partners; Mutual Rights And Liabilities; The Property Of The Firm; Relations Of Partners To Third Parties; Partner To Be Agent Of The Firm; Implied Authority Of Partner As Agent Of The Firm; Liability Of A Partner For Acts Of The Firm; Liability Of The Firm For Wrongful Acts Of A Partner; Holding Out

**10 Lectures**

**Unit II**

Minor Admitted To The Benefits Of Partnership; Incoming And Outgoing Partners; Introduction Of A Partner; Retirement Of A Partner; Expulsion Of A Partner; Insolvency Of A Partner; Right Of Outgoing Partner To Carry On Competing Business; Right Of Outgoing Partner In Certain Cases To Share Subsequent Profits.

**5 Lectures**

**Unit III**

Registration Of Firms; Application For Registration; Effect Of Non-Registration; Dissolution Of A Firm; Liability For Acts Of Partners Done After Dissolution; Right Of Partners To Have Business Wound Up After Dissolution; Continuing Authority Of Partners For Purposes Of Winding Up; Mode Of Settlement Of Accounts Between Partners; Sale Of Goodwill After Dissolution

**10 Lectures**

**The Limited Liability Partnership Act, 2008**

**Unit IV**

Historical Background; Difference between Limited Liability Partnership (LLP), Sole Proprietorship, Joint Hindu Family Business" Partnership" Cooperative Society, Producer Companies, Joint Stock Company, and Corporation.

**10 Lectures**

**Unit V**

The Limited Liability Partnership Act, 2008-Salient Features Of LLP, LLP Agreement, Nature Of LLP, Partners, Designated Partners, Incorporation Document, Incorporation By Registration, Registered Office Of LLP And Change Therein, Change Of Name, Partners And Their Relations, Extent And Limitation Of Liability Of LLP And Partners. Whistle Blowing, Contributions, Financial Disclosures, Annual Return, Taxation of LLP, Conversion To LLP, Winding Up And Dissolution; LLP Rules And Forms. **25 Lectures**

**Suggested Readings:**

1. Singh, Avtar, *The Principles of Mercantile Law*, Eastern Book Company, Lucknow.
2. Kuchhal, M. C., *Business Laws*, Vikas Publishing House, New Delhi
3. Tulsian, P.C., *Business Law*, Tata McGraw Hill, New Delhi.
4. Sharma, J.P. and Kanojia, Sunaina, *Business Laws*, Ane Books Pvt. Ltd., New Delhi.
5. Chadha, P. R., *Business Law*, Galgotia Publishing Company, New Delhi
6. Maheshwari & Maheshwari, *Business Law*, National Publishing House, New Delhi.
7. *Information Technology Rules 2000 with Information Technology Act 2000*, Taxmann Publications Pvt. Ltd., New Delhi.

**Note: Latest edition of text book may be used.**



**B. A Programme – Commerce**  
**BUSINESS LAWS**  
**Paper 3: Semester III**  
**Company Laws**

**Duration: 3 hrs.**

**Max. Marks: 100**  
**Lectures: 60**

**Objective:** The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. Case studies involving issues in company laws are required to be discussed.

**UNIT I: Introduction**

**15 Lectures**

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; formation of company, promoters and their legal position, pre incorporation contract and provisional contracts; on-line registration of a company.

**UNIT II: Documents**

**10 Lectures**

Memorandum of association and its alteration, articles of association and its alteration, doctrine of constructive notice and indoor management, prospectus, shelf and red herring prospectus, misstatement in prospectus; issue, allotment and forfeiture of share, calls on shares; issue of sweat capital; employee stock option; issue of bonus shares; transfer and transmission of shares, buyback; share certificate; D-Mat system.

**UNIT III: Management**

**10 Lectures**

Classification of directors, director identity number (DIN); appointment, removal of directors; legal positions, powers and duties; key managerial personnel, managing director, manager; committees of board of directors – audit committee, nomination and remuneration committee, stakeholders relationship committee, corporate social responsibility committee; prohibition of insider trading; whistle blowing.

**UNIT IV: Company Meetings**

**10 Lectures**

Meetings of shareholders and board; types of meeting, convening and conduct of meetings, requisites of a valid meeting- notice, agenda, chairman, quorum, proxy, resolutions, minutes; postal ballot, meeting through video conferencing, e-voting.

**UNIT V: Dividends and Audit**

**10 Lectures**

Provisions relating to payment of dividend, provisions relating to books of account, provisions relating to audit, auditors' appointment, rotation of auditors, auditors' report, secretarial standards and secretarial audit; on-line filing of documents.

**UNIT VI: Winding Up**

**5 Lectures**

Concept and modes of winding up, Liquidator, National Company Law Tribunal (NCLT), Appellate Tribunal (NCLAT), Special Courts.

**Suggested Readings:**

1. Gower, LCB, *Principles of Modern company Law*, Stevens & Sons, London.
2. Hanningan, Brenda, *Company Law*, Oxford University Press, U.K.
3. Kuchhal M C, *Corporate Laws*, Shri Mahaveer Book Depot, New Delhi.
4. Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi
5. Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
6. Kannal, S., & Sowrirajan, V.S., *Company Law Procedure*, Taxman's Allied Services (P) Ltd., New Delhi.
7. Singh, Harpal, *Indian Company Law*, Galgotia Publishing, Delhi.
8. *Companies Act and Corporate Laws*, Bharat Law House Pvt Ltd, New Delhi.

**Note: Latest edition of text book may be used.**





**B. A. Programme – Commerce**  
**BUSINESS LAWS**  
**Paper 4 : Semester IV**  
**Consumer Laws**

**Duration:** 3 hrs.

**Max. Marks:** 100

**Lectures:** 60

**Objectives:** To familiarize the students with the understanding and provisions of different Consumer Protection Laws. Case studies and problems involving issues in Consumer Protection Laws are required to be discussed.

**The Consumer Protection Act, 1986**

**Unit I**

**15 Lectures**

1. **The Consumers Protection Act, 1986:** Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice. **(4 Lectures)**
2. **Organizational set up under Consumer Protection Act.**
  - 2.1 **Advisory Bodies:** Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights. **(2 Lectures)**
  - 2.2 **Adjudicatory Bodies:** Their composition, powers and jurisdiction (pecuniary and territorial): District Forum; State Commission; National Commission. **(4 Lectures)**
3. **Role of Supreme Court under the CPA:** (Five recent cases on consumer protection decided by Supreme Court). **(5 Lectures)**

**Unit-II**

**15 Lectures**

4. **Grievance Redressal Mechanism under the CPA:**
  - 4.1 Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Temporary Injunction. Reliefs which can be provided; Appeal; Enforcement of order; Bar on frivolous and vexatious complaints; Offences and penalties. **(5 Lectures)**
  - 4.2 Five Leading Cases on: (i) Jurisdiction; (ii) Locus standi of Complainant; (iii) Payment of Compensation for loss or Injury; (iv) Consequence of Imprisonment; (v) Relief to Consumer. **(3 Lectures)**
- 4.3 **Seven Leading Cases decided under Consumer Protection Act: (7 Lectures)**
  - i. Medical Negligence
  - ii. Banking and Financial Service
  - iii. Housing & Real Estate
  - iv. Electricity, Water, and Telecom Services.
  - v. Education & Training Service
  - vi. Defective Product
  - vii. Unfair Trade Practice



**Unit III****15 Lectures****The Competition Act, 2002****5.1 Competition Act 2002: Objective, Purpose, Definitions and Salient Features:**

Concept of: - Agreements Having Adverse Impact on Competition; Abuse of Dominant Position; Regulation of Combination; Criteria for Determining "Appreciable Adverse Effect on Competition" and 'Dominant Position'; 'Relevant Geographic Market' Factors; 'Relevant Product Market' Factors. **(7 Lectures)**

**5.2 Competition Commission of India: Establishment of Commission, Composition of Commission, Term of office of Chairperson and other Members, Duties, Powers and Functions of Commission. Removal of members of Commission. **(4 lectures)******5.3 Locus Standii, Complaint and Procedures: For Investigation, Hearings and Enquiry; Remedies after enquiry and Enforcement of orders, including payment of compensation and penalties, Two Leading cases. **(4 Lectures)******Unit IV****15 Lectures****Quality, Standards and Redressal Mechanisms Under Sectoral Regulators**

- 6.1 Banking: RBI, Banking Code and Banking Ombudsman
- 6.2 Telecom: TRAI's Quality and Consumer Protection Regulations.
- 6.3 Insurance: IRDA and its consumer protection regulations. Insurance Ombudsman.
- 6.4 Civil Aviation: DGCA and its Consumer Protection Regulations
- 6.5 Food items: FSSAI and its Quality and Standards Regulations
- 6.6 Electricity: Electricity Regulatory Commission and its Quality and Consumer Protection Regulations.
- 6.7 Bureau of Standards and its mandatory Regulations; Gold hall marking.

**Suggested Readings:**

1. Aggarwal, V. K. (2003). Consumer protection: Law and Practice. 5<sup>th</sup> ed. Bharat Law House, Delhi, or latest edition.
2. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
3. How to survive as a consumer: CUTS, India [www.cuts.org](http://www.cuts.org).
4. Bare Acts Standards of Weights and Measures Act, Consumers Protection Act, 1986 and other relevant laws..

**Articles**

1. Ralph L. Day and Laird E. Landon, Jr. (1997). Towards a Theory of Consumer Complaining Behaviour. Ag Woodside, et al. (eds). Consumer and Industrial Buying Behaviour. New York; North Holland pp. 425-37.
2. George, S. Day and A. Aaker (1970). A Guide to consumer Journal of Marketing. Vol. 34. pp 12-19.
3. Gupta, Joyeeta (1986). Consumerism: Emerging Challeges and Opportunities. Vikalpa. Vol. II. No. 2. pp 149-158.

**Periodicals**

1. Consumer Protection Judgements (CPJ) (Relevant cases reported in various issues).
2. Recent issues of magazines: Insight, published by CERC, Ahmedabad Consumer

Voice, Published by VOICE, New Delhi, [www.consumer-voice.org](http://www.consumer-voice.org)

3. Upbhokta Jagran, Ministry of Consumer Affairs, Govt. of India.

**Note: Latest edition of text book , the relevant bare acts, rule and regulations along with reported cases may be used.**

## B. A. Programme – Commerce

## BUSINESS LAWS

## Paper 5 : Semester V

## Social Security Laws

Duration: 3 hrs.

Max. Marks: 100

Lectures: 60

**Objectives:** To familiarize the students with the understanding and provisions of social security laws. Case studies and problems involving issues in Employees' Provident Funds and Miscellaneous Provisions Act, 1952; Employees' State Insurance Act, 1948; And Workmen's Compensation Act, 1923, are required to be discussed.

**Unit I****Social Security**

Concept, Origin and development of the concept of social security

**5 Lectures****Unit II****Employees' Provident Funds And Miscellaneous Provisions Act, 1952**

Historical Background, objectives and application of the Act; Definitions; Schemes under the Act: The Employees Provident Funds Scheme, 1952 (Section 5); The Employees Pension Scheme, 1995 (Section 6A); The Employees Deposit-Linked Insurance Scheme, 1976 (Section 6C); Miscellaneous Provisions.

**20 Lectures****Unit III****Employees' State Insurance Act, 1948**

Historical Background, objectives and application of the Act; Definitions; ESI Corporation, Standing Committee and Medical Benefit Council; Finance and Audit; Contributions; Benefits; Adjudication of Dispute and Claims; Penalties.

**15 Lectures****Unit IV****Employee's Compensation Act, 1923**

Historical Background, objectives, scope, features of the Act; Definitions; Workmen's compensation: Employer's liability to pay compensation, amount of compensation, Methods of calculating wages, Compensation not to be assigned attached or charged; Contracting; Commissioners

**20 Lectures****Suggested Readings:**

1. Sharma, J. P. "Simplified Approach to Labour Laws 4th edn", Bharat Law House Pvt. Ltd, T-1/95, Mangolpuri Industrial Area, Phase-I, New Delhi
2. Sharma, J. P., "Employees' Provident Funds and Miscellaneous Provisions Act, 1952 with frequently Raised Queries including Schemes & Rules, 3rd edn", Bharat Law House Pvt. Ltd, T-1/95, Mangolpuri Industrial Area, Phase-I, New Delhi
3. Sharma, J. P., "Employees' State Insurance Act, 1948 with Frequently Raised Queries, 3rd edn", Bharat Law House Pvt. Ltd, T-1/95, Mangolpuri Industrial Area, Phase-I, New Delhi
4. Singh, Avtar, *Introduction to Labour and Industrial Laws*, Wadhwa, Nagpur.
5. Malik, K. L., *Industrial Laws and Labour Laws*, Eastern Book Company, Lucknow.
6. Srivastava, S. C., *Industrial Relations & Labour Laws*, Vikas Publishing House (P) Ltd.
7. Institute of Company Secretaries of India, "Executive Programme-Module II, Paper 5-Economic and Labour Laws", New Delhi

**Note: Latest edition of text book may be used.**

**B. A Programme – Commerce**

**BUSINESS LAWS**

**Paper-6: Semester VI: Cyber Laws**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Objectives:** To familiarize the students with the understanding and provisions of Cyber Laws. Case studies and problems involving issues in Cyber Laws are required to be discussed.

**Unit I**

**Cyber World: An Overview**

Concept of Internet; Internet Governance; E-Contract; E-Forms; Encryption; Data Security; Cyber Crime and Cyber Laws, Investigation of Cyber Crimes

**Lectures 15**

**Unit II**

**The Information Technology Act, 2000**

**Definitions:** Access, Addressee, Adjudicating Officer, Affixing Digital Signatures, Appropriate Government, Certifying Authority, Certification Practice Statement, Computer, Computer Network, Computer Resource, Computer System, Cyber Appellate Tribunal, Data, Digital Signature, Electronic Form, Electronic Record, Information, Intermediary, Key Pair, Originator, Public Key, Secure System, Verify, Subscriber.

**Lectures 10**

**Unit III**

Authentication Of Electronic Records, Legal Recognition Of Electronic Records, Legal Recognition Of Digital Signatures, Use Of Electronic Records And Digital Signatures In Government And Its Agencies, Retention Of Electronic Records, Attribution, Acknowledgement And Dispatch Of Electronic Records; Secure Electronic Records And Digital Signatures

**Lectures 15**

**Unit IV**

Regulation Of Certifying Authorities, Appointment And Functions Of Controller, License To Issue Digital Signatures Certificate, Renewal Of License, Controller's Powers, Procedure To Be Followed By Certifying Authority, Issue, Suspension And Revocation Of Digital Signatures Certificate, Duties Of Subscribers; Penalties And Adjudication; Appellate Tribunal; Offences

**Lectures 15**

**Unit V**

The Information Technology (Certifying Authorities) Rules, 2000; Cyber Regulations Appellate Tribunal (Procedure) Rules, 2000.

**Lectures 5**

**Suggested Readings:**

1. Sharma, J. P., and Kanojia, Sunaina, "Business Laws", Ane Books Pvt Ltd, New Delhi.
2. Taxmann Publications Pvt. Ltd., New Delhi, "Information Technology Rules 2000 & Cyber Regulations Appellate Tribunal Rules 2000 with Information Technology Act 2000".
3. Painttal, D., "Law of Information Technology" Taxmann Publications Pvt. Ltd., New Delhi.

**Note: Latest edition of text book may be used.**



**B. A Programme – Commerce**  
**ACCOUNTING & FINANCE**  
**Paper 1 : Semester I**  
**Financial Accounting**

**Duration: 3 hrs.**

**Max. Marks: 100**  
**Lectures: 60**

**Objective:** To make the student familiar with generally accepted accounting principles of financial accounting and their applications in business organizations excluding corporate entities.

**Unit I**

1. *Financial Accounting:* Nature and scope, Limitations of Financial Accounting.
2. Basic Concepts and Conventions. *Accounting Standards:* Meaning, Significance, Generally Accepted Accounting Principles (GAAP).
3. *Accounting Process:* From recording of transactions to preparation of final accounts.

**12 Lectures**

**Unit II: Consignment and Joint Venture Accounts:**

1. Consignments: Features, Accounting treatment in the books of the consignor and consignee.
2. Joint Ventures: Accounting procedures: Joint Bank Account, Records Maintained by co-venturer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).

**12 Lectures**

**Unit III: Depreciation Accounting and Hire Purchase & Installment System**

1. *Depreciation Accounting:* Meaning of depreciation, causes, objects of providing depreciation, factors affecting depreciation, accounting treatment including provision for depreciation accounting.
2. Methods of depreciation: straight line method and diminishing balance method.
3. Accounting for Hire Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession.

**12 Lectures**

**Unit IV: Accounting for Inland Branches**

*Inland Branches:* Dependent branches only and Ascertainment of Profit by

1. Debtors method and
2. Stock and Debtors method.

**12 Lectures**

**Unit V: Accounting for Partnership**

1. *Dissolution of Partnership Firm*
2. Legal Position and Accounting for simple dissolution.

**12 Lectures**

**Suggested Readings:**

1. Monga, J.R., *Basic Financial Accounting*, Mayur Paperbacks, c/o K.L. Malik and Sons Pvt. Ltd, 23 – Darya Ganj, New Delhi..
2. Maheshwari, S. N., *Financial Accounting*, Vikas Publication, New Delhi.

3. Tulsian, P.C., *Financial Accounting*, Tata McGraw Hill, New Delhi.
4. Swamy, R. Narayana, "*Financial Accounting*" PHI Pvt., New Delhi.
5. Jain, S.P., and Narang, K. L., *Advanced Accounting*, Kalyani Publishers New Delhi.
6. Ahmed, Naseem, Khan, Nawab Ali, and Gupta, M. L., *Financial Accounting*, Ane Books (Pvt.) Ltd., New Delhi.

**Note: Latest edition of text book may be used.**





**B. A Programme – Commerce**  
**ACCOUNTING & FINANCE**  
**Paper 2: Semester II**  
**Corporate Accounting**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Objective:** To make the student familiar with corporate accounting procedures.

**Unit-I**

1. Accounting for share capital – Issue, forfeiture and Reissue of forfeited shares.
2. Redemption of preference shares including buy-back of equity shares.

**12 Lectures**

**Unit- II: Accounting For Debentures**

1. Issue of Debentures and
2. Redemption of Debentures (all methods of redemption including sinking fund method).

**8 Lectures**

**Unit III: Final Accounts of Limited Liability Companies:**

Final Accounts of Limited Liability Companies: Preparation Financial Statements in accordance with the provisions of the Companies Act, 2013 (Excluding Managerial Remuneration).

**(16 Lectures)**

**Unit IV: Cash Flow Statement**

Cash Flow Statement (As -3 revised): Meaning, Usefulness, Preparation of a cash flow statement.

**(12 Lectures)**

**Unit V: Analysis of Financial Statements**

Financial Statements Analysis: Meaning and objectives, Techniques of Analysis, Ratio Analysis: Advantages, significance and limitations - Liquidity Ratios: Current Ratio, Acid Test Ratio. Solvency Ratios: Debt-equity Ratio, Capital gearing Ratio, Interest Coverage Ratio, proprietary ratio. Profitability Ratios related to sales: Gross profit Ratio, Net Profit Ratio, Operating profit ratio, Profitability Ratios related to investments: Return on total assets (ROTA), Return on investment (ROI), Return on equity (ROE), Return on equity share holders fund, EPS, DPS and Price – earning ratio. Activity Ratios: Stock turnover Ratio and Debtors turnover Ratio.

**(12.Lectures)**

**Suggested Readings:**

1. Monga, J.R., *Basic Corporate Accounting*, Mayoor Paperbacks c/o K.L. Malik and Sons Pvt. Ltd, 23 – Darya Ganj, New Delhi.
2. Shukla, M.C., Grewal, T.S., and Gupta, S.C., *Corporate Accounting*, S. Chand and Co., New Delhi.

3. Maheshwari, S.N., and Maheshwari, S. K., *Corporate Accounting*, Vikas Publication, New Delhi.
4. Jain, S.P., and Narang, K.L., *Advanced Accounting*, Kalyani Publishers, New Delhi.
5. Mukherjee and Hanif, *Corporate Accounting*, Tata McGraw Hill, New Delhi.
6. Gupta, Nirmal, and Sharma, Chhavi, *Corporate Accounting: Theory and Practice*, Ane Books Pvt Ltd, New Delhi.

Note: Latest edition of text book may be used.

**B.A. Programme- Commerce**  
**ACCOUNTING & FINANCE**  
**Paper 3: Semester III: Financial Management**

**Duration: 3 hrs.**

**Max. Marks: 100**  
**Lectures: 60**

**Objective:** To familiarize the students with the principles and practices of financial management

**Unit I Introduction**

Nature, scope and objectives of financial management. Time value of money. Concept of risk and return. Types of financial decisions. **(10 Lectures)**

**Unit II Capital Budgeting**

Capital Budgeting process. Cash flow estimation. Techniques of capital budgeting- payback period, ARR, NPV, IRR and profitability index, their advantages and disadvantages. Discounting and Non- discounting Cash flow techniques **(15 Lectures)**

**Unit III Financing Decision & Lost of Capital.**

Sources of long term financing. Specific and weighted average cost of capital. Capital structure theories- Net income, Net operating income, Modigliani-Miller and Traditional theory. Operating and financial leverage. Optimal capital structure, Cost of Equity and Debt, EBIT-EPS Analysis. **(15 Lectures)**

**Unit IV Dividend decision**

Theories of dividend- Walter's model, Gordon's model and Miller-Modigliani Hypothesis. Dividend Signalling Theory. Dividend policies in practice. **(10 Lectures)**

**Unit V Working capital management**

Concept of working capital. Working capital financing. Cash management, Receivables management, Inventory management (only theory). **(10 Lectures)**

**Suggested Readings:**

1. Pandey, I. M., *Financial Management*, Vikas Publishing House (P) Ltd.
2. Bhalla, V. K., *Financial Management & Policy*, Anmol Publications, Delhi
3. Van Horne, J.C., *Financial Management and Policy*, Prentice Hall of India.
4. Khan. M. Y., and Jain., P. K *Financial Management*, Text and Problems, Tata McGraw Hill New Delhi.
5. Rustogi, R. P., *Basic Financial Management*, Sultan Chand and Sons, New Delhi.
6. Chandra, Prasanna, *Financial Management-Theory and Practice*, Tata McGraw Hill.

**Note: Latest edition of text book may be used.**

**B. A. Programme – Commerce  
ACCOUNTING & FINANCE**

**Paper 4: Semester IV: Financial Markets, Institutions and Financial Services**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Objective:** To provide the students an overview of financial markets and institutions in India and to familiarize them with important fee based and fund based financial services in India.

**Unit I: Introduction**

Financial system and economic development. Financial markets. Financial institutions. Financial intermediation. An overview of Indian financial system.

**(10 Lectures)**

**Unit II: Financial Markets**

Money market- function, organization and instruments. An overview of Indian money market. Capital market- function, organization and instruments. Indian equity market-primary and secondary market. Indian debt market. Role of SEBI.

**(20 Lectures)**

**Unit III: Financial institutions**

Depository and non-depository institutions, Commercial banking-introduction, its role in project finance and working capital finance. Development Financial Institutions (DFIs)-An overview and role in Indian economy. Life and non-life insurance companies in India; Mutual Funds: Introduction and their role in capital market development. Non-banking financial companies (NBFCs).

**(10 Lectures)**

**Unit IV: Financial services**

Overview of financial services industry in India. Merchant banking. Underwriting. Venture Capital Finance. Factoring. Online Banking. Investment Banking. Universal banking. Consumer and housing finance. Credit rating. Micro Finance. Loan syndication.

**(20 Lectures)**

**Suggested Readings:**

1. Bhole, L.M., "*Financial Markets*", and Institutions Tata McGraw-Hill Publishing Company,).
2. Guruswamy, S., *Financial Markets and Institutions*., Tata McGraw hill
3. Khan, M.Y., *Indian Financial System*, Tata McGraw hill
4. Chandra, Prasanna, "*Financial Management: Theory and Practice*", (Tata McGraw-Hill Publishing Company Ltd., New Delhi,).
5. Srivastava and Misra, *Financial Management* by, Oxford Higher Education.

**Note: Latest edition of text book may be used.**

**B. A. Programme – Commerce**  
**ACCOUNTING & FINANCE**  
**Paper 5: Semester V: Personal Finance and Basics of Investment**

**Duration:** 3 hrs.

**Max. Marks:** 100

**Lectures:** 60

**Objective:** To make students financially literate so that they have knowledge, skills and confidence to take charge of their financial future. This course will increase their understanding of personal finance concepts, develop critical thinking skills for personal financial planning and introduce them to different investment alternatives.

**Unit I Introduction**

Personal financial planning process. Setting personal financial goals. Financial planning environment. Personal financial planning at different stages of life. Planning for life insurance and health insurance. Consumer and housing finance planning. Retirement planning. Impact of taxes and inflation.

(20 Lectures)

**Unit II Investment planning**

Objectives and rewards of investing. Risk aversion and risk profiling. Concept of compounding and discounting. Various investment alternatives such as – bonds, equity shares, mutual funds, SIP, deposits, PPF, financial derivatives, real estate, commodities, ETFs, Gold, Risk-free investments.

(10 Lectures)

**Unit III Investing in bonds and equity shares**

Types of bonds. Bond yields. Bond risks. Investing in equity shares- fundamental and technical analysis. Online investing. Dematerialisation. Concept of brokerage, entry or exit load.

(10 Lectures)

**Unit IV Portfolio analysis**

Portfolio and diversification. Portfolio risk and return. Designing suitable portfolio as per personal financial plans. (Only theory no numerical problems).

(10 Lectures)

**Unit V Investor protection**

Role of SEBI. Investor grievances and their redressal system in India. Ombudsman committee.

(10 Lectures)

**Suggested Readings**

1. Kapoor, Jack, *Personal Finance*, Tata McGraw hill
2. Maheshwari, *Investment Management*, Prentice Hall of India.
3. Bhalla, V.K., "Investment Management", S. Chand & Co.
4. Jones, C.P., "Investments Analysis and Management", Wiley.
5. Chandra, Prasanna, "Investment Analysis and Portfolio Management", Tata McGraw Hill.
6. Vohra, N.D., and Bagri, B.R., "Futures and Options", Tata McGraw Hill Publishing Company Ltd.

**Note: Latest edition of text book may be used.**





**B.A. Programme- Commerce  
ACCOUNTING & FINANCE**

**Paper 6: Semester VI: Computer Application in Accounting and Finance**

Duration: 3 hrs.

Max. Marks: 100

Lectures: 60

**Objectives:** To provide computer skills and knowledge for students to enhance their understanding of usefulness of information technology tools for understanding finance and accounting.

**Learning outcome:** After studying this paper, a student will become IT literate, and be able to understand basic IT tools. They will be able to handle problems in finance through worksheets. They would also be able to do problems in financial accounting through computerized accounts.

**PART - A**

**Unit I: Basic Knowledge of the Computer**

(5 Practicals)

1. History of Computer, Advantages, Functions of computers, Limitations of Computers, Applications of Computers, Generation of Computers.
2. Types of Computers.
3. Hardware, Firmware, Live-ware.
4. Types of Software:
  - i. System Software: Operating System, Translators, Interpreters, Compilers, Functions of Operating System
  - ii. Application Software: General Purpose Packaged Software and tailor-made software.
5. Introduction to Internet:
  - i. Meaning and features
  - ii. Growth of Internet
  - iii. Internet, Intranet, and Extranet
  - iv. Basic internet terminologies: Webpage, Homepage, World-wide Web, E-mail, Website, Client-Server relationship, and Internet Security
  - v. Net Etiquettes
  - vi. Internet Protocols
  - vii. Search Engines and their types
  - viii. Usage of Internet for the society

**PART - B**

(35 Practicals)

**Unit II. Word Processing**

(05 Practicals)

1. Introduction to word processing.
2. Word Processing Concepts
3. Working with word document:
  - a. Opening an existing document/creating a new document
  - b. Saving, Difference between Save and Save As
  - c. Selecting text
  - d. Editing text
  - e. Finding and replacing text
  - f. Closing a document
  - g. Formatting Text
  - h. Checking and Correcting spellings

- i. Justification and Alignment
- j. Bullets and Numbering
- k. Tabs
- l. Paragraph Formatting
- m. Page formatting
- n. Mail Merge
- o. Use of Smart Art Tools

**Unit III. Spreadsheet****(30 Practicals)**

1. Spreadsheet concepts.
2. Creating a work book.
3. Saving a work book.
4. Editing a work book.
5. Inserting and deleting work sheets.
6. Entering data in a cell.
7. Formulae Copying
8. Moving data from selected cells.
9. Handling operators in formulae.
10. Inserting Charts: LINE, BAR, PIE
11. Use of basics formulae used in excel
12. Cell referencing and their types
13. Use of functions –

**Financial:** FV, PV, NPV, DB, SLN, PMT, IPMT, PPMT, CUMPRINC, CUMIPMT

**Logical:** IF, AND, OR

**Statistical:** AVERAGE, MEDIAN, MODE, MAX, MIN, STDEV, FREQUENCY, INTERCEPT, SLOPE.

**Mathematical:** ROUND, RAND, SUM, SUMIF, COUNT, COUNTIF, COUNTA, COUNTBLANK, RANDBETWEEN

Preparing generalized worksheets.

**PART – C****(20 Practicals)****Unit - IV:****(05 practicals)**

1. Data table design for accounting.
2. Fundamentals of computerized accounting.
3. Concept of grouping of accountings.
4. Codification of accounts. Maintaining the hierarchy of ledger.

**Unit-V:****(15 practicals)**

1. Practical training of computers in financial accounting with the use of any one of the latest version of accounting/workbook packages.
2. Applications through computerized accounting: Ledger and trial balance. Cash Book, Bank Book, Journal Book.

**Scheme of Examination**

1. Part A – Unit I, Part B – Unit II & Part C - Unit IV, shall have a theory-practical exam. It shall be MCQ type, to be taken online during the practical examination. It would be for 15 marks and 15 minutes.
2. There shall be a workbook that carries 10 marks.
3. There shall be an oral viva during the examination for 10 marks.
4. Each student is expected to carry out two practicals – one each from Part B – Unit III (on Finance) and Part C – Unit V (on Accounting).



5. In the practical examination each student will have to attempt two practical problems:
  - (i) One on Finance (35 marks); and
  - (ii) One on Accounting (30 marks);
6. Marks break-up:
  - (i) Viva – 10
  - (ii) Workbook - 10
  - (iii) Finance problem – 35
  - (iv) Accounting problem – 30
  - (v) MCQ – 15
  - (vi) Total – 100
7. Accounting and Finance stream is not available for non-formal stream.

**Note:** Various problems in financial accounting and financial management shall, along with the software packages referred above and relevant books, be notified by the department every 3 years.

**Suggested Readings**

1. Madan, Sushila, *Computer Applications in Business*, Mayur Paperbacks” New Delhi.
2. Arora, Sumita, *Computer Applications in Buisness*, Dhanpat Rai & Co. New Delhi.
3. Itl Education Solutions Limited “*Introduction to Information Technology*” Pearson Publishers New Delhi
4. Rajaraman, V., *Introduction to Information Technology*, PHI.
5. Sinha, Pradeep K., and Sinha, Preeti, *Foundation of Computing*, , BPB, Publication,
6. Bharihoka, Deepak, *Fundaments of Information Technology*, Excel Book.
7. Saxena, Sanjay, *A First Course in Computers*, Vikas Publishing House.

**Note: Latest edition of text book may be used.**

**B.A. Programme- Commerce**  
**ADVERTISING, SALES PROMOTION AND SALES MANAGEMENT (ASPSM)**  
**PAPER –I: SEMESTER-I**  
**Marketing Management**

**Duration:** 3 hrs.

**Max. Marks:** 100

**Lectures:** 60

**Objective:** The objective of this course is to provide basic knowledge of different concepts, principles, and techniques of marketing.

**Unit I**

**(12 Lectures)**

**Introduction:** Nature, scope and importance of marketing, approaches to marketing: production, product, selling, marketing and societal, Marketing-mix with reference to goods & services. Marketing environment - micro & macro environmental components

**Unit II**

**(10 lectures)**

**Market segmentation:** Meaning & Benefits, basis of segmentation; Positioning and Targeting – meaning and importance, major basis of positioning a product

**Unit III**

**(14 Lectures)**

**Product:** Meaning, Product Mix: Concept, length, breadth and width; Product classifications, Major product decisions: Product attributes, Branding, Packaging and labeling, after sales service, product life cycle: concept and shapes, PLC strategies

**Unit IV**

**(10 lectures)**

**Pricing:** Concept, Significance, Factors affecting price determination, major pricing methods.

**Unit V**

**(14 Lectures)**

**Distribution:** Channels of Distribution-Meaning and importance, Types of distribution channels, Functions of distribution middleman.

**Promotion:** Meaning, Importance and Tools of Promotion.

**Suggested Readings:**

1. Kotler, Philip, and Armstrong, Gary, *Principles of Marketing*, Prentice Hall of India, New Delhi.
2. McCarthy and Pereault; *Basic Marketing*, McGraw Hill.
3. Lamb, Charles W., Hair, Joseph F., and Mc Daniel, Carl, *Principles of Marketing*, South Western Publishing, Ohio.
4. Pride, William M. and Ferrell, D.C., *Marketing*, Houghton-Mifflin, Boston.
5. Majaro Simon, *The Essence of Marketing*, Prentice Hall, New Delhi
6. Czinkota, Marketing Management, Vikas Publishing House (P) Ltd.
7. Etzel, Michael, Walker, Bruce J., and Stanton, W. J., *Marketing*, McGraw Hill, New York.
8. Saxena, Rajan, Marketing Management, Tata McGraw Hill, Publishing Co., New Delhi.

**Note: Latest edition of text book may be used.**

**B.A. Programme- Commerce**  
**ADVERTISING, SALES PROMOTION AND SALES MANAGEMENT (ASPSM)**  
**PAPER –2 : SEMESTER-II**  
**Marketing Communication**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Objective:** The aim of this course is provide insights into the communication aspects of marketing. Students will be able to develop the basic understanding of marketing and communication process. They will be able to understand the steps involved in development of effective marketing communication, determining the various tools of promotion, and organizing them successfully in the light of the consumer buying behaviour.

**Unit I**

**(10 Lectures)**

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

**Unit II**

**(15 lectures)**

**Developing Marketing communication:** Concept, Its role, Information response models- AIDA, Hierarchy-of-effects, Steps for developing effective marketing communication.

**Unit III**

**(13 lectures)**

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

**Unit IV**

**(10 Lectures)**

**Understanding Consumer Behaviour:** Meaning, Importance, Consumer buying process, Factors influencing buying behavior. Types of consumer buying decisions.

**Unit V**

**(12 lectures)**

**Integrated Marketing Communication:** Types of Media: advantages and disadvantages; Concept, Reasons for growing importance of IMC, Process of integrated marketing communication. Managing cultural diversity through communication.

**Suggested Readings:**

1. Etzel, Michael J., Walker, Bruce and William J. Stanton, *Fundamentals of Marketing*, 11th edition, McGraw Hill Publishing Co., New York,
2. Armstrong, Gary and Kotler, Philip, *Marketing: An Introduction*, Pearson Education Asia,
3. Ray, Michael L, *Advertising and Communication Management*, Prentice Hall, Inc.
4. Wright, Winter and Zeigler, *Advertising* Fifth Edition, Tata McGraw Hill Publishing Co. Ltd. 286-287.
5. Kotler, Philip, and Armstrong, Gary, *Principles of Marketing*, Prentice Hall of India, New Delhi.
6. Stanton, William J., and Futrell, Charles, *Fundamentals of Marketing*, McGraw Hill.
7. Belch, George E., & Belch, Michael A., *Advertising and Promotion: An Integrated Marketing Communication Perspective*, Tata McGraw Hill Publishing Company Limited, New Delhi.

**Note: Latest edition of text book may be used.**

**B. A. (Programme)- Commerce**  
**ADVERTISING, SALES PROMOTION AND SALES MANAGEMENT (ASPSM)**  
**PAPER – 3: SEMESTER-III**  
**Advertising**

**Duration: 3 hrs.**

**Max: Marks: 100**

**Lectures: 60**

**Objective:** The objective of the course is to familiarize the students with the basic concepts of advertising. They will be able to learn the insights of advertising: preparing an advertising message, selecting an appropriate medium and evaluation of an advertising campaign.

**Unit I**

**Introduction to Advertising:** Nature and importance; Role of advertising in an economy, Types of advertising, Setting of advertising objectives: communication and sales objectives, DAGMAR approach; Setting of advertising budget.  
**(12 Lectures)**

**Unit II**

**Advertising Message:** Advertising appeals, Preparing an effective advertising copy; Elements of a print copy: headlines, body copy, slogan, logo, seal of approval; Role of color; Elements of broadcast copy: Radio and television  
**(14 Lectures)**

**Unit III**

**Advertising Media:** Media scene in India, Advertising media for rural markets - media options and their characteristics, Developing Media Plan, Selection of a media category on the basis of its reach, frequency, impact, continuity, and GRP's and cost; Other factors in influencing media choice; Media scheduling.  
**(12 Lectures)**

**Unit IV**

**Advertising Agencies:** Concept, Types of an advertising agency, Functions of an advertising agency and Compensation, Agency-client relationship.  
**(10 lectures)**

**Unit V**

**Evaluating Advertising Effectiveness:** Communication and sales effects, Methods of measuring advertising effectiveness; Ethical and Legal Aspects of Advertising in India. Cost effectiveness of advertising.

**(12 Lectures)**

**Suggested Readings:**

1. Kapoor, Neeru, *Advertising and personal Selling*, Pinnacle, New Delhi.
2. Sandage, C. H., Burger, Vernon Fly, and Rotzoll, Kim, *Advertising Theory and Practice*, Eleventh Edition, Richard D. Irwin INC., All India Traveller Book Seller Delhi.
3. Watson, Dunn, S., and Barban, Arnold M., *Advertising - Its Role in Modern Marketing*, CBS College Publication, New York
4. Mandell, Maurice I., *Advertising* Fourth Edition, Prentice-Hall of India Ltd., New Delhi.
5. Dirksen, Charles I. and Kroeger, Arthur, *Advertising Principal, Problems and Cases* Fifth Edition, Richard D. Irwin Inc., Homewood: Illinois

6. Kleppner, Otto, *Advertising Procedure*, Eight edition, Prentice-Hall of India Ltd., New Delhi.
7. Wright, Winter and Zeigler, *Advertising* Fifth Edition, Tata McGraw Hill Publishing Co. Ltd.
8. Vanden, Bruce G. Bergh and Helen Katz, *Advertising Principles -Choice, Challenge Change*, NTC Businesses Books, Lincoln wood Illinois USA.
9. Kuegler, Thomas J., *Web Advertising and Marketing*, Third Edition, Prentice-Hall of India Pvt. Ltd., New Delhi 288- 289.
10. George E. Belch & Michael A. Belch, *Advertising and Promotion: An Integrated Marketing Communication Perspective*, Tata McGraw Hill Publishing Company Limited, New Delhi.
11. Sharma, Kavita. *Advertising : Planning and Decision Marketing*, Taxmann Publication Pvt. Ltd.

**Note: Latest edition of text book may be used.**



**B.A. Programme- Commerce**  
**ADVERTISING, SALES PROMOTION AND SALES MANAGEMENT (ASPSM)**  
**PAPER – 4 : SEMESTER-IV**  
**Personal Selling and Salesmanship**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Objective:** The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process. They will be able to understand selling as a career and what it takes to be a good salesmen. They will be able to learn the various theories of selling and motivation.

**Unit I: Introduction to Personal Selling**

1. Nature and importance of personal selling, myths of selling, Difference between Personal Selling, Salesmanship and Sales Force Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Opportunities and difficulties, Measures for making selling an attractive career.

**(15 Lectures)**

**Unit II: Theories of Selling**

**Traditional and Modern:** AIDAS model of selling, Problem Solving Approach, Right Set of Circumstances Theory and Modern Sales Approaches

**(12 lectures)**

**Unit III: Buying Motives**

Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling.

**(9 lectures)**

**Unit IV: Selling Process**

Prospecting and qualifying; Pre-approach and call planning; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities.

**(12 lectures)**

**Unit V: Sales Reports**

Reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Other problems in Selling

**(12 lectures)**

**Suggested Readings:**

1. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, *Sales Management: Decision Strategies and Cases*, 5th edition, Prentice Hall of India Ltd., New Delhi,
2. Rusell, F. A. Beach and Richard H. Buskirk, *Selling: Principles and Practices*, McGraw Hill Inc.,
3. Stanton, William J., Richard H. Buskirk and Rosann Spiro, *Management of the Sales force*, Richard D. Irwin/McGraw - Hill.
4. Futrell, Charles, *Sales Management: Behaviour, Practices and Cases*, The Dryden Press.
5. Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., *Selling: Principles and Methods*, Richard, Irvin, pp.290-291
6. Johnson, Kurtz and Schueing, *Sales Management* (McGraw-Hill) Kapoor Neeru, *Advertising and personal Selling*, Pinnacle, New Delhi.

**Note: Latest edition of text book may be used.**



**B.A. Programme- Commerce**  
**ADVERTISING, SALES PROMOTION AND SALES MANAGEMENT (ASPSM)**  
**PAPER – 5 : SEMESTER-V**  
**Sales Force Management**

**Duration:** 3 hrs.

**Max. Marks:** 100

**Lectures:** 60

**Objective:** The purpose of this course is to familiarize the students with the management of sales force and various aspects of sales management.

**Unit – I**

**Introduction to Sales Force Management:** Nature and importance of sales force and its management, Designing the Sales Force: sales force objectives and strategy, sales force structure, sales force size, Functions of the Sales Manager.

(10 Lectures)

**Unit-II**

**Organization of the Sales Department:** Geographic, Product wise and market based.

(5 lectures)

**Unit-III**

**Managing the Sales Force:** Recruitment and selection of sales force; Training and direction; Motivating sales personnel, Sales force compensation; Performance appraisal.

(20 lectures)

**Unit-IV**

**Sales Planning and Control:** Market Analysis, and sales forecasting, Methods of forecasting sales, Sales territory planning, Sales Budgeting: Importance, Process and uses of sales budget; Sales quota; Sales and cost Analysis.

(15 lectures)

**Unit-V**

**Emerging Trends in Sales Force Management:** Global presence, innovative technology, CRM, Sales force diversity, Team based selling approach, Ethical and social issues in sales force management.

(10 lectures)

**Suggested Readings:**

1. Kapoor Neeru, *Advertising and personal Selling*, Pinnacle, New Delhi
2. Still, Richard R., Cundiff, Edward W., and Govoni, Norman A. P. *Sales Management: Decision Strategies and Cases*, Prentice Hall of India Ltd., New Delhi.
3. Russell, F. A. Beach and Buskirk, Richard H., *Selling: Principles and Practices*, McGraw Hill Inc.,
4. Stanton, William J., Buskirk, Richard H., and Spiro, Rosann, *Management of the Sales force*, Richard D. Irwin/McGraw – Hill.
5. Futrell, Charles, *Sales Management: Behaviour, Practices and Cases*, The Dryden Press.
6. Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., *Selling: Principles and Methods*, 8th edition, Richard, Irvin, pp.290-291.
7. Johnson, Kurtz and Schueing, *Sales Management* (McGraw-Hill)

**Note: Latest edition of text book may be used.**



**B.A. Programme- Commerce**  
**ADVERTISING, SALES PROMOTION AND SALES MANAGEMENT (ASPSM)**  
**PAPER -6 : SEMESTER-VI**  
**Sales Promotion and Public Relations**

**Duration: 3 hrs.**

**Max. Marks: 100**  
**Lectures: 60**

**Objective:** The aim of the course is to familiarize the students with the basics and techniques of sales promotion and public relations. They will be able to learn the various forms of sales promotion tools, develop a sales promotion programme, maintain public relations and deal with ethical and legal aspects of sales promotion and public relations.

**Unit I: Sales Promotion**

Nature and importance of sales promotions; Forms of sales promotions, consumer-oriented sales promotion, trade-oriented sales promotion and sales-force-oriented sales promotions.  
**(15 Lectures)**

**Unit II: Major tools of Sales Promotions**

Their features, strengths and limitations :premiums, price off, coupons, sampling, refunds and rebates, contests, games and lotteries, point of purchase, displays and demonstrations, use of logo, gifts, patronage, price packs, traffic builders, cyber-marketing. Convention, conferences, trade fairs, exhibitions and fashion shows, specialties and novelties.  
**(15 Lectures)**

**Unit III: Developing sales promotions programmes**

Pre-testing implementing, evaluating the result and making necessary modifications.  
**(10 Lectures)**

**Unit IV: Public relations**

Meaning, features and growing importance; Similarities of publicity and public relations; Major tools of public relations: news, speeches, special event, handouts and leaflets, audio-visual, public service activities and other tools.  
**(12 Lectures)**

**Unit V: Ethical and legal aspects of sales promotion and public relations.**

**(8 Lectures)**

**Suggested Readings:**

1. Blattberg, Robert C and Neslin, Scott A., *Sales Promotions: Concepts, Methods and Strategies*. New Jersey: Prentice Hall.
2. Cummins, J., and R. Mullins, *Sales Promotions*, London: Kogan Page.
3. Ulanoff, S.M. *Handbook of Sales Promotions*. New York: McGraw Hill.
4. Quelch, J.A. *Sales Promotions Management*, New Jersey: Prentice Hall.
5. Kotler Philip, *Marketing Management*, New Delhi: Prentice Hall of India.

**Note: Latest edition of text book may be used.**

B. A. (Programme)-Commerce (CBCS)

Department of Commerce, University of Delhi, Delhi

**B.A. Programme- Commerce**  
**OFFICE MANAGEMENT & SECRETARIAL PRACTICE\***  
**PAPER – 1: SEMESTER-I**  
**Business Communication**  
**(Hindi/English medium)**

Duration: 3 hrs.

Max. Marks: 100  
Lectures: 60

**Objective:** Effective business communication is the life blood of every organization and also key to success in career. This paper intends to acquaint the students about communication theory and provide them ample exercise in communication through business correspondence.

**Expected Learning Outcome:** The students are expected to develop an understanding of the problems and principles of communicating in business. They are also expected to benefit by raising the level of their expression in writing letters. Ability to frame good attractive and effective business letters is an essential preliminary to a business career.

**UNIT I**

Meaning and nature of communication. Importance of effective communication in business. (2 Lectures)

Objectives of communication – information, advices, order, request, affirmation, negation, suggestion, persuasion, education, motivation of raising morale etc. (2 Lectures)

Forms of communication – Oral, written, visual, audiovisual, silence/silent. (3 Lectures)

Types of communication – Downward, Upward, Lateral Horizontal, Diagonal, Grapevine, etc. (3 Lectures)

**UNIT II**

Principles of communication – 7Cs of Communication. (2 Lectures)

Barriers to Communication. (2 Lectures)

**UNIT III**

Nature, need and types of a letter, qualities of an effective business letter. (2 Lectures)

Structure and layout of a business letter. (2 Lectures)

**UNIT IV**

Letters of enquiries and replies. (2 Lectures)

Letters of credit and status enquiries. (2 Lectures)

Letters of order (2 Lectures)

Letters of Execution of orders (2 Lectures)

Letters of Modification and Cancellation of orders. (2 Lectures)

Letters of Complaints and adjustments	(2 Lectures)
Collection letters.	(2 Lectures)
Circular letters.	(2 Lectures)
Sales letters.	(2 Lectures)

**UNIT V**

Agency correspondence	(2 Lectures)
Bank correspondence- correspondence with customers	(2 Lectures)
Employment related letters and resume writing.	(2 Lectures)
Insurance letters – General insurance and life insurance	(4 Lectures)
Correspondence with public authorities.	(2 Lectures)
Official correspondence	(8 Lectures)
Important terms, abbreviations, documents relating to financial, banking, administrative transactions.	(4 Lectures)

**\* Note: The course of Office Management and Secretarial Practice cannot be offered to students of SOL / NCWEB / (Non-Formal Streams).**

**Suggested Readings**

1. Bhatia, R.C. "Business Communication", Ane Books Pvt. Ltd., New Delhi.
2. Lesikar, R.V. and Pettit, J.D., JR & Flatley, M.E., Lesikar's, "Basic Business Communication", Tata McGraw-Hill.
3. Murphy, Herta A. & Hide Brandt, Herbert W., "Effective Business Communications", Tata McGraw-Hill.
4. Moni P. Pally, M.M., "Business Communication Strategies", Tata McGraw-Hill.
5. Ramesh, M.S. and Pattanshetti, C.C. "Business Communication", R. Chand & Co.,
6. Sharma, R.C. and Mohan, Krishna, "Business Correspondence and Report Writing", Tata McGraw-Hill.
7. Taylor, Shirley, "Modern Business Letters", Financial Times Pitman Publishing.

**Note: Latest edition of text book may be used.**



**B. A. (Programme)- Commerce**  
**OFFICE MANAGEMENT & SECRETARIAL PRACTICE**  
**PAPER – 2: SEMESTER-II**  
**Office Management and Secretarial Practice**  
**(Hindi/English medium)**

**Duration: 3 hrs.**

**Max. Marks: 100**  
**Lectures: 60**

**Objective:** The main purpose of this course is to familiarize the students with the activities in a modern office. Smooth functioning of any organization depends upon the way various activities are organized, the facilities provided to the staff working in the office, the working environment, tools and equipments used in office etc.

**Learning outcome:** Will make the students proficient in terms of managing general office activities like coordinating working environment, etc. The student after getting fully acquainted with the latest office equipment will not face any problem in the open market. The personal secretary would be made aware of modern technology.

**Unit I**

**1. Office & Office Management**

Meaning of office. Functions of office – primary and administrative management functions, importance of office, duties of the office manager, his qualities and essential qualifications.

**(6 Lectures)**

**2. Filing & Indexing**

2.1. Filing & Indexing – Its meaning and importance, essentials of good filing, centralized vs. decentralized filing, system of classification, methods of filing and filing equipment, weeding of old records, meaning and need for indexing, various types of indexing.

**(7 Lectures)**

**3. Mail and Mailing Procedures**

3.1 Mailing Procedures – meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, sorting tables and rack, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, mailing through post, courier, email, appending files with email.

**(4 Lectures)**

3.2 Inward and outward mail – receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and dispatch.

**(4 Lectures)**

**4. Forms & Stationery**

4.1 Office Forms – introduction, meaning, importance of forms, advantages of using forms, disadvantages of using forms, type of forms, factors affecting forms design, principles of form design, form control.

**(2 Lectures)**



- 4.2 Stationery – introduction, types of stationery used in offices, importance of managing stationery, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization of stationery.  
(2 Lectures)

**Unit II**

**5. Modern Office Equipments**

- 5.1. Modern Office Equipment – Introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization. Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids.

(5 Lectures + Demonstrations)

**6. Budget and Audit**

- 6.1 Budget: Annual, revised and estimated. Recurring and non-recurring heads of expenditure.  
6.2 Audit process: Vouching, verification and valuation (in brief). Consumables/ Stock register and Asset register. Procedure for disposal of records and assets.

(10 Lectures)

**7. Banking facilities**

- 7.1 Types of accounts. Passbook and cheque book. Other forms used in banks. ATM and money transfer.

(5 Lectures)

**8. Abbreviations/Terms used in Offices, Modes of Payment**

- 8.1 Explanation of abbreviations/terms used in offices in day to day work, types of payments handled such as postal orders, cheques (crossed/uncrossed), post-dated and pre-dated cheques, stale cheques, dishonored cheques.

(5 Lectures)

**UNIT - III**

**9 Role of Secretary**

- 9.1 Definition; Appointment; Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary.  
9.2 Modern technology and office communication, email, voice mail, internet, multimedia, scanner, video-conferencing, web-casting.  
9.3 Agenda and Minutes of Meeting.  
9.4 Drafting, fax-messages, email.  
9.5 Maintenance of appointment diary.

(10 Lectures)



**Suggested Books for Reading:**

1. Bhatia, R.C. Principles of Office Management, Lotus Press, Daryaganj, New Delhi..
2. Leffingwell & Robinson: Text book of Office Management, Tata McGraw-Hill.
3. Terry, George R: Office Management and Control.
4. Ghosh, Evam Aggarwal: Karyalaya Prabandh, Sultan Chand & Sons.
5. Duggal, B: Office Management and Commercial Correspondence, Kitab Mahal.

**Note: Latest edition of text book may be used.**



**B. A. Programme – Commerce**  
**OFFICE MANAGEMENT & SECRETARIAL PRACTICE**  
**PAPER –3: SEMESTER-III**  
**Computer Applications**

Duration: 3 hrs.

Max. Marks: 100

Lectures: 60

**Objectives:** To provide computer skills and knowledge for O.M.S.P. students and to enhance their understanding of usefulness of information technology tools for business operations.

**Learning outcome:** After studying this paper, a student will become IT literate, and be able to understand basic IT tools.

**PART - A**

**Unit I: Basic Knowledge of the Computer** (18 Lectures)

1. History of Computer, Generations of Computers, characteristics of Computers Advantages, Functions of computers, Limitations of Computers, Types of Computers. (3 Lecture)
2. Knowledge of Computer Parts and their Functions. Hardware, Firmware, Live-ware, Software. (3 Lecture)
3. Types of Software- System software: Operating System and its functions, Translators: Compilers and Interpreters; Application Software: General Purpose Packaged Software and tailor-made software (3 Lectures)
4. Layout of keyboard - Touch and Sight System of Computer. (3 Lectures)
5. Internet: Meaning, Growth, and Types, Basic Internet Terminologies: Webpage, Homepage, World-wide Web, E-mail, Website, Client-Server relationship, E-mail. (3 Lecture)
6. Basics of Networking and Internet Security, Internet Protocols, Net Etiquettes, Usage of Internet for Society, Search Engines and their types. (3 Lectures)

**Unit II. Word Processing** (22 Lectures)

1. Introduction to word processing.
2. Word Processing Concepts
3. Working with word document:
  - a. Opening an existing document/creating a new document
  - b. Saving, Difference between Save and Save As
  - c. Selecting text
  - d. Editing text
  - e. Finding and replacing text
  - f. Closing a document
  - g. Formatting Text
  - h. Checking and Correcting spellings
  - i. Justification and Alignment
  - j. Bullets and Numbering
  - k. Tabs
  - l. Paragraph Formatting
  - m. Page formatting

- n. Mail Merge
- o. Use of Smart Art Tool

**Unit III: Spreadsheet****(15 Lectures)**

- ii. Spreadsheet concepts.
- iii. Creating a work book.
- iv. Saving a work book.
- v. Editing a work book.
- vi. Inserting and deleting work sheets.
- vii. Entering data in a cell.
- viii. Formulae Copying
- ix. Moving data from selected cells.
- x. Handling operators in formulae.
- xi. Inserting Charts: LINE, BAR, PIE
- xii. Use of basics formulae used in excel
- xiii. Cell referencing and their types
- xiv. Use of basic functions – **Financial, Logical, Statistical, Mathematical**
- xv. Preparing generalized worksheets.

**Unit IV: Power Point****(5 Lectures)**

- i. Meaning of Power Point
- ii. Uses of Power Point
- iii. Slide Designs
- iv. Slide Layout
- v. Slide Sorter
- vi. Slide Show
- vii. Print options
- viii. Set up Row
- ix. Rehears Timings
- x. Slide Transition
- xi. Slide Animation

**Suggested Reading**

1. Madan, Sushila, *Computer Applications in Buisnes*, Mayur Paperbacks, New Delhi.
2. Arora, Sumita, *Computer Applications in Buisness*, Dhanpat Rai & Co. New Delhi.
3. Itl Education Solutions Limited "*Introduction to Information Technology*" Pearson Publishers New Delhi
4. Rajaraman, V., *Introduction to Information Technology*, PHI.
5. Sinha, Pradeep K., and Sinha, Preeti, *Foundation of Computing*, BPB, Publication,
6. Bharihoka, Deepak, *Fundaments of Information Technology*, Excel Book.
7. Saxena, Sanjay, *A First Course in Computers*, Vikas Publishing House.

Note: Latest edition of text book may be used.

**B. A. Programme – Commerce**  
**OFFICE MANAGEMENT & SECRETARIAL PRACTICE**  
**PAPER – 4: SEMESTER-IV**  
**Stenography (English)**  
**(Only English medium)**

**Duration: 3 hrs.**

**Max. Marks: 100**  
**Lectures: 60**

**Objective:** The main purpose of this course is 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. Every work has to be disposed of in the quickest possible time. They will be taught the principles laid down by Sir Isaac Pitman and use their application in the routine work of office.

**Learning Outcome:** Soon after the completion of this course, the student will be able to write/scribble accurately and speedily. This art of writing, based on sound has been adopted throughout the world in the day to day working in organizations. Once the speed and accuracy achieved, the same could be retained provided there is a regular practice.

**Unit I: Stenography**

Stenography – its introduction, brief history of Pitman's Shorthand, types of other writing methods. (1 Lecture)

**Unit II: Consonants**

Consonants – Definitions, types of consonants, consonant and consonant stroke, form of strokes, number, size and direction of strokes, joining of strokes. (2 Lecture)

**Unit III: Vowels**

Vowels-its definition, long and short vowels, vowels signs and their places, position of outlines according to vowels, intervening vowel, diphthongs/triphones, punctuation signs, and their application. (12 Lecture)

**Unit IV: Grammalogues, Short forms, logograms, Phraseograp**

Short Forms- Definition, importance and use of logograms, grammalogues and phraseography, the phraseograms, its essential qualities. (6 Lectures)

**Unit V: Alternative Forms of Strokes**

Alternative forms of strokes, downward R & L strokes, downward and upward H, tick H and dot H, upward „ish“ strokes, semi circle or abbreviated w and their use. (6 Lectures)

**Unit VI: Circles & Loops**

Circles & Loops – small circle, its initial, medial and final use with straight and curved strokes, circle and strokes, loop initial and final loop ST/STR. (7 Lectures)

**Unit VII: Hooks**

Initial & Final Hooks – Initial hook of R & L with straight and curved strokes, initial large hooks KW/GW/KY/GY, compound consonants, final hooks of N/F/V, large final hook of shun.  
(8 Lectures)

**Unit VIII: Halving & Doubling Principle**

**Halving Principle** – vocalizing of half length forms, halving for T or 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.  
(7 Lectures)

**Doubling Principle** – The general rule for doubling, doubling of straight strokes and the strokes MP and NG, alternative forms of MPR, MBR, NG-KR and NG-GR. Doubling of stroke L, circle S and double length strokes, use of doubling principle in phraseography  
(5 Lectures)

**Unit IX: Prefixes and Suffixes**

**Prefixes** – expression of the prefixes, initial common-, medial com, accom-, intro-, etc. Logograms as prefixes.  
(3 Lectures)

**Suffixes - Suffixes and Terminations** – The dot-ing, expressing –ality, -logical-ly, ment, mental-ly-ity, -ship, figures and contractions, etc.  
(3 Lectures)

**Suggested Readings:**

1. Pitman, Isaac: Pitman's *Shorthand Instructor*, A.H. Wheeler Publications.
2. Thorpe, E and Kuthiala, O.P.: *You too can write 200 wpm and above*, Pitman SS Publication.
3. Pitman, Isaac: *The New Phonographic : Phrase Book*.
4. Hynes James: *The Practical Phraser*, Wheeler Publications.
5. Aiyar, K.S.: *Reporter's Phrase Book*, A.H. Wheeler Publications.
6. Kuthiala, O.P.: *Pitman Letter Writing* – Part I, II and III.
7. Bhatia, R.C., "Principles of Short-hand Theory", G.Lal & Co.

**Note: Latest edition of text book may be used.**

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Department of Commerce, University of Delhi, Delhi

**B. A. (Programme)- Commerce**  
**OFFICE MANAGEMENT & SECRETARIAL PRACTICE**  
**PAPER -5 : SEMESTER-V**  
**Advanced Stenography**  
**(Only English Medium)**

Duration: 3 hrs.

Max. Marks: 100

Lectures: 60

**Objective:** Having learnt the fundamentals of Stenography from the Course in Pitman Shorthand it is pertinent that the students should also nurture their learning by doing a few chapters from the Pitman Shorthand Instructor and the exercises based on those chapters.

**Outcome:** The essentials of accurate note-taking are rapid writing and facile reading. With the help of given chapters and exercises the students would be able to not only strengthen their learning of rules of Pitman Shorthand but also to adopt special methods for the formation of brief and legible outlines and transcribe them with higher speed, accuracy and with precise strokes.

**Unit I**

- |     |  |              |
|-----|--|--------------|
| 1.1 | Chapter XXVIII -- Exercise 110, Revisionary Exercise (C) | (2 Lectures) |
| 1.2 | Chapter XXIX -- Contractions (Exercises 111 to 119)      | (4 Lectures) |

**Unit II**

- |     |  |              |
|-----|--|--------------|
| 2.1 | Chapter XXX -- Figures etc. (Exercise 120)               | (1 Lecture)  |
| 2.2 | Chapter XXXI -- Note Taking, Transcription, etc.         | (1 Lecture)  |
| 2.3 | Chapter XXXII -- Essential Vowels (Exercises 121 to 123) | (2 Lectures) |

**Unit III**

- |     |   |               |
|-----|---|---------------|
| 3.1 | Chapter XXXIII -- Special Contractions (Exercises 124 to 144) | (8 Lectures)  |
| 3.2 | Chapter XXXIV -- Advanced Phraseography (Ex. 145 to 183)      | (16 Lectures) |

**Unit IV**

- |     |  |               |
|-----|--|---------------|
| 4.1 | Chapter XXXV -- Intersections (Exercise 186 and 187)         | (2 Lectures)  |
| 4.2 | Chapter XXXVI -- Business Phrases (Exercises 188 to 191)     | (3 Lectures)  |
| 4.3 | Chapter XLIII -- Special List of Words (Exercise 216 to 231) | (13 Lectures) |

**Unit V**

- |     |  |              |
|-----|--|--------------|
| 5.1 | Chapter XLIV -- Shorthand in Practice            | (2 Lectures) |
| 5.2 | Revision of Gramalogues                          | (2 Lectures) |
| 5.3 | Special List of Contractions                     | (2 Lectures) |
| 5.4 | Business Transcription and medical transcription | (2 Lectures) |



**Suggested Reading :**

1. Bhatia, R. C., "Principles of Short-hand Theory", G. Lal & Co
2. Pitman, Issac: Pitman's Shorthand Instructor. A. H. Wheeler Publications.
3. Thorpe, E and Kuthiala, O.P. : You too can write 200 wpm and above, Pitman SS Publications.
4. Pitman, Isaac: The New Phonographic Phrase Book, Wheeler Publications.
5. Hynes James: The Practical Phraser, Wheeler Publications.
6. Aiyar, K.S. : Reporter's Phrase Book", A. H. Wheeler Publications.

**Note: Latest edition of text book may be used.**

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**B. A. (Programme)- Commerce**  
**OFFICE MANAGEMENT & SECRETARIAL PRACTICE**  
**PAPER – 6: SEMESTER-VI**  
**Computer Applications and Stenography (Practical)**

Maximum Marks: 100  
Practicals 60

Time 80 Minutes (Not for Viva)

Max. Marks: 50

**Part 1**

**A. Advanced Word Processing.**

Time: 40 Minutes

Maximum Marks: 25

Since tables will be tested in separate sheets, therefore, they need not be examined in word processing, however, the students may be examined Invoicing, Bills, Letter, Reports, including imported (Table/Graph) from Excel to Word.

The testing would include editing, formatting, print commands, print options and other tools.

**B. Advanced Spread Sheet.**

Time: 40 Minutes

Maximum Marks: 25

Formulae: With relative absolute and mixed addressing.

List of Functions: Statistical

Sum and Average, Logical, If, For, And or True-False

Graphs:

Line graph, Bar Chart, Pie Chart

**Viva Voce**

Time: 10 Minutes (per student)  
Marks: 10

Maximum

- A. The viva shall be conducted during the Computer Applications Practical Examination.
- B. Working with Office Technology includes handling of internet, e-mail and Fax operations.
- C. The viva shall be restricted to the topics mentioned under Part I.



**Part II****Time: 90 Minutes****Maximum Marks: 40****Time: 10 Minutes****Maximum Marks: 15**

- A. Outline of words shall be tested on a printed sheet, the response to which shall be attached to the answer sheets: Gramalouges, special contractions, advanced phraseology and intersections. (Exactly 30 words).

**Time: 40 Minutes****Maximum Marks: 15**

- B. Shorthand dictation (Seen Passage): while the examination will be at 100 w.p.m., it is expected that the students will be given practice sessions in graded manner. In addition they may be given trial session/dictation for 1 minute.

(Seen passage will be from Pitman's Instructor (Old Course) – Exercises 121-200). (Exactly 300 words dictation).

**Timing:**

4 min: Adjustment/trial dictation

3 min: Dictation

3 min: Reading time

30 min: Transcription time

**Time: 30 Minutes****Maximum Marks: 10**

- C. Shorthand dictation (Unseen Passage): 80 w.p.m.  
(Exactly 160 words dictation).

**Timing:**

2 min: Dictation

3 min: Reading time

25 min: Transcription time

A.	Outline of Words:	10 min	15 Marks	30 words
B.	Seen Passage	40 min	15 Marks	300 words
C.	Unseen Passage	30 min	10 Marks	160 words
	Adjustment & Practice	10 min		
<b>Total</b>		<b>90 min</b>	<b>40 Marks</b>	

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Total time for practical:

Part I 90 minutes

Part II 90 minutes

Plus ten minutes Viva per student.

Total 5 hours.

Note: Students have to pass Part I and Part II separately. Part I minimum marks – 20;  
and Part II minimum marks – 16.

  
Head Department of Commerce  
Delhi School of Economics  
University of Delhi  
DELHI-110007

**Choice Based Credit System (CBCS)**

# **UNIVERSITY OF DELHI**

## **DEPARTMENT OF COMMERCE**

### **UNDERGRADUATE PROGRAMME (Courses effective from Academic Year 2015-16)**



## **SYLLABUS OF COURSES TO BE OFFERED** **Core Courses, Elective Courses & Ability Enhancement Courses**

**Disclaimer:** The CBCS syllabus is uploaded as given by the Faculty concerned to the Academic Council. The same has been approved as it is by the Academic Council on 13.7.2015 and Executive Council on 14.7.2015. Any query may kindly be addressed to the concerned Faculty.

**Undergraduate Programme Secretariat**

## **Preamble**

The University Grants Commission (UGC) has initiated several measures to bring equity, efficiency and excellence in the Higher Education System of country. The important measures taken to enhance academic standards and quality in higher education include innovation and improvements in curriculum, teaching-learning process, examination and evaluation systems, besides governance and other matters.

The UGC has formulated various regulations and guidelines from time to time to improve the higher education system and maintain minimum standards and quality across the Higher Educational Institutions (HEIs) in India. The academic reforms recommended by the UGC in the recent past have led to overall improvement in the higher education system. However, due to lot of diversity in the system of higher education, there are multiple approaches followed by universities towards examination, evaluation and grading system. While the HEIs must have the flexibility and freedom in designing the examination and evaluation methods that best fits the curriculum, syllabi and teaching-learning methods, there is a need to devise a sensible system for awarding the grades based on the performance of students. Presently the performance of the students is reported using the conventional system of marks secured in the examinations or grades or both. The conversion from marks to letter grades and the letter grades used vary widely across the HEIs in the country. This creates difficulty for the academia and the employers to understand and infer the performance of the students graduating from different universities and colleges based on grades.

The grading system is considered to be better than the conventional marks system and hence it has been followed in the top institutions in India and abroad. So it is desirable to introduce uniform grading system. This will facilitate student mobility across institutions within and across countries and also enable potential employers to assess the performance of students. To bring in the desired uniformity, in grading system and method for computing the cumulative grade point average (CGPA) based on the performance of students in the examinations, the UGC has formulated these guidelines.



## **CHOICE BASED CREDIT SYSTEM (CBCS):**

The CBCS provides an opportunity for the students to choose courses from the prescribed courses comprising core, elective/minor or skill based courses. The courses can be evaluated following the grading system, which is considered to be better than the conventional marks system. Therefore, it is necessary to introduce uniform grading system in the entire higher education in India. This will benefit the students to move across institutions within India to begin with and across countries. The uniform grading system will also enable potential employers in assessing the performance of the candidates. In order to bring uniformity in evaluation system and computation of the Cumulative Grade Point Average (CGPA) based on student's performance in examinations, the UGC has formulated the guidelines to be followed.

### **Outline of Choice Based Credit System:**

- 1. Core Course:** A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course.
- 2. Elective Course:** Generally a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/ subject of study or which provides an extended scope or which enables an exposure to some other discipline/subject/domain or nurtures the candidate's proficiency/skill is called an Elective Course.
  - 2.1 Discipline Specific Elective (DSE) Course:** Elective courses may be offered by the main discipline/subject of study is referred to as Discipline Specific Elective. The University/Institute may also offer discipline related Elective courses of interdisciplinary nature (to be offered by main discipline/subject of study).
  - 2.2 Dissertation/Project:** An elective course designed to acquire special/advanced knowledge, such as supplement study/support study to a project work, and a candidate studies such a course on his own with an advisory support by a teacher/faculty member is called dissertation/project.
  - 2.3 Generic Elective (GE) Course:** An elective course chosen generally from an unrelated discipline/subject, with an intention to seek exposure is called a Generic Elective.

P.S.: A core course offered in a discipline/subject may be treated as an elective by other discipline/subject and vice versa and such electives may also be referred to as Generic Elective.
- 3. Ability Enhancement Courses (AEC)/Competency Improvement Courses/Skill Development Courses/Foundation Course:** The Ability Enhancement (AE) Courses may be of two kinds: AE Compulsory Course (AECC) and AE Elective Course (AEEC). "AECC" courses are the courses based upon the content that leads to Knowledge enhancement. They ((i) Environmental Science, (ii) English/MIL Communication) are mandatory for all disciplines. AEEC courses are value-based and/or skill-based and are aimed at providing hands-on-training, competencies, skills, etc.
  - 3.1 AE Compulsory Course (AECC):** Environmental Science, English Communication/MIL Communication.
  - 3.2 AE Elective Course (AEEC):** These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based instruction.

**Project work/Dissertation** is considered as a special course involving application of knowledge in solving / analyzing /exploring a real life situation / difficult problem. A Project/Dissertation work would be of 6 credits. A Project/Dissertation work may be given in lieu of a discipline specific elective paper.

## Details of Courses Under Undergraduate Programme (B.A./ B.Com.)

Course	*Credits	
	Paper+ Practical	Paper + Tutorial
<b><u>I. Core Course</u></b>	12X4= 48	12X5=60
<b>(12 Papers)</b>		
Two papers – English		
Two papers – MIL		
Four papers – Discipline 1.		
Four papers – Discipline 2.		
<b>Core Course Practical / Tutorial*</b>	12X2=24	12X1=12
<b>(12 Practicals)</b>		
<b><u>II. Elective Course</u></b>	6x4=24	6X5=30
<b>(6 Papers)</b>		
Two papers- Discipline 1 specific		
Two papers- Discipline 2 specific		
Two papers- Inter disciplinary		
Two papers from each discipline of choice and two papers of interdisciplinary nature.		
<b>Elective Course Practical / Tutorials*</b>	6 X 2=12	6X1=6
<b>(6 Practical/ Tutorials*)</b>		
Two papers- Discipline 1 specific		
Two papers- Discipline 2 specific		
Two papers- Generic (Inter disciplinary)		
Two papers from each discipline of choice including papers of interdisciplinary nature.		
<ul style="list-style-type: none"> <li><b>Optional Dissertation or project work in place of one elective paper (6 credits) in 6<sup>th</sup> Semester</b></li> </ul>		
<b><u>III. Ability Enhancement Courses</u></b>		
<b>1. Ability Enhancement Compulsory</b>	2 X 2=4	2 X 2=4
<b>(2 Papers of 2 credits each)</b>		
<b>Environmental Science</b>		
<b>English Communication/MIL</b>		
<b>2. Ability Enhancement Elective</b>	4 X 2=8	4 X 2=8
<b>(Skill Based)</b>		
<b>(4 Papers of 2 credits each)</b>		
	Total credit= 120	Total = 120
<b>Institute should evolve a system/policy about ECA/ General Interest/Hobby/Sports/NCC/NSS/related courses on its own.</b>		

\*wherever there is a practical there will be no tutorial and vice-versa.

**B. Com: Three-Year (6-Semester) CBCS Programme****Programme Structure**

Course No.	Course Title	Course Type
<b>Semester I</b>		
BC 1.1	Environmental Studies	Ability Enhancement Compulsory Course (AECC-1)
BC 1.2	Financial Accounting	Core Course (DSC-1)
BC 1.3	Business Organisation and Management	Core Course (DSC-2)
BC 1.4	English Language	Language-1
<b>Semester II</b>		
BC 2.1	Language: English/Hindi/Modern Indian Language	Ability Enhancement Compulsory Course (AECC-2)
BC 2.2	Business Laws	Core Course (DSC-3)
BC 2.3	Business Mathematics and Statistics	Core Course (DSC-4)
BC 2.4	Hindi/Modern Indian Language	Language-2
<b>Semester III</b>		
BC 3.1	Company Law	Core Course (DSC-5)
BC 3.2	Income Tax Law and Practice	Core Course (DSC-6)
BC 3.3	Hindi/Modern Indian Language	Language-3
BC 3.4	Skill Based (Any one of the following)	Ability Enhancement Elective Course (Skill Based-AEEC-1)
	(a) Computer Applications in Business	
	(b) Cyber Crimes and Laws	
<b>Semester IV</b>		
BC 4.1	Business Communication (English/Hindi)	Language-4
BC 4.2	Corporate Accounting	Core Course (DSC-7)
BC 4.3	Cost Accounting	Core Course (DSC-8)
BC 4.4	Skill Based (Any one of the following)	Ability Enhancement Elective Course (Skill Based-AEEC-2)
	(a) E-Commerce	
	(b) Investing in Stock Markets	



<b>Semester V</b>		
BC 5.1	Discipline Specific Elective (Any one of the Following)	Discipline Specific Elective (DSE-1)
	(a) Human Resource Management	
	(b) Principles of Marketing	
	(c) Auditing and Corporate Governance	
	(d) Financial Reporting and Analysis	
BC 5.2	Discipline Specific Elective (Any one of the following)	Discipline Specific Elective (DSE-2)
	(a) Fundamentals of Financial Management	
	(b) Indirect Tax Laws	
	(c) Training and Development	
	(d) Industrial Laws	
BC 5.3	Skill Based (Any one of the following)	Ability Enhancement Elective Course (Skill Based-AEEC-3)
	(a) Entrepreneurship	
	(b) Advertising	
BC 5.4	Generic Elective (Any one of the following)	Generic Elective (GE-1)
	(a) Principles of Micro Economics	
	(b) Economics of Regulation of Domestic and Foreign Exchange Markets	
<b>Semester VI</b>		
BC 6.1	Discipline Specific Elective (Any one of the following)	Discipline Specific Elective (DSE-3)
	(a) Corporate Tax Planning	
	(b) Banking and Insurance	
	(c) Management Accounting	
	(d) Computerised Accounting System	
	(e) Financial Markets and Institutions	
BC 6.2	Discipline Specific Elective (Any one of the following)	Discipline Specific Elective (DSE-4)
	(a) International Business	
	(b) Office Management and Secretarial Practice	
	(c) Fundamentals of Investment	
	(d) Consumer Protection	
	(e) Organisational Behaviour	
BC 6.3	Skill Based (Any one of the following)	Ability Enhancement Elective Course (Skill Based-AEEC-4)
	(a) Personal Selling and Salesmanship	
	(b) Collective Bargaining and Negotiation Skills	

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BC 6.4	Generic Elective (Any one of the following)	Generic Elective (GE-2)
	(a) Indian Economy	
	(b) Project Management	

Notes:

1. For Practical Lab based
  - a. Core Course papers BC 1.2 (Financial Accounting) and BC 3.2 (Income-tax Law and Practice), there shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials (per group)
  - b. Discipline Specific Elective paper ~~6.1~~(d) (Computerised Accounting System), there shall be 4 Credit Hrs. for Lectures + Two Credit hrs. (4 Practical Periods per week per batch) for Practical Lab
  - c. Ability Enhancement Elective Course (Skill Based) AEEC-2 paper BC 4.4 (E-Commerce), there shall be 3 Credit Hrs. for Lectures + One Credit hrs. (2 Practical Periods per week per batch) for Practical Lab
  - d. Ability Enhancement Elective Course (Skill Based) AEEC-1 paper BC 3.4 (Computer Applications in Business), there shall be 2 Credit Hrs. for Lectures + Two Credit hrs. (4 Practical Periods per week per batch) for Practical Lab
2. For other core and elective papers there shall be 5 lectures and one Tutorial (per batch)



B.Com.: Semester I  
Ability Enhancement Compulsory Course (AECC-1)  
Paper BC 1.1: Environmental Studies

Common Syllabus to be provided by respective Department





**B.Com.: Semester I**  
**Paper BC 1.2: Financial Accounting**

**Duration: 3 hrs.**

**Objective:** The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

**Contents**

**Unit I: (a) Theoretical Framework**

- i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.
- ii. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.
- iii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. International Financial Reporting Standards (IFRS): - Need and procedures, Convergence to IFRS, Distinction between Indian Accounting Standards (Ind ASs) and Accounting Standards (ASs).

**(b) Accounting Process**

From recording of a business transaction to preparation of trial balance including adjustments: Capital and Revenue expenditure & receipts, Preparation trial balance, Profit and Loss Account and Balance Sheet (Sole Proprietorship only).

**Unit II: (a) Business Income**

- i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.
- ii. Revenue: concept, revenue recognition principles, recognition of expenses.
- iii. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.
- iv. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average.

**(b) Preparation of financial statements of not for profit organizations.**

**Unit III: Accounting for Hire Purchase and Installment System, Consignment, and Joint Venture**

- i) Accounting for Hire Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including default and repossession, stock and debtors system.
- ii) Consignment: Features, Accounting treatment in the books of the consignor and consignee.

iii) Joint Venture: Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).

**Unit IV: Accounting for Inland Branches**

Inland Branches; Dependent branches only and Ascertainment of Profit by Debtors Method & Stock and Debtors Method.

**Unit V: Accounting for Dissolution of Partnership Firm**

Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution.

**Option to Unit V**

Computerized Accounting System (using any popular accounting software); Creation of Vouchers; recording transactions; preparing reports, cash book, bank book, ledger accounts, trial balance, Profit and loss account, Balance Sheet.

**Note:**

1. Any revision of relevant accounting standard issued by ICAI would become applicable immediately.
2. Examination Scheme for Computerised Accounts – Practical for 20 marks. The practical examination will be for 1 hour.
3. Theory Exam shall carry 80 /100 marks.
4. Theory exam will be of 3 hours but in case of computerized accounts theory exam will be of 2<sup>1/2</sup> hours.

**Suggested Readings:**

1. Lal, Jawahar and Srivastava, Seema. *Financial Accounting*. Himalaya Publishing House.
2. Monga, J.R. *Financial Accounting: Concepts and Applications*. New Delhi: Mayoor Paper Backs.
3. Shukla, M.C., Grewal, T.S. and Gupta, S.C. *Advanced Accounts. Vol.-I*. New Delhi: S. Chand & Co.
4. Maheshwari, S.N. *Financial Accounting*. New Delhi: Vikas Publication.
5. Tulsian, P.C. *Financial Accounting*. New Delhi: Tata McGraw Hill.
6. Goyal, Bhushan Kumar and Tiwari, H.N. *Financial Accounting*. New Delhi: Vikas publishing House.
7. Jain, S.P. and Narang, K.L. *Financial Accounting*. New Delhi: Kalyani Publishers.
8. *Compendium of Statements and Standards of Accounting*. New Delhi: The Institute of Chartered Accountants of India.
9. Goldwin, Alderman and Sanyal. *Financial Accounting*. Cengage Learning
10. Horngreen. *Introduction to Financial Accounting*. Pearson Accounting

Note: Latest edition of text books may be used.

**B.Com.: Semester I**

**Paper BC 1.3: Business Organisation and Management**

**Duration: 3 hrs.**

**Objective:** The course aims to provide basic knowledge to the students about the organisation and management of a business enterprise.

**Contents**

**Unit I: Foundation of Indian Business**

Spectrum of Business Activities, Manufacturing and service sectors. India's experience of liberalization and globalization, Technological innovations and skill development. 'Make in India' Movement. Social Multinational Corporations and Indian transnational companies. Social responsibility and ethics. Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.

**Unit II: Business Enterprises**

Sole Proprietorship, One Person Company, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership. Choice of Form of Organisation. Entrepreneurial Process- Idea generation, Feasibility study. Basic considerations in setting up a Business Enterprise.

**Unit III: The Process of Management**

Planning; Decision-making; Strategy Formulation.

Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralisation of Authority; Dynamics of group behaviour.

**Unit IV**

Leadership: Concept and Styles; Trait and Situational Theory of Leadership.

Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory, McGregor and Ouchi theory. Control: Concept and Process. Communication: Process and Barriers. Transactional Analysis (TA), Johari Window.

Change Management: Resistance to change and strategies to manage change, conflict levels, causes and resolution. Functional and Dysfunctional aspects of conflict.

Emerging issues in management.

**Unit V**

Conceptual framework of Marketing Management, Financial Management, and Human Resource Management.

**Suggested Readings:**

1. Singh, B.P. & Chhabra, T.N. *Business Organisation and Management*. New Delhi: Sun India Publications.
2. Shankar, Gauri. *Modern Business Organisation*. New Delhi: Mahavir Book Depot.
3. Tulsian, P.C. *Business Organisation & Management*. New Delhi: Pearson Education.

4. Tripathi, P.C. *Principles of Management*. New Delhi: Tata McGraw Hill Publishing.
5. Barry, Jim, Chandler, John, Clark, Heather; *Organisation and Management*, Thompson Learning, New Delhi.
6. Bushkirk, R.H. *Concepts of Business: An Introduction to Business System*. NY: Dryden Press.
7. Douglas, MCgregor. *The Human Side of Enterprise*. New York: McGraw Hill.
8. Kotler, Philip. *Marketing Management: Analysis, Planning, Implementation & Control*. New Delhi: Prentice-Hall of India.
9. Robbins, Stephen P. *Business Today: New World of Business*. Fortworth: Harcourt College Publishers.
10. Buffa, Elwood S. *Production/Operations Management*. New Delhi: Prentice Hall of India.

**Note: Latest edition of the text books may be used.**

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**B.Com.: Semester I**  
**Language-1**  
**Paper BC 1.4 : English Language**  
**Common Syllabus to be provided by respective Department**



**B.Com.: Semester II**

**Ability Enhancement Compulsory Course (AECC-2)**

**Paper BC 2.1: Language: English/Hindi/Modern Indian Language**

**Common syllabus to be provided by respective Department**





**B.Com.: Semester II**

**Paper BC 2.2: Business Laws**

**Duration:** 3 hrs.

**Objective:** The objective of the course is to impart basic knowledge of the important business laws along with relevant case law.

**Contents**

**Unit I: The Indian Contract Act, 1872**

- a) Contract – meaning, characteristics and kinds
- b) Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- c) Void agreements
- d) Discharge of contract – modes of discharge including breach and its remedies.
- e) Contingent contracts
- f) Quasi – contracts

**Unit II: Special Contracts**

- a) Contract of Indemnity and Guarantee
- b) Contract of Bailment and Pledge
- c) Contract of Agency

**Unit III: The Sale of Goods Act, 1930**

- a) Contract of sale, meaning and difference between sale and agreement to sell.
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by non-owners
- d) Performance of contract of sale
- e) Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.
- f) Auction Sale

**Unit IV: The Limited Liability Partnership Act, 2008**

- a) Salient Features of LLP
- b) Difference between LLP and Partnership, LLP and Company
- c) LLP Agreement
- d) Nature of LLP
- e) Partners and Designated Partners
- f) Incorporation Document
- g) Incorporation by Registration, Registered office of LLP and change therein
- h) Change of name
- i) Partners and their Relations
- j) Extent and limitation of liability of LLP and partners
- k) Whistle blowing
- l) Taxation of LLP

m) Conversion of LLP

**Unit VI: The Information Technology Act 2000**

- a) Definitions under the Act
- b) Digital signature
- c) Electronic governance
- d) Attribution, acknowledgement and dispatch of electronic records
- e) Regulation of certifying authorities
- f) Digital signatures certificates
- g) Duties of subscribers
- h) Penalties and adjudication
- i) Appellate Tribunal
- j) Offences

**Suggested Readings:**

1. Sharma, J.P. and Kanojia, Sunaina. *Business Laws*, New Delhi: Ane Books Pvt. Ltd.
2. Sharma, J.P. and Kanojia, Sunaina. *Vyavsayik Sanniyam*, Delhi University Hindi Cell.
3. Singh, Avtar. *The Principles of Mercantile Law*. Lucknow: Eastern Book Company.
4. Kuchhal, M C. *Business Laws*. New Delhi: Vikas Publishing House.
5. Tulsian, P.C. *Business Law*. New Delhi: Tata McGraw Hill.
6. Chadha, P R. *Business Law*. New Delhi: Galgotia Publishing Company.
7. Maheshwari & Maheshwari. *Business Law*. New Delhi: National Publishing House.
8. *Information Technology Rules 2000 with Information Technology Act 2000*, New Delhi: Taxmann Publications Pvt. Ltd.

**Note: Latest edition of text books may be used.**

**B.Com.: Semester II**  
**Paper BC 2.3: Business Mathematics and Statistics**

**Duration: 3 hrs.**

**Objective:** The objective of this course is to familiarize students with the applications of Mathematics and statistical techniques in business decisions.

**Notes:**

1. Use of simple calculator is allowed.
2. Proofs of theorems / formulae are not required.
3. Trigonometric functions are not to be covered.

**Contents**

**Part – A: Business Mathematics**

(a) **Matrices:** Definition of a matrix. Types of matrices. Algebra of matrices. Applications of matrices operations for solution to simple business and economic problems. Calculation of values of determinants up to third order. Finding inverse of a matrix through determinant method. Solution of system of linear equation up to three variables.

(b) **Differential Calculus:** Mathematical functions and their types – linear, quadratic, polynomial. Concepts of limit, and continuity of a function. Concept of differentiation. Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply. Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.

(c) **Basic Mathematics of Finance:** Simple and compound interest. Rates of interest – nominal, effective and continuous – and their inter-relationships. Compounding and discounting of a sum using different types of rates.

**Part – B: Business Statistics**

**Unit I: Uni-variate Analysis**

Measures of Central Tendency including Arithmetic mean, Geometric mean and Harmonic mean: properties and applications; Mode and Median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.

**Unit II: Bi-variate Analysis**

Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients.

**Unit III: Time-based Data: Index Numbers and Time Series Analysis**

Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Construction of consumer price indices.

Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.

**Suggested Readings:****Business Mathematics:**

1. Vohra, N.D. *Business Mathematics and Statistics*. McGraw Hill Education (India) Pvt Ltd
2. Sharma, J.K. *Business Mathematics*. New Delhi: Ane Books Pvt. Ltd.
3. Thukral, J.K. *Business Mathematics*. Mayur Paper Backs
4. Singh, J.K. *Business Mathematics*. Himalaya Publishing House.
5. Dowling, E.T. *Mathematics for Economics*. Schaum's Outlines Series, McGraw Hill Publishing Co.
6. Mizrahi and Sullivan, John. *Mathematics for Business and Social Sciences*. Wiley and Sons.
7. Budnick, P. *Applied Mathematics*. McGraw Hill Publishing Co.

**Statistics:**

1. Sharma, J.K. *Business Statistics*. Pearson Education.
2. Gupta, S.C. *Fundamentals of Statistics*. Himalaya Publishing House.
3. Gupta, S.P. and Gupta, Archana. *Elementary Statistics*. New Delhi: Sultan Chand and Sons.
4. Levin, Richard and Rubin, David S. *Statistics for Management*. New Delhi: Prentice Hall of India.
5. Spiegel, M.R. *Theory and Problems of Statistics*. Schaum's Outlines Series, McGraw Hill Publishing Co.

**Note:** Latest edition of text books may be used.

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B. Com.: Semester II

Language-2

Paper BC 2.4 : Hindi/Modern Indian Language

Common Syllabus to be provided by respective Department



**B.Com.: Semester III**  
**Paper BC 3.1: Company Law**

**Duration:** 3 hrs.

**Objective:** The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. Case studies involving issues in company laws are required to be discussed.

**Contents**

**Unit I: Introduction**

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; formation of company, promoters and their legal position, pre incorporation contract and provisional contracts; on-line registration of a company.

**Unit II: Documents**

Memorandum of association and its alteration, articles of association and its alteration, doctrines of constructive notice and indoor management, prospectus, shelf prospectus and red herring prospectus, misstatement in a prospectus; issue, allotment and forfeiture of shares, calls on shares; issue of sweat capital; employee stock options; issue of bonus shares; transfer and transmission of shares, buyback; share certificate; D-Mat system.

**Unit III: Management**

Classification of directors, director identity number (DIN); appointment, removal of directors; legal positions, powers and duties; key managerial personnel, managing director, manager; committees of board of directors – audit committee, nomination and remuneration committee, stakeholders relationship committee, corporate social responsibility committee; prohibition of insider trading.

**Unit IV: Company Meetings**

Meetings of shareholders and board; types of meeting, convening and conduct of meetings, requisites of a valid meeting- notice, agenda, chairman, quorum, proxy, resolutions, minutes; postal ballot, meeting through video conferencing, e-voting.

**Unit V: Dividends and Audit**

Provisions relating to payment of dividend, provisions relating to books of account, provisions relating to audit, auditors' appointment, rotation of auditors, auditors' report, secretarial standards and secretarial audit; on-line filing of documents.

**Unit IV: Winding Up**

Concept and modes of winding up, Liquidator, National Company Law Tribunal (NCLT), Appellate Tribunal (NCLAT), Special Courts.



**Suggested Readings:**

1. Sharma, J.P. *An Easy Approach to Corporate Laws*. New Delhi: Ane Books Pvt. Ltd.
2. Gower, LCB. *Principles of Modern company Law*. London: Stevens & Sons.
3. Hannigan, Brenda. *Company Law*. U.K.:Oxford University Press.
4. Kuchhal, M C. *Corporate Laws*. New Delhi: Shri Mahaveer Book Depot.
5. Ramaiya. *A Guide to Companies Act*. LexisNexis, Wadhwa and Buttersworth.
6. Kannal, S., & Sowrirajan, V.S. *Company Law Procedure*. New Delhi: Taxman's Allied Services (P) Ltd.
7. Singh, Harpal. *Indian Company Law*. Delhi: Galgotia Publishing.
8. *Companies Act and Corporate Laws*. New Delhi: Bharat Law House Pvt Ltd.

**Note:** Latest edition of text books may be used.

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**B.Com.: Semester III**  
**Paper BC 3.2: Income Tax Law and Practice**

**Duration:** 3 hrs.

**Objective:** To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961.

Unit	Contents
I	Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax. Permanent Account Number (PAN) Residential status; Scope of total income on the basis of residential status Exempted income under section 10
II	Computation of income under different heads - Salaries - Income from house property
III	Computation of income under different heads - Profits and gains of business or profession - Capital gains - Income from other sources
IV	Total income and tax computation - Income of other persons included in assessee's total income - Aggregation of income and set-off and carry forward of losses - Deductions from gross total income - Rebates and reliefs
V	Computation of Total Income of individuals and firms Tax Liability of individual and firm Preparation of return of income, Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-line filing of returns for specified assesseees.

**Note:**

1. There shall be a practical examination of 20 Marks on E-filing of Income Tax Returns using a software utility tool. The student is required fill appropriate Form and generate the XML file.
2. There shall be 4 Credit Hrs. for Lectures+ one Credit Hr. (Two Practical Periods per week per batch) for Practical Lab+ one credit Hr for Tutorials (per group).

**Suggested readings:**

1. Singhania, Vinod K. and Singhania, Monica. *Students' Guide to Income Tax, University Edition*. New Delhi: Taxmann Publications Pvt. Ltd.
2. Ahuja, Girish and Gupta, Ravi. *Systematic Approach to Income Tax*. Delhi: Bharat Law House.
3. Pagare, Dinkar. *Law and Practice of Income Tax*. New Delhi: Sultan Chand and Sons.

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4. Lal, B.B. *Income Tax Law and Practice*. New Delhi: Konark Publications.

**Journals**

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

**Software**

1. Excel Utility available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)

**Note:** Latest edition of text books and Software may be used.



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B. Com.: Semester III

Language-3

Paper BC 3.3 : Hindi/Modern Indian Language

Common Syllabus to be provided by respective Department



**B. Com.: Semester III**  
**Paper BC 3.4 (a): Computer Applications in Business**

**Duration : 2 hrs**

**Objective:** To provide computer skills and knowledge for commerce students and to enhance the student understanding of usefulness of information technology tools for business operations.

**Contents**

**Unit I: Introduction**

Introduction to Computer-Characteristics of Computers, The Computer System, Parts of Computers); Computer H/W Setup, Configuration, Networking, Mobile H/W Device and types wireless Networking; Operating System- Introduction to Operating Systems, An overview of various Computer & Mobile OS & Application (UN IX / Linux, DOS, Windows, Android, windows mobile, iOS Like), Features of latest Windows Operating Systems & its Management & Networking (Installation, backup, security, User control), Usage of payment gateways.

**Unit II: Introduction to essential tools**

Introduction to facilities & commonly used features of:

- a) **Word:** Working with word document, Inserting, filling and formatting a table, Mail Merge including linking with Access Database, Creating Macros -Sending E-mail from Word Import / Export of files Converting Word Document to Web Document, PDF files Hyperlinks; OLE Security features in MS-Word - Protection of Documents - Password for Documents - Checking for viruses in macros, referencing, creating bibliography, manage sources and citations, review documents.
- b) **PowerPoint:** Preparing Presentations, Slides, Handouts, Speaker's Notes - Outlines - Media Clips - Charts - Graphs, Adding the Transitions to the Slide Show - Special effects in detail, - Setting Slide timings.
- c) **Spreadsheet:** Creating a work book, Rearranging Worksheet, Organizing Charts and graphs, Ranges and Functions & Formulae: Mathematical, Statistical Financial Functions such as NPV (Net present value), Future value, IRR (Internal Rate of Return), EMI (Equated Monthly Installments, Compounding Yearly, periodic and monthly) - Auto Calculate Using Names in a Formula, Formula Editing, Consolidation of Data & Data Analysis - Sorting List, Filter & More Filtering Techniques - Consolidate data in multiple worksheets - What-if analysis, Goal Seek Scenario Manager, Solver, Lookup Function - Sub Totals, Nested-IF, Statistical Analysis; Data Validation & Protection - Create a drop-down list from a range of cells - Apply data validation to cells - Copy data validation setting, remove data validation - Find cell that have data validation, protect cell data, using password to protect sheet and workbook. - Use validation to create dependent list; Pivot table Reports & Pivot Chart Reports.

**Unit III: Using Spreadsheet for Data Analysis & Reporting Features**

Using spreadsheet for following purposes and making reports: Loan & Lease statement, Ratio Analysis, Payroll statements, Capital Budgeting, Depreciation Accounting, Graphical representation of data, Frequency distribution and its statistical parameters, Correlation and Regression

**Unit IV: Database Designs for Accounting and Business Applications**

Reality- Expressing the Application; Creating Initial design in Entity Relationship(ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS.

**SQL and Retrieval of Information:** Basic Queries in SQL; Embedded Queries in SQL; Insert, Delete and Update statements in SQL

**DBMS Software:** Environment; Tables; Forms; Queries; Reports; Modules; Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.

**Unit V: CAAT Tools**

Capabilities & Importing Data from Accounting & other Application Systems - An Introduction; Analytical Reports, Duplicates/ Gaps. Sorting & Charting; Stratification, Summarization, Statistics & Aging - An Introduction; Sampling, Macros and Audit Trail.

**Notes:**

1. There shall be a practical examination of 50 Marks (Practical-35 Marks, Viva-5 Marks and Work Book-10 Marks) and duration of Examination shall be 3 Hrs.
2. Teaching arrangements need to be made in the computer lab only.
3. There shall be 2 Lectures per class and 4 Practical periods per batch to be taught in computer Lab.

**Suggested Readings:**

1. Rajaraman, V. *Introduction to Information Technology*. PHI.
2. Eliason, A.L. *On-line Business Computer-Applications*. Chicago: Science Research Associates.
3. Frye, Curtis D. *Step by Step Microsoft Excel 2010*. PHI.
4. Leon, A. and Leon, M. *Fundamentals of Information Technology*. Leon, Vikas (4) Software manuals.
5. Sinha, Pradeep K. and Sinha, Preeti. *Foundation of Computing*. BPB Publication.
6. Basandra, Suresh K. *Management Information System*. New Delhi-Allahabad: Wheeler Publication.
7. Kumar, Muneesh. *Business Information System*. Vikas Publishing House.
8. Saxena, Sanjay. *A First Course in Computers*. Vikas Publishing House.
9. Fitzgerald & Dennis. *Business Data Communication and Networking*. Wiley.

**Note:** Latest edition of text books may be used.



**B. Com.: Semester III**  
**Paper BC3.4 (b): Cyber Crimes and Laws**

**Duration: 2 hrs**

**Objective:** This paper intends to create an understanding towards the cyber crimes and to familiarize the students with the application of cyber laws in general.

**Contents**

**Unit I: Cyber Crimes**

Introduction- Computer crime and cyber crimes; Distinction between cyber crime and conventional crimes; cyber forensic; Kinds of cyber crimes- cyber stalking, cyber terrorism, forgery and fraud, crimes related to IPRs, computer vandalism; Privacy of online data; Cyber Jurisdiction; Copyright issues; and Domain name dispute etc.

**Unit II: Definition and Terminology (Information Technology Act, 2000)**

Concept of Internet, Internet Governance, E-Contract, E-Forms, Encryption, Data Security. Access, Addressee, Adjudicating Officer, Affixing Digital Signatures, Appropriate Government, Certifying Authority, Certification Practice Statement, Computer, Computer Network, Computer Resource, Computer System, Cyber Appellate Tribunal, Data, Digital Signature, Electronic Form, Electronic Record, Information, Intermediary, Key Pair, Originator, Public Key, Secure System, Verify, Subscriber as defined in the Information Technology Act, 2000.

**Unit III: Electronic Records**

Authentication of Electronic Records; Legal Recognition of Electronic Records; Legal Recognition of Digital Signatures; Use of Electronic Records and Digital Signatures in Government and its Agencies; Retention of Electronic Records; Attribution, Acknowledgement and Dispatch of Electronic Records; Secure Electronic Records and Digital Signatures.

**Unit IV: Regulatory Framework**

Regulation of Certifying Authorities; Appointment and Functions of Controller; License to issue Digital Signatures Certificate; Renewal of License; Controller's Powers; Procedure to be Followed by Certifying Authority; Issue, Suspension and Revocation of Digital Signatures Certificate, Duties of Subscribers; Penalties and Adjudication; Appellate Tribunal; Offences.

**Suggested Readings:**

1. Efraim Turban, Jae Lee, King, David, and Chung, HM. *Electronic Commerce-A managerial Perspective*. Pearson Education
2. Joseph, P.T. *E-Commerce-An Indian Perspective*. PHI
3. Chaffey, Dave. *E-business and E-commerce Management*. Pearson Education.
4. Painttal, D. *Law of Information Technology* New Delhi: Taxmann Publications Pvt. Ltd.
5. Dietel, Harvey M., Dietel, Paul J., and Steinbuhler, Kate. *E-business and E-commerce for managers*. Pearson Education.

6. Brian, Craig. *Cyber Law: The Law of the Internet and Information Technology*. Pearson Education
7. Sharma J. P and Kanojia, Sunaina. *Cyber Laws*, New Delhi: Ane Books Pvt Ltd.
8. *Taxmann Publications Pvt. Ltd.*, New Delhi, *Information Technology Rules 2000 & Cyber Regulations Appellate Tribunal Rules 2000 with Information Technology Act 2000*.

**Note: Latest edition of text book may be used.**

**B.Com.: Semester IV**  
**Paper BC 4.1: Business Communication (English/Hindi)**

**Duration: 3 hrs.**

**Objective:** To equip students effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

**Contents**

**Unit I: Introduction**

Nature, Process and Importance of Communication, Types of Communication (verbal & Non Verbal), Different forms of Communication. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.

**Unit II: Business Correspondence**

Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter-office Memo, Notices, Agenda, Minutes, Job application letter, preparing the resume.

**Unit III: Report Writing**

Identify the types of reports, define the basic format of a report, identify the steps of report writing, write a report meeting the format requirements, determine the process of writing a report, importance of including visuals such as tables, diagrams and charts in writing report, apply citation rules (APA style documentation) in reports.

**Unit IV: Business language and presentation**

Importance of Business language, Vocabulary Words often confused, Words often misspelt, Common errors in English. Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

**Unit V: Technology and Business Communication**

Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modern techniques like video conferencing, social networking. Strategic importance of e-communication.

**Suggested Readings:**

1. Lesikar, R.V. & Flatley, M.E. *Basic Business Communication Skills for Empowering the Internet Generation*. New Delhi: Tata McGraw Hill Publishing Company Ltd.
2. Bovee, and Thill. *Business Communication Today*. Pearson Education
3. Taylor, Shirley. *Communication for Business*. Pearson Education
4. Locker and Kaczmarek. *Business Communication: Building Critical Skills*. TMH

**Note:** Latest edition of text books may be used.

**B.Com: Semester IV**  
**Paper BC 4.2: Corporate Accounting**

**Duration: 3 hrs.**

**Objective:** To help the students to acquire the conceptual knowledge of the corporate accounting and to understand the various techniques of preparing the financial statements.

**Contents**

**Unit I: Accounting for Share Capital & Debentures**

Issue, forfeiture and reissue of forfeited shares- concept & process of book building. Issue of rights and bonus shares. Buy back of shares. Redemption of preference shares. Issue and Redemption of Debentures.

**Unit II: Final Accounts**

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits.

**Unit III: Valuation of Goodwill and Valuation of Shares**

Concepts and calculation - simple problem only.

**Unit IV: Amalgamation of Companies**

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

**Unit V: Accounts of Holding Companies/Parent Companies**

Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).

**Unit VI: Banking Companies**

Difference between balance sheet of banking and non-banking company; prudential norms. Asset structure of a commercial bank. Non-performing assets (NPA).

**Unit VII: Cash Flow Statement**

Concepts of funds. Preparation of cash flow statement as per Accounting Standard (AS): 3 (Revised) (ICAI): Indirect method only.

**Note:**

1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.
2. Any revision of relevant Indian Accounting Standard would become applicable immediately.

**Suggested Readings:**

1. Monga, J.R. *Basic Corporate Accounting*. Mayur Paperbacks (c/o K.L. Malik and Sons Pvt. Ltd, 23 – Dara Ganj, New Delhi.)

2. Gupta, Nirmal , Sharma, Chhavi. *Corporate Accounting, Theory and Practice*. New Delhi: Ane Books Pvt Ltd.
3. Shukla, M.C., Grewal, T.S. and Gupta, S.C. *Corporate Accounting*. New Delhi: S. Chand and Co.
4. Maheshwari, S.N. and Maheshwari, S.K. *Corporate Accounting*. New Delhi: Vikas Publication.
5. Mukherjee and Hanif. *Corporate Accounting*. New Delhi: Tata McGraw Hill.

**Note: Latest edition of text books may be used.**

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**B. Com.: Semester IV**  
**Paper BC 4.3: Cost Accounting**

**Duration:** 3 hrs.

**Objective:** To acquaint the students with basic concepts used in cost accounting and various methods involved in cost ascertainment systems and use of costing data for planning, control & decision-making.

**Contents**

**Unit I: Introduction**

Meaning, objectives and advantages of cost accounting, Difference between financial, cost, and management accounting, Cost concepts and classifications, Role of a cost accountant in an organization.

**Unit II**

- (a) **Materials:** Material/inventory control- concept and techniques, Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues – FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard, Treatment of Material Losses.
- (b) **Labour:** Accounting and Control of labour cost, time keeping and time booking, concept and treatment of idle time, over time, labour turnover and fringe benefits.

**Unit III: Overhead**

Classification, allocation, apportionment and absorption of overhead. Under- and over-absorption. Capacity costs. Treatments of certain items in costing, like interest on capital, packing expenses, debts, research and development expenses, Activity based costing.

**Unit IV: Methods of Costing**

Unit costing, Job costing, Contract Costing, Process costing (process losses, valuation of work in progress, joint and by-products).

**Unit V: Service Costing and Accounting Systems**

Service costing (only transport). Accounting Systems: Integral and non-integral systems, Reconciliation of cost and financial accounts.

**Suggested Readings:**

1. Lal, Jawahar and Srivastava, Seema. *Cost Accounting*. New Delhi: McGraw Hill Publishing Co.
2. Nigam, B.M. Lall and Jain, I.C. *Cost Accounting, Principles, Methods and Techniques*. New Delhi : PHI Pvt. Ltd.
3. Banerjee, Bhabatos. *Cost Accounting –Theory and Practice*. New Delhi: PHI Pvt. Ltd.
4. Jhamb, H.V. *Fundamentals of Cost Accounting*. New Delhi: Ane Books Pvt Ltd.
5. Arora, M.N. *Cost Accounting – Principles and Practice*. New Delhi: Vikas Publishing House.



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6. Shukla, M.C., Grewal, T.S. and Gupta, M.P. *Cost Accounting, Text and Problems*. New Delhi: S. Chand & Co. Ltd.
7. Jain, S.P. and Narang, K.L. *Cost Accounting, Principles and Methods*. Jalandhar: Kaylani Publishers.
8. Maheshwari, S.N. & Mittal, S.N. *Cost Accounting, Theory and Problems*. New Delhi: Shri Mahabir Book Depot.

**Note:** Latest edition of text books may be used.

**B.Com.: Semester IV  
Paper BC 4.4 (a) : E-Commerce**

**Duration:** 2 hrs.

**Objective:** To enable the students to become competent to understand the mechanism for excelling in e-commerce based employments and self-employment opportunities.

**Contents**

**Unit I: Introduction**

Introduction to E Commerce and Definition, E-Commerce based activities, Goals of E-Commerce, Technical Components of E-Commerce, Functions, Advantages and disadvantages of E-Commerce, Scope of E-Commerce, Electronic Commerce Applications, Framework of E-Commerce, Supply Chain Management, Electronic Commerce and Electronic Business.

**Unit II: Planning Online-Business**

Nature and dynamics of the internet. Electronic business models: B2B, B2C, C2C, C2B. Web-site Design: Web sites as market place. E-commerce, pure online vs. brick and click business; assessing requirement for an online business designing, developing and deploying the system.

**Unit III: Technology for Online-Business**

Internet and its Evolution, IT Infrastructure, Middleware, Domain names, Contents: Text and Integrating E-business applications. Component of Internet Information technology structure, Development of Intranet, Extranet and their Difference.

**Unit IV: Operations of E Commerce**

Online-payment mechanism; Electronic Payment systems; payment Gateways; Visitors to website; Tools for promoting websites; Risk management options for e-payment systems.

**Unit V: Security and Legal Aspects of E-Commerce**

Threats in E-Commerce, Security of Clients and Service-Provider; Cyber Laws – Relevant provisions of Information Technology Act 2000, offences, secure electronic records and digital signatures penalties and adjudication.

**Suggested Readings:**

1. Agarwala, Kamlesh N., Lal, Amit and Agarwala, Deeksha. *Business on the Net: An Introduction to the Whats and Hows of E-Commerce*. Macmillan India Ltd.
2. Bajaj, Deobyani Nag. *E-Commerce*. New Delhi: Tata McGraw Hill Company.
3. Turban, E., et. al. *Electronic commerce: A Managerial Perspective*. Pearson Education Asia.
4. Diwan, Prag and Sharma, Sunil. *Electronic Commerce -A Manager's Guide to E-Business*. Delhi: Vanity Books International.
5. Dietel, Harvey M., Dietel, Paul J., and Steinbuhler., Kate. *E-business and E-commerce for managers*. Pearson Education.



6. Greenstein, M. and Feinman, T.M. *Electronic Commerce: Security, Risk Management and Control*. Tata McGraw hill.
7. Kosiur, David. *Understanding Electronic Commerce*. New Delhi: Prentice Hall of India Private Ltd.
8. Whiteley, David. *E-commerce*. New York: McGraw Hill.

**Note: Latest edition of text books may be used.**



**B.Com.: Semester - IV**  
**Paper BC 4.4(b): Investing in Stock Markets**

**Duration:** 2 hrs.

**Objective:** This paper intends to provide basic skills to operate in stock markets and the ways of investing in it. It will enable the student to take up investment in stock markets independently.

**Contents**

**Unit I: Investing Fundamentals**

Types of Investment – Equity Shares, IPO/ FPO, Bonds. Indian Securities Market: the market participants, trading of securities, security market indices. Sources of financial information. Stock exchanges in India: BSE, NSE, MCX. Buying and selling of stocks: using brokerage and analysts' recommendations. Use of limit order and market order.

**Unit II: Stock Analysis and Valuation**

Online trading of stocks. Understanding stock quotations, types and placing of order. Risk: its valuation and mitigation, Analysis of the company: financial characteristics (as explained by ratio analysis, future prospects of the company, assessing quality of management using financial and non-financial data, balance sheet and quarterly results, cash flows and capital structure). Comparative analysis of companies, Stock valuations: using ratios like PE ratio, PEG ratio, and Price Revenue ratio. Use of Historic prices, simple moving average, basic and advanced interactive charts. Examining the shareholding pattern of the company.

Pitfalls to avoid while investing: high P/E stocks, low price stocks, stop loss, excess averaging.

**Unit III: Investing in Mutual Funds**

Background of Mutual Funds: Needs and advantages of investing in Mutual Funds. Net Asset Value, Types of Mutual funds: Open ended, closed ended, equity, debt, hybrid, money market, Load vs. no load funds, Factors affecting choice of mutual funds. CRISIL Mutual Fund Ranking and its Usage.

**Unit IV: Understanding Derivatives**

Futures, Options, trading in futures and options. Understanding stock market quotes on futures and options. Types of orders, Put and Call options: How Put and Call options work. Commodities, Derivatives of commodities, trading of commodity derivatives on MCX, Currency derivatives and its trading.

**Suggested Readings:**

1. Gitman and Joehnk. *Fundamentals of Investing*. Pearson.
2. Madura, Jeff. *Personal Finance*. Pearson.
3. Chandra, Prasanna. *Investment Analysis and Portfolio Management*. Tata McGraw Hill.
4. Damodaran, Aswath. *Investment Valuation: Tool and Techniques for Determining the*

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- Value of Any Asset.* Wiley Finance.
5. Bodie, Alex, Marcus and Mohanty. *Investments.* McGraw Hill Publishing Co.
  6. Hirt and Block. *Fundamentals of Investment Management.* McGraw Hill Publishing Co.
  7. Pandiyan, Punithavathy. *Security Analysis and Portfolio Management.* Vikas Publications
  8. [www.yahooofinance.com](http://www.yahooofinance.com)
  9. [www.moneycontrol.com](http://www.moneycontrol.com)
  10. [www.bloomberg.com](http://www.bloomberg.com)

**Note:** Latest edition of text book may be used.

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**B.Com.: Semester V**  
**Paper BC 5.1 (a): Human Resource Management**

**Duration:** 3 hrs.

**Objective:** The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.

**Contents**

**Unit I: Introduction**

Concept and functions; Role, status and competencies of HR manager; Organization of HR Department; HR Policies; Evolution of HRM; Emerging challenges of human resource management like workforce diversity, downsizing, work life balance, etc.

**Unit II: Acquisition of Human Resource**

Human resource planning; Job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; Testing and interview; Placement and induction.

**Unit III: Training and Development**

Concept and importance; Identifying training and development needs; Designing training programmes; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, coaching and mentoring, management development programs; Evaluating training effectiveness.

**Unit IV: Performance Appraisal**

Nature and objectives; Performance appraisal process; Methods of performance appraisal; Job changes - transfers and promotions; Potential appraisal.

**Unit V: Compensation and Maintenance of employees**

Compensation - Concept and policies; Job evaluation; Methods of wage payments and incentive plans; Fringe benefits; Performance linked compensation; Employee health and safety; Employee welfare; Social security (excluding legal provisions); Grievance handling and redressal.

**Suggested Readings:**

1. Decenzo, D.A. and Robbins, S. P. *Fundamentals of Human Resource Management*. India: Wiley.
2. Dessler, G. and Varkkey, B. *Human Resource Management*. Delhi: Pearson Education.
3. Chhabra, T.N. *Human Resource Management*. Delhi: Dhanpat Rai & Co.
4. Aswathappa K. *Human Resource Management*. New Delhi: Tata McGraw-Hill.
5. Gupta, C.B. *Human Resource Management*. Delhi: Sultan Chand & Sons.
6. Rao, V. S. P. *Human Resource Management: Text and Cases*. Excel Books.

**Note:** Latest edition of text books may be used.





**B. Com.: Semester V**  
**Paper BC 5.1 (b): Principles of Marketing**

**Duration:** 3 hrs.

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

**Contents**

**Unit I: Introduction**

Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment-Macro and micro environmental factors.

**Unit II**

**Consumer Behaviour:** Consumer buying process; Factors influencing consumer buying decisions-an overview.

**Market segmentation:** Concept, Importance and Bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

**Unit III: Product**

Meaning and importance; Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services; Product life-cycle; New product development (an overview).

**Unit IV**

(a) **Pricing:** Significance; Factors affecting price of a product; Pricing policies and strategies.

(b) **Distribution:** Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Distribution Logistics-Meaning, Importance and Decisions.

**Unit V**

a) **Promotion:** Nature and importance of promotion; Promotion tools: advertising, personal selling, public relations & sales promotion – concept and their distinctive characteristics; Communication process; Promotion mix; Factors affecting promotion mix decisions.

b) **Developments and issues in marketing:** Rural marketing, Social marketing; Online marketing, Direct marketing, Services marketing, Green marketing.

**Suggested Readings:**

1. Kotler, Philip, Keller, Kevin Lane, Koshy, Abraham and Jha, Mithileshwar. *Marketing Management: A South Asian Perspective*. Pearson Education.
2. McCarthy, E. Jerome and William, D. Perreault. *Basic Marketing*. Richard D. Irwin.
3. Majaro, Simon. *The Essence of Marketing*. New Delhi: Prentice Hall.
4. Chhabra, T.N. *Principles of Marketing*. Sun India Publication.
5. Etzel, Michael J., Walker, Bruce J., Staton, William J., and Pandit, Ajay. *Marketing Concepts and Cases*. Tata McGraw Hill (Special Indian Edition).
6. Czimkora. *Marketing Management*. Vikas Publishing House (P) Ltd.
7. Armstrong, Gary, and Kotler, Philip. *The Essentials of Marketing*. New Delhi: Pearson Education.

**Note:** Latest edition of text books may be used.



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B. Com.: Semester V

Paper BC 5.1(c): Auditing and Corporate Governance

Duration: 3 hrs.

**Objective:** To provide knowledge of auditing principles and techniques and to familiarize the students with the understanding of issues and practices of corporate governance in the global and Indian context including case studies.

**Contents**

**Unit I: Auditing:**

Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities; Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties; Auditor's Report- Contents and Types, Liabilities of Statutory Auditors under the Companies Act 2013. Special Areas of Audit-Cost audit, Tax audit and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Relevant Auditing and Assurance Standards (AASs).

**Unit III: Conceptual Framework of Corporate Governance**

Meaning, Theories, Models and Benefits of Corporate Governance; Board Committees and their Functions; Insider Trading; Rating Agencies; Green Governance/E-governance; Clause 49 of Listing Agreement; Class Action; Whistle Blowing; Shareholders Activism.

**Unit IV: Major Corporate Governance Failures**

BCCI (UK), Maxwell Communication (UK), Enron (USA), World.Com (USA), Andersen Worldwide (USA), Vivendi (France), Harshad Mehta Scam, Satyam Computer Services Ltd, and Kingfisher Airlines; Common Governance Problems Noticed in various Corporate Failures; Codes and Standards on Corporate Governance; Initiatives in India.

**Unit V: Business Ethics and CSR**

Morality and Ethics; Business Values and Ethics; Various Approaches to Business Ethics; Ethical Theories; Ethical Governance; Corporate Ethics; Benefits of Adopting Ethics in Business; Ethics Programme; Code of Ethics; Ethics Committee; Concept of Corporate Philanthropy, CSR, CR, Corporate Sustainability; Environmental Aspect of CSR; CSR provision under the Companies Act 2013, CSR Committees; CSR Reporting; CSR Models, Drivers of CSR, Codes and Standards on CSR, Global Reporting Initiatives, ISO 26000.

**Suggested Readings:**

1. Sharma, J.P. *Corporate Governance, Business Ethics, and CSR*. New Delhi: Ane Books Pvt Ltd.
2. Institute of Chartered Accountants of India, *Auditing and Assurance Standards*, ICAI, New Delhi.
3. Relevant Publications of ICAI on *Auditing* (CARO).

4. Gupta, Kamal and Arora, Ashok. *Fundamentals of Auditing*. New Delhi: Tata Mc-Graw Hill Publishing Co. Ltd.
5. Ghatalia, S.V. *Practical Auditing*. New Delhi: Allied Publishers Private Ltd.
6. Singh, A. K. and Gupta, Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company.
7. Mallin, Christine A. *Corporate Governance (Indian Edition)*. New Delhi: Oxford University Press.
8. Rani, Geeta D., and Mishra, R.K. *Corporate Governance- Theory and Practice*. New Delhi: Excel Books.
9. Tricker, Bob. *Corporate Governance-Principles, Policies, and Practice (Indian Edition)*. New Delhi: Oxford University Press.

**Note: Latest edition of text books may be used.**



**B.Com.: Semester V**

**Paper BC 5.1 (d): Financial Reporting and Analysis**

**Duration:** 3 hrs.

**Objective:** To understand, analyse and interpret the basic framework of financial reporting.

**Unit I: Basics of Financial Reporting**

Purpose of financial reporting, users of financial reports, conceptual framework for financial reporting.

**Unit II: Understanding Financial Statements**

**Structure of Financial Statements:** Introduction, Statement of Financial Position (Balance Sheet), Statement of Earnings (Income Statement), and Statement of Cash Flows (Cash Flow Statement).

**Additional disclosure statements:** Need for Additional Statements, Auditor's Report, Director's Report, Funds Flow Statement, Electronic Dissemination, Corporate Governance.

**Unit III: Elements of Financial Statements**

Inventories, Receivables, Assets (Fixed Tangible, Intangible), Leases, Revenue, Income-Tax, Retained Earnings.

**Unit IV: Analysis & Interpretation of Financial Statements**

**Ratio Analysis** – Liquidity, Solvency, Activity & Profitability Analysis, Comparative & Common Size Analysis (Vertical & Horizontal Analysis), Financial Statement Variation by Type of Industry.

**Expanded Analysis:** Financial Ratios used in Annual Reports, Management's use of financial analysis, Graphing Financial Information.

**Unit V: Accounting Standards in India & IFRS**

Basic Framework.

**Suggested Readings:**

1. Lal, Jawahar, *Corporate Financial Reporting: Theory & Practice*, Taxmann Applied Services, New Delhi.
2. Raiyani, J. R. and Lodha, G., *International Financial Reporting Standard (IFRS) and Indian Accounting Practices*, New Century Publications.
3. Singh, N. T. and Agarwal, P., *Corporate Financial Reporting in India*, Raj Publishing, Jaipur.
4. Hennie, V. G., *International Financial Reporting Standards: A practical guide*, Washington: World Bank.
5. Alexander, D., Britton, A. and A. Jorissen, *Global Financial Reporting and Analysis*, Cengage Learning, Indian edition.

**Note:** Latest edition of text book may be used.





**B. Com.: Semester V**

**Paper BC 5.2 (a): Fundamentals of Financial Management**

**Duration:** 3 hrs.

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

**Contents**

**Unit I**

Nature, scope and objectives of financial management, Time value of money, Risk and return (including Capital Asset Pricing Model).

**Unit II**

Long term investment decisions: The Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index.

**Unit III**

Financing Decisions: Sources of long-term financing, Estimation of components of cost of capital, Methods for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC). Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and Financial leverage. Determinants of capital structure.

**Unit IV**

Dividend Decisions: Theories for Relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Approach, Cash and stock dividends. Dividend policies in practice.

**Unit V**

Working Capital Decisions: Concepts of Working Capital, Operating & Cash Cycles, sources of short term finance, working capital estimation, cash management, receivables management, inventory management.

Spreadsheet is the recommended software for doing basic calculations in finance and hence can be used for giving students subject related assignments for their internal assessment purposes.



**Suggested Readings:**

1. Khan, M.Y. and Jain, P.K. *Financial Management: Text and Problems*. Tata McGraw Hill
2. Horne, Van, James C., Wachowicz, John. *Fundamentals of Financial Management*. Pearson Education
3. Ross, Stephen A., Westerfield, Randolph, and Jeffrey Jaffe. *Corporate Finance*. Tata McGraw Hill
4. Srivastava, Rajiv, and Mishra, Anil. *Financial Management*. UK: Oxford University Press.
5. Singh, Preeti. *Financial Management*. New Delhi: Ane Books Pvt. Ltd.
6. Singh, J.K. *Financial Management-text and problems*. Delhi: Dhanpat Rai and Company.
7. Sharma, G.L., and Singh, Y.P. *Contemporary issues in Finance and Taxation*. Academic Foundation Delhi
8. Rustagi, R.P. *Financial Management*. Galgotia Publishing Company
9. Pandey, I M. *Financial Management*. Vikas Publications
10. Chandra, P. *Financial Management-Theory and Practice*. Tata McGraw Hill
11. Bhalla, V. K. *Financial Management & Policy*. Delhi: Anmol Publications.

**Note:** Latest edition of text books may be used.



**B.Com.: Semester V**  
**Paper BC 5.2 (b): Indirect Tax Laws**

**Duration: 3 hrs.**

**Objective:** To provide basic knowledge and equip students with application of principles and provisions of Service Tax, VAT, Central Excise, and Customs Laws.

**Contents**

**Unit I: Service tax**

Concepts and general principles; Sources of service tax law; Charge of service tax and taxable services (Meaning of services, Negative List, Mega Exemption Notification); Place of Provision of Services; Point of Taxation; Valuation of taxable services; Exemptions & abatements; Payment of service tax (including Reverse Charge Mechanism); Service tax procedures; Accounting codes of service tax returns; Filing of returns; Demand, Adjudication and offences; Liability & Refunds; Penalties; Interest; CENVAT Credit; E-filing of service tax return.

**Unit II: VAT**

Concepts and general principles; Calculation of VAT Liability including input Tax Credits; Small Dealers and Composition Scheme; VAT Procedures; Treatment of stock & Branch transfer under State VAT Acts; Filing & Return under State VAT Act; E-filing; Practical problems on VAT.

**Unit III: Central Excise**

Levy & Collection of excise duty; Goods & Excisable goods; Manufacture and Manufacturer; Dutiability of intermediate products & captive consumption; Packing, labelling & branding activities; Determination of taxable event for change of duty; Valuation; CENVAT; General procedures; Export procedures; Bonds & types of bonds; Refund & appeals; Remission of duty & destruction of goods; SSI, Job Work.

**Unit IV: Customs laws**

Basic concepts of customs law- Territorial waters, high seas; Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Protective duty, Safeguard Duty; Classification of goods; Warehousing- special provisions of warehousing; Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions from custom duty.

**Suggested Readings:**

1. Singhanian, Vinod K. and Singhanian, Monica. *Students' Guide to Indirect Taxes*. Delhi: Taxmann Publications Pvt. Ltd.
2. Datey, V.S. *Indirect Tax Law and practice*. Delhi: Taxmann Publications Pvt. Ltd.
3. Kumar, Sanjeev. *Systematic Approach to Indirect Taxes*.
4. Gupta, S.S. *Service Tax -How to meet your obligation*. Delhi: Taxmann Publications Pvt. Ltd.
5. Ahuja, Girish & Gupta, Dr. Ravi. *Indirect Tax*. Flair Publication Pvt. Ltd.

**Note:**

1. This Paper will be replaced by the Goods and Service Tax Law whenever this law is enforced.
2. Latest edition of text books may be used.

**B.Com.: Semester V**  
**Paper BC 5.2 (c): Training and Development**

**Duration:** 3 hrs.

**Objective:** To train students to understand the learning environment of a firm. The knowledge so obtained will make them capable of providing training to Human Resource of a business firm.

**Contents**

**Unit I: Introduction**

Concept and functions of Human resource management; relationship of training to organizational and individual goals. Essence of training and development in human resource management. Factors effecting successful training process, Skills of a successful trainer – Internal and external trainer.

Training and learning: Concept of training and learning, the learning process, learning curve, principles of learning, training guidelines, experience versus training, kinds of training, system approach to training, programmed instruction, transfer of training.

**Unit II: Training Needs Assessment and Curriculum Development**

Identification of Training and Development needs, training needs assessment-various approaches (the job and the Individual), Advantages and disadvantages of basic needs assessment techniques, Assessing curriculum needs, curriculum standards, matching organisational training needs, Developing training materials.

**Unit III: Training Methods**

Three Stages of training (Preparatory, implementation and follow-up stage), On the job and off-the job methods, experiential versus non-experiential methods.

**Unit IV: Evaluation of Training and Development, and Emerging Pattern**

Reasons of evaluating training, Criteria for evaluation, problems of evaluation, steps involved in evaluation, methods for training evaluation, analysis and costing of training. Emerging Pattern of Training and development in India. Discussion on Indian case studies.

**Suggested Readings:**

1. Prior, John. *Handbook of Training and Development*. Bombay: Jaico, Publishing House.
2. Michalak, Donald F. and Yager, Edwin G. *Making the Training Process Work*, New York: Harper and Row.
3. Phillips, Jack J. *Handbook of Training Evaluation and Measurement Methods*. Houston, Gulf Publishing Co.
4. Lynton R, Pareek, U. *Training for Development*. Vistaar: New Delhi.

**Note:** Latest edition of text book may be used.



**B.Com.: Semester V**  
**Paper BC 5.2 (d): Industrial Laws**

**Duration: 3 hrs.**

**Objective:** To familiarize the students with the understanding and provisions of industrial related laws. Case studies and problems involving issues in industrial laws are required to be discussed.

**Contents**

**Unit I: The Employees Provident Fund & Miscellaneous Provisions Act, 1952**

Definitions; Schemes under the Act – Employees' Provident Fund Scheme; Employees' Pension Scheme, 1995; Employees' Deposit linked Insurance Scheme.

**Unit II: Employees State Insurance Act, 1948**

Objects and Applicability of the Schemes; Definitions: Personal Injury, Factory, Manufacturing Process, Wages, Partial and Permanent Disablement; ESI Corporation, Standing Committee and Medical Benefit Council; Contributions; Adjudication of Dispute and Claims, Benefits.

**Unit III: Payment of Wages Act, 1936**

Definitions – Employed Person, Employer, Factory, Industrial or other Establishment, Wages; Responsibility for Payment of Wages; Fixation of Wage Period; Time of Payment of Wages; Mode of Payment; Deductions from Wages, Fines.

**Unit IV: The Payment of Bonus Act, 1965**

Definitions – Accounting year, allocable surplus, available surplus, employee, employer, establishments, salary or wage; 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 V: Payment of Gratuity Act, 1972**

Applicability and non- applicability of the Act; Definitions-employee, employer, continuous service; payment of gratuity; forfeiture of gratuity; employer's duty to determine and pay gratuity; recovery of gratuity; penalties.

**Unit VI: Employee's Compensation Act, 1923**

Definitions: dependent, employer, partial and total disablement, workmen, injury, occupational disease; accident; employer's liability for compensation; amount of compensation; contracting; commissioner; case laws.

**Suggested Readings:**

1. Sharma, J.P. *Simplified Approach to Labour Laws*. New Delhi: Bharat Law House (P) Ltd.
2. Malik, K.L. *Industrial Laws and Labour Laws*. Lucknow: Eastern Book Company.
3. Kumar, H.L. *Digest of Labour Cases*. New Delhi: Universal Law Publishing Co P Ltd.
4. Srivastava, S.C. *Industrial Relations & Labour Laws*. Vikas Publishing House (P) Ltd.

**Note:** Latest edition of text book may be used



**B. Com.: Semester V**  
**Paper BC 5.3 (a): Entrepreneurship**

**Duration: 2 hrs.**

**Objective:** The purpose of the paper is to provide orientation towards entrepreneurship as a career option and encourage creative thinking for effectiveness at work and in life.

**Contents**

**Unit I: Introduction**

Meaning, elements, determinants and importance of entrepreneurship. Entrepreneurship and creative response to the society's problems and at work. Entrepreneurial Challenges. Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.

**Unit II: Types of Business Entities**

Micro, Small and Medium Enterprises. Concept of business groups and role of business houses and family business in India. Values, business philosophy and behavioural orientations of important family business in India. Managerial roles and functions in a small business. Entrepreneur as the manager of his business.

**Unit III: Entrepreneurial Sustainability**

Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups. The concept, role and functions of business incubators, angel investors, venture capital and private equity funds.

**Unit IV: Business Plan Preparations**

Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal. Contents of business plan/ project proposal. Designing business processes, location, layout, operation, planning & control; preparation of project report. Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

**Unit V: Start up issues**

Mobilizing resources for start-up. Accommodation and utilities. Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems. Funding opportunities for start-ups. Marketing and organisational plans-an overview.

**Suggested Readings:**

1. Brandt, Steven C. *The 10 Commandments for Building a Growth Company*. Delhi: MacMillan Business Books.



2. Kuratko and Rao. *Entrepreneurship: A South Asian Perspective*. Cengage Learning.
3. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
4. Holt, David H. *Entrepreneurship: New Venture Creation*. New Delhi: Prentice-Hall of India.
5. Kao, John J. *The Entrepreneurial Organization*. Englewoods Cliffs, New Jersey: Prentice-Hall.
6. Langois, Richard N., Yony Fu-Lai Yu and Robertson. (Eds.). *The International Library of Critical Writings in Economics*. Vols. I-III. Cheltenham, UK: Elgar. ISBN-1-8598-758 X
7. McIntyre and Bruno Dallago. *Small and Medium Enterprises in Transitional Economies*. New York: Palgrave MacMillan in association with the United Nations University/ World Institute for Development Economics Research (UNU/WIDER).
8. Panda, Shiba Charan. *Entrepreneurship Development*. New Delhi: Anmol Publications.
9. Patel, V.G. *The Seven Business Crises and How to Beat Them*. New Delhi: Tata McGraw Hill.
10. Plsek, Paul E. *Creativity, Innovation and Quality. (Eastern Economic Edition)*. New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
11. Roberts, Edward B. (Ed.). *Innovation: Driving Product, Process and Market Change*. San Francisco: Jossey Bass ISBN-0-7879-6213-9
12. SIDBI Reports on Small Scale Industries Sector.
13. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
14. Storey, D. J. *Small Business: Critical Perspectives on Business and Management*. London: Routledge.
15. Taneja, Satish and Gupta, S.L. *Entrepreneurship Development-New Venture Creation*. New Delhi: Galgotia Publishing House.
16. Verma, J.C. and Singh, Gurpal. *Small Business and Industry-A Handbook for Entrepreneurs*. New Delhi: Sage.
17. Vesper, Karls H. *New Venture Strategies. (Revised Edition)*. New Jersey: Prentice-Hall.

Note: Latest edition of text books may be used.





**B.Com.: Semester V**  
**Paper BC 5.3(b): Advertising**

**Duration:** 2 hrs.

**Objective:** The objective of this course is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.

**Contents**

**Unit I: Introduction**

Advertising-meaning, nature and importance of advertising, types and objectives. Audience selection; Setting of advertising budget: determinants and major methods.

**Unit II: Media Decisions**

Major media types - their merits and demerits; Advertising through internet and interactive media-Issues and considerations; Factors influencing media choice; media selection, media scheduling.

**Unit III: Message Development**

Advertising creativity; Advertising appeals; Advertising copy and elements of print advertisement creativity; Tactics for print advertisement.

**Unit IV: Measuring Advertising Effectiveness**

Arguments for and against measuring effectiveness; Advertising testing process; Evaluating communication and sales effects; Pre- and post-testing techniques.

**Unit V: Organisational Arrangements**

- a) Advertising Agency: Role, types and selection of advertising agency; Reasons for evaluating advertising agencies.
- b) Social, ethical and legal aspects of advertising in India; Recent developments and issues in advertising.

**Suggested Readings:**

1. Belch and Belch. *Advertising and Promotion*. Tata McGraw Hill Co.
2. Sharma, Kavita. *Advertising: Planning and Decision Making*. Taxmann Publication Pvt. Ltd.
3. Mahajan, J.P., and Ramki. *Advertising and Brand Management*. New Delhi: Ane Books Pvt Ltd.
4. Burnett, Wells and Moriatty. *Advertising: Principles and Practice*. Pearson Education
5. Shimp, Terence A. *Advertising and Promotion: An IMC Approach*. South Western, Cengage Learning.
6. O'Guinn. *Advertising and Promotion: An Integrated Brand Approach*, Cengage Learning.

**Note:** Latest edition of text books may be used.



**B.Com.: Semester V**  
**Paper BC 5.4 (a): Principles of Micro Economics**

**Duration:** 3 hrs.

**Objective:** Objective of the course is to acquaint the students with the concepts of micro economics dealing with consumer behaviour and make them understand the supply side of the market through the production and cost behaviour of firms.

**Contents**

**Unit I: Introduction**

- a) **Demand and Supply:** Determinants of demand, movements vs. shift in demand curve, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; -Market equilibrium and price determination.
- b) Elasticity of demand and supply.
- c) Application of demand and supply.

**Unit II: Consumer Theory**

**Ordinal Utility theory:** (Indifference curve approach): Consumer's preferences; Interference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand.

**Unit III: Production and Cost**

- a) **Production:** Firm as an agent of production. Concepts of Production function. Law of variable proportions; Isoquants; Return to scale. Economics and Diseconomies of scale.
- b) **Costs:** Costs in the short run. Costs in the long run, Profit maximization and cost minimization. Equilibrium of the firm, Technological Change.

**Unit IV: Market Structure**

- (a). **Perfect Competition:** Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, The long run industry supply curve: increasing, decreasing and constant cost industry. Allocation efficiency under perfect competition
- (b). **Monopoly:** Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination.
- (c). **Imperfect Competition:** Difference between perfect competitions, monopoly and imperfect competition;
  - (i) Monopolistic Competition: Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance.
  - (ii) Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect Competition; Cooperative vs. Non cooperative Behaviour and dilemma of oligopolistic firms.

**Unit V: Income Distribution and Factor Pricing**

Demand for factors. Supply of factor, backward bending supply curve for labor concepts of economic rent; Functional Distribution of Income.



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**Suggested Readings:**

1. Salvatore, D. *Schaum's. Outline of Theory and Problems of Microeconomic Theory*. New Delhi: McGraw-Hill, International Edition.
2. Ahuja, H.L. *Business Economics*. New Delhi: S. Chand & Co.
3. Pindyck, R.S., and Rubinfeld, D.L. *Microeconomics*. Prentice-Hall of India Pvt. Ltd.
4. Deepashree. *Business Economics*. New Delhi: Ane Books Pvt. Ltd.
5. Varian, H.R. *Intermediate Microeconomics: A Modern Approach*. New Delhi: Affiliated East-West Press.

**Note:** Latest edition of text books shall be used.

**B.Com.: Semester V**

**Paper BC 5.4 (b): Economics of Regulation of Domestic and Foreign Exchange Markets**

**Duration:** 3hrs.

**Objective:** To acquaint students with the economics of regulation of domestic and foreign exchange markets.

**Contents**

**Unit I: Regulation of Domestic Markets**

Basic functions of government; Market efficiency; Market failure; the meaning & cause; public policy towards monopoly and competition.

**Unit II: Foreign Trade Policy and Procedures**

**Main Features:** Served from India Scheme; export promotion council; Vishesh Krishi and Gram UdyogYojana; focus market scheme, duty exemption and remission scheme, advance authorization scheme and DFRC, DEPB, EPCG, etc; EOUs, EHTPs, STPs, BPTs, and SEZs.

**Unit III: Industries Development Regulation**

An overview of current Industrial Policy; Regulatory Mechanism under Industries Development and Regulation Act., 1951. The Micro, Small and Medium Enterprises Development Act, 2006. Term of office of Chairperson and other Members, Duties, Powers and Functions of Commission.

**Unit IV: Foreign Exchange Market**

Balance of Payments; Market for Foreign Exchange; Determination of Exchange Rates.

**Unit V: The Foreign Exchange Management Act, 1999**

Definitions; Authorized Person, Capital Account Transaction Currency, Current Account Transaction, Foreign Exchange, Person, Person Resident in India, Repatriate to India. Regulation and Management of Foreign Exchange; Dealing in Foreign Exchange, Holding of Foreign Exchange, current Account Transactions, Capital Account Transactions, Export of Goods and Services, Realization and Repatriation of Foreign Exchange, Contravention and Penalties, Enforcement of the Orders of Adjudicating Authority, Adjudication and Appeal.

**Suggested Readings:**

1. Lipsey, R.G. & Chrystal, K.A. *Economics*. Oxford University Press.
2. *Taxmann's Students Guide to Economics Laws*, New Delhi: Taxman Allied Services Pvt. Ltd.
3. *Taxman's, Consumer Protection Law Manual with Practice Manual*, New Delhi: Taxmann Allied Services Pvt. Ltd.
4. Viswanathan, Surseh T. *Law & Practice of Competition Act. 2002*. New Delhi: Bharat Law House.

5. *Study Material Economic and Labour Laws (Paper 5)*. The Institute of Company Secretaries of India.

**Note:** Latest edition of text book may be used.



**B. Com.: Semester VI**  
**Paper BC 6.1 (a): Corporate Tax Planning**

**Duration:** 3 hrs.

**Objective:** To provide Basic knowledge of corporate tax planning and its impact on decision-making.

Unit	Contents
I	Tax planning, tax management, tax evasion, tax avoidance. Types of companies Residential status of companies and tax incidence, Tax liability and minimum alternate tax, Carry forward and set off of losses in case of certain companies, Deductions available to corporate Assesseees Tax on distributed profits, units of Mutual funds
II	Tax planning with reference to setting up of a new business: Location of business, nature of business, form of organisation. Tax planning with reference to financial management decisions - Capital structure, dividend and bonus shares Tax planning with reference to sale of scientific research assets
III	Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace Tax planning with reference to receipt of insurance Compensation
IV	Double taxation relief Provisions regulating transfer pricing, Computation of Arm's length pricing Advance rulings Advance pricing agreement





V	<p>Tax planning with reference to business restructuring</p> <ul style="list-style-type: none"><li>- Amalgamation</li><li>- Demerger</li><li>- Slump sale</li><li>- Conversion of company into LLP</li><li>- Transfer of assets between holding and subsidiary companies</li></ul>
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**Suggested Readings:**

1. Singhania, Vinod K. and Singhania, Monica. *Corporate Tax Planning*. New Delhi: Taxmann Publications Pvt. Ltd.
2. Ahuja, Girish. and Gupta, Ravi. *Corporate Tax Planning and Management*. Delhi: Bharat Law House.
3. Acharya, Shuklendra and Gurha, M.G. *Tax Planning under Direct Taxes*. Allahabad: Modern Law Publication.
4. Mittal, D.P. *Law of Transfer Pricing*. New Delhi: Taxmann Publications Pvt. Ltd.
5. IAS – 12 and AS – 22.
6. Ghosh, T.P. *IFRSs*. New Delhi: Taxmann Publications Pvt. Ltd.

**Journals**

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

**Note:** Latest edition of text books may be used.

**B.Com.: Semester VI**  
**Paper BC 6.1 (b): Banking and Insurance**

**Duration:** 3 hrs.

**Objective:** To impart knowledge about the basic principles of the banking and insurance.

**Contents**

**Unit I**

Origin of banking; definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. India's approach to banking Sector reforms, International security standards in banking, Global financial crisis and India's banking Sector, Achievements of financial sector reforms and areas of concern.

**Unit II**

Commercial Banks: Credit Allocation Policies, Credit Market Reforms, Flow of Credit to Agriculture and Allied Activities, Credit Flow to Micro, Small, and Medium Enterprises, Technological Channels for the Delivery of Financial Services, Customer Services in banking, Role of Foreign Banks, Advantages and Disadvantages of Foreign Banks, Road Map for Foreign Banks in India.

**Unit III**

Operations of Banking: cheques crossing and endorsement, types and rules of crossing. Principles of sound lending, secured vs. unsecured advances, Types of advances, Advance against various securities. Securitisation of Standard Assets, Anti-money Laundering Guidelines, Credit Information Bureau of India Ltd. (CIBIL); Balance Sheet of a Bank; special items, off balance sheet items. Basel I, Basel II, Migration to Basel II Norms.

**Unit IV**

Era of Internet Banking and its benefits, Home banking, Mobile banking, Virtual banking, ECS (Electronic Clearing System), E-payments, Plastic money, EFT (Electronic Fund Transfer), E-money: electronic purse; digital cash. Safeguards for internet banking, Critical comparison of traditional banking methods and e-banking.

**Unit V**

Basic concepts of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Insurable interest, Indemnity, Economic function, Proximate cause, Subrogation and contribution.

**Unit VI**

Legal Aspects of insurance contract, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Regulatory Framework of Insurance: Role, power and functions of IRDA, IRDA Act 1999. Bancassurance.

**Suggested Readings:**

1. Bhasin, Niti. *Indian Financial System : Evolution and Present Structure*. New Century Publications.
2. Agarwal, O.P. *Banking and Insurance*. Himalya Publishing House
3. Suneja, H.R.. *Practical and Law of Banking*. Himalya Publishing House
4. Saxena, G.S. *Legal Aspects of Banking Operations*. Sultan Chand and Sons
5. Gupta, P.K. *Insurance and Risk Management*. Himalaya Publishing House
6. Mishra, M.N. *Principles and Practices of Insurance*. S. Chand and Sons.
7. Black, K. and Skipper, H.D. *Life and Health Insurance*. Pearson Education
8. Vaughan, E.J. and Vaughan, T. *Fundamentals of Risk and Insurance*. Wiley & Sons

**Note:** Latest edition of text books may be used.



**B. Com.: Semester VI**  
**Paper BC 6.1 (c): Management Accounting**

**Duration:** 3 hrs.

**Objective:** To provide the students knowledge about use of costing data for planning, control and decision making.

**Contents**

**Unit I**

Nature and Scope, Difference between cost accounting and management accounting, Relationship between Financial Accounting and Management Accounting, Need, Importance, Limitations of Management Accounting, cost control, cost reduction, cost management.

**Unit II**

Budgeting and budgetary control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations, Budgeting vs Forecasting, Budgeting Process, Functional budgets, Cash budget, Fixed and flexible budgets, Zero base budget, Program and performance budgets.

**Unit III**

Standard costing and variance analysis: Meaning of standard cost and standard costing: advantages, limitations and applications, Variance analysis – material, labour, overhead and sales variances, Disposition of variances, Control ratios.

**Unit IV**

Absorption versus variable costing: Distinctive features and income determination. Cost- Volume-Profit Analysis: Break-even analysis. Contribution / sales ratio, key factor. Margin of safety. Angle of incidence. Determination of cost indifference point.

**Unit V**

Decision making: Costs for decision making, variable costing and differential analysis as aids in making decisions – fixation of selling price, exploring new market, make or buy, product mix, operate or shut down, sell or process further. Responsibility Accounting, Divisional Performance Measurement.

**Suggested Readings:**

1. Lal, Jawahar and Srivastava, Seema. *Cost Accounting*. New Delhi: McGraw Hill Publishing Co.
2. Arora, M.N. *Management Accounting*. Himalaya Publishing House.
3. Jhamb, H.V. *Management Accounting*. New Delhi: Ane Books Pvt. Ltd.
4. Nigam, B.M. Lall and Jain, I.C. *Cost Accounting, Principles and Practice*. New Delhi: Prentice Hall of India.
5. Khan, M.Y. and Jain, P.K. *Management Accounting*. New Delhi: Tata McGraw Hill, Publishing Co.

6. Ustry, Milton E. and Hammer, Lawrence H. Cost Accounting, Planning and Control. South Western Publishing Co.
7. Drury, Colin. Management and Cost Accounting. Thomson Learning.

**Note: Latest edition of text book may be used.**



**B. Com.: Semester VI**  
**Paper BC 6.1 (d): Computerised Accounting System**

**Duration:** 3 hrs.

**Objective:** This course seeks to enhance the skills needed for computerized accounting system and to enable the students to develop simple accounting applications.

**Contents**

**Unit-I: Computerized Accounting: Using Generic Software-1**

Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Voucher Entry;  
Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement  
Selecting and shutting a company; Backup and Restore data of a company.

**Unit-II: Computerized Accounting: Using Generic Software-2**

Taxation: TDS, VAT and Service Tax  
Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction

**Unit-III: Designing Computerised Accounting System**

Designing Computerised Accounting System using a DBMS Package  
Creating a voucher entry Form,  
Preparing ledgers with SQL, Form, and Report  
Preparing Trial Balance with SQL and Report

**Unit-IV: Designing Accounting-Support System**

Designing Supplier and customers System for Accounting using Form, Query, Module, and Report;  
Designing Payroll System for Accounting using Form, Query, Module, and Report

**Note:**

1. There shall be a practical examination of 50 Marks (Practical-35 Marks, Viva-5 Marks and Work Book- 10 Marks) and duration of Examination shall be 3 Hrs.
2. Teaching arrangements need to be made in the computer Lab
3. There shall be Four Lectures per class and 4 Practical periods per batch to be taught in computer Lab.

**Suggested Readings:**

1. Boockholdt, J.L. *Accounting Information System: Transaction Processing and Control*. Irwin Mcraw-Hill.
2. Hall, J.A. *Accounting Information System*. South-Western College Publishing.



3. Gelinas, Ulric J. and Sutton, Steve G. *Accounting Information System*. South Western Thomson Learning.
4. Rajaraman, V. *Introduction to Information Technology*. PHI.
5. Bharihoka, Deepak. *Fundamentals of Information Technology*. Excel Book.
6. Madan, Sushila. *Computer Applications*. New Delhi: Mayur Paperbacks.

**Note: Latest edition of text books may be used.**



**B.Com.: Semester VI**  
**Paper BC 6.1 (e): Financial Markets and Institutions**

**Duration:** 3 hrs.

**Objective:** To provide the student a basic knowledge of financial markets and institutions.

**Contents**

**Unit I: An Introduction to Financial System and its Components**

Financial markets and institutions. Financial intermediation. Flow of funds matrix. Financial system and economic development. An overview of Indian financial system. Financial Regulators in India: RBI, Ministry of Corporate Affairs, SEBI, IRDA, Financial Conglomerates.

**Unit II: Financial Markets**

Money market-functions, organization and instruments. Role of central bank in money market; Indian money market-An overview.

Capital Markets-functions, organization and instruments. Indian debt market; corporate debt market; slow growth of corporate debt market; Development of corporate bond market abroad. Indian equity market-primary and secondary markets; Role of stock exchanges in India.

**Unit III: Financial Institutions**

Depository and non-depository institutions, Commercial banking-introduction, its role in project finance and working capital finance. Development Financial Institutions (DFIs)-An overview and role in Indian economy. Life and non-life insurance companies in India; Mutual Funds- Introduction and their role in capital market development. Non-banking financial companies (NBFCs). Regional Rural Banks. Urban Cooperative Banks, Rural Cooperative Credit Institutions, Pension Fund Regulatory and Development Authority.

**Suggested Readings:**

1. Bhole, L.M. *Financial Markets and Institutions*. Tata McGraw Hill Publishing Company
2. Khan, M.Y. *Indian Financial System-Theory and Practice*. New Delhi: Vikas Publishing House
3. Sharma, G.L., and Y.P. Singh eds. *Contemporary Issues in Finance and Taxation*. Delhi: Academic Foundation.
4. Khan and Jain. *Financial Services*. Tata McGraw Hill
5. Singh, J.K. *Venture Capital Financing in India*. New Delhi: Dhanpat Rai and Company.
6. Bhasin, Niti. *Indian Financial System : Evolution and Present Structure*. New Century Publications
7. Annual Reports of Major Financial Institutions in India.

**Note:** Latest edition of the text book may be used



**B. Com.: Semester VI**  
**Paper BC 6.2 (a): International Business**

**Duration: 3 hrs.**

**Objective:** The objective of the course is to expose students to the concept, importance and dynamics of international business and India's involvement with global business operations. The course also discusses theoretical foundations of international business to the extent these are relevant to understand the mechanics of global business operations and development.

**Contents**

**Unit I**

**1. Introduction to International Business:** Globalization and its growing importance in world economy; Impact of globalization; International business contrasted with domestic business - complexities of international business; Internationalization stages and orientations. Modes of entry into international business.

**2. International Business Environment:** National and foreign environments and their components – Physical, economic, demographic, cultural and political-legal environments; Global trading environment - recent trends in world trade in goods and services; Trends in India's foreign trade.

**Unit –II**

**3. Theories of International Trade ;** Commercial policy instruments tariff and non-tariff measures; Balance of payment account and its components. WTO – Its objectives, principles, organizational structure and functioning, An overview of other organizations – UNCTAD, World Bank and IMF.

**4. Regional Economic Co-operation:** Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia

**Unit –III**

**5. International Financial Environment:** International financial system and institutions; Foreign exchange markets, spot market, spot rate quotations, bid ask spreads, trading in spot market, cross exchange rates ; Forward market; Rate, long and short forward position, forward premium and discount, Arbitrage, Hedging and Speculation.

**6. Foreign investments:** types and flows; Foreign investment in Indian perspective.

**Unit –IV**

**7. International business operations:** Key issues involved in making international production, finance, marketing and human resource decisions; International business negotiations.

**8. Developments and Issues in International Business:** Outsourcing and its potentials for India; Strategic alliances, mergers and acquisitions; Role of IT in international business; International business and ecological considerations.

**Suggested Readings:**

1. Hill, Charles W.L. and Jain, Arun Kumar. *International Business*. New Delhi: Tata McGraw-Hill.
2. Johnson, Derbe., and Turner, Colin. *International Business - Themes & Issues in the Modern Global Economy*. London: Routledge.
3. Cherunilam, Francis. *International Business: Text and Cases*. Prentice Hall of India Ltd.
4. Daniels John, D. Lee H. Radenbaugh and Sullivan, David P. *International Business*. Pearson Education
5. Justin, Paul. *International Business*. Prentice Hall of India Ltd.
6. Czinkota, Michael R. et al. *International Business*. Fortforth: The Dryden Press.
7. RBI Report on Currency & Finance, various issues.
8. Griffin, Ricky W. and. Pustay, Michael W *International Business - A Managerial Perspective*. Prentice Hall.
9. Sharan, V. *International Business*, Pearson Education.
10. Bennett, Roger. *International Business*. Delhi: Pearson.
11. UNCTAD Reports.
12. WTO, Annual Report, various issues.

**Note: Latest edition of text books may be used.**



**B. Com.: Semester VI**  
**Paper BC 6.2 (b): Office Management and Secretarial Practice**

**Duration: 3 hrs.**

**Objective:** The purpose of this course is to familiarize the students with the activities in a modern office. Smooth functioning of any organization depends upon the way various activities are organized, facilities provided to the staff working in the office, the working environment and the tools and equipments used in office.

**Contents**

**Unit I**

**Office Management**

Introduction to office organization and management, Forms and Types of organization, Centralization and Decentralization, Objectives and Principles of Office Management, Functions of Office Manager, Qualities required for Office Manager. Duties of the office manager.

**Filing and Indexing**

Filing and Indexing – Its meaning and importance, essentials of good filing, centralized vs. decentralized filing, system of classification, concept of paperless office methods of filing, Digitalization and retrieval of records, Weeding of old records, meaning and need for indexing, various types of indexing.

**Unit II: Mailing Procedures and Forms and Stationery**

Mailing Procedures – meaning and importance of mail, centralization of mail handling work, office equipment and accessories, Inward and outward mail, courier services, Office Forms –advantages and disadvantages of using forms, type of forms and form control. Stationery –essential requirements for a good system of dealing with stationery, purchase procedure, standardization of stationery.

**Unit III: Modern Office Equipment**

– Introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization. Kind of office machines.

**Unit IV: Budget and Audit**

Budget - Annual, revised and estimated. Recurring and non-recurring heads of expenditure; Audit process- Vouching and verification of Assets & Liabilities. Consumables/ Stock register and Asset register; Procedure for disposal of records and assets

**Unit IV: Role of Secretary**

Definition; Appointment; Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary. Modern technology and office communication, email, voice mail, internet, multimedia, scanner, video-conferencing, web-casting. Agenda and Minutes of Meeting. Drafting, fax-messages, email. Maintenance of appointment diary.

**Unit V: Secretarial Standards and Secretarial Audit**

**Secretarial Standards:** Concept, Scope and Advantages; Secretarial Standards issued by the ICSI; Compliance of Secretarial Standards for Good Governance. Relevance of Guidance Note(s).

**Secretarial Audit:** Need, Objective, Scope, Periodicity and Format for Secretarial Audit Report, Benefits of Secretarial Audit, Professional Responsibilities and Penalties.

**Suggested Readings:**

1. Ghosh, P. K. *Office Management*. New Delhi: Sultan Chand & Sons.
2. Duggal, B. *Office Management & Commercial Correspondence*. New Delhi: Kitab Mahal
3. Pillai, R.S.N and Bagavathi. *Office Management*. New Delhi: S. Chand & Company Ltd.
4. Chopra R. K. *Office Management*. Himalaya Publishing House.
5. Bhatia, R.C. *Office Management*. New Delhi: Galgotia Publishers.
6. Kuchhal, M.C. *Secretarial practice*. New Delhi: Vikas Publishing House, Paperback.
7. Publications of the Institute of Company Secretaries of India.
8. Sinha, K.K. *Business Communication*. New Delhi: Galgotia and Sons.
9. Ghosh, P.K & Balachandra, V. *Company Secretarial Practice*. New Delhi: Sultan Chand & Sons.
10. Manual of Company's Act, 2013 by Bharat Law House.

**Note:** Latest edition of text books may be used.





**B. Com.: Semester VI**  
**Paper BC 6.2 (c): Fundamentals of Investment**

**Duration:** 3 hrs.

**Objective:** To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

**Contents**

**Unit-I: The Investment Environment**

The investment decision process, Savings, Investment and Speculation. Types of Investments- Commodities, Real Estate and Financial Assets, The Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk: Calculation, Tradeoff between return and risk, Impact of taxes and inflation on return.

**Unit-II: Fixed Income Securities**

Bond Fundamentals, Estimating bond yields, Bond Valuation, Types of bond risks.

**Unit-III: Approaches to Equity Analysis**

Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, Valuation of Equity Shares.

**Unit-IV: Portfolio Analysis and Financial Derivatives**

(a) Portfolio and Diversification, Portfolio Risk and Return (b) Mutual Funds (c) Introduction to Financial Derivatives-Forwards, Futures & Options, Financial Derivatives Markets in India.

**Unit-V: Investor Protection**

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading.

Spreadsheet is the recommended software for doing basic calculations in finance and hence can be used for giving students subjects related assignments for their internal assessment purposes.

**Suggested Readings:**

1. Jones, C.P. *Investment Analysis and Management*. Wiley
2. Chandra, Prasanna. *Investment Analysis and Portfolio Management*. Tata McGraw Hill
3. Bodie, Kane; Marcus & Mohanty. *Investments*. Tata McGraw Hill

4. Fischer, Donald E. and Jordon, Ronald J. *Security Analysis and Portfolio Management*, 6<sup>th</sup> Edition. Prentice Hall of India, 2007
5. Reilly, Frank K; and Brown, Keith C. *Investment Analysis and Portfolio Management*, 8<sup>th</sup> Edition, Thomson, 2007
6. Bhalla, V.K. *Investment Management*. S.Chand & Co.
7. Vohra, N.D and Bagri, B.R. *Futures and Options*. Tata McGraw Hill Publishing.

**Note: Latest edition of text book may be used.**



**B. Com.: Semester VI**  
**Paper BC 6.2 (d): Consumer Protection**

**Duration:** 3 hrs.

**Objective:** This course provides an understanding for the procedure of redressal of consumer complaints, and the role of different agencies in establishing product and service standards. The student should be able to comprehend the interface between business firms and consumers and the consumer related regulatory and business environment.

**Contents**

**Unit I: Conceptual Framework**

**Consumer and Markets:** Nature of markets, Concept of consumer, Nature of markets, Concept of price in retail and wholesale, Maximum Retail Price (MRP) and Local taxes, Fair price, Labeling and Packaging.

**Experiencing and Voicing Dissatisfaction:** Consumer satisfaction/dissatisfaction-Grievances-complaint, Consumer complaining behaviour: Alternatives available to dissatisfied consumers; Internal and external complaint handling: Corporate redressal Systems and Public redressal systems

**Unit II: The Consumer Protection Act, 1986 (CPA)**

**Objectives and Basic Concepts:** Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice.

**Organizational set-up under the Consumer Protection Act:** Advisory Bodies: Consumer protection councils at the Central, State and District Levels, Basic consumer rights; Adjudicatory bodies: District Forums, State Commissions, National Commission: their composition, powers, and jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.

**Unit III: Grievance Redressal Mechanism under the Consumer Protection Act, 1986**

Filing of complaint and handling of case: Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

**Leading Cases decided under Consumer Protection Act:** Medical negligence; Banking; Insurance; Housing & Real Estate; Electricity, water, and telecom services; Education; Defective product; Unfair Trade Practice.

**Unit IV: Industry Regulators and Consumer Complaint Redress Mechanism**

- i. Banking: RBI and Banking Ombudsman
- ii. Insurance: IRDA and Insurance Ombudsman
- iii. Telecommunication: TRAI



- iv. Food Products: FSSAI (an overview)
- v. Electricity Supply: Electricity Regulatory Commission
- vi. Advertising: ASCI
- vii. Civil Aviation: DGCA

**Unit V: Consumerism**

**Consumer Movement in India:** Evolution of consumer movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer protection in India, National Consumer Helpline, Citizens charter, Product testing.

**Quality and Standardization:** Voluntary and mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; ISO: An overview

**Suggested Readings:**

1. Aggarwal, V. K. (2003). *Consumer Protection: Law and Practice*. 5th ed. Bharat Law House, Delhi, or latest edition.
2. Girimaji, Pushpa (2002). *Consumer Right for Everyone* Penguin Books.
3. Nader, Ralph (1973). *The Consumer and Corporate Accountability*. USA, Harcourt Brace Jovanovich, Inc.
4. Empowering Consumers e-book, [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in)
5. ebook, [www.bis.org](http://www.bis.org)
6. *The Consumer Protection Act, 1986*

**Articles**

1. Ralph L. Day and Laird E. Landon, Jr. (1997). Towards a Theory of Consumer Complaining Behaviour. Ag Woodside, et al. (eds.). *Consumer and Industrial Buying Behaviour*. New York; North Holland pp. 425-37.
2. George, S. Day and A. Aaker (1970). A Guide to consumerism. *Journal of Marketing*. Vol. 34. pp 12-19.
3. Verma, D.P.S. (2002). Regulating Misleading Advertisements, Legal Provisions and Institutional Framework. *Vikalpa*. Vol. 26. No.2. PP 51-57.

**Periodicals**

1. Consumer Protection Judgments (CPJ) (Relevant cases reported in various issues)
2. Recent issues of magazines: *Insight*, published by CERC,
3. *Upbhokta Jagran*, Ministry of Consumer Affairs, Govt. of India. New Delhi.

**Websites:**

[www.ncdrc.nic.in](http://www.ncdrc.nic.in)  
[www.fcamin.nic.in](http://www.fcamin.nic.in)  
[www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in)  
[www.iso.org.in](http://www.iso.org.in)  
[www.bis.org](http://www.bis.org)



**B.Com CBCS**

Department of Commerce, University of Delhi, Delhi

[www.ascionline.org.in](http://www.ascionline.org.in)  
[www.trai.gov.in](http://www.trai.gov.in)  
[www.irda.gov.in](http://www.irda.gov.in)  
[www.dere.gov.in](http://www.dere.gov.in)  
[www.rbi.org.in](http://www.rbi.org.in)  
[www.fssai.gov.in](http://www.fssai.gov.in)  
[www.consumer-voice.org](http://www.consumer-voice.org)  
[www.nationalconsumerhelpline.in](http://www.nationalconsumerhelpline.in)  
[www.cci.gov.in](http://www.cci.gov.in)

**Note: The Latest edition of text books and Acts should be used.**

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**B. Com.: Semester VI**  
**Paper BC 6.2 (e): Organisational Behaviour**

**Duration: 3 hrs.**

**Objective:** The objective of the course is to develop a theoretical understanding among students about the structure and behaviour of organization as it develops over time. The course will also make them capable of realizing the competitiveness for firms.

**Unit I: Introduction**

Organisational Behaviour: concepts, determinants, challenges and opportunities of OB. Contributing disciplines of OB. Organizational Behaviour Models.

**Unit II: Individual Behaviour**

Personality- Type A and B, Big Five personality types, Factors influencing personality.

Values and Attitudes- Concept and types of values: Terminal value and Instrumental Value. Component of attitude, job related attitudes.

Learning- Concept, Learning theories, and reinforcement.

Perception and Emotions- Concept, Perceptual process, Importance, Factors influencing perception, Emotional Intelligence.

**Unit III: Group Decision making and Communication**

Concept and nature of decision making process, Individual versus group decision making. Communication and Feedback, Transactional Analysis, Johari Window.

**Unit IV: Motivation**

Meaning and Importance, Equity theory of Motivation, Vroom's Valence Expectancy theory, Ken Thomas' Intrinsic Motivation theory, McClelland's theory of Motivation. Motivation and organisational effectiveness.

**Unit V: Leadership, Power and Conflict**

Meaning and concept of Leadership, Trait theory, Transactional, Charismatic, and Transformational Leadership. Power and conflict, Power tactics, Sources of conflict, Conflict Resolution Strategies.

**Unit VI: Dynamics of Organisational Behaviour**

Organisational Culture and climate- Concept and determinants of organisational culture. Organisational change- Importance, Managing Change. Individual and organisational factors to stress; Prevention and Management of stress.



**Suggested Readings:**

1. Robbins; S.P. *Organisational Behaviour*. New Delhi: Prentice Hall of India Pvt. Ltd.
2. Luthans, Fred. *Organisational Behaviour*. New York: McGraw Hill International.
3. Greenberg, Jerald, and Baron, Robert A. *Organisational Behaviour*. New Delhi: Prentice Hall of India Pvt. Ltd.
4. Chhabra, T.N. *Organisational Behaviour*. Sun India Publications.
5. Moshal, B.S. *Organisational Behaviour*, New Delhi: Ane Books Pvt. Ltd.
6. Sekaran, Uma. *Organisational Behaviour: Text and Cases*. New Delhi: Tata McGraw Hill.
7. Hersey, P.K., Blanchard, H. and Johnson, D.E. *Management of organisational Behaviour; Leading Human Resources*, Pearson Education.

**Note:** Latest edition of text books may be used.



**Duration:** 2 hrs.

**Objective:** The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process.

**Contents**

**Unit I: Introduction to Personal Selling**

Nature and importance of personal selling, Difference between Personal Selling, Salesmanship and Sales Management, Myths of selling, Relationship Marketing and Role of Personal Selling. Characteristics of a good salesman, Types of selling situations, Types of salespersons; Career opportunities in selling, Measures for making selling an attractive career.

**Unit II: Theories of Selling**

Traditional and Modern: AIDAS Model of Selling, Problem Solving Approach, Right Set of Circumstances Theory and Modern Sales Approaches.

**Unit III: Buying Motives**

Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling.

**Unit IV: Selling Process**

Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections and complaints; Closing the sale; techniques for closing the sale; Customer Relations, Follow up and Dealing customer concerns and complaints.

**Unit V: Sales Reports**

Reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of selling.

**Suggested Readings:**

1. Spiro, Stanton, and Rich. *Management of the Sales force*. McGraw Hill.
  2. Russell, F. A. Beach and Buskirk, Richard H. *Selling: Principles and Practices*. McGraw Hill
  3. Futrell, Charles. *Sales Management: Behaviour, Practices and Cases*. The Dryden Press.
  4. Still, Richard R., Cundiff, Edward W. and Govoni, Norman A. P. *Sales Management: Decision Strategies and Case*, New Delhi: Prentice Hall of India Ltd.
  5. Johnson, Kurtz and Schueing. *Sales Management*. McGraw Hill
  6. Pedesson, Charles A. Wright, Milburn D. And Weitz, Barton A., *Selling: Principles and Methods*, Richard, Irvin.
  7. Kapoor, Neeru. *Advertising and personal Selling*. New Delhi: Pinnacle.
- Note:** Latest edition of text books may be used.

**B.Com.: Semester VI**

**Paper BC 6.3 (b): Collective Bargaining and Negotiation Skills**

**Duration:** 2 hrs.

**Objective:** To promote understanding of the concept and theories of collective bargaining, and also to provide exposure to the required skills in negotiating a contract.

**Contents**

**Unit I: Issues in Collective Bargaining**

Meaning, Definitions and Characteristics of Collective Bargaining ; Critical Issues in Collective Bargaining; Theories of Collective Bargaining: Hick's Analysis of Wages Setting under Collective Bargaining, Conflict-choice Model of Negotiation, A Behavioural Theory of Labour Negotiation.

**Unit II: Collective Bargaining in India**

Pre-requisites for successful Collective Bargaining in any Country; Collective Bargaining in Practice; Levels of Bargaining, Coverage and Duration of Agreements; Difficulties in the Bargaining Process and Administration of Agreements.

**Unit III: Negotiating a Contract**

Meaning of Negotiations, Pre-negotiation-Preparing the Charter of Demand(s), Creating the Bargaining Team, Submission of COD, Costing of Labour Contracts.

**Unit IV: Negotiation Skills**

Negotiation Process; Effective Negotiation; Preparing for Negotiation; Negotiating Integrative Agreements; Negotiation and Collective Bargaining; Approaches and Phases in Collective Bargaining; Coalition Bargaining and; Fractional Bargaining; Impasse Resolution; Contract Ratification; Post Negotiation-Administration of the Agreement, Grievance Management, Binding up the Wounds; Collective Bargaining & the emerging scenario.

**Suggested readings:**

1. Venkataratnam, C. S. *Industrial Relations: Text and Cases*. Delhi: Oxford University Press.
2. Salamon, Michael. *Industrial Relations—Theory & Practice*. London: Prentice Hall.
3. Dwivedi, R.S. *Managing Human Resources: Industrial Relations in Indian Enterprises*. New Delhi: Galgotia Publishing Company.
4. Edwards, P. *Industrial Relations: Theory and Practice in Britain*. U.K: Blackwell Publishing.

**Note:** Latest edition of text book may be used.

**B. Com.: Semester VI**  
**Paper BC 6.4 (a): Indian Economy**

**Duration:** 3 hrs.

**Objective:** This course seeks to enable the student to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework.

**Contents**

**Unit I: Basic Issues in Economic Development**

Characteristics of underdevelopment countries with special reference to India. Capital formation (physical and human), role of technology: sustainability, institutional factors.

**Unit II: Issues in Indian Planning**

Objective and critical evaluation (Growth, self – reliance. Employment generation, inequality reduction, poverty removal modernization and competitiveness, economic reforms). Saving and investment; Mobilization of Internal and External finances, Centre State financial relation.

**Unit III: Policy Regimes**

- a) The evolution of planning and import substituting industrialization.
- b) Economic reform and liberalization.

**Unit IV: Growth, Development and Structural Change**

- a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
- b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;
- c) Changes in policy perspectives on the role of institutional framework after 1991.

**Unit V: Sector-wise Trends and Issues**

- a) **Industry:** Industries Policy: pre and post 1991. Relative roles of large and small scale. Public vs. Private sector. The role and forms of foreign capital (Foreign Institutional Capital, Foreign Direct Investment.)
- b) **Foreign Trade:** Role and importance of foreign trade in India. The balance of trade and balance of payments situation.
- c) **Price:** Monetary and Fiscal policies.

**Suggested readings:**

1. Todaro, M.A. *Economics Development in the Third World*. Addison – Wesley... Chs. 1 -3.
2. Kapila, Uma. *Indian Economics since Independence*. Academic Foundation.
3. Deepashree. *Indian Economy, Performance and Policies*. New Delhi: Ane Books Pvt. Ltd.
4. Virmani, Arvind. *Accelerating Growth and Poverty Reduction: A Policy Framework for India's Development*.

**B.Com CBCS**

**Department of Commerce, University of Delhi, Delhi**

5. *Economics Survey*. Government of India
6. *Five Year Plan*. Government of India.
7. Finance Commission. Government of India.

**Note: Latest edition of text books may be used.**



**B.Com.: Semester VI**  
**Paper BC 6.4 (b): Project Management**

**Duration:** 3 hrs.

**Objective:** To enable the student to evolve a suitable framework for the preparation, appraisal, monitoring and control and hedge risk of industrial project.

**Unit I: Introduction**

Objectives of Project Planning, monitoring and control of investment projects. Relevance of social cost benefit analysis, identification of investment opportunities. Pre-feasibility studies.

**Unit II: Project Preparation**

Technical feasibility, Marketing Feasibility and 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 the legal aspects.

**Unit III: Project Appraisal**

Business criterion of growth, liquidity and profitability, social cost benefit analysis in public and private sectors, investment criterion and choice of techniques. Estimation of shadow prices and social discount rate.

**Unit IV: Issues in Project Planning and Management**

Cost and Time Management issues in Project planning and management.

**Suggested Readings:**

1. Chandra, Prasanna. *Project Preparation Appraisal and Implementation*. Tata McGraw Hill.
2. Gray, Clifford F., Larson, Eric W., and Desai, Gautam V. *Project management: The managerial process*. McGraw Hill Education
3. Khatua, Sitangshu. *Project Management and Appraisal*. Oxford University Press
4. Gido, Jack., and Clements, James P. *Project Management*. Cengage Learning

**Note:** Latest edition of text books may be used.



# दिल्ली विश्वविद्यालय UNIVERSITY OF DELHI

Bachelor of Commerce (Honours)  
B Com (Hons.)

(Effective from Academic Year 2019-20)



**Revised Syllabus as approved by**

**Academic Council**

Date:

No:

**Executive Council**

Date:

No:

**Applicable for students registered with Regular Colleges, Non Collegiate  
Women's Education Board and School of Open Learning**

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## Preamble

The objective of any programme at a Higher Education Institution is to create for its students a sound foundation for their character development which directly contributes to the well-being of a nation. The University of Delhi envisions all its programmes in the spirit of its “motto” which is to inspire the youth to show steadfastness and devotion in a fearless pursuit of truth. The LOCF aims at preparing young minds for constructive and productive character development by honing their creative and humanistic skills for their own betterment as well as for the greater good of the society. In order to provide an opportunity to students to discover a method of thinking which will help them realise their true potential, the University offers a Learning Outcome-based Curriculum Framework (LOCF) for all its Under Graduate programmes.

The LOCF approach is intended to provide focused, outcome-based syllabi at the undergraduate level with an agenda to structure the teaching-learning experiences in a more student-centric manner by making the courses flexible and by offering students more choices. The LOCF approach has been adopted to strengthen the teacher- learner interaction as students engage themselves in programmes of their choice and learn to realise their inner calling. As the Under-Graduate Programmes focus on ‘preparing minds’, they will create individuals who will have intellectual prowess, interactive competence, courage to lead the world and also compassion and empathy for fellow human beings. The LOCF thus aims at strengthening not merely students’ employability skills but also at imparting to them vital life-skills required to lead a happy personal and social life.

Each programme vividly elaborates its nature and promises the outcomes that are to be accomplished by studying the courses. The programmes also state the attributes that they offer to inculcate at the graduation level. The graduate attributes encompass values related to students’ well-being, emotional stability, critical thinking etc. intermingled with a sense of social justice and harmony. In short, each programme prepares students for employability, sustainability and life-long learning. The new curriculum of B.Com. (Hons.) will empower students to innovate and also inspire them to convert their innovations into real business models for the country’s economic and social prosperity. The proposed LOCF offers better understanding of the business world and aims at building students’ entrepreneurial skills by giving them hands-on training. The University of Delhi hopes the LOCF approach of the programme B.Com. (Hons.) will motivate students to transition from being passive knowledge-seekers to becoming active and aware knowledge-creators.

## **1. Introduction to Programme**

In this global era, it has become inevitable to prepare minds for future by providing quality higher education. Though quality may be viewed through different lenses however, B.Com. (Hons.) programme of University of Delhi is designed to enable and empower students to acquire knowledge, skills and abilities to analyse and synthesize the contemporary realities pertaining to the domain of business. This course not only provides for maintaining and sustaining existing businesses in the face of violent winds of change and competition but also a desperately needed perspective of sustainable growth. This programme aims at instilling conceptual understanding to equip students to deal with business realities of today and prepares them to drive and face the challenge of tomorrow. It also exposes the students to the world of technology and digitization in the relevant field as envisaged by the scholars and policymakers. As being mandated by the Government of India, this course is designed to help cultivating entrepreneurial mindset and skills.

## **2. Learning Outcome-based Curriculum Framework in Programme B.Com. (Hons.)**

### **2.1 Nature and Extent of the Programme in B.Com. (Hons.)**

The courses of this programme have been designed to promote understanding of the issues confronting the business world and the economy as a whole. The Programme will help understand various systems, policy framework and strategies needed to administer the rapid changes in an organization's globally oriented environment like equipping students with an understanding of the financial system, its constituents, the principles on which it operates, inter-linkages and regulatory concerns apart from exposure of different functional domains of management.

### **2.2 Aims of Bachelor Degree Programme in B.Com. (Hons.)**

- This programme will instil in the students the knowledge and capability of understanding the business world and its complexities. It will also develop the ability and competence to have a problem-solving approach towards the issues which accompany the dynamism attached to the business world.
- This degree course intends to inculcate attitudes and character that will help students evolve into sensitive and technically sound future business leaders rather than managers and aims at enhancing employability options of the students. The curriculum helps instilling learnability among students for upskilling and reskilling even in later part of life.

## **3. Graduate Attributes in B.Com. (Hons.)**

After completing this programme (under CBCS), the students will be able to prepare a progressive mindset by developing following attributes, qualities and skills:

### **Disciplinary Knowledge**

The curriculum planning of B.Com. (Hons.) course envisages the students demonstrating inclusive knowledge of the areas related to finance, human resource management, marketing,

international business, corporate and business laws, accounting and taxation etc. The students will be made capable of using modern ways and means of dealing with issues arising in the dynamic business world and will also help them tackle the resistances.

### **Critical Thinking**

The graduates of this programme will be trained to develop skills and attitudes needed for critical thinking and adopting a comprehensive problem solving approach. They shall be exposed to the pedagogy that helps them understand real life situations through case-studies. It aims at building the basic ability to think critically, evaluate dispassionately and solve complex problems creatively. The content is organised in such a way that the students would be able to think from diverse perspectives and suggest solutions according to their own sensibilities.

### **Communication Skills**

The teaching learning pedagogies used in the programme make the students capable enough to deliver and communicate information effectively with a mark.

### **Cooperation/Team Work**

The curriculum also inculcates in the young minds the qualities of teamwork, cooperation and solidarity which can be seen as a vision of the current business world though full of competition. The courses included in the programme teach the students to cultivate such characteristics keeping the larger societal goal in mind.

### **Research Related Skills**

The curriculum planning of B.Com. (Hons.) programme not only infuses into the students the skillset and competence required to maintain the national standards but also makes them competent enough to be capable of comprehending international frameworks keeping in view research aspects in consideration. The courses make them understand the need of the current business world and make them capable to look at various aspects from global perspective. The courses aim at instituting entrepreneurial skills in the students by instilling in them competencies needed to become an entrepreneur. These would lead to develop an attitude of life-long learning.

### **Moral and Ethical Awareness**

The courses also involve training the students to check unethical behaviour, falsification and manipulation of information in order to avoid debacles which can be seen rising persistently over the period of time. It would also help in making responsible citizens and facilitate character building.

### **Lifelong Learning**

This course broadens the horizons of the students by making them understand the intricacies of the business world and overall the economics of the country as well as the world. This learning makes them inquisitive to raise concerns and act accordingly. The curriculum is designed in such a way that the students are driven to develop an attitude of life-long learning.

**Information/Digital literacy**

This programme enables the students to be technologically updated as it has courses like computerised accounting system, computer applications etc. which not only make them work using software but also makes them independent enough in this world of digitization. In all the courses, wherever applicable and possible, components related to technological changes have been incorporated which not only makes them digitally literate but also makes them aware of various cyber-crimes and how to take precautionary measures.

**Multicultural Competence**

The courses of this programme give a global perspective to the students such that they will be able to integrate national values and beliefs with international culture and competence.

**Reflective Thinking**

This programme enables the student to analyse the situation objectively and give effective arguments and judgments on the basis of the analysis being done. This programme teaches the student how to move sequentially in order to solve a problem effectively.

**Scientific reasoning**

This programme enables the students to think of a given problem or situation from different perspectives like economic, financial, social, national, global etc. and broadens the horizon of their thought processes. It not only helps the students add dimensions to its decision making but also in reaching to inclusive conclusions.

**4. Qualification Descriptors for Graduates B.Com. (Hons.)**

As commerce is considered as an area where we tend to study different aspects that impact the business world like social, political, legal, economic, etc., the qualification descriptors for a B.Com. (Hons) programme include the following:

- Demonstration of deeper understanding of business world both from theoretical and practical perspective
- Application of knowledge to comprehend the dynamism of the corporate world and its impact on the economy from various perspectives.
- Demonstration of comprehensive knowledge of various procedures and the procedural glitches that can affect the working of an organisation.
- Application of one's disciplinary knowledge pertaining to theories and principles to find solution to problems of business world.
- Conversance with working on qualitative as well as quantitative data, along with working on some software in order to familiarise them with the interpretations of results and coming to sound conclusions through critical judgments.
- Demonstration of multidisciplinary approach towards commerce as it originates from the discipline of economics, politics, law, mathematics, etc.
- Comprehensive knowledge about current topics and the scholarly research pertaining to chosen areas, also techniques and skills required to comprehend the contemporary issues.



## **5. Programme Learning Outcomes for B.Com. (Hons.)**

B.Com (Hons.) Programme aims to equip students with the knowledge, skills and attitude to meet the challenges of the modern-day business organizations. The curriculum of B.Com. (Hons.) degree provides a carefully selected subject combination of Accounting, Economics, Finance, Management, Tax, Marketing and Law etc. The programme aims to nurture the students in intellectual, personal, interpersonal and social skills with a focus on Holistic Education and development to make informed and ethical decisions and equips graduates with the skills required to lead management position. This programme brings out reflective and scientific thinking in the students which makes them inquisitive and curious to get deep insights of the business world and tackle the complex situations with much knowledge and wisdom.

## **6. Structure of in B.Com. (Hons.)**

### **6.1 Credit Distribution for B.Com.(Hons.)**

<b><u>Details of Courses under B.Com (Honours)</u></b>		
<b>Course</b>	<b>*Credits</b>	
	Theory+ Practical	Theory+ Practical
<b>I. Core Course (14 Papers)</b>	$14 \times 4 = 56$	$14 \times 5 = 70$
<b>Core Course Practical/ Tutorial* (14 Papers)</b>	$14 \times 2 = 28$	$14 \times 1 = 14$
<b>II. Elective Course (8 Papers)</b>		
A.1. Discipline Specific Elective (4 Papers)	$4 \times 4 = 16$	$4 \times 5 = 20$
A.2. Discipline Specific Elective Practical/ Tutorials* (4 Papers)	$4 \times 2 = 8$	$4 \times 1 = 4$
B.1. Generic Elective / Interdisciplinary (4 Papers)	$4 \times 4 = 16$	$4 \times 5 = 20$
B.2. Generic Elective Practical/ Tutorials* (4 Papers)	$4 \times 2 = 8$	$4 \times 1 = 4$
<b>Optional Dissertation or project work in place of one Discipline Specific Elective paper (6 credits) in 6th Semester</b>		
<b>III. Ability Enhancement Courses</b>	$2 \times 4 = 8$	$2 \times 4 = 8$
<b>1. Ability Enhancement Compulsory (2 Papers of 4 credits each )</b>		
Environmental Science		
English Communication/ MIL		
<b>2. Ability Enhancement Elective (Skill Based) (Minimum 2, Max. 4 ) (2 Papers of 4 credits each )</b>	$2 \times 4 = 8$	$2 \times 4 = 8$
	<b>Total Credit = 148</b>	<b>Total Credit = 148</b>
<b>Institute should evolve a system/ policy about ECA/ General</b> <b>*wherever there is a practical there will be no tutorial and vice- versa</b>		

**6.2 Semester-wise Distribution of Courses**

<b>Semesters</b>	<b>CBCS B.COM. (HONS.)</b>	<b>Page nos.</b>
<b>Semester I</b>	<b>Core Papers</b> BCH 1.2- Financial Accounting BCH 1.3- Business Laws  <b>Generic Elective (Any one)</b> BCH 1.4(a)- Basics of Accounting BCH 1.4(b)-Business Organization and Management	 12 15   118 121
<b>Semester II</b>	<b>Core Papers</b> BCH 2.2 - Corporate Accounting BCH 2.3- Corporate Laws  <b>Generic Elective (Any one)</b> BCH 2.4(a)- Entrepreneurship BCH 2.4(b)- Finance for Non- Finance Executives	 18 20   123 125
<b>Semester III</b>	<b>Core Papers</b> BCH 3.1- Human Resource Management BCH 3.2- Income- Tax Law and Practice BCH 3.3- Management Principles and Applications  <b>Generic Elective (Any one)</b> BCH 3.4(a)- Investing in Stock Markets BCH 3.4(b)- Human Resource management BCH 3.4(c) - Fundamentals of Marketing  <b>Skill Enhancement Course (Any one)</b> BCH 3.5(a)- E-Commerce BCH 3.5(b)- Training and Development BCHS 3.5(c)- Digital Marketing BCH 3.5(d)- Personal Tax Planning BCH 3.5(e)- Communication and Documentation in Business BCH 3.5(f)-Personal Finance and Planning	 23 25 28   127 129 131   30 33 35 38 41 43

<b>Semester IV</b>	<b>Core Papers</b>	
	BCH 4.1- Cost Accounting	45
	BCH 4.2-Business Mathematics	48
	BCH 4.3- Computer applications in Business	51
	<b>Generic Elective (Any one)</b>	
	BCH 4.4(a)-Insurance and Risk Management	133
	BCH 4.4(b)- Project management and Techniques	135
	<b>Skill Enhancement Course (Any one)</b>	
	BCH 4.5(a)- Computerised Accounting System	54
	BCHS 4.5(b)-Business Research Methods & Analytics	56
	BCH 4.5(c)-Leadership and Team Development	58
	BCH 4.5(d)- Collective Bargaining & Negotiation Skills	60
	BCH 4.5(e)-E-Filing of Returns	62
	BCHS 4.5(f)- Cyber Crimes and Laws	65
<b>Semester V</b>	<b>Core Papers</b>	
	BCH 5.1- Principles of Marketing	68
	BCH 5.2- Financial Management	71
	<b>Discipline Specific Elective (Any one)</b>	
	BCH 5.3(a)- Management Accounting	74
	BCH 5.3(b)- Organizational Behaviour	77
	BCH 5.3(c)- Macro- Economics	79
	BCH 5.3(d)- Entrepreneurship Development	81
	<b>Discipline Specific Elective (Any one)</b>	
	BCH 5.4(a)- Corporate Tax Planning	83
	BCH 5.4(b)- Financial Markets, Institutions and Services	85
	BCH 5.4(c)- Advertising and Personal Selling	87
	BCH 5.4(d)- Business Statistics	89

<b>Semester VI</b>	<b>Core Papers</b>	
	BCH 6.1- Auditing and Corporate Governance	92
	BCH 6.2- Goods and Service Tax (GST) and Customs Law	95
	<b>Discipline Specific Elective (Any one )</b>	
	BCH 6.3(a)- Fundamentals of Investment	98
	BCH 6.3(b)- Compensation Management	100
	BCH 6.3(c)- Business Tax Procedures and Management	102
	BCH 6.3(d)- Consumer Affairs and Customer Care	104
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**B.Com. (Hons.): Semester-I**  
**Paper BCH 1.2: FINANCIAL ACCOUNTING**

**Duration: 3Hrs.****Marks: 100****Credits: 6****Course Objective**

This course provides conceptual knowledge of financial accounting and the techniques for preparing accounts in different types of business organisations.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: understand the theoretical framework of accounting and to prepare financial statements
- CO2: explain and determine depreciation and value of inventory
- CO3: learn accounting for hire purchase transactions, leases, branches and departments
- CO4: understand the concepts of partnership firm and prepare accounts for dissolution of a partnership firm
- CO5: develop the skill of preparation of trading and profit and loss account and balance sheet using computerized accounting.

**Course Contents****Unit-1: Introduction**

Conceptual Framework: Accounting principle, Concepts and Conventions Introduction to Accounting Standards and Indian Accounting Standards (AS & Ind AS), Accounting Process: Journal, ledger, Trial Balance, Financial Statements (overview) Capital Expenditure (and Receipts), Revenue Expenditure (and Receipts) and Deferred Revenue Expenditure. Preparation of Financial Statements of a profit making sole proprietorship trading firm with additional information, Preparation of Financial Statements of a not for profit organisations.

**Unit-2: Depreciation Accounting and Inventory Valuation**

Accounting for Plant Property and Equipment & Depreciation: Meaning of Depreciation, Depletion and amortization, Objective and Methods of depreciation (Straight line, Diminishing Balance), Change of Method, Inventory Valuation: Meaning, Significance of Inventory Valuation, Inventory Record System-Periodic and Perpetual, Methods of Inventory Valuation- FIFO, LIFO and Weighted Average

*(Relevant accounting Standards as applicable)*

**Unit-3: Special types of Accounting**

Hire Purchase Accounting: Calculation of Interest, Partial and Full Repossession, profit Computation (Stock & Debtors System only), Accounting for Leases: Concept, Classification of leases (Simple practical problems), Accounting for Branches (excluding foreign branches): Dependent branches ('Debtors system' and 'Stock & debtors System') and overview of Independent branches. Departmental Accounting: Concept, Type of departments, Basis of



allocation of departmental expenses, Methods of departmental accounting (excluding memorandum stock and memorandum mark-up account method)

(Relevant accounting Standards as applicable)

#### **Unit-4: Accounting for Partnership Firm**

Partnership accounts: Fundamentals, Admission, Retirement and Death of a partner (only an overview), Accounting for Dissolution of Partnership Firm: Dissolution of Partnership Firm including Insolvency of partners (excluding sale to a limited company), Gradual realization of assets and piecemeal payment of liabilities

#### **Unit-5: Computerized Accounting System**

Computerized Accounting System: 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, Trail Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement, Selecting and Shutting a Company; Backup and Restore of Data of a Company

**Note:** Latest Accounting Standards to be followed

#### **References**

- Goyal, Bhushan Kumar and H.N. Tiwari, Financial Accounting , Taxmann
- Kumar, Alok. Financial Accounting, Singhal Publication.
- Lt Bhupinder. Financial Accounting – Concepts and Applications, Cengage
- Monga, J R. Financial Accounting: concept and Applications. Mayur paper Backs, New Delhi
- Sehgal, Ashok & Deepak Sehgal. Fundamentals of Financial Accounting, Taxmann
- Tulsian, P C. Financial Accounting, Tata McGraw Hill New Delhi
- Lal, Jawahar, Seema Srivastava & Abrol, Shivani. Financial Accounting Text and problems, Himalaya Publishing House, New Delhi.

#### **Additional Resources**

- Charles, T Horngren, Gart L. Sundem, John A Elliot and Donna R. Philbrick. *Introduction to Financial Accounting*, Pearson.
- Leonardo, A. Robinson, James R. Qanis, C. Wayne Alderman, *Accounting Information Systems: A cycle Approach*. Publisher Wiley.
- Marshall, B Romney and Paul, John Steinbart, *Accounting Information Systems*, Pearson Education Limited.
- Robert, L. Hurt, *Accounting Information Systems: Basic Concepts and Current Issues*, McGraw Hill.

**Note:** Latest edition of readings may be used

#### **Teaching Learning Process**

Theory/ numerical with examples, Practical Lab Lectures

#### **Assessment Methods**

- There shall be 4 credit hours for lectures + one credit hour (Two Practical Periods per week per batch) for practical lab + one credit hour for tutorials (per group)
- Examination scheme for computerized accounting system – Practical for 20 marks. The practical exam will be of one hour
- Theory exam shall carry 80 marks (Including Internal Assessment of 25 Marks). The theory exam will be of 2.5 hours

**Keywords**

Financial Statements, Depreciation, Inventory Valuation, Hire Purchase, Branch Accounting, Departmental Accounting

**B.Com. (Hons.): Semester-I  
Paper BCH 1.3: BUSINESS LAWS**

**Duration: 3Hrs.**

**Marks: 100**

**Credits: 6**

**Course Objective**

To impart basic knowledge of the important business laws relevant for conduct of general business activities in physical and virtual spaces along with relevant case laws.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.
- CO2: be able to recognize and differentiate the special contracts and identify their appropriate usage at varied business scenarios.
- CO3: equip the students about the legitimate rights and obligations under The Sale of Goods Act
- CO4: enable with skills to initiate entrepreneurial ventures as LLP
- CO5: understand the fundamentals of Internet based activities under The Information and Technology Act.

**Course Contents**

**Unit I: The Indian Contract Act, 1872**

Contract – meaning, characteristics and kinds, Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements. Discharge of contract – modes of discharge including breach and its remedies.

**Unit II: Special Contracts**

Quasi – contracts, Contract of Indemnity and Guarantee, Contract of Bailment and Pledge  
Contract of Agency

**Unit III: The Sale of Goods Act, 1930**

Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties. Transfer of ownership in goods including sale by non-owners. Performance of contract of sale. Unpaid seller – meaning and rights of an unpaid seller against the goods.

**Unit IV: The Limited Liability Partnership Act, 2008**

Salient Features of LLP, Difference between LLP and Partnership, LLP and Company LLP Agreement. Nature of LLP, Partners and Designated Partners, Incorporation Document Incorporation by Registration, Registered office of LLP and change therein. Change of name, Partners and their Relations. Extent and limitation of liability of LLP and partners. Whistle blowing. Taxation of LLP. Conversion into LLP. Winding up and dissolution of LLP.

### **Unit V: The Information Technology Act 2000**

Definitions under the Act. Digital signature. Electronic governance. Attribution, acknowledgement and dispatch of electronic records. Regulation of certifying authorities. Digital signatures certificates. Duties of subscribers under the Act. Penalties and adjudication. Offences as per the Act.

### **References**

- Bhushan, Bharat., Kapoor, N.D., Abbi, Rajni, “*Elements of Business Law*”. Sultan Chand & Sons Pvt. Ltd.
- Dagar, Inder Jeet and Agnihotri, Anurag. *Business Laws : Text and Problems*. Sage Publication.
- Jagota R. (2019). *Business Laws*. MKM Publishers ScholarTech Press.
- Sharma, J.P. and Kanojia S. (2019). *Business Laws*. New Delhi. Bharat Law House Pvt. Ltd.
- Singh, Avtar.(2018). *The Principles of Mercantile Law*. Lucknow. Eastern Book Company.
- Tulsian P.C. (2018). *Business Law*. New Delhi.Tata McGraw Hill.

### **Additional Resources**

- Information Technology Rules 2000 with Information Technology Act 2000, Taxmann Publications Pvt. Ltd., New Delhi.
- Kuchhal, M C. (2018). *Business Laws*. New Delhi. Vikas Publishing House.
- Arora, Sushma. (2015). *Business Laws*. New Delhi. Taxmann
- Sharma, J.P. and Kanojia S. (2015). *Vyavsayik Sanniyam*, Delhi University Hindi Cell.(For Hindi)

**Note: Latest edition of readings may be used**

### **Teaching Learning Process**

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures, case study approach is widely followed, role plays, seminars, tutorials project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

### **Assessment Methods**

The assessment methods of this course is properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

### **Keywords**

The Indian Contract Act, 1872, The Sale of Goods Act, 1930, The Limited Liability Partnership Act, 2008

**B.Com. (Hons.): Semester-II**  
**Paper BCH 2.2: CORPORATE ACCOUNTING**

**Duration: 3 Hrs.**

**Marks: 100**

**Credits: 6**

**Course Objective**

To acquire the conceptual knowledge of corporate accounting and to understand the various techniques of preparing accounting and financial statements

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: develop an understanding of accounting for share capital and debentures
- CO2: prepare financial statements of a company
- CO3: develop an understanding of cash flow statements
- CO4: understand the accounting for amalgamation and liquidation of companies
- CO5: prepare consolidated balance sheet for Holding company

**Course Contents**

**UNIT 1: Accounting for Share Capital and Debentures**

Introduction to issue of shares and debentures. Issue of rights and Bonus shares, ESOPs and buyback of shares, book building. Underwriting of shares and debentures. Redemption of Preference shares, Redemption of debentures: sinking/debenture redemption fund, open market purchase and conversion of debentures.

Relevant AS and IND-AS as applicable.

**UNIT 2: Financial Statements of a Company**

Preparation of financial Statement of Joint Stock companies as per schedule III Part I & II (Division I in detail and Division II only on overview)

Relevant AS and IND-AS as applicable

**UNIT 3: Cash Flow Statements**

Meaning, Usefulness, Preparation of a cash flow statement in accordance with Accounting Standard 3 (Revised) issued by the Institute of Chartered Accountants of India. (Only indirect method), Limitations of cash flow statement.

Relevant AS and IND-AS as applicable



**UNIT 4: Amalgamation, Reconstruction and Liquidation of Companies**

Concept of Purchase Consideration. Accounting for Amalgamation of Companies (excluding inter-company transactions and holdings) and external reconstruction Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction). Accounting for liquidation of companies. Introduction to the Insolvency and Bankruptcy Code, 2016 and other relevant provisions. Preparation of Statement of Affairs as per the format prescribed by the Act and Deficiency Account

Relevant AS and IND-AS as applicable

**UNIT 5: Accounts of Holding Companies/ Parent Companies**

Preparation of consolidated balance sheet with one subsidiary company.

Relevant AS and IND-AS as applicable

**References**

- Goyal, Bhushan Kumar. *Corporate Accounting*. Taxmann, New Delhi
- Kumar, Alok. *Corporate Accounting*. Kitab Mahal
- Monga, J. R. *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi
- Sah, Raj Kumar, *Concept Building Approach to Corporate Accounting*, Cengage
- Sehgal Ashok & Sehgal Deepak. *Corporate Accounting*
- Tulsian P. C. *Corporate Accounting*. S Chand & Co. New Delhi

**Note: Latest edition of readings may be used**

**Teaching Learning Process**

Theory/ numerical with examples

**Assessment Methods**

Class participation, Presentation, Viva/ test, End Semester Exam

**Keywords**

Shares, Financial Statements, Cash Flow, Amalgamation, Liquidation, Purchase Consideration, Holding Company

**B.Com. (Hons.): Semester-II**  
**Paper BCH 2.3: CORPORATE LAWS**

**Duration: 3Hrs.****Marks: 100****Credits: 6****Course Objective**

To impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013 and Rules there under.

CO2: follow the basic legal documents and their usage essential for operations and management of company.

CO3: enable the students to synthesis company processes, meetings and decisions.

CO4: equip the students with framework of dividend distribution and role of auditors in a company.

CO5: comprehend and evaluate working of depositories and their functions in stock markets.

**Course Contents****Unit I: Introduction**

Meaning and characteristics of a company; Lifting of corporate veil; Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Types of companies including private and public company, government company, foreign company, one person company, small company, associate company, dormant company and producer company; Association not for profit; Illegal association; Formation of company, promoters, their legal position and pre incorporation contracts; Online registration of a company.

**Unit II: Documents and shares**

Memorandum of Association and its alteration, Articles of Association and its alteration, doctrine of constructive notice, doctrine of ultra vires and indoor management; Prospectus, Shelf and Red herring prospectus, misstatement in prospectus; book building; Allotment and Forfeiture of share, Sweat Equity, ESOPs, Bonus issue, and Further issue of shares, buyback and provisions regarding buyback; Membership of company.

**Unit III: Management and Meetings**

Classification of directors-Additional, Alternate and Casual directors, Women directors, Independent director, Small shareholder's director; Director Identity Number (DIN); Appointment, Disqualifications, Removal of directors; Legal positions, Powers and Duties; Key managerial personnel, Managing director, Manager and Whole Time Director; Board Meetings: meeting through video conferencing; Shareholder meetings: AGM and EGM. Convening and Conduct of meetings: Requisites of a valid meeting; Resolutions; Postal ballot; e-voting.

#### **Unit IV: Dividends, Audit and Winding up**

Provisions relating to payment of Dividend, Company Audit-auditor's qualification and disqualifications, Auditor's appointment, Rotation of auditors, Auditor's removal, Auditors' report and Auditor's powers.

Winding Up: Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code 2016.

#### **Unit V: The Depositories Act 1996**

Definitions; Depositories system; Rights and obligations of depositories; Participants issuers and beneficial owners; Inquiry and inspections; Penalty.

#### **References**

- Bhushan, Bharat. Kapoor, N.D., Abbi, Rajni, "*Elements of Company Law*". *Sultan Chand & Sons Pvt. Ltd.*
- Chadha R. & Chadha, S.(2018). *Company Laws*. Scholar Tech Press, Delhi.
- Hicks, Andrew & Goo S.H., (2017) *Cases and Material on Company Law*, Oxford University Press.
- Kumar, A., (2019)*Corporate Laws*, Taxmann Pvt Ltd
- Sharma, J.P.(2018). *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi
- The Depositories Act,1996.Bare Act.

#### **Additional Resources**

- Gowar, LCB. (1969). *Principles of Modern company Law*, Stevens & Sons,London.
- Hanningan, Brenda.(2018). *Company Law*, Oxford University Press,U.K.
- Ramaiya.(2015). *A Guide to Companies Act. Nagpur*. Wadhwa Book Company.

#### **Teaching Learning Process**

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures, case study approach is widely followed , role plays , seminars , tutorials , project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

#### **Assessment Methods**

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

**Keywords**

The Depositories Act 1996, National Company Law Tribunal (NCLT), Insolvency and Bankruptcy Code 2016.

**B.Com. (Hons.): Semester-III**  
**Paper BCH 3.1: HUMAN RESOURCE MANAGEMENT**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

The objective of this course is to enable learners to understand the importance of human resources and their effective management in organisations.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: understand basic nature and importance of human resource management.
- CO2: analyze the current theory and practice of recruitment and selection.
- CO3: realize the importance of performance management system in enhancing employee performance.
- CO4: recommend actions based on results of the compensation analysis and design compensation schemes that are cost effective, that increase productivity of the workforce, and comply with the legal framework.
- CO5: understand role of modern HRM in meeting challenges of changing business environment.

**Course Contents****Unit I: Introduction**

Meaning, importance and scope of HRM; Evolution of HRM; functions, status and competencies of HR manager; Human Resource Planning - quantitative and qualitative dimensions; Job analysis—job description and job specification; HR Policies.

**Unit II: Recruitment, Selection & Development**

Recruitment, selection, placement, induction, and socialization – an overview; Developing Human Resources; Training – need, types, and evaluation; Role specific and competency based training.

**Unit III: Performance Appraisal**

Performance appraisal- nature and objectives, methods of performance appraisal, potential appraisal & employee counseling; Job changes—transfers and promotions; HR audit.

**Unit IV: Compensation**

Job evaluation; Compensation—concept and policies, base and supplementary compensation, performance linked compensation—individual, group, and organisation level.

**Unit V: Employee Maintenance and Emerging Issues in HRM**

Employee health and safety, employee welfare, social security (excluding legal provisions); Grievance handling and redressal; Industrial disputes and settlement machinery; Emerging issues and challenges of HRM— employee empowerment, downsizing, work- life balance, use of technology in HRM functions; e-HRM, green-HRM, outsourcing HRM, ethics in HRM (surveillance vs. privacy).

### References

- Decenzo, D. A., & Robbins, S. P. (2011). *Fundamentals of Human Resource Management*. India: Wiley.
- Dessler, G. (2017). *Human Resource Management*. Pearson.
- Muller-Camen, M., Croucher, R., & Leigh, S. (2016). *Human Resource Management: A Case Study Approach*. CIPD. Viva Books.
- Pattanayak, B. (2018). *Human Resource Management*. Delhi. Prentice Hall of India.
- Rao, V. *Human Resource Management: Text and Cases*. Excel.
- Rastogi, S. *Management of Human Resources*. Sun India.

**Latest editions of the books may be used.**

### Teaching Learning Process

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

### Assessment Methods

Class tests/Assignments, Class participation, Presentations, End-semester examination

### Keywords

Human Resource Planning, Job Analysis, Performance Appraisal, Job Evaluation, Performance Linked Compensation, Ethics



**B.Com. (Hons.): Semester-III**  
**Paper BCH 3.2: INCOME TAX LAW AND PRACTICE**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

This course aims to impart knowledge of law pertaining to levy of income tax in India. It also aims to enable the students to apply the same practically.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: understand the basic concepts in the law of income tax and determine the residential status of different persons.
- CO2: identify the five heads in which income is categorised and compute income under the heads 'Salaries' and 'Income from House Property'.
- CO3: compute income under the head 'Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'.
- CO4: understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act; and further to compute taxable income and tax liability of individuals and firms.
- CO5: develop the ability to file online returns of income.

**Course Contents****Unit1:Introduction**

*Basic concepts:* Income; Agricultural income; Person; Assessee; Assessment year; Previous year; Gross Total Income; Total income; Maximum marginal rate of tax; Permanent Account Number (PAN) *Residential status:* Scope of total income on the basis of residential status; Exempted income under section 10.

**Unit 2: Computation of Income under different heads-1**

Income from Salaries; Income from House Property

**Unit 3: Computation of Income under different heads-2**

Profits and gains of business or profession; Capital gains; Income from other sources

**Unit 4: Computation of Total Income and Tax Liability**

Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs; Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court

### **Unit 5: Preparation of Return of Income**

Filing of returns: Manually, on-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory on-line filing of returns for specified assesses

### **References**

- Ahuja, Girish and Gupta Ravi. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
- Singhanian, Vinod K. and Singhanian Monica. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.

### **Additional Resources**

#### Software

- Vinod Kumar Singhanian, e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
- 'Excel Utility' available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)

#### Journals

- *Current Tax Reporter*. Current Tax Reporter, Jodhpur.
- *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
- Corporate Professionals Today. Taxmann. New Delhi.

**Note: Latest edition of readings may be used**

### **Teaching Learning Process**

The teaching learning process would include classroom lectures to introduce students to the law pertaining to the levy of income tax. This would be supported by case studies to enable an understanding of the practical implications of the income tax law. Further, to enable the students to apply the law practically, presentations by students and practicals on online filing would be included in the teaching learning process.

### **Assessment Methods**

The assessment methods would include end semester examination, assignments and class tests. Further, practical exams may be conducted to gauge the understanding of students regarding application of relevant provisions of the income tax law.

### **Keywords**

Assessment Year, Previous Year, Assessee Person, Finance Act , Income, Income Tax, Standard Deduction.

**Note:**

There shall be 4 credit hours for lectures + one credit hour (Two Practical Periods per week per batch) for practical lab + one credit hour for tutorials (per group)

· Practical Examination of 20 marks (External examiner) on E-filing of income tax return using software utility tool. The practical exam will be of one hour. The student is required to fill appropriate form and generate the XML file.

· Theory exam shall carry 80 marks (Including Internal Assessment of 25 Marks) of a duration of 2.5 hours

**B.Com. (Hons.): Semester-III**  
**Paper BCH 3.3: MANAGEMENT PRINCIPLES AND APPLICATIONS**

**Duration: 3 Hours****Marks: 100****Credits: 6****Course Objective**

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

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: understand the evolution of management and apprehend its effect on future managers.
- CO2: analyze how organisations adapt to an uncertain environment and decipher decision making techniques managers use to influence and control the internal environment.
- CO3: comprehend the changes happening in organisation structure over time.
- CO4: analyze the relationship amongst functions of management i.e. planning, organizing, directing and controlling.
- CO5: appreciate the changing dynamics of management practice.

**Course Contents****Unit I: Introduction**

Meaning and importance of management; Coordination mechanisms in organisations, management as an eclectic modern discipline; Theory base of management- classical, neo-classical and modern constructions of management; Managerial functions, roles (Mintzberg), levels and competencies.

**Unit II: Planning**

Organisational objective setting; Decision Making: environment (certainty, risk, uncertainty), and techniques for individual and group decision-making; Forecasting and Scheduling; Planning vis-à-vis Strategy- meaning and elements of environment of business firm –micro (immediate), meso (intermediate e.g. industry), macro (domestic); Industry structure, Business-level strategic planning.

**Unit III: Organizing**

Division of Labor; Decentralization and Delegation; Organisational forms (Mintzberg); Factors affecting organisational design; Departmentalization; Staffing as a function; Organisational structures and Organograms- traditional and modern - comparative suitability and changes over time, formal- informal organisations' interface.

**Unit IV: Directing and Controlling**

Motivation- meaning, importance and factors affecting motivation; Leadership – meaning, importance and factors affecting leadership, leadership styles, and followership; Principles of controlling; relationship amongst planning, organizing, directing and controlling; Performing controlling function; Measures of controlling and accountability for performance.

**Unit V: Salient Developments and Contemporary Issues in Management**

Management challenges of the 21<sup>st</sup> Century; Factors reshaping and redesigning management

purpose, performance and reward perceptions- internationalization; Digitalization; Entrepreneurship & innovation; Values & ethics, holistic purpose and measures of firm performance; Workplace diversity; Democracy and Sociocracy; Subaltern management ideas from India.

**References**

- Kumar, Pardeep. *Management : Principles and Applications*. JSR Publication House LP, Delhi.
- Mahajan, J.P. and Mahajan Anupama. *Management Principles and applications*. Vikas Publications
- Drucker, P. F. (1954). *The Practice of Management*. Newyork: Harper & Row.
- Drucker, P. F. (1999). *Management Challenges for the 21st Century*. HarperCollins Publishers Inc.
- Griffin, R. W., Phillips, J. M., & Gully, S. M. (2017). *Organisational Behavior: Managing People and Organisations*. Cengage Learning.
- Griffin. *Management Principles and Application*. Cengage.
- Koontz, H., & Weihrich, H. (2012). *Essentials of Management: An International and Leadership Perspective*. Paperback.

**Note: Latest edition of readings may be used**

**Teaching Learning Process**

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

**Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

**Keywords**

Management Theories, Organisational Design, Motivation, Leadership, Entrepreneurship and Innovation and Workplace Diversity

**B.Com. (Hons.): Semester-III**  
**Paper BCH 3.5(a): E-COMMERCE**

**Duration: 3 Hrs.**

**Marks: 100**

**Credits: 4**

### **Course Objective**

To enhance skills for effective and contemporary applications of E-commerce.

### **Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: understand the basics of E-commerce, current and emerging business models.
- CO2: familiarize with basic business operations such as sales, marketing, HR etc. on the web.
- CO3: enhance the students' skills for designing and developing website.
- CO4: identify the emerging modes of e-payment.
- CO5: understand the importance of security, privacy, ethical and legal issues of e-commerce.

### **Course Contents**

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#### **Unit I: Introduction to E- Commerce**

Concepts and significance of E-commerce, driving forces of E-commerce. E-commerce business models - key elements of a business model and categories. Mechanism Dynamics of World Wide Web and internet- evolution and features; Design and launch of E-commerce website - decisions regarding Selection of hardware and software; Outsourcing vs in house development of a website.

#### **Unit II: Online Business Transactions**

Rationale of transacting online, E-commerce applications in various industries (banking, insurance, payment of utility bills and others), e-marketing, e-tailing, online services, e-auctions, online portal, online learning, e-publishing and e-entertainment, online shopping

#### **Unit III: Website Designing**

Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets.

#### **Unit IV: E-payment System**

E-payment Methods- Debit card, Credit card, Smart cards, E-Money, E-Wallets; Digital signatures- procedures and legal position; Payment gateways; Online banking- concepts, importance; Electronic fund transfer; Automated Clearing House. Automated Ledger Posting. Emerging modes and systems of E-payment (MPaisa, PayPal and other digital currency).E-payments risks

### **Unit V: Security and Legal Aspects of E-commerce**

E-commerce security – meaning and issues. Security threats in the E-commerce environment- security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.; Technology solutions- encryption, security channels of communication, protecting networks, servers and clients. Information Technology Act 2000- provisions related to offences, secure electronic records, digital signatures, penalties and adjudication.

### **Practical**

Designing a Web Page in Notepad and HTML

### **References**

- Agarwala, Kamlesh N., Lal, Amit and Agarwala, Deeksha. “*Business on the Net: An Introduction to the whats and hows of E-commerce.*” Macmillan India Ltd.
- Bajaj KK, Debjani Nag “*E-Commerce.* Tata McGraw Hill Company” New Delhi
- Chhabra, T.N., Jain, Hem Chand, Jain, Aruna. “*An Introduction to HTML*” Dhanpat Rai & Co
- Dietel, Harvey M., Dietel, Paul J., and Steinbuhler Kate. *E- Business and E- commerce for Managers.* Pearson Education.
- Diwan, Parag and Sharma, Sunil “ *Electronic commerce- A manager’s Guide to E-Business*”, Vanity Books International ,Delhi
- Elias M. Awad “*Electronic Commerce from vision to fulfillment*” Third Edition PHI publications.
- Kosiur, David, “*Understanding Electronic Commerce*” Prentice Hall of India Private Ltd., New Delhi.
- Turban, E., et.al. “*Electronic commerce: A Managerial perspective*” Pearson Education Asia.
- Whiteley, David, “*E-Commerce*” McGraw Hill, New York.

### **Additional Resources**

- IT Act 2000
- Kumar A. “ *Cyber Laws*” Book Age Publications, New Delhi

**Note: Latest edition of the books should be used.**

### **Teaching Learning Process**

A combination of various learning methods like audio-visual materials, class presentations, expert lectures(Webinar), case studies and group discussion using ICT (such as: WhatsApp group, Google Group, Etc.).



## **Assessment Methods**

The methods of assessing the students includes presentations, online/off line quiz, micro research projects, group discussion and class tests.

The assessment of webpage includes e-commerce, world wide web, electronic funds transfer, automated clearing house, digital signature and online shopping.

## **Keywords**

E-Commerce, World Wide Web, Hardware, E-Payments, Cyber Law

### **Note:**

- There shall be 3 credit hours for lectures plus 1 credit hour (2 practical periods per week per batch) for practical lab.
- Theory exam of 75 marks ( including internal assessment of 10 marks for practical + 10 marks for class test/ assignment + 5 marks for attendance) of 2 hours duration
- Practical will be of 1 hour of 25 marks ( internal examiner)

**B.Com. (Hons.): Semester-III**  
**Paper BCH 3.5(b): TRAINING AND DEVELOPMENT**

**Duration: 3 Hrs.****Marks: 100****Credits: 4****Course Objective**

The course aims at exposing the learner to the concept and practice of training and development in the modern organisational setting through the pedagogy of case discussions, practical, experiential learning, and recent experiences.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: learn the practical applications of training and development theories in recent times.

CO2: learn to design training programmes for diverse workforce.

CO3: understand the role of development officers.

CO4: evaluate training and development programmes.

CO5: recognize the mechanism of career development programmes.

**Course Contents****Unit I: Nature of Training and Development**

Theories of management training and development and practical application of these theories in today's organisations, inputs and gaps in training; Training and development as a source of competitive advantage; Resistance to change.

**Unit II: Designing Training Programmes**

Training process and practical application of designing programmes in today's environment, methods of training; Human re-engineering, managing change, workmen training, re-training, government initiatives, self-directed work teams, learning curves, managing a diverse workforce.

**Unit III: Executive Development**

Executive development; Role of development officers, administrators, consultants, designers and instructors; Trends towards performance management and its impact on training professionals.

**Unit IV: Evaluation of Training and Development Programmes**

Evaluation of training and development programmes- statistical methods; Use of appropriate training and development software packages; Application of distance learning packages, effective training follow-up.

**Unit V: Career Development**

Career development and planning, career development programmes and counseling, group projects, training for international assignments.

**References**

- Bhattacharyya, D.K. *Training and Development : Theories and Applications*. New Delhi. Sage Publications India Pvt. Ltd.
- Lynton, R., & Pareek, U. *Training for Development*. New Delhi: Vistaar.
- Phillips, J. J. *Hand book of Training Evaluation and Measurement Methods*. Houston. Gulf Publishing Co.
- Prior, J. *Handbook of Training and Development*. Mumbai: Jaico Publishing House

**Additional Resources**

- Donald, F. M. and Yager, E. G. *Making the Training Process Work*. New York. Harper and Row.

**Latest edition of the book may be used.**

**Teaching Learning Process**

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

**Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

**Keywords**

Re-Training, Self-Directed Work Teams, Learning Curves, Performance Management, Career Planning.

**B.Com (Hons.): Semester-III**  
**Paper BCH 3.5(c): DIGITAL MARKETING**

**Duration: 3 Hrs.****Marks: 100****Credits: 4****Course Objectives**

This course seeks to provide knowledge about the concepts, tools, techniques, and relevance of digital marketing in the present changing scenario. It also enables the student to learn the application of digital marketing tools and acquaint about the ethical and legal aspects involved therein.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: identify and assess the impact of digital technology in transforming the business environment and also the customer journey.
- CO2: understand how marketers think, conceptualize, test continuously to optimise their product search on digital platforms.
- CO3: illustrate how the effectiveness of a digital marketing campaign can be measured
- CO4: demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation.
- CO5: appreciate the need for regulatory framework for digital marketing in India.

**Course Contents****Unit I: Introduction**

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

**Unit II: Digital Marketing Management**

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

**Unit III: Digital Marketing Presence**

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 optimisation: stages, types of traffic, tactics. Online advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope and growth. E-mail marketing: types and strategies.

**Unit IV: Interactive Marketing**

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

**Unit V: Ethical and Legal Issues**

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

**References**

- Chaffey, D, F.E. Chadwick, R. Mayer, and K. Johnston (2015). *Internet Marketing: Strategy, Implementation, and Practice*. Pearson India
- Frost, Raymond D., Alexa Fox, and Judy Strauss (2018). *E- Marketing*. Routledge
- Gupta, Seema (2018). *Digital Marketing*. McGraw Hill Education (India) Private Ltd.
- Kapoor, Neeru. *E-Marketing*, Pinnacle learning
- Kotler, Philip, Hermawan Kartajaya, and Iwan Setiawan (2017). *Digital Marketing: 4.0 Moving from Traditional to Digital*. Pearson India
- Ryan, Damian and Jones Calvin (2016). *Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation*. Kogan page

**Additional Resources**

- Blanchard O. (2014) *Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation*.
- Charlesworth, Alan (2018). *Digital Marketing: A Practical Approach*.
- Gay, Richard, Alan Charlesworth, and Rita Esen. *Online Marketing: a customer-led approach*. Oxford University Press Inc., New York.
- Ryan, Damian (2016). *Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation*.
- Tasner, M. (2015) *Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First*, 2/E, Pearson

**Note: Latest edition of readings may be used**

**Teaching Learning Process**

The teaching and learning process for this course includes case discussions on digital marketing strategies via case lets of leading click-and-click only and brick-and-click companies; interactive sessions/group discussion in classes on companies with best digital practices, on effective ad campaigns, on mobile marketing-in-app promotions, smart lecture classes for introducing and understanding theoretical concepts in every unit of the course; experiential learning in content creation via blogs, emails etc., student development workshops by industry experts in specialised areas like SEO tactics, website development, social media/ video marketing, mentoring regularly via e-tutorials/e-labs/Moodle app

### **Assessment Methods**

Written, Objective and Descriptive Class tests, Individual and tutorial group based presentations, e-assignments, Continuous assessment in terms of participation in class, e-tutorials and class presentations.

### **Keywords**

Digital Marketing, E- Marketers, E-Customers, Digital Marketing Mix, Segmentation and Positioning Strategies, E-CRM, Consumer Buying Process, Internet.

**B.Com. (Hons.): Semester-III**  
**Paper BCH 3.5(d): PERSONAL TAX PLANNING**

**Duration: 3 Hrs.****Marks: 100****Credits: 4****Course Objective**

To provide basic knowledge of Income Tax and its planning to students in easily comprehensible manner with a view to equip them to use the legitimate tool of planning in their economic life.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: understand the concept of tax planning, use the residential status to plan the scope of income and devise tax planning strategy in relation to agricultural income.
- CO2: apply critical thinking and problem solving skills related to minimization of tax liability of individuals with respect to salary income and understand how to develop efficient pay packages
- CO3: devise tax planning strategies in relation to house property and understand the presumptive scheme of taxation of computing business income.
- CO4: use Indexation technique to reduce capital gains tax and learn about specific exemptions available from capital gains.
- CO5: use deductions to reduce taxable income and use rebates to reduce tax liability.

**Course Contents****Unit 1: Concept of Tax Planning**

- (i) Meaning of tax planning, tax avoidance, tax evasion and tax management; Objectives of tax planning; Case studies relating to tax planning, tax avoidance, tax evasion and tax management.
- (ii) Tax Planning with reference to residential status: Relevance of residential status in computing taxable income; Determination of residential status of an individual, HUF, company, other persons; Relationship between residential status and incidence of tax; Case studies relating to residential status; Double taxation relief under Sections 90 and 91.
- (iii) Provisions relating to concept of agricultural income; Composite income; Tax treatment and tax planning of agricultural income.

**Unit 2: Tax Planning with Reference to Salary Income**

- (i) Tax planning in respect of salary income: Bonus; Fees; Commission and allowances; Valuation of perquisites; Allowances; Retirement benefits like gratuity, leave encashment, pension tax relief under Section 89 (1) (arrears of salary).
- (ii) Case studies based on designing pay package.



**Unit 3: Tax Planning in relation to Income from House Property and Business Income**

- (i) Tax Planning in respect of self-occupied house property, let-out house property partly let out and partly self-occupied house property; and property used for business or profession of the assessee.
- (ii) Set-off and carry forward of house property losses.
- (iii) Tax planning related to Section 80C.
- (iv) Tax Planning related to business income covering:
  - Presumptive schemes of computing business income (Section 44AD, 44ADA, 44AE)
  - Provisions relating to maintenance of accounts (Section 44AA)
  - Provisions relating to audit of accounts (Section 44AB)

**Unit 4: Tax Planning in relation to Capital gains and other sources**

- (i) Tax planning with reference to long-term and short-term capital assets and choice of price-inflation indexation; Capital gains on equity and non-equity financial instruments.
- (ii) Tax planning in relation to gifts received from relatives and non-relatives.

**Unit 5: Other Areas of Tax Planning**

- i) Income of others' liable for clubbing.
- ii) Deductions under Sections 80C, 80CCD(1), 80CCD(1B), 80CCD (2), 80D, 80DD, 80DDB, 80E, 80G, 80TTA, 80TTB
- iii) Rebate under Section 87A.

**References**

- Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
- Singhanian, Vinod K. and Monica Singhanian. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.

**Additional Resources**

- *Current Tax Reporter*. Current Tax Reporter, Jodhpur.
- *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
- *Corporate Professionals Today*. Taxmann. New Delhi.

**Note: Latest edition of readings may be used**

**Teaching Learning Process**

The teaching learning process would include classroom lectures to introduce students to the tax planning tools with regard to income tax. This would be supported by case studies to enable an

understanding of the practical aspects of tax planning. In addition, class presentations and class discussion to be included in the teaching learning process.

### **Assessment Methods**

The assessment methods would include end semester examination and assignments. Further, class tests may be conducted to gauge the understanding of students regarding tax planning and application of relevant provisions of the income tax law.

### **Keywords**

Tax Planning, Residential Status, Double Taxation Relief, Agricultural Income, Perquisites, Allowances, Rebate, Deductions, Presumptive Taxation, Indexation

**B.Com. (Hons.): Semester-III**  
**Paper BCH 3.5(e): COMMUNICATION AND DOCUMENTATION IN BUSINESS**

**Duration: 3Hrs****Marks: 100****Credits: 4****Course Objective**

The course aims to enhance written and verbal communication/ presentation skills amongst the learners and ability to frame effective documentation both in digital and non-digital environment.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: realize the significance of effective communication in business.

CO2: learn business vocabulary and understand varied ways/methods to present business plans.

CO3: gain knowledge on drafting of official letters and documents.

CO4: develop appropriate skills for report writing and different ways of documentation.

CO5: understand the role of information technology for enabling business communication and documentation.

**Course Contents****Unit I: Communication Roles and Flows in Organisations**

Meaning, importance (costs & rewards) and process of communication (with reference to Mintzberg's managerial roles) and documentation in business; Types of communication; Communication breakdown and rumors; Effective communication.

**Unit II: Business Language and Presentation**

Business, commercial and managerial vocabulary – terms used in trade, business plans/proposals, presenting business plans, multimedia corporate presentations.

**Unit III: Business Correspondence & Documentation**

Letter writing, presentation, inviting quotations, sending quotations, placing orders, sales letters, claim & adjustment letters; Job application letter, preparing the resume; Social and public relations correspondence; Drafting simple contracts and deeds (non-legal); Project on legal documentation for bank transactions; Property documentation; Contract of employment etc.; Memorandum, inter-office memo, notices, note-sheet, agenda, minutes; Creating, storing/archiving and retrieving folders/ documents.

**Unit IV: Report Writing**

Define the basic format of a report; Steps in report writing; Identify the types of reports; Inserting visuals such as tables, diagrams and charts in writing report; Citation rules (APA style documentation); Working with the features of word processing software; Document and folder naming and classification.

**Unit V: Technology and Business Communication and Documentation**

Use of digital platforms in business communication; Document sharing and collaborative working; Privacy and data security issues in business communication and documentation.

**References**

- Andrews, Deborah C. and Andrews, William D. (2003). *Management Communication: A Guide*. Cengage Learning.
- Locker and Kaczmarek. (2009). *Business Communication: Building Critical Skills*. The McGraw- Hill Companies, Inc.
- Newman, Amy. (2017). *Business Communication: In Person, In Print, Online*. Cengage Learning.
- Shirley, Taylor (2005). *Communication for Business*. Pearson Education
- Smallwood, Robert F. and Williams, Robert F. (2013). *Managing Electronic Records: Methods, Best Practices, and Technologies*. John Wiley and Sons.
- Wilson, Kevin and Wauson, Jennifer (2011). *The AMA Handbook of Business Documents: Guidelines and Sample Documents That Make Business Writing Easy*. Paperback.

**Note: Latest edition of readings may be used**

### **Teaching Learning Process**

Interactive class room sessions with the help of power point presentations, case discussions and group activities to ensure active participation and continuous learning.

### **Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

### **Keywords**

Communication Process, Letter Writing, Report Writing, Word Processing Software, Business Plans, Privacy and Data Security.

**B.Com. (Hons.): Semester-III**  
**Paper BCH 3.5(f): PERSONAL FINANCE AND PLANNING**

**Duration: 3 Hrs.****Marks: 100****Credits: 4****Course Objective**

To familiarize the students with different aspects of financial planning like savings, investment, taxation, insurance & retirement planning and to develop necessary skills to become a successful financial planner.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the meaning and relevance of Financial Planning.

CO2: familiarize with regard to the concept of Investment Planning and its methods.

CO3: examine concept of Personal Tax Planning.

CO4: analyze Insurance Planning and its relevance

CO5: develop insights in to Retirement planning and its relevance

**Unit I: Introduction to Financial Planning**

Financial goals, Time value of money, steps of financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction of savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming etc.

**Unit: II Investment planning**

Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return, Diversification & Portfolio formation. Real estate, financial derivatives & Commodity market in India. Mutual fund schemes including SIP.

**Unit III: Personal Tax Planning**

Tax Structure in India for personal taxation, Steps of Personal tax planning, Exemptions and deductions for individuals, tax avoidance versus tax evasion.

**Unit IV: Insurance Planning**

Need for Protection planning. Risk of mortality, health, disability and property. Importance of Insurance: life and non-life insurance schemes.

**Unit V: Retirement Planning**

Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme.

**Practical**

**Note:** Practical exposure is recommended to develop skills required for a financial planner.

**References**

- *Introduction to Financial Planning (4th Edition 2017)* – Indian Institute of Banking & Finance
- Pandit, Amar *The Only Financial Planning Book that You Will Ever Need*, Network 18 Publications Ltd (CNBC TV 18)

- Sinha. Madhu, *Financial Planning: A Ready Reckoner* July 2017 Mc Graw Hill

**Additional Resources**

- Halan, Monika, *Lets Talk Money: You've Worked Hard for It, Now Make It Work for You*, July 2018, Harper Business
- Tripathi, Vanita, *Fundamentals of Investment*, Taxmann

**Note: Latest Editions of the text books may be used.**

**Teaching Learning Process**

The course on Personal finance and planning is designed to familiarize the students with different aspects of financial planning like savings, investment, taxation, insurance & retirement planning and to develop necessary skills to become a successful financial planner, the teaching learning process will be based on lectures, seminars and project work.

**Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination

**Keywords**

Financial Planning, Investment Planning, Personal Tax Planning, Insurance Planning, Retirement Planning

**B.Com. (Hons.): Semester-IV**  
**Paper BCH 4.1: COST ACCOUNTING**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To provide an in-depth study of the cost accounting principles for identification, classification and analysis of cost components and cost ascertainment in different industries using various costing methods

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: understand thoroughly the conceptual framework of Cost Accounting; identification of differences between different financial and cost accounting; cost concepts and elements of cost; preparation of cost sheet.
- CO2: understand the accounting and control of material and labour cost.
- CO3: develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item of overheads
- CO4: develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them.
- CO5: understand cost accounting book keeping systems and reconciliation of cost and financial account profits

**Course Contents****Unit 1: Introduction**

Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and Cost sheet. Role of a cost accountant in an organisation. Introduction to Cost Accounting Standards & Cost Accounting Records and Audit Rules

**Unit II: Elements of Cost: Material and Labour**

**(a) Materials:** Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Inventory systems, Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost; Physical Verification, Accounting treatment and control of losses— Wastage, scrap, spoilage and defectives

**(b) Labour:** Accounting and Control of labour cost. Time-keeping and time-booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and Incentive schemes- Halsey, Rowan, Taylor's differential piece wage.



**Unit III: Elements of Cost: Overheads**

Classification, allocation, apportionment and absorption of overheads, Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses. Activity based costing.

**Unit IV: Methods of Costing**

Unit costing, Job costing, Contract costing, Process costing (including process losses, valuation of work-in-progress, joint and by-products). Service costing (only transport).

**Unit V: Cost Accounting Book-Keeping Systems**

Integral and non-integral systems; Reconciliation of cost accounting records with financial accounts.

**Readings**

- Arora, M.N. Cost Accounting-principles and practice. Vikas Publishing House, New Delhi.
- Jhamb, H. V. Fundamentals of Cost Accounting. Ane Books Pvt Ltd, New Delhi
- Lal, Jawahar., and Srivastava, Seema. Cost Accounting. McGraw Hill Publishing Co., New Delhi.
- Singh, Surender. Fundamentals of Cost Accounting. Kitab Mahal, Allahabad/New Delhi.

**Additional Resources**

- Drury, Colin. *Management and Cost Accounting*. Thomson Learning.
- Horngren, Charles T., George Foster and Srikant M. Dattar. *Cost Accounting: A Managerial Emphasis*. Prentice Hall of India Ltd., New Delhi.
- Jain, S.P., and Narang, K.L. Cost Accounting: Principles and Methods. Kalyani Publishers, Jalandhar.

**Note: Latest edition of text books may be used.**

**Teaching Learning Process**

Theory, numerical and analytical and theoretical cases

**Assessment Methods**

Class participation, Presentation, class tests, assignments, End Semester Exam

**Keywords**

Elements of cost, overheads, Process costing, Reconciliation of cost



**B.Com. (Hons.): Semester-IV**  
**Paper BCH 4.2: BUSINESS MATHEMATICS**

**Duration: 3Hrs.****Marks:100****Credits: 6****Course Objective**

The objective of this course is to familiarize the students with the basic mathematical tools with special emphasis on applications to business and economic situations.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: comprehend the concept of systematic processing and interpreting the information in quantitative terms to arrive at an optimum solution to business problems.
- CO2: develop proficiency in using different mathematical tools (matrices, calculus, linear programming, and mathematics of finance) in solving daily life problems.
- CO3: acquire competence to use computer for mathematical computations, especially with Big data.
- CO4: obtain critical thinking and problem-solving aptitude.
- CO5: evaluate the role played by mathematics in the world of business and economy.

**Course Contents****Unit I: Matrices and Determinants**

- 1.1 Definition and types of matrix, Algebra of matrices, Inverse of a matrix- Business Applications.
- 1.2 Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion method and Cramer's Rule.
- 1.3 Leontief Input Output Model (Open Model Only).

**Unit II: Basic Calculus**

- 2.1 Mathematical functions and their types (linear, quadratic, polynomial, exponential, logarithmic and logistic function). Concepts of limit and continuity of a function.
- 2.2 Concept of Marginal Analysis. Concept of Elasticity, Applied Maxima and Minima problems including effect of Tax on Monopolist's Optimum price and quantity, Economic Order Quantity.

**Unit III: Advanced Calculus**

3.1 Partial Differentiation: Partial derivatives up to second order. Homogeneity of functions and Euler's theorem. Total differentials. Differentiation of implicit functions with the help of total differentials.

3.2 Maxima and Minima involving two variables – Applied optimization problems and Constraint optimization problems using Lagrangean multiplier involving two variables having not more than one constraint.

3.3 Integration: Standard forms & methods of integration- by substitution, by parts and by use of partial fractions. Definite integration. Finding areas in simple cases

3.4 Application of Integration to marginal analysis; Consumer's and Producer's Surplus. Rate of sales, The Learning Curve.

#### **Unit IV: Mathematics of Finance**

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

4.2 Compounding and discounting of a sum using different types of rates. Applications relating to Depreciation of assets and Equation of value.

4.3 Types of annuities: ordinary, due deferred, continuous, perpetual. Determination of future and present values using different types of rates of interest. Applications relating to Capital expenditure, Leasing, Valuation of simple loans and debentures, sinking fund. (excluding general annuities).

#### **Unit V: Linear Programming**

5.1 Formulation of Linear programming problems (LPPs), Graphical solutions of LPPs. Cases of unique solutions, multiple optimal solutions, unbounded solutions, infeasibility, and redundant constraints.

5.2 Solution of LPPs by simplex method - maximization and minimization cases. Shadow prices of the resources, Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy.

5.3 The dual problem: Formulation, relationship between Primal and Dual LPP, Primal and Dual solutions (excluding mixed constraints LPPs). Economic interpretation of the dual.

#### **Practical Lab**

In addition to the lectures, the students are expected to work on a software package for solving linear programming problems, problems related to mathematics of finance and analyze the results obtained there from. This will be evaluated through internal assessment.

#### **References**

- Kapoor, V.K. *Business Mathematics, Theory & Applications*. Sultan Chand & Sons
- Sharma, S.K. & Kaur, Gurmeet. *Business Mathematics*. Sultan Chand
- Thukral, J.K. *Business Mathematics*. Mayur Publications.

#### **Additional Resources:**

- Anthony, M. and Biggs, N. *Mathematics for Economics and Finance*. Cambridge University Press
- Ayres, Frank Jr. *Theory and Problems of Mathematics of Finance*. Schaum's Outlines Series. McGraw Hill Publishing Co.
- Budnick, P. *Applied Mathematics*. McGraw Hill Publishing Co.
- Dowling, E.T. *Mathematics for Economics*. Schaum's Outlines Series. McGraw Hill Publishing Co.
- Wikes, F.M. *Mathematics for Business, Finance and Economics*. Thomson Learning

**Note: Latest edition of text books may be used.**

### **Teaching Learning Process**

This course is well structured and sequenced attainment of knowledge and skills. It will constitute an important aspect of teaching learning process. the course would involve lectures supported by group tutorials, open ended projects and self study.

### **Assessment Methods**

The Assessment for this paper would include a theory exam of 75 marks and Internal assessment of 25 marks. Internal assessment will include 10 marks for practical exam, 10 marks for class tests/assignments, and 5 marks for attendance. There shall be 4 Credit Hrs. for Lectures + one Credit Hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr. for Tutorials (per group). Use of simple calculator is allowed. Proofs of theorems/ formulae are not required. Trigonometric functions are not to be covered.

### **Keywords**

Matrices and Determinants, Basic Calculus, Advanced Calculus, Mathematics of Finance, Linear Programming

**B.Com. (Hons.): Semester-IV**  
**Paper BCH 4.3: COMPUTER APPLICATIONS IN BUSINESS**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To provide computer knowledge to commerce students and equip them with computational skills using ICT tools.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: understand the various concepts and terminologies used in computer networks and internet and be aware of the recent developments in the fast changing digital business world.
- CO2: handle document creation for communication.
- CO3: acquire skills to create and make good presentations
- CO4: make various computations in the area of accounting and finance and represent the business data using suitable charts. S/He should be able to manipulate and analyze the business data for better understanding of the business environment and decision making
- CO5: understand and apply the various database concepts and tools in the related business areas with the help of suggested popular software.

**Course Contents****Unit1: Data Processing, Networking and Recent trends in computing**

**Computing:** Concept of computing, Data and information; Computing Interfaces: GUI, CLI, Touch 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.

**Recent trends in computing :** Tools of business collaboration: emails, wikis, file sharing, screen sharing, web presenting, work scheduling; Cloud computing: meaning, types of cloud services: IaaS, PaaS, SaaS; Grid Computing; Virtualization; Green Computing; E-Commerce:

meaning, business models , Electronic Data Interchange (EDI), Payment Gateways; Internet of Things (IoT)

## **Unit 2: Word Processing**

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Databases and spreadsheet files; Printing documents; Citations and Footnotes.

**Creating Business Documents using the above facilities**

## **Unit 3: Preparing Presentations**

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

**Creating Business Presentations using above facilities**

## **Unit 4: Spreadsheet and its Business Applications**

**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; Working with Multiple worksheets; controlling worksheet views, naming cells and cell ranges.

**Spreadsheet functions:** Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database functions, 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; Data analysis ToolPak: Descriptive Statistics, Moving averages, Histogram, Covariance, correlation and Regression analysis (only for projection)

**Creating business spreadsheet:** Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Constraint optimization, Assignment Problems, Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression Analysis

## **Unit 5: Database Management System (Theory)**

**Theoretical background of Database Designs for Accounting and Business Applications:** Database, Database Management System, Database System; Comparison of Database System with Traditional File System; Entity Relationship Model (ER-Model); Relational Database Model: Creating Relationship between Tables, Concept of Keys, Fundamental Integrity Rules; ERD to Relational Mapping; Normalization of databases upto 3 Normal Forms.



**SQL and Retrieval of Information:** Basic Queries in SQL; Embedded Queries in SQL; Insert, Delete and Update statements in SQL

**DBMS Software:** Environment; Tables; Forms; Queries; Reports; Modules;

Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.

### **Practical**

Note: There shall be 4 credit hours (4 lectures) and 2 credit hours (4 practical lab periods) per batch.

### **References**

- Elmasari, Ranez and Shamkant B. Navathe, *Fundamentals of Database Systems*, Pearson Education
- Jain Hem Chand and Tiwari H. N. (2019), *Computer Applications in Business*, Taxmann
- Madan Sushila, *Computer Applications in Business*, Scholar Tech Press.
- Mathur Shruti and Jain Pooja, *Computer Applications in Business*, Galgotia Publishing Company
- Sharma S.K. and Bansal Mansi, *Computer Applications in Business*, Taxmann
- Wayne Winston, *Data Analysis & Business Modeling*, PHI.

### **Additional Sources**

- Simon Benninga, *Financial Modeling*, The MIT Press

**Note: The latest editions of the books should be referred.**

### **Teaching Learning Process**

The course would involve lectures supported by group discussion, real life projects, open ended projects and hands-on-practice in computer labs.

### **Assessment Methods**

There shall be practical examination of 50 Marks (2 hours duration (External)), theory exam of 25 marks (1 hour duration) and Internal Assessment of 25 marks (Class Test-10 Marks, Work Book- 10 Marks and attendance- 5 marks).

### **Keywords**

Computer Application in Business, Spreadsheet Solver, Database Management System, Mail Merge, Word Processing, Data Analysis, Pivot Table.

**B.Com. (Hons.): Semester-IV**  
**Paper BCH 4.5(a): COMPUTERISED ACCOUNTING SYSTEM**

**Duration: 3 Hrs.****Marks: 100****Credits: 4****Course Objectives**

This course seeks to enhance the skills of a commerce student needed for accounting for business transactions using Computerized accounting system.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: understand Computerized Accounting System environment
- CO2: create structure of Computerized Accounting System for a business firm
- CO3: record day to day business transactions in Computerized Accounting System
- CO4: make necessary tax adjustments while recording business transactions and to generate various Accounting Reports for analysis and decision making
- CO5: perform verification and audit activities for the voucher entries passed in computerized accounting environment.

**Course Contents****Unit-1: Computerised Accounting System**

Computerised Accounting Systems: Basics of Computerised accounting systems; Difference between manual and computerized Accounting system; 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-2: Creating Masters**

Creating Accounting Ledgers and Groups: Single Create Vs. Multiple Create, creating ledger under a group and entering opening balance

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,

**Unit-3: 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, Printing of Voucher and Cheque.

#### **Unit-4: Taxation and Generating Reports**

**Taxation:** Accounting for Tax Deducted at Source, Tax Collected at Source, and Goods and Service Tax

**Generating Reports:** Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement

#### **Unit-5: Auditing**

Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools

#### **Practical**

There shall be 2 credit hours (2 lectures) and 2 credit hours (4 practical lab periods) per batch per week.

#### **References**

- Nadhani, Ashok K, *Tally ERP 9 Training Guide*, BPB Publications
- *Tally ERP 9 book advanced user*, Swayam Publication ([www.tallyerp9book.com](http://www.tallyerp9book.com))

**Note: Latest edition of readings may be used**

#### **Teaching Learning Process**

The course would involve lectures supported by group discussion, real life projects, open ended projects and hands-on-practice in computer labs.

#### **Assessment Methods**

There shall be a practical examination of 100 Marks divided into Practical Examination 75 marks (3 hour duration) + Viva/Test 10 marks + Work Book 10 marks + Attendance 5 marks.

#### **Keywords**

Computerized Accounting System, Taxation, Auditing

**B.Com. (Hons.): Semester-IV**  
**Paper BCH 4.5(b): BUSINESS RESEARCH METHODS AND ANALYTICS**

**Duration: 3 Hrs.****Marks: 100****Credits: 4****Course Objectives**

The course provides basic understanding of business research and analytics. Primary objective of this course is to orient and develop a research acumen among students and also to acquaint them with fundamentals of research. It also aims to equip the students with analytical skills to enhance business decision making in real life situations

**Course Learning Outcome**

After completing the course, the student shall be able to:

- CO1: understand meaning and scope of business research.
- CO2: familiarize with research terminologies and various types of research design.
- CO3: get an insight into various scaling techniques and sources of data collection.
- CO4: get acquainted with various techniques of data analysis and its implications.
- CO5: have basic learning of analytics in business.

**Course Contents****Unit I: Introduction to Business Research**

Meaning and Scope of Business Research; Types of Research- qualitative, quantitative, longitudinal, cross-sectional, fundamental, applied, conceptual and empirical; Characteristics of Good Research; Steps in Research Process; Ethics in Research.

**Unit II: Language of Research**

Proposition and Hypothesis; Concept and Construct; Attribute and Variable; Theory and Model; Induction and Deduction Approach; Research Design and Types (Exploratory, Descriptive and Experimental).

**Unit III: Scaling and Data Collection**

Measurement and Scaling; Primary scales of Measurement (Nominal, Ordinal, Interval and Ratio); Scaling Methods (Comparative-paired, rank order, constant sum and Q Sort, Non comparative-Likert, Semantic Differential and Staple); Reliability and Validity; Meaning and Sources of Primary and Secondary Data; Questionnaire Design; Census and Survey Method; Designing Sample Survey; Probability and Non-Probability Sampling Techniques.

**Unit IV: Data Analysis and Interpretation**

Introduction to Univariate and Bivariate Analysis; Classification and Presentation of Data - Bar, Pie, Line, Histogram and Box-Plot; Descriptive Analysis-Measurement of Central Tendency, Position and Dispersion; Introduction to Inferential Statistics-Hypothesis testing (t, z, F and Chi-square test); Report Writing- types and format.

### **Unit V: Analytics in Business**

Introduction to Analytics, Analysis and Business Analytics; Overview of Machine Learning and Artificial Intelligence; Types of Analytics (Descriptive, Predictive and Prescriptive) ;Application of Analytics in Business Functions.

### **References**

- Bryman, A., Bell, E. and Harley, B. (n.d.). *Business research methods*, Oxford University Press.
- Dangi, H., Dewan, S., *Business research methods*, Cengage Learning India Pvt. Ltd.

### **Additional Resources**

- Albright, S.C., Wayne, L., Winston, W.L., *Business Analytics: Data Analysis and Decision making (5<sup>th</sup> edition)*, Cengage Learning Limited.
- Lawrence Neuman, W., *Social Research Methods: Quantitative and Qualitative Approaches*, Pearson
- Pattern, M.L., Newhart, M., *Understanding Research Methods: An Overview of the Essentials*, Routledge

**Note: Latest edition of readings may be used**

### **Teaching Learning Process**

This course is well structured and sequenced attainment of knowledge and skills. It will constitute an important aspect of teaching learning process. The course would involve lectures supported by group tutorials, open ended projects and self-study

### **Assessment Task**

Closed book examination, Team assignment, internal and external examination.

### **Keywords**

Business Research, Scaling, Sampling, Data Analysis, Analytics.

**B.Com. (Hons.): Semester-IV**  
**Paper BCH 4.5(c): LEADERSHIP AND TEAM DEVELOPMENT**

**Duration: 3Hrs.****Marks: 100****Credits: 4****Course Objective**

The underlying objective of this course is to create an in-depth understanding of the concept of leadership and team building as well as help undergraduate students to examine leadership in contemporary context and learn principles of building highly effective teams.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: gain theoretical and practical knowledge to evaluate leadership skills, styles and strategies in contemporary world so as to become a successful leader and effective employee in organisation.
- CO2: understand the group dynamics and group decision making so as to develop acumen to utilize the leadership and team building concepts, tools and techniques to handle the complex organisational problems at different levels.
- CO3: recognize the dynamics of group decision making.
- CO4: understand the working of various teams in organisations.
- CO5: evaluate the role of women as leader and using various social media platforms as effective means of communication in contemporary world as a leader.

**Course Contents****Unit I: Leadership**

Styles and attributes of Leadership; Transactional and transformational leadership; Ethical leadership, culture and leadership (the emerging trends in leadership are to be discussed with case studies and projects).

**Unit II: Groups and Group Processes**

The nature and types of groups; Group dynamics- group cohesion, group roles and group norms, threat to group effectiveness; Managing group and inter-group dynamics; Managing culturally diverse groups.

**Unit III: Leaders and Group Decisions**

Group decision making; Power and influence in teams; Leadership and team empowerment; Challenges in team decision making.

**Unit IV: Team Building and Team Effectiveness**

Group vs. team; Evolution of group into teams; Stages of team development (team development case studies); Emotionally intelligent teams; Characteristics of effective team; Collaborative communication in teams; Problem solving and conflict resolution in teams.

**Unit V: Emerging Trends in Leadership**

Women in leadership; Leadership skills- coaching and mentoring; leadership and social media.

**Practical**

Case studies can be used in teaching various units.

**References**

- Luthans, F. (1997). *Organisational Behavior*. McGraw-Hill International Editions.
- Robbins, S. T., Judge, T. A., & Hasham, E. S. (2013). *Organisational Behavior*. Pearson.
- Singh, K. (2015). *Organisational Behavior: Texts & Cases* (3rd Edition ed.). India: Pearson.
- Griffin, R. W., Phillips, J. M., & Gully, S. M. (2017). *Organisational Behavior: Managing People and Organisations*. Cengage Learning.
- Greenberg, J., & Baron, R. A. *Behavior in Organisations*. Prentice Hall of India Pvt. Ltd., New Delhi.
- Hersey, P. K., Blanchard, D., & Johnson, D. *Management of Organisational Behavior: Leading Human Resources*. Pearson Education.
- Gratton, L. E. (2007). *Eight ways to build collaborative teams*. Harvard Business Review. 85 (11), 100-109.
- Katzenbach, J. R., Douglas S. K. (2001). *Discipline of Teams*. Harvard Business Review. 71(2).111-120.

**Additional Resources:**

- Hogg, M. & Vaughan, G.M. (2008). *Social Psychology*. Prentice Hall.
- Kohn, S. E., & O'Connell, V. D. (2007). *6 Habits of Highly Effective Teams*.
- Lakes, F. *Leadership: Theory and Practice by Peter G. Northouse* .Sage Publication (6<sup>th</sup> edition). New Jersey: Career Press. ISBN: 9781452203409.

**Note: Latest edition of readings may be used**

**Teaching Learning Process**

The course combines learning through analysis and discussion of case studies and active participation in experiential exercises and simulations.

**Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

**Keywords**

Ethical Leadership, Group Dynamics, Group Decisions, Coaching, Mentoring.



**B.Com. (Hons.): Semester-IV**  
**Paper BCH 4.5(d): COLLECTIVE BARGAINING AND NEGOTIATION SKILLS**

**Duration: 3 Hrs.****Marks: 100****Credits: 4****Course Objective**

To understand the concept and theories of collective bargaining, and also to provide exposure to the required skills in negotiating a contract.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: identify issues in collective bargaining, its significance.
- CO2: understand the levels, coverage and agreements of collective bargaining.
- CO3: work on liaison in negotiations
- CO4: differentiate between negotiations, collective bargaining and use of its approaches.
- CO5: administer the negotiation agreement and handle grievance management

**Course Contents****Unit I: Issues in Collective Bargaining**

Meaning, Definitions and Characteristics of Collective Bargaining ; Critical Issues in Collective Bargaining; Theories of Collective Bargaining: Hick's Analysis of Wages Setting under Collective Bargaining, Conflict-choice Model of Negotiation, A Behavioural Theory of Labour Negotiation.

**Unit II: Collective Bargaining in India**

Pre-requisites for successful Collective Bargaining in any Country; Collective Bargaining in Practice; Levels of Bargaining, Coverage and Duration of Agreements; Difficulties in the Bargaining Process and Administration of Agreements. Select case studies from Indian perspective.

**Unit III: Negotiating a Contract**

Meaning of Negotiations, Pre-negotiation- Preparing the Charter of Demand(s), Creating the Bargaining Team, Submission of COD, Costing of Labour Contracts

**Unit IV: Negotiation Skills**

Negotiation Process; Effective Negotiation-Preparing for Negotiation, Negotiating Integrative Agreements; Negotiation and Collective Bargaining- Approaches and Phases in Collective Bargaining, Coalition Bargaining and Fractional Bargaining, Impasse Resolution, Contract Ratification.

### **Unit V: Negotiations and Administration**

Post Negotiation-Administration of the Agreement, Grievance Management, Binding up the Wounds; Collective Bargaining & the emerging scenario.

### **References**

- Dubey,S and Jain,P (2017) Collective Bargaining and negotiation Skills. Bookage Publications.
- Salamon, Michael. Industrial Relations, (2001), Theory & Practice. London. Prentice Hall.
- Venkataratnam, C. S. ( 2017), Industrial Relations: Text and Cases. Oxford University Press, Delhi.

### **Additional Resources**

- Anand,K.B. and Paswan, A.K., (2017) Collective Bargaining and negotiation Skills.Galgotia Publishing Company
- Dwivedi, R.S. (2002). *Managing Human Resources: Industrial Relations in Indian Enterprises*. New Delhi: Galgotia Publishing Company.
- Edwards, P. (2009). *Industrial Relations: Theory and Practice in Britain*. U.K: Blackwell Publishing.

### **Teaching Learning Process**

The teaching -learning processes play a vital role in instilling in the student the curiosity to study this subject. It includes lectures through presentations of real life scenarios, expert lectures, case study involving industrial disputes , role plays , seminars , tutorials , project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

### **Assessment Methods**

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

### **Keywords**

Collective Bargaining, Negotiation, Grievance Management

**B.Com. (Hons.): Semester-IV**  
**Paper BCH 4.5(e): E-FILING OF RETURNS**

**Duration: 3 Hrs.**

**Marks: 100**

**Credits: 4**

**Course Objective**

To equip students with the practical skills required for filing of returns under Income Tax and GST laws.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: know the difference between e-filing and regular filing of Income tax returns and understand the circumstances when e-filing is mandatory.
- CO2: understand the basic process of computing taxable income and tax liability, and know about various types of income tax return forms.
- CO3: understand the concept of advance payment of tax and tax deduction at source and develop the ability of e-filing of TDS returns.
- CO4: become aware of the basic framework and structure of GST, including the meaning of input tax credit and the process of its utilization.
- CO5: know about various types of GST returns and their filing.

**Course content**

**Unit 1: Conceptual Framework: e-filing**

Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing; types of e-filing; e-filing process; relevant notifications.

**Unit 2: Income tax and e-filing of ITRs**

Introduction to income tax – basic terminology; types of assessee; income taxable under different heads; basics of computation of total income and tax liability; deductions available from gross total income; PAN card; due date of filing of income tax return.

Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6.

Introduction to Income Tax Portal; preparation of electronic return (practical workshops)

**Unit 3: TDS and e-Filing of TDS returns**

Introduction to the concept of TDS; provisions in brief relating to advance payment of tax; schedule for deposit of TDS; schedule for submission of TDS returns; prescribed forms for filing

of TDS returns; exemption from TDS – Form 13, 15G, 15H; Practical workshop on e-filing of TDS returns

#### **Unit 4: Conceptual framework of GST**

Introduction to basic concepts of GST: Output tax liability of CGST, SGST, UTGST, IGST, State compensation cess; GST Network; input tax credit utilization; small supplies and composition scheme; schedule for payment of GST; interest/penalty for late/non-filing of return; payment of GST by electronic ledger – electronic liability register, electronic credit ledger, electronic cash ledger.

#### **Unit 5: Filing of GST returns**

GST returns: GSTR-1, GSTR-2, GSTR-3, GSTR-4, GSTR-9, GSTR-3B

### **References**

- Ahuja, Girish, Gupta Ravi, *GST & Customs Law*.
- Ahuja. Girish. and Gupta. Ravi. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
- Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. *Goods and Service Tax (GST) and Customs Law*. Scholar Tech Press.
- Bansal, K. M., *GST & Customs Law*, Taxmann Publication.
- Gupta, S.S., *Vastu and Sevakar*, Taxmann Publications, 2017
- Singhania V. K , *GST & Customs Lax*, Taxmann Publication.
- Singhania, Vinod K. and Singhania Monica. *Students' guide to Income Tax*. University Edition. Taxmann Publications Pvt Ltd., New Delhi.
- Sisodia Pushpendra, *GST Law*, Bharat Law House.

### **Additional Sources**

#### **Software**

- Excel Utility available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)

**Note: Latest edition of the book may be used**

### **Teaching Learning Process**

The teaching learning process would include classroom lectures to introduce students to the law pertaining to the levy of income tax and GST. This would be supplemented by case studies and students' presentations. Further, to enable the students to apply the law practically, practicals on online filing would be included in the teaching learning process.

## **Assessment Methods**

The assessment methods would include end semester examination, assignments, class tests and practical exams. The practical exams would be conducted to gauge the understanding of students regarding online filing of returns.

There shall be 2 credit hours for theory lectures and 2 credit hours for practical ( 4 practicals per batch).

There shall be internal practical exam of 2 hours of 50 marks and theory exam of 25 marks of one hour

The internal assessment will be of 25 marks (10 marks for internal practical + 10 marks class test/ Assignment + 5 marks for attendance)

## **Keywords**

PAN, TAN, TCAN, e-filing, Central Processing Centre, TDS, APT, CGST,SGST/UTGST,IGST, State Compensation Cess, Electronic Ledger, GST Network.

**B.Com. (Hons.): Semester-IV**  
**Paper BCH 4.5(f): CYBER CRIMES AND LAWS**

**Duration: 3 Hrs.****Marks: 100****Credits: 4****Course Objective**

This paper intends to create an understanding towards the cyber crimes and to familiarize the students with the application of cyber laws in business.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: identify cyber risk associated with online activities
- CO2: prepare them for safe working in the vertical having varied access points, data sources, network and system related issues, especially in online transactions.
- CO3: generate and preserve electronic evidences for personal and professional use.
- CO4: work in virtual space safely and with business process or products conforming to the regulatory framework and not falling under the ambit of cyber crimes.
- CO5: analyse the cases and find pertinent facts for resolutions.

**Course Contents****Unit I: Cyber Crimes**

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

**Unit II: Definitions under IT Act, 2000 and Contemporary Business Issues in Cyber Space**

Definitions under IT Act, 2000; Concept of Internet, Web Centric Business, E Business and its significance, Electronic Governance, Instant messaging platform, social networking sites and mobile applications, security risks, Internet of Things (IOT), Cyber jurisdiction, Domain name dispute and their resolution, E-forms; E-Money, regulations of PPI (Pre-Payment Instruments) by RBI, Electronic Money Transfer, Privacy of Data and Secure Ways of Operation in Cyber Space.

**Unit III: Electronic Records**

Authentication of Electronic Records; Legal Recognition of Electronic Records; Legal Recognition of Digital Signatures; Applications and usage of electronic records and Digital

Signatures in Government and its Agencies; Retention of Electronic Records, Intermediaries and their liabilities ; Attribution, Acknowledgement and Dispatch of Electronic Records; Secure Electronic Records and Digital Signatures.

#### **Unit IV: Regulatory Framework**

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

#### **Unit V: Case Laws**

1. **Communication Device-Section 2(ha)** of the Information Technology (Amendment) Act, 2008-‘State v Mohd. Afzal and others (2003), VIIAD (Delhi) 1, 107(2003) DLT385, 2003(71) DRJ178, 2003(3) JCC1669’
2. **Computer Network-Section 2 (j)** of the Information Technology (Amendment) Act, 2008 ‘Diebold System Pvt Ltd. v The Commissioner of Commercial Taxes, (2006), 144 STC, 59 (Kar)’
3. **Electronic Record Sec. 2 (t)**-‘Dharambir v Central Bureau of Investigation 148 (2008) DLT 289’
4. **Time and Place of Dispatch and Receipt of Electronic Record-section 13**-‘P.R. Transport Agency v Union of India & others, AIR 2006 All 23, 2006(1) AWC 504, ALL HC’; ‘Groff v America Online, Inc., 1998 WL 307001 (1998)’
5. **Penalty for Damage to Computer or Computer System- Section 43**-‘Umashankar Sivasubramanian v ICICI Bank, 18.04.2010. (Petition No. 2462/2008)’
6. **Tampering with Computer Source Documents-Section 65**-‘Syed Asifuddin and Ors.v The State of Andhra Pradesh & Anr. 2006 (1) ALD Cri 96, 2005 CriLJ 4314’
7. **Punishment for sending offensive messages-Sec. 66A**-‘SMC Pneumatics (India) Pvt. Ltd v Jogesh Kwatra’, Suit No. 1279/2001’
8. **Punishment for Identity Theft-Section 66C**-‘CBI v Arif Azim Case Judicial Reports (Criminal) 2003 (2) page 272’
9. **Punishment for Cheating by Personating by using Computer Resource-section 66D**-‘National Association of Software and Service Companies (NAASCOM)v Ajay Sood. (2005) F.S.R. 38; 119 (2005) DLT 596, 2005 (30) PTC 437 Del’
10. **Punishment for Publishing or Transmitting Obscene Material in Electronic formsection 67**-‘Avnish Bajaj v State (N.C.T.) of Delhi, (2005) 3 Comp, LJ 364 ( Del), 116(2005) DLT427, 2005(79) DRJ576’
11. **Punishment for Publishing or Transmitting of Material Containing Sexually Explicit Act, etc., in Electronic Form-Section 67A**-‘R v Graham Waddon., Southwark [Crown Court, 30/6/1999]’

#### **References**



- Arora, Sushma. and Arora R. (2017), *Cyber crimes and laws*, Taxmann Pvt Ltd, New Delhi.
- Brian, Craig. (2012). *Cyber Law: The Law of the Internet and Information Technology*. Pearson Education.
- Rattan J, (2015) *Cyber Crime and Information Technology*, Bharat Law House, Pvt Ltd.
- Sharma J. P., and Kanojia, S. (2018). *E Business and Cyber Laws*. New Delhi. Bharat Law house Pvt Ltd.

### **Additional Resources**

- Dietel, Harvey M., Dietel, Paul J., and Steinbuhler, Kate. (2001). *E-business and E-commerce for managers*. Pearson Education.
- Information Technology Rules & Cyber Regulations Appellate Tribunal Rules with Information Technology Act 2000. Taxmann Publications Pvt. Ltd., New Delhi.
- Joseph, P.T. (2015). *E-Commerce-An Indian Perspective*. PHI
- Painttal, D. (2016) *Law of Information Technology*, New Delhi: Taxmann Publications Pvt. Ltd.

### **Teaching Learning Process**

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures discussing the real life cyber scams and the relevant precautionary measure, case study approach is widely followed, role plays, seminars, tutorials, project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

### **Assessment Methods**

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

### **Keywords**

IT Act, 200, Cyber Crimes, Electronic Records

**B.Com. (Hons.): Semester-V**  
**Paper BCH 5.1: PRINCIPLES OF MARKETING**

**Duration: 3Hrs.**

**Marks: 100**

**Credits: 6**

**Course Objective**

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

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.
- CO2: understand the dynamics of consumer behaviour and process of market selection through STP stages.
- CO3: understand and analyze the process of value creation through marketing decisions involving product development.
- CO4: understand and analyze the process of value creation through marketing decisions involving product pricing and its distribution.
- CO5: understand and analyze the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm.

**Course Contents**

**Unit I**

**Introduction to Marketing:** Meaning, Nature, Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing: Meaning and distinctive characteristics; Marketing Mix.

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

**Unit II**

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

**Market Selection:** Choosing market value through STP. Market Segmentation- Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning – concept and bases; Product differentiation- concept and bases.

### **Unit III**

**Product Decisions:** Concept and classification; Levels of Product. Designing value- Product-mix dimensions, strategies and types; Branding- functions, strategies, types and qualities of good brand name; Packaging and Labeling- functions, types and ethical aspects; Product support services.

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

### **Unit IV**

Pricing Decisions: Objectives; Factors affecting price of a product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions. Distribution Decisions: Channels of distribution- types and functions. Delivering value- factors affecting choice of distribution channel; Distribution strategies; Distribution logistics – concept, importance and major logistics decisions; Wholesaling and retailing; Types of retail formats; Management of retailing operations: an overview. Emerging distribution trends.

### **Unit V**

**Promotion Decisions:** Communication process; Importance of Promotion. Communicating value- Decision about Promotion mix tools including advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix; Integrated Marketing Communication approach.

**Developments in Marketing:** Relationship Marketing- concept and dimensions. Sustainable Marketing- concept and issues. Rural marketing- characteristics, drivers of growth in rural marketing, rural marketing mix. Social marketing- concept, tools and issues. Digital marketing- concept, tools and issues.

### **References**

- Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). *Marketing (14th ed.)*. McGraw Hill.
- Kapoor, Neeru. *Principles of Marketing*. PHI
- Kotler, P., Armstrong, G. and Agnihotri, P. (2018). *Principles of Marketing (17<sup>th</sup> Edition)*, Pearson Education. Indian edition.
- Mahajan, J.P. and Mahajan Anupama. *Principles of Marketing*. Vikas Publications.
- Sharma, K., & Swati Aggarwal. (2018). *Principles of Marketing*. Taxmann's.

### **Additional Resources**

- Grewal, D. & Levy, M. (2017). *Marketing (5<sup>th</sup> ed.)*. McGraw-Hill Education.
- Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2013). *Principles of Marketing: A South Asian Perspective (13<sup>th</sup> ed.)*. Pearson Education.
- Saxena, R. (2006). *Marketing Management (3rd ed.)*. Tata McGraw Hill.

**Note: Latest edition of readings may be used**

### **Teaching Learning Process**

The teaching learning process help students to become more effective learners in the course. It includes lectures, case study discussions, individual, group presentation and projects. All the relevant and updated case studies are to be used in the process.

### **Assessment Methods**

The assessment methods of this course include class tests, assignments, project evaluations and class presentations.

### **Keywords**

Targetmarket, Product, Price, Distribution, Promotion, Segmentation, Targeting, Positioning.

**B.Com. (Hons.): Semester- V**  
**Paper BCH 5.2: FINANCIAL MANAGEMENT**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To familiarize the students with the principles and practice of financial management

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1 - explain the nature and scope of financial management as well as time value of money and risk return trade off
- CO2 – analyze capital budgeting process and capital budgeting techniques
- CO3 - estimate various capital structure theories and factors affecting capital structure decisions in a firm
- CO4 - critically examine various theories of dividend and factors affecting dividend policy
- CO5 - evaluate working capital requirement

**Course Contents****Unit I: Introduction**

Nature, scope and objectives of financial management, Time value of money, Risk and Return.

**Unit II: Capital Budgeting**

The Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk & Uncertainty-Certainty Equivalent Approach and Risk-Adjusted Discount Rate Method.

**Unit III: Cost of Capital and Financing Decision**

Sources of long-term financing, Estimation of components of cost of capital, Method for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating, Financial and Combined Leverage. EBIT-EPS Analysis. Determinants of Capital Structure.

**Unit IV: Dividend Decision**

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

**Unit V: Working Capital Decision**

Concepts of Working Capital, Operating & Cash Cycles, Risk-return Trade off, sources of short-term finance, working capital estimation, cash management, an overview of receivables management and inventory management.

**Practical**

The students will work on the spreadsheet for doing basic calculations in finance (Unit 2 and 3 above) and hence can be used for giving students subject related assignments and for their internal assessment.

There shall be 4 credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr. for Tutorials (per group)

**References**

- Khan, M.Y. Khan and Jain P.K. *Financial management: Text and Problems*. Tata McGraw Hill
- Kothari, R. *Financial Management : A Contemporary Approach*. Sage Publications India Pvt. Ltd. New Delhi
- Pandey, I M. *Financial Management*. Vikas Publications
- Rustagi, R.P. *Fundamentals of Financial Management*, Taxmann, New Delhi
- Sharma, S.K. and Sareen, Rachan *Fundamentals of Financial management*, Sultan Chand & Sons (P) Ltd.
- Singh, Preeti. *Financial Management*. Ane Books Pvt. Ltd, New Delhi.
- Singh, J.K. *Financial Management- Theory and Practice*. Galgotia Publishing House, Delhi
- Singh, Surender. and Kaur, Rajeev. *Fundamentals of Financial Management*. SCHOLOR Tech Press, New Delhi
- Tripathi, Vanita, *Basic Financial Management*, Taxmann Publications.

**Additional Resources:**

- Chandra, P. *Financial Management-Theory and Practice*., Tata McGraw Hill.
- VanHorne., James, C., and John, Wachowicz. *Fundamentals of Financial Management*. Pearson Education.
- Ross, Stephen A., Westerfield, Randolph, and Jeffrey, Jaffe. *Corporate Finance*. Tata McGraw Hill.
- Srivastava, Rajiv., and Mishra, Anil. *Financial Management*. Oxford University Press, UK

**Note: Latest Edition of Text Books may be used.**

**Teaching Learning Process**

As course of Fundamentals of Financial Management is designed to familiarize the students with the principles and practice of financial management, the teaching learning process for Unit I, IV, and V will be based on lectures, seminars and project work.

For Unit II & III lectures/practical labs may be conducted for developing better understanding of the concepts.

**Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination.

The Assessment for this paper would include a theory exam of 75 marks of 3 hours duration and internal assessment of 25 marks. Internal assessment will include 10 marks for practical exam, 10 marks for class tests/assignments, and 5 marks for attendance.

**Keywords**

Financial Management, Capital Budgeting, Capital Structure, Cost of Capital, Leverage, Dividend Decision, Working Capital Decision.



**B.Com. (Hons.): Semester-V**  
**Paper BCH 5.3(a): MANAGEMENT ACCOUNTING**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

Enable students to acquire knowledge of concepts, methods and techniques of management accounting for the purpose of managerial planning, control and decision making.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: understand thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting—Financial, Cost and Managerial; distinction between cost control and cost reduction.
- CO2: understand the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break-even analysis using mathematical and graphical approaches; and the application in businesses.
- CO3: understand the concept of relevant and irrelevant costs and make decisions related to different business situations using marginal costing and differential costing techniques.
- CO4: understand budgetary control system as a tool of managerial planning and control; ability to prepare various types of budget. Ability to understand standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios.
- CO5: understand management accounting issues of Responsibility accounting, Divisional performance measurement and Transfer pricing.

**Course Contents****Unit 1: Introduction**

Meaning, objectives, nature and scope of management accounting, Difference between different forms of accounting — Cost, Financial and Management accounting, Cost control and Cost reduction, Cost management.

**Unit 2: 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-using mathematical and graphical approaches; Profit-volume ratio, angle of incidence, margin of safety, key factor, determination of cost indifference point, Cash break-even point and Composite break-even point.

**Unit 3: Decision Making**

Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short -term decision making situations – 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. Pricing Decisions: Major factors influencing pricing decisions, Various methods of pricing.

#### **Unit 4: Budgetary Control and Standard Costing System**

**Budgeting and Budgetary Control:** Concept of budget, budgeting and budgetary control; Objectives, merits and limitations; Budget Administration; Functional Budgets; Fixed and Flexible budgeting; Zero base budgeting; Programme and Performance budgeting.

**Standard Costing and Variance Analysis:** Meaning of standard cost and standard costing; advantages, limitations and applications; Variance Analysis – material, labour, overheads and sales variances; Disposition of variances; Control ratios.

#### **Unit 5: Performance Measurement**

Responsibility Accounting: Concept, Significance, Different Responsibility Centres; Divisional Performance Measurement: Financial and Non-Financial measures; Transfer pricing.

#### **References**

- Goel, Rajiv Kumar & Ishaan Goel. *Concept Building Approach to Management Accounting*. Cengage.
- Lal, Jawahar and Srivastava, Seema. *Cost Accounting*. McGraw Hill Publishing Co., New Delhi.
- Singh, Surender. *Management Accounting*. PHI Learning Pvt. Limited, Delhi
- Singh, S.K. and Gupta, L. “*Management Accounting*”. A.K. Publications, New Delhi.
- Jhamb, H. V. *Management Accounting*. Ane Books Pvt. Ltd, New Delhi
- Khan, M. Y. and Jain, P.K. *Management Accounting*. Tata McGraw Hill Publishing Co., New Delhi

#### **Additional Resources**

- Arora, M.N. *Management Accounting*. Himalaya Publishing House, New Delhi
- Drury, Colin. *Management and Cost Accounting*. Thomson Learning.
- Horngren, Charles T., George Foster and Srikant M. Dattar. *Cost Accounting: A Managerial Emphasis*. Prentice Hall of India Ltd., New Delhi.
- Usry, Milton E. and Lawrence H. Hammer. *Cost Accounting: Planning and Control*. South Western Publishing Co.

**Note: Latest edition of text books may be used.**

#### **Teaching Learning Process**

Class room lectures based on the theory concepts, case study, students presentation and participation is the recommended pedagogy.

#### **Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires class participation, class test, assignment, project work, end semester examination

**Keywords**

Cost Control, Cost-Volume-Profit Analysis, Relevant Costs, Variance Analysis, Divisional Performance

**B.Com. (Hons.): Semester-V**  
**Paper BCH 5.3(b): ORGANISATIONAL BEHAVIOR**

**Duration: 3 Hours****Marks: 100****Credits: 6****Course Objective**

The underlying objective of this course is to create an in-depth understanding of the concept of organisational behavior and analyze the complexities of human behavior in an organisation at individual, interpersonal, group and organisational level.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: understand the development of organisational behavior and its importance in managing people at the workplace.
- CO2: understand how individuals behave under different conditions and why individuals behave as they do.
- CO3: appreciate different theories of motivation.
- CO4: critically evaluate leadership styles and strategies.
- CO5: critically evaluate the potential effects of organisation culture and stress on behavior in organisation so as to direct the same towards predetermined goals.

**Course Contents****Unit I: Introduction**

Introduction to organisational theories; Organisational behavior- concepts, determinants, challenges, opportunities; Contributing disciplines of OB; OB models.

**Unit II: Individual Behavior**

Foundations of Individual Behavior; Personality- factors influencing personality, Traits, Type A and B; Big five personality types; Values - concept and types: terminal values and instrumental values; Attitude - components, job related attitudes; Learning- concept, theories and reinforcement; Perception and emotions- concept, perceptual process, importance, factors influencing perception, perceptual errors and distortions; Emotional intelligence.

**Unit III: Motivation and Communication**

Meaning and importance of motivation; Need theories- Maslow, McClelland and Alderfer; Two factor theory of Herzberg; Theory X and Theory Y of McGregor; Intrinsic motivation by Ken Thomas; Behavior modification; Communication and feedback; JOHARI window; Motivation practices of 5 prominent organisations.

**Unit IV: Group Behavior and Leadership**

Group dynamics- concepts, types- group norms, group roles, and group cohesiveness; Leadership- concept and theories; Power, Influence, followership & Leadership; Styles of leadership; Leadership continuum; Trait, Behavioral and Situational approach; Leadership effectiveness.

**Unit V: Dynamics of Organisational Behavior**

Organisational conflict - sources, resolution strategies; Organisational culture- concept and determinants; Organisational change- importance, proactive vs. reactive change, resistance to

change, managing change; Stress- individual and organisational factors, stressors, consequences, prevention and management of stress.

**Practical**

Case studies can be taught from units III, IV, and V.

**References**

- Luthans, F. (1997). *Organisational Behavior*. McGraw-Hill International Editions.
- Pareek, U. (2014). *Understanding Organisational Behavior*. Oxford University Press.
- Robbins, S. T., Judge, T. A., & Hasham, E. S. (2013). *Organisational Behavior*. Pearson.
- Sekaran, U. *Organisational Behavior: Text and Cases*. New Delhi: Tata McGraw Hill.
- Singh, A. K., & Singh, B. P. *Organisational Behavior*. New Delhi: Excel Books Pvt. Ltd.
- Singh, K. (2015). *Organisational Behavior: Texts & Cases (3rd Edition)*. India: Pearson.

**Additional Resources**

- Greenberg, J., & Baron, R. A. *Behavior in Organisations*. New Delhi: Prentice Hall of India Pvt. Ltd.
- Hersey, P. K., Blanchard, D., & Johnson, D. *Management of Organisational Behavior: Leading Human Resources*. Pearson Education.

**Note: Latest edition of readings may be used**

**Teaching Learning Process**

The course combines learning through analysis and discussion of case studies and active participation in experiential exercises and simulations.

**Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

**Keywords**

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

**B.Com. (Hons.): Semester-V**  
**Paper BCH 5.3(c): MACRO ECONOMICS**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To provide the students with knowledge of enriching concepts and variables of macro-economics; appreciate the impact of labor market, money market and foreign exchange on working of an economy and understand the modern tools of macro-economic analysis.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: describe the nature and scope of Macro Economics, Income, Expenditure and their components and determinants.
- CO2: expose fiscal and monetary policy implications through IS-LM framework in short run and long run.
- CO3: comprehend the different theories of demand for money, supply of money approach and working of money multiplier.
- CO4: elucidate causes and effects of different types of inflation and trade-off between inflation and unemployment.
- CO5: describe the role of saving and investment in different size of economies on trade and exchange rate and rate of interest.

**Course Contents****Unit I: Introduction**

Introduction – Concepts and variables of macroeconomics, Income, Expenditure and the circular flow (three sector economy), Components of expenditure. Consumption, Saving and investment and S-I approach, Multiplier (three sector) and numerical.

**Unit II: Economy in the Short Run**

Meaning, Objectives and instruments of fiscal and monetary policy, AD-AS approach-Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in the short-run and long-run, Aggregate demand- Aggregate supply analysis. Economy in the short run- IS–LM framework and numericals.

**Unit III: Demand for money and Supply of money**

Demand for money- Quantity Theory of Money (Fisher's Transactions approach), Keynesian theory of demand for money, Baumol-Tobin Transaction approach, Tobin's Portfolio Balance approach.

Supply of money- Measures of money supply by RBI, Money multiplier.

**Unit IV: Inflation, Unemployment and Labor Market**

Inflation-Causes and effects, Demand pull and cost push inflation. Measures to control inflation. Social costs of inflation. Unemployment – Natural rate of unemployment, Frictional and wait unemployment. Labour market and its interaction with production system. Phillips curve, Trade-off between inflation and unemployment, Sacrifice ratio.

**Unit V: Open Economy**

Flows of goods and capital, Saving and investment in a small and a large open economy, Exchange rates- Fixed and flexible, Mundell– Fleming model with fixed and flexible exchange rates, Interest rate differentials- case of a large economy.

### References

- Andrew B. Abel and Ben S. Bernanke, *Macroeconomics*, Pearson Education, Inc., 7 th edition, 2011.
- Branson, William H. *Macroeconomic Theory and Policy*. HarperCollins India Pvt. Ltd.
- Deepashree. *Principles of Macroeconomics*. Scholar Tech Press. Ed. 2017.
- Dornbusch, Rudiger, Stanley Fischer and Richard Startz, *Macroeconomics*, McGraw Hill Education; Twelfth edition, 2018
- Edward Shapiro. *Macroeconomic Analysis*. Ed.5<sup>th</sup> Galgotia Publications Pvt Ltd-New Delhi, 2013
- Froyen, *Macroeconomics:- Theories and Policies* Pearson New Delhi, Sixth edition, 2013
- G.S. Gupta : *Managerial Economics* McGraw Hill Education; 2<sup>nd</sup> edition, 2017
- *Government of India (GOI) (Latest Year) : —Economic Survey*, Ministry of Finance: New Delhi
- JM Keynes: *General Theory of Interest, Employment & Money*, Atlantic, 2008
- Mankiw, N. Gregory, *Principles of Macroeconomics*, Cengage Learning India Pvt. Ltd.; 7th edition, New York, Hampshire, U.K. 2015
- Olivier Blanchard, *Macroeconomics*, Pearson Education, Inc., 5 th edition, 2009.
- Paul R. Krugman, Maurice Obstfeld and Marc Melitz, *International Economics*, Pearson Education Asia, 9 th edition, 2012.
- Richard T. Froyen, *Macroeconomics*, Pearson Education Asia, 2 nd edition, 2005.
- Salvatore, Dominick. *International Economics*. John Wiley & Sons Singapore.
- T Foryen Richard: *Macro Economic Theories and Policies*; 6<sup>th</sup> edition, 1998

**Note: Latest edition of readings may be used**

### Teaching Learning Process

Interactive classroom sessions with the help of PowerPoint presentations, reflective assessment and case study discussions to ensure active participation and continuous learning.

### Assessment Methods

The assessment method of this course is properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, problem solving exercises, presentations and end semester examinations.

### Keywords

Income, Expenditure, Circular Flow, Consumption, Saving and Investment Multiplier, Fiscal Policy, Monetary Policy.



**B.Com. (Hons.): Semester-V**  
**Paper BCH 5.3(d): ENTREPRENEURSHIP DEVELOPMENT**

**Duration: 3 Hours****Marks: 100****Credits: 6****Course Objective**

To inculcate the spirit of entrepreneurship among the learners so as to ensure their entrepreneurial desire resulting into creation of a new venture.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the concept of entrepreneurship in the context of Indian economic scenario.

CO2: link the individual's capability and strength as a guiding factor towards entrepreneurial orientation.

CO3: understand social support system for gaining strength towards entrepreneurial preferences.

CO4: understand entrepreneurial process for initiating new venture creation.

CO5: understand various dimensions of managing a business enterprise once it is formed.

**Course Contents****Unit I: Introduction**

Entrepreneurship: concept, functions, need and importance; Entrepreneurial history in Indian Society; Determinants of entrepreneurship, creative responses to social challenges; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, netpreneurship, ecopreneurship, social entrepreneurship.

**Unit II: Individual and Entrepreneurship**

Entrepreneurial myth, motivation for entrepreneurship, Entrepreneurial skills and competencies, entrepreneurial values and attitude; Entrepreneurial risk propensity and ability to cope; Entrepreneurship in Indian scenario - Entrepreneurial mindset in the contemporary business scenario, family business and entrepreneurship vis-à-vis first generation entrepreneurs (Nascent Entrepreneurship).

**Unit III: Entrepreneurial Sustainability**

Social support system for entrepreneurship, public and private system of stimulation; Availability of finance, marketing, technological and managerial support systems; Role of industries association; Entrepreneurs' self-help group, trade and industry associations; Existence of business incubators; Availability of venture capital and angel investors support system; Private equity funds; Startup Action Plan; Make in India initiative.

**Unit IV: Entrepreneurial Process**

Opportunity sensing and identification process (cases to be discussed on how business ideas are perceived); Generation of business ideas, feasibility analysis of business ideas, preparation of a business plan (practical work on devising of a plan is to be assigned to the students) in the form of a project report on specific business proposal; Project appraisal and its techniques.

**Unit V: Managerial Aspects of Business**

Managing finance, understanding of capital-mix; Management of human resources of a new enterprise; Adopting a marketing strategy for sustaining new venture; Managing assets (cash

management), relationship management; Managing family business; Understanding cost management.

**References**

- Brandt, S. C. *Entrepreneurship: The Ten Commandments for Building a Growth Company*. MacMillan Business Books.
- Dollinger, M. J. *Entrepreneurship: Strategies and Resources*. Illinois: Irwin.
- Holt, D. H. *Entrepreneurship: New Venture Creation*. New Delhi: Prentice Hall of India.
- Panda, S. C. *Entrepreneurship Development*. New Delhi: Anmol Publications.
- Roy, R. (2011). *Entrepreneurship*. Oxford University Press.
- Taneja, S., & Gupta, S. L. *Entrepreneurship Development-New Venture creation*. New Delhi: Galgotia Publishing House.
- Vasper, K. H. *New Venture Strategies*. New Jersey: Prentice-Hall.

**Note: Latest edition of readings may be used**

**Teaching Learning Process**

Direct interactive class room teaching method along with practical cases may be put before the learners so as to promote entrepreneurial propensity among the students.

**Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

**Keywords**

Nascent Entrepreneurship, Self-Help Group, Private Equity Funds, Project Appraisal.

**B.Com. (Hons.): Semester-V**  
**Paper BCH 5.4(a): CORPORATE TAX PLANNING**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To provide students with knowledge of various aspects of corporate tax planning and their impact on decision-making; and further to provide an understanding of relevant tax provisions in this context.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: differentiate between various tax planning concepts and understand the procedure of assessment of corporate assesses.
- CO2: devise strategies for tax planning in respect of a new business, understand the specific tax issues for start-ups, and comprehend the Income Tax provisions relevant for financial management decisions.
- CO3: decipher the tax factors relevant for managerial decisions and to understand how to develop pay packages for employees.
- CO4: recognize the relevant Tax provisions for Non-resident Indians and to understand how to claim relief in case of double taxation of income.
- CO5: understand tax planning with reference to business restructuring.

**Course Content****Unit 1**

Tax planning, tax management, tax evasion, tax avoidance; Types of companies; Residential status of companies and tax incidence, clubbing; Tax liability and minimum alternate tax; Carry forward and set off of losses in case of certain companies; Deductions available to corporate assesses; Tax on distributed profits; Units of Mutual funds.

**Unit 2**

Tax planning with reference to setting up of a new business; taxation issues of start-ups; Location of Business, nature of business, form of organisation; Tax planning with reference to financial management decision – Capital structure, dividend and bonus shares; Tax planning with reference to sale of scientific research assets.

**Unit 3**

Tax planning with reference to specific management decisions – Make or buy, own or lease, repair or replace; Tax planning with reference to employee's remuneration; Tax planning with

reference to receipt of insurance compensation; Tax planning with reference to distribution of assets at the time of liquidation.

#### **Unit 4**

Tax planning in respect of non-resident Indians; income by way of interest on NRO/NRE accounts, provisions under sections 115C – 115I; Double taxation relief; Provisions regulating transfer pricing, computation of Arm's length pricing; Advance rulings; Advance Pricing Agreement

#### **Unit 5**

Tax planning with reference to business restructuring - Amalgamation; Demerger; Slump sale; Conversion of sole proprietary concern/ partnership firm into Company; Conversion of company into LLP; Transfer of assets between holding and subsidiary companies

#### **References**

- Acharya. Shuklendra and Gurha. M.G. *Tax Planning under Direct taxes*. Modern Law Publications, Allahabad.
- Ahuja. Girish. and Gupta, Ravi. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
- Ghosh. T.P. *IFRSs*. Taxmann Publications Pvt. Ltd., New Delhi.
- IAS-12 and AS-22.
- Mittal, D.P. *Law of Transfer Pricing*. Taxmann Publications Pvt. Ltd., New Delhi
- Singhanian. Vinod K. and Singhanian. Monica. *Corporate Tax Planning*. Taxmann Publications Pvt. Ltd., New Delhi.

**Note: Latest edition of readings may be used**

#### **Teaching Learning Processes**

The teaching learning process would include classroom lectures to introduce students to the tools with regard to corporate tax planning. This would be supported by case studies to enable an understanding of the practical aspects of corporate tax planning. In addition, class presentations and class discussion to be included in the teaching learning process.

#### **Assessment Methods**

The assessment methods would include end semester examination and assignments. Further, class tests may be conducted to gauge the understanding of students regarding corporate tax planning and application of relevant tax provisions.

#### **Keywords**

Tax Planning, Corporate Assesses, Non-Resident, Tax Avoidance, Minimum Alternate Tax, Dividend Distribution Tax.

**B.Com. (Hons.): Semester-V**  
**Paper BCH 5.4(b): FINANCIAL MARKETS, INSTITUTIONS & SERVICES**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To provide students an overview of financial markets & institutions in India and familiarize them with important fee and fund based financial services

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: understand the meaning and scope of financial markets as well as institutions in India.
- CO2: understand the concepts of Money Market and Capital Market
- CO3: explain Commercial Banking and its Current developments.
- CO4: explain concept of Non-Banking Financial Companies (NBFC's)
- CO5: examine the Financial Services Industry

**Course Contents****Unit-I Introduction**

An Introduction to Financial System, Components, Financial System and Economic Development, Financial Inter-mediation, An overview of Indian Financial System since 1951, Financial Sector Reforms since liberalization 1990-91.

**Unit-II: Financial Markets & Capital Markets**

Financial Markets: Money Market – functions, organisation and instruments. Role of central bank in money market. Indian Money Market – an overview. Capital Markets –Introduction, role and functions. Components of Capital market. Cash markets- Equity and Debt, Depository (NSDL, CDSL). Primary and Secondary Markets –NSE, BSE, NIFTY, SENSEX. Role of Stock Exchanges in India. SEBI and Investor Protection.

**Unit-III: Financial Institutions I**

Financial Institutions: Commercial banking – introduction, classification, its role in financing - commercial and consumer, recent developments like MUDRA financing, problem of NPAs, Bankruptcy and insolvency Act, Financial Inclusion.

**Unit-IV: Financial Institutions II**

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).

**Unit-V: Financial Services Industry**

Overview of financial services industry. Merchant Banking – pre and post issue management, underwriting. Regulatory framework relating to Merchant Banking in India. Leasing and Hire Purchase, Consumer and Housing Finance, Venture Capital Finance, Factoring Services, Credit Rating, Financial Advisory and Portfolio Management Services.

**References:**

- Bhole, L.M., *Financial Markets and Institutions*. Tata McGraw Hill Publishing Company.
- Kumar, V., Gupta, K., Kaur, M., *Financial Markets, Institutions and Financial Services*, Taxmann's Publications.
- Khan M.Y. and Jain, P.K *Financial Services*, Tata McGraw Hill.

**Additional Resources:**

- *Annual Reports of Major Financial Institutions in India*
- Khan, M.Y., *Indian Financial System –Theory and Practice*, Vikas Publishing House.
- Sharma, G.L., & Singh, Y.P., *Contemporary Issues in Finance and Taxation*, Academic Foundation, Delhi.

**Note: The latest edition of text books may be used.**

**Teaching Learning Process**

As the course is designed to enable the students to provide students an overview of financial markets & institutions in India and familiarize them with important fee and fund based financial services, the teaching learning process will be based on lectures/seminars, and project work

**Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination

**Keywords**

Financial System, Financial Markets, Money Market, Capital Markets, Financial Institutions.

**B.Com. (Hons.): Semester-V**  
**Paper BCH 5.4(c): ADVERTISING AND PERSONAL SELLING**

**Duration: 3 Hrs.**

**Marks: 100**

**Credits: 6**

### **Course Objective**

To teach the basics of advertising and personal selling as promotional tools in marketing and to develop a customer oriented attitude for designing advertising and personal selling messages.

### **Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: understand the communication objectives behind advertising and promotions.
- CO2: understand the various advertising and media elements in the advertising decisions.
- CO3: identify the ethical and legal issues of advertising.
- CO4: comprehend the importance and role of personal selling.
- CO5: understand the process of personal selling

### **Course Contents**

#### **Unit I: Introduction to Advertising**

Communication Process; Information Response Hierarchy Models- AIDA Model & Hierarchy of Effects Model; Advertising: Importance, types and objectives; DAGMAR Approach; Target audience selection- basis; Methods of setting of Advertising Budget.

#### **Unit II: Advertising: Message and Media Decisions**

Advertising Message-Advertising appeals; Elements of print and broadcast advertising copy; Types of Advertising Media- strengths and limitations; Factors influencing selection of advertising media; Media Scheduling.

#### **Unit III: Advertising Effectiveness and Institutional Framework**

Rationale of measuring advertising effectiveness; Communication and Sales Effect; Pre and Post-testing Techniques; Advertising Agency: Role, types and selection. Ethical and legal aspects of advertising. Role of Advertising Standards Council of India (ASCI).

#### **Unit IV: Introduction to Personal Selling**

Concept of Personal Selling and Salesmanship; Qualities of a good salesperson; Types of salespersons; Role of Personal Selling in CRM; AIDAS model of selling. Buying Motives.



**Unit V: Personal Selling Process**

Prospecting; Pre Approach; Approach; Presentation and Demonstration; Handling of Objections; Closing the Sale; Follow-Up; Sales Reports and Sales Audit.

**References**

- Belch, G. E., M. A. Belch and Purani K. (2009), *Advertising and Promotion: An Integrated Marketing Communications Perspective*, McGraw Hill Education.
- Buskirk, R. A. B. D. Buskirk, F. A. Russell (1988), *Selling: Principles and Practices*, McGraw-Hill.
- Gupta, Ruchi (2017), *Advertising*. Scholar Tech Press.
- Futrell, Charles (2013), *Fundamentals of Selling*, McGraw Hill Education.
- Kapoor, Neeru. *Advertising and Personal Selling*. Pinnacle Learning
- Sharma, Kavita (2018), *Advertising: Planning and Decision Making*, Taxmann Publication Pvt. Ltd.

**Additional Resources**

- Castleberry, S.B. and Tanner, J. F. (2013), *Selling: Building Relationships*, McGraw Hill Education.
- Shah, Kruti and A. D'Souza (2008), *Advertising and Promotions: An IMC Perspective*, McGraw Hill Education.

**Note: Latest edition of the books should be used.**

**Teaching Learning Process**

The following components would be used for effective teaching learning process: experiential learning via simulation, exercises, role playing, research projects, internships, case study discussions, presentations and field trips.

**Assessment Methods**

The methods used for assessing the students include feedback, class test, assignments, projects, presentations and end semester examination.

**Keywords**

Advertising, Personal Selling. Communication Process, Aidas Model, Personal Selling Process, Marketing, Selling

**B.Com. (Hons.): Semester-V**  
**Paper BCH 5.4(d): BUSINESS STATISTICS**

**Duration: 3Hrs.****Marks: 100****Credits: 6****Course Objective**

To familiarize students with the basic statistical tools used to summarize and analyze quantitative information for business decision making.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: acquire a fair degree of proficiency in comprehending statistical data, processing and analysing it using descriptive statistical tools.
- CO2: gather knowledge about various probability concepts and distributions and their business applications.
- CO3: understand the relationship between two variables using concepts of correlation and regression and its use in identifying and predicting the variables.
- CO4: develop an understanding of the index numbers and their utility in daily life and stock market.
- CO5: become aware of the patterns revealed by the time series data and to use it to make predictions for the future.

**Course Contents****Unit 1: Descriptive Statistics****1.1 Measures of Central Tendency**

- (a) Concept and properties of mathematical averages including arithmetic mean, geometric mean and harmonic mean.
- (b) Positional Averages including Mode and Median (and other partition values - quartiles, deciles, and percentiles) with graphic presentation.

**1.2 Measures of Dispersion: absolute and relative.**

Range, quartile deviation, mean deviation, standard deviation, and their coefficients; Properties of standard deviation/variance.

**1.3 Moments: Calculation and significance; Skewness: Meaning and Measurement (Karl Pearson and Bowley's measures); Kurtosis.****Unit II: Probability and Probability Distributions****2.1 Theory and approaches of probability.****2.2 Probability Theorems: Addition and Multiplication (Proof not required).**

2.3 Conditional probability and Bayes' Theorem (Proof not required).

2.4 Expectation and variance of a random variable. Business Applications.

2.5 Probability distributions:

- (a) Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution.
- (b) Poisson distribution: Probability function (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution.
- (c) Normal distribution: Properties of Normal curve and computation of Probabilities.

### **Unit III: Simple Correlation and Regression Analysis**

3.1 Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's co-efficient of correlation: computation and properties (proofs not required). Probable and standard errors; Rank correlation.

3.2 Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationships between Correlation and Regression coefficients; Standard Error of Estimate.

### **Unit IV: Index Numbers**

4.1 Meaning and uses of index numbers; Construction of Index numbers: fixed and chain base, univariate and composite; Methods of constructing Index numbers: Aggregatives and average of relatives – simple and weighted.

4.2 Tests of adequacy of index numbers; Base shifting, splicing and deflating; Problems in the constructions of index numbers.

4.3 Construction and Utility of Consumer Price Indices; BSE SENSEX and NSE NIFTY.

### **Unit V: Time Series Analysis**

5.1 Time Series Data; Components of time series; Additive and Multiplicative models.

5.2 Trend analysis; Fitting of trend line using principle of least squares – linear, second degree parabola and exponential; Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages.

5.3 Seasonal variations- Calculation of Seasonal Indices using Simple averages, Ratio-to-trend and Ratio-to-moving averages methods; Uses of Seasonal Indices.

### **Practical Lab**

The students will be familiarized with software (Commonly used Statistical Packages) and the statistical and other functions contained therein related to formation of frequency distributions and calculations of averages, measures of dispersion, correlation and regression co-efficients, CPI, BSE SENSEX & NSE NIFTY. This will be evaluated through internal assessment.

### **References**

- Anderson, Sweeney and William. *Statistics for Students of Economics and Business*. Cengage

- Gupta, S.P. and Gupta, Archana. *Statistical Methods*. Sultan Chand and Sons, New Delhi.
- Levin, Richard, David S. Rubin, Rastogi, and Siddiqui. *Statistics for Management*, Pearson Education.
- Thukral, J.K., *Business Statistics*, Taxmann Publications
- Vohra, N.D. *Business Statistics*, McGraw Hill.

**Additional Resources:**

- Siegel, Andrew F., *Practical Business Statistics*, McGraw Hill Publishing Co.2.
- Spiegel, M.D. *Theory and Problems of Statistics*, Schaum's Outline Series. McGraw Hill Publishing Co.

**Note: Latest edition of text books may be used.**

**Teaching Learning Process**

This course is well structured and sequenced attainment of knowledge and skills. It will constitute an important aspect of teaching learning process. The course would involve lectures, supported by group tutorials, computer lab practicals, open ended projects and self study.

**Assessment Methods**

The Assessment would include Theory examination of 75 Marks, Internal Assessment of 25 marks will include 10 marks for practical exam, 10 marks for class tests/assignments, and 5 marks for attendance. There shall be 4 Credit Hrs. for Lectures + one Credit Hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr. for Tutorials (per group).

**Keywords**

Descriptive Statistics, Central Tendency, Dispersion, Skewness, Kurtosis, Moments, Correlation.

**B.Com. (Hons.): Semester-VI**  
**Paper BCH 6.1: AUDITING AND CORPORATE GOVERNANCE**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To provide knowledge of corporate governance and auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

**Course Learning Outcome**

After completing the course, the student shall be able to:

- CO1: differentiate between different aspects of auditing especially for internal check, internal control and for overall corporate governance.
- CO2: understand the concept of corporate governance in organisations and its essence for management.
- CO3: provide and assimilate information leading to failure of organisation and corporate scams.
- CO4: comprehend the governance framework for an organisation provided by different regulatory bodies in India and Abroad.
- CO5: recognise the essence of ethics in business.

**Course Contents****Unit I: Auditing**

Basic Principles and Techniques of Auditing; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Role of Auditors in corporate governance; Peer review and Independent review of Audit; Public Company Accounting Oversight Board (PCAOB); National Financial Reporting Authority (NFRA).

**Unit II: Corporate Governance**

Corporate Governance: Meaning, significance and principles, Management and corporate governance,; Theories and Models of corporate governance; Board structure and Independent director, board committees and their functions; shareholder activism and, proxy advisory firms., role of rating agencies Whistle blowing, , Class Action

**Unit III: Major Corporate Governance Failures and International Codes**

BCCI (UK), Maxwell Communication (UK), Enron (USA), World.Com (USA), Andersen, Worldwide (USA), Vivendi (France), Satyam Computer Services Ltd, Lehman Brothers, Kingfisher Airlines, PNB Heist and IL&FS Group Crisis; Common Governance Problems Noticed in various Corporate Failures; Codes and Standards on Corporate Governance: Sir

Adrian Cadbury Committee 1992 (UK), OECD Principles of Corporate Governance and Sarbanes Oxley (SOX) Act, 2002 (USA).

#### **Unit IV: Corporate Governance Framework in India**

Initiatives and reforms- Confederation of Indian Industry (CII) (1997), Kumar Mangalam Birla (1999), NR Narayana Murthy Committee (2005) and UdayKotak Committee (2017).

Regulatory framework: Relevant provisions of Companies Act, 2013, SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015.

Corporate Governance in public sector, banking, non- banking financial institutions.

#### **Unit V: Business Ethics and Corporate Social Responsibility (CSR)**

Business Ethics and Values; Importance of Ethics; Corporate Governance and Ethics; Ethical theories; Code of Ethics and ethics committee.

Concept of Corporate Social Responsibility; CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, CSR and Corporate Philanthropy; Environmental Aspect of CSR, Models and benefits of CSR, Drivers of CSR; CSR in India.

#### **References**

- Kumar A., Gupta L. and R.J. Arora, Auditing and Corporate Governance, (2016), Taxmann Pvt Ltd.
- Sharma, J.P.(2016), Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi
- Tricker, Bob.(2015) Corporate Governance-Principles, Policies, and Practice (Indian Edition). Oxford University Press, New Delhi.

#### **Additional Resources**

- Gupta, Kamal and Ashok Arora, (2015) Fundamentals of Auditing, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
- Institute of Chartered Accountants of India, Auditing and Assurance Standards, ICAI, New Delhi.
- Mallin, Christine A.(2018), Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
- Rani, Geeta D., and R.K. Mishra, (2017) Corporate Governance- Theory and Practice, Excel Books, New Delhi.

**Note: Latest edition of readings may be used**

#### **Teaching Learning Process**

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject corporate governance and auditing. It includes lectures through presentations of corporate scams, expert lectures, case study approach is widely followed , role plays , seminars ,

tutorials , project- based learning. Higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

### **Assessment Methods**

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

### **Keywords**

Corporate Governance, Business Ethics and Corporate Social Responsibility (CSR), Auditing

**B.Com. (Hons.): Semester-VI**  
**Paper BCH 6.2: GOODS & SERVICES TAX (GST) AND CUSTOMS LAW**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To impart knowledge of principles and provisions of GST and Customs Law, the important legislation dealing with indirect tax system in India; and to enable the students to apply the same practically.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.
- CO2: understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.
- CO3: comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.
- CO4: understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering; avoidance of dual control; e-way bills and penalties.
- CO5: know the basic concepts of Customs Act and to compute the assessable value for charging customs duty.

**Course Contents****Unit 1: Introduction**

Constitutional framework of indirect taxes before GST (taxation powers of Union & State Government); Concept of VAT: meaning, variants and methods; Major defects in the structure of indirect taxes prior to GST; Rationale for GST; Structure of GST ( SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism.

**Unit 2: Levy and collection of GST**

Taxable event- “Supply” of goods and services; Place of supply: intra-state, inter-state, import and export; Time of supply; Valuation for GST- valuation rules; Taxation of reimbursement of expenses; Exemption from GST: Small supplies and Composition scheme; Classification of goods and services: Composite and Mixed supplies.

**Unit 3: Input Tax Credit**



Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit; Availability of tax credit in special circumstances; Transfer of input credit (Input Service Distribution); Payment of taxes; Refund; Doctrine of unjust enrichment; TDS; TCS; Reverse Charge Mechanism; Job work.

#### **Unit 4: Procedures and Special Provisions under GST**

Registration; Tax Invoice; Credit and debit notes; Returns; Audit in GST; Assessment: Self-assessment; Summary and scrutiny; Taxability of e-Commerce; Anti-profiteering; Avoidance of dual control; e-way bills; Zero-rated supply; Offences and penalties; Appeals.

#### **Unit 5: Customs Law**

Basic concepts; Territorial waters; High seas; Types of custom duties; Valuation; Baggage rules & exemptions.

Note: In case of any subsequent notifications/amendments regarding GST or customs law by the government, the syllabus would be updated accordingly.

#### **References**

- Ahuja, Girish, Gupta Ravi, *GST & Customs Law*.
- Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. *Goods and Service Tax (GST) and Customs Law*. Scholar Tech Press.
- Bansal, K. M., *GST & Customs Law*, Taxmann Publication.
- Gupta, S.S. , *GST- How to meet your obligations (April 2017)*, Taxmann Publications
- Gupta, S.S., *Vastu and Sevakar*, Taxmann Publications, 2017
- Sahi, Shilpi. *Concept Building Approach to Goods & Service Tax, & Customs Laws*. Cengage
- Singhania V. K , *GST & Customs Lax*, Taxmann Publication.
- Sisodia Pushpendra, *GST Law*, Bharat Law House.

#### **Additional Resources**

- *The Central Goods and Services Tax, 2017*
- *The Constitution (One hundred and First Amendment) Act, 2016*
- *The Goods and Services Tax (Compensation to States), 2017*
- *The Integrated Goods and Services Tax, 2017*
- *The Union Territory Goods and Services Tax, 2017*
- *Vastu and Sevakar Vidhan*, by Government of India

**Note: Latest edition of readings may be used**

#### **Teaching Learning Process**

The teaching learning process would include classroom lectures to introduce students to the provisions of GST and customs law. This would be supplemented by case studies to enable an understanding of the practical aspects of GST and customs law. In addition, class presentations and class discussion to be included in the teaching learning process.

### **Assessment Methods**

The assessment methods would include end semester examination and assignments. Further, class tests may be conducted to gauge the understanding of students regarding GST and customs and application of relevant tax provisions.

### **Keywords**

State Compensation Cess, Job Work Way Bill, Inter State Sppl, IGST, SGST, UTGST, CGST, GST Network

**B.Com. (Hons.): Semester-VI**  
**Paper BCH 6.3(a): FUNDAMENTALS OF INVESTMENT**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To familiarize the students with different investment alternatives, introduce them to the framework of their analysis, valuation and investor protection.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: explain investment environment and concept of return & risk.
- CO2: understand bond valuation & role of credit rating agencies.
- CO3: examine equity approaches.
- CO4: analyze two securities portfolio using Harry Markowitz model, Calculating portfolio risk and return, explaining CAPM and evaluating Mutual Funds and Financial derivatives.
- CO5: evaluate investors protection framework

**Course Contents****Unit-I: The Investment Environment**

The investment decision process. Types of Investment-Commodities, Real Estate and Financial Assets. The Indian securities market, the market participants and trading of securities, security market indices, sources of financial information. Return and Risk: Concept, Calculation, Trade off between return and risk, Impact of taxes and inflation on return.

**Unit-II: Bond Analysis**

Bond Fundamentals, Estimating bond yields, Bond Valuation & Malkiel Theorems, bond risks and credit rating.

**Unit-III: Approaches to Equity Analysis**

Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, Valuation of Equity Shares using Dividend Discount model and P/E ratio model.

**Unit-IV: Portfolio Analysis and Financial Derivatives**

Harry Markowitz model of Portfolio Analysis and Diversification, CAPM model. Portfolio Risk and Return, Mutual Funds, overview of Financial Derivatives-Forwards, Future & Options.

**Unit-V: Investor Protection**

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' education and awareness.

**Practical**

Spreadsheet is the recommended software for doing basic calculations in finance and hence can be used for giving students subject related assignments for their internal assessment purposes.

**References**

- Jones, C.P., *Investment Analysis and Management*. Wiley.
- Mayo., *An Introduction to Investment*. Cengage Learning.
- Rustagi, R.P., *Investment Management*. Sultan Chand, New Delhi.
- Sharma, S.K. and Kaur, Gurmeet, *Fundamentals of Investments*, Sultan Chand & Sons.

- Singh, Y.P. “*Fundamentals of Investment Management*”. Galgotia Publications
- Tripathi, Vanita (2019), *Fundamentals of Investments*. Taxmann. Publications.

**Additional Resources:**

- *Videos of Eugene Fama on the history of Finance.*
- Vohra, N.D., and Bagri, *Future and Options*. McGraw Hill Publishing

**Note: The latest edition of text books may be used.**

**Teaching Learning Process**

As the course is designed to familiarize the students with different investment alternatives, introduce them to the framework of their analysis, valuation and investor protection the teaching learning process will be based on lectures, seminars, workshops, project work and cases studies

**Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination

**Keywords**

Investments, Bonds, Equity, Portfolio, Diversification, Investor Protection, Financial Derivatives.

**B.Com. (Hons.): Semester-VI**  
**Paper BCH 6.3(b): COMPENSATION MANAGEMENT**

**Duration: 3 Hours****Marks: 100****Credits: 6****Course Objective**

To acquaint students with various aspects of compensation management while meeting its three aims of attracting, motivating and retaining employees.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: acquaint with basic legal framework envisaged under the statutes for compensation and welfare of employees in different modes.
- CO2: identify the internal and external environmental factors that have an impact on pay structure of an organisation.
- CO3: understand the various principles involved and premise of the grant of bonus, wages, and minimum wages to workers.
- CO4: understand international compensation rules to meet requirement of overseas workforce.
- CO5: know various compensation laws to meet employee satisfaction.

**Course Contents****Unit I: Introduction to Compensation Management**

Concept and principles; Consequences of pay dissatisfaction; Job grading, broad banding and job design.

**Unit II: Foundations of Compensation**

Theories of compensation; Executive compensation; Challenges of compensation design; Developing strategic compensation alternatives; Compensation policies in India.

**Unit III: Components of Compensation**

Basic pay, dearness allowance, fringe benefits, incentive wage plans (individual, group, organisation wide), employee stock ownership, retirements benefits– (pension, gratuity, provident fund); Impact of collective bargaining and negotiation skills on compensation.

**Unit IV: International Compensation Management**

Types of overseas employment, kinds of overseas workforce, components of expatriate compensation, approaches to international compensation.

**Unit V: Compensation Laws**

**I. Wages and bonus:** The Payment of Wages Act, 1936; The Minimum Wages Act, 1948; The Payment of Bonus Act, 1965.

**II. Social security:** The Workmen's Compensation Act, 1923; The Employees' State Insurance Act, 1948; The Employees' Provident Funds & Miscellaneous Provisions Act, 1952; The Maternity Benefit Act, 1961; The Employees' Family Pension Scheme, 1995.

**References**

- Armstrong, M. And Murlis, H. *Reward Management*. Kogan Page.
- Chhabra T. N. and Rastogi, S. *Compensation Management*. Sun India
- Dunn, J. D. and Stephens, E. C. *Management of Personnel*. Mcgraw, NY
- Dwivedi, R.S. *Managing Human Resources*. Galgotias publishing house.
- Milkovich, G. T. & Newman, J. M. *Compensation*. Irvin.

- Venkataraman, C.S and Srivastava, B. K. *Personnel Management & Human Resources*. Tata Mc Graw Hill.

**Note: Latest edition of readings may be used**

### **Teaching Learning Process**

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

### **Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

### **Keywords**

Compensation Theories, Wages and Bonus, Expatriate Compensation, Compensation Laws, Fringe Benefits, Collective Bargaining.

**B.Com. (Hons.): Semester-VI**  
**Paper BCH 6.3(c): BUSINESS TAX PROCEDURE AND MANAGEMENT**

**Duration: 3 Hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

To provide knowledge of provisions pertaining to income tax procedures with a view to equip students with effective tax management skills.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: know the schedule for the payment of tax in advance, understand the provisions for deduction of tax at source and compute the tax interest and fee payable to / by government.
- CO2: understand the procedure of assessment and filing of appeals.
- CO3: know penalties for offences related to income tax, provisions relating to undisclosed income, and provisions of search and seizure.
- CO4: understand the concept of GAAR and conditions for levy of Securities Transaction Tax.
- CO5: know Information Technology network of Income Tax Department and learn about various Income Tax authorities and their powers.

## **Course content**

### **Unit 1**

Advance payment of Tax; Tax deduction/collection at source; Documentation, returns, Certificates Interest payable by assessee/government; Collection and recovery of Tax

### **Unit 2**

Assessment, re-assessment, rectification of mistakes; Appeals and revisions; Preparation and filing of appeals with appellate authorities; Drafting of appeal; statement of facts and statement of law

### **Unit 3**

Penalties and Prosecutions: Provisions relating to undisclosed income/ investment (Sections 68,69A,69B,69C,69D); Settlement Commission; Search, seizure and survey

### **Unit 4**

Transactions with persons located in notified jurisdictional area; General anti-avoidance rule; Tax clearance certificate; Securities transaction tax

## **Unit 5**

Information Technology and Tax administration; Income Tax authorities; TAN (Tax Deduction and Collection Account Number); TIN (Tax Information Network)

## **References**

- Ahuja, Girish., and Gupta. Ravi. *Systematic Approach to Income Tax*. Bharat Law House. Delhi.
- Ahuja. Girish. and Gupta. Ravi. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
- Bajpai. Om Shanker. *Search. Seizure and Survey*. Taxmann Publications Pvt. Ltd., New Delhi.
- Singhanian. Vinod K. and Singhanian. Monica. *Corporate Tax planning*. Taxmann Publications Pvt. Ltd., New Delhi.

## **Additional Sources**

- *Current Tax Reporter*. Jodhpur
- *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
- *Corporate Professionals Today*. Taxman. New Delhi.

**Note: Latest edition of text books may be used.**

## **Teaching Learning Processes**

The teaching learning process would include classroom lectures to introduce students to the provisions pertaining to income tax procedures. This would be supplemented by case studies to enable an understanding of the application of these procedures. In addition, class presentations and class discussion to be included in the teaching learning process.

## **Assessment Methods**

The assessment methods would include end semester examination and assignments. Further, class tests may be conducted to gauge the understanding of students regarding business tax procedures and their application.

## **Keywords**

Advance Tax, Tax Collection At Source, Interest, Recovery, STT, Assessment, Appeals, Income Escaping Tax.



**B.Com. (Hons.): Semester-VI**  
**Paper BCH 6.3(d): CONSUMER AFFAIRS & CUSTOMER CARE**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

This paper seeks to familiarize the students with their rights and responsibilities as a consumer within the social and legal framework of protecting the consumers in India. It also provides an understanding of the mechanism available for address of consumer complaints and the role played by different agencies in establishing product and service standards. The student should be able to comprehend the business firms' interface with consumers and the related regulatory and business environment.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: understand the importance of consumer buying process and to identify the ethical and legal issues in advertisements and in packaging.
- CO2: learn how to pursue the consumer rights under consumer protection act 1986.
- CO3: understand the procedure of filing a complaint.
- CO4: analyse the role of industry regulators in consumer protection.
- CO5: comprehend the hearings, enquiry and appeal provisions.

**Course Contents****Unit I Introduction**

**Experiencing and Voicing Dissatisfaction:** Concept of Consumer, Consumer buying process and Post-Purchase behaviour, Factors affecting voicing of consumer grievances, Alternatives available to Dissatisfied Consumers: Private action and Public Action; Conciliation and Intermediation for out-of-court Redressal.

**Consumer and Markets:** Nature of markets: online and offline, urban and rural; Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, Grey Market, GST, ethical and legal aspects of misleading advertisements and deceptive packaging; Concept of Consumerism, Consumer Organisations: Formation, functioning, and their role in consumer protection. Recent Developments in consumer protection in India.

**Unit II The Consumer Protection Act (CPA), 1986**

**Objectives and Basic Concepts:** Consumer rights and UN Guidelines on consumer protection, Consumer, goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice.

**Organisational set-up under the Consumer Protection Act:** Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.

### **Unit III: Grievance Redressal Mechanism under the CPA, 1986**

**Filing and handling of Complaints:** Who can file a complaint; Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases; Relief/Remedy available; Temporary Injunction; Enforcement of order; Appeal; Frivolous and vexatious complaints; Offences and penalties.

**Leading Cases decided under Consumer Protection law by Supreme Court/National Commission:** Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity Supply; Telecommunication; Education; Defective Products; Unfair Trade Practices.

### **Unit IV: Consumer Protection in India**

**Quality and Standardisation:** Voluntary and Mandatory standards; Indian Standards Mark (ISI), Ag-mark, Hallmarking, Consumer Grievance Redressal under the BIS Act, 2016; ISO 10000 suite.

#### **Industry Regulators and Consumer Complaint Redressal Mechanism**

Banking Ombudsman; Insurance Ombudsman; Telecommunication: TRAI; Food Products: FSSAI; Advertising Standard Council of India; Real Estate Regulatory Authority.

### **Unit V: Competition Act, 2002**

Objectives and basic concepts: Consumer, goods, service; Prohibition of anti-competitive agreements; Prohibition of Abuse of Dominant Position; Regulation of Combination; Composition and Powers of Competition Commission of India, Complaints and Procedures For Investigation, Hearings and Enquiry and Appeal Provisions.

Note: Unit 2 and 3 refers to the Consumer Protection Act, 1986. Any change in law would be added appropriately after the new law is notified

## **References**

- Aggarwal V. K. (2018) *Consumer Protection: Law and Practice*, Bharat Law House, Delhi
- Kapoor Sheetal, (2019) *Consumer Affairs and Customer Care, 2nd Edition*, Galgotia Publishing Company
- Rajya Laxmi Rao, (2012) *Consumer is King, 3rd Ed.* Universal Law Publishing Company
- Sharma, Deepa, (2011) *Consumer Protection and Grievance-Redress in India (LAP LAMBERT, Germany)*

## **Additional Resources**

- Choudhary, R. N. (2005) *Consumer Protection: Law and Practice. 5th Ed.* Bharat Law House, Delhi.
- *Consumer Voice Magazine*

- *The Bureau of Indian Standards, 2016*
- *The Competition Act, 2002*
- *The Consumer Protection Act, 1986*
- *The Food Safety and Standards Act, 2005*
- E-books :- [www.consumereducation.in](http://www.consumereducation.in)
- Empowering Consumers e-book, [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in)
- [www.bis.org](http://www.bis.org)
- [www.delhistatecommission.nic.in](http://www.delhistatecommission.nic.in)
- [www.ncdr.nic.in](http://www.ncdr.nic.in)

**Note: Latest edition of readings may be used**

### **Teaching Learning Process**

All the relevant cases and updated important judgements alongwith e-resources shall be used in lectures to explain the different concepts on the Consumer Protection Act, 1986, method of filing a complaint, provisions of the Consumer Protection Act, 1986.

### **Assessment Methods**

Presentation/project, Tests, quizzes and role playing techniques may be used.

### **Keywords**

Consumer Affairs, Customer Care

**B.Com. (Hons.): Semester-VI**  
**Paper BCH 6.4(a): FINANCIAL REPORTING AND ANALYSIS**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

This develops an ability to understand, analyze and interpret the basic framework of financial reporting.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: describe the conceptual framework of financial reporting have an understanding the components of financial statements
- CO2: identify major disclosures to be made in the annual report by the listed companies
- CO: explain techniques of analysis of financial statements
- CO4: analyze and interpret financial statements of companies using the case study method
- CO5: gain understanding of emerging areas in financial reporting - Accounting for E-commerce business, value added statements and Integrated Reporting

**Course Contents****Unit-1: Introduction**

Concept and objectives of financial reporting, Users of financial reports, Conceptual Framework for financial reporting, Understanding financial statements of a Joint Stock Company : Balance sheet, Statement of Profit and Loss, Cash Flow statement, Statement of changes in Equity, Notes to the accounts, Significant accounting policies, Accounting Standards, Converged Indian Accounting Standards (Ind AS) relevant to the financial statements

**Unit-2: Disclosures**

Disclosures under Companies Act, 2013, Accounting Standards, Securities Exchange Board of India (SEBI) – in annual reports and company website

**Unit-3: Analysis of Financial Statements – Techniques**

Comparative financial statements, Common Size Financial Statements, Ratio Analysis, Cash Flow Analysis, Trend Analysis.

**Unit-4: Analysis of Financial Statements – 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 spread sheet,  
Use of Ratio analysis, Industry Averages, Growth rates, CAGR, Z-score etc. in the analysis

**Unit-5: Emerging Trends in Reporting**

Accounting for E-commerce business – Introduction, elements of e-commerce transactions, business models, classification of e-commerce websites, revenue recognition and measurement of costs, Indian Accounting Standard and its implication on E-Commerce companies

Integrated Reporting – Meaning, Purpose, Salient features of framework, the Capitals and Value creation

Value Added Statement

**References**

- Bhattacharya, K Ashish. *Corporate Financial Reporting and analysis*. PHI learning, Delhi.
- Gupta, Ambrish, *Financial Accounting for Management: An Analytical Perspective*, Pearson Education, Delhi.
- Lal, Jawahar & Sucheta, Gauba, *Financial Reporting and Analysis*. Himalaya Publishing House, Mumbai.
- Sapra, Ritu, Kaur, Kamaldeep & Chawla Kanika. *Financial Reporting and Analysis*. Wisdom Publications, Delhi.

**Additional Resources**

- George J. Benston et. Al, *World Financial Reporting*, Oxford University Press.
- Gibson, C. H., *Financial reporting and analysis*. Nelson Education.
- Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, H. Fred Mittelstaedt. *Financial Reporting and Analysis*. McGraw Hill Education
- R.K. Mautz and William G. May, *Financial Disclosure in a Competitive Economy*, Financial Executive Research Foundation, USA.

Websites /Journals as recommended in the class.

**Notes: Latest Accounting Standards to be followed****Teaching Learning Process**

The teaching learning process would include classroom lectures to be supplemented by case studies. In addition, class presentations and class discussion to be included.

**Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

**Keywords**

Ratio Analysis, Financial Disclosures, Integrated Reporting, Reporting for E commerce business

**B.Com. (Hons.): Semester-VI**  
**Paper BCH 6.4(b): BANKING & INSURANCE**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To impart knowledge about the basic principles of the banking and insurance.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: understand the meaning and scope of Banking with functions of Banks and their role into banking
- CO2: familiarize with regard to operations of Banking and various services and benefits.
- CO3: develop insights on lending operations of banking and causes of NPA into banking sector.
- CO4: acquaint with the concept of Insurance through functions and fundamental principles of Insurance.
- CO5; understand the types of Insurance and Regulatory framework of Insurance.

**Unit I: Origin of Banking**

Definition and function of banks, banker and customer relationship, general and special types of customers.

Types of Deposits: Types of banks in India; Role of Foreign Banks in India; Advantages and Disadvantages of Foreign banks, Road Map for Foreign Banks in India; India's approach to Banking Sector reforms; Achievements of financial sector reforms and areas of concern, Credit Allocation Policies of Commercial banks, Credit Market Reforms.

**Unit II: Operations of Banking**

Cheque: definition, features and types of cheque; Endorsement: meaning and essentials of a valid endorsement, types of endorsement; Era of Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), Epayments, Electronic Fund Transfer (EFT), E-money, Safeguard for internet banking, Critical comparison of traditional banking methods and e-banking; Balance Sheet of a Bank, special items of a Balance Sheet, off Balance Sheet Items; Anti-money Laundering Guidelines.

**Unit III: Loans and Advances**

Principles of sound lending, Types of loans and advances, Advances against various securities; Securitization of Standard Assets and its Computation; Basel Accord: merits and weaknesses of the Basel II, Basel III; NPA: Meaning, causes, computation, assessment and Impact of NPAs on Banking Sector, Insolvency and Bankruptcy Code 2016; objectives & features.

**Unit IV: Concept of Insurance**

Characteristics, Functions of Insurance, Fundamental Principles of Insurance: Indemnity, Insurable Interest, Utmost Good faith, Proximate Cause, Contribution, Subrogation, Economic Function; Reinsurance and Co-insurance: features, objectives, methods; Bancassurance: features, merits.

**Unit V: Life and Non-Life Insurance**

Types of Insurance, Life and Non Life: Features, needs, policies of different types of Insurance, Control of Malpractices and Misselling, Negligence, Loss Assessment and Loss control, Computation of Insurance Premium, Dematerialisation of Insurance Policies; Regulatory Framework of Insurance: IRDA Act 1999; Objectives of IRDA, Composition of IRDA, Duties, Powers and Functions of IRDA; Role of IRDA: Delegation of Powers, establishment of Insurance Advisory Committee, Power to make Regulations.

**References**

- Mishra, M.N. *Principles and Practices of Insurance*. Sultan Chand and Sons
- Suneja, H.R. *Practical and Law of Banking*. Himalaya Publishing House

**Additional Resources:**

- Gupta, P.K. *Insurance and Risk Management*. Himalaya Publishing House
- Agarwal, O.P. *Banking and Insurance*. Himalaya Publishing House
- Jr.Black, Kenneth & Jr. Skipper, Harold. *Life and Health Insurance*. Pearson Education
- Vaughan, E.J. and Vaughan, T. *Fundamentals of Risk and Insurance*. Wiley & Sons

**Note: Latest edition of text books may be used.**

**Teaching Learning Process**

As the course is designed To impart knowledge about the basic principles of the banking and insurance, the teaching learning process will be based on lectures, seminars, workshops, project work and cases studies

**Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination.

**Keywords**

Banking, Insurance, Bank Deposits, Types of Banks, NPA's, Life and Non-Life Insurance, Regulatory Framework of Insurance.

**B.Com. (Hons.): Semester-VI**  
**Paper BCH 6.4(c): PROJECT MANAGEMENT AND TECHNIQUES**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To enable the students to evolve a suitable framework for the preparation, appraisal, monitoring and control of industrial projects.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: explain the concept and attributes of projects, project management system, process and its principles
- CO2: perform technical feasibility, marketing feasibility and commercial viability using NPV, and further to understand tax and legal aspects of a project.
- CO3: analyse project appraisal in public & private sector and estimate shadow prices and social discount rate.
- CO4: examine project risk and performance assessment.
- CO5: evaluate project management techniques using case studies.

**Course Contents****Unit I: Introduction**

Concept and attributes of Project, Identification of Investment opportunities, Project life cycle, Role of Project Manager, Project Management Information System, Project Management Process and Principles, Relationship between Project Manager and Line Manager, Project Stakeholder Analysis. Project Planning, Monitoring and Control of Investment Projects. Pre-Feasibility study.

**Unit II: Project Preparation**

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 III: Project Appraisal**

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 VI: Project Risk and Performance Assessment**

Project Risk Management- Identification, Analysis and Reduction, Project quality management, Project Performance Measurement and Evaluation, Project Report, Project Closure and Audit.

**Unit V: Issues in Project Planning and Management, Techniques & Case Studies**

Cost and Time Management issues in Project Planning and Management. Techniques (PERT & CPM). Two Case Studies in Project Management

**References**

- Chandra. Prasanna. *Project Preparation, Appraisal and Implementation*. Tara McGraw Hill.



- Gido, Jack,. And Clements, James P. *Project Management*. Cengage Learning.
- Gray, Clifford F., Larson, Eric W., and Desai, Gautam V. *Project Management: The Managerial Process*. McGraw Hill Education.

**Additional Resources**

- Barker, Stephen.and Cole, Rob. *Brilliant Project Management*, Pearson.
- Kharua, Sitangshu. *Project Management and Appraisal*. Oxford Press University.

**Note: Latest Editions of the text books may be used.**

**Teaching Learning Process**

As the course is designed to enable the students to evolve a suitable framework for the preparation, appraisal, monitoring and control of industrial projects, the teaching learning process will be based on lectures/seminars and project work.

**Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination

**Keywords**

Project Management, Project Techniques, Project Appraisal, Project Risk, Project Report

**B.Com. (Hons.): Semester**  
**Paper BCH 6.4(d): INTERNATIONAL BUSINESS**

**Duration: 3 Hours****Marks: 100****Credits: 6****Course Objective**

This course aims to introduce students to the international business, trading and financial environment. Students are also expected to understand the basic features of the foreign exchange market and types of exchange rates. The course also creates awareness about emerging issues such as outsourcing and environmental sustainability in the context of international business.

**Course learning outcomes**

After completing the course, the student shall be able to:

- CO1: understand the process of globalization, its impact on the evolution and growth of international business and to appreciate the changing dynamics of the diverse international business environment.
- CO2: analyze the theoretical dimensions of international trade and intervention measures adopted; to appreciate the significance of different forms of regional economic integration and to understand the concept of Balance of payment account and its components.
- CO3: understand the significance of different forms of regional economic integration and to appreciate the role played by various international economic organisations such as the WTO, UNCTAD, IMF and World Bank.
- CO4: familiarize students with the international financial environment, and get them acquainted with the basic features of the foreign exchange market – its characteristics and determinants.
- CO5: critically examine the concept and form of foreign direct investment, and to create awareness about emerging issues in international business such as outsourcing and ecological issues.

**Course Contents****Unit I**

**Introduction to International Business:** Globalization and its growing importance in the world economy; Impact of Globalization; International business contrasted with domestic businesses – complexities of international business; Internationalization stages and orientations; Modes of entry into International businesses.

**International Business Environment:** Economic, demographic, cultural and political-legal environment

**Unit 2**

**International Trade:** Theories of International trade - Absolute advantage theory, Comparative advantage theory, Factor proportion theory and Leontief paradox, Product life cycle theory, National competitive advantage theory; Tariff and Non-Tariff Barriers.

**BOP-** Balance of payment account and its components

### Unit 3

**Regional Economic Integration:** Forms of regional integration; Integration efforts amongst countries in Europe, North America and Asia: EU, NAFTA and SAARC; Cost and benefits of regional economic integration.

**International Economic Organisations:** WTO, UNCTAD, World Bank and IMF

### Unit 4

**International Financial Environment:** Foreign exchange markets, Spot market, spot rate quotations, bid-ask spreads, trading in spot markets, cross exchange rates, forward markets, forward rate, long and short forward positions, forwards premium and discount; Arbitrage, Hedging and Speculation; Types of exchange rate systems – fixed and floating, soft peg, crawling peg, free float, managed float; Foreign exchange risk and exposure

**Exchange rate Determination:** Types of Exchange rates, Factors affecting exchange rate- relative inflation rates, interest rates, relative interest rates, relative income levels, government controls, expectations.

### Unit 5

**Foreign Direct Investment:** Types of FDI - Greenfield investment, Brownfield investments, Mergers & Acquisition, Strategic alliances; Benefits and drawbacks of FDI

**Developments and Issues in International Business:** Outsourcing and its potential for India; International Business & Ecological considerations.

## **References**

- Bennett, Roger. *International Business*, Delhi: Pearson
- Charles, W L Hill and Jain, Arun Kumar, *International Business*, New Delhi: Tata McGraw Hill
- Daniels John. D. Lee H. Radenbaugh and David P Sullivan. *International Business*, Pearson Education.
- Griffin, Ricky W and Michael W Pustay- *International Business-A Managerial Perspective* Prentice Hall
- Michael R. Czinkota, et al. *International Business*. Fortforth. The Dryden Press.
- Menipaz, E., Menipaz A. and Tripathi S.S. *International Business : Theory and Practice*. New Delhi. Sage Publications India Pvt. Ltd.

Note: Latest edition of the text books may be used.

### **Additional Resources**

- *Economic Survey, various issues*
- *RBI Report on Currency & Finance, various issues.*
- *UNCTAD Reports*
- *Websites: RBI, IMF, WORLD BANK, WTO.*
- *WTO Annual report, various reports*

**Note: Latest edition of readings may be used**

### **Teaching Learning Process**

It is recommended that the pedagogy should be a combination of classroom lectures, case studies, presentations and class discussion.

### **Assessment Methods**

Students should be assessed on the basis of a continuous evaluation system consisting of class participation, assignments, class tests and end semester exam.

### **Keywords**

Globalization, International Business Environment, International Trade, Balance of payments, Regional Economic Integration, WTO, IMF.

**B.Com. (Hons.): Semester-VI**  
**Paper BCH 6.4(e): INDUSTRIAL RELATIONS AND LABOUR LAWS**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To enable the students to learn the concepts of industrial relations including trade unions, collective bargaining, discipline and various labour enactments.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: understand evolution of industrial relations and its significance in managerial world.
- CO2: imbibe how to interact, negotiate and transact with trade unions.
- CO3: acquaint with the basic framework of collective bargaining and workers' participation.
- CO4: design and understand the discipline measures and address grievance mechanisms.
- CO5: understand the legal structure provided for grievance handling under the Industrial Disputes Act 1947.

**Course Contents****Unit I: Industrial Relations (IR)**

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 Role of ILO in Industrial Relations, International Dimensions of IR. Concept of GIG Economy and ramifications for industrial relations.

**Unit II: Trade Union**

Trade Union: Origin and growth, unions after Independence, unions in the era of liberalisation; Factors Affecting Growth of Trade Unions in India, Multiplicity & Recognition of Trade Unions; Major Provisions of Trade Union Act 1926

**Unit III: Collective Bargaining and Workers' Participation in Management**

Collective Bargaining: Meaning, Nature, Types, Process and Importance of Collective Bargaining, pre-requisites, issues involved; Status of Collective Bargaining in India, Functions and role of Trade Unions in collective bargaining

Workers' Participation in Management: Concept, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing

**Unit IV: Discipline and Grievance Redressal**

Discipline: Causes of indiscipline, Maintenance of discipline. Misconduct; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Grievance: Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure; salient features of Industrial Employment (Standing orders) Act 1946

**Unit V: Labour Laws**

The Industrial Disputes Act, 1947: Definitions of Industry, workman, and Industrial Dispute; Authorities under the Act: Procedure, Powers and Duties of Authorities; Strikes and Lock outs: Lay-off and Retrenchment: Provisions relating to Layoff, Retrenchment, and closure The Factories Act, 1948: Origin, Growth and Objectives , Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages

**References**

- Bhushan, Bharat., Kapoor, N.D., Abbi, Rajni, "*Elements of Industrial Law*". *Sultan Chand & Sons Pvt. Ltd.*
- Katz, Harry., Kochan, Thomas A., & Colvin, A. J.S. (2007) *An Introduction to Collective Bargaining and Industrial Relations*, McGraw Hill Companies.
- Padhi, P K, (2017), *Industrial Relations*, Prentice Hall India
- Sharma, J.P. (2018), *Simplified Approach to Labour Laws*. Bharat Law House (P) Ltd.
- Venkat Ratnam, (2018) *C.S. Industrial Relations: Text and Cases*, Oxford University Press, Delhi.

**Additional Resources**

- Farnham., and Limlott, J. (1993) *Understanding Industrial Relations* Cassell.
- Salamon, M. (2001), *Industrial Relations: Theory & practice*. Pearson higher Education.

**Note: Latest edition of readings may be used**

**Teaching Learning Process**

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures, case study approach is widely followed , role plays , seminars , tutorials , project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

**Assessment Methods**

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

**Keywords**

The Industrial Disputes Act, 1947, The Factories Act, 1948, Discipline and Grievance Redressal

**B.Com. (Hons.): Semester-I**  
**Paper BCH 1.4(a): BASICS OF ACCOUNTING**

**Duration: 3Hrs.****Marks: 100****Credits: 6****Course Objective**

This course provides students a firm foundation in basic accounting concepts and methodology and also acquaints them with the changes taking place in the preparation and presentation of financial statements in accordance to the applicable accounting standards and relevant Acts.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: gain an understanding of theoretical framework of accounting
- CO2: explain the concept of accounting equation and accounting process
- CO3: develop understanding of depreciation and inventory
- CO4: understand financial statements of a company
- CO5: state the meaning, objectives and significance of different types of ratios.

**Course Contents****UNIT 1: Introduction to Accounting**

Accounting- concept, objectives, advantages and limitations, types of accounting information; users of accounting information and their needs. Qualitative Characteristics of Accounting Information, Basic Accounting Terms- Business Transaction, Capital, Drawings. Liabilities (Non-Current and Current). Assets (Non-Current, Current); Fixed assets (Tangible and Intangible), Expenditure (Capital and Revenue), Expense, Income, Profit, Gain, Loss, Purchase, Sales, Goods, Stock, Debtor, Creditor, Voucher, Accounting Concepts, Principles and Conventions, Introduction to financial accounting standards, System of Accounting. Basis of Accounting: cash basis and accrual basis

**UNIT 2: Concepts Related to Income Determination**

Voucher and Transactions: Source documents and Vouchers, Rules of Debit and Credit. Recording of Transactions: Books of Original Entry- Journal, Special Purpose books: Cash Book: Simple, cash book with bank column and petty cashbook (simple practical problems), Purchases book, Sales book, Purchases return book, Sales return book (theory only), Bank Reconciliation Statement: Need and preparation, Trial balance: Objectives and preparation, preparation of trading, profit & loss account and Balance sheet of sole proprietorship concerns.

**UNIT 3: Business Income**



Depreciation: Concept, Features, Causes, factors affecting depreciation. Other similar terms: Depletion and Amortisation. Methods of Depreciation: Straight Line Method (SLM) Written Down Value Method (WDV) (Excluding change of method), Difference between SLM and WDV; Advantages of SLM and WDV

Inventory Valuation: Meaning, Significance of inventory Valuation, Inventory record systems: Periodic and perpetual, Methods: FIFO, LIFO and Weighted Average

#### **UNIT 4: Financial Statements of companies**

Understanding and reading financial statement of companies

#### **UNIT 5: Financial Statement Analysis**

Objectives, importance and limitations, Accounting Ratios: Meaning, Objectives, classification and computation. (Simple numerical only)

### **References**

- Grewal, T S. *Introduction to Accounting*. S Chand and Company, New Delhi.
- Monga, J R. *Basic Corporate Accounting*. Mayur Publication, New Delhi.
- Monga, J R. *Basic Financial Accounting*. Mayur Publication, New Delhi.
- Sehgal, Ashok & Deepak Sehgal. *Fundamentals of Financial Accounting*. Taxmann, New Delhi.

### **Additional Resources**

- Charles T Horngren, Gort L Sundem, John A. Elliot and Donna R Philbrick. *Introduction to Financial Accounting*, Pearson.
- Leonardo, A. Robinson, James R. Qanis, C. Wayne Alderman, *Accounting Information Systems: A cycle Approach*. Publisher Wiley
- Marshall, B Romney and Paul, John Steinbart, *Accounting Information Systems*, Pearson Education Limited.
- Robert, L. Hurt, *Accounting Information Systems: Basic Concepts and Current Issues*, McGraw Hill.

**Note: Latest edition of readings may be used**

### **Teaching Learning Process**

Theory/ numerical with examples

### **Assessment Tasks**

Class participation, Presentation, Practical's, Viva/ test, End Semester Exam

### **Keywords**

Accounting Process, Trial Balance, Trading & Profit and Loss Account, Depreciation, Accounting, Ratios



**B.Com. (Hons.): Semester-I**  
**Paper BCH 1.4(b): BUSINESS ORGANISATION AND MANAGEMENT**

**Duration: 3Hrs****Marks: 100****Credits: 6****Course Objective**

The course aims to familiarize the non-commerce students with the world of business organisation and management.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: learn business activities to compete in competitive world.

CO2: understand entrepreneurship from local to international perspective.

CO3: evaluate the application of functional areas of business activity.

CO4: analyze decision making and communication.

CO5: evaluate the impact of legal, social, and economic environment on business.

**Course Contents****Unit I: Introduction to Organisations & Management**

Meaning and pervasiveness of organisations; Range of business activities; Meaning and importance of management in organisations; Perspectives on experiencing business- Consumer's point of view-app-based, web-based and in-store commerce; Producer's point of view- thinking end-to-end, from farm to fork, from the ultimate source of supply to the consumer, supply chain and distribution channels; Careers in business ownership and management point of view-thinking domains (functions) and verticals (industries).

**Unit II: Entrepreneurship: Founding the Business**

Entrepreneur-Entrepreneurship-Enterprise; Process of entrepreneurship; Entrepreneurs as the persons behind businesses; Stories of local, national and international businesspersons.

**Unit III: Organisation of Business**

Ownership forms- proprietary and corporate; Unorganized (informal enterprises) versus organized (registered/incorporated enterprises); Business families and family business, multinational businesses; Domains/functions of business- an overview-reinforcing career options- of production & operations, marketing, accounting, finance and HR.

**Unit IV: Management of Business**

Overview of functions of management and managerial roles in business; Managerial levels, skills/competencies; Decision-making techniques; Motivation; Leadership and Communication – exemplary practices in developing people as individuals and teams.

**Unit V: Context of Business**

Interface between business, government, society and natural environment; Industry analysis; business level strategy formulation.

**Practical**

Project Work

**References**

- Barry, J., Chandler, J., Clark, H., Johnston, R., & Needle, D. (1999). *Organisation and Management: A Critical Text*. Cengage Learning.
- Basu, C. (2017). *Business Organisation and Management*. McGraw Hill Education.
- Burton G. and Thakur, M. *Management Today: Principles and Practice*. New Delhi. Tata McGraw Hill.
- Buskirk, R.H., et al. *Concepts of Business: An Introduction to Business System*. New York. Dryden Press.
- Chhabra, T. N. *Business Organisation and Management*. Sun India Publications. New Delhi.
- Griffin, R. W., Phillips, J. M., & Gully, S. M. (2017). *Organisational Behavior: Managing People and Organisations*. Cengage Learning.
- Griffin. *Management Principles and Application*. Cengage Learning.
- Gupta C. B. *Modern Business Organisation*. New Delhi. Mayur Paperbacks.
- Kaul, V. K. (2012). *Business Organisation Management*. Pearson Education .
- Koontz, H., & Weihrich, H. (2012). *Essentials of Management: An International and Leadership Perspective*. Paperback.
- Singh, B. P., & Singh, A. K. *Essentials of Management*. New Delhi. Excel Books Pvt. Ltd.

**Note: Latest edition of readings may be used**

### **Teaching Learning Process**

Learning through analysis and discussion of case studies and active participation in experiential exercises and simulations.

### **Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

### **Keywords**

App-Based Commerce, Family Business, Decision Making Techniques, Motivation, Leadership, Industry Analysis.

**B.Com. (Hons.): Semester-II**  
**Paper BCH 2.4(a): ENTREPRENEURSHIP**

**Duration: 3Hrs****Marks: 100****Credits: 6****Course Objective**

The course aims at imparting basic knowledge on entrepreneurship and new enterprise creation so as to provide an opportunity to students to opt for entrepreneurship as an alternative career option as well as provide opportunity towards greater exposure to entrepreneurial process through hands-on training.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: understand entrepreneurship as volition in context of India.
- CO2: gather knowledge and ideas on the existing support system for entrepreneurial orientation.
- CO3: understand enterprise formation process for gaining ideas as to creation of an enterprise for pursuing a career.
- CO4: understand requirements of post-enterprise creation for effective operation of the business.
- CO5: gain knowledge on available growth strategies for implementing effective suitable strategy for expansion and growth.

**Course Contents****Unit I: Introduction**

Entrepreneurship- meaning and importance, entrepreneurship in Indian context, entrepreneurship as a creative solution provider, meaning of various terms related to entrepreneurship- intrapreneurship, social entrepreneurship, net entrepreneurship, technopreneurship.

**Unit II: Entrepreneurial Eco-System**

Socio-economic support system for entrepreneurship; Public and private system of stimulation; Role of development institutes, availability of finance, marketing, technology and project related assistance; Role of trade associations and self-help groups for promotion of entrepreneurship; Types of business entities- micro, small and medium enterprises, role of MSME sector in Indian economy family businesses in India; Conflicts in family business; Startup Action Plan; Make in India initiative.

**Unit III: Enterprise Formation Process**

Understanding and analyzing business opportunities, market demand analysis, project feasibility study; preparation of business plan; Start ups and basic start ups problems, sources of financing business start ups; Cases of Indian start ups (practical knowledge on preparation of business plan/project report shall be imparted).

**Unit IV: Managerial Aspects of Business**

Managing finance- preparation of operating/cost budget, cash budget; Understanding management of short term and long term capital; Human resource planning; Contract

management; Understanding marketing methods; Understanding of GST and other tax compliances.

### **Unit V: Managing Growth**

Business growth strategies specific to small enterprises; Enterprise life cycle and various growth strategies; Business collaboration and outsourcing of resources; Network management; Succession planning for sustenance.

### **Practical**

Visit to new enterprise for securing ideas and knowledge on enterprise creation process and effecting an interaction with the entrepreneur is an essential requirement for learners for ensuring the propensity of entrepreneurial orientation among the students.

## **References**

- Brandt, S. C. *Entrepreneurship: The Ten Commandments for Building a Growth Company*. MacMillan Business Books.
- Holt, D. H. *Entrepreneurship: New Venture Creation*. New Delhi: Prentice Hall of India.
- Panda, S. C. *Entrepreneurship Development*. New Delhi: Anmol Publications.
- Taneja, S., & Gupta, S. L. *Entrepreneurship Development-New Venture creation*. New Delhi: Galgotia Publishing House.

## **Additional Resources**

- Dollinger, M. J. *Entrepreneurship: Strategies and Resources*. Illinois: Irwin.
- Vasper, K. H. *New Venture Strategies (Revised Edition)*. New Jersey: Prentice-Hall.

**Note: Latest edition of readings may be used**

## **Teaching Learning Process**

Direct interactive class room teaching method for ensuring learning objectives is suggested in this course.

## **Assessment Methods**

Class tests, Assignments based evaluation on various entrepreneurial opportunities, Class participation, Presentations, End-semester examination

## **Keywords**

Intrapreneurship, Technopreneurship, Basic Start Ups, Enterprise Life Cycle, Social Entrepreneurship, Family Business, GST.

**B.Com. (Hons.): Semester-II**  
**Paper BCH 2.4(b): FINANCE FOR NON-FINANCE EXECUTIVES**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To familiarize non-finance executives with the basic concepts of finance.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: understand the overview of finance, concept of time value of money as well as concept of risk & return
- CO2: learn financial analysis with the aid of various financial statements & analyze capital budgeting process and techniques.
- CO3: analyze cost of capital, capital structure and leverage
- CO4: examine dividend & working capital dividend decisions
- CO5: perform valuation of securities

**Course Contents****Unit: I Introduction**

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: II Financial Analysis & Capital Budgeting**

Types of 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, Earning Per Share, Dividend Per Share.

Capital Budgeting Process, Capital Budgeting Techniques (Pay Back Period, Discounted payback period, NPV, IRR).

**Unit: III Cost of Capital & Capital Structure**

Concept of Cost of Capital and Capital Structure: Cost of Debt Capital, Cost of Preference Share Capital, Equity Share Capital, Weighted Average Cost of Capital (WACC). Meaning of Leverage. Operating Leverage, Financial Leverage, Combined Leverage.

**Unit: IV Dividend Decisions & Working Capital**

Types of Dividends, Dividend policies and factors affecting dividend policies. Concept of Working Capital, its components and Factors affecting working capital requirements. Contemporary issues in Finance

**Unit: V Valuation of Securities**

Types of Risks and Returns. Concept of Valuation, Equity Valuation & Analysis, Bond Valuation & Analysis. Portfolio Analysis

**References**

- Bhargav, B, K, *Finance For Non Finance Managers*. Jaiko Publishing House.
- Chandra, P. *Finance Sense: Finance For Non Finance executives*. Tata McGraw Hill.
- Gabriel Hawawini, Claude Viallet, *Finance For Non Finance Managers*, Cengage Delmar Learning India Pvt Ltd.
- Gene Siciliano ,*Finance for Nonfinancial Managers*, (Briefcase Books Series), Tata McGraw Hill
- Tripathi, Vanita, *Basic Financial Management*” Taxmann Publication.

**Additional Resources**

- Chandra, P. *Financial Management-Theory and Practice.*, Tata McGraw Hill
- Tripathi, Vanita, *Fundamentals of Investments*. Taxmann Publication.

**Note: Latest edition of text books may be used.**

**Teaching Learning Process**

As the course is designed To familiarize non finance executives with the essentials of finance, the teaching learning process will be based on lectures, project work/field work and cases studies

**Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work/field work, End Semester Examination

**Keywords**

Time Value of Money, Risk, Return, Financial Statements, Financial Ratio Analysis, Capital Budgeting.



**B.Com. (Hons.): Semester-III**  
**Paper BCH 3.4(a): INVESTING IN STOCK MARKETS**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To equip students with the basic skills required to operate in stock market.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: learn the basics of investing in stock market, the investment environment as well as risk & return
- CO2: analyze indian securities market including the derivatives market
- CO3: examine EIC framework and conduct fundamental analysis
- CO4: perform technical analysis
- CO5: invest in mutual funds market

**Course Contents****Unit-I: Basics of Investing**

Basics of Investment & Investment Environment. Risk and Return, Instruments of Investment - Equity shares, Preference shares, Bonds and Debentures.

Indian Security Markets: Primary Markets (IPO, FPO, Private placement, Offer for sale), Secondary Markets (cash market and derivative market: Futures and Options) Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India: BSE, NSE, MSEI. Security Market Indices: Nifty & Sensex, Sources of financial information.

Trading in securities: types of orders, using brokerage and analyst recommendations.

**Unit II: Indian Security Markets**

Primary Markets (IPO, FPO, Private placement, Offer for sale), Secondary Markets (cash market and derivative market: Futures and Options) Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India: BSE, NSE, MSEI. Security Market Indices: Nifty & Sensex, Sources of financial information.

Trading in securities: types of orders, using brokerage and analyst recommendations.

**Unit III: Fundamental Analysis**

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, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.

**Unit-IV: Technical Analysis**

Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets.

**Unit-V: Investing in Mutual Funds**

Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds: Open ended, close ended, equity, debt, hybrid, money market, and entry load vs. exit load funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.

### References

- Kumar, Vinod and Nangia, Raj Sethi, *Investing in Stock Markets*, Ane books
- Singh J K , Singh Amit Kumar, *Investing in Stock Markets*, A K Publications, Delhi.
- Tripathi, Vanita and Pawar, Neeti (2019), *Investing in Stock Market*, Taxmann Publications.

### Additional Resources

- Aswath, Damodaran, *Investment Validation Tools and Technique for Determining Mutual Funds*, John Wiley & Sons
- Chandra, Prasanna. *Investment Analysis and Portfolio Management*, Tata McGraw Hill
- Gurman and Jochnk, *Fundamentals of Investing*, Pearworth
- Madura, Jeff, *Personal Finance*, Pearson

**Note: Latest edition of text books may be used.**

### Teaching Learning Process

As the course is designed To equip students with the basic skills required to operate in stock market the teaching learning process will be based on lectures, seminars, workshops, project work and cases studies

### Assessment Methods

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination

### Keywords

Investments, Indian Securities Market, Primacy Market, Secondary Market, Derivatives market, EIC Framework, Fundamental Analysis.

**B.Com. (Hons.): Semester-III**  
**Paper BCH 3.4(b): HUMAN RESOURCE MANAGEMENT**

**Duration: 3 Hrs****Marks: 100****Credits: 6****Course Objective**

The course aims to sensitize the students with various facets of managing people in the organisations from the stage of acquisition to development and retention and to create an understanding of various policies and practices of human resource management.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: understand different tools used in forecasting and planning human resource needs.
- CO2: demonstrate the ability to prepare a selection strategy for a specific job.
- CO3: understand the significance of different methods of performance appraisal.
- CO4: recommend actions based on results of the compensation analysis and design compensation schemes that are cost effective, that increase productivity of the work force, and comply with the legal framework.
- CO5: understand modern HRM to meet the challenges of changing business environment.

**Course Contents****Unit I: Introduction**

Human resource management—meaning, scope, functions and importance; Role and responsibilities of HR managers; Human resource planning—meaning, objectives, problems of HRP; Job analysis—meaning and process evaluation of factors affecting HRP, methods of data collection; Job description and specification; Job design- concept, factors affecting and methods/techniques.

**Unit II: Recruitment, Selection and Development**

Recruitment—meaning, process and sources (internal and external), factors affecting recruitment; Selection—meaning and process; an introduction to placement, induction, socialization; an overview of training and development; Training need analysis, methods of training, career development; Emerging trends in recruitment, selection, and development.

**Unit III: Performance Appraisal**

Performance appraisal—nature, objectives, process and methods (traditional and modern); Employee counseling; Job changes- transfers, promotions, and separations; Human resource audit.

**Unit IV: Compensation Management and Employee Maintenance**

Job evaluation; Compensation—concept, components—base and supplementary (fringe benefits, performance linked compensation—individual, group, organisation wide); Employee health, safety, welfare and social security (excluding legal provisions); Grievance handling and redressal.

**Unit V: Emerging Issues in HRM**

Emerging horizons posing challenges for HRM in the contemporary business environment- workforce diversity, employee empowerment, downsizing, work- life balance, e- HRM, green-HRM, outsourcing HRM, ethics in HRM (surveillance vs. privacy); International HRM- concept, importance and models; Challenges of international HR managers; Global HR practices.

## References

- Awasthappa, K. *Human Resource Management*. Tata McGraw Hill Education.
- Decenzo, D. A., & Robbins, S. P. (2011). *Fundamentals of Human Resource Management*. India: Wiley.
- Dessler, G. (2017). *Human Resource Management*. Pearson.
- Haldar, U., & Juthika, S. (2012). *Human Resource Management (1<sup>st</sup> edition)*. Oxford University Press.
- Lynton, R., & Pareek, U. *Training for Development*. New Delhi: Vistaar.
- Mejia, L. R., Balkin, D. B., & Cardy, R. L. (2012). *Managing Human Resources (7th edition)*. PHI learning private limited.
- Muller-Camen, M., Croucher, R., & Leigh, S. (2016). *Human Resource Management: A Case Study Approach*. CIPD. Viva Books.
- Pattanayak, B. (2018). *Human Resource Management*. Delhi. Prentice Hall of India.
- Rao, V. *Human Resource Management: Text and Cases*. Excel.
- Rastogi, S. *Management of Human Resources*. Sun India.

**Latest editions of the books may be used.**

## Teaching Learning Process

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

## Assessment Methods

Class tests/Assignments, Class participation, Presentations, End-semester examination

## Keywords

Human Resource Planning, Job Analysis, Recruitment, Selection, Job Changes, Employee Health, International HRM.

**B.Com. (Hons.): Semester-III**  
**Paper BCH 3.4(c): FUNDAMENTALS OF MARKETING**

**Duration: 3 Hrs****Marks: 100****Credits: 6****Course Objective**

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

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: learn the basic concepts and principles of marketing and to develop their conceptual skill to be able to manage marketing operations of a business firm.

CO2: understand the complexities involved in various targeting and positioning decisions.

CO3: take effective decisions for launching new products and to understand the implications of different pricing strategies.

CO4: develop the skills to design the promotion-mix strategies

CO5: familiarize about the current trends in marketing to take proactive measures while taking marketing decisions

**Course Contents****Unit I: Introduction**

Marketing: Meaning, Nature, Scope and Importance; Marketing Philosophies; Marketing Mix; Marketing Environment- Concept and need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors– demographic, economic, natural, technological, politico-legal and socio-cultural.

**Unit II: Consumer behaviour and Market Selection**

Need for studying consumer behaviour; Stages in Consumer buying decision process; Factors influencing consumer buying decisions. Market Segmentation- concept, importance, levels and bases of segmenting consumer markets. Market Targeting- concept and factors affecting the choices for market targeting. Product Positioning– concept and bases. Product differentiation- concept and bases.

**Unit III: Product and Pricing Decisions**

Concept and classification; Levels of Product; Product-mix dimensions; Branding- concept, functions and qualities of good brand name; Packaging and Labeling- concept and functions; Product support services; New product development process. Concept and objectives of pricing decisions; Factors affecting price of a product; Pricing methods; Pricing strategies.

**Unit IV: Distribution and promotion Decisions**

Channels of distribution- meaning and importance; types of distribution channels and their functions; Factors affecting choice of distribution channel; Distribution logistics– concept, importance and major logistics decisions. Wholesaling and retailing. Nature and Importance of

Promotion; Promotion mix concept and distinctive characteristics of advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix decisions.

### **Unit V: Developments in Marketing**

Relationship Marketing; Sustainable Marketing; Rural marketing; Social marketing; Digital marketing; Legal Issues in marketing- The Consumer Protection Act, 1986; Ethical issues in marketing.

### **References**

- Kotler, P., Armstrong, G. and Agnihotri, P. (2018). *Principles of Marketing (17<sup>th</sup> edition)* Pearson Education. Indian edition.
- Sharma, K., & Swati Aggarwal. (2018). *Principles of Marketing*. Taxmann's.
- The Consumer Protection Act, 1986.

### **Additional Resources**

- Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). *Marketing (14<sup>th</sup> ed.)*. McGraw Hill.
- Grewal, D. & Levy, M. (2017). *Marketing (5<sup>th</sup> ed.)*. McGraw-Hill Education.

**Note: Latest editions of the books may be used.**

## **Teaching Learning Process**

The teaching learning process includes lectures, case study discussions, individual and group presentations and projects.

## **Assessment Methods**

The assessments methods of the course include class tests, assignments, project evaluations and class presentations.

## **Keywords**

Target Market, Product, Price, Distribution, Promotion, Segmentation, Targeting, Positioning, Branding, Packaging, Labelling, Consumer Behaviour, Marketing Environment

**B.Com. (Hons.): Semester-IV**  
**Paper BCH 4.4(a): INSURANCE & RISK MANAGEMENT**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To develop an understanding among students about identifying, analyzing and managing various types of risks. Besides the students will be in a position to understand principles of insurance and its usefulness in business along with its regulatory framework.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the Concept of Risk, it's types, sources and measurements.

CO2 : learn the Concepts and Principles of Insurance and its operations.

CO3: develop insights into various types of Insurance

CO4: examine the Legal aspects of Insurance contract and Actuaries

CO5: familiarize with the Regulatory Framework of Insurance

**Course Contents****Unit I: Introduction**

Concept of risk, Types of risk, Assessment and Transfer, Sources and Measurement of risk, Risk evaluation and Prediction, Disaster risk management, Risk retention and Transfer

**Unit II: Insurance I**

Concept of insurance, Need for insurance, Principles of utmost good faith, Insurable interest, Indemnity, Economic Function, Proximate cause, Subrogation and Contribution.

**Unit III: Insurance II**

Types of insurance: Life and Non-life insurance; Features, Need and Policies of insurance; Re-insurance and Co-insurance: Features, Objectives and Methods; Bancassurance- features and Merits.

**Unit IV: Insurance & Risk Management**

Legal aspects of insurance contract, Loss Assessment and Loss control, Control of Malpractices and Mis-selling, Exclusion of perils, Actuaries, Computation of insurance premium.

**Unit V: Regulatory Framework of Insurance**

Regulatory Framework of Insurance, IRDA act 1999: objectives of IRDA, Composition of IRDA, Duties, Powers and Functions of IRDA, Role of IRDA, Delegation of powers, establishment of Insurance Advisory Committee, powers to make regulations.

**References:**

- *All the three modules of Insurance and Risk Management by Institute of Chartered Accountants of India*
- George, E, Rejda, *Principles of Risk Management and Insurance*. Pearson Education
- Gupta. P.K. *Insurance and Risk Management*, Himalaya Publishing House
- Mishra, M.N. *Principles and Practices of Insurance*. Sultan Chand & Sons.
- Vaughan, E.J. and Vaughan, T, *Fundamental of Risk and Insurance*, Wiley & Sons

### **Additional Resources**

- Black, K & H. D. Skipper, *Life and Health Insurance*, Pearson Education
- Crane, F. *Insurance Principles and Practices*, John Wiley and Sons, New York
- Dorfman, Marks S. *Introduction to Risk Management and Insurance*, Pearson Education
- 2. Dinsdale, W.A. *Elements of Insurance*. Pitaman
- Hansell, D.S. *Elements of Insurance*, Macdonald Evans

**Note: Latest edition of text books may be used.**

### **Teaching Learning Process**

As the course is designed to develop an understanding among students about identifying, analyzing and managing various types of risks, the teaching learning process will be based on lectures, project work and cases studies

### **Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination

### **Keywords**

Risk Management, Insurance, Bancassurance, Actuaries, Insurance Premium, Regulatory Framework Of Insurance



**B.Com. (Hons.): Semester-IV**  
**Paper BCH 4.4(b): PROJECT MANAGEMENT & TECHNIQUES**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To enable the students to evolve a suitable framework for the preparation, appraisal, monitoring and control of industrial projects.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1 familiarize with the concept of project management and its attributes
- CO2 understand project planning and project analysis
- CO3 perform project appraisal.
- CO4 examine project risk and conduct performance assessment and quality management of the project
- CO5 learn cases in project management.

**Course Contents****Unit I: Introduction**

Concept and attributes of Project, Identification of Investment opportunities, Project life cycle, Role of Project Manager, Project Management Information System, Project Management Process and Principles, Relationship between Project Manager and Line Manager, Project Stakeholder Analysis. Project Planning, Monitoring and Control of Investment Projects. Pre-Feasibility study.

**Unit II: Project Preparation**

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 III: Project Appraisal**

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 IV: Project Risk and Performance Assessment**

Project Risk Management- Identification, Analysis and Reduction, Project quality management, Project Performance Measurement and Evaluation, Project Report.

**Unit V: Project Management Techniques & Case Studies**

Project Management Techniques (PERT & CPM) and 2 Case Studies.

**References**

- Chandra. Prasanna. *Project Preparation, Appraisal and Implementation*. Tara McGraw Hill.
- Gido, Jack,. and Clements, James P. *Project Management*. Cengage Learning.
- Gray, Clifford F., Larson, Eric W., and Desai, Gautam V. *Project Management: The Managerial Process*. McGraw Hill Education.

**Additional Resources**

- Barker, Stephen.and Cole, Rob. *Brilliant Project Management*, Pearson.
- Kharua, Sitangshu. *Project Management and Appraisal*. Oxford Press University.

**Note: Latest Editions of the text books may be used.**

**Teaching Learning Process**

As the course is designed to enable the students to evolve a suitable framework for the preparation, appraisal, monitoring and control of industrial projects the teaching learning process will be based on lectures, seminars, workshops, project work and cases studies

**Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work and End Semester Examination

**Keywords**

Project Management, Project Preparation, Project Appraisal, Project Risk, Performance Assessment

# दिल्ली विश्वविद्यालय UNIVERSITY OF DELHI

Bachelor of Commerce (B.Com.)

(Effective from Academic Year 2019-20)



**Revised Syllabus as approved by**

**Academic Council**

Date:

No:

**Executive Council**

Date:

No:

**Applicable for students registered with Regular Colleges, Non Collegiate  
Women's Education Board and School of Open Learning**

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## Preamble

The objective of any programme at a Higher Education Institution is to help youth develop their potential to the full by cultivating creative and humanistic values in them, and inspiring them to contribute positively towards the evolution of not merely the self but also the society at large. The University of Delhi envisions all its programmes in the light of its motto “Nishtha (Devotion), Dhriti (Steadiness), and Satyam (Truth)”; that is, students should be prepared to grasp the practical truths of life through devotion and continued and consistent endeavours. In order to make education comprehensive, inclusive and learning-based, the University offers Learning Outcome-based Curriculum Framework (LOCF) for all its Under Graduate programmes.

The LOCF approach is intended to provide focused, outcome-based syllabi at the undergraduate level programmes with an agenda to structure the entire spectrum of teaching-learning experiences as much student-centric as possible. The LOCF has been adopted to make learning more choice-based for students thus enabling them to make informed choices about a plethora of compulsory and optional, discipline-centric as well as interdisciplinary courses offered. The proposed Under-Graduate Programmes will enhance students’ intellectual competence, interpersonal skills, readiness to face the world and make them socially aware and responsible citizens. The LOCF lays special emphasis on imparting 21<sup>st</sup> century employability skills too.

Each programme vividly elaborates its nature and promises the outcomes that are to be accomplished while studying. The programmes also state the attributes that it offers to cultivate at the graduation level related to students’ well-being, emotional stability, creative and critical thinking, soft skills and leadership acumen-qualities that they will require in all their social interactions. In short, each programme prepares students for sustainability and life-long learning.

The new curriculum of B.Com. is aimed at enabling students to not only seek but also create knowledge, become industry-ready and achieve personal happiness while simultaneously contributing effectively to society. The LOCF curriculum takes into consideration the requirements of not only the present times but also the foreseeable future.

The University of Delhi hopes the LOCF approach of the programme B.Com. will help students in making an informed decision regarding the goals that they wish to pursue in further education and life in general.

## **1. Introduction to Programme**

Commerce is visualized as a link between society and business. With the passage of time, the nature and purpose of interaction between both have undergone tremendous change. Information technology has remodelled the shape and design of business engendering the metamorphosis of its very nature as well as the matrix of societal functioning. Recognising the implications of this change, the B.Com. programme aims at building in students an understanding about functioning and premise of business world. In order to achieve this, the programme offers opportunity to students to know different aspects of organizational functioning, financial systems, understanding of economy, laws governing business, strategies adopted by business to reach to society etc. The programme also provides the students an opportunity to explore, experiment and equip themselves to serve the society not only as employment seeker but also as an entrepreneur and job creator. The programme enables the students to hone the required skills to become self reliant. About teaching-learning processes, it is intended to have flexibility making it more student-centric.

## **2. Learning Outcome-based Curriculum Framework in Programme B.Com.**

### **2.1. Nature and Extent of the Programme in B.Com.**

Commerce as a subject involves the study of activities related to trade, business, exchange and allied areas like laws, governance and accounting in order to run business enterprises smoothly. The key areas of study within the discipline of commerce comprise: accounting, finance, human resource management, marketing, economics, use of IT etc. The depth of the courses would vary in accordance with the nature of topic in relation to their respective relevance and industry demand in the current scenario. Also, in order to enhance the options of employability, experiential and practical approach will be followed in respect of topics which demand hands-on exposure. Focus would be on helping the students simulate themselves in the actual working situations like analysing annual reports and balance sheets, working on live software etc.

### **2.2 Aims of Bachelor Degree Programme in B.Com.**

- To instil in students the basic knowledge and fundamentals of commerce and business which would be beneficial for them to comprehend, analyse and evaluate the current economic/business scenario of the country and the world at large.
- To develop in students the capability to transform theoretical and conceptual knowledge into practical problem-solving approach using critical thinking.
- To develop skills which would help them undertake research and innovations in commerce and would enhance their employability.

## **3. Graduate Attributes in B.Com.**

After completion of this program (under LOCF), the students will be able to acquire the following attributes, qualities and skills:

**Disciplinary Knowledge**

The curriculum planning of B.Com. programme envisages the students demonstrating fundamental knowledge of the areas related to finance, accounting, human resource management, international business, corporate and business laws, taxation, marketing etc. The students will be made capable of evaluating diverse perspectives provided by the prism of these areas and a comprehensive picture of business situations, using modern ways and means of dealing with issues arising in the dynamic business world.

**Communication Skills**

The teaching learning pedagogies used in the programme will make the students capable enough to deliver and communicate information pertaining to business effectively.

**Problem Solving**

The B.Com. involves acquainting the students with problem solving techniques by providing them with real life situations through case-studies. The students shall be able to develop better sense of problem solving after going through the courses.

**Analytical Reasoning**

The courses offer opportunity for students to develop analytical reasoning through their active participation and involvement in teaching-learning process as envisioned in the student centric approach.

**Cooperation/Team Work**

The curriculum also inculcates in the young minds the qualities of teamwork, cooperation and solidarity which can be seen as a vision of the current business world. They shall be able to gain insight into the need to balance the aspects of collaboration and competition for healthier delivery to society whose hallmark currently is fierce competition. The courses included in the programme teach the students to cultivate such characteristics keeping the larger societal welfare and sustenance in mind.

**Research-related skills**

The courses make them understand the need of the current business world and make them capable to view different aspects and dimensions from global perspective. The courses are designed in such a way that the learners are encouraged to seek deeper understanding of issues and develop research abilities.

**Moral and ethical awareness/reasoning**

The courses also involve training the students to check unethical behaviour, falsification and manipulation of information in order to avoid debacles which can be seen rising persistently over the period of time.

**Lifelong Learning**

The courses are formulated to develop a sense of attitude towards life-long learning as the world of business is constantly in a state of flux. The course content shall help students build on sustaining themselves and being relevant in all times through having such an attitude.

**Leadership readiness/qualities**

The programme shall be able to inculcate management skills like teamwork, cooperation, motivation and leadership etc. that help build the character of a future employee and facilitate him/her in inspiring others in an organisation. The courses would be able to make the students capable of handling present complexities and future challenges.

**Information/Digital Literacy**

The courses in this programme help the students acquire knowledge of computers and become digitally literate by learning basics of computers and computerised accounting, thus becoming self-reliant.

**4. Qualification Descriptors for Graduates B.Com.**

As commerce is considered as an area where we tend to study different aspects that impact the business world like social, political, legal, economic issues etc. The qualification descriptors for a B.Com. include:

- Use the fundamentals of the programme to comprehend the vitality of the business world and make useful interpretations.
- Use the knowledge of various procedures and identify the procedural anomalies which can make the difference in working of the organisation.
- Apply one's disciplinary knowledge pertaining to theories and principles to find solution to problems of business world.
- Exhibit conversance with working on qualitative as well as quantitative data, along with working on different software in order to familiarise them with the interpretation of results and coming to sound conclusions through critical judgments.
- Demonstrate interdisciplinary knowledge in different fields like finance, accounting, human resources, economics, marketing, statistical methods, international business, legal framework existing in the country and its comparison with international standards etc.
- Demonstrate comprehensive knowledge about current topics and the scholarly research pertaining to chosen areas, also techniques and skills required to comprehend the contemporary issues.

**5. Programme Learning Outcomes for in B.Com.**

B.Com offers a deep dive into various facets of commerce and business. The curriculum of this programme provides a carefully selected subject combination of Accounting, Management, Tax, Finance, Marketing and Law. The programme will be able to make the students blend theoretical concepts with practice, furthering students with a better skillset and a fresh perspective. This programme will be able to give insight to the students of the day to day commercial procedures for becoming good leaders and assets for an organization.

**6. Structure of B.Com.****6.1 Credit Distribution for B.Com.**



<b><u>Details of Courses under Undergraduate Programme (B.A./B.Com.)</u></b>		
<b>Course</b>	<b>*Credits</b>	
	Paper+ Practical	Paper+ Tutorial
<b><u>I. Core Course (6 Credits)</u></b>		
<b>(12 Papers)</b>	$12 \times 4 = 48$	$12 \times 5 = 60$
Two papers - English		
Two Papers – Hindi/MIL		
Four Papers- Discipline 1		
Four Papers- Discipline 2		
<b>Core Course Practical/ Tutorial*</b>	$12 \times 2 = 24$	$12 \times 1 = 12$
<b>(12 Practicals)</b>		
<b><u>II. Elective Course (6 Credits)</u></b>		
<b>(6 Papers)</b>	$6 \times 4 = 24$	$6 \times 5 = 30$
Two papers - Discipline 1 specific		
Two papers - Discipline 2 specific		
Two Papers – Inter disciplinary)		
Two papers from each discipline of choice and two papers of interdisciplinary nature.		
<b>Elective Course Practical/Tutorials*</b>	$6 \times 2 = 12$	$6 \times 1 = 6$
<b>(6 Practical/Tutorials*)</b>		
Two papers - Discipline 1 specific		
Two papers - Discipline 2 specific		
Two Papers - Generic (Interdisciplinary)		
Two papers from each discipline of choice including papers of interdisciplinary nature.		
<b>Optional Dissertation or project work in place of one elective paper (6 credits) in 6th Semester</b>		
<b><u>III. Ability Enhancement Courses</u></b>		
<b>1. Ability Enhancement Compulsory</b>	$2 \times 4 = 8$	$2 \times 4 = 8$
<b>(2 Papers of 4 credits each )</b>		
Environmental Science		
English Communication/ MIL		
<b>2. Ability Enhancement Elective</b>	$4 \times 4 = 16$	$4 \times 4 = 16$
<b>(skill based)</b>		
<b>(4 papers of 4 credits each)</b>		
<b>Total Credit = 132</b>		<b>Total Credit = 132</b>
Institute should evolve a system/ policy about ECA/ General Interest /Hobby /Sports /NCC /NSS/ related courses on its own		
*wherever there is a practical there will be no tutorial and vice- versa		

**6.2 Semester-wise Distribution of Courses**

<b>Semesters</b>	<b>CBCS B.COM.</b>	<b>Page nos.</b>
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<b>Semester II</b>	<b>Core Papers</b> BC 2.2 - Business Laws BC 2.3 - Business Mathematics & Statistics	15 17
<b>Semester III</b>	<b>Core Papers</b> BC 3.1 - Company Law BC 3.2 – Income Tax Law & Practice  <b>Skill Enhancement Course (Any one)</b> BC 3.4 (a) - Computer Applications in Business BC 3.4 (b) - Cyber Crimes & Laws	19 21  24 26
<b>Semester IV</b>	<b>Core Papers</b> BC 4.2 - Corporate Accounting BC 4.3 - Cost Accounting  <b>Skill Enhancement Course (Any one)</b> BC 4.4 (a) - E-Commerce BC 4.4 (b) - Investing in Stock Markets BC 4.4 (c)- Personal tax Planning	29 31  33 35 37
<b>Semester V</b>	<b>Discipline Specific Elective (Any one)</b> BC 5.1 (a) - Human Resource Management BC 5.1 (b) - Principles of Marketing BC 5.1 (c)- Auditing and Corporate Governance BC 5.1 (d) - Financial Reporting and Analysis BC 5.1 (e)- Document Management System  <b>Discipline Specific Elective (Any one)</b> BC 5.2 (a) - Fundamentals of Financial Management BC 5.2 (b) - Goods & Service Tax (GST) and Customs Laws BC 5.2 (c) - Training and Development BC 5.2 (d) - Industrial Laws	39 41 44 47 50  52 54 57 59

<b>Skill Enhancement Course (Any one)</b>		
	BC 5.3 (a) - Entrepreneurship Development	62
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<b>Generic Elective</b>		
	BC 5.4 (a) - Human Resource management	92
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<b>Semester VI</b>	<b>Discipline Specific Elective (Any one)</b>	
	BC 6.1 (a) - Corporate Tax Planning	66
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	BC 6.2 (a) - International Business	77
	BC 6.2 (b) - Fundamentals of Investment	80
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	BC 6.2 (d) - Organizational Behaviour	85
	<b>Skill Enhancement Course (Any one)</b>	
	BC 6.3 (a) - Advertising, Personal Selling & Salesmanship	87
	BC 6.3 (b) - Collective Bargaining and Negotiation Skills	89
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	BC 6.4 (a) - Entrepreneurship Development	100
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**B.Com. Semester I**  
**Paper BC 1.2: FINANCIAL ACCOUNTING**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

This course provides conceptual knowledge of financial accounting and provides knowledge about the techniques for preparing accounts in different type of business organisations.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: build an understanding of theoretical framework of accounting and be able to prepare financial statements.

CO2: explain and determine depreciation and inventory value

CO3: develop understanding of accounting for hire purchase transactions and lease transactions

CO4: understand branch and departmental accounting

CO5: develop the skill of preparation of trading and profit and loss account and balance sheet using computerized accounting or prepare accounts for dissolution of a partnership firm

**Course Contents****Unit-I: Introduction**

Conceptual Framework: Accounting principle, Concepts and Conventions, Introduction to Accounting Standards and Indian Accounting Standards (AS & Ind AS) Accounting Process: Journal, ledger, Trial Balance, Financial Statements (overview) Capital Expenditure (and Receipts), Revenue Expenditure (and Receipts) and Deferred Revenue Expenditure (overview) Preparation of Financial Statements of a profit making sole proprietorship trading firm with additional information. Preparation of Financial Statements of a not for profit organisations.

**Unit-II: Depreciation accounting and inventory valuation**

Accounting for Plant Property and Equipment & Depreciation: Meaning of Depreciation, Depletion and Amortization, Objective and Methods of depreciation (Straight line, Diminishing Balance), Change of Method, Inventory Valuation: Meaning, Significance of Inventory Valuation, Inventory Record System-Periodic and Perpetual, Methods of Inventory Valuation-FIFO, LIFO and Weighted Average,

(Relevant accounting Standards as applicable).

**Unit-III: Accounting for hire purchase and lease transactions**

Hire Purchase Accounting: Calculation of Interest, Partial and Full Repossession, profit Computation (Stock & Debtors System only) Lease Transactions: Concept, Classification of leases – an overview

(Relevant accounting Standards as applicable).

**Unit-IV: Branch and departmental accounting**

Accounting for Branches (excluding foreign branches): Dependent branches ('Debtors system' and 'Stock & debtors System').

Departmental Accounting: Concept, Type of departments, basis of allocation of departmental expenses, Methods of departmental accounting (excluding memorandum stock and memorandum mark-up account method).

**Unit-V: Computerized accounting system****Practical lab**

Computerized Accounting System: 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, Funds Flow Statement, Cash Flow Statement, Selecting and Shutting a Company; Backup and Restore of Data of a Company.

**OR**

**Unit-V: Accounting for partnership firm**

Partnership accounts: Fundamentals, Admission, Retirement and Death of a partner (only an overview)

Accounting for Dissolution of Partnership Firm: Dissolution of Partnership Firm including Insolvency of partners (excluding sale to a limited company), Gradual realization of assets and piecemeal payment of liabilities.

*(This is an option in lieu of Computerized Accounting System)*

**Notes**

- Latest Accounting Standards to be followed.
- There shall be 4 credit hours for lectures + one credit hour (Two Practical Periods per week per batch) for practical lab + one credit hour for tutorials (per group).
- Examination scheme for computerized accounting system – Practical for 20 marks. The practical exam will be of one hour.
- Theory external exam shall carry 75 marks and will be of 3 hours if (unit 5) Accounting for partnership firms is opted and for the students who opt for computerized accounting (Unit 5), theory external exam shall carry 55 marks and will be of 2½ hours.

**References**

- Goyal, Bhushan Kumar. *Basic Financial Accounting*, Taxmann, New Delhi.

- Lal, Jawahar, Seema Srivastava & Shivani Abrol. *Financial Accounting Text and problems*, Himalaya Publishing House, New Delhi.
- Lt Bhupinder, Principles of Financial Accounting, Cengage
- Monga, J. R. *Financial Accounting: concept and Applications*. Mayur publication, New Delhi
- Sehgal, Ashok & Sehgal Deepak. *Fundamentals of Financial Accounting*. Taxmann, New Delhi.

### **Additional Resources**

- Charles, T Horngren, Gort L. Sundem, John A Elliot and Donna R. Philbrick. *Introduction to Financial Accounting*, Pearson.
- Leonardo, A. Robinson, James R. Qanis, C. Wayne Alderman, *Accounting Information Systems: A cycle Approach*. Publisher Wiley.
- Marshall, B Romney and Paul, John Steinbart, *Accounting Information Systems*, Pearson Education Limited.
- Robert, L. Hurt, *Accounting Information Systems: Basic Concepts and Current Issues*, McGraw Hill.

Note: Latest edition of readings may be used.

### **Teaching Learning Process**

Theory and numerical with examples, Practical Lab Lectures.

### **Assessment Methods**

Class participation, Presentation, Practicals, Viva/ test, End Semester Exam.

### **Keywords**

Financial Statements, Depreciation, Inventory Valuation, Hire Purchase, Branch Accounting, Departmental Accounting.

**B.Com. : Semester I**  
**Paper BC 1.3: BUSINESS ORGANISATION AND MANAGEMENT**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

The objective of this course is to develop an understanding about functions of management and challenges faced by management and organisations with changing dynamics.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand dynamics of business organisations and management practices with respect to stakeholders.

CO2: understand varied perspectives related to business environment and entrepreneurship.

CO3: analyze how organisations adapt to an uncertain environment and decipher decision making techniques managers use to influence and control the internal environment.

CO4: analyze the relationship amongst functions of management i.e. planning, organizing, directing and controlling.

CO5: appreciate the change in working pattern of modern organisations.

**Course Contents****Unit I: Introduction to Business Organisations and Management**

Meaning and role of organisations and management in our lives; Relationship between organisation and management; Overview of functions of management; Multiple perspectives of business organisations- Consumers, Employees, Entrepreneurs, Community/Society at large; Perspective as a student & researcher- underlying disciplines; Ownership forms; Business formats- Brick & Mortar; Click; Brick & Click; Franchising location & scale- local, national, global; Micro, small, medium and large.

**Unit II: Business Environment and Entrepreneurship**

Meaning, layers (micro/immediate, meso/intermediate, macro and international), characteristics of business friendly environment; Ideals of business ethics, social responsibility and conscientious commerce; Business and social entrepreneurship as a process of opportunity/problem recognition and their realization/resolution.

**Unit III: Planning and Organizing**

Planning- meaning of project, strategic and operations planning; Decision-making- process and techniques; Organizing- orderly division of labor & specialization; Organisational structures and organograms- staffed/manned structures-traditional and

modern.

#### **Unit IV: Directing and Controlling**

Motivation- needs (including Maslow's theory), incentives, rewards, equity and two factor theory (Herzberg); Leadership and followership- meaning and importance; Organisation-wide leadership; Communication- meaning and importance; determinants of effectiveness; Principles of controlling; Relationship between planning, organizing, directing & controlling; Financial, quality and operating standards/controls.

#### **Unit V: Salient Developments and Contemporary Issues in Management**

Subaltern management ideas from India; Diversity & inclusion, democracy and sociocracy at work; Freelancing; Flexi-time and work from home; Co-sharing/co-working.

### **References**

- Basu, C. (2017). *Business Organisation and Management*. McGraw Hill Education.
- Drucker, P. F. (1954). *The Practice of Management*. Newyork: Harper & Row.
- Kaul, V. K. (2012). *Business Organisation Management*. Pearson Education .
- Koontz, H., & Weihrich, H. (2012). *Essentials of Management: An International and Leadership Perspective*. Paperback.

### **Additional Resources**

- Barry, J., Chandler, J., Clark, H., Johnston, R., & Needle, D. (1999). *Organisation and Management: A Critical Text*. Cengage Learning.
- Drucker, P. F. (1999). *Management Challenges for the 21st Century*. Harper Collins Publishers Inc.
- Griffin. *Management Principles and Application*. Cengage Learning.

Note: Latest edition of readings may be used.

### **Teaching Learning Process**

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

### **Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination.

### **Keywords**

Management Functions, Organisation Structure, Social Entrepreneurship, Motivation, Diversity.



**B.Com. : Semester II**  
**Paper BC 2.2: BUSINESS LAWS**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To impart basic knowledge of the important business laws relevant to conduct general business activities in physical and virtual spaces along with relevant case laws.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.

CO2: handle the execution of special contracts used in different types of business.

CO3: learn legitimate rights and obligations under The Sale of Goods Act.

CO4: acquire skills to initiate entrepreneurial ventures as LLP.

CO5: understand the fundamentals of Internet based activities under The Information and Technology Act.

**Course Contents****Unit I: The Indian Contract Act, 1872**

Contract – meaning, characteristics and kinds. Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements. Discharge of contract – modes of discharge including breach and its remedies.

Quasi – contracts.

**Unit II: Special Contracts**

Contract of Indemnity and Guarantee, Contract of Bailment and Pledge Contract of Agency.

**Unit III: The Sale of Goods Act, 1930**

Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties . Transfer of ownership in goods including sale by non-owners. Performance of contract of sale. Unpaid seller – meaning and rights of an unpaid seller against the goods.

**Unit IV: The Limited Liability Partnership Act, 2008**

Salient Features of LLP, Difference between LLP and Partnership, LLP and Company LLP Agreement. Nature of LLP. Partners and Designated Partners. Incorporation Document Incorporation by Registration, Registered office of LLP and change therein. Change of name. Partners and their Relations. Extent and limitation of liability of LLP and partners. Whistle blowing. Taxation of LLP. Conversion of LLP.

**Unit V: The Information Technology Act 2000**

Definitions under the Act. Digital signature. Electronic governance. Attribution, acknowledgement and dispatch of electronic records. Regulation of certifying authorities. Digital signatures certificates. Duties of subscribers. Penalties and adjudication. Offences.

## References

- Bhushan, Bharat., Kapoor, N.D., Abbi, Rajni, “*Elements of Business Law*”. Sultan Chand & Sons Pvt. Ltd.
- Dagar, Inder Jeet and Agnihotri, Anurag. *Business Laws : Text and Problems*. Sage Publication.
- Jagota R. (2019). *Business Laws*. MKM Publishers ScholarTech Press.
- Sharma, J.P. and Kanojia S. (2019). *Business Laws*. New Delhi. Bharat Law House Pvt. Ltd.
- Singh, Avtar.(2018). *The Principles of Mercantile Law*. Lucknow. Eastern Book Company.
- Tulsian P.C. (2018). *Business Law*. New Delhi.Tata McGraw Hill.

## Additional Resources

- Arora, Sushma. (2015). *Business Laws*. New Delhi. Taxmann
- Information Technology Rules 2000 with Information Technology Act 2000, Taxmann Publications Pvt. Ltd., New Delhi.
- Kuchhal, M C. (2018). *Business Laws*. New Delhi. Vikas Publishing House.
- Sharma, J.P. and Kanojia S. (2015). *Vyavsayik Sanniyam*, Delhi University Hindi Cell.(For Hindi)

Note: Latest edition of readings may be used

## Teaching Learning Process

It includes lectures, presentations, discussions of case laws and case study discussion, role plays, seminars, tutorials and project- based learning.

## Assessment Methods

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

## Keywords

The Sale of Goods Act, 1930, The Limited Liability Partnership Act, 2008, The Indian Contract Act, 1872, The Information Technology Act, 2000.

**B.Com. : Semester II**  
**Paper BC 2.3: BUSINESS MATHEMATICS AND STATISTICS**

**Duration: 3 Hrs.****Total Marks: 100****Credits: 6****Course Objective**

The objective of this course is to familiarize students with the applications of Mathematics and Statistical techniques in business decision making.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: acquire proficiency in using different mathematical tools (matrices, calculus and mathematics of finance) in solving real life business and economic problems.

CO2: develop an understanding of the various averages and measures of dispersion to describe statistical data.

CO3: understand the relationship between two variables through correlation and regression.

CO4: understand the construction and application of index numbers to real life situations.

CO5: understand the trends and tendencies over a period of time through time series analysis.

**Course Contents****Part - A: Business Mathematics****Unit I:**

**(a) Matrices:** 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 inverse of a matrix through determinant method; Solution of system of linear equations up to three variables.

**(b) Differential Calculus:** Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limits and continuity of a function; Concept and rules of differentiation; applications of differentiation - elasticity of demand and supply, Maxima and Minima of functions relating to cost, revenue and profit.

**(c) Basic Mathematics of Finance:** Simple and Compound interest (including continuous compounding); Rates of interest- nominal and effective and their inter-relationships; Compounding and discounting of a sum using different types of rates.

**Part - B: Business Statistics****Unit II: Uni-variate Analysis**

**(a) Measures of Central Tendency:** Arithmetic mean, Geometric mean, Harmonic mean- Properties and applications. Median and other Partition values (quartiles, deciles, percentiles), Mode.

**(b) Measures of Dispersion:** absolute and relative- Range, Quartile deviation, Mean deviation, Standard deviation and their coefficients; Properties of Standard deviation/Variance.

### **Unit III: Bi-variate Analysis**

**(a) Simple and Linear Correlation analysis:** Meaning, Measurement (Karl Pearson's co-efficient and Spearman's Rank correlation) and Properties.

**(b) Simple and Linear Regression Analysis:** Regression equations and estimation; properties of Regression coefficients; Relationship between correlation and regression.

### **Unit IV: Index Numbers**

Meaning and uses; Construction of index numbers: Aggregatives and average of relatives – simple and weighted; Tests of adequacy of index numbers; Computation and uses of Consumer Price Index (CPI).

### **Unit V: Time Series**

Components; additive and multiplicative models; Trend analysis - moving averages and method of least squares (linear trend).

## **References**

- Bhardwaj, R.S. *Business Mathematics and Statistics*. Scholar Tech Press.
- Levin, Richard, and Rubin, David S. *Statistics for Management*. New Delhi: Prentice Hall of India
- Thukral, J.K. *Business Mathematics and Statistics*. Maximax Publications
- Vohra, N.D. *Business Mathematics and Statistics*. McGraw Hill Education (India) Pvt Ltd.

## **Additional Resources**

- Budnick, P. *Applied Mathematics*. McGraw Hill Publishing Co
- Dowling, E.T. *Mathematics for Economics*. Schaum's Outlines Series, McGraw Hill Publishing Co.
- Gupta, S.C. *Fundamental of Statistics*. Himalaya Publishing House
- Spiegel, M.R. *Theory and Problems of Statistics*. Schaum's Outline Series. McGraw Hill Publishing Co.

Note: Latest edition of text books may be used.

## **Teaching Learning Process**

This course is well structured and sequenced attainment of knowledge and skills. It will constitute an important aspect of teaching learning process. the course would involve lectures supported by group tutorials, open ended projects and self study.

## **Assessment Methods**

Class participation, tutorial assignments and presentations, class tests, end semester exam.

## **Keywords**

Matrices, Differential Calculus, Mathematics of Finance, Uni-variate Analysis, Bi-variate Analysis, Index Numbers, Time Series.

**B.Com. : Semester III****Paper BC 3.1: COMPANY LAW****Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 to understand the conduct of business as per legal framework provided in the country. Case studies involving issues in company law are required to be discussed.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the rules and the broader procedural aspects involved in different types of companies covering the Companies Act 2013.

CO2: comprehend and appropriately use the basic legal documents essential for operations and management of company.

CO3: distinguish between varied company processes, meetings and decisions.

CO4: know the framework of dividend distribution and role of auditors in a company.

CO5: understand and evaluate working of depositories and their functions for working in stock market.

**Course Contents****Unit I: Introduction**

Meaning and characteristics of a company; Lifting of corporate veil; Administration of Company Law including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts; Types of companies including private and public company, government company, foreign company, one person company, small company, associate company, dormant company and producer company; Association not for profit; Illegal association; Formation of company, promoters, their legal position, pre incorporation contract and Online registration of a company.

**Unit II: Documents and shares**

Memorandum of Association and its alteration, Articles of Association and its alteration, Doctrine of constructive notice and indoor management; Prospectus: shelf and red herring prospectus, misstatement in prospectus; Book building; Issue, allotment and forfeiture of share, call on shares; Issue of sweat capital; employee stock option; Issue of bonus shares; Transfer and transmission of shares, buyback and D-Mat system.

**Unit III: Management**

Classification of directors; Director Identity Number (DIN); Appointment, removal of directors; Legal positions, powers and duties; Key managerial personnel, managing director, manager Committee of board of directors- audit committee, nomination and

remuneration committee, stakeholder relationship committee and corporate social responsibility committee.

#### **Unit IV: Company Meetings**

Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, requisites of a valid meeting-notice, agenda, chairman, quorum, proxy, resolutions, minutes; postal ballot, meeting through video conferencing, e-voting.

#### **Unit V: Dividends, Audit and Winding Up**

Provisions relating to payment of dividend; Company Audit; Provisions relating to audit, Auditors' qualification, appointment, rotation of auditors, auditors' report, Concept and modes of winding up; Liquidator; National company Law Tribunal (NCLT); Appellate Tribunal (NCLAT), Special Courts; Relevant provisions of Insolvency and Bankruptcy Code 2016.

### **References**

- Bhushan, Bharat., Kapoor, N.D., Abbi, Rajni, *"Elements of Company Law"*. *Sultan Chand & Sons Pvt. Ltd.*
- Chadha R. & Chadha, S.(2018). Company Laws. Scholar Tech Press, Delhi.
- Hicks, Andrew & Goo S.H., (2017) Cases and Material on Company Law, Oxford University Press.
- Kumar, A., (2019)Corporate Laws, Taxmann Pvt Ltd
- Sharma, J.P.(2018). An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi
- The Depositories Act,1996.Bare Act.

### **Additional Resources**

- Gower, LCB. (1969). Principles of Modern company Law, Stevens & Sons,London.
- Hanningan, Brenda.(2018). Company Law, Oxford University Press,U.K.
- Ramaiya.(2015). A Guide to Companies Act. Nagpur. Wadhwa Book Company.

### **Teaching Learning Process**

It includes lectures through presentations of case laws and discussion of case studies, role plays, seminars, tutorials, project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through pedagogical innovation.

### **Assessment Methods**

The assessment methods of this course are properly aligned with teaching learning processes and expected learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

### **Keywords**

Lifting Of Corporate Veil, National Company Law Appellate Tribunal (NCLAT), Memorandum of Association.

**B.Com. : Semester III**  
**Paper BC 3.2: INCOME TAX LAW & PRACTICE**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To impart knowledge of laws pertaining to levy of income tax in India and to enable students to apply the same practically.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the basic concepts in the law of income tax and determine the residential status of different persons.

CO2: identify the five heads in which income is categorised and to compute income under the heads 'Salaries' and 'Income from House Property'.

CO3: compute income under the head 'Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'.

CO4: understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act.

CO5: compute tax liability of individuals and firms and understand the provisions of filing return of income.

**Course Contents****Unit I : Introduction**

*Basic concepts:* Income; agricultural income; person, assessee; assessment year; previous year; Gross total income; total income; maximum marginal rate of tax; Permanent Account Number (PAN); *Residential status*; Scope of total income on the basis of residential status; Exempted income under section 10.

**Unit II: Computation of income under different heads-1**

Income from Salaries; Income from house property.

**Unit III: Computation of income under different heads-2**

Profits and gains of business or profession; Capital gains; Income from other sources.

**Unit IV: Total income and tax computation**

Income of other persons included in assessee's total income; aggregation of income and set-off and carry forward of losses; deductions from gross total income; rebates and reliefs

**Unit V: Computation of total individuals and firms**

Tax liability of individual and firm; Preparation of return of income; filing of returns: manually, online filing of returns of income & TDS; provision and procedures of compulsory on-line filing of returns for specified assesses.

Note:

1. There shall be a practical examination of 20 Marks on E-filing of Income Tax Returns using a software utility tool. The student is required fill appropriate Form and generate the XML file.

2. There shall be 4 credit hours for lectures + one credit hour (Two Practical Periods per week per batch) for practical lab + one credit hour for tutorials (per group)

· Practical Examination of 20 marks (External examiner). The practical exam will be of one hour.

· Theory exam shall carry 80 marks (Including Internal Assessment of 25 Marks) of a duration of 2.5 hours

## References

- Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
- Singhanian, Vinod K. and Monica Singhanian. *Students' Guide to Income Tax*, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.

## Additional Resources

- *Current Tax Reporter*. Current Tax Reporter, Jodhpur.
- *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
- *Corporate Professionals Today*. Taxmann. New Delhi.

## Software

- 'Excel Utility' available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)
- Singhanian, Vinod K. *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version

Note: Latest edition of text books and soft-wares may be used.

## Teaching Learning Process

The teaching learning process would include classroom lectures to introduce students to the law pertaining to the levy of income tax. This would be supported by case studies to enable an understanding of the practical implications of the income tax law. Further, to enable the students to apply the law practically, presentations by students and practical on online filing would be included in the teaching learning process.

## Assessment Methods

The assessment methods would include end semester examination, assignments and class tests. Further, practical exams may be conducted to gauge the understanding of students regarding application of relevant provisions of the income tax law.



**Keywords**

Assessment Year, Previous Year, Assessee, Person, Finance Act, Income, Agricultural Income, Resident, Non-Resident, Standard Deduction, Allowances, Perquisite, Deemed Ownership, Capital Gain, Relative, Annual Value.

**B.Com. : Semester III**  
**Paper BC 3.4 (a): COMPUTER APPLICATIONS IN BUSINESS**

**Duration: 3 Hrs.****Marks: 100****Credits: 4****Course Objectives**

To provide computer based knowledge to commerce students and to equip them with computational skills using ICT tools.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: handle document creation for communication.

CO 2: acquire skills to create and make good presentations.

CO 3: make various computations in the area of accounting and finance and present business data using appropriate charts.

CO4: process and analyze the business data and generalize the work sheets for better understanding of the business environment and decision making.

CO5: understand and apply the various database concepts and tools in the related business areas.

**Course Contents****Unit I: Word Processing**

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents. Creating Business Documents using the above facilities.

**Unit II: Preparing Presentations**

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.  
Creating Business Presentations using above facilities.

**Unit III: Spreadsheet and its Business Applications**

**Spreadsheet concepts**, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs.

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

**Unit IV: Creating Business Spreadsheet**

**Creating spreadsheet in the area of:** Loan and Lease statement; Ratio Analysis; Payroll statements; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression.

**Unit V: Database Management System**

**Database Designs for Accounting and Business Applications:** Reality- Expressing the Application; Creating Initial design in Entity Relationship(ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS.

**DBMS Software:** Environment; Tables; Forms; Queries; Reports; Modules; Applying DBMS in the areas of Accounting; Managing the data records of Employees, Suppliers and Customers.

**Note:**

There shall be 2 credit hours (2 lectures) per class and 2 credit hours (4 Practical Lab periods) per batch.

**References**

- Elmasari, Ranez and Shamkant B. Navathe *Fundamentals of Database Systems*, 7<sup>th</sup> Edition, (2016), Pearson Education.
- Jain, Hem Chand and Tiwari H. N *Computer Applications in Business..* (2019),Taxmann.
- Madan, Sushila, *Computer Applications in Business*. Scholar Tech Press.
- Mathur, Shruti and Jain Pooja, *Computer Applications in Business*. Galgotia Publishing Company.
- Sharma S.K. and Bansal, Mansi *Computer Applications in Business*, Taxmann.
- Wayne Winston, *MS Excel 2016, Data Analysis & Business Modeling*, PHI.

**Additional Readings**

- Simon Benninga, *Financial Modeling*, 4<sup>th</sup> edition. The MIT Press

Note: Latest edition of text books may be used.

**Teaching Learning process**

The course would involve lectures supported by group discussion, real life projects, open ended projects and hands-on-practice in computer labs.

**Assessment Methods**

There shall be an examination of 100 marks consisting of practical exam of 75 marks (3 hours duration), 10 marks workbook, 10 marks class test/viva and 5 marks for attendance.

**Keywords**

Computer application in Business, Spreadsheet Solver, Database Management system, Mail merge, Word Processing, Data analysis, Pivot table.

**B.Com. : Semester III**  
**Paper BC 3.4 (b): CYBER CRIMES AND LAWS**

**Duration: 3 Hrs.****Marks: 100****Credits: 4****Course Objective**

This paper intends to create an understanding towards the cyber crimes and to familiarize the students with the application of cyber laws in general.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

O1: identify cyber risk associated with online activities.

CO2: learn safe working in the vertical having varied access points, data sources, network and system related issues, especially in online transactions.

CO3: identify the threats attached with using different popular virtual places or platforms.

CO4: generate and preserve electronic evidences for personal and professional use.

CO5: work in virtual space safely and with business process or products conforming to the regulatory framework and not falling under the ambit of cyber crimes.

**Course Contents****Unit I: Cyber Crimes**

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

**Unit II: Definitions under IT Act, 2000**

Definitions under IT Act, 2000; Concept of Internet, Web Centric Business, E Business and its significance, Electronic Governance, Cyber jurisdiction.

**Unit III: Contemporary Business Issues in Cyber Space**

Security risks: Instant messaging platform, social networking sites, mobile applications and Internet of Things (IOT). Domain name dispute and their resolution, E-forms; E-Money, regulations of PPI (Pre-Payment Instruments) by RBI, Electronic Money Transfer, Privacy of Data and Secure Ways of Operation in Cyber Space.

**Unit IV: Electronic Records**

Authentication of Electronic Records; Legal Recognition of Electronic Records; Legal Recognition of Digital Signatures; Applications and usage of electronic records and Digital Signatures in Government and its Agencies; Retention of Electronic Records, Intermediaries and their liabilities; Attribution, Acknowledgement and Dispatch of Electronic Records; Secure Electronic Records and Digital Signatures.

**Unit V: Regulatory Framework**

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

**References**

- Brian, Craig. (2012). *Cyber Law: The Law of the Internet and Information Technology*. Pearson Education.
- Sharma J. P., and Kanojia, S. (2018). *E Business and Cyber Laws*. New Delhi. Bharat Law house Pvt Ltd.
- Rattan J, (2015) *Cyber Crime and Information Technology*, Bharat Law House, Pvt Ltd.
- Arora, S. and Arora R. (2017), *Cyber crimes and laws*, Taxmann Pvt Ltd, New Delhi.

**Additional Resources**

- Information Technology Rules & Cyber Regulations Appellate Tribunal Rules with Information Technology Act 2000. Taxmann Publications Pvt. Ltd., New Delhi.
- Painttal, D. (2016) *Law of Information Technology*, New Delhi: Taxmann Publications Pvt. Ltd.
- Dietel, Harvey M., Dietel, Paul J., and Steinbuhler, Kate. (2001). *E-business and E-commerce for managers*. Pearson Education.
- Joseph, P.T. (2015). *E-Commerce-An Indian Perspective*. PHI

**Teaching Learning Process**

Lectures, presentations of case laws discussing the real life cyber scams and the relevant precautionary measures, case study approach would be widely followed, role plays, seminars, tutorials, project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

**Assessment Methods**

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

**Keywords**

Regulatory Framework, Electronic Records, IT Act, 2000, Cyber Crimes.

**B.Com. : Semester IV**  
**Paper BC 4.2: CORPORATE ACCOUNTING**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To acquire the conceptual knowledge of corporate accounting and to understand the various techniques of preparing accounting and financial statements.

**Course Learning Process**

After completing the course, the student shall be able to:

CO1: develop an understanding of accounting for share capital and debentures.

CO2: prepare financial statements of a company.

CO3: develop understanding of cash flow statements.

CO4: understand the accounting for amalgamation of companies.

CO5: prepare consolidated balance sheet for Holding company.

**Course Contents****Unit I: Accounting for Share Capital and Debentures**

Introduction to issue of shares and debentures. Issue of rights and Bonus shares, ESOPs and buyback of shares, book building. Redemption of Preference shares, Redemption of debentures: sinking/debenture Redemption fund, open market purchase and conversion of debentures. *Relevant AS and IND-AS as applicable.*

**Unit II: Financial Statements of a Company**

Preparation of financial Statement of Joint Stock companies as per schedule III Part I & II (Division I in detail and Division II only on overview) *Relevant AS and IND-AS as applicable.*

**Unit III: Cash Flow Statements**

Meaning, Usefulness, Preparation of a cash flow statement in accordance with Accounting Standard 3(Revised) issued by the Institute of Chartered Accountants of India. (Only indirect method), Limitations of cash flow statement. *Relevant AS and IND-AS as applicable.*

**Unit IV: Amalgamation of Companies**

Concept of Purchase Consideration. Accounting for Amalgamation of Companies (excluding inter-company transactions and holdings) and external reconstruction Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction). *Relevant AS and IND-AS as applicable.*

**Unit V: Accounts of Holding Companies/ Parent Companies**

Preparation of consolidated balance sheet with one subsidiary company. *Relevant AS and IND-AS as applicable.*

**References**

- Goyal, Bhushan Kumar. *Corporate Accounting*. Taxmann, New Delhi.
- Kumar, Alok. *Corporate Accounting*. Kitab Mahal, New Delhi.
- Sah, Raj Kumar, *Concept Building Approach to Corporate Accounting*, Cengage

**Additional Resources**

- Maheshwari, S N. *Corporate Accounting*. Vikas Publishing House, New Delhi.
- Monga, J R. *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
- Sehgal, Ashok & Deepak Sehgal. *Corporate Accounting*. Taxmann, New Delhi.
- Tulsian, P C. *Corporate Accounting*. S Chand & Co. New Delhi. New Delhi.

Note: Latest edition of readings may be used

**Teaching Learning Process**

The pedagogy would involve discussion of theory substantiated with numerical al live examples taken from business world.

**Assessment Methods**

Class participation, Presentation, Practical's, test, End Semester Exam.

**Keywords**

Redemption of shares, Financial Statements, cash flow, Amalgamation, Purchase consideration, holding company.



**B.Com. : Semester IV**  
**Paper BC 4.3: COST ACCOUNTING**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objectives**

To provide an in-depth understanding of the cost accounting principles for identification, analysis and classification of cost components and cost ascertainment using various costing methods.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand conceptual framework of Cost Accounting.

CO2: understand in detail the accounting and control of material and labour cost.

CO3: understand classification, allocation, apportionment and absorption of overheads in cost determination.

CO4: calculate the cost of products, jobs, contracts, processes and services.

CO5: have basic understanding of cost accounting book keeping systems and reconciliation of cost and financial account profits.

**Course Contents****Unit 1: Introduction**

Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and Cost sheet. Role of a cost accountant in an organisation. Introduction to Cost Accounting Standards & Cost Accounting Records and Audit Rules

**Unit II: Elements of Cost: Material and Labour**

(a) *Materials*: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Inventory systems, Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost; Physical Verification, Accounting treatment and control of losses — Wastage, scrap, spoilage and defectives;

(b) *Labour*: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits.

**Unit III: Elements of Cost: Overheads**

Classification, allocation, apportionment and absorption of overheads Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses, Activity based costing.

**Unit IV: Methods of Costing**

Unit costing, Job costing, Contract costing, Process costing (including process losses, valuation of work-in-progress but excluding Joint products By Products). Service costing (only transport).

### **Unit V: Cost Accounting Book-Keeping Systems**

A brief introduction to integral and non-integral system of book-keeping; Reconciliation of cost and financial accounts profit.

### **References**

- Jain, S.P., and K. L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers, Jalandhar.
- Jhamb, H. V. *Fundamentals of Cost Accounting*. Ane Books Pvt. Ltd, New Delhi.
- Singh, Surender. *Elements of Cost Accounting*, Kitab Mahal, Allahabad/New Delhi.

### **Additional Resources**

- Arora, M. N. *Cost and Management Accounting-Principles and Practice*. Vikas Publishing House, New Delhi.
- Lal, Jawahar & Seema Srivastava. *Cost Accounting*. McGraw Hill Publishing Co., New Delhi.
- Maheshwari, S. N., & S. N. Mittal. *Cost Accounting. Theory and Problems*. Shri Mahabir Book Depot, New Delhi.

Note: Latest edition of text books may be used.

### **Teaching Learning Process**

This paper would be taught using lecture, class discussion, numerical examples and cases from corporate world.

### **Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires class participation, class test, assignment, project work and end semester examination

### **Keywords**

Elements of Cost, Overheads, Process Costing, Reconciliation of Cost and Financial Profits.

**B.Com. : Semester IV**  
**Paper: BC 4.4 (a): E-COMMERCE**

**Duration: 3 Hrs.****Marks: 100****Credits: 4****Course Objective**

To familiarize the students with concepts and techniques of E-Commerce and to enhance skills for effective and contemporary applications of E-commerce.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the basics of E-commerce, current and emerging business models.

CO2: familiarize with basic business operations such as sales, marketing, HR etc. on the web.

CO3: enhance the students' skills for designing and developing website.

CO4: identify the emerging modes of e-payment.

CO5: understand the importance of security, privacy, ethical and legal issues of e-commerce.

**Course Contents****Unit I: Introduction to E- Commerce**

Scope of E-commerce, E-commerce Based Activities, Technical Components of E-commerce, E-commerce Applications, Frame Work of E-commerce, Supply Chain Management, E-commerce and E-Business, M-commerce, Pure Online V/S Brick and Click business.

**Unit II: Planning online business**

Nature and dynamics of Internet, electronic business models, B2B, B2C, C2C, C2B, B2G, website designing, assessing requirement for an online business, designing, developing and deploying the system.

**Unit III: Technology for online business**

Internet and its evolution, intranet and extranet, IT infrastructure, middleware, domain names, contents: text and integrating e-business application, components of internet Information technology structure.

**Unit IV: Operations of E-commerce**

Online payment mechanism, electronic payment system, payment gateways, visitors to websites, tools for promoting websites, risk management options for e-payment systems.

**Unit V: Security and Legal Aspects of E-commerce**

Threats in E-commerce, security of clients and service provider, cyber laws-relevant provisions of Information Technology Act 2000: offences, secure electronic records and digital signatures, penalties, adjudication

## References

- Agarwala, Kamlesh N., Lal, Amit and Agarwala, Deeksha. *“Business on the Net: An Introduction to the whats and hows of E-commerce.”* Macmillan India Ltd.
- Bajaj KK, Debjani Nag *E-Commerce*. Tata McGraw Hill Company New Delhi.
- Chhabra, T.N., Jain, Hem Chand, Jain, Aruna. *“An Introduction to HTML”* Dhanpat Rai & Co
- Dietel, Harvey M., Dietel, Paul J., and Steinbuhler Kate. *E- Business and E-commerce for Managers*. Pearson Education.
- Diwan, Parag and Sharma, Sunil *Electronic commerce- A manager’s Guide to E-Business*. Vanity Books International, Delhi.
- Elias M. Awad *Electronic Commerce from vision to fulfillment, Third Edition*. PHI publications.
- Turban, E., et.al. *Electronic commerce: A Managerial perspective*. Pearson Education Asia.

## Additional Resources

- *Information Technology Act 2000*
- Kumar A. *Cyber Laws*. Book Age Publications, New Delhi

Note: Latest edition of the books should be used.

## Teaching Learning Process

A combination of various learning methods like audio-visual materials, class presentations, expert lectures(Webinar), case studies and group discussion using ICT (such as: WhatsApp group, Google Group, Etc.).

## Assessment Methods

The methods of assessing the students includes presentations, online/off line quiz, micro research projects, group discussion and class tests.

Theory exam of 75 marks ( including internal assessment of 10 marks for practical + 10 marks for class test/ assignment + 5 marks for attendance) of 2 hours duration

Practical will be of 1 hour of 25 marks (internal examiner)

## Keywords

E-commerce, E-business, Mobile Commerce, Electronic Data, Digital Signature, Electronic Payment System.

**B. Com. : Semester IV**  
**Paper BC 4.4 (b): INVESTING IN STOCK MARKETS**

**Duration: 3 Hrs.****Marks: 100****Credits: 4****Course Objective**

To equip students with the basic skills required to operate in stock market.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1 - understand the basics of Investing, the Investment Environment as well as Risk & Return.

CO2 – learn Indian securities market including the Derivatives Market.

CO3 - learn EIC framework and conduct Fundamental Analysis.

CO4 - understand Technical Analysis.

CO5 - understand the Mutual funds market and learn to Invest in Mutual Funds.

**Course Contents****Unit-I: Basics of Investing**

Basics of Investment & Investment Environment. Risk and Return, Instruments of Investment - Equity shares, Preference shares, Bonds and Debentures. Trading in securities: Types of orders, using brokerage and Analyst recommendations.

**Unit- II: Indian Securities Market**

An overview of Indian Securities Market: Primary Market (IPO, FPO, Private placement, Offer for sale), Secondary Market (cash market and derivative market: Futures and Options) Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India: BSE, NSE, MSEI. Security Market Indices: Nifty & Sensex, Sources of financial information.

**Unit-III: Fundamental Analysis**

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, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.

**Unit-IV: Technical Analysis**

Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets.

**Unit-V: Investing in Mutual Funds**

Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds: Open ended, close ended, equity, debt, hybrid, money market, and entry load vs. exit load funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.

**References**

- Kumar, V and Nangia, R.S. *Investing in Stock Markets*, Ane books.
- Singh J K & Singh Amit Kumar, *Investing in stock Markets*, A K Publications, Delhi.
- Tripathi Vanita & Panwar N , *Investing in Stock Markets*, Taxmann's Publication.

**Additional Resources:**

- Chandra, Prasanna. *Investment Analysis and Portfolio Management*, Tata McGraw Hill.
- Damodaran, Aswath. *Investment Validation Tools and Technique for Determining Mutual Funds*, John Wiley & Sons.
- Gurman and Jochnk, *Fundamentals of Investing*, Pearworth.
- Madura, Jeff, *Personal Finance*, Pearson.

Note: Latest edition of text books may be used.

**Teaching Learning Process**

As the course is designed to equip students with the basic skills required to operate in stock market, the teaching learning process will be based on lectures, seminars, workshops, project work and case studies.

**Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires class participation, class test, assignment, project work, end semester examination.

**Keywords**

Investments, Indian Securities Market, Primacy Market, Secondary Market, Derivatives Market.

**B. Com. : Semester IV**  
**Paper BC 4.4 (c): PERSONAL TAX PLANNING**

**Duration: 3 Hrs.****Marks: 100****Credits : 4****Course Objective**

To provide basic knowledge of Income Tax and its planning to students in easily comprehensible manner with a view to equip them to use the legitimate tool of planning in their economic life.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the concept of Tax Planning and relevance of residential status to plan the scope of income.

CO2: apply critical thinking and problem solving skills to minimize tax liability.

CO3: devise tax planning strategy in relation to income from house property and business.

CO4: devise tax planning strategies w.r.t. capital gains and income from other sources.

CO5: understand provisions related to clubbing and certain deductions under Income Tax Act.

**Course Contents****Unit I: Concept of Tax Planning**

- (i) Meaning of tax planning, tax avoidance, tax evasion and tax management; Objectives of tax planning; Case studies relating to tax planning, tax avoidance, tax evasion and tax management.
- (ii) Tax Planning with reference to residential status: Relevance of residential status in computing taxable income; Determination of residential status of an individual, HUF, company, other persons; Relationship between residential status and incidence of tax; Case studies relating to residential status.
- (iii) Provisions relating to concept of agricultural income; Tax treatment and tax planning of agricultural income.

**Unit II: Tax Planning with Reference to Salary Income**

- (i) Tax planning in respect of salary income: Bonus; Fees; Commission and allowances; Valuation of perquisites; Allowances; Retirement benefits like gratuity, leave encashment, pension tax relief under Section 89 (1) (arrears of salary).
- (ii) Case studies based on designing pay package.

**Unit III: Tax Planning in relation to Income from House Property and Business Income**

- (i) Tax Planning in respect of self-occupied house property, let-out house property, partly let out and partly self-occupied house property; and property used for business or profession of the assessee.
- (ii) Set-off and carry forward of house property losses.
- (iii) Tax planning related to Section 80C.
- (iv) Tax Planning related to business income covering only Presumptive schemes of computing business income (Section 44AD, 44ADA, 44AE).

#### **Unit IV: Tax Planning in relation to Capital gains and other sources**

- (i) Tax planning with reference to long-term and short-term capital assets and choice of price-inflation indexation; Capital gains on equity and non-equity financial instruments.
- (ii) Tax planning in relation to gifts received from relatives and non-relatives.

#### **Unit V: Other Areas of Tax Planning**

- i) Income of others' liable for clubbing.
- ii) Deductions under Sections 80C, 80CCD(1), 80CCD(1B), 80CCD (2), 80D, 80DD, 80DDB, 80E, 80G, 80TTA, 80TTB
- iii) Rebate under Section 87A.

### **References**

- Ahuja, G. and Gupta, R., *Corporate Tax Planning and Management*. Bharat Law House, Delhi, 2017.
- Singhania, Vinod K. and Singhania, K., *Direct Taxes Law & Practice -With special reference to Tax Planning*. Taxmann Publications Pvt. Ltd., New Delhi, 2017.

### **Additional Resources**

- Jain, R.K., *Ayakar Vidhan avam Likhankan*, Rajeev Bansal Publications, 2017.
- Mehrotra, H.C. and Goyal, S.P., *Ayakar Vidhan avam Likhankan (Income Tax Law and Accounts)*, Sahitya Bhawan, Agra, 2016.
- Mehrotra, H.C. and Goyal, S.P., *Direct Tax including Tax Planning & Management*. Sahitya Bhawan, Agra, 2017.

Note: Latest edition of text books may be used.

### **Teaching Learning Process**

Classroom lectures; Case studies; Presentations; Class discussion.

### **Assessment Methods**

End semester examination; Class participation; Assignments; Class tests.

### **Keywords**

Tax Planning, Residential status, Agricultural Income, Perquisites, Allowances.



**B.Com. : Semester V**  
**Paper BC 5.1 (a): HUMAN RESOURCE MANAGEMENT**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

The course aims to make the learners understand the importance of human resources & their effective management in organisations.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the concept of HRM and its role in effective business administration.

CO2: understand the role of recruitment and selection in relation to organisation's business and HRM objectives.

CO3: explain the importance of performance management system in enhancing employee performance.

CO4: design compensation schemes that are cost effective, increase productivity of the workforce, and comply with the legal framework.

CO5: recognize emerging horizons of HRM and also enduring international HRM, e-HRM, HRIS.

**Course Contents****Unit I: Introduction to HRM**

Nature, importance, evolution and scope of HRM, difference between HRM and HRD, competencies of HR manager; Human resource planning—quantitative and qualitative dimensions; Job analysis—Job description and Job specification; HR policies.

**Unit II: Recruitment, Selection & Development**

Recruitment, selection, placement, induction, and socialization – an overview; Training and development- concept, importance, methods, role specific and competency based training.

**Unit III: Performance Appraisal**

Performance appraisal—meaning, objectives and methods; Potential appraisal and employee counseling; Job changes-transfers (meaning and reasons), promotion (meaning and basis) and demotion (meaning, causes and guiding principles).

**Unit IV: Compensation Management**

Job evaluation; Compensation- base and supplementary compensation, methods of wage payment, fringe benefits, incentive plans (individual, group and organisation wide).

**Unit V: Employee Maintenance and Emerging Issues in HRM**

Employee welfare, safety and health; Grievance redressal; Emerging issues and challenges of HRM- workforce diversity, employee empowerment, downsizing, work-life balance, use of technology in HRM functions, e- HRM, green- HRM, outsourcing HRM, ethics in HRM (surveillance vs. privacy), employee retention.

## References

- Decenzo, D. A., & Robbins, S. P. (2011). *Fundamentals of Human Resource Management*. India: Wiley.
- Dessler, G. (2017). *Human Resource Management*. Pearson.
- Pattanayak, B. (2018). *Human Resource Management*. Delhi. Prentice Hall of India.
- Rao, V. *Human Resource Management: Text and Cases*. Excel Books.
- Rastogi, S. *Management of Human Resources*. Sun India.

## Additional Resources

- Awasthappa, K. *Human Resource Management*. Tata McGraw Hill Education.
- Muller-Camen, M., Croucher, R., & Leigh, S. (2016). *Human Resource Management: A Case Study Approach*. CIPD. Viva Books.

Note: Latest editions of the books may be used.

## Teaching Learning Process

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

## Assessment Methods

Class tests/Assignments, Class participation, Presentations, End-semester examination

## Keywords

Human resource planning, Job analysis, Selection, Training, Job evaluation, e-HRM.

**B.Com. : Semester V**  
**Paper BC 5.1 (b): PRINCIPLES OF MARKETING**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

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

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.

CO2: understand the dynamics of consumer behaviour and process of market selection through STP stages.

CO3: learn about marketing decisions related to product produced by a firm.

CO4: learn about marketing decisions involving product pricing and its distribution.

CO5: learn marketing decisions involving product promotion.

**Course Contents****Unit I**

**Introduction to Marketing:** Meaning, Nature, Scope and Importance; Marketing Philosophies; Marketing Mix.

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

**Unit II**

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

**Market Selection:** Market Segmentation- concept, importance, levels and bases of segmenting consumer markets. Market Targeting- concept and factors affecting the choices for market targeting. Product Positioning– concept and bases. Product differentiation- concept and bases.

**Unit III**

**Product Decisions:** Concept and classification; Levels of Product; Product-mix dimensions; Branding- concept, functions, types and qualities of good brand name; Packaging and Labeling- concept and functions; Product support services.

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

**Unit IV**

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

**Distribution Decisions:** Channels of distribution- meaning and importance; types of distribution channels and their functions; Factors affecting choice of distribution channel; Distribution logistics – concept, importance and major logistics decisions. Wholesaling and retailing.

### Unit V

**Promotion Decisions:** Communication process; Nature and Importance of Promotion; Promotion mix concept and distinctive characteristics of advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix decisions.

**Contemporary Issues in Marketing:** Relationship Marketing; Sustainable Marketing; Rural marketing; Social marketing; Digital marketing; Ethical issues in marketing.

### **References**

- Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). *Marketing (14th ed.)*. McGraw Hill.
- Kapoor, Neeru. *Principles of Marketing* PHI.
- Kotler, P., Armstrong, G. and Agnihotri, P. (2018). *Principles of Marketing* (17th edition) Pearson Education. Indian edition.
- Sharma, K., & Aggarwal S. (2018). *Principles of Marketing*. Taxmann's.

### **Additional Resources**

- Grewal, D. & Levy, M. (2017). *Marketing (5thed.)*. McGraw-Hill Education.
- Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2013). *Principles of Marketing: A South Asian Perspective (13thed.)*. Pearson Education.
- Saxena, R. (2006). *Marketing Management (3rd ed.)*. Tata Mc-Graw Hill.

Note: Latest edition of text books may be used.

### **Teaching Learning Process**

The teaching learning process helps students to become more effective learners in the course. It includes lectures, case study discussions, individual, group presentation and projects.

### **Assessment Methods**

The assessment methods of this course include class tests, assignments, project evaluations and class presentations.

### **Keywords**

Targetmarket, Product, Price, Distribution, Promotion, Segmentation, Targeting, Positioning, Branding, Packaging, Labelling, Consumer Behaviour, Marketing Environment.



**B. Com. : Semester V**  
**Paper BC 5.1 (c): AUDITING AND CORPORATE GOVERNANCE**

**Duration: 3 Hrs.****Marks: 100****Credits:****6****Course Objective**

To provide knowledge of auditing principles and techniques and to familiarize the students with the understanding of issues and practices of corporate governance in the global and Indian context including case studies.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: differentiate between different aspects of auditing especially for internal check, internal control and for overall corporate governance.

CO2: understand the concept of corporate governance in organisations and its essence for management.

CO3: provide and assimilate information leading to failure of organisation and corporate scams.

CO4: comprehend the governance framework for an organisation provided by different regulatory bodies in India and Abroad.

CO5: recognise the essence of ethics in business.

**Course Contents****Unit I: Auditing**

Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities; Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties; Auditor's Report- Contents and Types, Liabilities of Statutory Auditors under the Companies Act 2013.

**Unit II: Special Areas of Audit**

Cost audit, Tax audit and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Relevant Auditing and Assurance Standards (AASs).

**Unit III: Corporate Governance Framework in India**

Initiatives- Confederation of Indian Industry (CII) (1997), Kumar Mangalam Birla (1999), NR Narayana Murthy Committee (2005) and Uday Kotak Committee (2017). Regulatory framework- Securities and Exchange Board of India (SEBI) (1999), relevant provisions of Companies Act, 2013 and Listing Obligations and Disclosure Requirements Regulations (LODR), 2015.

**Unit IV: Major Corporate Governance Failure and International Codes**

BCCI (UK), Maxwell Communication (UK), Enron (USA), World.Com (USA), Andersen Worldwide (USA), Vivendi (France), Harshad Mehta Scam, Satyam Computer Services Ltd, Kingfisher Airlines and PNB Heist; Common Governance Problems Noticed in various Corporate Failures; Codes and Standards on Corporate Governance; Initiatives in India.

### **Unit V: Business Ethics and CSR**

Morality and Ethics; Business Values and Ethics; Various Approaches to Business Ethics; Ethical Theories; Ethical Governance; Corporate Ethics; Benefits of Adopting Ethics in Business; Ethics Programme; Code of Ethics; Ethics Committee; Concept of Corporate Philanthropy, CSR, CR, Corporate Sustainability; Environmental Aspect of CSR; CSR provision under the Companies Act 2013, CSR Committees; CSR Reporting; CSR Models, Drivers of CSR, Codes and Standards on CSR, Global Reporting Initiatives, ISO 26000.

### **References**

- Tricker, Bob.(2015) Corporate Governance-Principles, Policies, and Practice (Indian Edition). Oxford University Press, New Delhi.
- Sharma, J.P.(2016), Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi
- Kumar A., Gupta L. and R.J. Arora, Auditing and Corporate Governance, (2016), Taxmann Pvt Ltd.

### **Additional Resources**

- Mallin, Christine A.(2018), Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
- Rani, Geeta D., and R.K. Mishra, (2017) Corporate Governance- Theory and Practice, Excel Books, New Delhi.
- Gupta, Kamal and Ashok Arora, (2015) Fundamentals of Auditing, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
- Institute of Chartered Accountants of India, Auditing and Assurance Standards, ICAI, New Delhi.

### **Teaching Learning Process**

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject corporate governance and auditing. It includes lectures through presentations of corporate scams, expert lectures, case study approach is widely followed , role plays , seminars , tutorials , project- based learning. Higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

### **Assessment Methods**

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case

presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

**Keywords**

Auditing, Corporate Governance Framework in India, Business Ethics and CSR.



**B. Com. : Semester V****Paper BC 5.1 (d): FINANCIAL REPORTING AND ANALYSIS****Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

This develops an ability to understand, analyze and interpret the basic framework of financial reporting.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1-describe the conceptual framework of financial reporting to have an understanding of components of financial statements.

CO2- identify major disclosures related to financial statements.

CO3- explain techniques of analysis of financial statements.

CO4-analyze and interpret financial statements of companies.

CO5- gain understanding of emerging areas in financial reporting - Accounting for E-commerce business, value added statements and Integrated Reporting.

**Course Contents****Unit-I: Introduction**

Concept and objectives of financial reporting, Users of financial reports, Conceptual Framework for financial reporting. Understanding financial statements of a Joint Stock Company : Balance sheet, Statement of Profit and Loss, Cash Flow statement, Statement of changes in Equity, Notes to the accounts, Significant accounting policies, Accounting Standards, Converged Indian Accounting Standards (Ind AS) relevant to the financial statements.

**Unit-II: Disclosures in Annual Report**

Disclosures under Companies Act, 2013, Accounting Standards, Securities Exchange Board of India (SEBI) – in annual reports and company website.

**Unit-III: Analysis of Financial Statements – Techniques**

Comparative financial statements, Common Size Financial Statements, Ratio Analysis, Cash Flow Analysis, Trend Analysis.

**Unit-IV: Analysis of Financial Statements – 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 spread sheet, Use of Ratio analysis, Industry Averages, Growth rates, CAGR, Z-score etc. in the analysis.

**Unit-V: Emerging Trends in Reporting**

Accounting for E-commerce business – Introduction, elements of e-commerce transactions, business models, classification of e-commerce websites, revenue recognition and measurement of costs, Indian Accounting Standard and its implication on E-Commerce companies. Integrated Reporting – Meaning, Purpose, Salient features of framework, the Capitals and Value creation. Value Added Statement.

**References**

- Bhattacharya, K Ashish. *Corporate Financial Reporting and analysis*. PHI learning, Delhi.
- Gupta, Ambrish, *Financial Accounting for Management: An Analytical Perspective*, Pearson Education, Delhi.
- Lal, Jawahar & Sucheta, Gauba, *Financial Reporting and Analysis*. Himalaya Publishing House, Mumbai.
- Sapra, Ritu, Kaur K. & Chawla K. *Financial Reporting and Analysis*. Wisdom Publications, Delhi.

**Additional Resources**

- George J. Benston et al, *World Financial Reporting*, Oxford University Press.
- Gibson, C. H., *Financial reporting and analysis*. Nelson Education.
- Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, H. Fred Mittelstaedt. *Financial Reporting and Analysis*. McGraw Hill Education.
- R.K. Mautz and William G. May, *Financial Disclosure in a Competitive Economy*, Financial Executive Research Foundation, USA.

Notes: Latest Accounting Standards to be followed.

**Teaching Learning Process**

Theory and Numerical.

**Assessment Methods**

Class participation, Presentation, test, End Semester Exam.

**Key words**

Ratio Analysis, Financial Disclosures, Integrated Reporting, Reporting For E Commerce Business.



**B.Com. : Semester V**  
**Paper BC 5.1 (e): DOCUMENT MANAGEMENT SYSTEM**

**Duration: 3 Hrs.****Marks: 100****Credits : 6****Course Objective**

This course aims to familiarize the learners with principles and practice of document management system in digital and non-digital environment.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: appreciate the importance of effective documentation in business.

CO2: understand traditional methods of documentation.

CO3: understand significance and utility of modern documentation methods.

CO4: practice business documentation with the help of real life cases.

CO5: understand complexities involved in field project work.

**Course Contents****Unit I: Meaning, Elements and Typology in the process of Documentation**

Meaning and importance (costs & rewards) of documentation in business, elements in the process- requirements engineering, design & development; Typology of documentation- form /environment-digital and paper documentation; Nature-legal/mandatory and voluntary; Purpose-evidence, reference, record/archival; Expiry-standing/long-term, short-term, instantaneous; Content- text, images, drawings & designs, maps, sound, video; Design- pro forma, standardized; Custom design; Specificity- general, all purpose, industry specific e.g. medical documentation, HR documentation, international trade documentation, educational sector documentation, library documentation, engineering documentation, etc.; Implementation, evaluation and revision.

**Unit II: Documentation in Non-Digital Environment**

Pro forma and forms- design, development, printing and inventory; Document printing and inventory management– Economic Ordering Quantity, Safe-keeping; Creating, storing/ archiving, labeling/bar-coding/scanning, retrieving folders/documents; Physical documentation infrastructure and services e.g. plagiarism/ IPR audit, security audit.

**Unit III: Documentation in Digital Environment**

Dematerialization and document database; Document access control and data privacy; Data user interface and user rights – e.g. read only, edit/modify, download, upload, payment mechanism, etc; Digital documentation infrastructure and services e.g. plagiarism/ IPR audit, security audit.

**Unit IV: Case Studies on Digital and Non digital Documentation for Industrial/Functional Verticals**

Educational/academic documentation; Medical record documentation; HR records documentation; Domestic and international trade documentation.

**Unit V: Project Work**

Project work on digital and non digital documentation for the chosen industrial/functional verticals.

**References**

- Locker and Kaczmarek. (2009). *Business Communication: Building Critical Skills*. The McGraw- Hill Companies, Inc.
- Newman, Amy. (2017). *Business Communication: In Person, In Print, Online*. Cengage Learning.
- Smallwood, Robert F. and Williams, Robert F. (2013). *Managing Electronic Records: Methods, Best Practices, and Technologies*. John Wiley and Sons.

**Additional Resources**

- Andrews, Deborah C. and [Andrews](#), William D. (2003). *Management Communication: A Guide*. Cengage Learning.
- Shirley, Taylor. (2005). *Communication for Business*. Pearson Education.

Note: Latest edition of text books may be used.

**Teaching Learning Process**

Interactive class room sessions with the help of power point presentations, case discussions and group activities to ensure active participation and continuous learning.

**Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination.

**Keywords**

Documentation Typologies, Physical Documentation Infrastructure and Services, Digital and Non Digital Documentation, Document Access Control and Data Privacy.

**B.Com. : Semester V**  
**Paper BC 5.2 (a): FUNDAMENTALS OF FINANCIAL MANAGEMENT**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

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

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1 – explain the nature, scope and objective of financial management, along with Time Value of Money, Risk & Return.

CO2 – analyze Capital Budgeting Process and Techniques including NPV, IRR and Profitability Index.

CO3 – examine various Capital structure theories and estimating cost of capital.

CO4 – critically examine basic Theories and policies of Dividend.

CO5 – estimate working capital along with an overview of cash receivables and inventory management.

**Course Contents****Unit I: Introduction**

Nature, scope and objectives of financial management, Time value of money, Risk and Return.

**Unit II: Capital Budgeting**

The Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index method.

**Unit III: Cost of Capital and Financing Decision**

Sources of long-term financing, Estimation of components of cost of capital, Method for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating, Financial and Combined Leverage. EBIT-EPS Analysis. Determinants of Capital Structure.

**Unit IV: Dividend Decision**

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

**Unit V: Working Capital Decision**

Concepts of Working Capital, Operating & Cash Cycles, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management.

### **Practical**

Note: Spreadsheet is the recommended software for doing basic calculations in finance and hence can be used for giving students subject related assignments for their internal assessment purposes.

### **References**

- Pandey, I M. *Essentials of Financial Management*. Vikas Publications.
- Rustagi, R.P. *Basic Financial Management*, Sultan Chand, New delhi
- Singh, J.K. *Financial Management- Theory & Practice*, Galgotia Publishing Company.
- Singh, Surender and Kaur, Rajeev, *Basic Financial Management*, Scholor Tech Press New Delhi.
- Tripathi, Vanita, *Basic Financial Management*” Taxmann Publications.

### **Additional Resources**

- Chandra, P. *Financial Management-Theory and Practice.*, Tata McGraw Hill.
- Horne, Van., James, C., and John, Wachowicz. *Fundamentals of Financial Management*. Pearson Education.
- Khan, M.Y. and Jain P.K. *Financial management: Text and Problems*. Tata McGraw Hill.
- Singh, Preeti. *Financial Management*. Ane Books Pvt. Ltd, New Delhi.

Note: Latest edition of the book may be used.

### **Teaching Learning Process**

As this course is designed to familiarize the students with the principles and practice of financial management, the teaching learning process will be based on lectures/seminars/project work.

### **Assessment Methods**

The assessment of the students will be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work/Seminars/Quiz, End Semester Examination.

### **Keywords**

Financial Management, Time Value of Money, Risk and Return, Capital Budgeting, Capital Structure, Dividend Decisions, Working Capital Management.

**B. Com. : Semester V****Paper BC 5.2 (b): GOODS & SERVICES TAX (GST) AND CUSTOMS LAW****Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To impart knowledge of principles and provisions of GST and Customs Law, the important legislation dealing with indirect tax system in India; and to enable the students to apply the same practically.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.

CO2: understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.

CO3: comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.

CO4: understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering and avoidance of dual control.

CO5: know the basic concepts of Customs Act and to compute the assessable value for charging customs duty.

**Course Contents****Unit I: Introduction**

Constitutional framework of indirect taxes before GST (taxation powers of Union & State Government); Concept of VAT: meaning, variants and methods; Major defects in the structure of indirect taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism.

**Unit II: Levy and collection of GST**

Taxable event- "Supply" of goods and services; Place of supply: intra-state, inter-state, import and export; Time of supply; Valuation for GST- valuation rules; Taxation of reimbursement of expenses; Exemption from GST: Small supplies and Composition scheme; Classification of goods and services: Composite and Mixed supplies.

**Unit III: Input Tax Credit**

Eligible and ineligible input tax credit; Apportionment of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit; Availability of tax credit in special circumstances; Transfer of input credit (Input Service Distribution); Payment of taxes; Refund; Doctrine of unjust enrichment; TDS; TCS; Reverse Charge Mechanism; Job work.



**Unit IV: Procedures and Special Provisions under GST**

Registration; Tax invoice; Credit and debit notes; Returns; Audit in GST; Assessment; Self-assessment; Summary and scrutiny; Taxability of e-Commerce; Anti-profiteering; Avoidance of dual control.

**Unit V: Customs Law**

Basic concepts; Territorial waters; High seas; Types of custom duties; Valuation; Baggage rules & exemptions.

Note: In case of any subsequent notifications/amendments regarding GST or customs law by the government, the syllabus would be updated accordingly.

**References**

- Ahuja, Girish, Gupta Ravi, *GST & Customs Law*.
- Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. *Goods and Service Tax (GST) and Customs Law*. Scholar Tech Press.
- Bansal, K. M., *GST & Customs Law*, Taxmann Publication.
- Gupta, S.S. *GST- How to meet your obligations (April 2017)*, Taxmann Publications.
- Gupta, S.S., *Vastu and Sevakar*, Taxmann Publications, 2017.
- Sahi, Shilpi. *Concept Building Approach to Goods & Service Tax, & Customs Laws*. Cengage.
- Singhania V. K , *GST & Customs Lax*, Taxmann Publication..
- Sisodia Pushpendra, *GST Law*, Bharat Law House.

**Additional Resources**

- *The Central Goods and Services Tax, 2017*.
- *The Constitution (One hundred and First Amendment) Act, 2016*.
- *The Goods and Services Tax (Compensation to States), 2017*.
- *The Integrated Goods and Services Tax, 2017*.
- *The Union Territory Goods and Services Tax, 2017*.
- *Vastu and Sevakar Vidhan, by Government of India*.

**Teaching Learning Processes**

The teaching learning process would include classroom lectures to introduce students to the provisions of GST and customs law. This would be supplemented by case studies to enable an understanding of the practical aspects of GST and customs law. In addition, class presentations and class discussion to be included in the teaching learning process.

**Assessment Methods**

The assessment methods would include end semester examination and assignments. Further, class tests may be conducted to gauge the understanding of students regarding GST and customs and application of relevant tax provisions.

**Keywords**

State compensation cess, Job-work, E-way bill, Inter-state supply, IGST, SGST, UTGST, CGST, Supply, Related person, Distinct person, Value of supply, Bill of entry, Baggage, Electronic ledger, Refund, Registration, GST network, GST council.

**B. Com. : Semester V**  
**Paper BC 5.2 (c): TRAINING AND DEVELOPMENT**

**Duration: 3 Hours****Marks: 100****Credits: 6****Course Objective**

The course aims at exposing learners to the concept and practice of training and development in the modern organisational setting, provide an experimental, skill-based exposure to process of planning, organizing and implementing a training system in an organisation through pedagogy of case discussions and recent experiences.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: link training and development to company's strategy effectively and assess training needs of the people working in the organisation.

CO2: apply various methods of training and development in real life situations.

CO3: design, develop, and conduct management development programmes.

CO4: evaluate the effectiveness of training and development programmes.

CO5: leverage the emerging trends in training and development field.

**Course Contents****Unit I: Introduction**

Training and Development- concept, rationale and nature; Training, Learning and Development interface; Theories of management training and development and practical application of these theories in today's organisations; Training needs assessment-meaning and purpose, different levels, various approaches, outputs, methods used in training needs assessment; Training and development as source of competitive advantage.

**Unit II: Training and Development Methodologies**

Training- process and methods; Human re-engineering; Principles of learning; Individual differences in learning, learning process, learning curves, workmen training, re-training, government initiatives, self-directed work teams; Use of audio-visual aids in training; Computer aided instructions- distance learning, open learning, e- Learning; Technologies convergence and multimedia environment; Development techniques for enhancing decision-making and interpersonal skills- case-study, in-basket exercise, special projects, multiple management Programme learning, action learning, syndicate work, games, action maze, role play.

**Unit III: Executive Development**

Importance of executive development, steps in organisation of a management development program/ executive development program, methods/ techniques of management development program; Role of development officers, administrators, consultants, designers and instructors; Trends towards performance management and its impact on training professionals.

**Unit IV: Evaluation of Training and Development**

Reasons for evaluating training and development programs, problems in evaluation; Evaluation planning and data collection- statistical methods; Use of appropriate training and development software packages; Different evaluation frameworks, problems of measurement and evaluation, effective training follow-up; Costing of training, measuring costs and benefits of training program, obtaining feedback of trainees; Kirkpatrick model of training effectiveness; Training issues resulting from the external environment and internal needs of the company; L&D practices of 5 prominent corporations.

**Unit V: Emerging Trends in Training and Development**

Career development and planning; Career development programmes and counseling; Group projects; Training for international assignments; Gamification, team training and six sigma training; Electronic Enabled Training Systems (EETS)- concept and types, benefits and challenges in using EETS, concerns in implementation of EETS- availability, incorporation, extension, and learning renewals for EETS, use of EETS and its up scalability, follow up activities; Training and development initiatives of some selected companies from private and public sectors and MNCs.

**Practical**

Some cases of real business world to supplement learning from the course. Practical may be done for pedagogical purpose. Project work may be taken from any unit.

**References**

- Blanchard, P. N., Thacker, J. W., & Ram, V. A. *Effective Training: Systems, Strategies, and Practices*. Dorling Kindersley (India) Pvt. Ltd.
- Kumar, M., & Talwar, P. *Human Resource Development*. APH Publishing Corporation.
- Lynton, R., & Pareek, U. *Training for Development*. New Delhi: Vistaar.
- Noe, R. A., & Kodwani, A. D. (2012). *Employee Training and Development (5th Edition ed.)*. Tata McGraw Hill.
- Phillips, J. J. *Hand book of Training Evaluation and Measurement Methods*. Routledge.
- Prior, J. *Handbook of Training and Development*. Mumbai: Jaico Publishing House.
- Rao, V. *Human Resource Management: Text and Cases*. Excel Books.
- Rolf, P., & Pareek, U. *Training for Development*. Sage Publications Pvt. Ltd.

**Additional Resources**

- Dessler, G. (2017). *Human Resource Management*. Pearson.
- Noe, R. A., & Kodwani, A. D. (2012). *Employee Training and Development (5th Edition ed.)*. Tata McGraw Hill.

Note: Latest editions of the book may be used.

**Teaching Learning Process**

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

### **Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

### **Keywords**

Training needs assessment, Learning curve, Human re-engineering, Kirkpatrick model, Electronic Enabled Training Systems.

**B.Com. : Semester V**  
**Paper BC 5.2 (d): Industrial Laws**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To familiarize the students with the understanding and provisions of industrial related laws. Case studies and problems involving issues in industrial laws are required to be discussed.

**Course Learning Outcome**

After completing the course, the student shall be able to:

CO1: understand the schemes for labour and their benefits enacted under the Indian Legislature.

CO2: imbibe how to extend the benefits of different schemes of insurance available for defined set of employees.

CO3: acquaint with the basic framework of payment of just and fair wages and bonus to employees of factories, industrial establishments or other establishments.

CO4: understand the legal structure provided for social welfare under the Gratuity Act 1972.

CO5: design and understand the calculation and payment of compensation under the Employees Compensation Act 1923.

**Course Contents****Unit I: The Employees Provident Fund & Miscellaneous Provisions Act, 1952**

Definitions; Schemes under the Act – Employees' Provident Fund Scheme; Employees' Pension Scheme, 1995; Employees' Deposit linked Insurance Scheme.

**Unit II: Employees State Insurance Act, 1948**

Objects and Applicability of the Scheme; Definitions: Personal Injury, Factory, Manufacturing Process, Wages, Partial and Permanent Disablement; ESI Corporation, Standing Committee and Medical Benefit Council; Contributions; Adjudication of Dispute and Claims, Benefits.

**Unit III: Wages and Bonus**

Definitions under Payment of Wages Act 1936 – Employed Person, Employer, Factory, Industrial or other Establishment, Wages; Responsibility for Payment of Wages; Fixation of Wage Period; Time of Payment of Wages; Mode of Payment; Deductions from Wages and Fines. Definitions under the Payment of Bonus Act 1961 – Accounting year, allocable surplus, available surplus, employee, employer, establishments, salary or wage; 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 IV: Payment of Gratuity Act, 1972**

Applicability and non- applicability of the Act; Definitions-employee, employer, continuous service; payment of gratuity; forfeiture of gratuity; employer's duty to determine and pay gratuity; recovery of gratuity; penalties.

#### **Unit V: Employee's Compensation Act, 1923**

Definitions: dependent, employer, partial and total disablement, workmen, injury, accident; employer's liability for compensation; amount of compensation; contracting; commissioner.

### **References**

- Bhushan, Bharat., Kapoor, N.D., Abbi, Rajni, "*Elements of Industrial Law*". *Sultan Chand & Sons Pvt. Ltd.*
- Malik, K. L. (2017). *Industrial Laws and Labour Laws*, Eastern Book Company, Lucknow.
- Sharma, J. P. (2018). *Simplified Approach to Labour Laws*. New Delhi. Bharat Law House Pvt. Ltd.
- Singh, Avtar. (2017). *Introduction to Labour and Industrial Laws*. Nagpur. Wadhwa and Company.

### **Additional Resources**

- Arora Sushma, and Arora R. (2017), *Industrial Laws*, Taxmann Pvt Ltd.
- Institute of Company Secretaries of India, "*Executive Programme-Module II, Paper 5 Economic and Labour Laws*", New Delhi.
- Srivastava, S. C. (2012). *Industrial Relations & Labour Laws*. Vikas Publishing House (P) Ltd.

### **Teaching Learning Process**

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures, case study approach is widely followed , role plays , seminars , tutorials , project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

### **Assessment Methods**

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

### **Keywords**

Employee's Compensation Act, 1923 Payment of Gratuity Act, 1972 The Payment of Bonus Act, 1965 Payment of Wages Act, 1936.

**B. Com. : Semester V****Paper BC 5.3 (a): ENTREPRENEURSHIP DEVELOPMENT****Duration: 3 Hrs.****Marks: 100****Credits: 4****Course Objective**

The aim of this paper is to make students aware of the concept, need and relevance of entrepreneurship in the contemporary Indian society and further create a desire among the students towards entrepreneurial orientation and see it as an alternative career options.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the concept of entrepreneurship in the context of Indian economic scenario.

CO2: link the individual's capability and strength as a guiding factor towards entrepreneurial orientation and their commitment to act as an agent of social change through entrepreneurial participation.

CO3: understand entrepreneurial process for initiating new venture creation.

CO4: understand social support system for garnering strength towards entrepreneurial preferences.

CO5: understand various dimensions of managing a business enterprise once it is formed.

**Course Contents****Unit I: Introduction**

Entrepreneurship- concept, functions, need and its relevance in Indian society; Pros and cons of entrepreneurship; Entrepreneurship as a creative response to society's problem; Dimensions of entrepreneurship- intrapreneurship, social entrepreneurship; Entrepreneurship and new challenges of globalization.

**Unit II: Individual and Entrepreneurship**

Entrepreneurial competencies; Individual risk behavior and propensity for entrepreneurship; Family and social support for entrepreneurship; Entrepreneurial values; Attitudes and motivation; Family business in India- role and contribution towards growth of entrepreneurship; Entrepreneurial rewards system.

**Unit III: Entrepreneurial Process**

Generation of business ideas; Opportunity sensing and identification; Test of feasibility of business ideas; Developing a business proposal, contents of a business plan/project report; Project appraisal by external agencies. (Students should be taught to prepare a business plan of their choice based on the framework of opportunity sensing and identification techniques).



**Unit IV: Entrepreneurial Eco-System**

Socio-economic support system for entrepreneurial orientation; Public and private support system; Institutional support system-financial, marketing, technological and managerial; Social organisations-trade and industry associations, self-help groups; Business incubators, angel investors, venture capital, prototype centres, private equity funds; Start-ups and success stories; Startup Action Plan; Make in India initiative.

**Unit V: Managerial Aspects of Business**

Managing finance; Understanding capital structure; Understanding organisation structure and management of human resources of a new enterprise; Understanding of marketing-mix; Management of assets (cash management); Relationship management; Cost management; Understanding family business management.

**References**

- Brandt, S. C. *Entrepreneurship: The Ten Commandments for Building a Growth company*. MacMillan Business Books.
- Dollinger, M. J. *Entrepreneurship: Strategies and Resources*. Illinois: Irwin.
- Holt, D. H. *Entrepreneurship: New Venture Creation*. New Delhi: Prentice Hall of India.
- Panda, S. C. *Entrepreneurship Development*. New Delhi: Anmol Publications.
- Taneja, S., & Gupta, S. L. *Entrepreneurship Development-New Venture creation*. New Delhi: Galgotia Publishing House.
- Vasper, K. H. *New Venture Strategies* (Revised Edition ed.). New Jersey: Prentice-Hall.

Note: Latest editions of the book may be used.

**Teaching Learning Process**

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

**Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination.

**Keywords**

Relationship Management, Venture Capital, Business Incubators, Project Appraisal, Business Plan, Opportunity Sensing, Intrapreneurship.

**B. Com. : Semester V**  
**Paper BC 5.3 (b): PERSONAL FINANCE**

**Duration: 3 Hrs.****Marks: 100****Credits : 4****Course Objective**

To familiarize the students with different aspects of financial planning like savings, investment, taxation, insurance & retirement planning and to develop necessary skills to become a successful financial planner.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1 - understand the meaning and relevance of financial planning, time value of money & process of financial planning.

CO2 - explain the concept of investment planning and its methods.

CO3 - examine the concept of personal tax planning.

CO4 - analyse insurance planning.

CO5 - understand retirement planning.

**Course Contents****Unit I: Introduction to Financial Planning**

Financial goals, Time value of money, steps of financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction of savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming etc.

**Unit: II Investment planning**

Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return, Diversification & Portfolio formation. Real estate, financial derivatives & Commodity market in India. Mutual fund schemes including SIP.

**Unit III: Personal Tax Planning**

Tax Structure in India for personal taxation, Steps of Personal tax planning, Exemptions and deductions for individuals, tax avoidance versus tax evasion.

**Unit IV: Insurance Planning**

Need for Protection planning. Risk of mortality, health, disability and property. Importance of Insurance: life and non-life insurance schemes.

**Unit V: Retirement Planning**

Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme.

**Practical**

**Note:** Practical exposure is recommended to develop skills required for a financial planner.

**References**

- *Introduction to Financial Planning (4th Edition 2017) – Indian Institute of Banking & Finance.*
- Sinha, Madhu. *Financial Planning: A Ready Reckoner July 2017*, McGraw Hill.

**Additional Resources**

- Halan, Monika. *Lets Talk Money: You've Worked Hard for It, Now Make It Work for You* July 2018 Harper Business.
- Pandit, Amar *The Only Financial Planning Book that You Will Ever Need*, Network 18 Publications Ltd.

Note: Latest edition of text books may be used.

**Teaching Learning Process**

As the course is designed to familiarize the students with different aspects of financial planning like savings, investment, taxation, insurance & retirement planning and to develop necessary skills to become a successful financial planner, the teaching learning process will be based on lectures/seminars, and project work.

**Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination.

**Keywords**

Personal Finance, Financial Planning, Investment Planning, Personal Tax Planning, Insurance Planning and Retirement Planning.

**B.Com. : Semester VI**  
**Paper BC 6.1 (a) : CORPORATE TAX PLANNING**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To provide students with knowledge of various aspects of corporate tax planning and their impact on decision-making; and further to provide an understanding of relevant tax provisions in this context.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: differentiate between various tax planning concepts and understand the procedure of assessment of corporate assesses.

CO2: devise strategies for tax planning in respect of a new business, understand the specific tax issues for start-ups, and comprehend the Income Tax provisions relevant for financial management decisions.

CO3: decipher the tax factors relevant for managerial decisions.

CO4: understand how to claim relief in case of double taxation of income.

CO5: understand tax planning with reference to business restructuring.

**Course Contents****Unit 1**

Tax planning, tax management, tax evasion, tax avoidance; Types of companies; Residential status of companies and tax incidence, clubbing; Tax liability and minimum alternate tax; Carry forward and set off of losses in case of certain companies; Deductions available to corporate assesses; Tax on distributed profits; Units of Mutual funds.

**Unit 2**

Tax planning with reference to setting up of a new business; taxation issues of start-ups; Location of Business, nature of business, form of organisation; Tax planning with reference to financial management decision – Capital structure, dividend and bonus shares; Tax planning with reference to sale of scientific research assets.

**Unit 3**

Tax planning with reference to specific management decisions – Make or buy, own or lease, repair or replace; Tax planning with reference to receipt of insurance compensation.

**Unit 4**

Double taxation relief; Provisions regulating transfer pricing, computation of Arm's length pricing; Advance rulings; Advance Pricing Agreement.

**Unit 5**

Tax planning with reference to business restructuring: Amalgamation; Demerger; Slump sale; Conversion of company into LLP; Transfer of assets between holding and subsidiary companies.

## References

### Books

- Acharya. Shuklendra and Gurha. M.G. *Tax Planning under Direct taxes*. Modern Law Publications, Allahabad.
- Ahuja. Girish. and Gupta, Ravi. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
- Ghosh. T.P. IFRSs. Taxmann Publications Pvt. Ltd., New Delhi.
- IAS-12 and AS-22.
- Mittal, D.P. *Law of Transfer Pricing*. Taxmann Publications Pvt. Ltd., New Delhi.
- Singhanian. Vinod K. and Singhanian. Monica. *Corporate Tax Planning*. Taxmann. Publications Pvt. Ltd., New Delhi.

### Journals

- *Current Tax Reporter*. Current Tax Reporter. Jodhpur.
- *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
- *Corporate Professionals Today*. Taxmann. New Delhi.

Note: Latest edition of text books may be used.

## Teaching Learning Process

The teaching learning process would include classroom lectures to introduce students to the tools with regard to corporate tax planning. This would be supported by case studies to enable an understanding of the practical aspects of corporate tax planning. In addition, class presentations and class discussion to be included in the teaching learning process.

## Assessment Methods

The assessment methods would include end semester examination and assignments. Further, class tests may be conducted to gauge the understanding of students regarding corporate tax planning and application of relevant tax provisions.

## Keywords

Tax planning, Tax evasion, Minimum alternate tax, Corporate dividend tax, Advance ruling, Double taxation avoidance, Non residents, Amalgamation, Demerger.

**B.Com. : Semester VI**  
**Paper BC 6.1 (b): BANKING AND INSURANCE**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To impart knowledge about the basic principles of the banking and insurance.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1 - understand the meaning and scope of Banking with functions of Banks and their role into banking.

CO2 - familiarize with the operations of Banking and various services and benefits.

CO3 - get an insight of lending operations of banking and causes of NPAs into banking sector.

CO4 - acquaint with the concept of Insurance through functions and fundamental principles of Insurance.

CO5 - understand the types of Insurance and Regulatory framework of Insurance.

**Course Contents****Unit I: Origin of banking**

Definition and function of banks, banker and customer relationship, general and special types of customers. Types of Deposits: Types of banks in India; Role of Foreign Banks in India; Advantages and Disadvantages of Foreign banks, Road Map for Foreign Banks in India; India's approach to Banking Sector reforms; Achievements of financial sector reforms and areas of concern, Credit Allocation Policies of Commercial banks, Credit Market Reforms.

**Unit II: Operations of Banking**

Cheque: Definition, features and types of cheque; Endorsement: meaning and essentials of a valid endorsement, types of endorsement; Era of Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), e-payments, Electronic Fund Transfer (EFT), E-money, Safeguard for internet banking, Critical comparison of traditional banking methods and e-banking; Balance Sheet of a Bank, special items of a Balance Sheet, off Balance Sheet Items; Anti-money Laundering Guidelines.

**Unit III: Loans and Advances**

Principles of sound lending, Types of loans and advances, Advances against various securities; Securitization of Standard Assets; Basel Accord: merits and weaknesses of the Basel II, Basel III; NPA: Meaning, causes of NPA, Impact of NPA on Banking Sector, Insolvency and Banking Code 2016 - Objectives & Features.

**Unit IV: Concept of Insurance**

Characteristics, Functions of Insurance, Fundamental Principles of Insurance: Indemnity, Insurable Interest, Utmost Good faith, Proximate Cause, Contribution, Subrogation, Economic Function; Reinsurance and Co-insurance: features, objectives, methods; Bancassurance: features, merits.

### **Unit V: Life and Non-Life Insurance**

Types of Insurance, Life and Non-Life: Features, needs, policies of different types of Insurance, Control of Malpractices and Misselling, Negligence, Loss Assessment and Loss control, Computation of Insurance Premium, Dematerialisation of Insurance Policies; Regulatory Framework of Insurance: IRDA Act 1999; Objectives of IRDA, Composition of IRDA, Duties, Powers and Functions of IRDA; Role of IRDA: Delegation of Powers, establishment of Insurance Advisory Committee, Power to make Regulations.

### **References**

- Bhasin, N. *Indian Financial System: Evolution and Present Structure*, New Century Publication.
- Mishra, M.N. *Principles and Practices of Insurance*. Sultan Chand and Sons.
- Suneja, H.R. *Practical and Law of Banking*. Himalaya Publishing House.

### **Additional Resources**

- Agarwal, O.P. *Banking and Insurance*. Himalaya Publishing House.
- Vaughan, E.J. and Vaughan, T. *Fundamentals of Risk and Insurance*. Wiley & Sons.

Note: Latest edition of text books may be used.

### **Teaching Learning Process**

As the course is designed to impart knowledge about the basic principles of the banking and insurance, the teaching learning process will be based on lectures, workshops, project work and cases studies.

### **Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination.

### **Keywords**

Banking, Insurance, Bank Deposits, Types of Banks, NPA's, Life and Non-Life Insurance, Regulatory framework of Insurance.

**B. Com. : Semester VI**  
**Paper BC 6.1 (c): MANAGEMENT ACCOUNTING**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

Enable students to acquire knowledge of concepts, methods and techniques of management accounting for the purpose of managerial planning, control and decision making.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand thoroughly the conceptual framework of Management Accounting; different forms of accounting—Financial, Cost and Managerial; types of costs for decision making and cost control; cost control and cost reduction.

CO2: understand the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break-even analysis using mathematical and graphical approaches; and their application in businesses.

CO3: understand the concept of relevant cost and make decisions related to different business situations using marginal costing and differential costing techniques.

CO4: understand preparation of various types of budgets and budgetary control system as a tool of managerial planning and control; Ability to understand standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios.

CO5: have basic understanding of techniques of performance measurement such as Responsibility Accounting, Divisional Performance Measurement and Transfer Pricing.

**Course Contents****Unit I: Introduction**

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 II: 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 - mathematical and graphical approaches; Profit-volume ratio, angle of incidence, margin of safety, Cash break-even point and Composite break-even point, determination of cost indifference point.

**Unit III: Decision Making**



Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short-term decision making situations –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, Fixation of selling price.

#### **Unit IV: Budgetary Control and Standard Costing System**

- (a) Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control; Objectives, merits and limitations; Budget Administration; Functional Budgets; Fixed and Flexible budgeting; Zero base budgeting; Programme and Performance budgeting.
- (b) **Standard Costing and Variance Analysis:** Meaning of standard cost and standard costing; advantages, limitations and applications; Variance Analysis – material and labour variances only; Control ratios.

#### **Unit V: Performance Measurement**

Responsibility Accounting: Concept, Significance, Different Responsibility Centres; Divisional Performance Measurement: Financial and Non-Financial measures; Transfer pricing.

### **References**

- Goel, Rajiv Kumar & Ishaan Goel. *Concept Building Approach to Management Accounting*. Cengage.
- Jhamb, H. V. *Management Accounting*. Ane Books Pvt Ltd, New Delhi.
- Khan, M. Y. and P. K. Jain. *Management Accounting*. Tata McGraw Hill Publishing Co., New Delhi.
- Maheshwari, S. N., & S. N. Mittal, *Management Accounting*. Shri Mahabir Book Depot, New Delhi.
- Singh, Surender. *Management Accounting*. PHI Learning Pvt. Limited, Delhi.
- Singh, S.K. and Gupta, L. “*Basic Management Accounting*”. A.K. Publications, New Delhi.

### **Additional Resources**

- Arora, M.N. *Management Accounting*. Himalaya Publishing House, New Delhi.
- Drury, Colin. *Management and Cost Accounting*. Thomson Learning.
- Horngren, Charles T., George Foster and Srikant M. Dattar. *Cost Accounting: A Managerial Emphasis*. Prentice Hall of India Ltd., New Delhi.
- Lal, Jawahar & Seema Srivastava. *Cost Accounting*. McGraw Hill Publishing Co., New Delhi.
- Usry, Milton E. and Lawrence H. Hammer. *Cost Accounting: Planning and Control*. South Western Publishing Co.

Note: Latest edition of text books may be used.

### **Teaching Learning Process**

The teaching learning process will be based on lectures, presentations, project work and cases studies.

### **Assessment Tasks**

The assessment of the students must be aligned with the course learning outcomes and requires class participation, class test, assignment, project work, end semester examination

### **Keywords**

Cost Control, Cost-Volume-Profit Analysis, Relevant Costs, Variance Analysis, Divisional Performance.

**B.Com. : Semester VI**  
**Paper BC 6.1 (d): COMPUTERISED ACCOUNTING SYSTEM**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objectives**

This course seeks to enhance the skills of a commerce student needed for accounting for business transactions using Computerized accounting system.

**Course Learning Outcome**

After completing the course, the student shall be able to:

CO1: understand Computerized Accounting System environment

CO2: create structure of Computerized Accounting System for a business firm

CO3: record day to day business transactions in Computerized Accounting System

CO4: make necessary tax adjustments while recording business transactions and to generate various Accounting Reports for analysis and decision making

CO5: perform verification and audit activities for the voucher entries passed in computerized accounting environment.

**Course Contents****Unit-I: Computerised Accounting System**

Computerised Accounting Systems: Basics of Computerised accounting systems; Difference between manual and computerized Accounting system; 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-II: Creating Masters**

Creating Accounting Ledgers and Groups: Single Create Vs. Multiple Create, creating ledger under a group and entering opening balance

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,

**Unit-III: 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, Printing of Voucher and Cheque.

**Unit-IV: Taxation and Generating Reports**

**Taxation:** Accounting for Tax Deducted at Source, Tax Collected at Source, and Goods and Service Tax.

**Generating Reports:** Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement.

### **Unit-V: Auditing**

Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools.

### **Note:**

There shall be 4 credit hours (4 Lectures) per class and 2 credit hours (4 Practical periods) per batch.

### **References**

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

Note: Latest edition of text books may be used.

### **Teaching Learning Process**

The course would involve lectures supported by group discussion, real life projects, open ended projects and hands-on-practice in computer labs.

### **Assessment Methods**

There shall be an examination of 100 Marks divided into Practical Examination (3 hour duration) -75 Marks, Viva/Test-10 Marks, Work Book- 10 Marks and Attendance - 5 Marks.

### **Keywords**

Computerized Accounting System, Taxation, Auditing.

**B.Com. : Semester VI****Paper BC 6.1 (e): FINANCIAL MARKETS, INSTITUTIONS AND SERVICES****Duration: 3 Hours****Marks: 100****Credits: 6****Course Objective**

To provide students an overview of financial markets & institutions in India and familiarize them with important fee and fund based financial services.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1 – understand the meaning and scope of Financial Markets as well as institutions in India.

CO2 – familiarize the students with the concepts of Money Market and Capital Market.

CO3 - explain Commercial Banking and its Current developments.

CO4 - familiarize the students with the concept of Non-Banking Financial Companies (NBFC's).

CO5 - examine the Financial Services Industry.

**Course Contents****Unit-I: Introduction to Financial System**

An Introduction to Financial System, Components, Financial System and Economic Development, Financial intermediation, An overview of Indian financial system since 1951, Financial Sector Reforms since liberalization 1990-91.

**Unit-II: Financial Markets & Capital Markets**

Financial Markets: Money Market – functions, organisation and instruments. Role of central bank in money market. Indian Money Market – an overview. Capital Markets – Introduction, role and functions. Components of Capital market. Cash markets- Equity and Debt, Depository (NSDL, CDSL). Primary and Secondary Markets –NSE, BSE, NIFTY, SENSEX. Role of Stock Exchanges in India. SEBI and Investor Protection. An overview of Global financial markets: NYSE, NASDAQ, Dow Jones, Federal Reserve Bank, Bank of England, Bank of Japan, European Central Bank.

**Unit-III: Financial Institutions I**

Financial Institutions: Commercial banking – introduction, classification, its role in financing-commercial and consumer, recent developments like MUDRA financing, problem of NPAs, Bankruptcy and Insolvency Act, Financial Inclusion.

**Unit IV: Financial Institutions II**

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).

### **Unit-V: Financial Services Industry**

Overview of financial services industry. Merchant banking – Pre and Post issue management, underwriting. Regulatory framework relating to merchant banking in India. Consumer and Housing finance, Venture Capital Finance, Credit Rating.

### **References**

- Bhole, L.M., et. al. *Financial Institutions and Markets* . Tata McGraw Hill Publishing Company.
- Khan,M.Y. and Jain,P.K. *Financial Services*, Tata McGraw Hill.
- Khan,M.Y. *Indian Financial System–Theory and Practice*, Vikas Publishing House.
- Kumar, V., Gupta, K., Kaur, M., *Financial Markets, Institutions and Financial Services*, Taxmann's Publications.

### **Additional Resources**

- *Annual Reports of Major Financial Institutions in India*.
- Bhole, L.M., *Financial Markets and Institutions*. Tata McGraw Hill Publishing Company.
- Sharma, G.L., & Singh, Y.P., *Contemporary Issues in Finance and Taxation*, Academic Foundation, Delhi.

Note: Latest Editions of the text books may be used.

### **Teaching Learning Process**

As the course is designed to enable the students to provide an overview of financial markets & institutions in India and familiarize them with important fee and fund based financial services, the teaching learning process will be based on lectures/seminars, and project work.

### **Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination.

### **Keywords**

Financial System, Financial Markets, Money Market, Capital Markets, Financial Institutions, Commercial Banking, Life and Non-Life Insurance, Financial Services Industry, Merchant Banking.

**B.Com. : Semester VI**  
**Paper BC 6.2 (a): INTERNATIONAL BUSINESS**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

This course aims to introduce students to the international business, trading and financial environment. Students are also expected to understand the basic features of the foreign exchange market and types of exchange rates. The course also creates awareness about emerging issues such as outsourcing and environmental sustainability in the context of international business.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the process of globalization, its impact on the evolution and growth of international business and to appreciate the changing dynamics of the diverse international business environment.

CO2: analyze the theoretical dimensions of international trade and intervention measures adopted; to appreciate the significance of different forms of regional economic integration and to understand the concept of Balance of payment account and its components.

CO3: understand the significance of different forms of regional economic integration and to appreciate the role played by various international economic organisations such as the WTO, UNCTAD, IMF and World Bank.

CO4: familiarize students with the international financial environment, and get them acquainted with the basic features of the foreign exchange market – its characteristics and determinants.

CO5: critically examine the concept and form of foreign direct investment, and to create awareness about emerging issues in international business such as outsourcing and ecological issues.

**Course Contents****Unit I**

**Introduction to International Business:** Globalization and its growing importance in the world economy; Impact of Globalization; International business contrasted with domestic businesses –complexities of international business; Modes of entry into International businesses.

**International Business Environment:** Economic, demographic, cultural and political legal environment.

**Unit II**

**International Trade:** Theories of International trade - Absolute advantage theory, Comparative advantage theory, Factor proportion theory and Leontief paradox, Product life cycle theory, National competitive advantage theory; Tariff and Non-Tariff Barriers.

**BOP-** Balance of payment account and its components.

**Unit III**

**Regional Economic Integration:** Forms of regional integration; Integration efforts amongst countries in Europe, North America and Asia: EU, NAFTA and SAARC.

**International Economic Organisations:** WTO, World Bank and IMF.

**Unit IV**

**International Financial Environment:** Foreign exchange markets – participants and functioning; spot and forward rate quotations, direct and indirect quote, arbitrage, hedging and speculation; Foreign exchange risk and exposure.

**Foreign exchange rate:** exchange rate determination, types of exchange rate systems - fixed and flexible, currency convertibility, soft peg, crawling peg, free float, managed float.

**Unit V**

**Foreign Direct Investment:** Types of FDI - Greenfield investment, Brownfield investments, Mergers & Acquisition, Strategic alliances; Benefits and drawbacks of FDI.

**Contemporary issues in International Business:** IT and outsourcing and its potential for India; environmental sustainability in international business.

**References**

- Bennett, Roger. *International Business*, Delhi: Pearson.
- Charles, W L Hill and Jain, Arun Kumar, *International Business*, New Delhi: Tata McGraw Hill.
- Daniels John. D. Lee H. Radenbaugh and David P Sullivan. *International Business*, Pearson Education.
- Griffin, Ricky W and Michael W Pustay- *International Business-A Managerial Perspective* Prentice Hall.
- Mathur, V., Marwah, P. *International Business*, Pinnacle Learning
- Michael R. Czinkota, et al. *International Business*. Fortforth. The Dryden Press.

Note: Latest edition of the text books may be used.

**Additional Resources:**

- *Economic Survey, various issues.*
- *RBI Report on Currency & Finance, various issues.*
- *UNCTAD Reports.*
- *Websites: RBI, IMF, WORLD BANK, WTO.*
- *WTO Annual report, various reports.*

**Teaching Learning Process**

It is recommended that the pedagogy should be a combination of classroom lectures, case studies, presentations and class discussion.

**Assessment Methods**



Students should be assessed on the basis of a continuous evaluation system consisting of class participation, assignments, class tests and end semester exam.

### **Keywords**

Globalization, International Business Environment, International Trade, Balance of payments, Regional Economic Integration, WTO, IMF, World Bank, Exchange rates, Foreign direct investment, Outsourcing, Ecological concerns.

**B.Com. : Semester VI**  
**Paper BC 6.2 (b): FUNDAMENTALS OF INVESTMENT**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

To familiarize the students with different investment alternatives, introduce them to the basics of their analysis, valuation and investor protection.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1 – acquaint with the Investment Environment and concept of Return & Risk.

CO2 – develop the understanding of Bond valuation & role of Credit Rating agencies.

CO3 – understand the methods of Equity analysis approaches.

CO4 – analyze two securities portfolio using Harry Markowitz model and CAPM, Mutual Funds and Financial derivatives.

CO5 – examine investors' protection framework.

**Course Contents****Unit-I: The Investment Environment**

The investment decision process. Types of Investment-Commodities, Real Estate and Financial Assets. The Indian securities market, the market participants and trading of securities, security market indices, sources of financial information. Return and Risk: Concept, Calculation, Trade off between return and risk, Impact of taxes and inflation on return.

**Unit-II: Fixed Income Securities**

Bond Fundamentals, Estimating bond yields, Bond Valuation, Types of bond risks. Default risk and credit rating.

**Unit-III: Approaches to Equity Analysis**

Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis. Valuation of Equity Shares.

**Unit-IV: Portfolio Analysis and Financial Derivatives**

Two securities Harry Markowitz Model of Portfolio Analysis and Diversification. CAPM, Portfolio Risk and Return, Mutual Funds, overview of Financial Derivatives- Forwards, Futures & Options.

**Unit-V: Investor Protection**

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' education and awareness.

**References**

- Mayo, *An Introduction to Investment*. Cengage Learning.

- Rustagi, R.P., *Investment management*. Sultan Chand, New Delhi.
- Singh, Y.P., *Fundamentals of Investment management*. Galgotia Publications.
- Tripathi, Vanita, *Fundamentals of Investments*. Taxmann.

**Additional Resources**

- Jones, C.P., *Investment Analysis and Management*. Wiley.
- Videos of Eugene Fama on the history of Finance.
- Vohra, N.D., and Bagri, *Future and Options*. McGraw Hill Publishing

Note: The latest edition of text books may be used.

**Practical**

Note: Spreadsheet is the recommended software for doing basic calculations in finance and hence can be used for giving students subject related assignments for their internal assessment purposes.

**Teaching Learning Process**

As the course is designed to familiarize the students with different investment alternatives, introduce them to the basics of their analysis, valuation and investor protection, the teaching learning process will be based on lectures, workshops, project work and cases studies.

**Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination.

**Keywords**

Investments, Bonds, Equity, Portfolio, Diversification, Investor Protection, Financial Derivatives.

**B.Com. : Semester VI**  
**Paper BC 6.2 (c): CONSUMER PROTECTION**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

This paper seeks to familiarize the students with their rights and responsibilities as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. The student should be able to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the importance of consumer buying process and to identify the alternatives available to dissatisfied consumers.

CO2: learn how to pursue the consumer rights under consumer protection act 1986.

CO3: understand the procedure of filing a complaint.

CO4: analyse the role of industry regulators in consumer protection.

CO5: comprehend the hearings, enquiry and appeal provisions.

**Course Contents****Unit I Introduction**

**Consumer and Markets:** Concept of Consumer, Nature of markets: online and offline, urban and rural; Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, Grey Market, GST, ethical and legal aspects of misleading advertisements and deceptive packaging.

**Experiencing and Voicing Dissatisfaction:** Consumer buying process, Alternatives available to Dissatisfied Consumers; Forms of Complaint to a Business, Making a complaint heard by the business, Conciliation and Intermediation for out-of-court Redressal.

**Unit II The Consumer Protection Act (CPA), 1986**

**Objectives and Basic Concepts:** Consumer rights and UN Guidelines on consumer protection, Consumer, goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice.

**Organisational set-up under the Consumer Protection Act:**

Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.

**Unit III: Grievance Redressal Mechanism under the CPA, 1986**

**Filing and handling of Complaints:** Who can file a complaint; Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of

cases; Relief/Remedy available; Temporary Injunction; Enforcement of order; Appeal; Frivolous and vexatious complaints; Offences and penalties.

**Leading Cases decided under Consumer Protection law by Supreme Court/National Commission:**

Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity; Education; Defective Products; Unfair Trade Practices.

**Unit IV: Industry Regulators and Consumer Complaint Redressal Mechanism**

Banking Ombudsman; Insurance Ombudsman; Telecommunication: TRAI; Food Products: FSSAI; Advertising Standard Council of India; Real Estate Regulatory Authority.

**Unit V: Consumerism**

**Consumer Movement in India:** Evolution of Consumer Movement in India, Formation of consumer organisations and their role in consumer protection, Recent Developments in Consumer Protection in India, National Consumer Helpline, Citizen Charter, Product testing.

**Quality and Standardisation:** Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Hallmarking, Licensing and Surveillance, consumer grievance redressal under the BIS Act, 2016; Ag-mark, Overview ISO.

**Note: Unit 2 and 3 refers to the Consumer Protection Act, 1986. Any change in law would be added appropriately after the new law is notified.**

**References**

- Aggarwal V. K. (2018) *Consumer Protection: Law and Practice*, Bharat Law House, Delhi.
- Kapoor Sheetal, (2019) *Consumer Affairs and Customer Care*, 2<sup>nd</sup> Edition, Galgotia Publishing Company.
- Rajya Laxmi Rao, (2012) *Consumer is King*, 3<sup>rd</sup> Ed. Universal Law Publishing Company.
- Sharma, Deepa, (2011) *Consumer Protection and Grievance-Redress in India* (LAP LAMBERT, Germany).
- *The Bureau of Indian Standards*, 2016.
- *The Competition Act*, 2002.
- *The Consumer Protection Act*, 1986.
- *The Food Safety and Standards Act*, 2005.

**Additional Resources**

- Choudhary, R. N. (2005) *Consumer Protection: Law and Practice*. 5<sup>th</sup> Ed. Bharat Law House, Delhi.
- *Consumer Voice Magazine*.
- *E-books* :- [www.consumereducation.in](http://www.consumereducation.in)
- *Empowering Consumers e-book*, [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in)
- [www.bis.org](http://www.bis.org)
- [www.delhistatecommission.nic.in](http://www.delhistatecommission.nic.in)
- [www.ncdrc.nic.in](http://www.ncdrc.nic.in)

Note: The latest edition of text books may be used.

### **Teaching Learning Process**

The teaching learning process includes lectures, tutorials, use of multimedia and presentations and all the relevant and landmark cases for discussion and analysis.

### **Assessment Methods**

The assessment methods of the course include tests, assignments, marks for attendance and final exam.

### **Keywords**

Consumer Protection.

**B.Com. : Semester VI**  
**Paper BC 6.2 (d): ORGANISATIONAL BEHAVIOR**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objective**

The underlying objective of this course is to create basic understanding of concept of organisational behavior and help students gain theoretical and practical knowledge along with desirable skills to become successful managers and effective employees in organisation.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the development of organisational behavior and its importance in managing people at the workplace.

CO2: understand human behavior as an individual.

CO3: appreciate different theories of motivation.

CO4: critically evaluate leadership styles and strategies.

CO5: understand the importance of organisational culture and learn to deal with change and stress.

**Course Contents****Unit I: Introduction**

Introduction to organisational theories; Organisational behavior- concepts, determinants, challenges and opportunities; Contributing disciplines of OB; OB models.

**Unit II: Individual Behavior**

Foundations of Individual Behavior; Personality- factors influencing personality, Traits, Type A and B; Values, attitudes & learning- concept and types of values- terminal values and instrumental values; components of attitude, job related attitudes (only job satisfaction & job involvement); Perception and emotions- concept, perceptual process, factors influencing perception; Emotional Intelligence.

**Unit III: Motivation and Communication**

Meaning and importance of motivation; Theories- Equity, Intrinsic Motivation by Ken Thomas; Behavior modification; Communication and feedback; Transactional Analysis; JOHARI Window; Motivation practices of 5 prominent organisations.

**Unit IV: Group Behavior and Leadership**

Group dynamics- concepts, types- group norms, group roles, and group cohesiveness; Leadership- concept and trait theory, leadership continuum, transactional, charismatic, and transformational leadership.

**Unit V: Dynamics of Organisational Behavior**

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

**Practical**

Case studies can be taught from units III, IV, and V.

**References**

- Chhabra, T. N. *Organisational Behavior*. Sun India Publications.
- Luthans, F. (1997). *Organisational Behavior*. McGraw-Hill International Editions.
- Moshal, B. S. *Organisational Behavior*. New Delhi: Ane Books Pvt. Ltd.
- Pareek, U. (2014). *Understanding Organisational Behavior*. Oxford University Press.
- Robbins, S. T., Judge, T. A., & Hasham, E. S. (2013). *Organisational Behavior*. Pearson.
- Sekaran, U. *Organisational Behavior: Text and Cases*. New Delhi: Tata McGraw Hill.
- Singh, A. K., & Singh, B. P. *Organisational Behavior*. New Delhi: Excel Books Pvt. Ltd.
- Singh, K. (2015). *Organisational Behavior: Texts & Cases (3rd Edition ed.)*. India: Pearson.

**Additional Resources**

- Greenberg, J., & Baron, R. A. *Behavior in Organisations*. New Delhi: Prentice Hall of India Pvt. Ltd.
- Hersey, P. K., Blanchard, D., & Johnson, D. *Management of Organisational Behavior: Leading Human Resources*. Pearson Education.

Note: The latest edition of text books may be used.

**Teaching Learning Process**

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

**Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination.

**Keywords**

Organisational theories, Personality, Values and Attitudes, Learning, Leadership, Conflict, Organisational culture, Organisational change.



**B.Com. : Semester VI**  
**Paper BC 6.3 (a): ADVERTISING, PERSONAL SELLING AND**  
**SALESMANSHIP**

**Duration: 3 Hrs.****Marks: 100****Credits: 4****Course Objective**

The objective of this course is to provide knowledge concerning advertising and personal selling and to equip them with the skill to use these promotion tools.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

C01: understand the communication objectives behind advertising and promotions.

C02: understand the various message and media elements in the advertising decisions.

C03: analyse the effectiveness of advertising.

C04: comprehend the importance and role of personal selling.

C05: understand the process of personal selling.

**Course Contents****Unit I: Introduction to Advertising**

Communication Process; AIDA Model, Advertising: Importance, types and objectives; DAGMAR Approach; Audience Selection; Methods of setting Advertising Budget.

**Unit II: Message and Media Decisions**

Advertising Appeals; Advertising Copy: Elements of print and broadcast advertising copy; Types of Media: Merits and Demerits; Media Scheduling.

**Unit III: Advertising Effectiveness**

Advertising Agency: Role and types. Evaluating Communication and Sales Effect; Pre and Post-testing Techniques.

**Unit IV: Introduction to Personal Selling and Salesmanship**

Concept of Personal Selling and Salesmanship; Personal Selling Situations; Qualities of a Good Salesperson; Types of Salespersons; Role of Personal Selling in CRM; Career Opportunities in Selling; Measures for making selling as an attractive career; Buying Motives.

**Unit V: Personal Selling Process**

Prospecting; Pre Approach; Approach; Presentation and Demonstration; Handling of Objections; Closing the Sale; Follow-Up.

Note: All units would be having an application oriented component.

## References

- Buskirk, R. A. B. D. Buskirk, F. A. Russell (1988), *Selling: Principles and Practices*, McGraw-Hill.
- Futrell, Charles (2013), *Fundamentals of Selling*, McGraw Hill Education
- Gupta, Ruchi (2017), *Advertising*, Scholar Tech Press.
- Sharma, Kavita (2018), *Advertising: Planning and Decision Making*, Taxmann Publication Pvt. Ltd.

## Additional Resources

- Belch, G. E., M. A. Belch and Purani K. (2009), *Advertising and Promotion: An Integrated Marketing Communications Perspective*, McGraw Hill Education.
- Castleberry, S.B. and Tanner, J. F. (2013), *Selling: Building Relationships*, McGraw Hill Education.
- IBS Case Study Centre, [www.ibscdc.org](http://www.ibscdc.org)
- Kapoor, Neeru (2008), *Advertising and Personal Selling*, Pinnacle.
- Shah, Kruti and A. D'Souza (2008), *Advertising and Promotions: An IMC Perspective*, McGraw Hill Education.

Note: Latest edition of the books should be used.

## Teaching Learning Process

The components used for effective teaching learning process includes experiential learning via simulation, exercises and role playing, research projects, internships, case study, discussions, presentations and field trips.

## Assessment Methods

The methods used for assessing the students and providing feedback to them includes class test, assignments, projects, presentations and end semester examination.

## Keywords

Advertising, Sales Management, Salesmanship, Media, Message, Effectiveness, Selling Process, Advertising Agency.

**B.Com. : Semester VI**  
**Paper BC 6.3 (b): COLLECTIVE BARGAINING AND NEGOTIATION SKILLS**

**Duration: 3 Hrs.****Marks: 100****Credits: 4****Course Objective**

To promote understanding of the concept and theories of collective bargaining, and also to provide exposure to the required skills in negotiating a contract.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: identify issues in collective bargaining, its significance.

CO2: understand the levels, coverage and agreements of collective bargaining.

CO3: enable to liaison in negotiations.

CO4: differentiate between negotiations, collective bargaining and use of its approaches.

CO5: administer the negotiation agreement and handle grievance management.

**Course Contents****Unit I: Issues in Collective Bargaining**

Meaning, Definitions and Characteristics of Collective Bargaining ; Critical Issues in Collective Bargaining; Theories of Collective Bargaining: Hick's Analysis of Wages Setting under Collective Bargaining, Conflict-choice Model of Negotiation, A Behavioural Theory of Labour Negotiation.

**Unit II: Collective Bargaining in India**

Pre-requisites for successful Collective Bargaining in any Country; Collective Bargaining in Practice; Levels of Bargaining, Coverage and Duration of Agreements; Difficulties in the Bargaining Process and Administration of Agreements. Select case studies from Indian perspective.

**Unit III: Negotiating a Contract**

Meaning of Negotiations, Pre-negotiation- Preparing the Charter of Demand(s), Creating the Bargaining Team, Submission of COD, Costing of Labour Contracts.

**Unit IV: Negotiation Skills**

Negotiation Process; Effective Negotiation-Preparing for Negotiation, Negotiating Integrative Agreements; Negotiation and Collective Bargaining- Approaches and Phases in Collective Bargaining, Coalition Bargaining and Fractional Bargaining, Impasse Resolution, Contract Ratification.

**Unit V: Negotiation and Administration**

Post Negotiation-Administration of the Agreement, Grievance Management, Binding up the Wounds; Collective Bargaining & the emerging scenario.

**References**

- Venkataratnam, C. S. (2017). *Industrial Relations: Text and Cases*. Delhi: Oxford University Press.
- Salamon, Michael. (2001). *Industrial Relations—Theory & Practice*. London: Prentice Hall.
- Dubey, S., Jain, P. (2017) *Collective Bargaining and negotiation Skills*. Bookage Publications.

**Additional Resources**

- Dwivedi, R.S. (2002). *Managing Human Resources: Industrial Relations in Indian Enterprises*. New Delhi: Galgotia Publishing Company.
- Edwards, P. (2009). *Industrial Relations: Theory and Practice in Britain*. U.K: Blackwell Publishing.
- Anand, K.B., Paswan, A.K., (2017), *Collective Bargaining and negotiation Skills*. Galgotia Publishing Company

**Teaching Learning Process**

The teaching -learning processes play a vital role in instilling in the student the curiosity to study this subject. It includes lectures through presentations of real life scenarios , expert lectures, case study involving industrial disputes , role plays , seminars , tutorials , project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

**Assessment Methods**

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

**Keywords**

Collective Bargaining, Negotiation, Grievance Management.

# **Generic Elective**

**B.Com. : Semester V (G.E)**  
**Paper BC 5.4 (a): HUMAN RESOURCE MANAGEMENT**

**Duration: 3 Hrs.****Marks: 100****Credits : 6****Course Objective**

The objective of the course is to familiarize the students with different aspects of managing people in the organisations from the stage of acquisition to development and retention.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: Understand different tools used in forecasting and planning human resource needs.

CO2: Demonstrate the ability to prepare strategies for acquisition of human resources.

CO3: Understand the administrative complexities of providing a full array of benefits to employees and the ways and means of delivering these benefits.

CO4: Appreciate the varied initiatives undertaken to maintain human resources.

CO5: Understand modern HRM to meet challenges of changing business environment.

**Course Contents****Unit I: Introduction to Human Resource Management & Human Resource Planning**

Human resource management- meaning importance and functions; Human resource planning- concept, objectives and problems; Job analysis- concept, nature, uses and process; Job description and specification.

**Unit II: Acquisition of Human Resources & Performance Appraisal**

Recruitment- meaning, process and sources; Selection- meaning and process; Placement, induction and socialization- an introduction; Performance appraisal—nature, objectives and process.

**Unit III: Employee Counseling & Compensation Management**

Employee counseling; Job changes—transfers and promotions; Job evaluation; Compensation—concept, components—base, supplementary (fringe benefits, performance linked compensation—individual, group, organisation wide).

**Unit IV: Employee Maintenance**

Employee health, safety, welfare and social security (excluding legal provisions); Grievance handling and redressal.

**Unit V: Emerging Horizons & Challenges in HRM**

Emerging horizons posing challenges for HRM in the contemporary business environment-workforce diversity, employee empowerment, downsizing, work-life balance, e-HRM, green-HRM, outsourcing HRM, ethics in HRM (surveillance vs. privacy).

**References**

- Awasthappa, K. *Human Resource Management*. Tata McGraw Hill Education.
- Decenzo, D. A., & Robbins, S. P. (2011). *Fundamentals of Human Resource Management*. India: Wiley.
- Dessler, G. (2017). *Human Resource Management*. Pearson.
- Rao, V. *Human Resource Management: Text and Cases*. Excel Books.

**Additional Resources**

- Muller-Camen, M., Croucher, R., & Leigh, S. (2016). *Human Resource Management: A Case Study Approach*. CIPD. Viva Books.
- Pattanayak, B. (2018). *Human Resource Management*. Delhi. Prentice Hall of India.
- Rastogi, S. *Management of Human Resources*. Sun India.

Note: Latest editions of the books may be used.

**Teaching Learning Process**

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

**Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination.

**Keywords**

Human Resource Planning, Job analysis, Recruitment, Compensation, Challenges in HRM.

**B.Com. : Semester V (G.E)**  
**Paper BC 5.4 (b): BASICS OF ACCOUNTING**

**Duration: 3 Hrs.****Marks: 100****Credits : 6****Course Objective**

This course provides students a firm foundation in basic accounting concepts and methodology and also acquaints them with the changes taking place in the preparation and presentation of financial statements in accordance to the applicable accounting standards and relevant Acts.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: gain an understanding of theoretical framework of accounting.

CO2: explain the concept of accounting equation and process.

CO3: develop understanding of depreciation and inventory.

CO4: develop the skill of preparation of trading and profit and loss account and balance sheet.

CO5: state the meaning, objectives and significance of different types of ratios.

**Course Contents****UNIT 1: Introduction to Accounting**

Accounting- concept, objectives, advantages and limitations, types of accounting information; users of accounting information and their needs. Qualitative Characteristics of Accounting Information. Basic Accounting Terms- Business Transaction, Capital, Drawings. Liabilities (Non-Current and Current). Assets (Non-Current, Current); Fixed assets (Tangible and Intangible), Expenditure (Capital and Revenue), Expense, Income, Profit, Gain, Loss, Purchase, Sales, Goods, Stock, Debtor, Creditor, Voucher Accounting Concepts, Principles and Conventions Introduction to financial accounting standards System of Accounting. Basis of Accounting: cash basis and accrual basis.

**UNIT 2: Concepts Related to Income Determination**

Voucher and Transactions: Source documents and Vouchers, Rules of Debit and Credit. Recording of Transactions: Books of Original Entry- Journal, Special Purpose books: Cash Book: Simple, cash book with bank column and petty cashbook (simple practical problems), Purchases book, Sales book, Purchases return book, Sales return book (theory only) Bank Reconciliation Statement: Need and preparation Trial balance: Objectives and preparation (Scope: Trial balance with balance method only).

**UNIT 3: Business Income**



Depreciation: Concept, Features, Causes, factors affecting depreciation, other similar terms: Depletion and Amortization. Methods of Depreciation: Straight Line Method (SLM) Written Down Value Method (WDV) (*Excluding change of method*). Difference between SLM and WDV; Advantages of SLM and WDV. Inventory Valuation: Meaning, Significance of inventory Valuation, Inventory record systems: Periodic and perpetual, Methods: FIFO, LIFO and Weighted Average.

#### **UNIT 4: Financial Statements of Trading Organisation**

Preparation of Trading and Profit and Loss account and Balance Sheet of a sole proprietorship (Basic adjustments only).

#### **UNIT 5: Financial Statement Analysis**

Objectives, importance and limitations. Accounting Ratios: Meaning, Objectives, classification and computation. (Simple numerical only).

### **References**

- Grewal, T S. *Introduction to Accounting*. S Chand and Company, New Delhi.
- Monga, J R. *Basic Corporate Accounting*. Mayur Publication, New Delhi.
- Monga, J R. *Basic Financial Accounting*. Mayur Publication, New Delhi.
- Sehgal, Ashok & Deepak Sehgal. *Fundamentals of Financial Accounting*. Taxmann, New Delhi.

### **Additional Readings**

- Charles T Horngren, Galt L Sundem, John A. Elliot and Donna R Philbrick. *Introduction to Financial Accounting*, Pearson.
- Leonardo, A. Robinson, James R. Qanis, C. Wayne Alderman, *Accounting Information Systems: A cycle Approach*. Publisher Wiley.
- Marshall, B Romney and Paul, John Steinbart, *Accounting Information Systems*, Pearson Education Limited.
- Robert, L. Hurt, *Accounting Information Systems: Basic Concepts and Current Issues*, McGraw Hill.

Note: Latest edition of readings may be used

### **Teaching and Learning Activity**

Theory/ numerical with examples

### **Assessment Methods**

Class participation, Presentation, Practical's, Viva/ test, End Semester Exam

### **Keywords**

Accounting process, trial balance, trading & profit and loss account, depreciation, Accounting Ratios.

**B.Com. : Semester V (G.E)**  
**Paper BC 5.4 (c): FUNDAMENTALS OF MARKETING**

**Duration: 3 Hrs.****Marks: 100****Credits: 6****Course Objectives**

The objective of this course is to orient the students about business and its functional area- marketing and provide basic knowledge of concepts, principles, tools and techniques of marketing.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: familiarize with the basic concepts and principles of marketing and to develop their conceptual skills to be able to manage marketing operations of a business firm.

CO2: discuss and make the students understand the complexities involved in various targeting and positioning decisions.

CO3: equip the students to take effective decisions for launching new products and to understand the implications of different pricing strategies.

CO4: develop the skills among students to enable them to design the promotion-mix strategies.

CO5: make the students aware about the current trends in marketing to enable them to take proactive measures while taking marketing decisions.

**Course Contents****Unit I: Introduction**

Market- Meaning, types and structures; Marketing: Meaning, Nature, Scope and Importance; Marketing Philosophies; Marketing Mix; Marketing Environment- Concept and need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors- demographic, economic, natural, technological, politico-legal and socio-cultural.

**Unit II: Understanding Consumer behaviour and Target Market Selection**

Need for studying consumer behaviour; Stages in Consumer buying decision process; Factors influencing consumer buying decisions. Market segmentation- concept, importance and bases of segmenting consumer markets. Market Targeting- concept and factors affecting the choices for market targeting. Product Positioning- concept and bases.

**Unit III: Product and Pricing Decisions**

Concept and classification; Levels of Product; Product mix decision -concept; Branding- concept and functions; Packaging and Labeling- concept and functions; Product support

services; New product development process. Concept and objectives of pricing decisions; Factors affecting price of a product; Pricing methods; Pricing strategies.

#### **Unit IV: Distribution and Promotion Decisions**

Channels of distribution- meaning and importance; types of distribution channels and their functions; Factors affecting choice of distribution channel; Distribution logistics– concept, importance and major logistics decisions. Wholesaling and retailing. Nature and Importance of Promotion; Promotion mix concept and distinctive characteristics of advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix decisions.

#### **Unit V: Developments in Marketing**

Relationship Marketing; Sustainable Marketing; Rural marketing; Social marketing; Digital marketing; Legal Issues in marketing- The Consumer Protection Act, 1986; Ethical issues in marketing.

### **References**

- Kotler, P., Armstrong, G. and Agnihotri, P. (2018). *Principles of Marketing (17<sup>th</sup> Edition)*. Pearson Education. Indian edition.
- Sharma, K., & Swati Aggarwal. (2018). *Principles of Marketing*. Taxmann's.
- *The Consumer Protection Act, 1986*.

### **Additional Readings**

- Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). *Marketing (14<sup>th</sup> ed.)*. McGraw Hill.
- Grewal, D. & Levy, M. (2017). *Marketing (5<sup>th</sup> ed.)*. McGraw-Hill Education.

Note: Latest edition of text book may be used.

### **Teaching Learning Process**

The teaching learning process includes lectures, case study discussions, individual and group presentations and projects.

### **Assessment Methods**

The assessments methods of the course include class tests, assignments, project evaluations and class presentations.

### **Keywords**

Targetmarket, Product, Price, Distribution, Promotion, Segmentation, Targeting, Positioning, Branding, Packaging, Labelling, Consumer Behaviour, Marketing Environment.

**B.Com. : Semester V (G.E)****Paper BC 5.4 (d): BUSINESS ETHICS AND SUSTAINABILITY****Duration: 3 Hrs.****Marks: 100****Credits : 6****Course Objective**

To familiarize the students with the understanding of issues of Business ethics, governance and sustainability.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the essence of business ethics and be able to imbibe it in regular business activities.

CO2: to relate the social responsibility of business as part of strategy for long term survival of business.

CO3: realize that how the concerns of corporate governance can be devastating for business survival.

CO4: understand the role of business in sustainable development and corporate social responsibility.

CO5: recognize the Global Reporting Initiatives and its challenges.

**Course Contents****Unit I: Business Ethics**

Business Values and Ethics; Various Approaches to Business Ethics; Ethical Theories; Ethical Governance; Corporate Ethics; Benefits of Adopting Ethics in Business; Ethics Programme; Code of Ethics; Ethics Committee.

**Unit II: Corporate Social Responsibility (CSR)**

Concept of Corporate Social Responsibility; CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, CSR and Corporate Philanthropy; Environmental Aspect of CSR, Models and benefits of CSR, Drivers of CSR; CSR in India.

**Unit III: Corporate Governance**

Meaning: Management and corporate governance, significance and principles of corporate governance, Theories and Models of corporate governance, principles of corporate governance, independent director board committees and their functions; shareholder activism structure and role of rating agencies, proxy advisory firms.

**Unit IV: Sustainability**

Sustainable Development; Role of Business in Sustainable Development; Sustainability Terminologies; Concept of Corporate Sustainability; Corporate Sustainability and Corporate Social Responsibility; Government role in improving sustainability reporting; KYOSEI; Triple Bottom Line (TBL); Integrated reporting.

**Unit V: Corporate Sustainability Reporting Frameworks**

Global Reporting Initiative Guidelines; Business Responsibility Reporting; International Standards; Sustainability Indices; Principles of Responsible Investment; Challenges in Mainstreaming Sustainability Reporting.

**References**

- Tricker, Bob.(2015) Corporate Governance-Principles, Policies, and Practice (Indian Edition). Oxford University Press, New Delhi.
- Sharma, J.P.(2016), Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi
- Kumar A., Gupta L. and R.J. Arora, Auditing and Corporate Governance, (2016), Taxmann Pvt Ltd.

**Additional Resources**

- Mallin, Christine A.(2018), Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
- Rani, Geeta D., and R.K. Mishra, (2017) Corporate Governance- Theory and Practice, Excel Books, New Delhi.
- Gupta, Kamal and Ashok Arora, (2015) Fundamentals of Auditing, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
- Institute of Chartered Accountants of India, Auditing and Assurance Standards, ICAI, New Delhi.

**Teaching Learning Process**

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject corporate governance and auditing. It includes lectures through presentations of corporate scams involving ethical dilemmas and violation of business ethics, expert lectures, case study approach is widely followed, role plays, seminars, tutorials, project-based learning. Higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

**Assessment Methods**

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

**Keywords**

Corporate Social Responsibility (CSR), Corporate Governance, Corporate Sustainability Reporting Frameworks.

**B.Com. : Semester VI (G.E)**  
**Paper BC 6.4 (a): ENTREPRENEURSHIP DEVELOPMENT**

**Duration: 3 Hrs.****Marks: 100****Credits : 6****Course Objective**

This course aims at imparting of basic knowledge on entrepreneurship and new enterprise creation so that it provides an opportunity for the students to opt entrepreneurship as an alternative career option.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand entrepreneurship as volition in context of India.

CO2: gather knowledge and ideas on the existing support system for entrepreneurial orientation.

CO3: understand enterprise formation process for gaining ideas as to creation of an enterprise for pursuing a career.

CO4: understand of requirement of post-enterprise creation for effective operation of the business.

CO5: gain knowledge on available growth strategies for implementing effective suitable strategy for expansion and growth.

**Course Contents****Unit I: Introduction**

Entrepreneurship- meaning importance and determinants; Entrepreneurship as a dynamic response to societal issues; Entrepreneurship in Indian scenario as a career option; Understanding intrapreneurship, techno-entrepreneurship, net-entrepreneurship, eco-entrepreneurship, and social entrepreneurship.

**Unit II: Entrepreneurial Eco-System**

Socio-economic support system for entrepreneurship; Public and private system of stimulation; Role of Development Institutes, availability of finance, marketing, technology and project related assistance, role of trade associations and self-help groups for promotion of entrepreneurship; Types of business entities-micro, small and medium enterprises, role of MSME sector in Indian economy; Nature and characteristics of family businesses in India; Startup Action Plan; Make in India initiative.

**Unit III: Enterprise Formation Process**

Understanding and analyzing business opportunities; Market demand analysis, preparation of business plan, project feasibility study; Start ups and basic start ups problems; Cases of Indian start ups, Sources of financing business start ups (practical knowledge on preparation of business plan/project report shall be taught in the class).

**Unit IV: Managerial Aspects of Business**

Managing finance- preparation of operating/cost budget, cash budget; Understanding management of short term and long term capital; Human Resource planning; Contract management; Understanding marketing methods; Understanding of GST and other Tax compliances.

### **Unit V: Managing Growth**

Business growth strategies specific to small enterprises; Enterprise life cycle and various growth strategies; Business collaboration and outsourcing of resources; Network management, succession planning for sustenance; Managing family business and its conflicts.

### **References**

- Brandt, S. C. *Entrepreneurship: The Ten Commandments for Building a Growth Company*. MacMillan Business Books.
- Panda, S. C. *Entrepreneurship Development*. New Delhi: Anmol Publications.
- Taneja, S., & Gupta, S. L. *Entrepreneurship Development-New Venture creation*. New Delhi: Galgotia Publishing House.
- Vasper, K. H. *New Venture Strategies (Revised Edition ed.)*. New Jersey: Prentice Hall.

### **Additional Resources**

- Dollinger, M. J. *Entrepreneurship: Strategies and Resources*. Illinois: Irwin.
- Holt, D. H. *Entrepreneurship: New Venture Creation*. New Delhi: Prentice Hall of India.

Note: Latest edition of text book may be used.

### **Teaching Learning Process**

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning. Practical case studies on business plan/project report and preparation of business plan should be emphasized.

### **Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination.

### **Keywords**

Business start ups, GST, Network management, Succession planning, Family business, Self help groups, MSME.

**B.Com. : Semester VI (G.E)**  
**Paper BC 6.4 (b): TRAINING AND DEVELOPMENT**

**Duration: 3 Hours****Marks: 100****Credits : 6****Course Objective**

The course aims at exposing the learner to the concept and practice of training and development in the modern organisational setting.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the learning environment of a firm.

CO2: identify the various inputs that should go into any training Programme.

CO3: understand the role of development officers.

CO4: understand the need and significance of evaluation of training and development programmes.

CO5: recognize the mechanism of career development programmes.

**Course Contents****Unit I: Nature of Training and Development**

Theories of management training and development and practical application of these theories in today's organisations, inputs and gaps in training, training and development as source of competitive advantage, resistance to change; Training vis-à-vis Learning.

**Unit II: Training Process**

Training process, methods of training, human re-engineering, learning curves, managing change, workmen training, re-training, government initiatives, self-directed work teams, managing a diverse workforce, and practical application of designing programmes in today's environment.

**Unit III: Executive Development**

Executive development, role of development officers, administrators, consultants, designers and instructors, trends towards performance management and its impact on training professionals.

**Unit IV: Evaluation of training and development programmes**

Evaluation of training and development programmes- statistical methods; Use of appropriate training and development software packages; Application of distance learning packages, effective training follow-up.

**Unit V: Career Development**

Career development and planning, career development programmes and counseling, group projects, training for international assignments.



**References**

- Chhabra, T. N., & Chhabra, M. *Essentials of Human Resource Management*. Sun India.
- Kumar, M., & Talwar, P. *Human Resource Development*. APH Publishing Corporation.
- Lynton, R., & Pareek, U. *Training for Development*. New Delhi: Vistaar.
- Prior, J. *Handbook of Training and Development*. Mumbai: Jaico Publishing House.

**Additional Resources**

- Dessler, G. (2017). *Human Resource Management*. Pearson.

Note: Latest edition of text book may be used.

**Teaching Learning Process**

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

**Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination.

**Keywords**

Management Training, Competitive advantage, Workforce diversity, Self-directed work teams, Career planning.

**B.Com. : Semester VI (G.E)**  
**Paper BC 6.4 (c): FINANCE FOR NON- FINANCE EXECUTIVES**

**Duration: 3 Hrs.****Marks: 100****Credits : 6****Course Objective**

To familiarize non finance executives with the essentials of finance and investments.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1 – understand Investment Environment and concept of Return & Risk.

CO2 – analyze Bond valuation & role of Credit Rating agencies.

CO3 – examine Equity analysis approaches.

CO4 – develop insights in to two securities portfolio using Harry Markowitz model and understand CAPM.

CO5 – familiarize with Investors' protection framework.

**Course Contents****Unit: I Introduction**

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: II Financial Analysis & Capital Budgeting**

Types of 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, Earning Per Share, Dividend Per Share. Capital Budgeting Process, Capital Budgeting Techniques (Pay Back Period, Discounted payback period, NPV, IRR).

**Unit: III Cost of Capital & Capital Structure**

Concept of Cost of Capital and Capital Structure: Cost of Debt Capital, Cost of Preference Share Capital, Equity Share Capital, Weighted Average Cost of Capital (WACC). Meaning of Leverage. Operating Leverage, Financial Leverage, Combined Leverage.

**Unit: IV Dividend Decisions & Working Capital**

Types of Dividends, Dividend policies and factors affecting dividend policies. Concept of Working Capital, its components and Factors affecting working capital requirements. Contemporary issues in Finance.

**Unit: V Valuation of Securities**

Types of Risks and Returns. Concept of Valuation, Equity Valuation & Analysis, Bond Valuation & Analysis. Portfolio Analysis.

### References

- Bhargav, B, K, *Finance For Non Finance Managers*. Jaiko Publishing House.
- Chandra, P. *Finance Sense: Finance For Non Finance executives*. Tata McGraw Hill.
- Gabriel Hawawini, Claude Viallet, *Finance For Non Finance Managers*, Cengage Delmar Learning India Pvt Ltd.
- Gene Siciliano ,*Finance for Nonfinancial Managers*, (Briefcase Books Series), Tata McGraw Hill
- Tripathi, Vanita, *Basic Financial Management*” Taxmann Publication.

### Additional Resources

- Chandra, P. *Financial Management-Theory and Practice*., Tata McGraw Hill
- Tripathi, Vanita, *Fundamentals of Investments*. Taxmann Publication.

Note: Latest edition of text books may be used.

### Teaching Learning Process

As the course is designed To familiarize non finance executives with the essentials of finance, the teaching learning process will be based on lectures, project work/field work and cases studies.

### Assessment Methods

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work/field work, End Semester Examination.

### Keywords

Time Value of Money, Risk, Return, Financial Statements, Financial Ratio Analysis, Capital Budgeting, Cost of Capital, Capital Structure, Dividend Decision, Working Capital Decision.

# दिल्ली विश्वविद्यालय UNIVERSITY OF DELHI

Commerce based courses of B.A.(Programme)

(Effective from Academic Year 2019-20)



**Revised Syllabus as approved by**

**Academic Council**

Date:

No:

**Executive Council**

Date:

No:

**Applicable for students registered with Regular Colleges, Non Collegiate  
Women's Education Board and School of Open Learning**

## Preamble

The objective of any programme at a Higher Education Institution is to help youth develop their potential to the full by cultivating creative and humanistic values in them, and inspiring them to contribute positively towards the evolution of not merely the self but also the society at large. The University of Delhi envisions all its programmes in the light of its motto “Nishtha (Devotion), Dhriti (Steadiness), and Satyam (Truth)”; that is, students should be prepared to grasp the practical truths of life through devotion and continued and consistent endeavours. In order to make education comprehensive, inclusive and learning-based, the University offers Learning Outcome-based Curriculum Framework (LOCF) for all its Under Graduate programmes.

The LOCF approach is intended to provide focused, outcome-based syllabi at the undergraduate level programmes with an agenda to structure the entire spectrum of teaching-learning experiences as much student-centric as possible. The LOCF has been adopted to make learning more choice-based for students thus enabling them to make informed choices about a plethora of compulsory and optional, discipline-centric as well as interdisciplinary courses offered. The proposed Under-Graduate Programmes will enhance students’ intellectual competence, interpersonal skills, readiness to face the world and make them socially aware and responsible citizens. The LOCF lays special emphasis on imparting 21<sup>st</sup> century employability skills too.

Each programme vividly elaborates its nature and promises the outcomes that are to be accomplished while studying. The programmes also state the attributes that it offers to cultivate at the graduation level related to students’ well-being, emotional stability, creative and critical thinking, soft skills and leadership acumen-qualities that they will require in all their social interactions. In short, each programme prepares students for sustainability and life-long learning.

The new curriculum of Commerce based courses in BA (prog.) is aimed at enabling students to not only seek but also create knowledge, become industry-ready and achieve personal happiness while simultaneously contributing effectively to society. The LOCF curriculum takes into consideration the requirements of not only the present times but also the foreseeable future.

The University of Delhi hopes the LOCF approach of the commerce based courses of BA(prog.) will help students in making an informed decision regarding the goals that they wish to pursue in further education and life in general.

## Credit distribution of BA

<b><u>Details of Courses under Undergraduate Programme (B.A./B.Com.)</u></b>		
<b>Course</b>	<b>*Credits</b>	
<b><u>I. Core Course (6 Credits)</u></b>	Paper+ Practical	Paper+ Tutorial
<b>(12 Papers)</b>	$12 \times 4 = 48$	$12 \times 5 = 60$
Two papers – English		
Two Papers – Hindi/MIL		
Four Papers- Discipline 1		
Four Papers- Discipline 2		
<b>Core Course Practical/ Tutorial*</b>	$12 \times 2 = 24$	$12 \times 1 = 12$
<b>(12 Practicals)</b>		
<b><u>II. Elective Course (6 Credits)</u></b>	$6 \times 4 = 24$	$6 \times 5 = 30$
<b>(6 Papers)</b>		
Two papers - Discipline 1 specific		
Two papers - Discipline 2 specific		
Two Papers – Inter disciplinary)		
Two papers from each discipline of choice and two papers of interdisciplinary nature.		
<b>Elective Course Practical/Tutorials*</b>	$6 \times 2 = 12$	$6 \times 1 = 6$
<b>(6 Practical/Tutorials*)</b>		
Two papers - Discipline 1 specific		
Two papers - Discipline 2 specific		
Two Papers - Generic (Interdisciplinary)		
Two papers from each discipline of choice including papers of interdisciplinary nature.		
<b>Optional Dissertation or project work in place of one elective paper (6 credits) in 6th Semester</b>		
<b><u>III. Ability Enhancement Courses</u></b>		
<b>1. Ability Enhancement Compulsory</b>	$2 \times 4 = 8$	$2 \times 4 = 8$
<b>(2 Papers of 4 credits each )</b>		
<b>Environmental Science</b>		
<b>English Communication/ MIL</b>		

<b>2. Ability Enhancement Elective</b> (skill based) (4 papers of 4 credits each)	$4 \times 4 = 16$	$4 \times 4 = 16$
	<b>Total Credit = 132</b>	<b>Total Credit = 132</b>
Institute should evolve a system/ policy about ECA/ General Interest /Hobby /Sports /NCC /NSS/ related courses on its own *wherever there is a practical there will be no tutorial and vice- versa		

### Course Structure for Commerce based courses in BA programme

S.No.	Paper	No. of papers in CBCS scheme
1	Entrepreneurship & Small Business	6
2	Tax Procedures & Practices	6
3	Insurance	6
4	Human Resource Management	6
5	Business Laws	6
6	Accounting & Finance	6
7	Advertising, Sales Promotion & Sales Management	6
8	Office Management & Secretarial Practice	6

**Semester wise course structure**  
**B.A. Programme Commerce Based Papers under CBCS**

	<b>Core Papers</b>	<b>Code</b>	<b>Page no.</b>	<b>Discipline Specific Elective Papers</b>	<b>Code</b>	<b>Page no.</b>
<b>Entrepreneurship &amp; Small Business</b>	Sem -I Fundamentals of Business Organization	Paper 1	9	Sem V- Management of Small Business Enterprises	Paper 5 (a)	19
	Sem -II- Fundamentals of Entrepreneurship	Paper 2	12	Sem V- Evolution of Policy & Institutional Framework	Paper 5 (b)	21
	Sem III- Feasibility Study and Business Plan	Paper 3	14	Sem VI- Social Entrepreneurship	Paper 6 (a)	23
	Sem IV- Managerial Aspects of Small Business: Operations, Office, Accounting and Functional	Paper 4	16	Sem VI- Contemporary Policy & Institutional Framework	Paper 6 (b)	26

<b>Tax Procedures &amp; Practices</b>	Sem I-Income Tax Law I	Paper 1	28	Sem V-Personal Tax Planning	Paper 5 (a)	36
	Sem II-Income Tax Law II	Paper 2	30	Sem V-Income Tax Procedures & Practice	Paper 5 (b)	38
	Sem III- Goods and Service Tax (GST)- I	Paper 3	32	Sem VI-Corporate Tax Planning	Paper 6 (a)	40
	Sem IV- Goods and Services Tax (GST)-II	Paper 4	34	Sem VI-Indirect Taxes - Customs Act & Procedures	Paper 6 (b)	42



<b>Insurance</b>	Sem I- Introduction to Insurance	Paper 1	44	Sem V-Risk Management	Paper 5 (a)	52
	Sem -II- Regulatory Framework of Insurance	Paper 2	46	Sem V-Non- Life Insurance (Fire and Marine)	Paper 5 (b)	54
	Sem -III- Life Insurance- I	Paper 3	48	Sem VI-Operational Aspects of Insurance	Paper 6 (a)	56
	Sem -IV- Life Insurance- II	Paper 4	50	Sem VI-Non -Life Insurance (Motor, Health, Accidents & Rural)	Paper 6 (b)	58

<b>Human Resource Management</b>	Sem I- Human Resource Management	Paper 1	60	Sem V-Work Environment for Human Resource Management	Paper 5 (a)	69
	Sem II- Industrial Relations	Paper 2	62	Sem V-Organizational Behaviour	Paper 5 (b)	71
	Sem III- Participative Management	Paper 3	64	Sem VI-Human Resource Information System	Paper 6 (a)	73
	Sem IV- Industrial and Labour Regulations	Paper 4	66	Sem VI-Leadership & Motivation	Paper 6 (b)	75

<b>Business Laws</b>	Sem I- Mercantile Law	Paper 1	77	Sem V-Banking operations & Regulations	Paper 5 (a)	88
	Sem II-Partnership Laws	Paper 2	79	Sem V-Social Security Laws	Paper 5 (b)	91
	Sem III- Company Laws	Paper 3	82	Sem VI-Labour Laws	Paper 6 (a)	94
	Sem IV- Consumer Laws	Paper 4	85	Sem VI-Cyber Laws	Paper 6 (b)	97

<b>Accounting &amp; Finance</b>	Sem I-Financial Accounting	Paper 1	100	Sem V-Cost Accounting	Paper 5 (a)	109
	Sem II-Corporate Accounting	Paper 2	103	Sem V-Personal Finance & Basics of Investment	Paper 5 (b)	112
	Sem III- Financial Management	Paper 3	105	Sem VI-Investment Analysis and Business Valuation	Paper 6 (a)	115
	Sem IV- Financial Markets, Institutions and Financial Services	Paper 4	107	Sem VI-Computer Application in Accounting & Finance	Paper 6 (b)	118
<b>Advertising, Sales Promotion &amp; Sales Management</b>	Sem I- Marketing Management	Paper 1	120	Sem V-Brand Management	Paper 5 (a)	129
	Sem II- Marketing Communication	Paper 2	122	Sem V-Sales Promotion & Public Relations	Paper 5 (b)	131
	Sem III- Advertising	Paper 3	125	Sem VI-Sales Force Management	Paper 6 (a)	133
	Sem IV- Personal Selling and Salesmanship	Paper 4	127	Sem VI-Digital Marketing	Paper 6 (b)	135
<b>Office Management &amp; Secretarial Practice</b>	Sem I- Business Communication	Paper 1	137	Sem V-Practical Stenography and e-Typewriting	Paper 5 (a)	148
	Sem II- Office Management & Secretarial Practice	Paper 2	139	Sem V-Advanced Stenography	Paper 5 (b)	152
	Sem III- Computer Applications	Paper 3	142	Sem VI-Advanced Stenography and Computer Applications	Paper 6 (a)	155

	Sem IV- Stenography (English)	Paper 4	145	Sem VI-Computer Application & Stenography (Practical)	Paper 6 (b)	159
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B.A.Programme Commerce Based Generic Elective Papers under CBCS						
Semester V- Modern Business Organisation					Paper 5	187
Semester VI – Business Management					Paper 6	190

Skill Based Courses						
Sem III- Computer Applications in Business (SEC)					Paper 3 (a)	165
Sem III- Cyber Crimes and Law (SEC)					Paper 3 (b)	168
Sem IV- E-Commerce (SEC)					Paper 4 (a)	171
Sem IV- Investing in Stock Markets (SEC)					Paper 4 (b)	174
Sem V- Entrepreneurship (SEC)					Paper 5(a)	177
Sem V- Advertising (SEC)					Paper 5(b)	180
Sem VI- Personal Selling & Salesmanship (SEC)					Paper 6(a)	182
Sem VI- Collective Bargaining and Negotiation Skills (SEC)					Paper 6(b)	184

**B.A Programme-Commerce**  
**ENTREPRENEURSHIP AND SMALL BUSINESS**  
**Paper 1: SEMESTER -I**  
**Fundamentals of Business Organisation**

**Duration: 3 Hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

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

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the relationship between business and the environment.

CO2: analyze the environmental factors affecting business with special reference to SWOT analysis.

CO3: learn about various forms of business organisations.

CO4: explore the principles of business management.

CO5: appreciate the functions of management.

## **Course Contents**

### **Unit I: Introduction**

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

### **Unit II: The Environment of Business**

Elements of environment- natural, legal & political, technological, economic, socio-cultural and international; Business- environment interface; SWOT analysis, strategy formulation

### **Unit III: Forms of Business Organisations**

Sole proprietorship, partnership, limited liability partnership, private limited company, public limited company, cooperatives & self-help groups, HUF and family business; Criteria for the choice of a suitable form of business organisation; Relative suitability of the various forms for MSMEs

**Unit IV: Principles of Business Management**

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

**Unit V: Functions of Management**

Management functions- planning, organizing, staffing, directing and controlling; Coordination - concept, characteristics and importance; Relationship between planning, organizing, directing and controlling.

**References**

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

**Additional Resources**

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

**Teaching Learning Process**

Interactive class room sessions with the help of power point presentations and group activities to ensure active participation and continuous learning

## **Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

## **Keywords**

Business-Environment Interface, MSMEs, SWOT Analysis, Socio-Cultural Environment, Self-Help Groups, Planning, Controlling

**B.A Programme-Commerce**  
**ENTREPRENEURSHIP AND SMALL BUSINESS**  
**Paper 2: SEMESTER –II**  
**Fundamentals of Entrepreneurship**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

### **Course Objective**

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

### **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand entrepreneurship and its process.

CO2: gain knowledge on the existing socio-economic support system for promotion of entrepreneurship.

CO3: link the individual's capability and strength as a guiding force towards entrepreneurial orientation and their commitment to act as an agent of social change through entrepreneurial participation.

CO4: motivate himself towards entrepreneurial desire leading to selection of entrepreneurship as a career.

CO5: understand entrepreneurial process for initiating new venture creation.

### **Unit I: Entrepreneur and Enterprise**

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

### **Unit II: Entrepreneurial Person**

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

### **Unit III: Entrepreneurship and its Process**

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

### **Unit IV: Entrepreneurial Environment**

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

### **Unit V: Entrepreneurial Performance and Rewards**

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

### **References**

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

### **Additional Resources**

Journals & Periodicals:

- Journal of Entrepreneurship
- SEDME
- Laghu Udyog Samachar

### **Teaching Learning Process**

Class room method of teaching learning method shall be followed. Practical knowledge on project preparation and business plan could be taught through class assignment.

### **Assessment Methods**

Continuous evaluation in the form of assignment and project preparation shall be put in place followed by class participation, presentations, and end-semester examination.

### **Keywords**

Entrepreneur Vs. Manager, Entrepreneurial Motivation, Psychological Rewards, Risk-Reward Compatibility, Need for Achievement, Feasibility Analysis.



**B.A Programme-Commerce**  
**ENTREPRENEURSHIP AND SMALL BUSINESS**  
**Paper 3: SEMESTER -III**  
**Feasibility Study and Business Plan**

**Duration: 3hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

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.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand how a business idea is generated by analyzing all the interplaying factors.

CO2: gain know-how of conducting a feasibility study.

CO3: explore entrepreneurial opportunities in contemporary business environment.

CO4: learn the concept and implementation of a business plan.

CO5: learn the significance of Business Planning

## **Course Contents**

### **Unit I: Environmental Screening and Idea Generation**

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**

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**

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**

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**

Business plan- meaning and significance; Elements (major headings and brief discussion) and presentation; Implementation- prototype development and test marketing

**References**

- Abrams, R., & Doer, J. (2010). *Successful Business Plan: Secrets & Strategies (5th Edition ed.)*. Planning Shop.
- *Feasibility Study Preparation and Analysis (2007)*. PCH Publications.

**Additional Resources**

- Karis, Christie. "*Feasibility study: Startup and Sustainability (2017)*". CreateSpace Independent Publishing platform

**Teaching Learning Process**

Interactive class room sessions with the help of power point presentations and group activities to ensure active participation and continuous learning.

**Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination.

**Keywords**

Creativity, Situational analysis, Feasibility report, Technical feasibility, Financial planning

**B.A Programme-Commerce**  
**ENTREPRENEURSHIP AND SMALL BUSINESS**

**Paper 4: SEMESTER -IV**

**Managerial Aspects of Small Business: Operations, Office, Accounting and Functional**

**Duration: 3 hrs.**

**Marks: 100**

**Credits : 6**

**Course Objective**

The objective of the course is to impart comprehensive learning by enhancing knowledge of students in managerial operations, office, accounting, and functional areas.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: explore the managerial roles and operations in small businesses.

CO2: understand theoretical and practical aspect of funds flow statement, cash flow statement and integrated ratio analysis.

CO3: gain basic awareness of manual and computerized office systems and procedures.

CO4: understand the applicability of management of cash, receivables and inventory in real life.

CO5: understand the concept and application of product life cycle and learn about entrepreneurial self-renewal and succession planning and its utility in business operations.

**Course Contents**

**Unit I: Managerial Roles and Functions**

Managerial roles and functions in a small business; Entrepreneur as the manager of his business; Need for and extent of professionalization of management of small business in India.

**Unit II: Operations Management**

Operations management- designing and redesigning business processes, layout, production planning & control, implementing quality management and productivity improvement programmes; Input-analysis, throughput analysis and output analysis; types of inventory methods; Need for and means of environment (eco) friendly operations and energy management.

**Unit III: Office Management**

Organisation of business office; Manual and computerized office systems and procedures; Introductory word processing, spreadsheet preparation and data sorting and analysis, internet browsing.

**Unit IV: Accounting Aspect of Small Business**

Principles of double-entry book-keeping- journal entries, cash book, pass book and bank reconciliation statement, ledger accounts, trial balance and preparation of final accounts- Trading and Profit & Loss Account; Balance-sheet; Financial management in a small business (theoretical perspective only); Fixed assets and their financing; debt-equity ratio, analysis & management of risk-return in business; Funds flow statement, cash flow statement and integrated ratio analysis; Management of cash, receivables and inventory; Cost planning and control; Awareness of leasing, factoring and credit rating services.

**Unit V: Marketing and Human Resource Aspects of Small Business**

Concept and application of product life cycle (PLC), advertising & publicity, sales & distribution management; Issues in small business marketing; Idea of consortium marketing, competitive bidding/tender marketing, negotiation with principal customers; Basics of consumer behavior; Management of human resources in small business; Entrepreneur as source of human capital; Issues in attracting and retaining talent in the prevalent human resource environment; Entrepreneurial self-renewal and succession planning.

Note: Case studies may be used in teaching various units.

**References**

- Duggal, B. *Office Management and Commercial Correspondence* (Latest ed.). New Delhi: Kitab Mahal.
- Jain, S.P. and Narang, K. L. *Advanced Accounting*. New Delhi: Kalyani Publishers.
- Monga, J.R. *Basic Financial Accounting*. New Delhi: Mayur Paperbacks, c/o K.L. Malik and Sons Pvt. Ltd, 23 – Darya Ganj.
- Panda, S. C. *Entrepreneurship Development* (Latest ed.). New Delhi: Anmol Publications.
- Sehgal, A. and Sehgal, D. *Fundamentals of Financial Accounting*. New Delhi: Taxmann.
- Taneja, S. and Gupta, S.L., *Entrepreneurship Development-New Venture Creation* (Latest ed.). New Delhi: Galgotia Publishing House.

**Additional Resources**

- Narayana, S. R. *Financial Accounting*. New Delhi: PHI Pvt.
- Tulsian, P.C. *Financial Accounting*. New Delhi: Tata McGraw Hill.

**Teaching Learning Process**

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

## **Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

## **Keywords**

Operations management, Financial management, Product life cycle, computerized office systems and procedures, Balance sheet, Entrepreneurial self-renewal

**B.A Programme-Commerce**  
**ENTREPRENEURSHIP AND SMALL BUSINESS**  
**Discipline Specific Elective Paper 5(a): SEMESTER -V**  
**Management of Small Business Enterprises**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

The purpose of this course is to acquaint the students with the basic knowledge of managing a small enterprise.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: understand entrepreneurial style of management
- CO2: analyze the significance of having appropriate capital structure mix in the organisation
- CO3: construct an influential marketing plan
- CO4: realize the significance of having right mix of employees in the organisation
- CO5: understand the process of planning for management succession.

## **Course Contents**

### **Unit I: Managerial Issues concerning Small Enterprises**

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**

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**

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**

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.**

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.

### **References**

- Berger, B., *The Culture of Entrepreneurship*, Tata-McGraw Hill Publishing Company Ltd., New Delhi, 1992.
- Chhabra, T.N., *Entrepreneurship Development*, Sun India Publications, New Delhi, 2012.
- Prasad, L.M., *Business Policy: Strategic Management*, Sultan Chand & Sons, New Delhi, 2004.

### **Additional Resources**

- Kaplan, Jack M. and Warren, A.C., *Patterns of Entrepreneurship*, 5<sup>th</sup> Ed., John Wiley & Sons, Inc., 2016.
- Zimmerer, Thomas W. and Scarborough, N.M. *Essentials of Entrepreneurship and Small Business Management*, 5<sup>th</sup> Ed., Prentice Hall India, New Delhi., 2007.

### **Teaching Learning Process**

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

### **Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

### **Keywords**

Limited liability partnership; Strategic management; Venture capital, Angel funds; Capital mix

**B.A Programme-Commerce**  
**ENTREPRENEURSHIP AND SMALL BUSINESS**  
**Discipline Specific Elective Paper 5(b): SEMESTER –V**  
**Evolution of Policy & Institutional Framework**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

### **Course Objective**

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.

### **Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: gain knowledge on the evolution of government policy towards small enterprise sector
- CO2: understand various policies with reference to small enterprises
- CO3: understand available institutional support system for promotion of small scale sector
- CO4: understand the Policy framework for entrepreneurship and small business
- CO5: review the Non-Governmental Initiative in Entrepreneurial Promotion

### **Course Contents**

#### **Unit I: Evolution of Small-Scale Sector Policy**

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**

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**

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**

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**

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.

**References**

- Nanda, K.C. *Credit and Banking: What Every Small Entrepreneur (and Banker) Must Know*. New Delhi: Response Books.
- Verma, J.C. and Singh, G. *Small Business and Industry- A Handbook for Entrepreneurs*. New Delhi: Sage.

**Additional Resources**

- Awasthi, D. N. and Sebastin, J.(1996). *Evaluation of Entrepreneurship Development Programmes*. New Delhi: Sage Publications Private Limited.
- Juneja, J.S. (2002). *Small and Medium Enterprises*. New Delhi: Deep & Deep Publications Pvt. Ltd.
- Journals, periodicals and Report:
  - a. LaghuUdyogSamachar (Hindi and English)
  - b. SEDME

**Teaching Learning Process**

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

**Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

**Keywords**

Gandhian philosophy, NIESBUD, NSIC, SIDBI, FICCI, Self-help groups

**B.A Programme-Commerce**  
**ENTREPRENEURSHIP AND SMALL BUSINESS**  
**Discipline Specific Elective Paper 6(a): SEMESTER -VI**  
**Social Entrepreneurship**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

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.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: have enhanced knowledge horizon in the sphere of social issues having propensity for business opportunities.
- CO2: identify new non-traditional business format that helps in attainment of sustainable business development.
- CO3: understand the efforts of both governmental and non-governmental organisation towards promotion of social entrepreneurs.
- CO4: understand cases of social entrepreneurship so as to have an insight in to the societal roles in the promotion of social entrepreneurship.
- CO5: review the success and failure stories on entrepreneurship.

## **Course Contents**

### **Unit I: The Entrepreneurial Society**

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**

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**

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**

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**

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).

**References**

- Bansal, Rashmi. *I Have A Dream-The inspiring Stories of 20 social entrepreneurs who found new ways to solve old problems*. Westland Books
- Berger, B. (1992). *The Culture of Entrepreneurship*. New Delhi: Tata-McGraw Hill Publishing Company Ltd.
- Bornstein, D. *How to Change the World: Social Entrepreneur and the power of New Ideas*.
- Mohammad Yunus, M. (2011). *Building Social Business: The New Kind of Capitalism that Serves Humanity's most pressing Needs*. BBS, Public Affairs, New York.

**Additional Resources**

- Kaplan, J. M. (2003). *Patterns of Entrepreneurship*. John Wiley & Sons Inc.
- Zimmerer, T. W. & Scarborough, N. M. *Essentials of Entrepreneurship and Small Business Management* (4th ed). New Delhi: Prentice Hall India.

**Teaching Learning Process**

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning. Case studies on contemporary social entrepreneurs shall form core approach in the knowledge dissemination process.

### **Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

### **Keywords**

Corporate social responsibility, Market gap, Role models, Tolerance for failure, First generation social entrepreneurs, Cultural support system.

**B.A Programme-Commerce**  
**ENTREPRENEURSHIP AND SMALL BUSINESS**  
**Discipline Specific Elective Paper 6(b): SEMESTER -VI**  
**Contemporary Policy & Institutional Framework**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

The purpose of this paper is to acquaint students with various contemporary policies and institutional framework that support entrepreneurial promotion.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: know about legal framework governing MSMEs.

CO2: gain knowledge about government support system for entrepreneurial options.

CO3: be well-versed with the changing face of MSME in the light of liberalized economic policy.

CO4: understand the working of promotional programmes for SMEs.

CO5: gain knowledge of marketing and financial support system.

## **Course Contents**

### **Unit I: Introduction**

Micro, Small and Medium Enterprises Development Act (MSMEDA), 2006; Definitions of MSME, institutional support for SMEs; Provisions pertaining to the promotion and development of MSME.

### **Unit II: Policy Perspective Changes**

Changing context of the MSMEs in the era of liberalization, privatization and globalization; Changing perception on competitiveness and quality issues; Changing face of marketing strategy of products of MSMEs; government schemes for SMEs in India.

### **Unit III: Legal Framework and SMEs**

Provisions of various laws applicable to SMEs, (objectives, definition and salient provisions of industrial, commercial and labor laws applied to SMEs), need for a comprehensive legal framework for SME sector.

**Unit IV:Support System and SMEs**

Promotional programmes for SMEs, evaluation of institutional support system for SMEs operating in the country; Support for entrepreneurship through skill development programmes of government.

**Unit V: Marketing and Financial Support System**

Institutions for promoting entrepreneurial training and development- objectives, schemes of incentives- financial and non-financial incentives; Training needs of existing entrepreneurs (particularly First generation entrepreneurs); Support for enhancing marketing, production, and export performance.

**References**

- Nanda, K.C. *Credit and Banking: What Every Small Entrepreneur (and Banker) Must Know*. New Delhi: Response Books.
- Verma, J.C. and Singh, G. *Small Business and Industry- A Handbook for Entrepreneurs*. New Delhi: Sage.

**Additional Resources**

- Peters, B. Guy, Zittoun, Philippe (Eds.). *Contemporary Approaches to Public Policy- Theories, Controversies and Perspectives*. Palgrave Macmillan.

**Teaching Learning Process**

Interactive class room sessions with the help of power point presentations, case discussions (in order to provide a link to the understanding of the efficacy of the policy framework and institutional support system existing for this sector) and group discussions to ensure active participation and continuous learning.

**Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

**Keywords**

MSME, Skill development programmes, Institutional support for SMEs, Financial and non-financial incentive schemes

**B.A Programme-Commerce**  
**TAX PROCEDURES & PRACTICES**  
**Paper 1: SEMESTER -I**  
**Income Tax Law I**

**Duration: 3 Hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

To provide basic knowledge of Income Tax law and enable computation of taxable income under different heads of income.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the basic concepts under the income tax law.

CO2: determine the residential status and tax incidence of different assessees.

CO3: compute income under the head 'Salaries'.

CO4: compute income under the head 'House property'.

CO5: compute income under the head 'Profits and gains of business and profession'.

## **Course Contents**

### **Unit I**

Basic concepts; Assessee, income, period of assessment (Previous year, Assessment year),  
Structure to compute tax liability

### **Unit II**

Residential status and tax incidence

### **Unit III**

Computation of income under the head 'Salaries'

### **Unit IV**

Computation of income under the head 'Income from House property'

### **Unit V**

Computation of income under the head 'Profits and gains of business and profession'

## References

- Singhanian, Vinod K. and Monica Singhanian. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
- Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.

## Additional Resources

Journals

- *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
- *Corporate Professionals Today*. Taxmann. New Delhi.
- *Current Tax Reporter*. Jodhpur.

## Teaching Learning Process

The teaching learning process includes classroom lectures, Case studies, Presentations

## Assessment Methods

The assessment methods of the course include end semester examination; Class participation; Assignments; Class tests

## Keywords

Assessee, Tax liability, Residential status, Tax incidence, Income, Computation, Salaries, House properties,



**B.A Programme-Commerce**  
**TAX PROCEDURES & PRACTICES**  
**Paper 2: SEMESTER -II**  
**Income Tax Law II**

**Duration: 3 Hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

The objective of the course is to provide an understanding of income tax law and enable computation of taxable income and tax liability

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: calculate income under all five heads.

CO2: understand clubbing provisions and aggregate income after set-off and carry forward of losses.

CO3: understand the deductions allowed and not allowed under Income Tax Act.

CO4: know about rebates and reliefs.

CO5: compute taxable income and tax liability of individuals and firms.

## **Course Contents**

### **Unit I**

Revision of first three heads of income Capital gains; Income from other sources (pertaining to individuals and firms)

### **Unit II**

Clubbing of income, aggregation of income and set off and carry forward of losses (pertaining to individuals and firms)

### **Unit III**

Deduction from Gross total income under Chapter VI A

### **Unit IV**

Rebate of income tax under Section 88E, Relief under Section 89, 90 and 91 (pertaining to individuals and firms)

## **Unit V**

Assessment of individuals and firms

### **References**

- Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
- Singhanian, Vinod K. and Monica Singhanian. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.

### **Additional Resources**

- *Current Tax Reporter*. *Current Tax Reporter*, Jodhpur.
- *Income Tax Reports*. *Company Law Institute of India Pvt. Ltd.*, Chennai.
- *Corporate Professionals Today*. Taxmann. New Delhi.

### **Teaching Learning Process**

The teaching learning process includes classroom lectures, Case studies, Presentations

### **Assessment Methods**

The assessment methods of the course include end semester examination; Class participation; Assignments; Class tests

### **Keywords**

Assessment year, Previous year Assessee, Person Finance act, Income, Income tax, Agricultural income, Resident, Non-resident, Standard deduction

**B.A Programme-Commerce**  
**TAX PROCEDURES & PRACTICES**  
**Paper 3: SEMESTER -III**  
**Goods and Service Tax (GST)-I**

**Duration: 3 Hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

To provide students with a basic knowledge of principles and provisions of GST

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the concept of value added tax and connect with the genesis of goods and services tax

CO2: know the meaning of supply under GST law and various concepts related to supply

CO3: understand the meaning and utilization of input tax credit

### **Unit 1: Introduction**

The constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government), Concept of VAT: Meaning, Variants & Methods, Major Defects in the structure of Indirect Taxes prior to GST, Rationale for GST, Structure of GST (SGST, CGST, UTGST & IGST), GST Council, GST Network, State Compensation Mechanism, Registration.

### **Unit 2: Levy & Collection of GST**

Taxable event:- “Supply” of Goods & Services, Place of Supply: Within state, Interstate, Import & Export, Time of supply, Valuation for GST- Valuation rules, taxability of reimbursement of expenses., Exemption from GST: Small supplies & Composition Scheme, Classification of Goods & Services: Composite & Mixed Supplies.

### **Unit 3: Input Tax Credit**

Basic concept, simple illustrations on calculation of GST and Input Tax Credit, Order of Adjustment of Input tax credit against output: CGST, SGST, IGST.

## **References**

- Ahuja, Girish, Gupta Ravi, *GST & Customs Law*.
- Bansal, K. M., *GST & Customs Law*, Taxmann Publication.
- Gupta, S.S., *GST- How to meet your obligations (April 2017)*, Taxmann Publications

- Gupta, S.S., *Vastu and Sevakar*, Taxmann Publications, 2017
- Singhania V. K , *GST & Customs Lax*, Taxmann Publication.
- SisodiaPushpendra, *GST Law*, Bharat Law House.

### **Additional Resources**

- *The Central Goods and Services Tax, 2017*
- *The Constitution (One hundred and First Amendment) Act, 2016*
- *The Goods and Services Tax (Compensation to States), 2017*
- *The Integrated Goods and Services Tax, 2017*
- *The Union Territory Goods and Services Tax, 2017*
- *Vastu and Sevakar Vidhan, by Government of India*

**Note: Latest edition of the books should be used.**

### **Teaching Learning Process**

The teaching learning process includes classroom lectures, Case studies, Presentations

### **Assessment Methods**

The assessment methods of the course includes end semester examination; Class participation; Assignments; Class tests

### **Keywords**

Inter-state supply, IGST, SGST, UTGST, CGST ,Supply Composition scheme ,Input tax credit

**B.A Programme-Commerce  
TAX PROCEDURES & PRACTICES  
Paper 4: SEMESTER -IV  
Goods and Service Tax (GST)-II**

**Duration: 3 Hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

To provide students with a basic knowledge of principles and provisions of GST

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand eligible and ineligible input tax credit and concepts related to input tax credit.

CO2: know the procedures related to filling of GST returns

CO3: understand other special provisions related to GST such as anti-profiteering, dual control, penalties and appeals.

## **Course Contents**

### **Unit I: Input Tax credit**

Eligible & Ineligible Input Tax Credit , Apportionments of Credit & Blocked Credits, Tax Credit in respect of Capital Goods, Recovery of Excess Tax Credit, Availability of Tax Credit in special circumstances, Transfer of Input Credit (Input Service Distribution), Payment of Taxes, Refund, Doctrine of unjust enrichment , TDS, TCS. Reverse Charge Mechanism, Job work

### **Unit II: Procedures**

Tax Invoice, Credit & Debit Notes, Returns, Audit in GST, Assessment: Self Assessment, Summary & Scrutiny

### **Unit III: Special Provisions**

Taxability of E-Commerce, Anti-Profiteering, Avoidance of dual control, E-way bills, Zero rated supply, Offences & Penalties, Appeals

## **References**

- Ahuja Girish, Gupta Ravi, *GST & Customs Law*.
- Bansal, K. M., *GST & Customs Law*, Taxmann Publication.
- Gupta, S.S. , *GST- How to meet your obligations (April 2017)*, Taxmann Publications

- Gupta, S.S., *Vastu and Sevakar*, Taxmann Publications, 2017
- Singhania V. K , *GST & Customs Lax*, Taxmann Publication.
- SisodiaPushpendra, *GST Law*, Bharat Law House.

### **Additional Resources**

- *The Central Goods and Services Tax, 2017*
- *The Constitution (One hundred and First Amendment) Act, 2016*
- *The Goods and Services Tax (Compensation to States), 2017*
- *The Integrated Goods and Services Tax, 2017*
- *The Union Territory Goods and Services Tax, 2017*
- *Vastu and Sevakar Vidhan, by Government of India*

**Note: Latest edition of the books should be used.**

### **Teaching Learning Process**

The teaching learning process includes classroom lectures, Case studies, Presentations

### **Assessment Methods**

The assessment methods of the course includes end semester examination; Class participation; Assignments; Class tests

### **Keywords**

Input tax credit, TDS, TCS, Job-work, E-way bill, Anti-profiteering, Dual control, Offences, Penalties

**B.A Programme-Commerce**  
**TAX PROCEDURES & PRACTICES**  
**Discipline Specific Elective Paper 5(a): SEMESTER -V**  
**Personal Tax Planning**

**Duration: 3 Hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

To provide basic knowledge of Income tax laws in easily comprehensible manner with a view to equip them to use the legitimate tool of tax planning in their economic life.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the concept of tax Planning and use the residential status to plan the scope of income.

CO2: apply critical thinking and problem-solving skills related to minimization of tax liability.

CO3: develop efficient pay packages and understand tax planning strategies in relation to house property

CO4: devise tax planning strategies for business and profession and understand the presumptive scheme of taxation

CO5: understand and undertake tax planning for capital gains tax

## **Course Contents**

### **Unit I**

Tax Evasion; Tax Avoidance and its limitations; Tax Planning-Concepts and Objectives; Tax Management – Nature, Basic Concepts: Residential Status and Scope of Income, Special Provisions for Non-resident Indians [COL,PIO],Form of Ownership of Business- Tax characteristics of Sole proprietor, HUF, Partnership firm.

### **Unit II**

Tax Planning with Special Reference to Individuals, HUFs; TDS Obligations-under section 192,194IA,194IB; Advance Payment of Tax; Return of Income; Self Assessment; Interest Payable under section 234A, 234B, 234C; Fee for late filing of return.

### **Unit III**

Tax Planning for Salary Income: Relative tax Efficiency of Allowances, Perquisites, Retirement Benefits. Tax Planning for House Property Income: Deductions available under section 24(a),

24(b); Set off and carry forward of HP losses. Deduction under section 80 C, 80EE with reference to House Property Income.

### **Unit IV**

Tax Planning for small size Business Professions: Simplified Scheme of Computing Business Income under section 44AD, 44ADA, 44AE. Tax Planning for Gifts, Interest Income on Deposits, Dividend Income on Shares and Units of Mutual funds under the Head other sources.

### **Unit V**

Tax Planning for Capital gains: Short term versus long term Capital gains on Immovable Property, Shares, Bonds/Debtentures, Units of Mutual funds, Gold Deposits, Gold Bonds; Exemption under section 54, 54B, 54EC, 54F; Carry Forward and set off of Capital losses. Deductions from Gross Total Income: 80C, 80CCD(1), 80CCD(1B), 80CCD(2), 80D, 80E, 80G Specific Anti Avoidance Rules: 94(7), 94(8).

### **References**

- Ahuja, G. and Gupta, R., *Corporate Tax Planning and Management*. Bharat Law House, Delhi, 2017.
- Jain, R.K., *Aayakar Vidhanavam Lekhankan*, Rajeev Bansal Publications, 2017.
- Mehrotra, H.C. and Goyal, S.P., *Direct Tax including Tax Planning & Management*. Sahitya Bhawan, Agra, 2017.
- Singhanian, Vinod K. and Singhanian, K., *Direct Taxes Law & Practice -With special reference to Tax Planning*. Taxmann Publications Pvt. Ltd., New Delhi, 2017.

### **Additional Resources**

- Mehrotra, H.C. and Goyal, S.P., *Aayakar Vidhanavam Lekhankan (Income Tax Law and Accounts)*, Sahitya Bhawan, Agra, 2016.

**Note: Latest edition of book may be used**

### **Teaching Learning Process**

The teaching learning process includes classroom lectures, Case studies, Presentations

### **Assessment Methods**

The assessment methods of the course include end semester examination; Class participation; Assignments; Class tests

### **Keywords**

Tax Planning, Residential status, Double Taxation relief, Agricultural Income, Perquisites Allowances, Presumptive taxation, Indexation, Tax Audit



**B.A Programme-Commerce**  
**TAX PROCEDURES & PRACTICES**  
**Discipline Specific Elective Paper 5(b): SEMESTER -V**  
**Income Tax Procedures & Practice**

**Duration: 3 Hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

To provide basic knowledge of income tax procedures and practice

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: know about procedures relate to assessment.

CO2: understand the provisions for deduction of tax at source and compute the tax interest and fee payable to / by government.

CO3: understand the procedure of advance tax payment for all types of assesses.

CO4: understand procedures related to refunds and appeals.

CO5: compute the penalties payable for offending income tax law and related procedure.

## **Course Contents**

### **Unit I**

Assessment procedures: Assessment under Section 143(1), regular assessment under Section 143(3), best judgement assessment, income escaping assessment time limit for notice, time limit for completion of assessment and reassessment

### **Unit II**

Tax deduction at source: Obligations of payers of income, TDS rates, rights of recipients to get payment without TDS or with lower TDS, certificates and returns pertaining to TDS (including e-TDS returns)

### **Unit III**

Advance tax payment for all types of assesses

### **Unit IV**

Interest and refund; Appeals (including reduction/ waiver of penalties), rectification, revisions (including documentation)

### **Unit V**

Penalties and prosecutions: procedure for imposing penalties, waiver of penalty, nature of default and penalties imposable; search and seizures; Advance ruling and Settlement Commission

### **References**

- Ahuja, Girish., and Gupta. Ravi. *Systematic Approach to Income Tax*. Bharat Law House. Delhi.
- Singhanian. Vinod K. and Singhanian. Monica. *Corporate Tax planning*. Taxmann Publications Pvt. Ltd., New Delhi.
- Ahuja. Girish. and Gupta. Ravi. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
- Bajpai. Shanker, Om. *Search. Seizure and Survey*. Taxmann Publications Pvt. Ltd., New Delhi.

### **Additional Resources**

- Current Tax Reporter. Current Tax Reporter. Jodhpur
- Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.
- Corporate Professionals Today. Taxmann. New Delhi.

**Note: Latest edition of text books may be used.**

### **Teaching Learning Process**

The teaching learning process includes classroom lectures, Case studies, Presentations

### **Assessment Methods**

The assessment methods of the course include end semester examination; Class participation; Assignments; Class tests

### **Keywords**

Assessment procedures, Tax deduction, Advance tax, Interest, Refund, Penalties, Prosecutions, Advance ruling

**B.A Programme-Commerce**  
**TAX PROCEDURES & PRACTICES**  
**Discipline Specific Elective Paper 6(a): SEMESTER -VI**  
**Corporate Tax Planning**

**Duration: 3 Hrs.**

**Marks: 100**

**Credits: 6**

### **Course Objective**

To provide basic knowledge of Corporate Tax in India and its effectiveness in tax planning.

### **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the procedure of assessment of corporate assessees.

CO2: devise the strategy for tax planning in respect of a new business.

CO3: comprehend the income tax provisions relevant for financial management decisions.

CO4: understand tax planning with reference to non-residents and the concept of double taxation relief

CO5: devise tax neutral strategies for Business re-organisation

### **Course Contents**

#### **Unit I**

Corporate Tax in India , Types of Companies, Residential status of Companies and Tax, incidence, Tax liability and minimum alternate tax, Carry forward and set off of losses in case of certain Companies , Deductions available to Corporate assessee, Tax on Distributed Profits of Company, Mutual Fund

#### **Unit II**

Tax Planning with reference to Setting up a new Business, Location of Business, Nature of Business, Form of ownership: Firm/LLP vs Company; Tax Planning with reference to capital structures, Dividend decisions and Bonus Shares.

#### **Unit III**

Tax Planning with reference to specific management decisions: Make or Buy, own or lease, repair or replace; Tax Planning with reference to receipt of Insurance Compensation; Tax Planning with reference to distribution of Assets in case of liquidation of a company

**Unit IV**

Tax Planning with reference to Non-Residents, Double Taxation Relief

**Unit V**

Tax with reference to Business Restructuring, Amalgamation, Demerger, Slump Sale, Conversion of Sole Proprietary Concern/Firm/LLP into company

**References**

- Ahuja, G. and Gupta, R., *Corporate Tax Planning and Management*. Bharat Law House, Delhi, 2017.
- Ghosh, T.P., *Indian Accounting Standards and IFRSs*. Taxmann Publications Pvt. Ltd. New Delhi, 2011.
- Jain, R.K., *Aayakar Vidhanavam Lekhankan*, Rajeev Bansal Publications, 2017.
- Mehrotra, H.C. and Goyal, S.P., *Direct Tax including Tax Planning & Management*. Sahitya Bhawan, Agra, 2017.
- Mittal, D.P., *Law of Transfer Pricing*. Taxmann Publications Pvt. Ltd., New Delhi, 2014.
- Singhania, Vinod K. and Singhania, K., *Direct Taxes Law & Practice -With special reference to Tax Planning*. Taxmann Publications Pvt. Ltd., New Delhi, 2017.

**Additional Resources**

- IAS – 12 and AS – 22.
- Mehrotra, H.C. and Goyal, S.P., *Aayakar Vidhanavam Lekhankan (Income Tax Law and Accounts)*, Sahitya Bhawan, Agra, 2016.

**Note: Latest edition of the book may be used.**

**Teaching Learning Process**

The teaching learning process includes classroom lectures, Case studies, Presentations

**Assessment Methods**

The assessment methods of the course includes end semester examination; Class participation; Assignments; Class tests

**Keywords**

Tax avoidance, Tax evasion, Tax management, Minimum alternative tax, Dividend distribution, Tax Amalgamation, Demerger, Marginal Relief, Deduction C

**B.A Programme-Commerce**  
**TAX PROCEDURES & PRACTICES**  
**Discipline Specific Elective Paper 6(b): SEMESTER -VI**  
**Indirect Taxes- Customs Act & Procedures**

**Duration: 3 Hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

To enable an understanding of various provisions, documents and procedures under Customs law

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: know the basic concepts of customs act.

CO2: compute the assessable value for charging customs duty.

CO3: understand the meaning and procedures of import and export.

CO4: know the documentation related to customs duties.

CO5: understand export promotion schemes and importance of special economic zones

## **Course Contents**

### **Unit I**

Important terms and definitions under the Customs Act

### **Unit II**

Types of duties; procedure to compute effective rate of duty

### **Unit III**

Types of import - import of cargo, personal baggage and stores, courier and post

### **Unit IV**

Clearance procedure including filing of relevant documents; Steps and documents to be prepared; Penalties and prosecution

### **Unit V**

Export promotion schemes; Duty drawback; EOU; Special Economic Zones

## References

- Ahuja, Girish and Ravi Gupta. *GST and Customs law*. Flair Publications
- Singhania, Vinod K. *GST and Customs law*. Taxmann Publications Pvt. Ltd., New Delhi

## Additional Resources

- Datey, V S , *Customs law*. Taxmann Publications Pvt. Ltd., New Delhi
- Rafi Mohammad , *Indirect Taxes* , Bharat Law house

## Teaching Learning Process

The teaching learning process includes classroom lectures, Case studies, Presentations

## Assessment Methods

The assessment methods of the course include end semester examination; Class participation; Assignments; Class tests

## Keywords

Customs duty, Import, Export, Cargo, Baggage, Export, promotion, scheme, Duty, drawback, Special Economic Zones

**B.A Programme-Commerce  
INSURANCE  
Paper 1: SEMESTER –I  
Introduction to Insurance**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

To impart introductory knowledge of Insurance to the students

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the concept of risk, relevance of probability & the insurance market

CO2: understand the principles of insurance

CO3: understand the nature of insurance

CO4: learn the documentation of insurance policies

CO5: learn the concept of reinsurance

## **Course Contents**

### **Unit 1: Introduction to Insurance**

Risk, Types of Risk, Management of Risk, Insurable and non-insurable risk. Relevance of Probability. Theory and Law of Large numbers. (No practical problems). History and Development of Insurance, Role of Insurance in Economic Development, The Insurance market, Legal Environment, the Intermediaries & the Customer

### **UNIT II: Principles of Insurance**

Utmost good faith, Insurable Interest, Indemnity, Contribution & Subrogation, Proximate Cause

### **Unit III: Nature of Insurance**

A contract. Express & Implied Conditions, Conditions Subsequent & precedent to Liability, Non-payment of premium, Classification of Insurance Business, the different types of Life and General Insurance Policies.

### **Unit IV: Documentation**

Proposal Forms, the Insurance Policy, Cover Note, Certificates, Renewal Notices, Endorsement and specifications.

### **Unit V: Reinsurance**

Concept and Terminologies, Methods of Re-insuring, types of re-insurance covers

### **References**

- Black, K. and Skipper, H.D. *Life and Health insurance*. Pearson Education
- Mehr, R.I., *Fundamentals of Insurance*, Homewood, IL: Richard D. Irwin, Inc.,
- Rejda, G.E., *Principles of Risk Management and Insurance*. Pearson Education

**Note:** Latest edition of text books may be used.

### **Additional Resources**

- Crane, F. *Insurance Principles and Practices* John Wiley and Sons, New York (1980)
- Dorfman, M. S., *Introduction to Insurance*, Prentice Hall, 1982
- Gupta P.K., *Fundamentals of Insurance*, Himalaya Publishing House
- Gupta P.K., *Insurance and Risk Management*, Himalaya Publishing House
- Holyoake, J. and Weipers, W., *Insurance, Institute of Financial Services*, U. K. 2002
- Vaughan, E. J. and Vaughan, T., *Fundamentals of Risk and Insurance*, Wiley & Sons

**Note:** Latest edition of text books may be used.

### **Teaching Learning Process**

As the course is designed to impart introductory knowledge of Insurance to the students, the teaching learning process will be based on lectures,

### **Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination

### **Keywords**

Insurance, Risk, Contracts, Insurance Policy, Reinsurance



**B.A Programme-Commerce**  
**INSURANCE**  
**Paper 2: SEMESTER –II**  
**Regulatory Framework of Insurance**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

To impart working knowledge of regulatory framework of Insurance to the students.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand various legislation governing insurance business

CO2: examine statutes requiring compulsory insurance

CO3: analyze the workmen's Compensation Act and the Public Liability Act.

CO4: develop insights in to the essentials of general contract, the Marine Insurance Act, the Carriage of Goods by Sea Act

CO5: know The Carriers Act, The Indian Stamp Act, exchange control regulations and management

### **Unit I. Legislations Governing Insurance Business**

The Insurance Act, 1938, LIC Act, 1956, General Insurance Business (Nationalization) Act, 1972, The IRDA Act, 1999

### **Unit II: Statutes Requiring Compulsory Insurance**

The Motor Vehicles Act, 1988/1998

### **Unit III: Statutes Requiring Compulsory Insurance-II**

The Workmen's Compensation Act, 1923, The Public Liability Act, 1991

### **Unit IV: Other Important Legislations**

Essentials of General Contract The Indian (Contract Act, 1872, Sec.-10), The Marine Insurance Act, 1963, The Carriage of Goods by Sea Act, 1923

### **Unit V: Other Important Legislations-II**

The Carriers Act, 1965, the Indian Stamp Act, 1899, Exchange Control Regulations/FEMA, 1999 (The Foreign Exchange Management)

## References

- *The Insurance Act, 1938, Taxmann Publication.*
- *LIC Act, 1956*
- *General Insurance Business (Nationalization) Act, 1972*
- *The IRDA Act, 1999, Taxmann Publication.*
- *The Motor Vehicles Act, 1998, Taxmann Publication.*
- *The Employees Compensation Act, 1923, Taxmann Publication.*
- *The Contract Act, 1872, Taxmann Publication.*
- *Marine Insurance Act, 1963, Taxmann Publication.*

## Additional Resources

- *Insurance Law Manual With IRDA Circulars & Notifications, 8th Edition; 2010, Taxmann Publication*
- *The Carriage of Goods by Sea Act, 1923, Taxmann Publication.*
- *The Carriers Act, 1965, Taxmann Publication.*
- *The Indian Stamp Act, 1899, Taxmann Publication.*
- *The Public Liability Act, 1991.*

**Note:** Latest edition of text books may be used.

## Teaching Learning Process

As the course is designed to enable the student to take up investment in stock markets independently, the teaching learning process will be based on lectures.

## Assessment Methods

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination

## Keywords

Insurance, LIC, GIC, IRDA, Motor Vehicles Act, Workmen's Compensation, Indian Contract Act, Public Liability Act, Carriers Act, Indian Stamp Act, Exchange Control Regulations

**B.A Programme-Commerce  
INSURANCE  
Paper 3: SEMESTER –III  
Life Insurance-I**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

To give basic knowledge of Insurance of Life Insurance to the students.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the purpose, need of life insurance & basic principles of life insurance.

CO2: learn the basic plans of insurance

CO3: know the concept and basics of pension products

CO4: analyze the basic elements in computation of premium with focus on valuation

CO5: develop insights in to the channels of distribution

## **Course Contents**

### **Unit I: Introduction**

Purpose and need of Life Insurance, Basic Principles of Life Insurance, Terminologies-Premium, Sum assured insured, proposer, nominee, survivor, assignee, assignment, riders etc, Changing scenario in the Indian Life Insurance Sector.

### **Unit II: Plans**

Basic Plans of Insurance - Term & Pure Endowment, participating and non-participating, Whole Life policies. Money back Plans, Annuities, Traditional/Unit linked plans, Individual and group policies, Policies for females, children, physically handicapped, Insurance plans offered in other countries like-flexible premium plans, universal life policy, special type of whole life policies and family protection policies.

### **Unit III: Pension Products**

Need for retirement planning, Pension Schemes in India. Types of pension plans, New Pension Scheme as per PFRDA, Old Age Social and Income Security Report (OASIS), 2000, Taxation of retirement benefits, Gratuity, commutation of pension, mutual funds and taxation.

**Unit IV Pricing**

Need for retirement planning, Pension Schemes in India. Types of pension plans, New Pension Scheme as per PFRDA, Old Age Social and Income Security Report (OASIS), 2000, Taxation of retirement benefits, Gratuity, commutation of pension, mutual funds and taxation.

**Unit V: Channels of Distribution**

The Distribution system of Life insurance, Intermediaries Agents-Individual, Corporate (including Bank assurance or BANC Assurance) Brokers, Employee Sales Officials, Internet based selling or Direct Selling.

**References**

- Black, K. and Skipper, H.D. *Life and Health Insurance*. Pearson Education.
- Mehr, R. J., *Fundamentals of Insurance*, Irwin, 1986.
- Rejda, G.E., *Principles of Risk Management and Insurance*. Latest Edition, Pearson Education.

**Additional Resources**

- Dorfman, M. S., *Introduction to Insurance*, Prentice Hall.
- Holyoake, J. and Weipers, W., *Insurance, Institute of Financial Services*, U.K. 2002.
- *Publication of Insurance Institute of India*, Mumbai

**Note:** Latest edition of text books may be used

**Teaching Learning Process**

As the course is designed to give basic knowledge of Insurance of Life Insurance to the students the teaching learning process will be based on lectures.

**Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination.

**Keywords**

Life Insurance, Term, Pure Endowment, Unit linked plans, Pension Plans, Premium, Distribution system of Life insurance

**B.A Programme-Commerce  
INSURANCE  
Paper 4: SEMESTER –IV  
Life Insurance-II**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

To give basic knowledge of life insurance to the students.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: learn to underwrite life insurance

CO2: develop the documentation of life insurance

CO3: understand service policy

CO4: understand claim settlement procedures

CO5: acquaint with the contemporary issues in life insurance

## **Course Contents**

### **Unit I: Life Insurance Underwriting**

□

Factors affecting Mortality - family history, personal history, built / present health, occupation and environment, moral hazards, financial underwriting, female lives.

### **Unit II: Life Insurance Documentation**

Need and Format, Preamble, Operative clause, □ Conditions and privileges, Alteration, Resource of Duplicate policy / or Loss of a Policy.

### **Unit III Policy Servicing**

Need of Policy Servicing, Change of address, loans, survival benefits, assignment, revival, □ nomination, surrenders, and addition of riders or additional benefits.

### **Unit IV: Claim Settlement Procedure**

Maturity claims, death claims, early claims, survival benefit payments, accident benefit, disability benefit, claim document, settlement procedures □

### **Unit V: Contemporary Issues in Life Insurance**

Major Life Insurance companies in India (Public and Private Sector)

### **References**

- Black, K. and Skipper, H.D. *Life and Health Insurance. (latest edition)*, Pearson Education.
- Mehr, R. J., *Fundamentals of Insurance*, Irwin,.
- Rejda, G.E., *Principles of Risk Management and Insurance. (latest Edition,)* Pearson Education.

### **Additional Resources**

- Dorfman, M. S., *Introduction to Insurance*, Prentice Hall,.
- Holyoake, J. and Weipers, W., *Insurance, Institute of Financial Services*, U.K.
- Publication of Insurance Institute of India, Mumbai.

**Note:** Latest edition of text books may be used.

### **Teaching Learning Process**

As the course is designed to give basic knowledge of Insurance of Life Insurance to the students the teaching learning process will be based on lectures.

### **Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination.

### **Keywords**

Life Insurance, Underwriting, Documentation, Policy Servicing, Claims Settlement

**B.A Programme-Commerce**  
**INSURANCE**  
**Discipline Specific Elective Paper 5(a): SEMESTER-V**  
**Risk Management**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

### **Course Objective**

To impart the knowledge of Management of Risk and process of Risk management. This paper would provide deep insights on risk management in Insurance products and organisations.

### **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the concept of risk, relevance of probability, process & methods of risk

CO2: understand risk management in disasters

CO3: analyze various risk insurance products

CO4: learn insurance organisation

CO5: develop prospects of insurance companies

### **UNIT I: Introduction to Risk**

Meaning and Definition of Risk; Types of Risk: Static, Dynamic risk, Financial and Non-financial risks, Pure and Speculative risk, Fundamental and Particular risks, Business and Personal risk; Need for risk management; Process of risk management; Methods of risk management.

### **Unit II: Risk Management In Disasters**

Basic definition and concepts; Levels of Disaster; Importance to analyze Disaster risk management systems; Objectives of Disaster Management Act, 2005; National Disaster Management Authority of India.

### **Unit III: Risk of Insurance Product**

Criteria for assessment of Risk; Factors impacting Risk; Insurance of Business Risk, Crop Insurance, Burglary Insurance, Goods in transit Insurance, Artisan Insurance, Fidelity Guarantee Insurance, Rural Insurance, Micro Insurance, Urban Non Traditional Insurance, Employer Employee Insurance Scheme, Keyman Insurance; Prospects of Agriculture Insurance in India.

### **UNIT IV: Insurance Organisation**

Self Insurance, Individual Insurer, Partnership, Joint Stock Companies, Mutual Companies, Co-operative Organisation, State Insurance Intermediaries.

### **UNIT V: Prospects of Insurance Companies**

Prospects of Insurance; Privatization of Insurance Industry; Insurance Innovation; Health Insurance, Catastrophe Insurance, Liability Insurance, Credit Insurance and Surety. Corporate Governance and Corporate Social Responsibilities; Bancassurance; International Insurance Scene

### **References**

- Kumar, S., *Insurance and Risk Management*, Galgotia, Publishing Company, New Delhi, 2016.
- Mishra, M.N. and Mishra, S.B., *Insurance Principles and Practice*, S. Chand & Company Pvt. Ltd., New Delhi, 2016

### **Additional Resources**

- Loomba, J., *Risk Management and Insurance Planning*, PHI Learning Pvt. Ltd., New Delhi, 2013.
- Mittal, A. and Gupta, S.L., *Principles of Insurance and Risk Management*, Sultan Chand & Sons, New Delhi, 2016.

**Note:** Latest edition of text books may be used.

### **Teaching Learning Process**

As the course is designed to enable the student to take up investment in stock markets independently, the teaching learning process will be based on lectures.

### **Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination

### **Keywords**

Risk Management, Risk Management in Disaster, Insurance Product, Insurance Organisation, Prospects of Insurance Companies



**B.A Programme-Commerce**  
**INSURANCE**  
**Discipline Specific Elective Paper 5(b): SEMESTER-V**  
**Non-Life Insurance (Fire and Marine)**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

To give broad knowledge of Non-Life Insurance to the students.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand non-life insurance and its market

CO2: learn the basics of fire insurance & its settlement of claims

CO3: acquaint with marine insurance & various aspects

CO4: learn the marine insurance documentation & settlement

CO5: develop insights into major non-life insurance companies in India (public & private sector)

## **Course Contents**

### **Unit I: Introduction**

Purpose and need, Basic principles, Growth and Development, Global Scenario Indian Market

### **Unit II: Fire Insurance**

General Principles of Fire Insurance, Standard Fire and Special Perils Policy, Declaration and Floating Policy, Add-on covers and exclusion of Covers, Reinstatement Value Policy and Consequential Loss Policy, Provisions of All India Fire Tariff, Good & Adverse Features of Risks and importance of pre-inspection, Settlement of Claims and Surveyor's Role

### **Unit III: Marine Insurance: Various Aspects**

Marine cargo Insurance with a study of Institute Cargo Clauses, Types of Marine Policies & Contracts, Underwriting considerations & Rating of Marine Risks, Duty & Increased value Insurance / Annual Policy, Introduction to Hull Insurance

□

**Unit IV: Marine Insurance: Documentation and Settlement**

Marine Documents, Types of Losses, Marine Claims & Recovery, Condition and warranties, General Average - Basic concept.□

□  
□

**Unit V. Major Non-Life Insurance Companies in India (Public & Private Sector)**

Major Non-Life Insurance Companies in India - Public & Private Sector

**References**

- Black, K. and Skipper, H.D., *Life and Health insurance*, (latest edition), Pearson Education
- Mehr, R.I., *Fundamentals of Insurance*, Irwin
- Rejda, G.E., *Principles of Risk Management and Insurance (latest Edition)*, Pearson Education.

**Additional Resources**

- Crane. F. 6, *Insurance Principles and Practices*, John Wiley and Sons. New York.
- Dorfman, M.S., *Introduction to Insurance*, Prentice Hall,
- Holyoake, J. and Weipers, W., *Insurance, Institute of Financial Services*, U.K.
- Vaughan, E.J. and Vaughan, T., *Fundamentals of Risk and Insurance, (latest Edition)*, Wiley & Sons

**Note:** Latest edition of text books may be used.

**Teaching Learning Process**

As the course is designed to give basic knowledge of Insurance of Life Insurance to the students the teaching learning process will be based on lectures.

**Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination.

**Keywords**

Non-Life Insurance, Fire Insurance, Marine Insurance, Documentation, Settlement

**B.A Programme-Commerce**  
**INSURANCE**  
**Discipline Specific Elective Paper 6(a): SEMESTER-VI**  
**Operational Aspects of Insurance**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

To create broad understanding about the operations involved in Insurance Industry. This paper would provide comprehensive knowledge of Insurance documentation and operations

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the difference between insurance & annuities

CO2: examine premium calculation & fixation

CO3: analyze the process of underwriting

CO4: familiarize with the settlements of claims

CO5: acquaint with market insurance services

## **Course Contents**

### **Unit I: Annuities and Surrender Values**

Insurance vs. Annuity; Features of Annuity contract; Types of Annuities; Surrender value: Methods of Calculation of Surrender Value, Payment of Surrender value.

### **Unit II: Premium Calculation and Fixation**

Principles of Actuarial Science; Mortality tables, types and its constructions; Life Insurance Premium; Basic elements in computation of premium; Premium valuation methods; Factors affecting Premium.

### **Unit III: Underwriting Process**

Meaning of Underwriting, Need and Significance of Underwriting, Underwriting Process; Implementing and Reviewing Client's Insurance; Life Insurance Policies Selection; Insurance Ombudsman Scheme.

### **Unit IV: Claims Settlements**

Legal aspects; Various categories of Insurance Claims; Contents of the claim form. Fire Insurance claims, Motor Insurance Claims, Marine Insurance Claims, Crop Insurance, Claim Documents, Documents for Recovery, Claims for duty and profits, Claims for non delivery, Assignments and Nomination, its distinction and types.

### **Unit V: Marketing Of Insurance Services**

Growth of Insurance Industry in India; A.C. Mukherji Committee Report; Bank assurance; Insurance Salesmanship; Intermediaries and Distribution channel; Marketing Mix of Insurance; Pricing; Distribution channel of Insurance Product; Marketing Strategies of Insurance Players in India; CRM in Insurance.

### **References**

- Sethi, J. and Bhatia, N., *Elements of Banking and Insurance*, PHI Learning Pvt. Ltd., New Delhi, 2016.
- Singh, I. and Katyal, R., *Insurance Principles and Practice*, Kalyani Publishers, New Delhi, 2001.

### **Additional Resources**

- Mittal, A. and Gupta, S.L., *Principles of Insurance and Risk Management*, Sultan Chand & Sons, New Delhi, 2016.
- Agarwal, O.P., *Banking and Insurance*, Himalaya Publishing House, New Delhi, 2014

**Note:** Latest edition of text books may be used.

### **Teaching Learning Process**

As the course is designed to enable the student to take up investment in stock markets independently, the teaching learning process will be based on lectures.

### **Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination

### **Keywords**

Insurance, Annuities, Surrender Values, Underwriting, Claims Settlement, Marketing of Insurance Service

**B.A Programme-Commerce**  
**INSURANCE**  
**Discipline Specific Elective Paper 6(b): SEMESTER-VI**  
**Non-Life Insurance (Motor, Health, Accidents & Rural)**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

58To give broad knowledge of Non-Life Insurance to the students, including Motor insurance, health insurance and miscellaneous insurance in detail.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the aspects of motor insurance

CO2: examine health insurance

CO3: analyze various aspects of miscellaneous accidents

CO4: learn engineering equipment & machinery insurance

CO5: develop insights in to various aspects of rural insurance

## **Course Contents**

### **Unit I: Motor Insurance**

Motor Proposal Form, Types of Policies, certificate of Insurance, □ Provisions of the All India Motor Tariff, Underwriting considerations and Rating; Motor Portfolio in the Indian Market and the importance of Loss Control, Third Party Liability Claims, Motor Accident Claims Tribunals, Lok Adalats and other Conciliatory Forums; Settlement of Claims.□

### **Unit II: Health Insurance**

Standard Mediclaim Policy / Critical Illness / Health Plus / Tailor-made policies.□ Universal Health Insurance Scheme, Claim settlement. Cashless Facility, Role of TPA's□

### **Unit III: Miscellaneous Accidents Insurance & Engineering**

Traditional and Non-traditional covers, Burglary, Fidelity Guarantee, Public Liability, Householder & Shopkeepers Package Covers, Personal Accident, Group Personal Accident Covers.□

□

**Unit IV: Miscellaneous Accidents Insurance & Engineering-II**

Project Insurance, Machinery Breakdown, Electronic Equipment, Cold Storage, □□Boiler Insurance, Industrial All Risk Policy, Specialized Insurance: Aviation Insurance and Satellite Insurance, Other Covers. □

**Unit V: Rural Insurance**

IRDA (obligations of Insurers to Rural or Social Sectors) Regulations, 2002, Cattle Insurance and Insurance of other Livestock, Properties of Farmers and Agricultural equipment including Pump sets, etc., Social Security and other schemes.

**References**

- Mehr, R.I., *Fundamentals of Insurance*, Irwin, Black, K. and Skipper, H.D., Life and Health insurance, latest edition, Pearson Education
- Rejda, G.E., *Principles of Risk Management and Insurance* .latest Edition, Pearson Education.

**Additional Resources**

- Insurance Law Manual With IRDA *Circulars & Notifications*, Taxmannn Publication
- Publications of Insurance Institute of India, Mumbai
- Vaughan, E.J. and Vaughan, T., *Fundamentals of Risk and Insurance*", latest Edition, Wiley & Sons

**Note:** Latest edition of text books may be used.

**Teaching Learning Process**

As the course is designed to enable the student to take up investment in stock markets independently, the teaching learning process will be based on lectures.

**Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination

**Keywords**

Insurance, Motor Insurance, Health Insurance, Accident Insurance, Engineering Machinery & Equipment Insurance, Rural Insurance.

**B.A Programme-Commerce**  
**HUMAN RESOURCE MANAGEMENT**  
**Paper 1: SEMESTER –I**  
**Human Resource Management**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

The aim of this course is to make students understand the importance of human resources at the work place and to familiarize them with different aspects of managing people in organisations from the stage of acquisition to development and retention.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: understand the importance of human resources and their effective management in organisations.
- CO2: analyze the current theory and practice of recruitment and selection.
- CO3: realize the importance of the performance management system in enhancing employee performance.
- CO4: recommend actions based on results of the compensation analysis and design compensation schemes that are cost effective, that increase productivity of the work force, and comply with the legal framework.
- CO5: understand modern HRM practices to meet needs of changing business environment.

## **Course Contents**

### **Unit I: Introduction**

Human resource management- concept, relevance and spectrum; Role and competencies of HR manager, challenges of HR manager – workforce diversity, empowerment, technological changes, downsizing, voluntary retirement scheme, work life balance.

### **Unit II: Acquisition of Human Resources**

Human resource planning and job analysis- an overview; Recruitment – concept and sources; Selection – concept and process; Placement, induction and socialization.

### **Unit III: Compensation and Maintenance**

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

#### **Unit IV: Training and Development**

Training and development- concept and importance; Identifying training and development needs; Designing training programme; Training methods—apprenticeship, understudy, job rotation, vestibule training; Development methods – case study, role playing, sensitivity training, in-basket, management games, conferences and seminars.

#### **Unit V: Performance Management**

Performance appraisal system- nature and objectives; Methods of performance appraisal - ranking, graphic rating scale, checklist, management by objectives, 360 degree appraisal; HRIS-concept, functioning and application of computerized HRIS.

#### **References**

- Awasthappa, K. *Human Resource Management*. Tata McGraw Hill Education.
- Decenzo, D. A., & Robbins, S. P. (2011). *Fundamentals of Human Resource Management*. India: Wiley.
- Dessler, G. (2017). *Human Resource Management*. Pearson.
- Gupta, C. B. *Human Resource Management*. Sultan Chand and Sons.
- Rao, V. *Human Resource Management: Text and Cases*. Excel.
- Rastogi, S. *Management Of Human Resources*. Sun India.

Latest editions of the books may be used.

#### **Teaching Learning Process**

Interactive class room sessions with the help of power point presentations and group activities to ensure active participation and continuous learning

#### **Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

#### **Keywords**

Human resource planning, job analysis, performance appraisal, Management by objectives, HRIS, Employee counseling



**B.A Programme-Commerce  
HUMAN RESOURCE MANAGEMENT**

**Paper 2: SEMESTER –II  
Industrial Relations**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

**Course Objective**

To provide the framework of Industrial environment & mechanism for Settlement of Industrial Disputes and grievance mechanism.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the industrial relations and its environment.

CO2: identify the causes and effects of industrial disputes

CO3: frame process for settlement and conciliation between employees or employer.

CO4: comprehend the prevention of industrial disputes.

CO5: recognize the dispute settlement mechanism.

**Course Contents**

**Unit I: Industrial Relations**

Industrial relations: concepts, scope and environment

**Unit II: Industrial Disputes**

Anatomy of industrial disputes - concept and definition of industrial disputes, causes and effects of industrial disputes.

**Unit III: Industrial Unrest**

Major indicators of the state of industrial relations –Absenteeism, labour turnover, strikes, lockouts, Industrial indiscipline, Grievances and grievance redressal mechanism.

**Unit IV: Prevention of Industrial Disputes**

Preventive machinery: meaning, scope and mechanisms

**Unit V: Settlement of Industrial Disputes**

Settlement machinery - conciliation, arbitration and adjudication

**Note:** Each unit will have one case study, which is to be discussed by the teacher in the class.

## References

- Aggarwal, S. L., *Industrial Relations Law in India*, Macmillan Comp. India Ltd., New Delhi.
- Chadha, N. K., *Human Resource Management - Issues, Case Studies & Experiential exercises (2nd editors)*, Sri SaiPrintographers: New Delhi.
- Chhabra, T.N. & Suri, *Industrial Relations Concept & Issues*, DhanpatRai& Sons, Delhi.
- Monappa, A., *Industrial Relations*, Tata McGraw Hill Publishing Com. Limited, New Delhi.
- Sharma, J. P., *Simplified Approach to Labour Laws*, Bharat Law House (P), New Delhi Ltd., New Delhi.

## Additional Resources

- Arora, Monal, *Industrial Relations*, Excel Publication, New Delhi.Delhi
- Memoria, C.B., *Dynamics of Industrial Relations in India*-Himalaya Publishing House, Mumbai.
- Ramaswami, E.A. & Ramaswami V. *Industry and Labour*, Oxford Publications, New Delhi.
- Sinha & Sinha, *Dynamic of Industrial Relations*, Pearson Education, New Delhi.
- Srivastava, S.C., *Industrial Relations and Labour Law*, Vikas Publishers, New Delhi.

## Teaching Learning Process

The teaching -learning processes play a vital role in instilling in the student the curiosity to study this subject. It includes lectures through presentations of real life scenarios, expert lectures, case study involving industrial disputes , role plays , seminars , tutorials , project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

## Assessment Methods

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

## Keywords

Industrial Relations, Prevention and settlement of industrial disputes, Industrial indiscipline, Grievance

**B.A Programme-Commerce**

**HUMAN RESOURCE MANAGEMENT**

**Paper 3: Semester –III**

**Participative Management**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

**Course Objective**

The underlying objective of this course is to create basic understanding of concept of industrial environment and settlements, the how and why of workers' participation in management.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1:** gain theoretical and practical knowledge of Workers' Participation in India as a preventive tool to industrial disputes, its various levels, forms and modes
- CO2:** understand the development of trade union movement in India and the problems faced by them
- CO3:** understand the relevance of industrial discipline and grievance handling in India
- CO4:** evaluate the effectiveness of collective bargaining in India as a pre-requisite to industrial peace and harmony
- CO5:** learn the concept of collective bargaining and to acquaint with Indian issues related to it.

**Course Contents**

**Unit I: Introduction**

Worker's participation in management- concept, principles, types, forms, levels, objectives and importance; Pre-conditions of worker's participation in management.

**Unit II: Worker's Participation in Management in India**

Historical development in India, works committees, joint management councils, joint councils, unit councils, plant councils, shop councils, workers' directors scheme, and workers' participation in share capital; Problems of worker's participation in India; Strategies to make participative management more successful.

**Unit III: Trade Unionism**

Trade union movement in India-concept and significance; Approaches and problems of trade union in India; Measures for strengthening of trade unions in India.

**Unit IV: Discipline and Grievance Procedure**

Industrial discipline- concept, importance and principles; Code of discipline; Grievance in industries, concept and nature of employees' grievance, essentials of a good grievance procedure, grievance procedure in Indian industries.

**Unit V: Collective Bargaining**

Collective bargaining- concept, definition, role and process of negotiation and collective bargaining; Essentials of successful collective bargaining; Collective bargaining in India and its problems.

**Note:** Case studies may be used in teaching various units.

**References**

- Aggarawal, S.L. *Industrial relations law in India*. New Delhi: McMillen Comp. India Ltd.
- Chadha, N.K. *Human Resource Management –Issues, Case Studies & Experimental exercises* (2<sup>nd</sup> ed.). New Delhi: Sri SaiPrintographaers.
- Chhabra, T.N. &Suri. *Industrial Relations Concept and Issues*. Delhi: DhanpatRai& Sons.
- Kumar, S. (2009). *Participative Management: Contemporary Issues and Challenges*. Delhi :Manak Publications Pvt. Limited (ISBN 978-81-7831-172-2).
- Memoria, C.B. *Dynamics of Industrial Relations in India*. Mumbai: Himalaya Publishing House.

**Additional Resources**

- Monappa, A. *Industaral relations*. New Delhi: Tata McGraw Hill Publising Co. Limited.
- Ramaswami, E. A .&Ramaswami V. *Industry and Labour*. New Delhi: Oxford Publications

**Teaching Learning Process**

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

**Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

**Keywords**

Works committees, Joint management councils, Workers' Directors Scheme, Trade Union, Discipline, Grievance, Negotiations.

**B.A Programme-Commerce  
HUMAN RESOURCE MANAGEMENT**

**Paper 4: Semester –IV  
Industrial and Labour Regulations**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

**Course Objective**

To familiarize the students with the understanding and provisions of Industrial and Labour Regulations. Case studies and problems involving issues in Industrial & Labour Regulations are required to be discussed.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the protections available for factory workers under the Indian Legislature.

CO2: be able to handle the union actions under the provisions of Trade Union Act

CO3: understand the industrial disputes and legal remedies available with companies in such case.

CO4: acquaint with the basic framework of payment of just and fair wages to employees of factories, industrial establishments or other establishments.

CO5: design and understand the calculation of bonus and its payment to employees.

**Course Contents**

**Unit I: Factories Act, 1948**

Definitions, Authorities under the Factories Act; Provisions Relating to Health; Hazardous Processes; Welfare; Working Hours of Adults; Employment of Young Persons; Annual Leave with Wages; Special Provisions; Penalties and Procedure

**Unit II: Trade Union Act, 1926**

Historical Background, objectives and applicability of the Act; Definitions; Registration of Trade Unions; Rights and Liabilities of Registered Trade Union; Regulations; Penalties and Procedure

**Unit III: Industrial Disputes Act, 1947**

Historical Background, Objectives and Applications of the Act; Definitions; Authorities under the Act; Notice of Change; Reference of Certain Individual Disputes to Grievance Settlement Authorities; Reference of Disputes to Boards, Courts or Tribunals; Procedure, Powers and Duties of Authorities; Strikes and Lock-Outs; Lay-off and Retrenchment; Special Provisions Relating to Lay-off, Retrenchment and Closure in Certain Establishments; Unfair Labour Practices; Penalties

**Unit IV: Payment of Wages Act, 1936**

Definitions: Employed Person, Employer, Factory, Industrial or other Establishment, Wages. Responsibility for Payment of Wages, Fixation of Wage Period, Time of Payment of Wages, Mode of Payment, Deductions from Wages and Fines.

**Unit V: The Payment of Bonus Act, 1965**

Definitions: Accounting Year, Allocable Surplus, Available Surplus, Employee, Employer, Establishments, Establishment in Public Sector, Salary or Wage. 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, Adjustment of Customary or Interim Bonus, Deductions of Certain Amounts from Bonus Payable, Time Limit for Payment of Bonus, Recovery of Bonus from an Employer.

**References**

- Sharma, J. P. (2018). *Simplified Approach to Labour Laws*, Bharat Law House (P), New Delhi Ltd., New Delhi.
- Singh, Avtar. (2017). *Introduction to Labour and Industrial Laws*. Nagpur. Wadhwa and Company.
- Malik, K. L. (2017). *Industrial Laws and Labour Laws*, Eastern Book Company, Lucknow.

**Additional Resources**

- Srivastava, S.C. (2012). *Industrial Relations and Labour Law*. Vikas Publishers, New Delhi.
- Institute of Company Secretaries of India, “ Executive Programme-Module II, Paper 5 Economic and Labour Laws”, New Delhi

**Teaching Learning Process**

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures, case study approach is widely followed , role plays , seminars , tutorials , project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

**Assessment Methods**

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

**Keywords**

The Payment of Bonus Act, 1965, Payment of Wages Act, 1936, Industrial Dispute Act, 1947.

**B.A Programme-Commerce**  
**HUMAN RESOURCE MANAGEMENT**  
**Discipline Specific Elective Paper 5(a): SEMESTER -V**  
**Work Environment for Human Resource Management**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

The aim of this course is to make students understand the work culture and climate of organisations as well as role of HRM in developing ethical behavior and maintaining quality of work life.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the evolution of HRD

CO2: explore work environment with respect to conflict and stress

CO3: appreciate the role of TQM practices in organisations

CO4: appreciate quality of working life (QWL) and quality circles (QC)

CO5: explore ethical concerns facing organisations

## **Course Contents**

### **Unit I: Human Resource Development (HRD)**

HRD- concept, components, evolution, need and significance, difference between human resource management and human resource development; HRD culture and climate; Role of HR manager.

### **Unit II: Workplace Environment**

Conflict at work- an overview, sources and coping strategies; Managing workforce diversity; Effective meetings; Flexible work arrangements; Interpersonal communication; Productive work teams; Workplace wellness and managing stress.

### **Unit III: Total Quality Management (TQM)**

Concept, components, implementation and TQM practices in India; Learning organisations and knowledge management.

### **Unit IV: Quality of Working Life (QWL) AND Quality Circles (QC)**

Concept, approaches and conditions for success of QWL; General and organisational approach; Concept of QC and QC schemes in India.



### **Unit V: Ethical Issues**

Ethics and human resource management; Types of ethics; Need for ethical policies and code of conduct at workplace; Factors influencing ethical behaviour at work; Role of HRM in development of ethical behaviour.

**Case Studies: Some cases of real business world to supplement learning from the course.**

### **References**

- Chabbra, T.N.(2016). *Human Resource Management: Concepts and Issues*. DhanpatRai and Co. Publications.
- Durai, P.(2016). *Human Resource Management* (2nd ed.). New Delhi: Pearson Education.
- Mondy, A., Wayne and Martocchio, J. J. (2016). *Human Resource Management* (14<sup>th</sup> Ed.). Pearson Education Publications.

### **Additional Resources**

- Aggarwal, A. and Sharma, F.C., *Manav Sansadhan Prabandh* ,Sahityabhawam Publications, 2016.
- Aggarwal, R.C. and Fauzdar,S., *Human Resource Management* (Hindi), Sahityabhawan Publications, 2015.
- B.A. (Programme)-Commerce (CBCS) Department of Commerce, University of Delhi, Delhi
- Rao, V.(2016) *Human Resource Management*.Taxmann Publications Pvt. Ltd.
- Verma, R.B.S. and Singh, A.P. *Manav Sansadhan Vikas Aevam Prabandhan Ki Ruprekha (Hindi)*, New Royal Book Company, 2009.

### **Teaching Learning Process**

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

### **Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

### **Keywords**

HRD culture and climate, Conflict, Workforce diversity, Workplace wellness, TQM and Learning organisations

## **Organisational Behavior**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

### **Course Objective**

The underlying objective of this course is to create basic understanding of concept of organisational behavior and analyze complexities of human behavior in an organisation at individual, interpersonal, group and organisational level.

### **Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: understand the development of organisational behavior and its importance in managing people at workplace
- CO2: understand how people behave under different conditions and why people behave as they do
- CO3: critically evaluate leadership styles and strategies
- CO4: critically evaluate the potential effects of organisation culture and stress on behavior in organisation so as to direct the same towards predetermined goals
- CO5: understand the dynamics of organisational behavior

### **Course Contents**

#### **Unit I: Introduction**

Introduction to organisational theories; Organisational behavior- concepts, determinants, challenges and opportunities; Contributing disciplines of OB; Organisational behavior models.

#### **Unit II: Individual Behavior**

Foundations of individual behavior; Personality- factors influencing, Type A and B, Big five personality types; Values- concept and types- terminal values and instrumental values; Attitude-components and job related attitudes; Learning- concept, theories and reinforcement; Perception and Emotions-concept, perceptual process, importance, factors influencing perception; Emotional intelligence.

#### **Unit III: Motivation and Communication**

Meaning and importance of motivation; Theories- Maslow, Herzberg, Equity and Z Theory, Vroom's Valence- Expectancy Theory, Intrinsic motivation by Ken Thomas; Behaviour modification; Communication and feedback; Transactional analysis, JOHARI window.

#### **Unit IV: Group Behavior and Leadership**

Group dynamics- concepts, types- group norms, group roles, and group cohesiveness; Leadership- concept, trait theory, leadership continuum, transactional, charismatic, and transformational leadership.

### **Unit V: Dynamics of Organisational Behavior**

Conflict- sources, resolution strategies; Organisational culture-concept and determinants; Organisational change- importance, resistance to change, managing change; Stress- individual and organisational factors, prevention and management of stress, work life balance.

**Note:** Case studies can be taught from units III, IV and V.

### **References**

- Chhabra, T. N. *Organisational Behavior*. Sun India Publications.
- Luthans, F. (1997). *Organisational Behavior*. McGraw-Hill International Editions.
- Moshal, B. S. *Organisational Behavior*. New Delhi: Ane Books Pvt. Ltd.
- Robbins, S. T., Judge, T. A., & Hasham, E. S. (2013). *Organisational Behavior*. Pearson.
- Sekaran, U. *Organisational Behavior: Text and Cases*. New Delhi: Tata McGraw Hill.
- Singh, A. K., & Singh, B. P. *Organisational Behavior*. New Delhi: Excel Books Pvt. Ltd.
- Singh, K. (2015). *Organisational Behavior: Texts & Cases* (3rd Edition ed.). India: Pearson.

### **Additional Resources**

- Greenberg, J., & Baron, R. A. *Behavior in Organisations*. New Delhi: Prentice Hall of India Pvt. Ltd.
- Hersey, P. K., Blanchard, D., & Johnson, D. *Management of Organisational Behavior: Leading Human Resources*. Pearson Education.

### **Teaching Learning Process**

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

### **Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

### **Keywords**

Organisational theories, Personality, Values and Attitudes, Learning, Perception, Transactional Analysis, Organisational Culture, Organisational change, Stress

**B.A Programme-Commerce**  
**HUMAN RESOURCE MANAGEMENT**  
**Discipline Specific Elective Paper 6(a): SEMESTER -VI**  
**Human Resource Information System**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

### **Course Objective**

The purpose of this course is to enlighten the students with basic concepts, technology, application and management of HRIS.

### **Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: understand the basic framework envisaged under the statutes for HRIS and sharing information on different mode and ways
- CO2: comprehend the various principles involved and data based evidence of the HRIS
- CO3: understand the maintenance and compliance vertical of HRIS structuring department as well as application of HRIS in varied ways
- CO4: understand the applications of HRIS
- CO5: understand the emerging issues in HRIS

### **Course Contents**

#### **Unit I: Introduction**

HRIS- Meaning, history, evolution, objectives, uses and functions.

#### **Unit II: Data and Information Needs**

Data and information need for human resource managers; Sources of data; Role of ITES in HRM; concept, structure and mechanics of HRIS.

#### **UNIT III: Data Base Concepts for HRIS**

Elements of data management; Data format; Data entry procedures and processes; Data storage and retrieval; Information processing and control functions; Design of HRIS; HRM needs analysis.

#### **UNIT IV: Applications of HRIS**

Components of HRIS; Designing and implementation of HRIS- Job description system, manpower planning system, payroll system and performance management system.

### **UNIT V: Emerging Issues in HRIS**

HR and sustainability; Future trends in HRIS: manpower planning; Performance Appraisal; Training and development and compensation management.

### **References**

- Chhabra, T.N., *Human Resource Management: Concepts and Issues*, Dhanpat Rai and Co. Publications, 2016.
- Durai, P., *Human Resource Management*, 2<sup>nd</sup> Ed. Pearson Education, New Delhi, 2016.
- Walker, Alfred J., *Handbook of Human Resource Information Systems: Reshaping the Human Resource Function with Technology*, McGraw Hill, 1992.

### **Additional Readings**

- Aggarwal, A. and Sharma, F.C., *Manav Sansadhan Prabandh*, Sahitya Bhawan Publications, 2016.
- Aggarwal, R.C. and Fauzdar, S., *Human Resource Management (Hindi)*, Sahitya Bhawan Publications, 2015.
- Kavanagh, M. and Mohan, J., *Thite: Human Resource Information Systems: Basics Applications and Future Directions*, 3<sup>rd</sup> Ed., Sage South Asia Publisher, 2014.
- Verma, R.B.S. and Singh, A.P. *Manav Sansadhan Vikas Aevam Prabandhan Ki Ruprekha (Hindi)*, New Royal Book Company, 2009.

**Note: Latest edition of text book may be used.**

### **Teaching Learning Process**

Interactive class room sessions with the help of power point presentations and group activities to ensure active participation and continuous learning. Project work may be taken from any unit. Practical may be done for pedagogical purpose.

### **Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

### **Keywords**

Data sources, ITES, Data management, Performance management system, HR and sustainability

**B.A Programme-Commerce**  
**HUMAN RESOURCE MANAGEMENT**  
**Discipline Specific Elective Paper 6(b): SEMESTER -VI**  
**Leadership & Motivation**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

The underlying objective of this course is to help undergraduate students to study leadership in organisational context and explore the concept, importance and models of motivation for effective work performance.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: gain theoretical and practical knowledge to evaluate the leadership skills, styles and strategies so as to become a successful leader and effective employee in organisation
- CO2: understand the group dynamics and group decision making so they are able to develop the acumen to utilize the leadership concepts, tools and techniques to handle the complex organisational problems at different levels
- CO3: understand how people behave under different conditions and why people behave as they do
- CO4: evaluate the communication process and barriers to effective communication
- CO5: critically evaluate the functional and dysfunctional aspect of conflict and managing the organisational conflict

## **Course Contents**

### **Unit I: Group Dynamics**

Group dynamics- concepts, types- group norms, group roles, and group cohesiveness, group decision making

### **Unit II: Motivation**

Motivation- concept, importance and factors; Maslow, Herzberg, McGregor's Theory X and Y, Equity and Z Theory, Vroom's Valence - Expectancy Theory, Intrinsic and extrinsic motivation; Application-Job redesign, job enrichment and job enlargement

### **Unit III: Leadership**

Leadership- meaning, importance, qualities of a good leader, leadership styles, role of leader; Theories- trait theory, Fiedler's contingency theory, managerial grid, leadership continuum, transactional, charismatic and transformational leadership

#### **Unit IV: Communication**

Communication- concept, process and types; Barriers to communication, transactional analysis, JOHARI window

#### **Unit V: Conflict**

Conflict- concept and types, managing conflict, functional and dysfunctional conflict

**Note:** Case studies may be used in teaching various units.

### **References**

- Chhabra, T. N. *Organisational Behavior*. Sun India Publications.
- Luthans, F. (1997). *Organisational Behavior*. McGraw-Hill International Editions.
- Moshal, B. S. *Organisational Behavior*. New Delhi: Ane Books Pvt. Ltd.
- Pareek, U. (2014). *Understanding Organisational Behavior*. Oxford University Press.
- Robbins, S. T., Judge, T. A., & Hasham, E. S. (2013). *Organisational Behavior*. Pearson.
- Sekaran, U. *Organisational Behavior: Text and Cases*. New Delhi: Tata McGraw Hill.
- Singh, A. K., & Singh, B. P. *Organisational Behavior*. New Delhi: Excel Books Pvt. Ltd.
- Singh, K. (2015). *Organisational Behavior: Texts & Cases* (3rd Edition ed.). India: Pearson.
- Greenberg, J., & Baron, R. A. *Behavior in Organisations*. New Delhi: Prentice Hall of India Pvt. Ltd.
- Hersey, P. K., Blanchard, D., & Johnson, D. *Management of Organisational Behavior: Leading Human Resources*. Pearson Education.

### **Additional Resources**

- Hogg, M. & Vaughan, G.M. (2008). *Social Psychology*. Prentice Hall.
- Kohn, S. E., & O'Connell, V. D. (2007). *6 Habits of Highly Effective Teams*.
- Lakes, F. *Leadership: Theory and Practice by Peter G. Northouse*. Sage Publication (6<sup>th</sup> edition). New Jersey: Career Press. ISBN: 9781452203409.

### **Teaching Learning Process**

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

### **Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

### **Keywords**

Motivation, Communication, Leadership, Organisational culture, Organisational conflict, Group Dynamics, Stress

**B.A Programme-Commerce  
BUSINESS LAWS  
Paper 1: SEMESTER –I  
Mercantile Law**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

To familiarize the students with the understanding and provisions of prominent commercial laws. Case studies and problems involving issues in business are required to be discussed.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand basic aspects of contracts for making the agreements and contracts.

CO2: comprehend valid business propositions.

CO3: handle the execution of special contracts used in different types of business.

CO4: equip the students about the legitimate rights and obligations under The Sale of Goods Act.

CO5: understand the concepts and concerns of unpaid sellers and rights available to them.

## **Course Contents**

### **Unit I: Contracts**

Contract – meaning, characteristics and kinds. Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements

### **UNIT II: Execution of Contracts**

Discharge of contract – modes of discharge including breach and its remedies. Contingent contracts, Quasi –contracts

### **Unit III: Special Contracts**

Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency

### **Unit IV: The Sale of Goods Act, 1930**

Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties. Transfer of ownership in goods including sale by non-owners. Performance of contract of sale



## **Unit V: Unpaid Seller**

Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer. Auction Sale

### **References**

- Singh, Avtar.(2018). *The Principles of Mercantile Law*. Lucknow. Eastern Book Company.
- Sharma, J.P. and Kanojia S. (2018). *Business Laws*. New Delhi.Bharat Law House Pvt. Ltd.
- Tulsian P.C. (2018). *Business Law*. New Delhi.Tata McGraw Hill.
- Jagota R. (2019). *Business Laws*. MKM Publishers ScholarTech Press.

### **Additional Resources**

- Information Technology Rules 2000 with Information Technology Act 2000, Taxmann Publications Pvt. Ltd., New Delhi.
- Kuchhal, M C. (2018). *Business Laws*. New Delhi. Vikas Publishing House.
- Arora, S. (2015). *Business Laws*. New Delhi. Taxmann
- Sharma, J.P. and Kanojia S. (2015). *Vyavsayik Sanniyam*, Delhi University Hindi Cell.(For Hindi)

### **Teaching Learning Process**

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures, case study approach is widely followed , role plays , seminars , tutorials , project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

### **Assessment Methods**

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

### **Keywords**

The Sale of Goods Act, 1930, The Indian Contract Act, 1872

**B.A Programme-Commerce**  
**BUSINESS LAWS**  
**Paper 2: SEMESTER –II**  
**Partnership Laws**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

To familiarize the students with the understanding and provisions of laws related to Partnerships. Case studies and problems involving issues in partnerships are required to be discussed.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: enable to comprehend the business management in a partnership firm.

CO2: understand the benefits available to partners in carrying out business in partnership form of business.

CO3: comprehend the process of registration and dissolution of business as partnership firm

CO4: understand the fundamental difference in new age partnership firms as limited liability partnership and business management under it.

CO5: recognize the difference between designated partners and process of conversion into LLP.

## **Course Contents**

### **The Indian Partnership Act, 1932**

#### **Unit I**

The Nature Of Partnership-Definition Of Partnership, Partner, Firm And Firm Name; Partnership Deed; Mode Of Determining Existence Of Partnership; Partnership At Will; Relations Of Partners To One Another- Rights And Duties Of Partners; Mutual Rights And Liabilities; The Property Of The Firm; Relations Of Partners To Third Parties; Partner To Be Agent Of The Firm; Implied Authority Of Partner As Agent Of The Firm; Liability Of A Partner For Acts Of The Firm; Liability Of The Firm For Wrongful Acts Of A Partner; Holding Out.

#### **Unit II**

Minor Admitted to The Benefits Of Partnership; Incoming And Outgoing Partners; Introduction Of A Partner; Retirement Of A Partner; Expulsion Of A Partner; Insolvency Of A Partner; Right Of Outgoing Partner To Carry On Competing Business; Right Of Outgoing Partner In Certain Cases To Share Subsequent Profits.

#### **Unit III**

Registration Of Firms; Application For Registration; Effect Of Non-Registration; Dissolution Of

A Firm; Liability For Acts Of Partners Done After Dissolution; Right Of Partners To Have Business Wound Up After Dissolution; Continuing Authority Of Partners For Purposes Of Winding Up; Mode Of Settlement Of Accounts Between Partners; Sale Of Goodwill After Dissolution

### **The Limited Liability Partnership Act, 2008**

#### **Unit IV**

Historical Background; Difference between Limited Liability Partnership (LLP), Sole Proprietorship, Joint Hindu Family Business“ Partnership“ Cooperative Society, Producer Companies, Joint Stock Company, and Corporation.

#### **Unit V**

The Limited Liability Partnership Act, 2008-Salient Features Of LLP, LLP Agreement, Nature Of LLP, Partners, Designated Partners, Incorporation Document, Incorporation By Registration, Registered Office Of LLP And Change Therein, Change Of Name, Partners And Their Relations, Extent And Limitation Of Liability Of LLP And Partners. Whistle Blowing, Contributions, Financial Disclosures, Annual Return, Taxation of LLP, Conversion into LLP, Winding Up And Dissolution; LLP Rules and Forms.

### **References**

- Singh, Avtar. (2018). *The Principles of Mercantile Law*. Lucknow. Eastern Book Company.
- Kuchhal, M C. (2018). *Business Laws*. New Delhi. Vikas Publishing House.
- Tulsian P.C. (2018). *Business Law*. New Delhi.Tata McGraw Hill.
- Sharma, J.P. and Kanojia S. (2018). *Business Laws*. New Delhi.Bharat Law House Pvt. Ltd.

### **Additional Resources**

- Maheshwari, S.K. and Maheshwari, S. N. (2014). *Business Law*. Himalaya Publication House-New Delhi.
- Information Technology Rules 2000 with Information Technology Act 2000, Taxmann Publications Pvt. Ltd., New Delhi.

### **Teaching Learning Process**

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures, case study approach is widely followed , role plays , seminars , tutorials , project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

## **Assessment Methods**

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

## **Keywords**

Indian Partnership Act, 1932, LLP Act, 2008

**B.A Programme-Commerce**  
**BUSINESS LAWS**  
**Paper 3: SEMESTER –III**  
**Company Laws**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. Case studies involving issues in company laws are required to be discussed.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: comprehend the business management in a Company form of business.

CO2: understand the fundamental difference in different documents used in the company.

CO3: assist management in conduct of different types of company meeting and executions of decisions taken there under.

CO4: comprehend the process of calling and conduct of company meetings

CO5: recognize the procedure for dividend distribution, audit and winding up of companies.

## **Course Contents**

### **UNIT I: Introduction**

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; formation of company, promoters and their legal position, pre incorporation contract and; on-line registration of a company.

### **UNIT II: Documents and Shares**

Memorandum of association and its alteration, articles of association and its alteration, doctrine of constructive notice and indoor management, prospectus, shelf and red herring prospectus, misstatement in prospectus; issue, allotment and forfeiture of share, calls on shares; issue of sweat capital; employee stock option; issue of bonus shares; transfer and transmission of shares, buyback; ; D-Mat system.

### **UNIT III: Management**

Classification of directors, director identity number (DIN); appointment, removal of directors;

legal positions, powers and duties; key managerial personnel, managing director, manager; committees of board of directors – audit committee, nomination and remuneration committee, stakeholders relationship committee, corporate social responsibility committee; ; whistle blowing.

#### **UNIT IV: Company Meetings**

Meetings of shareholders and board; types of meeting, convening and conduct of meetings, requisites of a valid meeting- notice, agenda, chairman, quorum, proxy, resolutions, minutes; postal ballot, meeting through video conferencing, e-voting.

#### **UNIT V: Dividends, Audit and Winding Up**

Provisions relating to payment of dividend, provisions relating to books of account, provisions relating to audit, auditors' appointment, rotation of auditors, auditors' report, secretarial standards and secretarial audit; on-line filing of documents. Concept and modes of winding up, Liquidator, National Company Law Tribunal (NCLT), Appellate Tribunal (NCLAT), Special Courts.

### **References**

- Gower, LCB. (1969). *Principles of Modern company Law*, Stevens & Sons, London.
- Hanningan, Brenda. (2018). *Company Law*, Oxford University Press, U.K.
- Kuchhal M C. (2015). *Corporate Laws*, Shri Mahaveer Book Depot, New Delhi.
- Sharma, J.P. (2013). *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi
- Kumar, A. (2019). *Corporate Laws*. Taxmann
- Chadha R. & Chadha, S. (2018). *Company Laws*. Scholar Tech Press, Delhi

### **Additional Resources**

- Ramaiya. (2015). *A Guide to Companies Act. Nagpur*. Wadhwa Book Company.
- Kannal, S., & Sowrirajan, V.S., *Company Law Procedure*. Taxman's Allied Services (P) Ltd., New Delhi.

### **Teaching Learning Process**

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures, case study approach is widely followed, role plays, seminars, tutorials, project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

### **Assessment Methods**

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer

evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

### **Keywords**

Documents, Management, Company Meetings

**B.A Programme-Commerce  
BUSINESS LAWS  
Paper 4: SEMESTER –IV  
Consumer Laws**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

To familiarize the students with the understanding and provisions of different Consumer Protection Laws. Case studies and problems involving issues in Consumer Protection Laws are required to be discussed.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the basic rights of a consumer.

CO2: know the bodies responsible for delivery of justice to consumer

CO3: handle grievance as individual as well as part of Organisation.

CO4: apprehend the activities against competition and abuse to competition.

CO5: know the various redressal mechanisms in different business domain.

## **Course Contents**

### **Unit I: The Consumers Protection Act, 1986**

Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice.

### **Unit II: Organisational set up under Consumer Protection Act**

Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights.

Adjudicatory Bodies: Their composition, powers and jurisdiction (pecuniary and territorial): District Forum; State Commission; National Commission.

Role of Supreme Court under the CPA: (Five recent cases on consumer protection decided by Supreme Court).

### **Unit-III: Grievance Redressal Mechanism under the CPA**



Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Temporary Injunction. Reliefs which can be provided; Appeal; Enforcement of order; Bar on frivolous and vexatious complaints; Offences and penalties.

Five Leading Cases on: (i) Jurisdiction; (ii) Locus standii of Complainant; (iii) Payment of Compensation for loss or Injury; (iv) Consequence of Imprisonment; (v) Relief to Consumer.

Seven Leading Cases decided under Consumer Protection Act: Medical Negligence, Banking and Financial Service, Housing & Real Estate, Electricity, Water, and Telecom Services. Education & Training Service, Defective Product, Unfair Trade Practice

#### **Unit IV: The Competition Act, 2002**

Competition Act 2002: Objective, Purpose, Definitions and Salient Features:

Concept of: - Agreements Having Adverse Impact on Competition; Abuse of Dominant Position; Regulation of Combination; Criteria for Determining “Appreciable Adverse Effect on Competition” and ‘Dominant Position’; ‘Relevant Geographic Market’ Factors; ‘Relevant Product Market’ Factors.

Competition Commission of India: Establishment of Commission, Composition of Commission, Term of office of Chairperson and other Members, Duties, Powers and Functions of Commission. Removal of members of Commission.

Locus Standii, Complaint and Procedures: For Investigation, Hearings and Enquiry; Remedies after enquiry and Enforcement of orders, including payment of compensation and penalties, Two Leading cases.

#### **Unit V: Quality, Standards and Redressal Mechanisms Under Sectoral Regulators**

- i. Banking: RBI, Banking Code and Banking Ombudsman
- ii. Telecom: TRAI's Quality and Consumer Protection Regulations.
- iii. Insurance: IRDA and its consumer protection regulations. Insurance Ombudsman.
- iv. Civil Aviation: DGCA and its Consumer Protection Regulations
- v. Food items: FSSAI and its Quality and Standards Regulations
- vi. Electricity: Electricity Regulatory Commission and its Quality and Consumer Protection Regulations.
- vii. Bureau of Standards and its mandatory Regulations; Gold hallmarking.

#### **References**

- Roy A and Kumar J (2008). *Competition Law in India*, Eastern Law House Pvt Ltd.
- Tiwari G (2014). *Understanding Laws– Consumer Rights*, Lexis Nexis.

- How to survive as a consumer: CUTS, India [www.cuts.org](http://www.cuts.org).
- Ramaswamy I (2007). *Consumer Law and Policy*, Text and Materials on Regulating Consumer Markets, Hart Publishing.
- Bare Acts Standards of Weights and Measures Act, Consumers Protection Act, 1986 and other relevant laws.

### **Additional Resources**

- Consumer Protection Judgements (CPJ) (Relevant cases reported in various issues).
- Recent issues of magazines: Insight, published by CERC, Ahmedabad  
Consumer Voice, Published by VOICE, New Delhi, [www.consumer-voice.org](http://www.consumer-voice.org)
- Upbhokta Jagran, Ministry of Consumer Affairs, Govt, of India.

### **Teaching Learning Process**

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures, case study approach is widely followed, role plays, seminars, tutorials, project-based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

### **Assessment Methods**

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

### **Keywords**

The Consumer Protection Act, 1986, Grievance Redressal Mechanism under the CPA, The Competition Act, 2002

**B.A Programme-Commerce**  
**BUSINESS LAWS**  
**Discipline Specific Elective Paper 5(a): SEMESTER -V**  
**Banking Operations & Regulations**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

The course is designed to enlighten the students with the conceptual and legal parameters including the judicial interpretation of banking law and new emerging dimensions in banking system including e-commerce and e-banking.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: perform regular banking activities as bank employee.

CO2: handle both offline and online money transfer transactions.

CO3: understand the framework of key negotiable instruments used in banking.

Co4: recognize the process followed to use and channelize instruments.

CO5: recognize the structure of central bank and the working of commercial banks under it.

## **Course Contents**

### **UNIT-I: Banking Operations**

Legal character of Banker – Customer relationship. Banking Process, Branch banking, Core Banking System, Branch banking operating, Retail Banking and Business Banking, Clearing houses, Physical to Online Clearing System, Cheque Truncation System, Settlement Period. Rights and obligations of Banker, Types of Accounts, Principles of good lending.

### **UNIT-II: Online Banking System**

Online Banking, Online Transfers, Online Clearing System, Immediate Payment Service (IMPS), Real time gross settlement (RTGS), National Electronic Funds Transfer (NEFT), E-ledger, E-Cheques, Wallets, and Prepaid Insurance Instrument(PPI); Rules governing PPI's by RBI; NICL- Role and objectives of NICL in Online Banking.

### **UNIT-III: The Negotiable Instrument Act, 1881**

Legal aspects of negotiable instrument in general and special features of the following instruments in particular:

Companies, Promissory Note, Bill of Exchange, Cheque, Drawer, Drawee, Payee, Holder, Holder in due course, Inland Instrument, Foreign Instrument, negotiable Instrument, Negotiation, Indorsement, inchoate stamped Instruments.

#### **UNIT IV Processes Under Negotiable Instrument Act, 1881**

Crossing of Cheques- Criminal liability on dishonour of Cheque (Section 138 – 142), The Negotiable Instrument (Amendment) Act 2018, Sec 134 A; the law relating to payment of customers cheque, rights and duties of paying banker and a collecting banker. Presentment, Dishonour and Discharge of Negotiable instruments. Interim relief

#### **UNIT-V: Reserve Bank Of India: Structure And Functions**

Central Banking: Organisational Structure of RBI; Functions of the Reserve Bank: Primary functions, Secondary functions; Controlling function of RBI over Banking and Non-Banking Companies; payment system initiatives; paper-based payments.

### **References**

- Tannan, M.L. (2014). *Banking law (Students Edition)*, India Law House, New Delhi.
- Gupta, S.N. (2010). *Banking Law in Theory and Practices*, 5th Ed., Universal, New Delhi.
- Goyle, L.C. (2012). *Law of Banking and Bankers*, Eastern Law House, New Delhi.
- Arora, S. and Dikshit, S. (2016). *Business Laws*, Taxmann Publications Pvt. Ltd., New Delhi.

### **Additional Resources**

- Tripathi, *Digest of Dishonour of Cheques*, Singh and Co. Allahabad.
- Gupta, S.N., (2016). *Supreme Court on Banking Law*, 6th Ed., Universal, New Delhi.
- Ellinger, P.E. and Eva Lomnicka, (2012). *Modern Banking Law*, 5th Ed., Oxford University Press, New York.
- Shekhar, K.C. and Shekhar, L. (2016). *Banking Theory and Practice*, 21st Ed., UBS Publisher Distributors Ltd., New Delhi.
- Narasimham Committee report on the Financial System (1991) – Second Report (1999).
- Mukherji, T.K. (1999). *Banking Law and Practice*. Universal. New Delhi.
- Vashney, P.N., (2014). *Banking Vdhi Evam Vyavahar*. Sultan Chand and Sons

### **Teaching Learning Process**

The teaching -learning processes play a vital role in instilling in the student the curiosity to study

the subject banking operations and regulations It includes lectures through presentations, expert lectures, case study approach is widely followed , role plays , seminars , tutorials , project- based learning. Higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

### **Assessment Methods**

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

### **Keywords**

Online Banking System, The Negotiable Instrument Act, 1881, Reserve Bank Of India

**B.A Programme-Commerce**  
**BUSINESS LAWS**  
**Discipline Specific Elective Paper 5(b): SEMESTER -V**  
**Social Security Laws**

**Duration: 3 hrs.****Marks: 100****Credits: 6****Course Objective**

To familiarize the students with the understanding and provisions of social security laws. Case studies and problems involving issues in Employees' Provident Funds and Miscellaneous Provisions Act, 1952; Employees' State Insurance Act, 1948; And Workmen's Compensation Act, 1923, are required to be discussed.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: utilize the schemes available for social welfare and justice of labour

CO2: know the various retirement benefits available in the form of provident fund, pension and EDLI.

CO3: recognize and execute different schemes available for protection of employees under insurance.

CO4: recognize the instances and cases where compensation by employer is due for social justice in cases of employment injuries.

CO5: comprehend the provisions of payment of gratuity available to employees.

**Course Contents****Unit I: Social Security**

Concept, Origin and development of the concept of social security

**Unit II: Employees' Provident Funds And Miscellaneous Provisions Act, 1952**

Historical Background, objectives and application of the Act; Definitions; Schemes under the Act: The Employees Provident Funds Scheme, 1952 (Section 5); The Employees Pension Scheme, 1995 (Section 6A); The Employees Deposit-Linked Insurance Scheme, 1976 (Section 6C); Miscellaneous Provisions.

**Unit III: Employees' State Insurance Act, 1948**

Historical Background, objectives and application of the Act; Definitions; ESI Corporation, Standing Committee and Medical Benefit Council; Finance and Audit; Contributions; Benefits; Adjudication of Dispute and Claims; Penalties.

#### **Unit IV: Employee's Compensation Act, 1923**

Historical Background, objectives, scope, features of the Act; Definitions; Workmen's compensation: Employer's liability to pay compensation, amount of compensation, Methods of calculating wages, Compensation not to be assigned attached or charged; Contracting; Commissioners

#### **Unit V: Payment of Gratuity Act, 1972**

Applicability and non- applicability of the Act; Definitions-employee, employer, continuous service; payment of gratuity; forfeiture of gratuity; employer's duty to determine and pay gratuity; recovery of gratuity; penalties.

### **References**

- Sharma, J. P. (2018). *Simplified Approach to Labour Laws*. New Delhi. Bharat Law House Pvt. Ltd.
- Singh, Avtar. (2017). *Introduction to Labour and Industrial Laws*. Nagpur. Wadhwa and Company.
- Malik, K. L. (2017). *Industrial Laws and Labour Laws*, Eastern Book Company, Lucknow.

### **Additional Resources**

- Srivastava, S. C. (2012). *Industrial Relations & Labour Laws*. Vikas Publishing House (P) Ltd.
- Institute of Company Secretaries of India, “ *Executive Programme-Module II, Paper 5 Economic and Labour Laws*”, New Delhi.

### **Teaching Learning Process**

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures, case study approach is widely followed , role plays , seminars , tutorials , project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

## **Assessment Methods**

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

## **Keywords**

Social Security, Employees' Provident Funds And Miscellaneous Provisions Act, 1952, Employees' State Insurance Act, 1948, Employee's Compensation Act, 1923, Payment of Gratuity Act, 1972



**B.A Programme-Commerce**  
**BUSINESS LAWS**  
**Discipline Specific Elective Paper 6(a): SEMESTER -VI**  
**Labour Laws**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

To familiarize the students with the understanding and provisions of Labour Laws and understand the working framework of employees' administration and social security measures in the country.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: know basic understanding of Wages, its structure and determination provided under the statute.

CO2: understand the administration and control of wages as provided under the Minimum Wages Act 1948.

CO3: understand the framework of Maternity Benefits Act, 1948.

CO4: understand the concept of gratuity, its calculation and payment.

CO5: comprehend the applicability of gratuity in different industrial sectors and its administration.

## **Course Contents**

### **Unit-I: Minimum Wages act, 1948**

Objective; Applicability of the Act; Definitions: Adolescent, Adult, Cost of living index number, Employer, Prescribed, Scheduled employment, Wages, Employee, Wage Structure; Categories of wages: Minimum wages, Fair wages and Living wages; Determination of minimum wage; Taxation of minimum wage.

### **Unit II: Administration Of Minimum Wages Act, 1948**

Appropriate Government, Child, Competent Authority, Advisory Board; remedy to worker for non-payment of minimum wage.

### **Unit-III: Maternity Benefit Act, 1961**

Objective; Applicability of the Act; Definitions: Appropriate Government, Child, Delivery, Employer, Establishment, Factory, Inspector, Maternity Benefit, Medical Termination of Pregnancy, Mine, Miscarriage, Plantation, Prescribed, State Government, Wages, Woman;

Eligibility for Maternity Benefit; Maternity Benefit: Cash and Non- cash; Forfeiture of Maternity Benefit; Payment of Maternity Benefit in case of death of a woman; Powers and Duties of inspectors; Penalty for contravention of Act by employer.

#### **Unit-IV: Payment Of Gratuity Act, 1972**

Applicability and Non-Applicability of the Act; Definitions, Complete year of service, Employee, Employer, Continuous Service, Factory, Family, Major port, Mine, Oilfield, Plantation, Port, Forfeiture of Gratuity; Employer's Duty to Determine and Pay Gratuity;

#### **Unit V: Administration of payment Of Gratuity Act, 1972**

Appropriate Government, Railway Company, Retirement, Superannuation, Wages; Payment of Gratuity; Nomination; Recovery of Gratuity; Penalties.

### **References**

- Malik, P. L. (2017). *Handbook of Labour and Industrial Law*, 17<sup>th</sup> Ed., Eastern Book Company, Lucknow.
- Sharma, J. P. (2018). *Simplified Approach to Labour Laws*, 4<sup>th</sup> Ed., Bharat Law House Pvt. Ltd, New Delhi.
- Kumar, H. L. (2017). *Digest of Important Labour Cases*, 11<sup>th</sup> Ed., Universal Law Publishing Co Pvt Ltd, Delhi.
- Arora, S. and Arora, R. (2015). *Industrial Laws*, Taxmann Publications Pvt Ltd, New Delhi.
- Singh, A. (2017). *Introduction to Labour & Industrial Law*, 4<sup>th</sup> Ed. Wadhwa and Company, Nagpur.

### **Additional Readings**

- Balaji, D. (2015). *Industrial Labour and General Laws*, Taxmann New Delhi.
- Srivastava, S.C. (2012). *Industrial Relations and Labour Laws*, Vikas Publishing House Ltd.
- Aggarwal, R.C. (2015). *Bharat Me Shram Adhiniam*. Sahitya Bhawan. (hindi).

### **Teaching Learning Process**

The teaching learning processes play a vital role in instilling in the student the curiosity to study the subject. It includes lectures through presentations, case study, role plays, seminars, tutorials etc. Higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

### **Assessment Methods**

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

### **Keywords**

Wages, Gratuity, Maternity Benefits, Labour Laws

**B.A Programme-Commerce**  
**BUSINESS LAWS**  
**Discipline Specific Elective Paper 6(b): SEMESTER -VI**  
**Cyber Laws**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

To familiarize the students with the understanding and provisions of Cyber Laws. Case studies and problems involving issues in Cyber Laws are required to be discussed.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: identify cyber risk associated with online activities

CO2: prepare them for safe working in the vertical having varied access points, data sources, network and system related issues, especially in online transactions.

CO3: generate and preserve electronic evidences for personal and professional use. CO4: Work in virtual space safely and with business process or products not falling under the ambit of cyber crimes

CO5: understand the role of certifying authorities and rules and regulations followed therein.

## **Course Contents**

### **Unit I: Cyber World: An Overview**

Concept of Internet; Electronic Governance; E-Contract; E-Forms; Encryption; Data Security; Cyber Crime and Cyber Laws, E Business and Cyber Crimes, Electronic Money Transfers and Cyber Crimes

### **Unit II: The Information Technology Act, 2000**

Definitions: Access, Addressee, Adjudicating Officer, Affixing Digital Signatures, Appropriate Government, Certifying Authority, Certification Practice Statement, Computer, Computer Network, Computer Resource, Computer System, Cyber Appellate Tribunal, Data, Digital Signature, Electronic Form, Electronic Record, Information, Intermediary, Key Pair, Originator, Public Key, Secure System, Verify, Subscriber.

### **Unit III: Electronic Records**

Authentication Of Electronic Records, Legal Recognition Of Electronic Records, Legal Recognition Of Digital Signatures, Use Of Electronic Records And Digital Signatures In

Government And Its Agencies, Retention Of Electronic Records, Attribution, Acknowledgement And Dispatch Of Electronic Records; Secure Electronic Records And Digital Signatures

#### **Unit IV: Regulating Authority**

Regulation of Certifying Authorities, Appointment and Functions of Controller, License To Issue Digital Signatures Certificate, Renewal Of License, Controllers Powers, Procedure to Be Followed By Certifying Authority, Issue, Suspension And Revocation Of Digital Signatures Certificate, Duties Of Subscribers; Penalties And Adjudication.

#### **Unit V: Offenses and Penalties**

Appellate Tribunal; Offences The Information Technology (Certifying Authorities) Rules, 2000; Cyber Regulations Appellate Tribunal (Procedure) Rules, 2000.

### **References**

- Sharma J. P., and Kanojia, Sunaina. (2019). *Cyber Laws*. New Delhi. Bharat Law house Pvt Ltd.
- Arora, S. (2018). *Cyber Crimes and laws*. New Delhi. Taxmann Publications Pvt. Ltd.
- *Information Technology Rules 2000 & Cyber Regulations Appellate Tribunal Rules 2000 with Information Technology Act 2000*. New Delhi. Taxmann Publications Pvt. Ltd.

### **Additional Resources**

- Painttal, D. *Law of Information Technology*. New Delhi. Taxmann Publications Pvt. Ltd.

### **Teaching Learning Process**

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures discussing the real life cyber scams and the relevant precautionary measures, case study approach is widely followed , role plays , seminars , tutorials , project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

### **Assessment Methods**

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

## **Keywords**

Cyber World, The Information Technology Act, 2000, Authentication Of Electronic Records, Cyber Regulations Appellate Tribunal (Procedure) Rules, 2000.

**ACCOUNTING & FINANCE**  
**Paper 1: SEMESTER –I**  
**Financial Accounting**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

This course provides conceptual knowledge of the financial accounting and to provide knowledge about the techniques for preparing accounts in different business organisations.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: understand of theoretical framework of financial accounting
- CO2: prepare simple financial statements
- CO3: explain and determine depreciation and inventory value
- CO4: develop understanding of accounting for hire purchase transactions and dependent Inland branches
- CO5: prepare accounts for dissolution of a partnership firm or develop the skill of preparation of trading and profit and loss account and balance sheet using computerized accounting.

## **Course Contents**

### **Unit I: Introduction**

Conceptual Framework: Accounting principle, Concepts and Conventions Introduction to Accounting Standards and Indian Accounting Standards (AS & Ind AS). Accounting Process: Journal, ledger, Trial Balance, Financial Statements. Capital Expenditure (and Receipts), Revenue Expenditure (and Receipts) and Deferred Revenue Expenditure

### **Unit II: Financial Statements**

Preparation of Financial Statements of a profit making sole proprietorship trading firm with additional information. Preparation of Financial Statements of a not for profit organisation.

### **Unit III: Depreciation Accounting and Inventory Valuation**

Accounting for Plant Property and Equipment & Depreciation: Meaning of Depreciation, Depletion and amortization, Objective and Methods of depreciation (Straight line, Diminishing Balance), Change of Method.

Inventory Valuation: Meaning, Significance of Inventory Valuation, Inventory Record System- Periodic and Perpetual, Methods of Inventory Valuation-FIFO, LIFO and Weighted Average, (Relevant accounting Standards as applicable)

#### **Unit IV: Special type of Accounting**

Hire Purchase Accounting: Calculation of Interest, Partial and Full Repossession, profit Computation (Stock & Debtors System only)

Accounting for Branches (excluding foreign branches): Dependent branches ('Debtors system' and 'Stock & debtors System') and overview of Independent branches

(Relevant accounting Standards as applicable)

#### **Unit V: Computerized Accounting System    Practical lab**

Computerized Accounting System: 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, Trail Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement, Selecting and Shutting a Company; Backup and Restore of Data of a Company

**OR**

#### **Unit-5: Accounting for Partnership Firm**

Partnership accounts: Fundamentals, Admission, Retirement and Death of a partner (only an overview)

Accounting for Dissolution of Partnership Firm: Dissolution of Partnership Firm including Insolvency of partners(excluding sale to a limited company), Gradual realization of assets and piecemeal payment of liabilities

(This is an option in lieu of Computerized Accounting System)

#### **References**

- Goyal, B K & H. N. Tiwari. *Basic Financial Accounting*, Taxmann, New Delhi.
- Grewal, T S. *Introduction to Accounting*, S Chand and Company, New Delhi.



- Lal, Jawahar&SeemaSrivastava. *Financial Accounting*, New Delhi.
- Monga, J R. *Basic Financial Accounting*. Mayur Publication, New Delhi.
- Sehgal, Ashok & Deepak Sehgal. *Fundamentals of Financial Accounting*. Taxmann, New Delhi.

### **Additional Resources**

- Charles, T Horngreen, Gart L. Sundem, John A Elliot and Donna R. Philbrick. *Introduction to Financial Accounting*, Pearson.
- Leonardo, A. Robinson, James R. Qanis, C. Wayne Alderman, *Accounting Information Systems: A cycle Approach*. Publisher Wiley.
- Marshall, B Romney and Paul, John Steinbart, *Accounting Information Systems*, Pearson Education Limited.
- Robert, L. Hurt, *Accounting Information Systems: Basic Concepts and Current Issues*, McGraw Hill.

**Note:** Latest edition of readings may be used

### **Teaching Learning Process**

Theory/ numerical with examples and Practical Lab Lectures

### **Assessment Methods**

Class participation, Presentation, Practical's, Viva/ test, End Semester Exam

### **Keywords**

Financial Statements, Depreciation, Hire Purchases, Inland Branches, Dissolution of partnership

**B.A Programme-Commerce**  
**ACCOUNTING & FINANCE**  
**Paper 2: SEMESTER –II**  
**Corporate Accounting**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

**Course Objective**

To acquire the conceptual knowledge of corporate accounting and to understand the various techniques of preparing accounting and financial statements.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: develop an understanding of accounting for share capital and debentures
- CO2: prepare financial statements of a company
- CO3: understand the accounting for amalgamation of companies
- CO4: prepare consolidated balance sheet for Holding company
- CO5: analyze financial statements by using accounting ratios

**Course Contents:**

**Unit I: Accounting For Share Capital and Debentures**

Introduction to issue and forfeiture of shares. Issue of rights and Bonus shares, ESOPs and buyback of shares. Issue and Redemption of Preference shares, Issue of debentures, Redemption of debentures: various methods for redemption of debentures: sinking fund, lump sum, installment method, open market purchase and conversion of debentures

*Relevant AS and IND-AS as applicable*

**UNIT II: Financial Statements of a Company**

Preparation of Financial Statements of Joint Stock Companies as per schedule III Part I and II. Division I (in details) Division II (Only an overview)

Cash Flow Statements: Meaning, Usefulness, Preparation of a cash flow statement in accordance with Accounting Standard , Limitations of cash flow statement.

*Relevant AS and IND-AS as applicable*

**UNIT III: Amalgamation of Companies**

Concept of Purchase Consideration.Accounting for Amalgamation of Companies (excluding inter-company transactions and holdings) and external reconstruction.Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction).

*Relevant AS and IND-AS as applicable*

#### **UNIT IV: Accounts of Holding Companies/ Parent Companies**

Preparation of consolidated balance sheet with one subsidiary company.

*Relevant AS and IND-AS as applicable*

#### **UNIT V: Analysis of Financial Statements using accounting ratios**

Meaning and significance of accounting ratios. Calculation of profitability, solvency, liquidity and turnover ratios: Price-to-Earnings Ratio (P/E), Dividend Payout Ratio, Return on Assets (ROA), Return on Equity (ROE), Current Ratio, Quick Ratio, Debt to Equity Ratio, Interest Coverage Ratio, Asset Turnover Ratio, Debtors Turnover Ratio, Inventory Turnover Ratio, Average collection period, Net Profit Ratio, Operating Profit Ratio, Gross Profit ratio.

### **References**

- Goyal, Bhushan Kumar. *Corporate Accounting*. Taxmann, New Delhi.
- Kumar, Alok. *Corporate Accounting*. Kitab Mahal, New Delhi.
- Maheshwari, S N. *Corporate Accounting*. Vikas Publishing House, New Delhi.
- Monga, J R. *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
- Sehgal, Ashok & Deepak Sehgal. *Corporate Accounting*. Taxmann, New Delhi.
- Tulsian, P C. *Corporate Accounting*. S Chand & Co. New Delhi. New Delhi.

**Note: Latest edition of readings may be used**

### **Teaching Learning Process**

Theory/ numerical with examples

### **Assessment Methods**

Class participation, Presentation, Practical's, Viva/ test, End Semester Exam

### **Key words**

Forfeiture of shares, cash flow from operations, Purchase consideration, holding company, accounting ratios.

**B.A Programme-Commerce**  
**ACCOUNTING & FINANCE**  
**Paper 3: SEMESTER –III**  
**Financial Management**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

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

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

**CO1:** understand the financial environment within which organisations must operate

**CO2:** analyze the finances of individual corporations both in terms of their performance and capital budgeting

**CO3:** understand the importance of cost of capital within the context of financial decision making

**CO4:** access financial information from a wide variety of sources and use this information

**CO5:** estimate working capital requirement in a firm along with understanding of cash management.

## **Course Contents**

### **Unit I: Introduction**

Nature, scope and objectives of financial management. Time value of money. Concept of risk and return. Types of financial decisions.

### **Unit II: Capital Budgeting**

Capital Budgeting process. Cash flow estimation. Techniques of capital budgeting- payback period, ARR, NPV, IRR and profitability index.

### **Unit III: Financing Decision & Lost of Capital**

Sources of long-term financing. Specific and weighted average cost of capital. Capital structure theories- Net income, Net operating income, Modigliani-Miller and Traditional theory. Operating and financial leverage. Optimal capital structure.

### **Unit IV: Dividend Decision**

Theories of dividend- Walter's model, Gordon's model and Miller-Modigliani Hypothesis. Dividend policies in practice.

### **Unit V: Working Capital Management**

Concept of working capital. Working capital financing. Cash management, Receivables management, Inventory management (only theory).

### **References**

- Chandra, P. *Financial Management-Theory and Practice.*, Tata McGrawHill
- Singh, Preeti. *Financial Management.* Ane Books Pvt. Ltd, NewDelhi
- Tripathi, Vanita, *Basic Financial Management* Taxmann Publications.

**Note:** Latest edition of text books may be used.

### **Additional Resources**

- Horne, Van., James, C., and John, Wachowicz. *Fundamentals of Financial Management.* Pearson Education.
- Khan, M.Y. and Jain P.K. *Financial management: Text and Problems.* Tata McGraw Hill

**Note:** Latest edition of text books may be used.

### **Teaching Learning Process**

As the course is designed to familiarize the students with the principles and practices of financial management the teaching learning process will be based on lectures

### **Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination

### **Keywords**

Financial Environment, Capital Budgeting, ARR, NPV, IRR and Profitability index, Net income, Net operating income, Modigliani-Miller and Traditional theory, Theories of dividend, Working Capital.

**B.A Programme-Commerce**  
**ACCOUNTING & FINANCE**  
**Paper 4: SEMESTER –IV**  
**Financial Markets, Institutions and Financial Services**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

To provide the students an overview of financial markets and institutions in India and to familiarize them with important fee based and fund based financial services in India.

## **Course Learning Outcomes**

After completing the course, the student will be able to:

- CO1: understand the meaning and scope of Financial Markets institutions in India and the concept of Liberalization.
- CO2: learn the concepts of Money Market and Capital Market regulation
- CO3: acquaint with the Structure of Banks and the concept of Non-Banking Finance (NBFC's)
- CO4: examine the financial services industry in India
- CO5: develop insights in to Investment Banking and other forms of banking

## **Course Contents**

### **Unit 1: Introduction**

Financial system and economic development. Financial markets. Financial institutions. Financial intermediation. An overview of Indian financial system.

### **Unit 2: Financial Markets**

Money market- function, organisation and instruments. An overview of Indian money market. Capital market- function, organisation and instruments. Indian equity market-primary and secondary market. Indian debt market. Role of SEBI.

### **Unit 3: Financial institutions**

Commercial banking. Assets structure of a bank, process of credit creation. Non-banking financial companies (NBFCs). Life Insurance & General Insurance.

### **Unit 4: Financial services**

Overview of financial services industry in India. Merchant banking. Underwriting. Venture Capital Finance. Factoring.

### **Unit 5: New Financial services II**

Investment Banking, Universal banking, Consumer and housing finance. Credit rating. Micro Finance.

### **References**

- Bhole, L.M., *Financial Markets and Institutions*. Tata McGraw Hill Publishing Company.
- Khan, M.Y., *Indian Financial System –Theory and Practice*, Vikas Publishing House.
- Sharma, G.L., & Singh, Y.P., *Contemporary Issues in Finance and Taxation*, Academic Foundation, Delhi

### **Additional Resources**

- *Annual Reports of Major Financial Institutions in India*.
- Khan M.Y. and Jain P.K., *Financial Services*, Tata McGrawHill.
- Kumar, V., Gupta, K., Kaur, M., *Financial Markets, Institutions and Financial Services*, Taxmann's Publications.

**Note:** Latest edition of text books may be used.

### **Teaching Learning Process**

As the course is designed to provide the students an overview of financial markets and institutions in India and to familiarize them with important fee based and fund based financial services in India, the teaching learning process will be based on lectures.

### **Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination

### **Keywords**

Financial System, Financial Markets, Money Market, Capital Markets, Financial Institutions, Commercial Banking, Life and Non-Life Insurance, Financial Services Industry, Merchant Banking

**ACCOUNTING & FINANCE**  
**Discipline Specific Elective Paper 5(a): SEMESTER -V**  
**Cost Accounting**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

**Course Objective**

To provide a basic knowledge of the Cost Accounting Principles for identification, analysis and classification of cost components and cost ascertainment by various costing methods for planning, control and managerial decision making.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the conceptual framework of Cost Accounting, cost concept & classification, elements of cost and preparation of cost sheet.

CO2: understand of accounting and control of material and labour cost.

CO3: understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads.

CO4: calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them.

CO5: understand the concept of marginal cost and marginal costing, learning of cost-volume-profit analysis and break-even analysis; identification of key factor and determination of profitability

**Course Contents:**

**Unit 1: Introduction**

Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and Cost sheet. Role of a cost accountant in an organisation. Introduction to Cost Accounting Standards & Cost Audit Reports.

**Unit II: Elements of Cost: Material and Labour**



(a) *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) *Labour*: Accounting and Control of labour cost; time keeping and time booking; Concept and treatment of idle time, over time and labour turnover.

### **Unit III: Elements of Cost: Overheads**

Classification, allocation, apportionment and absorption of overheads. Treatment of under- and over-absorption.

### **Unit IV: Methods of Costing**

Unit costing, Job costing, Contract costing, Process costing (excluding treatment of work-in-progress, joint and by-products). Service costing (only transport).

### **Unit V: Cost-Volume-Profit Analysis**

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.

**Note-** Use only simple numerical problems in all the above units to explain the various concepts, methods and techniques given therein.

### **References**

- Arora, M.N. *Cost and Management Accounting-Principles and Practice*. Vikas Publishing House, New Delhi.
- Goel, Rajiv Kumar & Ishaan Goel. *Concept Building Approach to Management Accounting*. Cengage
- Jain, S.P., and K. L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers, Jalandhar.
- Jhamb, H. V. *Fundamentals of Cost Accounting*. Ane Books Pvt. Ltd, New Delhi.
- Jhamb, H. V. *Management Accounting*. Ane Books Pvt Ltd, New Delhi.
- Lal, Jawahar & Seema Srivastava. *Cost Accounting*. McGraw Hill Publishing Co., New Delhi.
- Maheshwari, S. N., & S. N. Mittal. *Cost Accounting. Theory and Problems*. Shri Mahabir Book Depot, New Delhi.

- Singh, Surender. *Elements of Cost Accounting*, KitabMahal, Allahabad/New Delhi.
- Singh, Surender. *Management Accounting*, PHI Learning, New Delhi.

**Note:** Latest edition of text books may be used.

## **Teaching Learning Activity**

Theory, Practical, Numerical

## **Assessment Methods**

Class participation, Presentation, test, End Semester Exam

**Keywords:** Elements of cost, overheads, Process costing, Reconciliation of cost

**B.A Programme-Commerce**  
**ACCOUNTING & FINANCE**  
**Discipline Specific Elective Paper 5(b): SEMESTER -V**  
**Personal Finance and Basics of Investment**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

To make students financially literate so that they have knowledge, skills and confidence to take charge of their financial future. This course will increase their understanding of personal finance concepts, develop critical thinking skills for personal financial planning and introduce them to different investment alternatives.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: analyze personal financial planning process & set personal financial goals

CO2: learn investment planning, risk aversion, risk profiling & concepts of compounding and discounting

CO3: understand to invest in bonds & equity shares

CO4: perform portfolio analysis & learn portfolio risk, return & diversification

CO5: know about investor protection

## **Course Contents**

### **Unit 1: Introduction**

Personal financial planning process. Setting personal financial goals. Financial planning environment. Personal financial planning at different stages of life. Planning for life insurance and health insurance. Consumer and housing finance planning. Retirement planning. Impact of taxes and inflation.

### **Unit 2: Investment Planning**

Objectives and rewards of investing. Risk aversion and risk profiling. Concept of compounding and discounting, Various investment alternatives such as – bonds, equity shares, mutual funds,

SIP, deposits, PPF, financial derivatives, real estate, commodities, ETFs, Gold, Risk-free investments.

### **Unit 3: Investing in Bonds and Equity Shares**

Types of bonds. Bond yields. Bond risks. Investing in equity shares- fundamental and technical analysis. Online investing. Dematerialization. Concept of brokerage, entry or exit load.

### **Unit 4: Portfolio Analysis**

Portfolio and diversification. Portfolio risk and return. Designing suitable portfolio as per personal financial plans. (Only theory no numerical problems).

### **Unit 5: Investor Protection**

Role of SEBI. Investor grievances and their redressal system in India. Ombudsman committee.

## **References**

- Bhalla, V.K., *Investment Management*, S. Chand & Co.
- Kapoor, Jack, *Personal Finance*, Tata McGrawhill
- Maheshwari, *Investment Management*, Prentice Hall of India.
- Mayo, *An Introduction to Investment*. Cengage Learning.
- Rustogi, R.P., *Fundamentals of Investment*. Sultan Chand & Sons, New Delhi.
- Tripathi, Vanita, *Fundamentals of Investments*. Taxmann publications.

## **Additional Resources**

- Chandra, Prasanna, *Investment Analysis and Portfolio Management*, Tata McGraw Hill.
- Singh, Y.P., *Investment Management*, Galgotia Publishers
- Vohra, N.D., and Bagri, B.R., *Futures and Options*, Tata McGraw Hill Publishing Company Ltd.

## **Teaching Learning Process**

As the course is designed to make students financially literate so that they have knowledge, skills and confidence to take charge of their financial future. This course will increase their understanding of personal finance concepts, develop critical thinking skills for personal financial planning and introduce them to different investment alternatives. The teaching learning process will be based on lectures.

## **Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination

### **Keywords**

Financial Planning, Investment planning, Personal Tax Planning Insurance Planning, Retirement planning, Time Value of Money ,Bonds, Equity shares, Mutual funds, SIP, Deposits, PPF, Financial Derivatives, Real estate, Commodities, ETFs, Gold, Risk-free investments

**B.A Programme-Commerce**  
**ACCOUNTING & FINANCE**  
**Discipline Specific Elective Paper 6(a): SEMESTER -VI**  
**Investment Analysis and Business Valuation**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

This paper aims to equip the student with valuation techniques for different financial instruments for investments.

## **Course Learning Outcomes**

CO1: understand the Basics, Concepts & Calculation of Risk & Return, Types of Risks & Market.

CO2: learn to perform Fundamental Analysis.

CO3: learn to perform Technical Analysis and Understand the Efficient Market Hypothesis.

CO4: learn the Basics of Equity & Bond Valuation & Portfolio.

CO5: learn Approaches to valuation, Discounted Cash Flow, Relative Valuation, Role of valuation.

## **Course Contents**

### **Unit 1: Introduction**

Introduction to Investments; Objectives of Investments; Basics of Risk and Return: Concept and calculation of risk and returns, Application of standard deviation, coefficient of variation, the concept of beta; Systematic Vs Unsystematic risk (Inflation Risk, Interest Rate Risk, Credit Risk, Maturity Risk, Liquidity Risk, reinvestment risk); impact of taxes and inflation on returns; financial assets vs real assets; Market participants - Investors, Speculators, hedgers and arbitragers.

### **Unit II: Fundamental Analysis**

**Economy analysis:** Different Economic Indicators and their impacts on expected direction of movement of stock prices in the Indian context. **Industry Analysis:** life cycle of an industry, SWOT analysis, Michael Porter's five forces' model. **Company Analysis:** Financial and Non-financial aspects, Analysis of financial statements – Horizontal and Vertical financial statement analysis and trend analysis; Book Value per Share; Earnings per share; dividend per share; Price Earnings Ratio (P/E).

### **Unit III: Technical Analysis And Efficient Market Hypothesis**

Introduction to Technical Analysis; Strengths and weakness of Technical Analysis; Dow Theory; Elliott Wave theory; Charting the historical prices (Bar Chart, Line Chart, Point and figure chart, candle stick charts, triangles); Price patterns; Support and resistance level; Weakness and shortcomings of Technical Analysis. Introduction to Efficient Market Hypothesis (EMH); Forms of efficient Markets (only theoretical introduction).

#### **Unit IV: Basics Of Equity & Bond Valuation And Portfolio Management**

Bond fundamentals; bond valuation; estimation of bond yield; Investment in shares; Intrinsic value of shares; Valuation of shares – dividend discounting models, Price earning approach of equity valuation. Introduction to portfolio, Portfolio diversification, calculation of portfolio risk and return (2 securities only)

#### **Unit V: Business Valuation**

Introduction to Valuation: Approaches to valuation, Discounted Cash Flow, Relative Valuation, Role of valuation; Discounted Cash flow Valuation: Estimating discount rates cost of equity, cost of equity to cost of capital; Valuation of an asset with guaranteed cash flows, introducing uncertainty into valuation.

#### **References**

- .Damodaran, A. *Valuation, Security Analysis for investment and Corporate Finance*, Wiley India Pvt. Ltd.,
- Bodie, Z., Kane, A., Marcus, A. J. and Mohanty, P., *Investment*, Tata McGraw Hill, New Delhi, 2013
- Chandra, P., *Investment Analysis and Portfolio Management*. McGraw Hill Education, 2012.
- Tripathi, Vanita, *Fundamentals of Investment* Taxmann publication.

#### **Additional Resources**

- Chandra, P., *Corporate Valuation A Guide for Analysts, Managers and Investors*, McGraw Hill Education, 2014.
- Foster, G., *Financial Statement Analysis*, 2<sup>nd</sup> Ed., Pearson Education Pvt Ltd., 1986
- Gibson, Charles H., *Financial Reporting and Analysis*, 13<sup>th</sup> Ed., CENGAGE Learning, New Delhi, 2013.
- Sharpe, William F., Alexander, G. J. and Bailey, J.V., *Fundamentals of Investments*. Prentice Hall, 2007.

**Note:** Latest edition of text books may be used.

## **Teaching Learning Process**

As the course is designed to enable the students with an understanding of how to evaluate the financial instruments to be invested in and will equip them to understand what a financial asset is worth and what determines the value, the teaching learning process will be based on lectures.

## **Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination

## **Keywords**

Investments, Systematic, Unsystematic Risk, Fundamental Analysis, Technical Analysis And Efficient Market Hypothesis, Basics of Equity & Bond Valuation And Portfolio Management



**B.A Programme-Commerce**  
**ACCOUNTING & FINANCE**  
**Discipline Specific Elective Paper 6(b): SEMESTER -VI**  
**Computer Application in Accounting and Finance**

**Duration: 3 hrs.****Marks: 100****Credits: 6****Course Objective**

To enhance computer skills and develop an understanding of usefulness of information technology tools for understanding accounting and finance. A practical approach to impart skills of maintaining and recording various kinds of business transactions and accounting information using computerized accounting software.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand and manage the basic functioning of computer system and network system.

CO2: carry out the task of creating and maintaining documents using MS word

CO3: carry out basic mathematical operations using spreadsheets

CO4: becoming familiar with the Computerized Accounting system

CO5: maintain accounts using computer system through hands on training

**UNIT: I**

History of Computers, types of Computers, Advantages, Functions, Limitations, Applications of Computers, Generations of Computers. Hardware Firmware Liveware Types of Software, system software, operating system, Translators, Interpreters, Compilers, Functions of operating system. Application Software: General purpose Packaged software and tailor made software; Introduction to internet: Meaning, features, Growth of internet, Internet , Intranet and extranet, , Basic terminologies: Webpage, Homepage, World Wide Web, Email, Website, Client Server Relationship, Internet Security. , Net etiquettes, Protocol, Search Engines and their types, usage of internet for society.

**UNIT II: Word Processing**

Word Processing, Concepts, working with word, opening and creating a new document, saving, difference between save and save as, selecting text, editing, find and replace, closing a document, formatting, checking and correcting spellings, justification and alignment, bullets, numbering, tabs, Paragraph formatting, page formatting, mail merge, use of smart art tools.

**UNIT III: Spreadsheet**

Spreadsheet concept, creating a workbook, saving a workbook, inserting and deleting worksheet, entering data in a cell, formulae copying, moving data from selected cells, handling operators in formulae, inserting charts: Line Bar Pie. , use of formulae in excel, cell referencing and their types, use of functions: Financial: FV, PV, NPV, DB, SLN, PMT, IPMT, PPMT, CUMPRINC, CUMIPMT; Logical: AVERAGE, MEDIAN, MODE, MAX, MIN, STDEV, FREQUENCY, INTERCEPT, SLOPE; Mathematical: ROUND, RAND, SUM, SUMIF, COUNT, COUNTIF, COUNTA, COUNTBLANK, RANDBETWEEN, Preparing generalized worksheets.

#### **UNIT IV: Computerised Accounting**

Data table design for accounting, fundamentals of computerized accounting, concept of grouping of accountings, codification of accounts, maintaining the hierarchy of ledger.

#### **UNIT V: Hands on Training and Maintenance of Accounts**

Practical training of computers in financial accounting with use of any one of the latest version of accounting / workbook packages; Applications through computerized accounting: Ledger and Trial Balance, Cash Book, Bank book, Journal book.

#### **References**

- Arora, Sumita, *Computer Applications in Business*, Dhanpat Rai & Co. New Delhi
- Bharihoka, Deepak, *Fundamentals of Information Technology*, Excel Book
- IIT Education Solutions Limited “ *Introduction to Information Technology*” Pearson Publishers New Delhi
- Madan, Sushila, *Computer Applications in Business*, Mayur Paperbacks, New Delhi
- Rajaraman, V., *Introduction to Information Technology*, PHI
- Saxena, Sanjay, *A first Course in Computers*, Vikas Publishing House.
- Sinha, Pradeep K., and Sinha, Preeti, *Foundation of Computing*, BPB Publication

#### **Teaching Learning Process**

Class participation, Presentation, test, End Semester Exam

#### **Assessment Methods**

Class Participation, Class Test, Assignment, Project Work, End Semester Examination

#### **Keywords**

Software, Homepage, Internet, Spell check And Correct, Formatting, Font, Text, Functions, Spreadsheet, Workbook, Cells, Ledger, Accounts, Table, Practical, Accounting, Books Of Accounts Using System

**B.A Programme-Commerce**  
**ADVERTISING, SALES PROMOTION & SALES MANAGEMENT**  
**Paper 1: SEMESTER –I**  
**Marketing Management**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

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

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the basic concepts and principles of marketing and to develop their conceptual skills to be able to manage marketing operations of a business firm.

CO2: discuss and make the students understand the complexities involved in various targeting and positioning decisions.

CO3: take effective decisions for launching new products.

CO4: understand the implications of different pricing strategies.

CO5: develop the skills among students to enable them to design the promotion-mix strategies and to make the students aware about the current trends in marketing to enable them to take proactive measures while taking marketing decisions.

## **Course Contents**

### **Unit I: Introduction**

Nature, scope and importance of marketing, Marketing Philosophies: production, product, selling, marketing, societal and holistic, Marketing mix, Marketing environment - micro & macro environmental components.

### **Unit II: Market Segmentation**

Concept, Importance and Bases of segmentation; Market Targeting: concept and bases; Positioning: concept and bases.

### **Unit III: Product**

Concept and Types of product; Major product decisions; Product attributes, Branding, Packaging and labelling, Product support service, Product life cycle: Concept and Strategies.

### **Unit IV: Pricing**

Concept, Significance, Factors affecting price, major pricing methods.

### **Unit V: Distribution**

Channels of Distribution-Meaning and importance, Types of distribution channels, Functions of distribution middleman. Promotion: Communication process, Meaning and Importance of Promotion, Promotion mix tools

### **References**

- Kotler, Philip, and Armstrong, Gary, *Principles of Marketing*, Prentice Hall of India, New Delhi.
- Etzel, Michael, Walker, Bruce J., and Stanton, W. J., *Marketing*, McGraw Hill, New York.
- Sharma, K., & Swati Aggarwal. (2018). *Principles of Marketing*. Taxmann's.
- Saxena, Rajan, *Marketing Management*, Tata McGraw Hill, Publishing Co., New Delhi.

**Note: Latest edition of text book may be used.**

### **Teaching Learning Process**

The teaching learning process includes lectures, case study discussions, individual and group presentations and projects.

### **Assessment Methods**

The assessments methods of the course include class tests, assignments, project evaluations and class presentations.

### **Keywords**

Targetmarket, Product, Price, Distribution, Promotion, Segmentation, Targeting, Positioning, Branding, Packaging, Labelling, Consumer Behaviour, Marketing Environment

**B.A Programme-Commerce**  
**ADVERTISING, SALES PROMOTION & SALES MANAGEMENT**  
**Paper 2: SEMESTER –II**  
**Marketing Communication**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

The aim of this course is to provide insights into the communication aspects of marketing. Students will be able to develop the basic understanding of marketing and communication process. They will be able to understand the steps involved in development of effective marketing communication, determining the various tools of promotion, and organizing them successfully in the light of the consumer buying behavior.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: explore the fundamental concepts of marketing communication and learn effective communication.
- CO2: develop effective marketing communication simulations.
- CO3: Categorize the promotion mix tools to be used for creating public relations, sales promotion and direct marketing.
- CO4: understand the consumer buying behavior which will serve as a guide to develop new and suitable marketing strategies.
- CO5: conversant with the process of integrated marketing communication process and also how to manage cultural diversity through communication.

## **Course Contents**

### **Unit I: Communication**

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

### **Unit II: Developing Marketing Communication**

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

### **Unit III: Promotion-mix**

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

#### **Unit IV: Understanding Consumer Behaviour**

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

#### **Unit V: Integrated Marketing Communication**

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

### **References**

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

### **Additional Resources**

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

### **Teaching Learning Process**

Experiential Learning via Simulation Exercises and Role Playing, Case Study Discussions and Presentations and Field Trips are the components suggested for effective teaching learning process.

### **Assessment Methods**

Students' assessment for this course will be done by following methods like Class Test, Assignments, Projects and Presentations, End Semester Examination.

### **Keywords**

Marketing Communication, AIDA, Promotion-mix, Consumer Behaviour, Integrated Marketing Communication.

**B.A Programme-Commerce**  
**ADVERTISING, SALES PROMOTION & SALES MANAGEMENT**  
**Paper 3: SEMESTER –III**  
**Advertising**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

The objective of the course is to familiarize the students with the basic concepts of advertising. They will be able to learn the insights of advertising: preparing an advertising message, selecting an appropriate medium and evaluation of an advertising campaign.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: acquaint with the concepts, objectives and budgeting methods of advertising used in marketing.
- CO2: create advertising message using various advertising appeals and elements of advertising used by the marketers for promoting their brands in the market
- CO3: identify the major media decisions, media choice and scheduling.
- CO4: discover the role and types of advertising agency.
- CO5: acquaint with the methods of measuring advertising effectiveness and role of ASCI in maintaining the ethical nature of advertising.

## **Course Contents**

### **Unit I: Introduction to Advertising**

Nature and importance; Types of advertising; Setting of advertising objectives: communication and sales objectives, DAGMAR approach; Setting of advertising budget.

### **Unit II: Advertising Message**

Advertising Message- Advertising appeals; Elements of print and broadcast advertising copy.

### **Unit III: Advertising Media**

Types of Advertising Media- strengths and limitations; Factors influencing selection of advertising media; Media Scheduling.

### **Unit IV: Advertising Agency**



Concept; Types of an Advertising Agency; Functions of an Advertising Agency; Compensation

### **Unit V: Evaluating Advertising Effectiveness**

Communication and Sales effects; Methods of measuring advertising effectiveness; Ethical Aspects of Advertising in India; Role of Advertising Standards Council of India (ASCI)

### **References**

- Belch, G. E., M. A. Belch and Purani K. (2009), *Advertising and Promotion: An Integrated Marketing Communications Perspective*, McGraw Hill Education.
- Gupta, Ruchi (2018), *Advertising*, Scholar Tech Press.
- Sharma, Kavita (2018), *Advertising: Planning and Decision Making*, Taxmann Publication Pvt. Ltd.

**Note: Latest edition of the books should be used.**

### **Additional Resources**

- Kapoor, Neeru (2008), *Advertising and Personal Selling*, Pinnacle.
- Shah, Kruti and A. D'Souza (2008), *Advertising and Promotions: An IMC Perspective*, McGraw Hill Education.

**Note: Latest edition of the books should be used.**

### **Teaching Learning Process**

There are different methods like Experiential Learning via Simulation Exercises and Role Playing, Research Projects, Internships Case Study Discussions and Presentations and Field Trips would be used for effective teaching learning process.

### **Assessment Methods**

The following methods would be used for assessing the students and providing feedback to them: Class Test, Assignments, Projects and Presentations, End Semester Examination.

### **Keywords**

Advertising, Advertising Objectives, Advertising Budget, Advertising Appeals, Advertising Standards Council of India, Advertising Media.

**B.A Programme-Commerce**  
**ADVERTISING, SALES PROMOTION & SALES MANAGEMENT**  
**Paper 4: SEMESTER –IV**  
**Personal Selling and Salesmanship**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process. They will be able to understand selling as a career and what it takes to be a good salesperson. They will be able to learn the various theories of selling and motivation.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand concepts of personal selling, roles and opportunities for sales persons.

CO2: know the theories, models and approaches of selling.

CO3: comprehend the meaning of motivation in the context of personal selling.

CO4: explain the role of a salesperson in entire personal selling process in order to develop a customer oriented attitude in selling.

CO5: discover various sales reports and ethical issue in selling.

## **Course Contents**

### **Unit I: Introduction to Personal Selling and Salesmanship**

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 II: Theories of Selling**

AIDAS Model of Selling; Problem Solving Approach; Right Set of Circumstances Theory and Modern Sales Approaches.

### **Unit III: Buying Motives**

Concept of Motivation; Maslow's Theory of Need Hierarchy; Buying Motives and their uses in Personal Selling.

### **Unit IV: Personal Selling Process**

Prospecting; Pre Approach; Approach; Presentation and Demonstration; Handling of Objections; Closing the Sale; Follow-Up.

### **Unit V: Sales Planning and Control**

Sales Reports and Documents; Various Ethical Issues in Selling.

### **References**

- Buskirk, R. A. B. D. Buskirk, F. A. Russell (1988), *Selling: Principles and Practices*, McGraw-Hill.
- Futrell, Charles (2013), *Fundamentals of Selling*, McGraw Hill Education.
- Kapoor, Neeru (2008), *Advertising and Personal Selling*, Pinnacle.

**Note: Latest edition of the books should be used.**

### **Additional Resources**

- Belch, G. E., M. A. Belch and Purani K. (2009), *Advertising and Promotion: An Integrated Marketing Communications Perspective*, McGraw Hill Education.
- Castleberry, S.B. and Tanner, J. F. (2013), *Selling: Building Relationships*, McGraw Hill Education.

**Note: Latest edition of the books should be used.**

### **Teaching Learning Process**

Effective teaching learning process includes vital methods like Research Projects, Internships, Case Study Discussions and Presentations, Field Trips and Experiential Learning via Simulation Exercises and Role Playing.

### **Assessment Methods**

Assessment methods comprise timely class test, assignments, projects and presentations and end semester examination for assessing the students and providing feedback to them.

### **Keywords**

Personal Selling, Salesmanship, Theories of Selling, Buying Motives, Selling Process

**B.A Programme-Commerce**  
**ADVERTISING, SALES PROMOTION & SALES MANAGEMENT**  
**Discipline Specific Elective Paper 5(a): SEMESTER -V**  
**Brand Management**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

The aim of the course is to provide students with the knowledge of concept, tools and techniques of brand management and how this is relevant for the promotion of goods.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: comprehend the meaning of branding and ascertain the significance of branding in the present scenario.

CO2: understand how brands are created, maintained and repositioned.

CO3: ascertain the concept of brand personality and how it leads to brand loyalty.

CO4: learn how brands are being developed over internet or at digital market space.

## **Course Contents**

### **Unit I: Introduction to Branding**

Concept and importance of branding; Characteristics of brands (generic, expected, augmented, potential); Importance of brand planning; Functions of branding; Conditions favourable to branding.

### **Unit II: Brand Creation and Development**

Creating brand names; Identifying and selecting brand names; Brand positioning strategies; Limitations of brand positioning; Repositioning.

### **Unit III: Building Brand Personality and Brand Loyalty**

Brand Personality and Brand Image; Importance of brand personality; Role of Advertising in creating brand personality; Use of Brand Imagery, Symbols, Logos, Slogans and Punch lines in creating brand familiarity; Role of Celebrity Endorsements in building brand personality; Building brands through Event Sponsorship. Brand Loyalty- concept and antecedent conditions.

### **Unit IV: Building Brands through Internet/Digital Platform**

Building brands through Internet; Differences in brand building environment in online and offline; 7Cs framework; Interactive brand building model; Limitations of brand building through internet.

## References

- Anand, H., *Darwin's Brands, Adopting for Success*, Sage Publications India Pvt. Ltd., New Delhi, 2012.
- Clifton, R. and Simmons, J., *Brands and Branding*, Profile Books Ltd., UK, 2009.
- Kapoor, Neeru. *Advertising and Brand Management*. Pinnacle learning.
- Lepla, Joseph F. and Parker, Lynn M., *Integrated Branding*, Kogan Page, UK, 2002.
- Moorthi, Y.L.R., *Brand Management: The Indian Context*, Vikas Publishing House, Delhi, 2009.

**Note: Latest edition of text book may be used.**

## Additional Resources

- Keller, Kevin L., *Strategic Brand Management Building, Measuring, and Managing Brand Equity, 4th Edition*, Prentice Hall Financial Times, 2013.
- Lepla, Joseph F. and Parker, Lynn M., *Integrated Branding*, Kogan Page, UK, 2002.

## Teaching Learning Process

For effective teaching learning process Lectures, Experiential Learning via Simulation Exercises and Role Playing, Research Projects, Internships, Case Study Discussions and Presentations, Field Trips, Assignments, Presentations and E-Resources will be used for effective teaching learning process.

## Assessment Methods

Assignments, Tests, Attendance, Final Exam would be used for assessing the students and providing feedback to them.

## Keywords

Brand Management

**B.A Programme-Commerce**  
**ADVERTISING, SALES PROMOTION & SALES MANAGEMENT**  
**Discipline Specific Elective Paper 5(b): SEMESTER -V**  
**Sales Promotion & Public Relations**

**Duration: 3 hrs.****Marks: 100****Credits: 6**

## **Course Objective**

The aim of the course is to familiarize the students with the basics and techniques of sales promotion and public relations. Students will be able to learn the various forms of sales promotion tools, develop a sales promotion programme, and learn the importance of public relations especially during crisis. To teach students deal about ethical and legal aspects of sales promotion and public relations.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the fundamental concepts of sales promotion and public relations.

CO2: ascertain the tools of sales promotion and public relation in enhancing a companies brand equity and influencing consumer behaviour.

CO3: develop, evaluate and modify the sales promotion programmes.

CO4: understand the concept, importance and tools of public relations.

CO5: identify the ethical and legal aspects of sales promotion and public relation activities of a firm.

## **Course Contents**

### **Unit I: Sales Promotion**

Nature and importance of sales promotions; Forms of sales promotions, consumer-oriented sales promotion, trade-oriented sales promotion and sales force-oriented sales promotions.

### **Unit II: Major Sales Promotions Tools**

Their features, strengths and limitations; Consumer Promotion Tools: Premiums, Price off, Coupons, Sampling, Refunds and Rebates, Contests, Games and Lotteries, Point of Purchase, Displays and demonstrations, Use of logo, gifts, Patronage Awards, Price packs, Tie-In Promotions, Product Warranties. Trade Promotion Tools: Convention, conferences, trade fairs, exhibitions and fashion shows, specialties and novelties.

### **Unit III: Developing Sales Promotions Programmes**

Establishing Objectives, selecting the tools, develop the program, Pre-testing implementing, evaluating the result and making necessary modifications.

#### **Unit IV: Public Relations**

Meaning, features and growing importance; concept of public, publicity and public relations; Major tools of public relations: news, speeches, special event, handouts, leaflets, publications, audio visual, community relations, lobbying, identity media. Marketing Public Relations: Major Decisions.

**Unit V:** Ethical and legal aspects of sales promotion and public relations.

#### **References**

- Blattberg, Robert C and Neslin, Scott A., *Sales Promotions: Concepts, Methods and Strategies*. New Jersey: Prentice Hall.
- Cummins, J., and R. Mullins, *Sales Promotions*, London: Kogan Page.
- Ulanoff, S.M. *Handbook of Sales Promotions*. New York: McGraw Hill.
- Quelch, J.A. *Sales Promotions Management, (2011)* New Jersey: Prentice Hall.

#### **Additional Resources**

- Kotler, P. & Keller, K. L. (2017) *Marketing Management*. Pearson.
- Stanton, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). *Marketing* (14th ed.). McGraw Hill.

#### **Teaching Learning Process**

Effective learning will be facilitated through continuous process of Research Projects, Internships, Case Study Discussions and Presentations, Field Trips and Experiential Learning via Simulation Exercises and Role Playing.

#### **Assessment Methods**

Assessment method would include class test, assignments, projects and presentations and end semester examination.

#### **Keywords**

Sales Promotion, Consumer Promotion Tools, Pre-testing, Public Relations.

**B.A Programme-Commerce**  
**ADVERTISING, SALES PROMOTION & SALES MANAGEMENT**  
**Discipline Specific Elective Paper 6(a): SEMESTER -VI**  
**Sales Force Management**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

The purpose of this course is to familiarize the students with the management of sales force and various aspects of sales management.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: learn the concepts of sales force management, functions of sales manager.

CO2: understand the arrangement of sales department on the basis of geographic, product or market.

CO3: comprehend how to manage sales force starting from recruitment to performance appraisal.

CO4: describe the process of sales planning and controlling.

CO5: ascertain the emerging developments in sales force management.

## **Course Contents**

### **Unit I: Introduction to Sales Force Management**

Nature and importance of sales force management, Designing the Sales Force objectives, strategy and structure, sales force size, Functions of Sales Manager.

### **Unit II: Organisation of the Sales Department**

Geographic, Product wise and market based.

### **Unit III: Managing the Sales Force**

Recruitment and selection of sales force; Training and direction; Motivating sales personnel, Sales force compensation; Performance appraisal.

### **Unit IV: Sales Planning and Control**



Market Analysis, and sales forecasting, Methods of forecasting sales, Sales territory planning, Sales Budgeting: Importance, Process and uses of sales budget; Sales quota; Sales and cost Analysis.

### **Unit V: Emerging Trends in Sales Force Management**

Use of innovative technology in Sales force management, CRM, Sales force diversity, Team based selling approach, Ethical and social issues in sales force management

### **References**

- Futrell, Charles, *Sales Management: Behaviour, Practices and Cases*, The Dryden
- Johnson, Kurtz and Schueing, *Sales Management* (McGraw-Hill)
- Kapoor Neeru, *Advertising and personal Selling*, Pinnacle, New Delhi McGraw Hill Inc.,
- Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., *Selling: Principles and Methods*, 8th edition, Richard, Irvin, pp.290-291. Press.
- Rusell, F. A. Beach and Buskirk, Richard H., *Selling: Principles and Practices, Sales force*, Richard D. Irwin/McGraw- Hill.
- Stanton, William J., *Buskirk*, Richard H., and *Spiro, Rosann, Management of the*
- Still, Richard R., Cundiff, Edward W., and Govoni, Norman A. P. *Sales Management: Decision Strategies and Cases*, Prentice Hall of India Ltd., New Delhi.

**Note: Latest edition of text book may be used.**

### **Teaching Learning Process**

The teaching learning process includes Research Projects, Internships, Case Study Discussions and Presentations, Field Trips and Experiential Learning via Simulation Exercises and Role Playing.

### **Assessment Methods**

Projects and presentations, class test, assignments and end semester examination would be used for assessing the students and providing feedback to them.

### **Keywords**

Sales Force Management, Sales Manager, Sales Budget, Sales Quota, CRM, Sales Force Diversity.

**B.A Programme-Commerce**  
**ADVERTISING, SALES PROMOTION & SALES MANAGEMENT**  
**Discipline Specific Elective Paper 6 (b): SEMESTER -VI**  
**Digital Marketing**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

This paper seeks to provide the students an insight into the concept, tools, techniques, and relevance of digital marketing in the present scenario.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the concept of digital marketing and its growth in India.

CO2: identify the dynamics and strategies of digital marketing management.

CO3: know the components of digital marketing presence.

CO4: understand the role of social media marketing in interactive marketing.

CO5: comprehend the ethical issues in digital marketing.

## **Course Contents**

### **Unit I: Introduction**

Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Growth of digital marketing in India.

### **Unit II: Digital Marketing Management**

Digital marketing mix. Digital consumers and their buying decision process. Customer satisfaction and loyalty. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and Strategies in a digital environment; CRM and digital technology.

### **Unit III: Digital Marketing Presence**

Concept of paid, owned, and earned media. Website design and domain name branding. Search engine optimisation: stages, types of traffic, considerations. Online advertising: types, formats,

requisites of a good advertisement, Online public relations; News and Reputation management; E-mail marketing: types and strategies.

#### **Unit IV: Interactive Marketing Presence**

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; Online Payment options.

#### **Unit V: Ethical and Legal Issues**

Ethical and legal aspects of digital marketing. Regulatory Framework for digital marketing in India.

### **References**

- Chaffey, D., F. E. Chadwick, R. Mayer, and K. Johnston. *Internet Marketing: Strategy, Implementation, and Practice*. Pearson India
- Charlesworth, A. *Digital Marketing: A Practical Approach*, Butterworth-Hienemann, UK.
- Gupta, Seema. *Digital Marketing*. McGraw Hill Education (India) Private Ltd
- Kotler, P., Kartajaya, H., and Setiawan, I. *Marketing 4.0 Moving from Traditional to Digital*. John Wiley & Sons. New Jersey.
- Ryan, Damian and Jones Calvin. *Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation*. Kogan page Publishers.
- Strauss, Judy., and Raymond Frost. *E-Marketing*. PHI Learning Pvt Ltd.

### **Teaching Learning Process**

A combination of various learning methods like audio-visual materials, class presentations, expert lectures(Webinar), case studies and group discussion using ICT (such as: WhatsApp group, Google Group, Etc.).

### **Assessment Methods**

Presentations, Online/Offline Quiz, Micro Research Projects, Group Discussion and Class Tests will be used to assess the students' performance.

### **Keywords**

Digital Marketing, CRM, Digital Technology, Social Media Marketing, Online Payment Gateways, Search Engine Optimization, PPC Marketing, Mobile Marketing.

**B.A Programme-Commerce**  
**OFFICE MANAGEMENT & SECRETARIAL PRACTICE**  
**Paper 1: SEMESTER –I**  
**Business Communication**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

### **Course Objective**

The course aims to enhance written and verbal communication/ presentation skills amongst the learners and ability to frame effective reports and presentations in business context.

### **Course Learning Outcomes**

After completing the course, the student shall be able to:

**CO1:** understand communication process

**CO2:** understand the significance of oral communication in business context

**CO3:** write business reports and make presentations

**CO4:** learn to write business communication instruments like memorandum, minutes etc.

**CO5:** learn how to write report writing.

### **Course Contents**

#### **Unit I: Communication Process**

Communication- nature, process, importance and types (verbal & non-verbal); Different forms of communication; Barriers to effective communication

#### **Unit II: Vocabulary in Business**

Vocabulary words often confused, words often mis-spelt, common errors in English

#### **Unit III: Oral Presentation**

Importance, characteristics, presentation plan, power point presentation

#### **Unit IV: Business Correspondence**

Letter writing, presentation, placing orders, sales letters, memorandum, notices, agenda, minutes; Job application letter; Preparing the resume

#### **Unit V: Report Writing**

Business reports, types, characteristics, importance, elements of structure, process of

## References

- Khanna, P. *Effective Business Communication*. Vikas Publishing.
- Lehman, C. M., DuFrene, D. D., & Sinha, M. (2011). *Business Communication*. Cengage Learning India Pvt. Ltd.

## Teaching Learning Process

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

## Assessment Methods

Class tests/Assignments, Class participation, Presentations, End-semester examination.

## Keywords

Communication, Letter writing, Business reports, Memorandum, Minutes

**B.A Programme-Commerce**  
**OFFICE MANAGEMENT & SECRETARIAL PRACTICE**  
**Paper 2: SEMESTER –II**  
**Office Management & Secretarial Practice**  
**(English/Hindi Medium)**

**Duration: 3 hrs.****Marks: 100****Credits: 6**

## **Course Objective**

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

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: understand office Management, office automation, space management, workplace environment
- CO2: understand the procedures of mailing as well as record management
- CO3: understand the budgets and audit system in the Office
- CO4: understand and acquire the skills for secretarial functions and proceedings of official meetings
- CO5: acquire the knowledge of banking system and official terms to be used in Office

## **Course Contents**

### **Unit-I: Office Management and Office Automation**

Introduction to office management, objectives and principles of Office Management, primary and administrative management functions, importance of modern office, organisational chart, hierarchy, centralization and decentralization of office services, changing the nature and scope of office work, functions of office manager, essential qualification, experience and supervisory skills required for Office Manager.

Modern Office Equipment: Introduction, meaning and importance of Office automation, objectives and use of office automation tools - printers, scanner, fax machines, personal computers, photocopier, calling bell, telephones, mobile phones, video conferencing, CCTV Camera, biometric attendance machines. Tools for planning, office layout, concept of open office, back office, front office, Use of modular office furniture, emerging office concepts (green office

building, work at home, flexible office hours etc.), factors affecting choice of office location and working environment.

## **Unit II: Office Forms, Mail and Records Management**

Office forms: Introduction, meaning, importance of forms, advantages and disadvantages of the use of forms, types of forms, factors affecting forms design, principles of form design, form control. Stationery: Management of stationery in stock register. Mail Management: meaning and importance of mail, Inward and outward mail, mail procedure – centralization and decentralization of mail system, dispatch of official documents using postal and courier services.

Principles and objectives of records: management and record keeping, essentials of record management, Centralization vs Decentralization of record keeping, meaning and importance of filing, essentials of good filing and indexing, concept of paperless office, methods of filing, classification of files, advantages and disadvantages of filing, filing system, digitalization and retrieval of records, retention and weeding of old records.

## **Unit III: Budget Control and Audit**

Office Budget: Annual, estimated and revised budget, essentials of a budget, plan and non-plan expenditure/recurring and non-recurring expenditure, budgetary control, essential requirement for preparation of budget. Audit: Definition, importance of audit process. Meaning of voucher, Types of vouchers, Need and importance of vouching, verification (in brief), consumables/stock register, depreciation and disposal of assets.

## **Unit IV: Role of Secretary**

Role of Secretary: Appointment and qualification of a personal/executive secretary. Functions of personal secretary/stenographer in office – attending phone calls, maintenance of appointment diary, dictation, drafting of letters, fax messages, emails, notice of the meeting, minimum quorum, proceedings of agenda and minutes of the meeting Use of Modern technology and Office Communication, mail, voice mail, multi-media, video conferencing, web-casting.

Computers: Introduction, Role of computers, components of computers, input and output devices, general softwares used in office, computer applications in office management, handling of files in computer system, advantages and disadvantages of computerization, internet.

## **Unit V: Banking and other terms used in Offices**

Introduction: Banking, Bank accounts-Saving Account, Recurring Account, Current Account, Demat Account, Debit Card, Credit Card, ATM, Net banking, transfer of payments through RTGS/NEFT, E-Wallets, E-Commerce, M-Commerce, pass books and cheque books, other forms

used in banks, demand drafts. Cheques: pre-dated and post-dated cheques, dishonored cheque, stale cheque. GEM etc

Importance of Employee Welfare in work place, Grievance handling mechanism, Employee morale and productivity, Social Security (PF, Pension, Insurance, medical benefits).

## References

- Bhatia, R.C. *Office Management* - Galgotia Publishers, New Delhi.
- Chopra R. K., *Office Management*, Himalaya Publishing House.
- Duggal, B , *Office Management & Commercial Correspondence*, Kitab Mahal, New Delhi
- Ghosh, P. K. *Office Management*, Sultan Chand & Sons, New Delhi
- Krishnamurty S., *Office Management*, S.Chand Publications.
- Pillai, R.S.N and Bagavathi, *Office Management*, S. Chand & Company Ltd, New Delhi
- Shrama and Gupta, *Office Organisation and Management*, Kalyani Publications.

**Note: Latest edition of text book may be used**

## Teaching Learning Process

This course is well structured and sequenced attainment of modern office procedures. With the help of the given chapters the students would be able to not only strengthen their knowledge of latest office procedures and equipment used but also adopt special methods to be used to run an office in a congenial environment. It would involve lectures and demonstration of equipments to be used in office supported by tutorials, tests and assignments

The students may pay a visit to any office i.e. a college office, bank and observe the office management practices being adopted.

## Assessment Methods

The assessment method of the course is properly aligned and teaching learning processes and anticipated learning outcomes. It includes written tests as well as assignments.

## Keywords

Agenda, Audit, Biometric, Budget, Digitalization, Executive, Hierarchy, Minutes, Multi-media, Personal Secretary, Secretarial, Stock Register, Verification, Video-conferencing, Vouching, Web-casting



## **OFFICE MANAGEMENT & SECRETARIAL PRACTICE**

### **Paper 3: SEMESTER –III COMPUTER APPLICATIONS (ENGLISH/HINDI MEDIUM)**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

### **Course Objective**

To provide computer skills and knowledge for O.M.S.P. students and to enhance the understanding of usefulness of Information Technology tools for business operations.

### **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the fundamentals of computer.

CO2: understand the Internet Technologies

CO3: learn the concepts of word-processing (MS-Office)

CO4: learn the concepts of spreadsheet (MS-Excel)

CO5: learn the concepts of Power Point Presentation (PPT)

### **Course Contents**

#### **Unit I: Basic Knowledge of Computer**

History of computer, generations of computers, characteristics of computers, advantages, functions of computers, limitations of computers, classification of computers- Digital computers, classification by size: Mini Computers, Mainframe computers, personal computers, super computers

Input and Output devices, monitors, printers, scanners, pendrives, keyboard terminals, their functions, Hardware, software, liveware and firmware. Types of softwares: System software: Operating systems and its functions, Application Software: General purpose packaged software and tailor made software, Layout of keyboard: Touch and sight system of computer.

#### **Unit II: Internet & Networking**

Meaning, growth, and types, basic internet technologies: Webpage, homepage, world wide web, E-mail, website, Advantages and disadvantages of Internet. Difference between Internet, Intranet and WWW

Basics of Networking and Internet Security, Internet Protocols, Net Etiquettes, Usage of internet for society, Search Engines and their types.

### **Unit III: Word Processing**

Introduction to word processing, word processing concepts, working with word document: opening an existing document/creating a new document. Saving, difference between save and save as, selecting text, editing text, finding and replacing text, closing a document, formatting text, checking and correcting spellings, justification and alignment, bullets and numbering, tabs, paragraph formatting, page formatting, mail merge and use of smart art tool. Keyboard Operations.

### **Unit IV: Spreadsheet**

Spreadsheet concepts, creating a work book, saving a work book, editing a work book, inserting and deleting work sheets, entering data in a cell, formulae coping, moving from data selected cells, handling operators in formulae, inserting charts: LINE, BAR and PIE, use of basic formulae used in excel, cell referencing and their types, use of basic functions: Financial, logical, statistical, mathematical.

### **Unit V: Power Point**

Meaning of Power point, uses of power points, slide designs, slide layout, slide setting, slide show, print options, set up row, rehears timings, slide transition and slide animation.

**Practical:** There will be no practical examination in this semester but we need projector for demonstration and computer lab for practice sessions of Unit 3, 4, 5

### **References**

- Arora, Sumita, *Computer Applications in Business*, Dhanpat Rai & Co., New Delhi.
- ITL Education Solutions Limited, *Introduction to Information Technology* Pearson Publishers, New Delhi
- Madan, Susheela, *Computer Applications in Business*, Mayur Paperbacks, New Delhi
- Rajaram, V., *Introduction to Information Technology*, PHI.
- Saxena, Sanjay, *A First Course in Computers*, Vikas Publishing House.
- Sinha, Pradeep K., and Sinha, Preeti, *Foundation of Computing*, BPB Publications.

**Latest editions of the text books can be used.**

### **Teaching Learning Process**

This course is well structured and sequenced attainment of Computer knowledge and its skills. It will constitute an important aspect of teaching learning process. The course would involve

lectures through proper demonstration supported by group tutorials, open ended projects and practice on computer.

### **Assessment Methods**

The assessment method of the course is properly aligned and teaching learning processes and anticipated learning outcomes. It includes oral and written tests, observation of practical typing skills through touch methods.

### **Keywords**

Animation, Assembler, Client-server, Compiler, E-typography, Interpreter, Transition, Protocols, Virus

**B.A Programme-Commerce**  
**OFFICE MANAGEMENT & SECRETARIAL PRACTICE**  
**Paper 4: SEMESTER –IV**  
**STENOGRAPHY (ENGLISH)**  
**(Only English Medium)**

**Duration: 3 hrs.****Marks: 100****Credits: 6****Course Objective**

The main purpose of this course is 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. Every work has to be disposed of in the quickest possible time. As it is very important for an Executive Assistant/Secretary to write rapidly and accurately, the knowledge of art of writing through spoken sounds with the help of principles of Sir Isaac Pitman would help the students to take notes and carry out office work speedily.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the basic concepts of stenography with grammalogues and logograms.

CO2: understand the basic concepts of circles and loops in stenography.

CO3: understand and practice the use of initial and final hooks.

CO4: understand and practice the halving and doubling principles in stenography

CO5: understand and practice the prefixes and suffixes signs in stenography.

**Course Contents****Unit I: Basics of Stenography**

Stenography – Introduction, brief history of Pitman’s Shorthand, types of other writing methods. Consonants– Definitions, types of consonants, consonant and consonant stroke, form of strokes, number, size and direction of strokes, joining of strokes.

Vowels-its definition, long and short vowels, vowels signs and their places, position of outlines according to vowels, intervening vowel, diphthongs/triphones, punctuation signs, and their application.

Short Forms-Definition, importance and use of logograms, grammalogues and phraseography, the phraseograms, its essential qualities.

Alternative forms of strokes: downward R & L strokes, downward and upward H, tick H and dot H, upward, “ish” strokes, semi circle or abbreviated w and their use.

**Unit II: Circles & Loops**

Circle 'S' & 'Z', use of small circles with straight and curved strokes, exceptions to the use of Circle 'S'/'Z', Large Circles 'SW', 'SS' or 'SZ', use of large circles with straight and curved strokes, Use of large circles in Phraseography, Loops 'ST' and 'STR', use of small and big loops with straight and curved strokes, medial use of loops, exceptions to the use of loops

### **Unit III: Initial and Final Hooks**

Small Initial Hooks: 'R' and 'L', use of initial hooks with straight and curved strokes, alternative forms for 'Fr', 'Vr' etc., use of circles and loops preceding initial hooks.

Small Final Hooks: 'N', 'F/V', use of final hooks with straight and curved strokes, medial use of small final hooks, use of small final hooks in Phraseography, Exceptions to the use of small final hooks, circles and loops to final hooks.

Large Final Hook '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 Hook in Phraseography and KW/GW/KY/GY, compound consonants.

### **Unit IV: Halving and Doubling Principles**

Halving Principle: vocalizing of half length forms, halving for T or 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.

Doubling Principle: The general rule for doubling, doubling of straight strokes and the strokes MP and NG, alternative forms of MPR, MBR, NG-KR and NG-GR. Doubling of stroke L, circle S and double length strokes, use of doubling principle in phraseography.

### **Unit V: Prefixes and Suffixes**

Diphones: Use of Diphones, Medial Semi-Circle, Left Semi-Circle, Right Semi-circle.

Prefixes: expression of the prefixes, initial common-, medial com-, accom-, intro-, etc.

Logograms as prefixes.

Suffixes: Suffixes and Terminations – The dot-ing, expressing –ality, -logical-ly, ment, mental-ly-ity, -ship, figures and contractions, etc.

### **References**

- Aiyar, K.S.: *Reporter's Phrase Book*, A.H. Wheeler Publications.
- Bhatia, R.C., *"Principles of Short-hand Theory"*, G.Lal & Co.
- Hynes James: *The Practical Phraser*, Wheeler Publications.
- Kuthiala, O.P., *Shorthand Made Easy*, Pitman S.S. Publications
- Pitman, Isaac: *Pitman's Shorthand Instructor*, A.H. Wheeler Publications.

- Pitman, Isaac: *The New Phonographic : Phrase Book*.
- Thorpe, E and Kuthiala, O.P.: *You too can write 200 wpm and above*, Pitman SS Publication.

**Note: Latest edition of text books may be used.**

### **Additional Resources**

- [http://cbseacademic.nic.in/web\\_material/Curriculum/Vocational/2018/Study\\_Material\\_XII\\_Short\\_hand\\_English.PDF](http://cbseacademic.nic.in/web_material/Curriculum/Vocational/2018/Study_Material_XII_Short_hand_English.PDF)

### **Teaching Learning Process**

This course is well structured and sequenced attainment of Stenography (English). This art of writing, based on (phonetics) sounds has been adopted throughout the world in the day to day working in organisations. 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 speedily and once the speed and accuracy achieved, the same could be retained provided there is a regular practice.

### **Assessment Methods**

The assessment method of the course is properly aligned and teaching learning processes and anticipated learning outcomes. It includes unit-wise written tests as well as assignments of Grammalogues and phraseography.

### **Keywords**

Circles, Consonants, Diphones, Diphthongs, Doubling Principle, Figures, Grammalogues, Halving Principle, Hooks, Logograms, Loops, Phraseogram, Phraseography, Pitman, Shorthand, Stenography, Strokes, Suffix, Phonetics, Prefix, Terminations, Triphones, Vowels.

**B.A Programme-Commerce**  
**OFFICE MANAGEMENT & SECRETARIAL PRACTICE**  
**Discipline Specific Elective Paper 5(a): SEMESTER -V**  
**Practical Stenography and E-Typewriting**  
**(Only English Medium)**

**Duration: 3 hrs.****Marks: 100****Credits: 6**

**Marks: 100(Theory- 25 Marks, Internal Assessment = 25 Marks)**  
**Practical -50 Marks**

### **Course Objective**

After learning the basic principles of Stenography by the students, it is essential that the students build up speed writing by practicing exercises and learning stenography transcriptions from Pitman Shorthand Instructor. The students will also get the proficiency in practical word processing and spreadsheet.

### **Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: understand the basic English Transcription Concepts – as most of the shorthand outlines are same but their meanings in English are different.
- CO2: get the proficiency of Typing on Computer through Touch methods
- CO3: get the proficiency in Advanced Stenography skill and transcriptions
- CO4: prepare letters etc. with proper formatting and styles
- CO5: prepare pay-roll and result analysis etc.

### **Course Contents**

#### **Unit I: Basic English Transcription Concepts**

Homonyms(words which have the same spelling and pronunciation, but have different meanings);  
homophones(words which have the same pronunciation , but different spelling and meanings);  
homographs (words that are spelt the same, but have different pronunciations and meanings)

#### **Unit II: E-Typewriting- Practical**

Practice on key board skills for the speed of e-typewriting

E-typewriting: Introduction, functions, importance, advantages and disadvantages.Practice of on and off of computer system.

Keyboard practice: Setting of fingers on home keys, guide keys, dead keys, and their functions

Touch and sight typewriting- Meaning, advantages and disadvantages. Typewriting speed and accuracy- (use of spacing and punctuation marks, errors and penalty. Calculation of running and accurate speed (gross and net speed)

### **Unit III: Advanced Stenography – Theory and Practical**

Special contractions (Section 1 to 5 with exercises) , Advanced Phraseography(Section 1 to 7) with exercises , Intersections, List of Grammalogues (alphabetically and phonetically).

Daily practice of Seen Passages from above exercises at the speed of 60 w.p.m and transcribe on the computer.

### **Unit IV: Word Processing -Practical**

Word processing (MS-Office): working with documents, use of different views, navigation through document, text manipulation, formatting of documents.Hyperlink,Mail Merge Document preparation : Styles of business letters, preparation of letters in word processor, generate notices, agenda and minutes of meeting, office orders, circulars, memorandums, resumes. Merging of letter through mail merge and Printing

### **Unit V: Spreadsheet -Practical**

Spreadsheet (MS Excel): Need of Spreadsheet, creating, opening and saving workbook, working with worksheet, editing worksheet, using links, applying different views, formulas and functions.

#### **Guidelines for the conduct of Practical Examination**

**Time: 3 Hours**

**Maximum Marks: 50**

<b>Question No.</b>	<b>Description</b>	<b>No. of words</b>	<b>Marks</b>	<b>Time Allowed</b>
1.	Seen Dictation from Unit 3 of the syllabus at the speed of 80/60 words per minutes	180	10	5 minutes for dictation 5 minutes for reading and 30 minutes for transcription on Computer
2	Shorthand outlines from Unit 3	20	10	20 Minutes (the examinees will have to write the Shorthand outlines of the words on the printed sheet which would be the Question Paper as well as the Answer Sheet)



3	Speed Test @ 30 w.p.m. (10 minutes) from Unit 2	More than 1500 /2000 strokes	10	10 Minutes
4.	Project work – practical assessment from Unit 4 and 5 – two questions one from word processing and one of spreadsheet making the hyperlink		10 x 2	40 minutes

**Note:**

- 10 minutes time will be allowed to students for setting and adjustment of computers before the practical starts.
- 10 minutes time will be allowed to students for setting and adjustment of computers for e-typewriting speed test.
- The students have to produce the hard copies of the above questions for evaluation.
- Time should also be allowed for print-outs.

**Practical:**

There shall be Two Lectures per class and 4 Practical periods per batch to be taught in computer Lab.

Practical examination will be conducted by the Internal Examiner

**References**

- *700 Hundred Common Words – Reading and Dictation Exercises*
- Bhatia, D.P & Sangal, S.S., *Principles of Typewriting*, Pitman S.S.Publications
- *Computer E-Typewriting Master*
- Kailash, C.Chandra, N.and Pitman I., *Shorthand Magazines*, S.S.Publications 2012
- Kuthiala, *Shorthand Made Easy*, Pitman S.S.Publications
- Madan, S., *Computer Applications*, Mayur Paperbacks, New Delhi 2013.
- Pitman. I., *Pitman Shorthand Instructor and Key (old Course)*, Pearson Education Ltd. 2003.
- Sinha, P.K. and Sinha, P., *Computer Fundamentals*, BPB Publications. 2010
- Thoope Edgar, *2000 Common Words – Reading and Dictation Exercises*
- Tiwari H.N.and Thukral, S.*Information Technology*, International Book House Pvt. Ltd., Delhi 2014.

**Latest addition of text books as well as softwares will be used.**

## **Teaching Learning Process**

This course is well structured and sequenced attainment of stenography and Typing speed. With the help of the given chapters and exercises the students would be able to not only strengthen their knowledge of rules of Pitman Shorthand but also adopt special methods for the formation of brief and legible outlines and transcribe them with higher speed, accuracy and with precise strokes. It would involve lectures supported by practicals.

## **Assessment Methods**

The assessment method of the course is properly aligned and teaching learning processes and anticipated learning outcomes. It includes practical as internal assessment of Stenography as well as Typewriting.

## **Keywords**

Contractions, dictation, grammalogues, homographs, Homonyms, Stenography, transcription, Phraseography.

**B.A Programme-Commerce**  
**OFFICE MANAGEMENT & SECRETARIAL PRACTICE**  
**Discipline Specific Elective Paper 5(b): SEMESTER -V**  
**Advanced Stenography**  
**(Only English Medium)**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objective**

Having learnt the fundamentals of Stenography from the Course in Pitman Shorthand Instructor Book. It is important for the students to practice the advanced course in Stenography to develop a high speed.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: understand the basic concepts of contractions to be used for speed purpose.
- CO2: understand and practice in Shorthand - the figures and their transcriptions.
- CO3: understand and practice in Shorthand-the Special contractions and their transcriptions.
- CO4: understand and practice in Shorthand-the Intersections & Business Phrases and their transcriptions.
- CO5: understand and practice in Shorthand-the Revisions of grammalogues, contractions, Advanced Phrases and their transcriptions.

## **Course Contents**

### **Unit I**

Dictation of revisionary exercises and contractions by reading, writing and copying shorthand outlines and reading accurately by the students.

- Chapter XXVIII – Exercise 100, Revisionary Exercise (c)
- Chapter XXIX – Contractions (Exercises 111 to 119)

### **Unit II**

Dictation of exercises (read, copy and transcribe). Transcription of exercises using word processor.

- Chapter XXX – Figures etc. (Exercise 120)
- Chapter XXXI – Note Taking Transcription, etc.
- Chapter XXXII – Essential Vowels (Exercise 121 to 123)

### **Unit III**

Dictation of exercises (read, copy and transcribe). Transcription of exercises using word processor.

- Chapter XXXIII – Special contractions (Exercise 124 to 144)
- Chapter XXXIV – Advanced Phraseography (Exercise 145 to 183)

### **Unit IV**

Dictation of exercises (read, copy and transcribe). Transcription of exercises using word processor.

- Chapter XXXV – Intersections (Exercise 186 and 187)
- Chapter XXXVI – Business Phrases (Exercise 188 to 191)
- Chapter XLIII – Special list of words (Exercise 216 to 231)

### **Unit V**

Dictation of exercises (read, copy and transcribe). Transcription of exercises using word processor.

- Chapter XLIV – Shorthand in Practice
- Revision of Grammalogues
- Special List of Contractions
- Business and Medical Transcriptions

### **References**

- Pitman, Isaac: *Pitman Shorthand Instructor and Key* (old course), Sir Isaac Pitman Ltd., Pearson Education Ltd. and Dorling Kindersley Publishing.
- *Shorthand Magazines* by Kailash Chandra, Naresh Gupta and Pitman S.S. Publications.

### **Teaching Learning Process**

This course is well structured and sequenced attainment of stenography speed. With the help of the given chapters and exercises the students would be able to not only strengthen their knowledge of rules of Pitman Shorthand but also adopt special methods for the formation of brief and legible outlines and transcribe them with higher speed, accuracy and with precise strokes. It would involve lectures supported by tutorials/practice sessions.

### **Assessment Methods**

The assessment method of the course is properly aligned and teaching learning processes and anticipated learning outcomes. It includes written tests, dictation and observation of practical practice sessions of Stenography.

## **Keywords**

Contractions, dictation, grammalogues, Stenography, transcription, Phraseography

**(English Medium Only)****Duration: 5 hrs.****Marks: 100 (Practical)****Credits: 6****Course Objective**

To build higher speed in Stenography, typewriting and learn the advance skills on computers.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: learn the advanced phrases skills from the book.

CO2: get dictation of unseen passages and also be eligible to compete in the job market for secretarial jobs of personal secretary, office executives and office managers.

CO3: do transcriptions of dictated passages in MS-Word with a higher speed.

CO4: prepare pay-roll and employee data base etc.

CO5: make the presentation

**Course Contents****Unit I: Advanced Stenography - Seen**

Daily practice of Seen Dictation exercises from Pitman Shorthand Instructor Book (Exercise 145-191) at the speed of 100 words per minutes. Practice in different settings (e.g. Class Rooms, Interviews for Social/Business Research Surveys).

Daily practice of Seen Passages from above exercises at the speed of 100 w.p.m (in graded manner) and transcribe on the computer

Suggested readings may also be used for practices.

**Unit II: Advanced Stenography – Unseen**

Practice of Unseen Passages at the speed of 80 words per minute (in graded manner) from monthly Shorthand Magazines with their transcription on computer.

**Unit III: Word Processing (MS Word)**

Word Processing (MS Word) – Inserting Table of Contents, Index and Managing Bibliography/References. Using Voice activated Word Processing in PC and Mobile Applications. Making the Hyperlinks

Practice of typewriting speed passages.

#### **Unit IV: Spreadsheet (MS-Excel)**

Spreadsheets (MS-Excel)- Preparation of Pay Rolls by applying mathematical and statistical functions. Preparation of mark sheets, Attendance Sheet, Employee Data Base by applying formulae and IF Function.

(Arithmetic and Logical functions)

#### **Unit V: Power Point Presentation (PPT)**

Preparing Presentations, Slides, Handouts, Speaker's Notes - Outlines -Media Clips - Charts – Graphs, Adding the Transitions to the Slide Show - Special effects in detail, - Setting Slide timings, Power point - Preparation and Presentation of slides in PowerPoint.

#### **Guidelines for the conduct of Practical Examination**

**Time: 5 Hours**

**Marks: 100**

<b>Question No.</b>	<b>Description</b>	<b>No. of words</b>	<b>Marks</b>	<b>Time Allowed</b>
1.	Seen Dictation from Unit 1 of the syllabus at the speed of 100 words per minutes	500	20	5 minutes for dictation 5 minutes for reading and 50 minutes for transcription on Computer
2.	Outlines of words consisting of phrases given in the syllabus	40 outlines	20	15 Minutes (the examinees will have to write the Shorthand outlines of the words on the printed sheet which would be the Question Paper as well as the Answer Sheet)
3.	Unseen Dictation at the speed of 80 words per minute	400	10	5 minutes for dictation 5 minutes for reading and 40 minutes for transcription on Computer
4.	One question from Unit 4/5 - Ms-Excel/power point and one from 3	1500/ 2000 strokes	25x2	80 Minutes (70+10 minutes)

Speed Test @ 30/40  
w.p.m. (10 minutes)

Note:

- 10 minutes time be allowed to students for setting and adjustment of computers before the practical starts.
- 10 minutes time will be allowed to students for setting and adjustment of computers for e-typewriting speed test.
- The students have to produce the hard copies of the above questions for evaluation.
- Time should also be allowed for print-outs.

### **Practical:**

There shall be Two Lectures per class and 4 Practical periods per batch to be taught in computer Lab.

**Being practical no internal Assessment required**

### **References**

- *700 Hundred Common Words – Reading and Dictation Exercises*
- Bhatia, D.P & Sangal, S.S., *Principles of Typewriting*, Pitman S.S.Publications
- *Computer E-Typewriting Master*
- Kailash, C.Chandra, N.and Pitman I., *Shorthand Magazines*, S.S.Publications 2012
- Kuthiala, *Shorthand Made Easy*, Pitman S.S.Publications
- Madan, S., *Computer Applications*, Mayur Paperbacks, New Delhi 2013.
- Pitman. I., *Pitman Shorthand Instructor and Key (old Course)*, Pearson Education Ltd. 2003.
- Sinha, P.K. and Sinha, P., *Computer Fundamentals*, BPB Publications. 2010
- Thoope Edgar, *2000 Common Words – Reading and Dictation Exercises*
- Tiwari H.N.and Thukral, S.*Information Technology*, International Book House Pvt. Ltd., Delhi 2014

**Latest addition of text books as well as softwares will be used.**

### **Teaching Learning Process**

This course is well structured and sequenced attainment of stenography speed. With the help of the given chapters and exercises the students would be able to not only strengthen their knowledge of rules of Pitman Shorthand but also adopt special methods for the formation of brief and legible



outlines and transcribe them with higher speed, accuracy and with precise strokes. It would involve lectures supported by tutorials/practice sessions.

### **Assessment Methods**

The assessment method of the course is properly aligned and teaching learning processes and anticipated learning outcomes. It includes written tests, dictation and observation of practical practice sessions of Stenography

### **Keywords**

Animations, contractions, dictation, grammalogues, Stenography, transcription, transition, Phraseography,

## **Computer Applications and Stenography (Practical)**

**Duration: 5 hrs.**

**Marks: 100**

**Credits: 6**

### **Course Objective**

To assess the level of mastery/competency acquired through a practical approach and hands on training in office management and secretarial practice course in the B.A. Program. While preparing Research Report on Office Management and Secretarial Practice the students will be able to acquire secretarial skills, knowledge, procedure and practices required for performing official jobs as Manager, Administrative Officer and familiarize with the working in modern IT environment. This course focuses on the production of reports by usage of IT Tools along with translation of Stenography Transcription Script.

### **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: transcribe the dictations by using advanced phrases and outlines.

CO2: understand and develop the practical/research skills with hands on training in secretarial practice design with the understanding of organisational structure, processes and practices.

CO3: use practical approach in understanding of office systems and procedures with industry interface.

CO4: get proficiency in Office Management and Secretarial Practice skills using IT in their jobs.

CO5: discharge secretarial jobs with industry interface and improve their writing, reading and translation of shorthand scripts through Office Management and Secretarial Practices.

### **Course Contents**

#### **Unit-I: Shorthand Dictation and Transcription**

Shorthand dictation of seen and unseen passages. Practice of outlines from Advanced phraseography, Intersections, Business Phrases, Political Phrases and Banking Phrases from Pitman's Shorthand Instructor (New Era Edition) by Isaac Pitman, London (old course).

Practice of transcription of dictations on seen and unseen passages from shorthand magazines or parliamentary/budget/banking/office administration reports/Business Research Survey.

#### **Unit II: Research and Office Reports**

Introduction, Meaning and Course Objectives of secretarial practice in project reports, importance of reports, essential features, content and format of the good report, samples of office report,

industry visit report, references and bibliography, writing of reports on office practices, preparation of stenography transcripts and its translation in office documentation, design of office reports.

### **Unit III: Structure of Reports**

How to prepare the Reports: Executive summary (Abstract), Introduction- Background, Purpose, Nature and Scope, Objective of the study, Methodology, Discussions, Summary, Findings and Limitations.

### **Unit IV: Computer Applications for Writing Report**

- (i) Preparation of Reports using keyboard skills in computer software – word processing, spreadsheet and power point– Practice of transcription/dictation exercises, content report exercises, tables, charts, use of arithmetic functions.
- (ii) Preparation and presentation of report in PowerPoint

### **Unit V: Visit to Industries and Writing of Report**

- (i) Observe the office practices used by various industries for writing of business surveys/articles/research papers on the topics related to office management practices and secretarial practices.
- (ii) Daily practice on report writing, transcriptions and keyboard typewriting speed passages,

## **References**

- Bhatia, R.C. *Business Communications* - Galgotia Publishers, New Delhi.
- Bhatia, R.C. *Office Management* - Galgotia Publishers, New Delhi.
- Bretag Crossman Bordia, *Communication Skills*, Tata Mcgraw Hill Education Private Limited, New Delhi.
- Computer e-Typewriting Tutor Master and Pitman Typing Speed Passage Part- 1 & II.
- MadaanSushila, *Computer Applications*, Mayur Paperbacks, New Delhi.
- Pitman, Isaac: *Pitman Shorthand Instructor and Key* (old course), Sir Isaac Pitman Ltd., Pearson Education Ltd. and Dorling Kindersley Publishing.
- Pitman, Isaac: *Pitman Shorthand Instructor and Key* (old course), Sir Isaac Pitman Ltd., Pearson Education Ltd. and Dorling Kindersley Publishing.
- Shorthand Magazines by Kailash Chandra, Naresh Chandra and Pitman S.S. Publications.
- Zane K.Quible, *Administrative Office Management*(Eight Edition) An Introduction, PHI Learning Private Limited, New Delhi.

Latest Editions of the Books will be used.

### **Additional Resources**

Online projects reports through e-resources available in Colleges/Universities.

### **Teaching Learning Process**

The course is well structured and outcome based on acquiring of competencies and mastery of office practices during two years of course study. With the help of industry interface students will be able to understand various activities of office management and secretarial practices used in today's modern office environment. This process will involve hands on practice and writing skills on daily basis for dictations, shorthand transcription, lectures, online material from Companies' web portal, practice on writing of research project office reports to acquire competency.

### **Assessment Methods**

The students will be assessed through a Practical Exam based on well structured guided project research report.

## **Guidelines for Office Management and Secretarial Practice (Practical)**

**Duration: 5 Hours**

**Marks: 100**

Under the guidance of the Instructor (OMSP), each student of this Course shall undertake a visit to an organisation assigned to him/her and submit an office/project Report (English language and/or stenography transcript) highlighting his/her own experience and observation in the structure on areas prescribed. The duration of the visit should not be less than 15 days. The report in the neatly typed shaped (along with a stenography transcript) with a performance certificate from the office concerned specifying that he/she had visited the organisation during the period for the purpose, should be submitted by the student within one month from the date he/she was deputed for the purpose.

The assessment shall be done on the basis of information gathered by the student and produced in the Report alongwith translation in stenography transcript. The student achievement shall be assessed by using the following methods of assessment by both the internal and external examiner:

Sl.No.	Methods of Assessment	Weight age of marks	Evaluation
1	Practical Test from Unit-1, II, III& IV from the area chosen by the student based on the project report prepared by the student.	35	Internal and external examiner
2	Direct observation of Typing speed test	25	Internal and External Examiner
3	Secretarial Practice Project Report	15	Internal and External Examiner
4	Power Point presentation	15	Internal and External Examiner
5	Viva	10	Internal and External Examiner
<b>Total</b>		<b>100</b>	

**Instructions:**

Project Report on Office Management and Secretarial practices complete in all respect with the cover page and bibliography should carry 10 to 15 pages. The students will visit approved Business/Industrial Units/Govt./Service/Bank/Insurance Companies/educational Institutions/Courts/Tribunals/PSUs/SMSIs under the supervision of the teacher concerned and prepare the report. Two copies of the report will be prepared and submitted well in advance (one copy each will be served to the internal as well as external examiner) and they will fix the date for the Practical exam (along with other regular practical exams) as per above mentioned guidelines.

**Note:**

- 10 minutes time will be allowed to students for setting and adjustment of computers before the practical starts.
- 10 minutes time will be allowed to students for setting and adjustment of computers for e-typewriting speed test.
- The students have to produce the hard copies of the above questions for evaluation.
- Time should also be allowed for print-outs.

**Structure:**

The structure of the Office Management and Secretarial Practice/Project Report and prescribed areas are outlined below:

1. Topic
2. Introduction
3. Nature and Scope of the study
4. Background of the organisation visited by the student
5. Course Objectives of the study
6. Methodology
7. Summary and Results

**Prescribed Area:**

1. Organisation Structure and organisational chart
2. Details of the Office establishment
3. Procedure dealing with Receipt and Disposal of letters
4. Stenography dictations and transcriptions
5. Transcription of dictations on agendas and the minutes of the meeting
6. Stenography transcripts of contraction, special contractions and advance phraseography,
7. Functions of Secretary in an office, duties and responsibilities
8. System of filing and record management
9. Internal and External communication system
10. Office environment and working practices
11. Purchase and issue of materials from store/stock register
12. Office automation
13. Procedures for records management
14. Work Experience for taking dictation, transcriptions
15. Multipage Reports, letters, forms, statistical charts, tables
16. Any other special feature.

Unit No.	Course Learning Outcome	Teaching and Learning Activity	Assessment Tasks
1	Acquire the proficiency in shorthand skills, dictation and transcription of office notes	Lectures and hands on practices of daily dictations and shorthand transcription	Practical Exam (Unit-1,II,III & IV) secretarial practices and dictation exercises and Typing speed test (as per the

			guidelines of the Practical exam)
2	Development of writing research/official reports with the understanding of organisational structure, processes and practices adopted.	Lectures and online learning material from organisation's Web Portal	Final assessment through office/project report with shorthand transcript and oral test/viva (as per the guidelines of the Practical exam)
3	Hands on training in preparation of official documents in communication and IT environment.	Practical through usage of word processing, spreadsheets, power points.	Final assessment through power point presentation (as per the guidelines of the Practical exam).

**Note: Being Practical Paper, there will be no Internal Assessment in this paper.**

### **Key Words**

Office Management and Secretarial Practices, Systems, Structure, Project Report, Stenography Transcripts

**B.A. Programme-Commerce  
SKILL BASED COURSE (SEC) PAPER 3(a): SEMESTER III  
Computer Applications in Business**

**Duration: 3 hrs.****Marks: 100****Credits: 6**

## **Course Objective**

To provide Information Technology skills and knowledge about hardware and software through practice on computer systems and to enhance the capabilities of students through acquiring knowledge about the processing of data and information in software packages - word processing, excel and power point.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the basics of computer systems, its fundamentals.

CO2: understand the components of computer system

CO3: acquire the knowledge and use of word processor, spreadsheet and power point

CO4: develop understanding about the usage and analysis of manual as well as online data in the IT platform.

CO5: acquire the knowledge and hands on experience working in spreadsheet program and hands on practice for presentation of power point report.

### **Unit I: Basics of Computer System**

Introduction to Computer-Digital and Analog, History of Computers, Characteristics of Computers-fast speed of calculation, storing of information and accuracy, Advantages, Functions of Computer, Classification of Computers by size,

### **Unit II: Components of Computer System**

The Computer System, Parts of Computers; Computer H/W Setup, Configuration, Networking, Mobile H/W Device and types, Storage Units – Main Memory, Secondary storage Units, Optical Dis, Megnetic Disk, Multimedia applications, wireless Networking.

### **Unit III: Computer Softwares**

Operating System- Introduction to Operating Systems, An overview of various Computer & Mobile OS & Application (UN IX / Linux, DOS, Windows, Android, windows mobile, iOS Like), Features of latest Windows Operating Systems & its Management & Networking (Installation, backup, security, User control), Usage of payment gateways.

### **Unit IV: Usage of Essential Tools: Word Processing**

Introduction to facilities & commonly used features of:



**Word Processing :** Working with word document, creating a document, typing and editing, opening an existing document, moving around in a document, saving document, printing document, closing and opening documents, review documents, word wrap, tab setting, grammar check, line spacing, margins and columns, rulers, status bar review documents, word wrap, tab setting, grammar check, line spacing, margins and columns, rulers, status bar, Inserting, filling and formatting a table, Mail Merge including linking with Access Database, Creating Macros -Sending E-mail from Word, text formatting, document formatting and inserting headers and footers, page numbers, setting up columns.

Import / Export of files Converting Word Document to Web Document, PDF files Hyperlinks; OLE Security features in MS-Word - Protection of Documents - Password for Documents - Checking for viruses in macros, referencing, creating bibliography, manage sources and citations.

### **Unit V: Power Point and Spreadsheet**

Uses of power point, creating a power point presentation, power point views, saving the presentations, working with text, editing text/slides, formatting slides and text, formatting paragraphs, checking text, Handouts, Speaker's Notes - Outlines -Media Clips - Charts – Graphs, Designs, Adding the Transitions to the Slide Show - Special effects in detail, - Setting Slide timings, Printing and delivering Presentations.

**Spreadsheet:** Creating, opening, saving and closing a workbook, workbooks and worksheets, working in a workbook, working in a worksheet, moving within a worksheet, selecting cells and ranges of cells, auto calculate, selecting rows and columns, selecting cells by type of contents, special selecting technique, Rearranging Worksheet, entering the Data – text, numerals, logic values and error, editing, moving and copying data and formulas, Organizing Charts and graphs, Ranges and Functions & Formulae: Mathematical, Statistical Functions, .

### **References**

- Basandra, Suresh K. *Management Information System*. New Delhi-Allahabad: Wheeler
- Eliason, A.L. *On-line Business Computer-Applications*. Chicago: Science Research Associates.
- Frye, Curtis D. *Step by Step Microsoft Excel 2010*. PHI.
- Kumar, Muneesh. *Business Information System*. Vikas Publishing House
- Leon, A. and Leon, M. *Fundamentals of Information Technology*. Leon, Vikas (4) Software manuals.
- Publication.
- Rajaraman, V. *Introduction to Information Technology*. PHI.
- Saxena, Sanjay, *A First Course in Computers*, Vikas Publishing House.
- Sinha, Pradeep K. and Sinha, Preeti. *Foundation of Computing*. BPB Publication.

**Note:** Latest edition of text book may be used.

### **Teaching Learning Process**

Students will be able to work in IT environment though practice on computer systems while learning practically.

- Final Practical Exam in Computer Lab.
- Through assignments/ practical based skill enhancement through practical exercises from Unit I,II,III, IV & V.

### **Assessment Methods**

As per the University norms, the details of assessment will be as shown below:

Time: 2Hrs, Maximum Marks: 50

(Practical-35 Marks, Viva-5 Marks and Work Book-10 Marks)

Teaching arrangements need to be made in the computer lab only.

There shall be 2 Lectures per class and 4 Practical periods per batch to be taught in Computer Lab.

Keywords: Computer System, Word Processor, Spreadsheet, Power Point, Practicals in Computer Lab.

**B.A. Programme-Commerce**  
**SKILL BASED COURSE (SEC) PAPER 3(b): SEMESTER III**  
**Cyber Crimes and Laws**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

## Course Objective

This paper intends to create an understanding towards the cyber crimes and to familiarize the students with the application of cyber laws in business and in day today for secure operations in cyber space.

## Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: identify cyber crimes associated in online activities

CO2: work in the vertical having varied access points, data sources, network and system related issues, especially in online transactions.

CO3: generate and preserve electronic evidences for personal and professional use.

CO4: work in virtual space safely

CO5: understand business process or products not falling under the ambit of cyber crimes

## Course Contents

### Unit I: Cyber Crimes

Introduction- Computer crime and cyber crimes; Distinction between cyber crime and conventional crimes; cyber forensic; Kinds of cyber crimes- cyber stalking, cyber terrorism, forgery and fraud, crimes related to IPRs, computer vandalism; Privacy of online data; Cyber Jurisdiction; Copyright issues; and Domain name dispute etc.

### Unit II: Definition and Terminology (Information Technology Act, 2000)

Concept of Internet, E Governance, E-Contract, E-Forms, Encryption, Data Security. Access, Addressee, Adjudicating Officer, Affixing Digital Signatures, Appropriate Government, Certifying

Authority, Certification Practice Statement, Computer, Computer Network, Computer Resource, Computer System, Cyber Appellate Tribunal, Data, Digital Signature, Electronic Record, Information, Intermediary, Key Pair, Originator, Public Key, Secure System, Verify, Subscriber as defined in the Information Technology Act, 2000.

### Unit III: Electronic Records

Authentication of Electronic Records; Legal Recognition of Electronic Records; Legal Recognition of Digital Signatures; Use of Electronic Records and Digital Signatures in Government and its Agencies; Retention of Electronic Records; Attribution, Acknowledgement and Dispatch of Electronic Records; Secure Electronic Records and Digital Signatures.

### **Unit IV: Regulatory Framework**

Regulation of Certifying Authorities; Appointment and Functions of Controller; License to issue Digital Signatures Certificate; Renewal of License; Controller's Powers; Procedure to be Followed by Certifying Authority; Issue, Suspension and Revocation of Digital Signatures Certificate, Duties of Subscribers;

### **Unit V Offences and Penalties**

Penalties and Adjudication; Appellate Tribunal; Offences.

### **References**

- Efraim Turban, Jae Lee, King, David, and Chung, HM.(2002). *Electronic Commerce-A managerial Perspective*. Pearson Education.
- Joseph, P.T. (2015). *E-Commerce-An Indian Perspective*. PHI
- Chaffey, Dave. (2009). *E-business and E-commerce Management- strategy, implementation and practice*. England. Pearson Education.
- Brian, Craig. (2012). *Cyber Law: The Law of the Internet and Information Technology*. Pearson Education.
- Sharma J. P., and Kanojia, Sunaina. (2019). *Cyber Laws*. New Delhi. Bharat Law house Pvt Ltd.

### **Additional Resources**

- Information Technology Rules 2000 & Cyber Regulations Appellate Tribunal Rules 2000 with Information Technology Act 2000. Taxmann Publications Pvt. Ltd., New Delhi.
- Painttal, D. *Law of Information Technology*, New Delhi: Taxmann Publications Pvt. Ltd.
- Dietel, Harvey M., Dietel, Paul J., and Steinbuhler, Kate. (2001). *E-business and E-commerce for managers*. Pearson Education.

### **Teaching Learning Process**

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures discussing

the real life cyber scams and the relevant precautionary measures, case study approach is widely followed, role plays, seminars, tutorials, project-based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

### **Assessment Methods**

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

### **Keywords**

Cyber Crimes, Information Technology Act, 2000, Electronic Records

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

## **Course Objectives**

To enhance skills for effective and contemporary applications of E- commerce.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: comprehend the foundation of e-commerce, current and emerging business models.

CO2: recognize the dynamic of website designing for online business.

CO3: find out various components of internet information technology structure.

CO4: recognize how to meet the needs of the website visitors.

CO5: understand the importance of security, privacy, ethical and legal issues of e-commerce.

## **Course Contents**

### **Unit I: Introduction to E-commerce**

Scope of E- commerce, E -commerce Based Activities, Technical Components of E- commerce, E -commerce Applications, Frame Work of E -commerce, Supply Chain Management, E-commerce and E- Business, M-commerce, Pure Online V/S Brick and Click business.

### **Unit II: Planning online business**

Nature and dynamics of Internet, electronic business models, B2B, B2C, C2C, C2B, **B2G**, website designing, assessing requirement for an online business, designing, developing and deploying the system.

### **Unit III: Technology for online business**

Internet and its evolution, intranet and extranet, IT infrastructure, middleware, domain names, contents: text and integrating e -business application, components of internet information technology structure.

### **Unit IV: Operations of E- commerce**

Online payment mechanism, electronic payment system, payment gateways, visitors to websites, tools for promoting websites, risk management options for e- payment systems.

### **Unit V: Security and Legal Aspects of E-commerce**

Threats in E-commerce, security of clients and service provider, cyber laws-relevant provisions of Information Technology Act 2000: offences, secure electronic records and digital signatures, penalties, adjudication.

### **References**

- Agarwala, Kamlesh N., Lal, Amit and Agarwala, Deeksha(2000) *Business on the Net: An Introduction to the whats and hows of E-commerce*. Macmillan India Ltd.
- Bajaj KK, Debjani Nag (2005) *E-Commerce*. Tata McGraw Hill Company” New Delhi
- Dietel, Harvey M., Dietel, Paul J., and Steinbuhler Kate(2001) *E- Business and E-commerce for Managers* Prentice Hall
- Diwan, Parag and Sharma, Sunil(2000) *Electronic commerce- A manager's Guide to E-Business*, Vanity Books International ,Delhi
- Elias M. Awad (2006) *Electronic Commerce from vision to fulfillment*. Third Edition PHI publications.
- Kenneth C Laudon , Carol G Traver (2019) *E-Commerce: Business Technology and Society* Pearson
- Turban, E., et.al.(2006) *Electronic commerce: A Managerial perspective* Pearson Education Asia.
- Whiteley, David(2000) *E-Commerce: Strategy Technologies and Applications*. McGraw Hill, New York.

### **Additional Resources**

- *IT Act 2000*
- Kumar A.(2017), *Cyber Laws* Book Age Publications, New Delhi

### **Teaching Learning Process**

A blend of various learning methods like audio-visual materials, class presentations, expert lectures(Webinar), case studies and group discussion using ICT (such as: WhatsApp group, Google Group, Etc.).

### **Assessment Methods**

Presentations, Online/Offline Quiz, Micro Research Projects, Group Discussion and Class Tests will be used to assess the students' performance.

### **Keywords**

Ecommerce, E-business, Mobile Commerce, Electronic Data, Digital Signature, Electronic Payment System, Supply Chain Management, Internet, Intranet and Extranet, Cyber Laws, Payment Gateways

**B.A Programme-Commerce**  
**SKILL BASED COURSE (SEC) PAPER 4(b): SEMESTER –IV**  
**Investing in Stock Markets**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**



## **Course Objective**

This paper intends to provide basic skills to operate in stock markets and the ways of investing in it. It will enable the student to take up investment in stock markets independently.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: acquaint with the Investment Fundamentals of Equity shares, IPO/FPO & Bonds

CO2: understand online trading of stocks, Analysis of the company, the Principles of investing

CO3: perform Comparative analysis of companies, Stock valuations CO4: Learn to Invest in Mutual Fund

CO5: understand Derivatives: Instruments & Markets

## **Course Contents**

### **Unit I: Investing Fundamentals**

Types of Investment – Equity Shares, IPO/ FPO, Bonds. Indian Securities Market: the market participants, trading of securities, security market indices. Sources of financial information. Stock exchanges in India: BSE, NSE, MCX. Buying and selling of stocks: using brokerage and analysts' recommendations. Use of limit order and market order.

### **Unit II: Stock Analysis and Valuation**

Online trading of stocks. Understanding stock quotations, types and placing of order. Risk: its valuation and mitigation, Analysis of the company: financial characteristics (as explained by ratio analysis, future prospects of the company, assessing quality of management using financial and non-financial data, balance sheet and quarterly results, cash flows and capital structure).

### **Unit III: Stock Analysis and Valuation-II**

Comparative analysis of companies, Stock valuations: using ratios like PE ratio, PEG ratio, and Price Revenue ratio. Use of Historic prices, simple moving average, basic and advanced interactive charts. Examining the shareholding pattern of the company.

Pitfalls to avoid while investing: high P/E stocks, low price stocks, stop loss, excess averaging.

### **Unit IV: Investing in Mutual Funds**

Background of Mutual Funds: Needs and advantages of investing in Mutual Funds. Net Asset Value, Types of Mutual funds: Open ended, closed ended, equity, debt, hybrid, money market,

Load vs. no load funds, Factors affecting choice of mutual funds. CRISIL Mutual Fund Ranking and its Usage.

### **Unit V: Understanding Derivatives**

Futures, Options, trading in futures and options. Understanding stock market quotes on futures and options. Types of orders, Put and Call options: How Put and Call options work.

Commodities, Derivatives of commodities, trading of commodity derivatives on MCX, Currency derivatives and its trading.

### **References**

- Kumar Vinod and Nangia Raj Sethi, *Investing in Stock Markets*, Anebooks
- Madura, Jeff, *Personal Finance*, Pearson
- Tripathi Vanita & Panwar, Neeti, *Investing in Stock Markets*, Taxmann Publication.

### **Additional Resources**

- Aswath, Damodaran *Investment Validation Tools and Technique for Determining Mutual Funds*
- Chandra, Prasanna. *Investment Analysis and Portfolio Management*, Tata McGraw Hill
- Gurman and Jochnk, *Fundamentals of Investing*, Pearworth

Note: Latest edition of text books may be used.

### **Teaching Learning Process**

As the course is designed to enable the student to take up investment in stock markets independently, the teaching learning process will be based on lectures.

### **Assessment Methods**

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination

### **Keywords**

Indian Securities Market, Stock Analysis, Stock Valuation, Mutual Funds, Futures, Options, trading in futures and options

**B.A Programme-Commerce  
PAPER 5(a): SEMESTER –V  
Entrepreneurship**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 4**

**Course Objective**

This course aims at imparting basic knowledge on entrepreneurship and new enterprise creation so that it is able to provide an opportunity for the students to opt for entrepreneurship as an alternative career option.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand entrepreneurship as volition in context of India

CO2: gather knowledge and ideas on the existing support system for entrepreneurial orientation

CO3: understand enterprise formation process for gaining ideas

CO4: understand requirements of post-enterprise creation for effective operations of the business

CO5: gain knowledge on available growth strategies for implementing effective suitable strategy for expansion and growth

## **Course Contents**

### **Unit I: Introduction**

Entrepreneurship- meaning, importance and determinants; Entrepreneurship in Indian scenario as a career option; Understanding intrapreneurship, technoentrepreneurship, netentrepreneurship, ecoentrepreneurship, and social entrepreneurship.

### **Unit II: Entrepreneurial Eco-System**

Socio-economic support system for entrepreneurship, public and private system of stimulation; Role of development institutes; Availability of finance, marketing, technology and project related assistance; Role of trade associations and self-help groups for promotion of entrepreneurship; Types of business entities- micro, small and medium enterprises; Role of MSME sector in Indian economy; Nature of family business in India

### **Unit III: Enterprise Formation Process**

Understanding and analyzing business opportunities; Market demand analysis, preparation of business plan, project feasibility study; Start ups and basic start ups problems; Cases of Indian start ups, sources of financing business start ups (practical knowledge on preparation of business plan/project report shall be taught in the class)

### **Unit IV: Managerial Aspects of Business**

Managing finance- preparation of operating/cost budget, cash budget; Understanding management of short term and long term capital; Human resource planning; Contract management; Understanding marketing methods; Understanding of GST and other tax compliances

### **Unit V: Managing Growth**

Business growth strategies specific to small enterprises; Enterprise life cycle and various growth strategies; Business collaboration and outsourcing of resources; Network management; Business succession planning for sustenance; Managing family business and its conflicts.

### **References**

- Brandt, S. C. *Entrepreneurship: The Ten Commandments for Building a Growth Company*. MacMillan Business Books.
- Dollinger, M. J. *Entrepreneurship: Strategies and Resources*. Illinois: Irwin.
- Holt, D. H. *Entrepreneurship: New Venture Creation*. New Delhi: Prentice Hall of India.
- Panda, S. C. *Entrepreneurship Development*. New Delhi: Anmol Publications.
- Taneja, S., & Gupta, S. L. *Entrepreneurship Development-New Venture creation*. New Delhi: Galgotia Publishing House.
- Vasper, K. H. *New Venture Strategies* (Revised Edition ed.). New Jersey: Prentice-Hall.

### **Teaching Learning Process**

Interactive class room teaching method along with practical guidance on project preparation may be carried out for the understanding of the entrepreneurial process.

### **Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

### **Keywords**

Enterprise life cycle, Project feasibility study, Self-help groups, MSME sector, Start ups

**B.A Programme-Commerce  
PAPER 5(b): SEMESTER –V  
Advertising**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 4**

**Course Objectives**

The objective of the course is to familiarize the students with the basic concepts of advertising. To develop a customer oriented attitude for framing advertising policies. They will be able to learn the insights of advertising: preparing an advertising message, selecting an appropriate medium and evaluation of an advertising campaign.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: learn the concepts and techniques of advertising used in marketing

CO2: understand the major media decisions, media choice and scheduling.

CO3: comprehend various appeals and models used by the marketers for promoting their brands in the market.

CO4: measure advertising effectiveness with pre and post testing techniques.

CO5: know organisational arrangements for advertising in India.

## **Course Contents**

### **Unit I: Introduction**

Advertising: Meaning, Nature and Importance, types and objectives; Target audience selection-basis; Setting of Advertising Budget: determinants and major methods.

### **Unit II: Media Decisions**

Major Media Types - their merits and limitations; Factors Influencing Media Choice; Media Scheduling.

### **Unit III: Message Development**

Advertising Appeals; Elements of Print and Broadcast Copy.

### **Unit IV: Measuring Advertising Effectiveness**

Arguments for and against measuring effectiveness; Evaluating Communication and Sales Effects; Pre and Post- testing Techniques.

### **Unit V: Organisational Arrangements**

a) Advertising Agency: Role, Types and Selection of Advertising Agency

b) Ethical and Legal Aspects of Advertising in India

## **References**

- Belch, G. E., M. A. Belch and Purani K. (2009), *Advertising and Promotion: An Integrated Marketing Communications Perspective*, McGraw Hill Education.
- Sharma, Kavita (2018), *Advertising: Planning and Decision Making*, Taxmann Publication Pvt. Ltd.
- Gupta, Ruchi (2017), *Advertising*, Scholar Tech Press.
- 

**Note: Latest edition of the books should be used.**

### **Additional Resources**

- Kapoor, Neeru (2008), *Advertising and Personal Selling*, Pinnacle.
- Shah, Kruti and A. D'Souza (2008), *Advertising and Promotions: An IMC Perspective*, McGraw Hill Education.
- IBS Case Study Centre, [www.ibscdc.org](http://www.ibscdc.org)

**Note: Latest edition of the books should be used.**

### **Teaching Learning Process**

Experiential Learning via Simulation Exercises and Role Playing, Research Projects, Internships, Case Study Discussions and Presentations and Field Trips would be used for effective teaching learning process.

### **Assessment Methods**

Class test, assignments, projects and presentations and end semester examination would be used for assessing the students and providing feedback to them.

### **Keywords**

Advertising, Advertising Media, Communication and Sales Effects, Advertising Agency, Ethical Advertising

### **B.A Programme-Commerce PAPER 6(a): SEMESTER –VI Personal Selling & Salesmanship**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 4**

### **Course Objectives**



The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process. They will be able to understand selling as a career and what it takes to be a good salesperson. They will be able to learn the various theories of selling and motivation.

## **Course Learning Outcomes**

After completing the course, the student will be able to:

- CO1: explain the concepts of personal selling, roles and opportunities for sales persons.
- CO2: understand the theories, models and approaches of selling.
- CO3: comprehend the meaning of motivation in the context of personal selling.
- CO4: describe the role of a salesperson in entire personal selling process in order to develop a customer oriented attitude in selling.
- CO5: learn various sales reports and ethical issue in selling.

## **Course Contents**

### **Unit I: Introduction to Personal Selling**

Nature and Importance of Personal Selling; Differences among Personal Selling, Salesmanship and Sales Force Management; Role of Personal Selling in CRM; Qualities of a good salesperson; Types of Selling Situations; Types of Salespersons; Career Opportunities in Selling; Measures for making selling an attractive career.

### **Unit II: Theories of Selling**

AIDAS Model of Selling; Problem Solving Approach; Right Set of Circumstances Theory and Modern Sales Approaches.

### **Unit III: Buying Motives**

Concept of Motivation; Maslow's Theory of Need Hierarchy; Buying Motives and their uses in Personal Selling.

### **Unit IV: Personal Selling Process**

Prospecting; Pre Approach; Approach; Presentation and Demonstration; Handling of Objections; Closing the Sale; Follow-Up.

### **Unit V: Sales Planning and Control**

Sales Reports and Documents; Various Ethical Issues in Selling.

## **References**

- Buskirk, R. A. B. D. Buskirk, F. A. Russell (1988), *Selling: Principles and Practices*, McGraw-Hill.
- Futrell, Charles (2013), *Fundamentals of Selling*, McGraw Hill Education.
- Kapoor, Neeru (2008), *Advertising and Personal Selling*, Pinnacle.

**Note: Latest edition of the books should be used.**

### **Additional Resources**

- Castleberry, S.B. and Tanner, J. F. (2013), *Selling: Building Relationships*, McGraw Hill Education.
- Belch, G. E., M. A. Belch and Purani K. (2009), *Advertising and Promotion: An Integrated Marketing Communications Perspective*, McGraw Hill Education.
- 

**Note: Latest edition of the books should be used.**

### **Teaching Learning Process**

The teaching learning process helps students to become more effective learners in the course. Research Projects, Internships, Case Study Discussions and Presentations, Field Trips and Experiential Learning via Simulation Exercises and Role Playing would be used for effective teaching learning process:

### **Assessment Methods**

Class test, assignments, projects and presentations and end semester examination would be used for assessing the students and providing feedback to them.

### **Keywords**

Personal Selling, Salesmanship, Theories of Selling, Buying Motives, Selling Process

### **B.A Programme-Commerce PAPER 6(b): SEMESTER –VI Collective Bargaining and Negotiation Skills**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 4**

### **Course Objective**

To promote understanding of the concept and theories of collective bargaining, and also to provide exposure to the required skills in negotiating a contract.

## **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: identify issues in collective bargaining, its significance.

CO2: understand the levels, coverage and agreements of collective bargaining.

CO3: enable to liaison in negotiations

CO4: recognise the skills required for efficient negotiations.

CO5: administer the negotiation agreement and handle grievance management

## **Course Contents**

### **Unit I: Issues in Collective Bargaining**

Meaning, Definitions and Characteristics of Collective Bargaining ; Critical Issues in Collective Bargaining; Theories of Collective Bargaining: Hick's Analysis of Wages Setting under Collective Bargaining, Conflict-choice Model of Negotiation, A Behavioural Theory of Labour Negotiation.

### **Unit II: Collective Bargaining in India**

Pre-requisites for successful Collective Bargaining in any Country; Collective Bargaining in Practice; Levels of Bargaining, Coverage and Duration of Agreements; Difficulties in the Bargaining Process and Administration of Agreements.

### **Unit III: Negotiating a Contract**

Meaning of Negotiations, Pre-negotiation-Preparing the Charter of Demand(s), Creating the Bargaining Team, Submission of COD, Costing of Labour Contracts.

### **Unit IV: Negotiation Skills**

Negotiation Process; Effective Negotiation; Preparing for Negotiation; Negotiating Integrative Agreements; Negotiation and Collective Bargaining; Approaches and Phases in Collective Bargaining; Coalition Bargaining and; Fractional Bargaining; Impasse Resolution; Contract Ratification.

### **Unit V: Administration**

Post Negotiation-Administration of the Agreement, Grievance Management, Binding up the Wounds; Collective Bargaining & the emerging scenario.

## **References**

- Venkataratnam, C. S. (2017). *Industrial Relations: Text and Cases*. Delhi: Oxford University Press.
- Salamon, Michael. (2001). *Industrial Relations—Theory & Practice*. London: Prentice Hall.
- Dubey, S., Jain, P. (2017) *Collective Bargaining and negotiation Skills*. Bookage Publications.

### **Additional Resources**

- Dwivedi, R.S. (2002). *Managing Human Resources: Industrial Relations in Indian Enterprises*. New Delhi: Galgotia Publishing Company.
- Edwards, P. (2009). *Industrial Relations: Theory and Practice in Britain*. U.K: Blackwell Publishing.

### **Teaching Learning Process**

The teaching -learning processes play a vital role in instilling in the student the curiosity to study this subject. It includes lectures through presentations of real life scenarios , expert lectures, case study involving industrial disputes , role plays , seminars , tutorials , project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

### **Assessment Methods**

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

### **Keywords**

Negotiation Skills, Collective Bargaining in India, Issues in Collective Bargaining

**B.A Programme-Commerce**  
**GENERIC ELECTIVE (GE) PAPER 5: SEMETER V**  
**Modern Business Organisation**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

### **Course Objective**

The course aims to equip learners with working of different forms of business organisations as well as emerging modes of business

### **Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1: understand the concept underlying businesses and objectives thereof

CO2: realize the relevance of different types of organisational structure

CO3: analyze different forms of business organisations

CO4: evaluate the emerging modes of business

CO5: understand the emerging modes of business

### **Course Contents**

#### **Unit I: Nature and Purpose of Business**

Concept and characteristics of business; Business, profession and employment- meaning and their distinctive features; Objectives of business - economic and social; Role of profit in business; Classification of business activities- industry and commerce.

#### **Unit II: Organisational Structure**

Concept, importance and types of structure– hierarchical, functional, flat, line-organisation, divisional, matrix, team-based and network; Mintzberg's five types of organisational structure; Formal and informal organisation; Delegation- concept, elements and importance; Decentralization- concept and importance.

**Unit III: Forms of Business Organisations**

Sole Proprietorship - meaning, features, merits and limitations; Partnership - features, types, merits and limitations of partnership and partners, registration of a partnership firm, partnership deed, type of partners; Company- private and public- their features, merits and limitations

**Unit IV: Business Services**

Banking- types of bank accounts- savings, current, recurring, fixed deposit and multiple option deposit accounts; Insurance- principles, concept of life, health, fire and marine insurance; Postal and telecom services- mail (UPC, registered post, parcel, speed post and courier) and other services

**Unit V: Emerging Modes of Business**

E-business - scope and benefits, resources required for successful e-business implementation, online transactions, payment mechanism, security and safety of business transactions; Outsourcing- concept, need and scope of BPO (business process outsourcing) and KPO (knowledge process outsourcing); Smart cards and ATM's- meaning and utility

**References**

- Chhabra, T. N. *Organisational Behavior*. Sun India Publications.
- Luthans, F. (1997). *Organisational Behavior*. McGraw-Hill International Editions.
- Moshal, B. S. *Organisational Behavior*. New Delhi: Ane Books Pvt. Ltd.
- Pareek, U. (2014). *Understanding Organisational Behavior*. Oxford University Press.
- Robbins, S. T., Judge, T. A., & Hasham, E. S. (2013). *Organisational Behavior*. Pearson.
- Sekaran, U. *Organisational Behavior: Text and Cases*. New Delhi: Tata McGraw Hill.
- Singh, A. K., & Singh, B. P. *Organisational Behavior*. New Delhi: Excel Books Pvt. Ltd.
- Singh, K. (2015). *Organisational Behavior: Texts & Cases* (3rd Edition ed.). India: Pearson.
- Greenberg, J., & Baron, R. A. *Behavior in Organisations*. New Delhi: Prentice Hall of India Pvt. Ltd.
- Hersey, P. K., Blanchard, D., & Johnson, D. *Management of Organisational Behavior: Leading Human Resources*. Pearson Education.

**Teaching Learning Process**

Interactive class room sessions with the help of power point presentations and group activities to ensure active participation and continuous learning

**Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

**Keywords**

Business, Profession, Employment, Company, Banking, Insurance, Telecom services and E-business

**B.A Programme-Commerce**  
**GENERIC ELECTIVE (GE) PAPER 6: SEMETER VI**  
**Business Management**

**Duration: 3 hrs.**

**Marks: 100**

**Credits: 6**

### **Course Objective**

The course aims to equip learners with essential management related knowledge and skills and their applicability in real world.

### **Course Learning Outcomes**

After completing the course, the student shall be able to:

- CO1: understand the evolution of management and its significance
- CO2: comprehend management's four functions: planning, organizing, leading, and controlling
- CO3: understand the role of motivation in business
- CO4: appreciate the changing dynamics of management practice
- CO5: understand the controlling and contemporary issues in management

### **Course Contents**

#### **Unit I: Introduction to Management**

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

#### **Unit II: Functions of Management**

Management functions- planning, organizing, staffing, directing and controlling; Coordination - concept, characteristics and importance; Relationship between planning, organizing, directing and controlling

#### **Unit III: Planning and Organizing**



Planning- meaning, strategic and operations planning; Decision-making; Organizing- orderly division of labor & specialization; Organisational structures; Factors affecting organisational design.

#### **Unit IV: Directing and Staffing**

Directing- concept and importance; Motivation- needs, incentives & rewards; Leadership- meaning and importance; Communication- meaning and importance; Staffing- concept importance and process; Recruitment – meaning and sources; Selection – concept and process

#### **Unit V: Controlling and Contemporary Issues in Management**

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

#### **References**

- Barry, J., Chandler, J., Clark, H., Johnston, R., & Needle, D. (1999). *Organisation and Management: A Critical Text*. Cengage Learning.
- Basu, C. (2017). *Business Organisation and Management*. McGraw Hill Education.
- Drucker, P. F. (1999). *Management Challenges for the 21st Century*. HarperCollins Publishers Inc.
- Drucker, P. F. (1954). *The practice of management*. New York: Harper & Row.
- Kaul, V. K. (2012). *Business Organisation Management*. Pearson Education .
- Koontz, H., & Weihrich, H. (2012). *Essentials of Management: An International and Leadership Perspective*. Paperback.
- Singh, B. P., & Singh, A. K. *Essentials of Management*. New Delhi. Excel Books Pvt. Ltd.
- Chhabra, T. N. *Business Organisation and Management*. Sun India Publications. New Delhi.
- Gupta C. B. *Modern Business Organisation*. New Delhi. Mayur Paperbacks.
- Buskirk, R.H., et al. *Concepts of Business: An Introduction to Business System*. New York. Dryden Press.
- Burton G. and Thakur, M. *Management Today: Principles and Practice*. New Delhi. Tata McGraw Hill.
- Griffin. *Management Principles and Application*. Cengage Learning.

#### **Teaching Learning Process**

Interactive class room sessions with the help of power point presentations and group activities to ensure active participation and continuous learning.

## **Assessment Methods**

Class tests/Assignments, Class participation, Presentations, End-semester examination

## **Keywords**

Planning, Organizing, Directing, Decision-making, Controlling, Motivation, Recruitment and Selection

UNIVERSITY OF DELHI

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

Dated: 21.04.2023

**NOTIFICATION**

Sub: Amendment to Ordinance V

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

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

**Add the following:**

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

**Category-I**

**B.Com. (Hons.)**

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

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

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

## Learning Objectives

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

## Learning Outcomes

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

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

## SYLLABUS OF DSC-2.1

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

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

### **Unit 2: Financial Statements of Companies (12 hours)**

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

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

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

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

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

### **Unit 5: Corporate Financial Reporting (9 hours)**

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

**Notes:**

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

**Practical Exercises:**

The learners are required to:

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

**Suggested Readings**

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



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

#### Additional Resources

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

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

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

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

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

#### Learning Objectives

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

#### Learning Outcomes

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

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

#### SYLLABUS OF DSC-2.2

##### Unit 1: Introduction (9 hours)

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

##### Unit 2: Formation and Incorporation documents (9 hours)

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

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

### **Unit 3: Share Capital (9 hours)**

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

### **Unit 4: Management and Meetings (9 hours)**

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

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

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

### **Practical Exercises**

The learners are required to:

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

### **Suggested Readings**

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



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

#### Additional Resources

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

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

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

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

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

#### Learning Objectives

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

#### Learning Outcomes

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

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

#### SYLLABUS OF DSC-2.3

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

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

## **Unit 2: Procurement of Human Resource (9 hours)**

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

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

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

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

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

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

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

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

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

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

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

### **Practical Exercises**

The learners are required to:

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

### **Suggested Readings**

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



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

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

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

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

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

#### Learning Objectives

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

#### Learning Outcomes

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

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

#### SYLLABUS OF GE-2.1

##### **Unit 1: Introduction to Communications (9 hours)**

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

##### **Unit 2: Listening (9 hours)**

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

### **Unit 3: Spoken communication (9 hours)**

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

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

### **Unit 4: Group Discussion (9 hours)**

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

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

### **Unit 5: Meetings (9 hours)**

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

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

### **Practical Exercises**

The learners are required to:

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

### **Suggested Readings**

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

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

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



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

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

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

#### Learning Objectives

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

#### Learning Outcomes

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

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

#### SYLLABUS OF GE-2.2

##### **Unit 1: Introduction (9 hours)**

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

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

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



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

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

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

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

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

### **Unit 5: Valuation of Securities (9 hours)**

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

Contemporary issues in finance.

### **Practical Exercises**

The learners are required to:

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

### **Suggested Readings**

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

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

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

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

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

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

#### Learning Objectives

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

#### Learning Outcomes

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

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

#### SYLLABUS OF GE-2.3

##### **Unit 1: Introduction to Sales Promotion (12 hours)**

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

##### **Unit 2: Types of Sales Promotion (6 hours)**



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

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

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

### **Unit 4: Developing sales promotion programmes (12 hours)**

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

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

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

Practical Exercises

The learners are required to:

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

### **Suggested Readings**

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

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

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

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

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

#### Learning Objectives

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

#### Learning Outcomes

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

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

#### SYLLABUS OF GE-2.4

##### Unit 1: Introduction to Accounting (2 hours)

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

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

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

### **Unit 3: Computerised Accounting System (2 hours)**

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

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

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

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

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

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

### **Unit 5: Taxation and Generating Reports (6 hours)**

**Taxation:** Accounting for Goods and Service Tax

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

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

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## Practical Exercises

The learners are required to:

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

## Suggested Readings

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

## Additional Resources:

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

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

**CATEGORY-III**  
**B.A. COMMERCE BASED PAPERS**

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

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

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

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

**Learning Objectives**

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

**Learning Outcomes**

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

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



## SYLLABUS OF BAC: Discipline (ESB) – A2

### Unit I: Entrepreneur and Enterprise (9 hours)

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

### Unit II: Entrepreneurial Person (9 hours)

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

### Unit III: Entrepreneurship and its Process (9 hours)

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

### Unit IV: Entrepreneurial Environment (9 hours)

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

### Unit V: Entrepreneurial Performance and Rewards (9 hours)

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

#### Practical Exercises

The learners are required to:

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

#### Suggested Readings

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

#### Additional Resources

Journals & Periodicals:

- Journal of Entrepreneurship
- SEDME
- Laghu Udyog Samachar

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

## **BAC: DSC-2: Financial Accounting (Major)**

### **Learning Objectives**

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

### **Learning Outcomes**

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

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

### **SYLLABUS OF BAC: DSC-2**

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

##### **(A) Theoretical Framework**

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

##### **(B) Accounting Process**

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



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

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

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

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

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

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

## **Unit 5: Computerized Accounting Systems (9 hours)**

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

### **Notes:**

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

### **Practical Exercises**

The learners are required to:

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

### Suggested Readings

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

### Additional Resources

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

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

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

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

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



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

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

#### **Learning Objectives**

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

#### **Learning Outcomes**

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

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

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

##### **Unit 1: Introduction to Investment (9 hours)**

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

##### **Unit 2: Bond Analysis and Valuation (9 hours)**

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

##### **Unit 3: Equity Analysis and Valuation (9 hours)**

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

##### **Unit 4: Portfolio Management (9 hours)**

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

##### **Unit 5: Mutual Fund and Derivatives (9 hours)**

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

#### **Practical Exercises**

The learners are required to:

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

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

#### Suggested Readings

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

#### Additional Readings

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

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

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

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

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

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

#### Learning Objectives

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

#### Learning Outcomes

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

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

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

##### Unit 1: Introduction to Banking Business (6 hours)

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

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

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

##### Unit 3: Loans and Advances (12 hours)

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



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

#### **Unit 4: Electronic Banking (9 hours)**

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

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

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

#### **Practical Exercises**

The learners are required to:

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

#### **Suggested Readings**

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

#### **Additional Resources**

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

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

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

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

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

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

#### Learning Objectives

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

#### Learning Outcomes

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

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

#### SYLLABUS OF BAC: Discipline (ASPSM) – A2

##### Unit 1: Communication (6 hours)

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

##### Unit 2: Developing Marketing Communication (9 hours)



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

### **Unit 3: Promotion-mix (12 hours)**

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

### **Unit 4: Understanding Consumer Behaviour (12 hours)**

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

### **Unit 5: Integrated Marketing Communication (6 hours)**

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

#### **Practical Exercises**

The learners are required to:

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

#### **Suggested Readings**

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

#### **Additional Resources**

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

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

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

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

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

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

#### Learning Objectives

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

#### Learning Outcomes

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

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

#### SYLLABUS OF BAC: Discipline (HRM) – A2

##### Unit 1: Introduction (6 hours)

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



**Unit 2: Individual Behavior (9 hours)**

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

**Unit 3: Communication and Motivation (12 hours)**

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

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

**Unit 4: Group Behavior and Leadership (12 hours)**

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

**Unit 5: Dynamics of Organisational Behavior (6 hours)**

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

**Practical Exercises**

The learners are required to:

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

**Suggested Readings**

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

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

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

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

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

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

#### Learning Objectives

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

#### Learning Outcomes

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

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

#### SYLLABUS OF BAC: DISCIPLINE (CLCG) – A2

##### Unit 1: Introduction to Cybercrimes (9 hours)

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

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

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

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

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

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

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

#### **Unit 5: Case Laws (9 hours)**

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

#### **Practical Exercises:**

The learners are required to:

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



#### Suggested Readings

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

#### Additional Resources

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

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



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

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

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

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

#### Learning Objectives

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

#### Learning Outcomes

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

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

#### SYLLABUS OF BAC: DISCIPLINE (TTP) – A2

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

#### **Unit 2: Advance Payment of Tax (9 hours)**

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

#### **Unit 3: Tax Deducted at Source (9 hours)**

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

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

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

**Unit 5: Penalties and Prosecutions (6 hours)**

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

**Practical Exercises**

The learners are required to:

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

**Suggested Readings**

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

**Additional Resources**

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

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

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

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

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

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

#### Learning Objectives

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

#### Learning Outcomes

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

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

#### SYLLABUS OF BAC: Discipline (MOM) – A2

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

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



### **Unit 2: Office Environment (9 hours)**

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

### **Unit 3: Office Mechanization (9 hours)**

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

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

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

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

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

#### **Practical Exercises**

The learners are required to:

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

#### **Suggested Readings**

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

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

**Category-II**  
**B.Com. (Prog.)**

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

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

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

**Learning Objectives**

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

**Learning outcomes**

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

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

**SYLLABUS OF DSC-2.1**

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

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



**Unit 2: Financial Statements of Companies (12 hours)**

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

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

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

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

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

**Unit 5: Corporate Financial Reporting (9 hours)**

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

**Notes:**

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

**Practical Exercises**

The learners are required to:

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

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

#### Suggested Readings

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

#### Additional Resources

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

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



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

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

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

#### Learning Objectives

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

#### Learning outcomes

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

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

#### SYLLABUS OF DSC-2.2

##### Unit 1: Introduction (9 hours)

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

##### Unit 2: Formation and Incorporation Documents (9 hours)

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



### **Unit 3: Share Capital (9 hours)**

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

### **Unit 4: Management and Meetings (9 hours)**

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

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

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

#### **Practical Exercises**

The learners are required to:

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

#### **Suggested Readings**

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

#### Additional Resources

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

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

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

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

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

**Learning Objectives**

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

**Learning Outcomes**

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

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

**SYLLABUS OF DSC-2.3**

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

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

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

**Unit 2: Procurement of Human Resource (9 hours)**

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

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

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



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

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

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

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

#### **Practical Exercises**

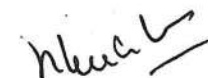
The learners are required to:

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

#### **Suggested Readings**

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

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



**REGISTRAR**

UNIVERSITY OF DELHI

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

Dated: 29.05.2023

**NOTIFICATION**

**Sub: Amendment to Ordinance V**

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

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

**Add the following:**

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

**B.COM. (HONS.)**

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

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

**Learning Objectives**

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

## **Learning outcomes**

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

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

## **SYLLABUS OF DSC-3.1**

### **Unit 1: Matrices and Determinants (9 hours)**

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

Leontief Input Output Model (Open Model Only).

### **Unit 2: Calculus-I (6 hours)**

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

### **Unit 3: Calculus-II (12 hours)**

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

Application of Maxima and Minima problems involving two independent variables.

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

### **Unit 4: Mathematics of Finance (9 hours)**

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

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

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

### **Unit 5: Linear Programming (9 hours)**

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

**Practical Exercises:**

**30 hours**

The learners are required to:

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

**Suggested Readings:**

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

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

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



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

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

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

### Learning Objectives

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

### Learning outcomes

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

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

### SYLLABUS OF DSC-3.2

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

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

#### Unit 2: Capital Budgeting Decision (12 hours)

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

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

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

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

#### **Unit 4: Dividend Decision (6 hours)**

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

#### **Unit 5: Working Capital Decision (9 hours)**

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

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

#### **Practical Exercises**

**30 hours**

The learners are required to:

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

#### **Suggested Readings:**

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

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

#### **Additional Resources:**

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

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

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

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

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

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

#### **Learning Objectives**

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

provide knowledge about various developments in the marketing.

### **Learning outcomes**

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

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

### **SYLLABUS OF DSC-3.3**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### **Exercises:**

The learners are required to:

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

#### **Suggested Readings:**

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

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

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

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

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

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

#### **Learning Objectives**

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

#### **Learning outcomes**

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

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

#### **SYLLABUS OF DSE-3.1**

##### **Unit 1: Introduction (6 hours)**

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

##### **Unit 2: Individual Behaviour (9 hours)**

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

### **Unit 3: Communication and Motivation (12 hours)**

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

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

### **Unit 4: Group Behaviour and Leadership (12 hours)**

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

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

### **Unit 5: Dynamics of Organisational Behaviour (6 hours)**

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

### **Exercises:**

The learners are required to:

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

### **Suggested Readings:**

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

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

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

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

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

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



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

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

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

**Learning Objectives**

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

**Learning outcomes**

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

1. Describe the components and functions of a financial system.
2. Analyse integration and linkages between different financial systems and describe how they operate.
3. Analyse the functioning and working of money and capital markets.
4. Describe the functioning and role of various financial institutions.
5. Assess global financial markets and institutions, and spill over of financial crisis across countries.

**SYLLABUS OF DSE-3.2**

**Unit 1: Introduction (6 hours)**

An introduction to financial system - components, inter-linkages between financial system and economic development, financial intermediation, indicators of financial development (World Bank); capital allocation-financial institutions vis-a-vis financial markets; evolution of Indian financial system since 1951; recent reforms and developments in Indian financial system.

**Unit 2: Financial Markets I: Money Markets (9 hours)**

Financial markets - integration of Indian financial markets with global financial markets; money market – functions, organisations and participants; money market instruments; role of central bank in money market; role of Reserve Bank of India in Indian money market; Fixed Income Money Market and Derivative Association of India (FIMMDA).

### **Unit 3: Financial Markets II: Capital Markets (9 hours)**

Capital Markets - introduction, components, role and functions; equity market-methods of issue; debt market-concept, significance and classification; capital market instruments; raising funds from global financial markets; primary and secondary markets- concept, similarities, differences; stock exchanges in India - NSE, BSE; Stock Indices: concept and construction, Major stock indices - global (including Dow Jones and NASDAQ) and Indian (NIFTY and BSE-SENSEX); concept of DEMAT account and depositories (NSDL, CDSL); SEBI and investor protection.

### **Unit 4: Financial Institutions (12 hours)**

Commercial banking - introduction, classification, role, asset liability management, non performing assets; role of technology in banking sector; financial inclusion, recent developments in banking including restructuring, privatisation, MUDRA financing; Insurance - life and non-life insurance companies in India: public and private; Mutual Funds – introduction and their role in capital market development, types of mutual fund schemes (open ended vs close ended, equity, debt, hybrid schemes and Exchange Traded Funds (ETFs); Non banking Financial Companies (NBFCs) – role and types; private equity, venture capital and hedge funds.

### **Unit 5: Financial Stability (9 hours)**

Financial stability-importance and indicators (World Bank, IMF, RBI); understanding financial crisis - causes and policy response; global financial crisis (2008); emerging challenges to financial stability.

### **Exercises**

The learners are required to:

1. Identify one Indian and one global financial conglomerate. Examine their genesis and evolution.
2. Compare the yield curve of India, any other developing country, and a developed country. Analyse the reasons for similarities and differences in them.
3. Pick two leading stock market indices in India. Analyse the method of their computation. Identify the reasons behind the differences and their implications.
4. Pick any three mutual funds and make a comparison based on their risk parameters, portfolio holdings and historical return.
5. Identify any International Financial crisis other than Sub-Prime crisis (2008) and evaluate its spill over on the rest of the world.

### **Suggested Readings:**

- Balachandran, V. (2023). Securities Market & Regulations. Delhi, India: Sultan

Chand & Sons.

- Bhole L.M. & Mahakud J. (2017) *Financial Institutions and Markets: Structure, Growth and Innovations*. Chennai, India: McGraw Hill Education.
  - Bhole, L.M., *Financial Markets and Institutions*. Tata McGraw Hill Publishing Company.
  - Frederic S. M. & Stanley G. E. (2011). *Financial Markets and Institutions*. Prentice Hall
  - Goel,S. (2018). *Financial Markets, Institutions and Services*. PHI learning
- Khan, M.Y. (2017). *Indian Financial System –Theory and Practice*. Vikas Publishing House.
  - Kohn (2013). *Financial Institutions and Markets*. Oxford University Press.
  - Madura, J. (2018). *Financial Markets and Institutions*. Cengage
- Pathak, B. V. (2018). *Indian Financial System: Markets, Institutions and Services*. New Delhi: Pearson education.
- Saunders, A. & Cornett, M. M. (2007). *Financial Markets and Institutions*. Tata McGraw Hill.
- Sharma, G. L. & Singh, Y. P. (1992). *Contemporary Issues in Finance and Taxation*, Delhi: Academic Foundation.

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

### **Additional Readings**

- Annual Reports of Major Financial Institutions in India.
- BSE website [www.bseindia.com](http://www.bseindia.com)
- NSDL website
- CDSL website
- 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)
- FIMMDA website [www.fimmda.org](http://www.fimmda.org)
- BIS website [www.bis.org](http://www.bis.org)
- 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: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

### **Discipline Specific Elective- 3.3(DSE-3.3): Brand Management**

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

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
<b>DSE 3.3- Brand Management</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in XII</b>	<b>NIL</b>

#### **Learning Objectives**

The course aims to make students aware of brands, their evolution, extensions, brand Management strategies and its practical implications for business. The course shall focus on developing skills to devise strategies for brand positioning and equity in the market.

#### **Learning outcomes**

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

1. Comprehend the conceptual framework of brand management
2. Analyse brand positioning strategies of popular brands and explore their life cycle
3. Design and implement brand strategies
4. Discuss the concept of brand equity
5. Explore recent issues in branding

#### **SYLLABUS OF DSE-3.3**

##### **Unit 1: Introduction (9 hours)**

Introduction to Brands and Brand Management, Concept of a Brand, evolution of a Brand, Challenges and Opportunities, Brand Identity, Brands and Consumers, IMC: Evolution and Growth.

##### **Unit 2: Brand Positioning (9 hours)**

Brand Building, Identifying and Establishing Brand Positioning and values, Brand Repositioning, Life stages of a Brand, Brand Personality, Brand Image.

##### **Unit 3: Designing Marketing Program (12 hours)**

Strategic Brand Management Process, Designing and implementing brand strategies, Contemporary Strategies: storytelling, Internet and Social Media, Brand

Extensions, Brand reinforcement strategies, Brand Portfolio Management, Integrating Advertising with Brand Management.

#### **Unit 4: Brand Equity (12 hours)**

Customer based Brand Equity, Measuring and Interpreting Brand Performance: brand equity Management System, New Media Environment: Brands amplifiers, Growing and Sustaining Brand Equity.

#### **Unit 5: Recent Issues in Branding (3 hours)**

Managing Strong Brands, Brand Ladder, Country Branding, Global Brand Strategy, Managing Brands over time, Brand Audits, Managing Brands in the Digital Era. Legal and Ethical aspects in Brand Management.

**Note:** Case Studies may be discussed in every unit, where ever possible to supplement the subject matter.

#### **Exercises:**

The learners are required to:

1. Analyse the evolution of brands of various companies.
2. Take up popular brands and analyse the life cycle of select brands.
3. Discuss suggestive strategies for brand positioning.
4. Apply brand management strategies to real life products.
5. Use appeals for advertising and branding of products.
6. Understand the rationale behind a brand story.
7. Develop a brand story for a unique product idea.
8. Discuss case studies on 'Brand Equity' for select popular firms.
9. Participate in group discussions to discuss the recent issues in branding.

#### **Suggested Readings:**

- Aaker, D. (2009) *Brand Leadership*. UK: Simon & Schuster.
- Beverland, M. (2018). *Brand Management: Co-creating Meaningful Brands*. UK: SAGE Publications.
- Chernev, A. (2015). *Strategic Brand Management*. Illinois, USA: Cerebellum Press.
- Chitale, A. K. & Gupta, Ravi. (2013). *Product Policy and Brand Management: Text and Cases*, 4th ed. PHI Learning
- Cowley, D. (1991). *Understanding Brands*. India: Kogan Page Ltd.
- John, D. R (2018). *Strategic Brand Management: Lessons for Winning Brands in Globalized Markets*. New Delhi: Oxford University Press.
- Keller, K. L., Swaminathan V., Parameswaran, A. M G, and Jacob, I. C. (2021). *Strategic Brand Management: Building, Measuring and Managing Brand Equity*. India: Pearson Education.
- Miller, D. (2020). *Building a StoryBrand: Clarify Your Message So Customers Will Listen*, India: HarperCollins Publishers.
- Temporal, P. (2010). *Advanced Brand Management*. UK: Harriman House.
- Parameswaran, M.G. (2006). *Building Brand Value*. India: McGraw Hill Education.
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**Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.**

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

### **Discipline Specific Elective- 3.4(DSE-3.4): Financial Reporting Analysis & Valuation**

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

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
<b>DSE 3.4- Financial Reporting Analysis &amp; Valuation</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in XII</b>	<b>NIL</b>

#### **Learning Objectives**

The course aims to help the learners to understand, analyse and interpret the basic framework of financial reporting and information incorporated in the corporate annual reports.

#### **Learning outcomes**

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

1. Analyse and interpret the information provided in the financial statements of a company.
2. Evaluate the results of financial statements and disclosures of corporate annual reports.
3. Apply principles valuation to tangible and intangible assets.
4. Identify the elements of financial statements.
5. Summarise the emerging areas in financial reporting.

#### **SYLLABUS OF DSE-3.4**

##### **Unit 1: Introduction to Corporate Financial Reporting (3 hours)**

Meaning of Financial Statement as per Companies Act, 2013; Corporate Financial Reporting - meaning, need and objectives; Users of financial reports, Conceptual Framework for financial reporting. Financial/Accounting information contained in the Financial Statements, their qualitative characteristics; Presentation of financial statements.

## **Unit 2: Financial Statements and Disclosures (9 hours)**

Components and constituents of Basic Financial Statements; Relevant provisions of the Companies Act, 2013 for the preparation of Statement of Profit & loss and Balance Sheet. Contents of annual report, Mandatory and voluntary disclosures through annual report. Report of the Board of Directors and Auditor's Report as per Companies Act, 2013; Business Responsibility and sustainability reporting by listed entities.

## **Unit 3: Valuation (12 hours)**

Valuation of Property Plant and Equipment: Asset valuation techniques : Historical, Fair Value, Net realisable value, Present value. Valuation of Intangible Assets. Valuation of Inventory.

## **Unit 4: Elements of Financial Statements (12 hours)**

Select Elements of Financial Statements: Revenues- Identification and disclosures, Leases and Accounting for Tax.

## **Unit 5: Emerging Trends in Reporting (9 hours)**

Accounting for E-commerce business – Introduction, elements of e-commerce transactions, business models, classification of e-commerce websites, revenue recognition and measurement of costs. Integrated Reporting – Meaning, Purpose, Salient features of framework. Value Added Statement.

**Note:** Any revision of relevant Accounting Standards/Indian Accounting Standards, which are covered above would become applicable.

### **Exercises:**

The learners are required to:

1. Download annual reports of reputed companies and analyse the contents of financial statements.
2. Examine the voluntary and mandatory information contained in the annual report of the select companies.
3. Collect information regarding the method of valuation of property plant and equipment followed by select reputed companies.
4. Analyse and compare annual reports of ten companies regarding tax related information disclosure.
5. Collect and summarise information from business newspapers and periodicals related to latest developments in financial reporting and valuation.

### **Suggested Readings:**

- Bhattacharjee, A. K. (2022). *Financial Accounting for Business Managers*. Delhi: PHI Learning Pvt. Ltd.
- Gibson, C. H. (2013). *Financial Statement Analysis*. Noida: Cengage Learning India Private Limited.

- Gupta, A. (2018). *Financial Accounting for Management: An Analytical Perspective*. Delhi: Pearson Education.
- Gupta, M., Kaur, H., & Gupta, R. (2019). *Financial Reporting and Analysis*. New Delhi: JSR Publishing House LLP.
  
- Lal, J., & Gauba, S. (2018). *Financial Reporting and Analysis*. Delhi: Himalaya Publishing House.
- Soffer, L. C., & Soffer, R. J. (2006). *Financial Statement Analysis: A Valuation Approach*. London: Pearson Education.
- Tulsian, P. C., Tulsian, B., & Tulsian, T. (2022). *Analysis of Financial Statements*. New Delhi/NCR: Tcom Prints.
- Tulsian, P. C., Tulsian, B., & Tulsian, T. (2022). *Corporate Accounting*. New Delhi: S. Chand Publication.
- Tulsian, P. C., Tulsian, B., & Tulsian, T. (2022). *Financial Management*. New Delhi: S. Chand Publication.
- Young, S. D., Cohen, J., & Bens, D. A. (2018). *Corporate Financial Reporting and Analysis : A Global Perspective*. USA: Wiley Publications.

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

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



### **Generic Elective- 3.1(GE-3.1): General Management**

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

<b>Course title &amp; Code</b>	<b>Credits</b>	<b>Credit distribution of the course</b>			<b>Eligibility criteria</b>	<b>Pre-requisite of the course (if any)</b>
		<b>Lecture</b>	<b>Tutorial</b>	<b>Practical/ Practice</b>		
<b>GE -3.1 – General Management</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in XII</b>	<b>NIL</b>

#### **Learning Objectives**

The course aims to equip learners with essential management related knowledge and skills and their applicability in real world.

#### **Learning outcomes**

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

1. Examine the evolution of management and its significance
2. Comprehend and analyse applicability of managerial functions
3. Recognise the role of decision-making in business.
4. Analyse the role of directing in management
5. Appraise the function of controlling and contemporary issues in management

#### **SYLLABUS OF GE-3.1**

##### **Unit 1: Introduction to Management (9 hours)**

Principles of management - concept, nature and significance; Evolution of Management thought: Classical (Fayol's principles of management; Taylor's scientific management), Neo classical (Hawthorne Experiments), Modern approach (Systems Approach; Contingency Approach).

##### **Unit 2: Functions of Management (6 hours)**

Management functions and their relationship- planning, organizing, staffing, directing and controlling; Functional areas of management – an overview; Coordination - concept, characteristics and importance.

##### **Unit 3: Planning and Organising (12 hours)**

Planning- meaning, strategic and operations planning; Decision-making- concept, importance and bounded rationality; Organizing- division of labour & specialization; Organisational structures; Factors affecting organisational design.

#### **Unit 4: Directing and Staffing (9 hours)**

Directing- concept and importance; Concept and theories of Motivation- Maslow's need hierarchy, Herzberg's two-factor theory, Theory X&Y; Leadership-meaning and importance; Communication- meaning and importance; Staffing- concept, importance and process.

#### **Unit 5: Controlling and Contemporary Issues in Management (9 hours)**

Principles of Controlling, performing controlling function; Management challenges of the 21<sup>st</sup> Century; Factors reshaping and redesigning management purpose, performance and reward perceptions- internationalisation; Digitalisation; Entrepreneurship & innovation; Workplace Diversity

#### **Exercises:**

The learners are required to:

1. Assess the applicability of managerial theories in today's corporate world.
2. Discuss the interrelationship between various managerial functions as a group discussion.
3. Perform a role play on bounded rationality or on any other aspect of decision-making.
4. Identify various techniques used by organisations to motivate employees.
5. Study and make a report to assess the impact of emerging issues in management.

#### **Suggested Readings:**

- Drucker, P. F. (1954). *The Practice of Management*. New York: Harper & Row.
- Drucker, P. F. (1999). *Management Challenges for the 21st Century*. Harper Collins Publishers Inc.
- Griffin. (2021). *Management Principles and Application*. Cengage.
- Koontz, H. & Weihrich, H. (2012). *Essentials of Management: An International and Leadership Perspective*. McGraw Hill Publications
- Kumar, P. (2019). *Management: Principles and Applications*. Delhi: JSR Publication House LP.
- Mahajan, J.P. & Mahajan, A. (2017). *Management Principles and Applications*. Vikas Publications
- Rao, V.S.P. (2022). *Management Principles and Applications*. Taxmann Publications.

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

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**Generic Elective- 3.2(GE-3.2): Basics of Advertising**  
**CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES**  
**OF THE COURSE**

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical / Practice		
<b>GE 3.2- Basics of Advertising</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in XII</b>	<b>Studied MARKETING FOR BEGINNERS (GE- 1.3)</b>

### **Learning Objectives**

The objective of this paper is to familiarise the students with concepts and techniques of advertising used in marketing.

### **Learning outcomes**

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

1. Identify communication objectives behind advertising various products and services.
2. Evaluate the importance of advertising appeals.
3. Explain various media elements in the advertising decisions.
4. Examine the role of various advertising agencies.
5. Evaluate the effectiveness of advertising campaigns.

### **SYLLABUS OF GE-3.2**

#### **Unit 1: Introduction to Advertising (9 hours)**

Marketing Communication Process; Advertising: Significance, Types and Objectives; Target audience selection- basis; DAGMAR Approach; Methods of setting of Advertising Budget.

#### **Unit 2: Message (9 hours)**

Advertising Appeals; Advertising Copy: Elements of Print Advertising Copy. **Unit 3: Media Decisions (9 hours)**

Types of Media: Merits and Demerits; Advertising through internet and interactive media issues and considerations.

#### **Unit 4: Advertising Agency (9 hours)**

Role, Types and Selection of advertising agency.

#### **Unit 5: Advertising: Effectiveness and Institutional Framework (9 hours)**

Rationale of Measuring Advertising Effectiveness: Evaluating Communication and Sales Effect; Pre and Post testing Techniques. Brief role of Advertising Standards Council of India (ASCI).

#### **Exercises:**

The learners are required to:

1. Analyse the marketing communication strategies of select firms.
2. Perform a content analysis of various advertising campaigns to:
  - a. identify the objective of an advertisement forming part of an advertising campaign.
  - b. find out the target audience of a campaign.
  - c. prepare a report on various media options used in a campaign.
  - d. prepare a report on message strategy and copy elements used in the campaign.
3. Select a product to develop an advertising campaign for it.
4. Evaluate the advertising appeals of certain top brands.
5. Assess the merits and demerits of different forms of media used in advertising.
6. Prepare a list of advertising agencies along with their strategies.
7. Analyse case studies on evaluating the effectiveness of advertising campaigns.

#### **Suggested Readings:**

- Belch, G. E., Belch, M. A., & Purani, K. (2009). *Advertising and Promotion: An Integrated Marketing Communications Perspective*. New York: McGraw Hill Education.
- Gupta, R. (2012). *Advertising Principles and Practice*. S. Chand
- Kapoor, Neeru. (2022). *Fundamentals of Advertising- IIInd Edition*. New Delhi: Cengage Learning India Pvt. Ltd.
- Shah, K., & D' Souza, A. (2008). *Advertising and Promotions: An IMC Perspective*. New Delhi: Tata McGraw Hill Publishing Company Limited.
- Sharma, K. (2018). *Advertising: Planning and Decision Making*. New Delhi: Taxmann Publication.
- Sharma, S. & Singh, R. *Advertising: Planning and Implementation, 3rd ed.* PHI Learning

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

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**Generic Elective- 3.3(GE-3.3): Investing in Stock Markets**  
**CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES**  
**OF THE COURSE**

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
<b>GE 3.3- Investing in Stock Markets</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in XII</b>	<b>NIL</b>

### **Learning Objectives**

The course aims to familiarize the students with the skills required to operate in the stock market. They can learn the trading mechanism of the stock exchanges.

### **Learning outcomes**

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

1. Evaluate the investment environment as well as risk & return framework.
2. Conduct fundamental analysis to identify under-priced/overpriced securities.
3. Conduct technical analysis to make buy and hold decisions in the stock market.
4. Describe the functioning of Indian Stock Market.
5. Analyse mutual funds as an investment alternative.

### **SYLLABUS OF GE 3.3**

#### **Unit 1: Basics of Investing (9 hours)**

Basics of investment & investment environment. Concept of risk and return, Risk and return trade-off, Types of investing and investors. Avenues of investments - Equity shares, Preference shares, Bonds & Debentures, Insurance schemes, Mutual funds, Index funds, ETF. Security markets - primary Market, secondary Market and derivative market. Responsible Investment.

#### **Unit 2: Fundamental Analysis (9 hours)**

Top-down and bottom-up approaches, Analysis of international & domestic economic scenario, industry analysis, company analysis (quality of management, financial analysis: both annual and quarterly, income statement analysis, position statement analysis including key financial ratios, cash flow statement analysis, EBIT,

capital gearing ratio, return on investment, return on equity, EPS and DPS analysis, Industry market ratios: operating profit ratio, net profit ratio, PE, PEG, price over sales, price over book value, dividend yield, earning yield, debt equity ratio, eva). Understanding the shareholding pattern of the company.

### **Unit 3: Technical Analysis (9 hours)**

Trading rules (credit balance theory, confidence index, filter rules, market breadth, advances vs declines) and charting (use of historic prices, simple moving average and MACD, basic and advanced interactive charts). Do's & Don'ts of investing in markets.

### **Unit 4: Indian Stock Market (9 hours)**

Primary Markets (IPO, FPO, Private placement, OFS), Secondary Markets (cash market and derivative market: Futures and Options), Market Participants: stock broker, investor, depositories, clearing house, stock exchanges. role of stock exchange, stock exchanges in india BSE, NSE and MCX. Security market indices: Nifty, Sensex and sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations.

### **Unit 5: Investing in Mutual Funds (9 hours)**

Concept and background of mutual funds: advantages, disadvantages of investing in mutual funds, types of mutual funds- open-ended, close-ended, equity, debt, hybrid, index funds, exchange traded funds and money market funds. Factors affecting the choice of mutual funds. CRISIL mutual fund ranking and its usage. Calculation and use of Net Asset Value.

### **Exercises:**

The learners are required to:

1. Compute risk and return of various investment alternatives using excel spreadsheet.
2. Estimate the value of equity stocks of at least 2 listed companies by applying principles of fundamental analysis.
3. Extract historical prices and volumes of equity stocks of any two companies. Predict their price movements using appropriate methods of technical analysis.
4. Extract all the forms and documents required for listing of a public company on the Stock exchange. Prepare a report on the activities performed by a Merchant Banker for launching an Initial Public Offer.
5. Pick any three mutual funds and compare them on the basis of their risk parameters, portfolio holdings and historical return.

**Suggested Readings:**

- Chandra, P. (2017). Investment Analysis and Portfolio Management: Tata McGraw Hill Education, New Delhi.
- Chaturvedi S., Kaur G., Singh A. & Kaur J. (2021). *Investing in Stock Markets*. Scholar Trust Press.
- Kevin, S. (2022). Security Analysis and Portfolio Management: PHI Learning, Delhi.
- Kumar V., Kumar N., & Sethi R. (2021). *Investing in Stock Markets*. Ane Books.
- Pandian, P. (2012). *Security Analysis and Portfolio Management*. New Delhi: Vikas Publishing House.
- Ranganatham, M., & Madhumathi, R. (2012) Security Analysis and Portfolio Management: Pearson Education, India.
- Singh J. K. & Singh A. K. (2017). *Investing in Stock Markets*. Delhi: A. K. Publications, Delhi.
- Tripath V. & Pawar N. (2022). Investing in Stock Markets: Taxmann Publications.

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**Generic Elective- 3.4(GE-3.4): Financial Statement Analysis**  
**CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE**  
**COURSE**

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
<b>GE 3.4 – Financial Statement Analysis</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in XII</b>	NIL

**Learning Objectives**

The course aims to enable the student to analyse and interpret the financial statements and related footnotes of publicly traded companies.

**Learning outcomes**

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

1. Describe the meaning of financial statements as per Companies Act, 2013.
2. Discuss the techniques of financial statements analysis.
3. Compute the financial ratios using spreadsheets.
4. Examine the cash position of companies using the cash flow statements.
5. Analyse the financial performance of companies using ratio analysis.

**SYLLABUS OF GE-3.4**

**Unit 1: Introduction (9 hours)**

Introduction to financial statements ,Uses & Limitations of Financial Statements, users of accounting information, an overview of Financial statements as per companies act,2013, Balance sheet, Statement of Profit and Loss, Cash Flow statement, Statement of changes in Equity, Notes to the accounts, Significant accounting policies,. Brief introduction of accounting standards.

**Unit 2: Techniques of financial statements analysis (9 hours)**

Comparative and common-size statements: horizontal and vertical analysis, trend analysis.

**Unit 3: Ratio analysis (9 hours)**

Ratio analysis and interpretation: liquidity, solvency, profitability, activity and market ratios; Du Pont analysis.

**Unit 4: Cash Flow Analysis (9 hours)**



Importance and objective of understanding a firm's cash flows, Structure of Cash flow statement: Financing, investing and operating activities, Preparation of Cash Flow statement as per AS 3 (revised) and Ind AS 7.

### **Unit 5: Financial Statement analysis – Real-life case work (9 hours)**

Analysis of financial statements (Income Statement, Balance sheet, Cash flow statement) of any two listed companies of similar market capitalization from the same sector/industry using spreadsheets. Use Ratio analysis and Industry averages to draw inferences about the company's financial health.

#### **Exercises:**

The learners are required to:

1. Download soft copies of annual reports of public listed companies & analyse the financial statements.
2. Prepare the comparative & common size financial statements for three years of at least two listed companies.
3. Compute accounting ratios to analyse the operating efficiency, solvency, profitability and liquidity position of any company from its financial statements.
4. Analyse & interpret the cash position of companies using the cash flow statements.
5. Analysis & interpret the financial ratios of select companies on the basis of their financial statements.

**Note: Students should be encouraged to use spreadsheets for practical exercises. Suggested Readings:**

- Gupta, A. (2018). *Financial Accounting for Management - An Analytical Perspective*. Delhi: Pearson Education.
- Lal, J., & Gauba, S. (2018). *Financial Reporting and Analysis*. Delhi: Himalaya Publishing House.
- Myer, J. N. (1965). *Financial Statement Analysis*. USA: Prentice-Hall.
- Penman, S.H. (2013). *Financial Statement Analysis*. Singapore: Tata McGraw Hill.
- Subramanyam, K. R., & Wild, J. J. (2014). *Financial Accounting – A Managerial Perspective*. Delhi: Prentice Hall of India.
- Tulsian, P. C., Tulsian, B., & Tulsian, T. (2022). *Analysis of Financial Statements*. New Delhi/NCR: Tcom Prints.
- Tulsian, P. C., Tulsian, B., & Tulsian, T. (2022). *Corporate Accounting*. New Delhi: S. Chand Publication.
- Tulsian, P. C., Tulsian, B., & Tulsian, T. (2022). *Financial Management*. New Delhi: S. Chand Publication.

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## **B. Com. (Prog.)**

### **Discipline Specific Course- 3.1(DSC-3.1): Business Statistics**

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

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

#### **Learning Objectives**

The course aims to develop amongst the learners the ability to summarize, analyse and interpret quantitative information for business decision making.

#### **Learning outcomes**

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

1. Examine and interpret various descriptive properties of statistical data.
2. Identify probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context.
3. Analyse the underlying relationship between variables and perform predictive analysis using regression models.
4. Analyse the trends and tendencies over a period through time series analysis.
5. Apply index numbers to real life situations.

#### **SYLLABUS OF DSC-3.1**

##### **Unit 1: Descriptive Statistics (9 hours)**

Measures of Central Tendency: Concept and properties of averages including Arithmetic mean, Median and Mode.

Measures of Dispersion: An overview of Range, Quartile Deviation and Mean Deviation; Standard deviation; Variance and Coefficient of variation.

Moments: Computation and significance; Skewness; Kurtosis.

##### **Unit 2: Probability and Probability Distributions (15 hours)**

Theory and approaches to probability; Probability Theorems: Addition and Multiplication; Conditional probability and Bayes' Theorem. Expectation and variance of a random variable. Discrete Probability distributions: Binomial and Poisson (Properties and Applications). Normal distribution: Properties of Normal curve; Computation of Probabilities and Applications.

### **Unit 3: Simple Correlation and Regression Analysis (12 hours)**

Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation (computation and properties); Probable and standard errors; Rank correlation.

Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate.

### **Unit 4: Time Series Analysis (6 hours)**

Time Series Data; Components of time series; Additive and Multiplicative models. Trend analysis; Fitting of trend using principle of least squares – linear and second-degree parabola.

Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa.

### **Unit 5: Index Numbers (3 hours)**

Meaning and uses of index numbers.

Construction of Index numbers: Methods of Laspeyres, Paasche and Fisher's Ideal index. Construction and Utility of Consumer Price Indices; BSE SENSEX, and NSE NIFTY.

### **Practical Exercises:**

**30 hours**

The learners are required to:

1. Observe and apply the concepts of descriptive statistics in real life situations.
2. Practice basic calculations in statistics using spreadsheets and try to use it for solving subject related assignments.
3. Conduct a small primary research/survey in groups and analyse the data using statistical tools discussed in the class (Examples: Buying behaviour, Motivation, Stress, Brand aspects, Sales Projections, Impact of advertisements etc).
4. Conduct a statistical experiment to estimate the probability of any event occurring in future.
5. Analyse the relationship between different factors affecting the demand for any product. Predict future demand of the product using regression analysis.
6. Analyse the past price movement in any equity stock using trend analysis.
7. Construct a hypothetical index that is representative of large cap stocks listed on NSE.

### **Suggested Readings:**

- Anderson, D. R. (2019). *Statistics for learners of Economics and Business*. Boston: Cengage Learning.
- Douglas A. L., Robert D. M., & William G. M. (2022). *Basic Statistics for Business and Economics*. Mc-Graw-Hill International editions.
- Gupta, S. C. & Gupta, I. (2018). *Business Statistics*, Mumbai: Himalaya Publishing House.
- Gupta, S. P., & Gupta, A. (2018). *Business Statistics: Statistical Methods*. New Delhi: S. Chand Publishing.
- Hazarika, P. A. (2012). *Textbook of Business Statistics*. New Delhi: S. Chand Publishing.
- Levine, D. M., Krehbiel, C., & Berenson, L. (2009). *Viswanathan. Business Statistics – A First Course*. Pearson Education.
- Levin R., Rubin D. S., Rastogi S., & Siddiqui M. H. (2017). *Statistics for Management*. London: Pearson Education.
- Mark L. B., Bernard M. B., David M. L., Kathryn A. S., & David F. S. (2020). *Basic Business Statistics*. Pearson.
  - Murray R. S., Larry J. S. (2017). *Statistics*. Tata McGraw Hill edition.
  - Siegel, O. F. (2016). *Practical Business Statistics*. Cambridge Academic Press.
  - Thukral, J. K. (2021). *Business Statistics*, New Delhi: Taxman Publication.
  - Tulsian, P.C., Jhunjhunwala B. (2020). *Business statistics*. S. Chand Publishing.
  - Vohra, N. D. (2017). *Business Statistics*. New Delhi: McGraw-Hill Education India.

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

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**Discipline Specific Course- 3.2(DSC-3.2): Financial Management**  
**CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES**  
**OF THE COURSE**

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

**Learning Objectives**

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

**Learning outcomes**

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

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

**SYLLABUS OF DSC-3.2**

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

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

## **Unit 2: Capital Budgeting Decision (12 hours)**

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

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

**Cost of Capital:** Estimation of components of cost of capital: Method for calculating cost of equity, cost of retained earnings, cost of debt and cost of preference capital, Weighted Average Cost of Capital (WACC). Incremental (Marginal) cost of capital.

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

## **Unit 4: Dividend Decision (6 hours)**

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

## **Unit 5: Working Capital Decision (9 hours)**

Concepts of working capital, operating & cash cycles, risk-return trade off, working capital estimation, receivables management.

**Note: Use of Spreadsheet should be encouraged for doing basic calculations, quick understanding, problem solving and giving students subject related assignments for their internal assessment purposes.**

### **Practical Exercises**

**30 hours**

The learners are required to:

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

### **Suggested Readings:**

- Brealey, R. A., Myers S. C., Allen F., & Mohanty P. (2020). *Principles of Corporate Finance*. McGraw Hills Education.
- Khan, M. Y. & Jain, P. K. (2011). *Financial Management: Text, Problems and cases*. New Delhi: Tata McGraw Hills.
- Kothari, R. (2016). *Financial Management: A Contemporary Approach*. New Delhi: Sage Publications Pvt. Ltd.
- Maheshwari, S. N. (2019). *Elements of Financial Management*. Sultan Chand & Sons.
- Maheshwari, S. N. (2019). *Financial Management – Principles & Practice*. Sultan Chand & Sons.
- Pandey, I. M. (2022). *Essentials of Financial Management*. Pearson.
- Rustagi, R.P. (2022). *Fundamentals of Financial Management*. New Delhi: Taxmann Pub. Pvt. Ltd.
- Sharma, S. K. and Sareen, R. (2019). *Fundamentals of Financial Management*. New Delhi: Sultan Chand & Sons ( P) Ltd.
- Singh, J. K. (2016). *Financial Management: Theory and Practice*. New Delhi: Galgotia Publishing House.
- Singh, S. & Kaur, R. (2020). *Fundamentals of Financial Management*. New Delhi: SCHOLAR Tech Press.
- Tulsian, P.C. & Tulsian, B. (2017). *Financial Management*. New Delhi: S. Chand.

### **Additional Resources:**

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

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

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

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

#### Learning Objectives

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

#### Learning outcomes

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

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

#### SYLLABUS OF DSC-3.2

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

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

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



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

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

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

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

**Product Decisions:** Concept and classification; Levels of Product. Product mix; Branding-concept, types, significance, qualities of good brand name; Packaging and Labeling-types and functions; Product support service; New product development process; Product life cycle – concept and marketing strategies.

## **Unit-4: Pricing Decisions and Distribution Decisions (9 hours)**

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

**Distribution Decisions:** Channels of distribution- types and functions. Factors affecting choice of distribution channel; Distribution logistics decisions.

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

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

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

### **Exercises:**

The learners are required to:

1. Submit a report on any one marketing aspect of an organisation/group/cell/society/unit/department operating in your College/Institute.
2. Choose any company engaged in sustainable marketing and prepare a presentation of the analysis of its marketing mix. Propose changes to enhance its marketing mix.
3. Describe and analyse the STP strategy of a multinational company of your choice.
4. With reference to the concept of levels of a product examine the marketing strategy of any company which has customized the augmented product and has gained customer satisfaction.
5. Visit two bank branches (one being a public sector and the other being an international bank branch) and meet the PRO/ manager or a suitable staff member. Outline the key elements of the marketing strategy pursued by the branch managers and compare the implementation of the same. Prepare a report about these observations with a critical analysis of the same.

6. Analyse the distribution strategy of any product of your choice.
7. Draft promotion mix strategy for a hypothetical newly floated fine dining restaurant.

\*Note: These are suggestive exercises.

### **Suggested Readings**

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

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

## **COMMERCE BASED B.A. (PROG.)**

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

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

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
<b>BAC: Discipline (ESB)-A3: Contemporary Policy and Institutional Framework (Non-Major/Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in XII</b>	<b>Studied Fundamentals of Entrepreneurship (BAC: Discipline (ESB) – A2)</b>
<b>BAC: DSC - 3: Business Laws (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in XII</b>	<b>NIL</b>

### **Discipline Core- A3(BAC: Discipline (ESB)-A3): Contemporary Policy and Institutional Framework (Non-Major/Major)**

#### **Learning Objectives**

The purpose of this paper is to acquaint students with various contemporary policies and institutional framework that support entrepreneurial promotion.

#### **Learning outcomes**

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

1. Discuss the Micro, Small and Medium Enterprises Development Act, 2006
2. Summarize and be well-versed with the changing face of MSME in the light of liberalized economic policy.
3. Describe the legal framework governing MSMEs.
4. Discuss the government support system for entrepreneurial options, and describe the working of promotional programmes for SMEs
5. Evaluate the various marketing and financial support systems.

#### **SYLLABUS OF BAC: Discipline (ESB)-A3**

##### **Unit I: Introduction (9 hours)**

Micro, Small and Medium Enterprises Development Act (MSMEDA), 2006; Definitions of MSME, institutional support for SMEs; Provisions pertaining to the promotion and development of MSME.

## **Unit II: Policy Perspective Changes (9 hours)**

Changing context of the MSMEs in the era of liberalization, privatization and globalization; Changing perception on competitiveness and quality issues; Changing face of marketing strategy of products of MSMEs; government schemes for SMEs in India.

## **Unit III: Legal Framework and SMEs (9 hours)**

Provisions of various laws applicable to SMEs, (objectives, definition and salient provisions of industrial, commercial and labor laws applied to SMEs), need for a comprehensive legal framework for SME sector.

## **Unit IV: Support System and SMEs (9 hours)**

Promotional programmes for SMEs, evaluation of institutional support system for SMEs operating in the country; Support for entrepreneurship through skill development programmes of government.

## **Unit V: Marketing and Financial Support System (9 hours)**

Institutions for promoting entrepreneurial training and development- objectives, schemes of incentives- financial and non-financial incentives; Training needs of existing entrepreneurs (particularly First generation entrepreneurs); Support for enhancing marketing, production, and export performance.

### **Suggested Readings**

- Nanda, K. C. (1999). *Credit and Banking: What Every Small Entrepreneur (and Banker) Must Know*. SAGE Publications Pvt. Limited.
- Verma, J. C., & Singh, G. (2002). *Small Business and Industry: A Handbook for Entrepreneurs*. Sage Publications..

### **Additional Resources**

Peters, B. G., & Zittoun, P. (2016). Contemporary approaches to public policy. *Theories, Controversies and Perspectives*. UK: Palgrave Macmillan.

### **Exercises:**

The learners are required to:

1. Identify the recent developments in Micro, Small and Medium Enterprises sector.
2. List down the latest government schemes for SMEs.
3. Describe and discuss the legal framework governing MSMEs.
4. Evaluate the institutional support system for SMEs.
5. Identify and evaluate different financial and non-financial incentives available for promotion of entrepreneurship.

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

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## **DISCIPLINE SPECIFIC CORE- 3.1(DSC-3.1): BUSINESS LAWS (MAJOR)**

### **Learning Objectives**

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

### **Learning outcomes**

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

1. Understand and analyse basic aspects of contracts for the formation of the contracts
2. Explore various modes of discharge of contract.
3. Analyse the remedies available for breach of contract
4. Comprehend the provisions of the special contracts viz. Indemnity, guarantee, bailment, and pledge
5. Review various concepts of the contract of agency.

### **SYLLABUS OF BAC: DSC-3.1**

#### **Unit 1: Introduction to the Law of Contracts (18 hours)**

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

#### **Unit 2: Discharge of Contracts (7 hours)**

Meaning, Modes of discharge- performance, mutual consent, supervening impossibility, lapse of time, operation of law, breach of contract

#### **Unit 3: Remedies for breach of contract (3 hours)**

Rescission, damages, quantum meruit, suit for specific performance, suit for injunction.

#### **Unit 4: Special Contracts-1 (9 hours)**

Contract of Indemnity and Guarantee: Meaning of Indemnity, difference between indemnity and guarantee, nature and extent of surety's liability, rights of surety, discharge of surety, Contract of Bailment & Pledge: Pledge by non-owner.

#### **Unit 5: Special Contracts-2 (8 hours)**

Contract of Agency: Modes of creation of agency, extent of agent's authority, rights and duties of agents, personal liability of agent, termination of agency.

### **Exercises:**

The learners are required to:

1. Enlist real-life examples to differentiate between offer and invitation to an offer and acceptance.
2. List out some recent cases of supervening impossibility and discharge of contract.
3. Enumerate different types of damages available under different breach of contract situations.
4. Prepare a list of gratuitous and non-gratuitous bailment contracts entered into daily life.
5. Observe from your environment how principal-agent relationships get created in different situations.

### **Suggested Readings:**

- Dagar, I. and Agnihotri, A. (2020). *Business Law: Text and Problem*. 1st edn. India: SAGE Publications Pvt. Ltd.
- Singh, A. (2016). *Company law*. India: Eastern Book Company, Lucknow.
- Sharma, J.P. and Kanojia, S. (2018). *Business Laws. 1st edn*. Bharat Law House Pvt Ltd.
- Tulsian, P.C. (2006). *Business law. 3rd edn*. New Delhi: Tata McGraw-Hill Pub. Co.
- Jagota, R. (2022). *Business Law. 1st edn*. Scholar Tech Press.

### **Additional Resources**

- Kuchhal, M.C. and Kuchhal, V. (2013). *Business law*. New Delhi: Vikas Publication Ltd.
- Arora, S. (2022). *Business Laws. 10th edn*. India: Taxmann Publications Private Limited.
- Sharma, J.P. and Kanojia, S. (2015). *Vyavsayik Sanniyam*. Hindi Madhyam Karyanvaya Nideshalaya, Delhi University. (For Hindi)

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

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### 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		
<b>BAC: Discipline (A&amp;F)- A3: Investment Analysis and Business Valuation (Non-Major/Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in XII</b>	<b>Studied Fundamentals of Investment (BAC: Discipline (A&amp;F) – A2)</b>
<b>BAC: DSC -3: Business Laws (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in XII</b>	<b>NIL</b>

#### **Discipline Core- A3(BAC: Discipline (A&F)-A3): Investment Analysis and Business Valuation (Non-Major/Major)**

##### **Learning Objectives**

The course aims to equip the student with valuation techniques for different financial instruments for investments.

##### **Learning outcomes**

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

- (1) Explain the basic concepts related to investment, risk and return.
- (2) Understand the technique of fundamental analysis.
- (3) Apply the technique of technical analysis.
- (4) Estimate the bond pricing and equity valuation.
- (5) Evaluate different approaches to valuation of an asset.

## **SYLLABUS OF BAC: Discipline (ESB)-A3**

### **Unit 1: Introduction (9 hours)**

Introduction to Investments; Objectives of Investments; Basics of Risk and Return: Concept and calculation of risk and returns, Application of standard deviation, coefficient of variation, the concept of beta; Systematic Vs Unsystematic risk (Inflation Risk, Interest Rate Risk, Credit Risk, Maturity Risk, Liquidity Risk, reinvestment risk); impact of taxes and inflation on returns; financial assets vs real assets; Market participants - Investors, Speculators, hedgers and arbitrageurs.

### **Unit 2: Fundamental Analysis (9 hours)**

Top-down and bottom-up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, EBIT, Capital gearing ratio, Return on Investment, Return on Equity, EPS and DPS analysis, Industry market ratios: Operating Profit Ratio, Net Profit Ratio, PE, PEG, Price over sales, Price over book value, Dividend Yield, Earning Yield, Debt- Equity Ratio, EVA). Understanding the Shareholding pattern of the company.

### **Unit 3: Technical Analysis and Efficient Market Hypothesis (9 hours)**

Introduction to Technical Analysis; Strengths and weakness of Technical Analysis; Dow Theory; Elliott Wave theory; Charting the historical prices (Bar Chart, Line Chart, Point and figure chart, candlestick charts, triangles); Price patterns; Support and resistance level; Weakness and shortcomings of Technical Analysis. Introduction to Efficient Market Hypothesis (EMH); Forms of efficient Markets (An Overview).

### **Unit 4: Basics of Equity & Bond Valuation and Portfolio Management (9 hours)**

Bond fundamentals; bond valuation; estimation of bond yield; Investment in shares; Intrinsic value of shares; Valuation of shares – dividend discounting models, Price earning approach of equity valuation. Introduction to Portfolio, Portfolio diversification, calculation of portfolio risk and return (2 securities only).

### **Unit 5: Business Valuation (9 hours)**

Introduction to Valuation: Approaches to Valuation, Discounted Cash Flow, Relative Valuation, Role of valuation; Discounted Cash-flow Valuation: Estimating discount rates, cost of equity, cost of equity to cost of capital; Valuation of an asset with guaranteed cash flows, introducing uncertainty into the valuation.

### **Exercises:**

The learners are required to:

1. Calculate risk and return of an asset using the spreadsheet.



2. Conduct fundamental analysis of top five companies listed on the national stock exchange.
3. Use technical analysis tool in predicting price movements through line charts, bar charts, candle and stick charts, etc. of top five companies listed on the national stock exchange.
4. Estimate bond pricing of select five companies who have recently issued bonds in india.
5. Analyse financial instruments in case of select five companies listed in bombay stock exchange for overvaluation and undervaluation.

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### **Suggested Readings:**

- Bodie, Z., Kane, A., Marcus, A. J., & Mohanty, P. (2019). *Investment*. New Delhi: Tata McGraw Hill Education.
- Chandra, P. (2017). *Investment Analysis and Portfolio Management*. New Delhi: Tata McGraw Hill Education.
- Damodaran, A. (2006). *Valuation, Security Analysis for investment and Corporate Finance*. New Delhi: Wiley India Pvt. Ltd.
- Kevin, S. (2014). *Security Analysis and Portfolio Management*. New Delhi: PHI Learning.
- Koller, T., Goedhart, M., & Wessels, D. (2020). *Valuation: Measuring and Managing the Value of Companies*. USA: Mckinsey & Company.
  - Kumar V., & Nangia, R. S. (2017). *Investing in Stock Markets*. Delhi: Ane Books.
  - Pandian, P. (2012). *Security Analysis and Portfolio Management*. New Delhi: Vikas Publishing House.
- Ranganatham, M., & Madhumathi, R. (2012). *Security Analysis and Portfolio Management*. Delhi: Pearson Education.
  - Singh J.K. and Singh A.K. (2017). *Investing in Stock Markets*. Delhi: A K Publications.
  - Tulsian, P. C., Tulsian, B., & Tulsian, T. (2022). *Analysis of Financial Statements*. New Delhi/NCR: Tcom Prints.
- Tripathi V., & Pawar N. (2019). *Investing in Stock Markets*. Delhi: Taxmann Publications.

### **Additional Readings:**

- Study Material of the Institute of Company Secretary of India for the Professional Programme Course on “Valuation and Business Modelling”.
- Study Material of the Institute of Cost Accountants of India for the “Strategic Performance Management and Business Valuation”.

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

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## 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)-A3: Regulatory Framework of Insurance (Non-Major/Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in XII</b>	<b>Studied Introduction to Banking (BAC: Discipline (B&amp;I) – A2)</b>
<b>BAC: DSC - 3: Business Laws (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in XII</b>	<b>NIL</b>

### **Discipline Core- A3(BAC: Discipline (B&I)-A3): Regulatory Framework of Insurance (Non-Major/Major)**

#### Learning Objectives

The course aims to impart knowledge about the legal aspects and laws governing Insurance sector both life and non- life.

#### Learning outcomes

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

1. Discuss The Indian Contract Act, 1872.
2. Discuss The Consumer Protection Act, 2019
3. Describe the main provisions of IRDA Act, 1999
4. Interpret LIC Act, 1956 and General Insurance Business (Nationalisation) Act, 1972.
5. Develop insights on Miscellaneous insurances; and discuss The Marine Insurance Act, 1963 and The Motor Vehicle Act, 1938.

## **SYLLABUS OF BAC: Discipline (B&I)-A3**

### **Unit 1: The Indian Contract Act, 1872 (9 hours)**

Nature of an agreement, essentials of a valid contract, classifications of contracts. Contract of Agency: Agent's duty towards Principal, Principal's duty towards Agent. Effect of Agency on contract with third party.

### **Unit 2: The Consumer Protection Act, 2019 (9 hours)**

Important definitions, extent and coverage of the Act, objects of the Act, Protection of Consumer's interest, Consumer's Rights and Responsibilities, Machinery for consumer grievance redressal, Procedure for filing the complaint, Rights and Relief of Consumers, Insurance Ombudsman Scheme.

### **Unit 3: Insurance Regulatory and Development Authority Act, 1999 (9 hours)**

Definitions, coverage and objects of the Act; Salient features of IRDA, 1999; Establishment and incorporation of Authority; Duties, power and functions of Authority, Composition of Fund, Power of Central Government under the Act, Protection of Consumer interest under IRDA, 1999. Establishment of Insurance Advisory Committee.

### **Unit 4: Insurance Legislations (9 hours)**

Salient provisions of Insurance Act, 1938; Life Insurance Corporation Act, 1956: establishment and incorporation, constitution and functions of the corporation; Constitution of Tribunals; The General Insurance Business (Nationalisation) Act, 1972, definitions and salient features. Brief introduction of Marine, fire, water, motor, health insurances etc.

### **Unit 5: Miscellaneous Insurances (9 hours)**

The Marine Insurance Act 1963: definitions and scope, salient features, Motor Vehicle Act, 1938: features, definitions, policies and other provisions of the Act. Legal aspects of other miscellaneous insurances like crop, property, liability, annuities, commercial vehicle insurances etc.

#### **Exercises:**

The learners are required to:

1. Analyse the major provisions of The Indian Contract Act, 1872.
2. Analyse the major provisions of The Consumer Protection Act, 2019.
3. Analyse the major provisions of IRDA Act, 1999.
4. Spread awareness amongst consumers about the legal aspects of insurance by disseminating the knowledge and information learned in the course
5. Interpret the various case laws pertaining to the insurance- life and non-life.
6. Perform role play, group discussion, case study on various settlements of insurance claims.
7. Analyse the salient features of different insurance contracts offered in the market,

**Suggested Readings:**

- Bhatiya, N. (2018). *Insurance & Risk Management*, New Delhi: Pinnacle Learning.
- Chaturvedi D.D. & Mittal, A. (2021). *Banking and Insurance*, New Delhi: Scholar Tech Press.
- Farooqi, A.W. (2018). *Principle and Practice of Insurance*. New Delhi: Wisdom Publication.
- Gupta A. (2018). *Banking & Insurance*, New Delhi: A.K. Publications.
- Kumar, S. (2019). *Fundamentals of Insurance & Risk Management*. New Delhi: JSR Publication.
- Sethi, J. & Bhatiya, N. (2019). *Elements of Banking and Insurance*. New Delhi: PHI learning Pvt. Ltd..

**Additional Resources:**

- Banking and Insurance Law and Practice, The Institute of Company Secretaries of India, New Delhi, 2020.
- Imam, A. (2016). *Principles and Practice of Life Insurance in India*. New Delhi: Anmol Publications Pvt. Ltd.
- Singh, I. & Katyal, R. (2019). *Insurance Principles and Practice*. New Delhi: Kalyani Publishers.
- Loomba, J. (2017). *Risk Management and Insurance Planning*. New Delhi: PHI Learning Private Limited.

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**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		
<b>BAC: Discipline (ASPSM)- A3: Advertising (Non-Major/Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in XII</b>	<b>Studied Marketing Communication (BAC: Discipline (ASPSM) – A2)</b>
<b>BAC: DSC - 3: Business Laws (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in XII</b>	<b>NIL</b>

**Discipline Core- A3(BAC: Discipline (ASPSM)-A3): Advertising (Non-Major/Major)**

**Learning Objectives**

The objective of the course is to familiarize the students with the basic concepts of advertising. They will be able to learn the insights of advertising: preparing an advertising message, selecting an appropriate medium and evaluation of an advertising campaign.

**Learning outcomes**

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

1. Describe the concepts, objectives and budgeting methods of advertising used in marketing.
2. Demonstrate advertising message using various advertising appeals and elements of advertising used by the marketers for promoting their brands in the market
3. Identify the major media decisions, media choice and scheduling.
4. Discover the role and types of advertising agency.
5. Describe the methods of measuring advertising effectiveness and role of ASCI in maintaining the ethical nature of advertising.

## **SYLLABUS OF BAC: Discipline (ASPSM)-A3**

### **Unit 1: Introduction to Advertising (9 hours)**

Nature and importance; Types of advertising; Setting of advertising objectives: communication and sales objectives, DAGMAR approach; Setting of advertising budget.

### **Unit 2: Advertising Message (9 hours)**

Advertising Message- Advertising appeals; Elements of print and broadcast advertising copy.

### **Unit 3: Advertising Media (9 hours)**

Types of Advertising Media- strengths and limitations; Factors influencing selection of advertising media; Media Scheduling.

### **Unit 4: Advertising Agency (9 hours)**

Concept; Types of an Advertising Agency; Functions of an Advertising Agency; Compensation

### **Unit 5: Evaluating Advertising Effectiveness (9 hours)**

Communication and Sales effects; Methods of measuring advertising effectiveness; Ethical Aspects of Advertising in India; Role of Advertising Standards Council of India (ASCI).

### **Exercises:**

The learners are required to:

1. Create an advertising budget for a hypothetical advertising campaign.
2. Perform a content analysis of various advertising campaigns to:
  - a. identify the objective of an advertisement forming part of an advertising campaign.
  - b. find out the target audience of a campaign.
  - c. prepare a report on various media options used in a campaign.
  - d. prepare a report on message strategy and copy elements used in the campaign.
3. Select a product to develop an advertising campaign for it.
4. Evaluate the advertising appeals of certain top brands.
5. Assess the merits and demerits of different forms of media used in advertising.
6. Prepare a list of advertising agencies along with their strategies.
7. Analyse case studies on evaluating the effectiveness of advertising campaigns.

**Suggested Readings:**

- Belch, G. E., Belch, M.A., & Purani, K. (2009). *Advertising and Promotion: An Integrated Marketing Communications Perspective*, McGraw Hill Education.
- Gupta, R. (2018). *Advertising*, Scholar Tech Press.
- Sharma, K. (2018). *Advertising: Planning and Decision Making*, Delhi: Taxmann Publication Pvt. Ltd.

**ADDITIONAL RESOURCES:**

- Kapoor, N. (2008). *Advertising and Personal Selling*, Pinnacle.
- Shah, K. & D'Souza, A. (2008). *Advertising and Promotions: An IMC Perspective*, McGraw Hill Education.

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

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**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		
<b>BAC: Discipline (HRD)-A3: Human Resource Development (Non-Major/Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in XII</b>	<b>Studied Organizational Behavior (BAC: Discipline (HRM) – A2)</b>
<b>BAC: DSC - 3: Business Laws (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in XII</b>	<b>NIL</b>

**Discipline Core- A3(BAC: Discipline (HRM)-A3): Human Resource Development (Non-Major/Major)**

**Learning Objectives**

The course aims to make students understand the various aspects of human resource development and its contribution in the organization.

**Learning outcomes**

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

1. Discuss the evolution of HRD
2. Analyse the importance of HRD strategies in organisations
3. Interpret the relevance of HRD models
4. Assess the importance of training and development needs in the organisation.

**SYLLABUS OF BAC: Discipline (HRM)-A3****Unit 1: Introduction (9 hours)**

Human Resource Development (HRD) - concept, components, evolution, need and significance, difference between human resource management and human resource development, Role of HR manager, contemporary issues in HRD.

**Unit 2: Strategies in HRD (13 hours)**

Concept of Strategic HRD, HRD Interventions-Performance Appraisal, Potential Appraisal, Performance Coaching and Feedback, Career Planning, Training, Rewards, Employee Welfare schemes and Work Life balance, Roles of HR Developer.



### **Unit 3: Conceptual models for HRD (9 hours)**

Learning and HRD, Models and Curriculum of HRD, Principles of Learning for an Individual and Group, Transactional Analysis (TA), Behavioural Modelling and Self Directed Learning.

### **Unit 4: Training and Development Methods for HRD (14 hours)**

Concept and Importance, Assessing Training Needs, Designing and Evaluating Training & Development Programmes, On the job and off the job methods of Training and development such as lecture Method, apprenticeship, internship, special projects, committee assignments, Simulation techniques (Role Play, Business games, Case study), Vestibule Training, Programmed Instruction and Sensitivity Training.

#### **Exercises:**

The learners are required to:

1. Discuss the evolution and contemporary issues in HRD.
2. Analyse various HRD interventions used by firms.
3. Analyse different conceptual models for HRD.
4. Explore new ways of training and development.

#### **Suggested Readings:**

- Chabbra, T. N.(2016). *Human Resource Management: Concepts and Issues*. Dhanpat Rai and Co. Publications.
- Durai, P.(2016). *Human Resource Management* (2nd ed.). New Delhi. Pearson Education.
- Graig, R. L. & Bittel, L. (1976). *Training and Development Hand Book*, New Delhi: McGraw-Hill.
- ILO, *Teaching and Training Methods for Management Development Hand Book*, 1984, New York: McGraw-Hill.
- Kapur, S. (1999). *Human Resource Development and Training in Practice*. New Delhi: Beacon Books.
- Mondy, A., Wayne & Martocchio, J. J. (2016). *Human Resource Management* (14<sup>th</sup> Ed.). Pearson Education Publications.
- Nadler, L. (1980). *Corporate Human Resource Development*. New York: Van Nostrand Reinhold, ASTD .
- Padmalita R. & Kalyani, M. (2009). *Human Resource Development and Organisational Effectiveness*, New Delhi: Excel Books.
- Rao, T.V. (1995). *Human Resource Development*, New Delhi: Sage Publications.

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

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**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)- A3: Intellectual Property Rights-I (Non-Major/Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in XII</b>	<b>Studied Cyber Crimes and Laws (BAC: Discipline (CLCG) – A2)</b>
<b>BAC: DSC - 3: Business Laws (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in XII</b>	<b>NIL</b>

**Discipline Core- A3(BAC: Discipline (CLCG)-A3): Intellectual Property Rights -I (Non-Major/Major)**

**Learning Objectives**

The course aims to impart knowledge of intellectual property rights, IPR related issues and rationale behind IPR protection with a focus on Patent Law and Trademark Law and its role in new age business.

**Learning outcomes**

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

1. Discuss the concept of intellectual property and IP rights.
2. Describe different types of intellectual properties.
3. Discuss Indian Patent Law.
4. Comprehend patent infringement and remedies thereof.
5. Discuss the concept of trademark and its registration procedure.

## **SYLLABUS OF BAC: Discipline (CLCG)-A3**

### **Unit 1: Introduction to IP Rights (6 hours)**

Concepts of property and Intellectual Properties; Meaning, Types and Theories of IPR, need for protection of IPR, Importance & Benefits of IPR, Financial value of IPRs, commercial transactions in the intellectual property sphere, IPR Concerns in Cyber Space, Issue of Piracy.

### **Unit 2: Types of Intellectual Properties (6 hours)**

Different Types of Intellectual Properties - Copyrights, Trademarks, Patents, Designs, Utility, Models, Trade secrets & Geographical Indications.

### **Unit 3: Indian Patent Law (9 hours)**

Meaning, Nature & Role of Patent, Objectives of Patenting; Duration of Patents, Conditions of Patent-ability, Types & Procedure of Patent Applications, Revocation of Patents, Surrender of Patents, Patent Search, Patent Agents- Qualification and Procedure of Registration.

### **Unit 4: Patent Infringement- Meaning and Remedies (9 hours)**

Meaning & Classification; Exceptions to Infringement, Justification of Patent infringement, Compulsory Licensing, Parallel Imports, Revocation of patents, Civil and Criminal Remedies, Reliefs in Suits for Infringement, Patent Authorities, Controller General of Patents, Patent Examiners, IPAB-Intellectual Property Appellate Board)

### **Unit 5: Trademarks (15 hours)**

Meaning & Need of Protection of Trademark, Concept of Well-Known Trademark and Permitted use, Difference from Collective Marks & Certification Mark; Trademark Search, Registration Procedure and Grounds of Refusal, Duration and Renewal of Trade Mark Registration, Infringement and exceptions to Infringement; Assignment and Transmission, Position of Unregistered Trademark. Domain Name and Cyber Squatting.

### **Exercises:**

The learners are required to:

1. List out concerns of IPR in cyber space with contemporary examples
2. Discuss the importance of different types of intellectual properties.
3. Prepare a list of patentable and non-patentable items on the basis of conditions of patentability
4. Prepare a summary of at least five cases of patent infringement in India
5. Prepare a list of different fees charged for Trademark applications
6. Prepare a list of points which are required to be considered while adopting a Trademark.

### **Suggested Readings:**

- Wadehra, B. L. (2011). *Law Relating to Intellectual Property*. Delhi: University law Publishing Co. Pvt. Ltd.
- Chakravarty, R., & Gogia, D. Chakravartys. (2014). *Intellectual property law: IPR*. New Delhi: Ashoka Law House.
- R. Radhakrishnan. (2018). *Intellectual Property Rights: Text and Cases*, Excel Books India.
- M. Venkataraman. (2015). *An Introduction to Intellectual Property Rights*.
- Aplin, T. & Davis, J. (2017). *Intellectual Property Law: Text, Cases and Materials*, Oxford University Press.
- Narayanan, P. (2022). *Intellectual Property Law*, Eastern Law House.
- N. Pandey & D. Khushdeep, (2014). *Intellectual Property Rights*, PHI Learning Pvt. Ltd.
- Ahuja, V.K. (2017). *Intellectual Property Rights in India*, LexisNexis.

### **Additional References**

- Bentley, L., Sherman, B., Gangjee, D. & Johnson. P. (2022). *Intellectual Property Law*. Oxford University Press.
    - *The Patents Act, 1970 with Latest Rules and Amendments*
    - *Trade Marks Act, 1999 with Latest Rules and Amendments*
- Intellectual Property Laws Bare Act (2022), Govt. of India*

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

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

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

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

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
<b>BAC: Discipline (TTP)-A3: Fundamentals of Personal Tax Planning (Non-Major/Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in XII</b>	<b>Studied Income Tax Practice and Procedures (BAC: Discipline (TPP) – A2)</b>
<b>BAC: DSC - 3: Business Laws (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in XII</b>	<b>NIL</b>

### Discipline Core- A3(BAC: Discipline (TTP)-A3): Fundamentals of Personal Tax Planning (Non-Major/Major)

#### Learning Objectives

This paper aims to provide comprehensive knowledge for the tax planning of Individuals. It explains the relevance of tax planning and how systematically planned investments can lower the tax liability of an assessee.

#### Learning outcomes

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

1. Recognise the difference between tax planning and tax evasion.
2. Determine the tax liability under the alternative tax regime structure.
3. Identify multiple avenues of investments for saving tax liability.
4. Engage in tax planning with reference to salary income.
5. Engage in tax planning with reference to house property income.

## **SYLLABUS OF BAC: Discipline (TTP)-A3**

### **Unit 1: Tax Planning Concepts (9 hours)**

Meaning, need, principles and objectives of tax planning; tax avoidance and tax evasion; legal thinking on tax planning; scope of tax planning; tax management-nature, concept; the relationship between residential status and scope of income.

### **Unit 2: Tax planning with reference to individuals (9 hours)**

Tax planning with special reference to individuals; alternative tax regime under 115BAC; TDS obligations under section 192, 194-IA, 194-IB; advance payment of tax; return of income; interest payable under section 234A, 234B, 234C; fee for late filing of return.

### **Unit 3: Tax planning through savings and investments (9 hours)**

Tax planning through various tax saving investment avenues available for individuals like mutual funds, unit-linked insurance plans, bonds, equity-linked savings schemes, post office savings schemes and others; tax deductions and exemptions under various provisions of Income Tax Act 1961; deductions from gross total income: 80C, 80CCD(1), 80CCD(1B), 80CCD(2), 80D, 80E and 80G.

### **Unit 4: Tax planning with respect to salary income (9 hours)**

Tax planning for salary income: relative tax efficiency of allowances; perquisites; retirement benefits.

### **Unit 5: Tax planning with reference to house property income (9 hours)**

Tax planning for house property income: deductions available under sections 24(a), 24(b); set off and carry forward of house property losses; deduction under section 80C, 80EE with reference to house property income.

### **Exercises:**

The learners are required to

1. Prepare a case which explains the difference between tax planning and tax evasion.
2. Based on hypothetical income, compute tax liability of an individual under the old and new tax regime. Ascertain which is more beneficial.
3. Discuss how an assessee can claim the benefits of deduction under section 80 (C) to 80 (U) to reduce her/his tax liability.
4. Prepare a case study for an individual that explains remuneration planning.
5. Prepare a case study for an individual that explains tax planning with reference to house property income.

**Suggested Readings:**

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

**Additional Resources:**

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

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

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

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

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

<b>Course title &amp; Code</b>	<b>Credits</b>	<b>Credit distribution of the course</b>			<b>Eligibility criteria</b>	<b>Pre-requisite of the course (if any)</b>
		<b>Lecture</b>	<b>Tutorial</b>	<b>Practical / Practice</b>		
<b>BAC: Discipline (MOM)-A3: stenography (English)-I (Non-Major/Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in XII</b>	<b>Studied Modern Office Practices (BAC: Discipline (MOM) – A2)</b>
<b>BAC: DSC - 3: Business Laws (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in XII</b>	<b>NIL</b>

### **Discipline Core- A3(BAC: Discipline (MOM)-A3): Stenography(English)-I (Non-Major/Major)**

#### **Learning Objectives**

The course aims to orient the students to learn the need of writing accurately on the basis of phonic sound. In order to make them a good writer, it is necessary for them to master the fascinating art of good writing. As it is very important for a learner to write accurately, the knowledge of art of writing through spoken sounds with the help of principles of Sir Isaac Pitman would help the students to take notes and carry out office work accurately.

#### **Learning outcomes**

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

1. Demonstrate the basic concepts of stenography with grammalogues and logograms.
2. Analyse the basic concepts of alternatives and phraseography.
3. Interpret the use of stroke and circles.
4. Apply the concept of Loops.
5. Summarize the application of hooks in stenography.



## **SYLLABUS OF BAC: Discipline (MOM)-A3**

### **Unit 1: Basics of Stenography (9 hours)**

Stenography – Introduction, brief history of Pitman's shorthand, types of other writing methods.

Consonants – Definitions, types of consonants, consonant and consonant stroke, form of strokes, number, size and direction of strokes, joining of strokes.

Vowels – Its definition, long and short vowels, vowels signs and their places, position of outlines according to vowels, Intervening vowel, Short Forms – Definition, importance and use of logograms, grammalogues.

### **Unit 2 : Alternatives and Phraseography (9 hours)**

Alternative forms of strokes: downward R & L strokes, downward and upward H, tick H and dot H, upward strokes, semi circle or abbreviated W and their use.

Diphthongs and Triphones, punctuation signs and their application and its positions.

The phraseography, the phraseograms, its essential qualities of facility, linearity and legibility.

### **Unit 3: Small and Large Circles (9 hours)**

Circles 'S' & 'Z', use of small circles with straight and curved strokes, exceptions to the use of circle 'S' \ 'Z', Large Circles 'SW', 'SS' or 'SZ', use of large circles with straight and curved strokes, use of different circles initially, medially and finally, Use of large circles in Phraseography. Use of stroke 'S' and 'Z' with various rules.

### **Unit 4: Loops preceding initial hook (9 hours)**

Loops 'ST' and 'STR', use of small and big loops with straight and curved strokes, initially use of small loops, medially use of small and large loops and final use of small and large loops, exceptions to the use of loops. Alternative forms with small hook for 'Fr', 'Vr' and Large hook for 'Fl', 'Vl' etc., use of intervening vowels with alternative forms. Circles and loops preceding initial hooks.

### **Unit 5: Initial and Final Hooks (9 hours)**

"S" before straight strokes hooked for R, "S" before other hooked strokes, Small Hooks: 'R' and 'L', use of initial hooks with straight and curved strokes Small Final hooks: 'N', 'F\V', use of final hooks with straight and curved strokes, medial use of small final hooks, use of small final hooks in Phraseography, Exceptions to the use of small final hooks, circles and loops to final hooks.

#### **Exercises:-**

The learners are required to:

1. Apply the basic concepts of Stenography.
2. Practice Alternatives, Diphthongs and Phraseography.
3. Practice Small and Large Circles.

4. Use different Loops.
5. Use Initial and Final Hooks.

**Suggested Readings:**

- Bhatia, R. C. (2018). *Principles of Short-hand Theory*. India: G.Lal & Co.
- Kuthiala, O. P. (1974). *Shorthand Made Easy*. India: Pitman S.S.Publications.
- Pitman, I. (2002). Pitman's Shorthand Instructor , A.H. Wheeler Publications.(India)
- Pitman, I. (2010) The New Phonographic : Phrase Book .
- Pitman, I. (2006). *Pitman Shorthand instructor and key*. India: Pearson Education.

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

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

  
REGISTRAR

## UNIVERSITY OF DELHI

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

Dated: 07.10.2022

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

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

**Add the following:**

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

**FACULTY OF COMMERCE AND BUSINESS****DEPARTMENT OF COMMERCE****B.Com (Hons.)****Category I**

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

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

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

**Learning Objectives**

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

## Learning outcomes

The Learning Outcomes of this course are as follows:

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

## SYLLABUS OF DSC-1

### **Unit 1: Introduction ( 8 hours)**

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

### **Unit 2: Planning (16 hours)**

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

### **Unit 3: Organising (12 hours)**

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

### **Unit 4: Directing and Controlling (16 hours)**

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

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

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

### Practical Exercises:

The learners are required to

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

### Essential/ Recommended readings

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

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

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



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

### Credit distribution, Eligibility and Prerequisites of the Course

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

### Learning Objectives

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

### Learning outcomes

The Learning Outcomes of this course are as follows:

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

## SYLLABUS OF DSC- 2

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

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

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

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

### Unit 3: Introduction to Special Contracts (12 hours)

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

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

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

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

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

### **Practical Exercises –**

The learners are required to

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

### **Essential/ Recommended readings**

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

### **Suggestive readings**

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

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

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

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

### Credit distribution, Eligibility and Pre-requisites of the Course

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

### Learning Objectives

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

### Learning outcomes

The Learning Outcomes of this course are as follows:

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

## SYLLABUS OF DSC-3

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

#### (A) Conceptual Framework

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



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

### **(B) Accounting Process**

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

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

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

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

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

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

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

### **Unit 5: Computerised Accounting Systems: (9 hours)**

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

**Notes:**

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

**Practical Exercises:****(30 hours)**

The learners are required to

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

**Essential/recommended readings**

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

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

### **Suggestive readings**

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

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

### **Assessment Method:**

1. There shall be 2 credit hours for lectures + one credit hour (Two Practical Periods per week per batch) for practical lab + one credit hour for tutorials (per group).
2. Examination scheme for computerised accounting system: Practical for 20 marks. The practical exam will be for one hour.
3. Theory exam shall carry 80 marks (Including an Internal Assessment of 25 Marks). The theory exam will be for 2.5 hours.

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

B. Com.  
Category III

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

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

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

**Learning Objectives**

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

**Learning outcomes**

The Learning Outcomes of this course are as follows:

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

**SYLLABUS OF DSC-1**

**Unit 1: Introduction (12 hours)**

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

**Unit 2: Business Environment and Entrepreneurship (12 hours)**

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

### **Unit 3: Planning and Organizing (12 hours)**

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

### **Unit 4: Directing and Controlling (12 hours)**

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

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

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

### **Practical Exercises**

The learners are required to

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

### **Essential/ Recommended readings**

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

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

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

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

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

### Credit distribution, Eligibility and Prerequisites of the Course

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

### Learning Objectives

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

### Learning outcomes

The Learning Outcomes of this course are as follows:

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

## SYLLABUS OF DSC- 2

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

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

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

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

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

### **Unit 3: Introduction to Special Contracts (6 hours)**

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

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

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

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

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

### **Practical Exercises**

The learners are required to:

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

### **Essential/ Recommended readings**

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

### **Suggestive Readings**

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

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

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

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

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

#### Credit distribution, Eligibility and Prerequisites of the Course

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

#### Learning Objectives

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

#### Learning outcomes

The Learning Outcomes of this course are as follows:

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

#### SYLLABUS OF DSC- 3

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

##### (A) Conceptual Framework

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



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

#### **(B) Accounting Process**

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

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

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

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

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

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

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

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

### **Unit 5: Computerized Accounting Systems: (9 hours)**

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

#### **Notes:**

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

### **Practical Exercises**

**(30 hours)**

The learners are required to:

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

### **Essential/ Recommended readings**

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

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

#### **Suggestive Readings:**

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

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

#### **Assessment Method:**

1. There shall be 2 credit hours for lectures + one credit hour (Two Practical Periods per week per batch) for practical lab + one credit hour for tutorials (per group).
2. Examination scheme for computerized accounting system: Practical for 20 marks. The practical exam will be for one hour.
3. Theory exam shall carry 80 marks (Including Internal Assessment of 25 Marks). The theory exam will be for 2.5 hours.

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

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

**Category III**

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

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

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

**Learning Objectives**

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

**Learning outcomes**

The Learning Outcomes of this course are as follows:

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

**SYLLABUS OF DSC-1**

**Unit 1: Introduction (8 hours)**

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

**Unit 2: Business Enterprises (16 hours)**

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

**Unit 3: Business Environment (12 hours)**

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

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

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

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

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

**Practical Exercises:**

The learners are required to

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

**Essential/ Recommended readings**

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

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

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

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

### Learning Objectives

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

### Learning outcomes

The Learning Outcomes of this course are as follows:

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

#### **Unit I: Introduction (16 hours)**

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

#### **Unit II: Organizational Structures (16 hours)**

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

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

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

#### **Unit IV: Principles of Business Management (12 hours)**

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

### Practical Exercise:

The learners are required to:

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

### Essential/ Recommended readings

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

### Suggestive Readings

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

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

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

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

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

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

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

**Learning Objectives**

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

**Learning outcomes**

The Learning Outcomes of this course are as follows:

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

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

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

**Unit 2: Time Value of Money (8 hours)**

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

**Unit 3: Investment Decisions (20 hours)**



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

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

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

#### **Unit 5: Dividend Decisions (12 hours)**

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

#### **Practical Exercises:**

The learners are required to:

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

#### **Essential/ Recommended readings**

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

#### **Suggestive Readings:**

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

#### **Assessment Method:**

- (1) There shall be 3 credit hours for lectures + one credit hour for tutorials (per group).
- (2) The theory exam shall carry 100 marks (including an Internal Assessment of 25 Marks). The theory exam will be for 3 hours.

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

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

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

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

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

**DISCIPLINE CORE: INTRODUCTION TO INSURANCE (Major/ Minor)**

**Learning Objectives**

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

**Learning outcomes**

The Learning Outcomes of this course are as follows:

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

**Unit 1: Introduction to Insurance (12 hours)**

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

**Unit II: Principles of Insurance (12 hours)**

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

**Unit III: Nature of Insurance Contract (12 hours)**

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

**Unit IV: Documentation and Claim Settlement (12 hours)**

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

### **Unit V Emerging Trends in Insurance Industry (12 hours)**

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

#### **Practical Exercises:**

**The learners are required to:**

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

#### **Essential/ Recommended readings**

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

#### **Suggestive Readings:**

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

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

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

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

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

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

**DISCIPLINE CORE: PRINCIPLES OF MARKETING (Major/ Minor)**

**Learning Objectives**

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

**Learning outcomes**

The Learning Outcomes of this course are as follows:

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

**Unit 1: Introduction to Marketing (12 hours)**

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

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

## **Unit 2: Consumer Behaviour (12 hours)**

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

### **Market Selection**

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

## **Unit 3: Product Decisions (12 hours)**

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

## **Unit 4: Pricing Decisions (12 hours)**

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

### **Distribution Decisions**

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

## **Unit V: Promotion Decisions (12 hours)**

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

### **Developments in Marketing**

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

### **Practical Exercises:**

The learners are required to:

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

### **Essential/ Recommended readings**

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

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

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

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

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

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

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

**DISCIPLINE CORE: HUMAN RESOURCE MANAGEMENT (Major/ Minor)**

**Learning Objectives**

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

**Learning outcomes**

The Learning Outcomes of this course are as follows:

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

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

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

**Unit 2: Acquisition of Human Resources (12 hours)**

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



### **Unit 3: Training and Development (12 hours)**

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

### **Unit 4: Compensation and Maintenance (12 hours)**

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

### **Unit 5: Performance Appraisal (12 hours)**

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

### **Practical Exercises:**

The learners are required to:

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

### **Essential/ Recommended readings**

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

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

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

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

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

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business Organisation BAC:DSC-1.1	4	3	1	0	PASS IN XII	NIL
<b>Limited Liability Partnership: Law and Practice</b> BAC: Discipline (CLCG)- 1	4	3	1	0	PASS IN XII	NIL

**DISCIPLINE CORE: Limited Liability Partnership: Law and Practice (Major/ Minor)**

**Learning Objectives**

The course aims to impart knowledge of provisions of law and corresponding rules related to Limited Liability Partnership. Case studies and problems involving issues in LLP are required to be discussed.

**Learning outcomes**

The Learning Outcomes of this course are as follows:

1. explain the benefits available to partners in carrying out business in the LLP form of business
2. describe the process and effect of registration of LLP
3. explain the relationship of partners inter se and the relationship of partners with LLP
4. comprehend various provisions related to contribution and financial disclosures
5. enumerate the process of conversion of existing business entities into LLP

**Unit 1: Nature of Limited Liability Partnership (12 hours)**

Introduction to LLP, administrative mechanism, salient features, small LLP, the difference between LLP and partnership firm, the difference between LLP and company.

**Unit 2: Incorporation of LLP (16 hours)**

Incorporation by registration, incorporation document, LLP agreement, online registration of LLP, the effect of registration, name of LLP and change therein, rectification of name, registered office and change therein.

**Unit 3: Partners, their relations and liabilities (12 hours)**

Eligibility to be a partner, eligibility to be a designated partner, relationship of partners, cessation of the partnership interest, registration of changes in partners, extent of liability of LLP, extent of liability of partner, whistleblowing.

#### **Unit 4: Contribution and Financial Disclosures (8 hours)**

Form of contribution, obligation to contribute, maintenance of books of accounts, other records and audit, statement of accounts and solvency, and annual return.

#### **Unit 5: Conversion into LLP, Winding up and Dissolution (12 hours)**

Process of conversion of a firm, a private company, unlisted public company into LLP, winding up and dissolution, winding up by the tribunal

#### **Practical Exercises:**

The learners are required to:

- 1) prepare a list of factors which make LLP a hybrid form of organization
- 2) (a) check availability of name using 'check LLP name service' on the MCA portal.
- 3) examine the FiLLiP web form from notification on the MCA portal and enlist the mandatory fields.
- 4) explore the significance of designated partner identification number (DPIN) and examine various fields in relevant forms.
- 5) enlist mandatory fields related to accounts and solvency from form 'Statement of Account and Solvency and Charge filing' accessed from notification on MCA portal
- 6) collect data related to conversion from latest monthly information bulletin available on MCA portal.

#### **Essential/ Recommended readings**

- Jain, D. K., & Jain, I. (2021). Law & Procedure of Limited Liability Partnership. Bharat Law House Pvt Ltd.
- Kuchhal, M. C. (2018). Business Laws. New Delhi. Vikas Publishing House.
- Sharma, J. P., & Kanojia, S. (2019). Business Laws. New Delhi. Bharat Law House Pvt. Ltd.
- Singh, A. (2008). The Principles of Mercantile Law. Lucknow. Eastern Book Company.
- Tulsian, P. C., & Tulsian, B. (2017). Business Law. New Delhi. Tata McGraw Hill.

#### **Suggestive Readings**

- Maheshwari, S.K., & Maheshwari, S. N. (2014). Business Law. Himalaya Publication House-New Delhi.

**Note: Readings will be updated by the Department of Commerce and uploaded on Department's website.**

**Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.**

**B.A. Programmes with Commerce (TAX PROCEDURES & PRACTICES) as non-Major or Minor discipline**

**CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE**

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business Organisation BAC:DSC-1.1	4	3	1	0	PASS IN XII	NIL
Income Tax and Law Practice BAC: Discipline (TPP)- 1	4	3	1	0	PASS IN XII	NIL

**DISCIPLINE CORE: INCOME TAX LAW AND PRACTICE (Major/ Minor)**

**Learning Objectives**

This paper aims to provide comprehensive knowledge of various heads of income and focuses on the computation of the total income and tax liability of an individual as per the Income Tax Act 1961.

**Learning outcomes**

The Learning Outcomes of this course are as follows:

1. explain the basic concepts, residential status of the assessee and incidence of tax.
2. develop an understanding of the nuances of the salaries, various allowances and perquisites available under the head income from Salaries.
3. develop an understanding of the concept of self-occupied and let out property under the head income from house property.
4. compute the income under the head profits and gains of business or profession and capital gains.
5. compute incomes covered under the head income from other sources.
6. explore the concept of including the income of other persons in the assessee's income.
7. compute the total tax liability of an individual after allowing for permissible deductions and exemptions.

**Unit 1: Basic concepts and Residential Status (12 hours)**

Basic concepts: person, assessee, income, previous year, assessment year and PAN; structure to compute tax liability; residential status and tax incidence.

**Unit 2: Income under the head Salaries and House Property (24 hours)**

Computation of income under the head salaries including various allowances and perquisites, computation of income of self-occupied and let out property; unrealised rent.

**Unit 3: Income under the head Profits and Gains of Business or Profession (10 hours)**

Computation of income from business or profession, expenses specified and disallowed while computing such incomes.

**Unit 4: Income under the head of Capital Gains and Other Sources (6 hours)**

Meaning of capital assets, long term and short term capital gains; computation of capital gains. Computation of taxable income from other sources;

**Unit 5: Computation of Total Income and Tax Liability of an Individual (8 hours)**

Clubbing of income; set off and carry forward of losses, permissible deductions under section 80C to 80U; computation of taxable income and tax liability of an individual.

**Practical Exercises:**

The learners are required to:

1. identify and educate the individuals not having PAN Card and help them understand the crucial relevance of holding a PAN Card. Help them in filling out the online application for the PAN Card and prepare the summarised report for the same.
2. identify the relevance of various allowances and deductions in the present context and give a presentation for the same.
3. identify and evaluate the tax liability of some individuals having income under different heads of income and present a case of the deductions and exemptions availed by each assessee.
4. go through the e-filing website of the Government of India.

**Essential/recommended readings**

- Ahuja, G., & Gupta, R. (2022). Simplified Approach to Income Tax. Flair Publications Pvt. Ltd., Delhi.
- Mittal, N. (2019). Concept Building Approach to Income Tax Law & Practice. Cengage Learning India Pvt. Ltd., Delhi.
- Singhanian, V. K., & Singhanian, M. (2022). Student's Guide to Income Tax. Taxmann Publications Pvt. Ltd., Delhi.

**Suggested Resources:**

- Income tax Act 1961
- [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

**Note:** Readings will be updated by the Department of Commerce and uploaded on Department's website.

**Note:** Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

**B.A. Programmes with Commerce (MODERN OFFICE MANAGEMENT) as non-Major or Minor discipline**

**CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE**

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business Organisation BAC:DSC-1.1	4	3	1	0	PASS IN XII	NIL
<b>Business Communication</b> BAC: Discipline (MOM)- 1	4	3	1	0	PASS IN XII	NIL

**DISCIPLINE CORE: Business Communication (Major/ Minor)**

**Learning Objectives**

The course aims to prepare the Executive Secretary with proper knowledge of different types of communication and correspondence, presentation skill along with effective reports. This paper intends to acquaint the learners with communication theory and provide them ample exercise in communication through business correspondence.

**Learning outcomes**

The Learning Outcomes of this course are as follows:

1. summarise the different concepts of Business Communication.
2. interpret the vocabulary to be used in business.
3. demonstrate the different types of Correspondence or letter writing skills.
4. describe the different approaches to report writing.
5. demonstrate the Business presentation.

**Unit I: Introduction (16 hours)**

Meaning, process, characteristics, objectives, importance, methods/types of communication: based on relationship (internal & external); based on expressions (verbal & Non-verbal) and the basis of flow (downward, upward, horizontal and diagonal/crosswise), Persuasive Communication, 7Cs of Communication, Barriers to Effective Communication and tips to overcome the barriers.

**Unit II: Communication and Technology (8 hours)**

Communication through modern technology – different apps, virtual and online video conferences - Google Meet, Zoom, Microsoft team etc., netiquettes.

**Unit III: Modern Business Correspondence (16 hours)**

Internal: Formal & Informal Correspondence -- Memorandum, Office Order, Circular, Meeting, Notice, Agenda & Minutes. External: Formal Correspondence- Routine letters (enquiry,

quotation, orders and acceptance, release of payment), Sales Letters (a proposal, promotional, follow-up, mailshots), Agency Letters (status enquiries, seeking finance), Problem letters (complaint, collection/dunning, concession). Personnel: Job Application letter, Preparing the Resume, CV and Portfolio. E-Correspondence: Emails, Blogs, Chat Rooms, Discussion Forums, Social Networking, Online news releases, and Company newsletters.

#### **Unit IV: Report Writing (12 hours)**

Meaning, Types of Business Reports, characteristics, importance, the structure of a report, Organization of Report –Long reports & Short reports (letter form, memorandum form, minutes form).

#### **Unit V: Oral/Visual Presentation (8 hours)**

Importance, Characteristics, Presentation Plan, Visual Presentation – diagram/flowchart.

#### **Practical Exercises:**

The learners are required to:

- 1) Practice learning the use of different types of communications conducting their class meetings online/offline.
- 2) Learn the different rules of vocabulary to be used in Business Communication.
- 3) Practice making the drafts of all types of letters for correspondence including agenda, minutes etc.
- 4) Prepare at least one report as per your choice relating to any business/college event.
- 5) Present diagram/piktochart/flowchart on any relevant topic of this paper in the class.

#### **Essential/ Recommended readings**

- Bhatia, R.C.(2018). Business Communication, New Delhi: Anne Books Pvt. Ltd.
- Gupta, C.B. (2019) Essential Business Communication, New Delhi: Cengage Learning India Pvt. Ltd.
- Khanna, P. (2016). English Communication New Delhi: Vikas Publishing House Pvt. Ltd.
- Lehman, C. M., D. D., & Sinha., M. (n.d.). Business Communication. Cengage Learning India Pvt. Ltd.
- R. P., & Korlahalli, J. S. (2008). Essentials of Business Communication. New Delhi: Sultan Chand & Sons.
- Taylor, S., & Chandra, V. (2005). Communication for Business. New Delhi: Pearson Education Ltd.

#### **Suggestive Readings:**

<https://www.youtube.com/embed/6IIh9trXgyQ> (Source: epg pathshala)

<https://www.youtube.com/embed/t-DzqqIaiM8> (Source: epg pathshala)

**Note:** Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

## COMMON POOL OF GENERIC ELECTIVES (GE) COURSES OFFERED BY DEPARTMENT OF COMMERCE

### GENERIC ELECTIVES (GE-1): BUSINESS ORGANISATION

#### Credit distribution, Eligibility and Pre-requisites of the Course

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course
		Lecture	Tutorial	Practical/ Practice		
<b>Business Organisation BCH: GE- 1.1</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in XII</b>	<b>NIL</b>

#### Learning Objectives

The course aims to familiarize the students with the forms of business organisation and contemporary issues.

#### Learning outcomes

The Learning Outcomes of this course are as follows:

1. examine the dynamics of the most suitable form of business organisation in different situations.
2. evaluate the various elements affecting the business environment.
3. analyse business models for different organisations.
4. record and report emerging issues and challenges of business organisations.
5. evaluate changes in the working pattern of modern organisations

#### SYLLABUS OF GE-1

##### Unit 1: Introduction (12 hours)

Business – Concept, nature and scope, business as a system, business objectives, business and environment interface, distinction between business, commerce and trade, Business ethics, social responsibilities of Business

##### Unit 2: Business Enterprises (12 hours)

Forms of Business Organisation: Sole Proprietorship, Partnership firm, Joint Stock Company, One Person Company, Cooperative society; Limited Liability Partnership; Multinational Corporations; Choice of Form of Organisation; Business Combination: Need and Objectives, Forms: Mergers, Takeovers and Acquisitions.



**Unit 3: Business Environment (12 hours)**

Meaning and significance of Business environment, Internal and external environment, Dimensions of Business Environment; Uncertainty and business; Environmental Analysis and Diagnosis, Environment scanning techniques: SWOT and ETOP.

**Unit 4: Entrepreneurship: Founding the Business (12 hours)**

Entrepreneur-Entrepreneurship-Enterprise; entrepreneurial ideas and opportunities in the contemporary business environment; Process of entrepreneurship; Forms of entrepreneurship; Skill India, Start-up India, Make in India, Globalisation.

**Unit 5: Contemporary Issues of Business Organisations (12 hours)**

Emerging Issues and Challenges; Innovation in Organisational Design; Learning Organisations, Workforce Diversity, Franchising, Outsourcing, and E-commerce; Government and business interface; Sustainability; Digitalisation and Technological innovations.

**Practical Exercise**

The learners are required to

1. complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, the scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.
2. identify various elements affecting the business environment and conduct a SWOT analysis for the company identified.
3. visit different enterprises and present a report on business models followed by them through a comparative analysis.
4. record and report their observations regarding the emerging issues and challenges of business organisations.
5. identify changes in the working pattern of modern organisations.

**Essential/ Recommended Readings:**

- Basu, C. (2017). Business Organisation and Management. McGraw Hill Education.
- Chhabra, T. N. (2019). Business Organisation and Management. Sun India Publications. New Delhi.
- Drucker, P. F. (1954). The Practice of Management. New York: Harper & Row.
- Kaul, V. K. (2012). Business Organisation Management. Pearson Education.
- Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. Paperback.
- Singh, B. P., & Singh, A. K. (2002) Essentials of Management. New Delhi. Excel Books Pvt. Ltd.
- Vasishth, N., & Rajput N. (2019)., Business Organisation & Management. Kitab Mahal. Delhi.

**Note: Readings will be updated by the Department of Commerce and uploaded on Department's website.**

**Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.**

## GENERIC ELECTIVES (GE-2: FINANCE FOR EVERYONE)

### Credit distribution, Eligibility and Pre-requisites of the Course

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course
		Lecture	Tutorial	Practical/ Practice		
<b>Finance for Everyone BCH: GE- 1.2</b>	4	2	1	1	Pass in XII	NIL

### Learning Objectives

The course aims to offer an integrated approach to the understanding of concepts and applications of financial planning.

### Learning outcomes

The Learning Outcomes of this course are as follows:

1. explain the importance of financial literacy and the institutions providing financial services.
2. prepare a financial plan, and budget and manage personal finances.
3. avail and manage services offered by banks.
4. avail and manage services offered by post offices.
5. plan for life insurance and property insurance.
6. choose instruments for investment in shares.

## SYLLABUS OF GE-2

### Unit 1: Introduction, Financial Planning and Budgeting (9 hours)

Meaning, importance and scope of financial literacy; Prerequisites of financial literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, post offices, mobile app-based services. Need of availing of financial services from banks, insurance companies and postal services. Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal budget, family budget, business budget and national budget; Procedure for financial planning and preparing a budget; Budget surplus and budget deficit, Avenues for savings from surplus, Sources for meeting the deficit.

### Unit 2: Banking Services (9 hours)

Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – savings bank account, term deposit, current account, recurring deposit; pan card, address proof, KYC norm; Various types of loans – education loan, consumer durable loan, vehicle loan, housing loan, short term, medium term, long term, microfinance, bank overdraft, cash credit, mortgage, reverse mortgage, hypothecation, pledge, Agricultural and related interest rates offered by various nationalized banks; Cashless banking, e-banking, check

counterfeit currency; CIBIL, ATM, net banking, RTGS, NEFT, IMPS, electronic clearance services (ECS), debit and credit card, app-based payment system, bank draft and pay order; banking complaints and ombudsman.

### **Unit 3: Financial Services from India Post Office (6 hours)**

Post office savings schemes: savings bank, recurring deposit, term deposit, monthly income scheme, kisan vikas patra, NSC, PPF, senior citizen savings scheme, sukanya samriddhi yojana; India post payments bank. money transfer: money order, e-money order. instant money order, collaboration with the western union financial services; mo videsh, international money transfer service, money gram international money transfer, Indian postal order.

### **Unit 4: Insurance Services (9 hours)**

Life insurance policies: life insurance, term life insurance, endowment policies, pension policies, ULIP, health insurance plans, comparison of policies offered by various life insurance companies, comparison of policies offered by various health insurance companies. Property insurance policies. Post office life insurance schemes: postal life insurance and rural postal life insurance.

### **Unit 5: Stock Markets – Some Basic Concepts (12 hours)**

Terms used in stock markets: SENSEX, NIFTY, primary markets, secondary markets, initial public offering(IPO), follow-on public offering (FPO), offer for sale (OFS), block deal, equity shares, preference shares, debentures, bonus shares, stock split, dividend, buyback, DEMAT account, trading account, delivery instruction slip (DI Slips), blue chips, defensive stocks, face value, market value, market capitalisation, pre-opening session, trading session, opening price, closing price, business days, bull, bear, bull market, bear market, risk, stop loss, derivatives, call option, put option, hedge, holding period; Tax on short term capital gains and long-term capital gains, Mutual Fund and its various schemes.

### **Practical Exercise**

**(30 hours)**

The learners are required to

1. visit banks, post offices, and insurance companies to collect information and required documents related to the services offered by these institutions and to know the procedure for availing of these services.
2. carry out the comparative analysis of different types of life insurance policies.
3. carry out the comparative analysis of different types of health insurance policies.
4. prepare a personal and family budget for one/six/ twelve months on imaginary figures.

### **Essential/ Recommended Readings:**

- Avadhani, V. A. (2022). Investment Management. Himalaya Publishing House Pvt. Ltd., Mumbai.
- Batra, J. K. (2018). Accounting and Finance for Non-finance Managers, Sage Textbook
- Bhattacharya. (2021). Indian Financial System. Oxford University Press.
- Chandra, P. (2018). Investment Game: How to Win. Tata McGraw Hill Education, New Delhi.
- Kothari, R. (2010). Financial Services in India-Concept and Application. Sage Publications India Pvt. Ltd., New Delhi.
- Milling, B. E. (2001). The Basics of Finance: Financial Tools for Non-Financial Managers. Universe Company, Indiana.

- Mittra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2020). Financial Planning. Sage Publications India Pvt. Ltd., New Delhi.
- Sofat, R., & Hiro, P. (3rd Edition). (2016). Basic Accounting. PHI learning
- Zokaityte, A. (2017). Financial Literacy Education. Palgrave Macmillan, London.

**Note: Readings will be updated by the Department of Commerce and uploaded on Department's website.**

#### **Assessment Method:**

1. There shall be 2 credit hours for lectures.
2. Theory exam shall carry 100 marks (including Internal Assessment of 25 Marks). The theory exam will be for 3 hours.

**Note:** Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

### **GENERIC ELECTIVES (GE-3) Marketing for Beginners**

#### **Credit distribution, Eligibility and Pre-requisites of the Course**

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course
		Lecture	Tutorial	Practical/ Practice		
<b>Marketing for Beginners</b> <b>BCH: GE-1.3</b>	4	3	1	0	<b>Pass in XII</b>	<b>NIL</b>

#### **Learning Objectives**

The structure of this course is to provide a basic understanding of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing scenario in India.

#### **Learning outcomes**

The Learning Outcomes of this course are as follows:

1. evaluate the companies following societal marketing concepts and along with their social initiatives.
2. judge the segmentation of a product, service, event, or organisation of companies.
3. analyse the process of value creation through marketing decisions involving product, pricing and distribution.
4. compare the pricing strategies of various companies.
5. explain marketing decisions involving product promotion and acquire knowledge about the various developments in the marketing area.

## SYLLABUS OF GE-3

### Unit 1: Introduction to Marketing and Marketing Environment (12 hours)

**Introduction to Marketing:** Concept, Scope and Importance; Marketing Philosophies; Marketing Mix for goods and services.

**Marketing Environment:** Need for studying marketing environment; Micro environment- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environment- demographic, economic, natural technological, politico-legal and socio-cultural factors.

### Unit 2: Consumer Behaviour and Marketing Strategies (12 hours)

**Consumer Behaviour:** Need for studying consumer Behaviour; Stages in consumer buying decision process, Factors influencing consumer's buying decisions.

**Marketing Strategies:** Market segmentation-concept and bases of segmenting consumer markets; Market Targeting; Product Positioning- concept and bases.

### Unit 3: Product Decisions (8 hours)

Concept and classification; Product mix; Branding; Packaging; Labeling; Product support services; Product life cycle concept and marketing strategies.

### Unit 4: Pricing Decisions and Distribution Decisions (12 hours)

**Pricing Decisions:** Objectives; Factors affecting the price of a product; Pricing strategies for new products- penetration pricing and skimming pricing.

**Distribution Decisions:** Channels of Distribution: types and functions; Wholesaling and retailing; factors affecting the channels of distribution; Logistics Decisions.

### Unit 5: Promotion Decisions and Developments in Marketing (16 hours)

**Promotion Decisions:** Communication process; Importance of promotion; Promotion tools: advertising, personal selling, sales promotion, public relations, publicity and direct marketing

**Developments in Marketing:** Sustainable Marketing; Rural marketing; Social marketing; Digital marketing – an overview.

## Practical Exercises:

The learners are required to

1. select the examples of companies who are following societal marketing concepts and discuss their social initiatives.
2. suggest the suitable bases for segmentation of a product, service, event, or organisation of your choice.
3. list out the companies whose product has reached the maturity stage and explain the marketing strategies adopted by them.
4. identify the companies following skimming and penetration pricing policy.
5. analyse the rural marketing strategies of a business organisation.

## Essential/ Recommended readings

- Baines, P. et al. (2021). Fundamentals of Marketing. Oxford University Press.
- Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). Marketing. Mc Graw Hill.
- Kapoor, N. (2022). Principles of Marketing, 2nd ed. PHI learning
- Kotler, P., Armstrong, G., & Agnihotri, P. (2018). Principles of Marketing. Pearson Education. Indian edition.
- Kotler, P., Chernev, A., & Keller, K. L. (2022). Marketing Management. United Kingdom

Pearson Education.

- Levy, M., & Grewal, D. (2022). Marketing. United States: McGraw-Hill Education.
- Masterson, R. (2022), Marketing, 5ed., Sage Textbook
- Ramaswamy, N. (2018), Marketing Management, Sage Textbook
- Sharma, K. & Aggarwal S. (2021). Principles of Marketing. Taxmann Publications.

**Note: Readings will be updated by the Department of Commerce and uploaded on Department's website.**

**Note:** Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

#### GENERIC ELECTIVES (GE- 4) Accounting for Everyone

#### Credit distribution, Eligibility and Pre-requisites of the Course

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course
		Lecture	Tutorial	Practical/ Practice		
Accounting for Everyone  BCH: GE-1.3	4	2	1	1	Pass in XII	NIL

#### Learning Objectives

**Objective:** The course aims to help learners coming from non-commerce backgrounds acquire basic knowledge of financial accounting and to impart preliminary skills for recording various kinds of financial transactions and preparing financial statements.

#### Learning outcomes

The Learning Outcomes of this course are as follows:

1. Analyze various terms used in accounting;
2. Make accounting entries and prepare cash books and other accounts necessary while running a business;
3. Prepare profit and loss account and balance sheet;
4. Prepare accounts based on accounting software;
5. Analyze information from the company's annual report.

#### SYLLABUS OF GE-4

##### Unit 1: Introduction to Accounting and Accounting Principles (9 hours)

Accounting - Meaning, Importance, Need, objectives, advantages and limitations. Accounting as an information system, user of accounting information, sources of accounting information. Some Basic Accounting Terms –Transactions, Accounts, Assets, Liabilities, Capital, Drawings, Expenditure and Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit.

Accounting Principles Basis of Accounting – Cash, Accrual and Hybrid. Difference between Double Entry system and Single entry system (accounting for incomplete records).

### **Unit 2: Recording of transactions (9 hours)**

Identification of transactions and events for recording, Classifications of accounts (Traditional): Personal Account, Real Account and Nominal Account, Classifications of accounts (Modern): Assets, Liabilities, Capital, Income and expenses. Accounting Equation, Rules of debit and credit. Basis of recording – vouchers, Journalising the transactions.

### **Unit 3: Preparation of Accounts and Depreciation Accounting (9 hours)**

Preparation of Ledger, Cash Book including bank transactions and depreciation accounting: concept, features, causes, methods (SLM and WDV), charging to assets account.

### **Unit 4: Preparation of Financial Statement (9 hours)**

Trial Balance; Concept of Revenue and Capital expenditure; Preparation of Trading and Profit & Loss Account and Balance Sheet for a sole proprietor with basic adjustments.

### **Unit 5: Accounts from Incomplete Records (9 hours)**

Meaning, features, reasons and limitations of accounting from incomplete records. Determining profit and loss using the Statement of affairs method.

### **Practical Exercises:**

**(30 hours)**

1. Download annual reports of business Organisations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis.
2. Prepare a bank reconciliation statement from the individual passbooks.
3. Prepare Trading and Profit & Loss Account, Balance Sheet, and Cash Flow Statement collecting necessary data from small business firms.
4. Prepare financial statements using appropriate software.

### **Suggestive Readings:**

- Batra, J. K. (2018). Accounting and Finance for Non-finance Managers, Sage Textbook
- Bhupinder, Lt. (2020). Principles of Financial Accounting, Cengage.
- Goyal, B. K., & Tiwari, H. N. (2021). Financial Accounting. Taxmann Publication, New Delhi.
- Gupta, R. L., & Radhaswamy, M. (2014). Financial Accounting. S. Chand Publishing, New Delhi.
- Hatfield, L. (2019) Accounting Basics. Amazon Digital Services LLC.
- Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2017). Introduction to Financial Accounting. Pearson Education, London
- Kumar, A. (2018) Financial Accounting, Singhal Publication
- Lal, J., & Srivastava, S. (2017). Financial Accounting Text & Problems. Himalaya Publishing House, Mumbai.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. Vikas Publishing House Pvt. Ltd, New Delhi
- Monga, J. R. (2020). Financial Accounting: Concepts and Applications. Mayur Paperback , New Delhi



- Mukharji, A., & Hanif, M. (2010). Financial Accounting. Tata McGraw Hill Publishing Co. Ltd, New Delhi
- Mukherjee, S., & Mukherjee, A. K. (2017). Financial Accounting Oxford University Press, USA
- Sah, R. K. (2020). Concept building approach to financial accounting, Cengage
- Sehgal, D. (2016). Financial Accounting. Vikas Publishing House Pvt. Ltd, New Delhi.
- Siddiqui, S. A. (2008). Book Keeping & Accountancy. Laxmi Publications Pvt. Ltd, New Delhi.
- Sofat, R., & Hiro, P. (2016). Basic Accounting, 3rd ed. PHI learning
- Tulsian, P. C. (2020). Financial Accounting. Tata McGraw Hill Publishing Co. Ltd, New Delhi.

**Note: Readings will be updated by the Department of Commerce and uploaded on Department's website.**

**Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.**

### GENERIC ELECTIVES (GE- 5) COMPUTER APPLICATIONS IN BUSINESS

#### Credit distribution, Eligibility and Pre-requisites of the Course

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course
		Lecture	Tutorial	Practical/ Practice		
<b>Computer Applications in Business BCH: GE-1.5</b>	4	1	0	3	<b>Pass in XII</b>	<b>NIL</b>

#### Learning Objectives

This paper aims to impart computer knowledge that will enable them the ability to handle and analyse data for decision making and present it to the person concerned in the form of presentations and/or reports in the fast-moving business world.

#### Learning outcomes

The Learning Outcomes of this course are as follows:

1. describe the various concepts and terminologies used in computing, computer networks and the internet.
2. examine document creation for report making and communication.
3. identify and make good presentations.
4. analyse various computations using various functions in the area of accounting and finance and represent the business data using suitable charts. s/he should also be able to



manipulate and analyse the business data for a better understanding of the business environment and decision-making.

5. identify the spreadsheet knowledge acquired through this paper in solving real-life problems that help in decision making.

### **Unit 1: Introduction (4 hours)**

**Computing:** Concept of computing, Data and information; Computing Interfaces: Graphical User Interface (GUI), Command Line Interface (CLI), Touch Interface, Natural Language Interface (NLI); data processing; applications of computers in business.

**Computer Networks:** Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies; Distributed Computing: Client Server Computing, Peer-to-peer Computing; Wireless Networking; Securing Networks: firewall.

**Basic Internet Terminology:** I.P. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines, Proxy Server, Intranet and Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s), Uses of the Internet to Society; Cyber Security: Cryptography, digital signature.

### **Unit 2: Word Processing (3 hours)**

Introduction to word Processing, Word processing concepts, Use of Templates and styles, Working with word documents: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto-text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, page break, table of contents, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge (including linking with spreadsheet files as data source); Printing documents; Citations, references and Footnotes.

### **Unit 3: Preparing Presentations (2 hours)**

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow, exporting presentations as pdf handouts and videos.

### **Unit 4: Spreadsheet basics (2 hours)**

Spreadsheet concepts, Managing worksheets; Formatting, conditional formatting, Entering data, Editing, and Printing and Protecting worksheets; Handling operators in the formula, Projects involving multiple spreadsheets, Organizing Charts and graphs; Flash-fill; Working with Multiple worksheets; controlling worksheet views, naming cells and cell ranges.

Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Text functions and Error functions.

Working with Data: Sort and filter; Consolidate; Tables; Pivot tables; What-if-analysis: Goal seek, Data tables and Scenario manager.

### **Unit 5: Spreadsheet projects (4 hours)**

Creating business spreadsheet: Loan repayment scheduling; forecasting: stock prices, costs & revenues; Payroll statements; handling annuities and unequal cash flows; Frequency distribution and its statistical parameters and break-even analysis.

### **Note:**

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred to in the detailed course

above, are not available in that software, to that extent it will be deemed to have been modified.

2. There shall be a practical examination of 50 Marks (2 hours duration), a theory exam of 25 marks (1 hour duration) and an Internal Assessment of 25 marks (Class Test-10 Marks, Workbook- 10 Marks and attendance- 5 marks).
3. There shall be 1 lecture period per class and 6 Practical Lab periods per batch to be taught in the Computer Laboratory.

### **Practical Exercises**

**(60 hours)**

The learners are required to do the practical exercises which include, but are not limited to, the following:

1. Analyze and compare the different mobile payment apps (at least 5) on the basis of their pros and cons and prepare a report on the same in word document using a table of contents, bullets, numbering, citations, etc. Also prepare a presentation for the same.
2. Using mail merge utility of word processing for either sending letters or for creating any other document like salary slip/ utility bills to be delivered to multiple recipients using data from a business organization or of the peer students.
3. Identify a topic related to any business operation and prepare a PowerPoint Presentation with all the above functions therein.
4. Prepare a Spreadsheet document with any hypothesized data and perform all the above functions therein.
5. By taking secondary data from a company's income statement and balance sheet for five to ten years, all the learners are required to conduct the Ratio Analysis and forecast values for different items of these statements for the next five to ten years.
6. Using logical, mathematical and statistical functions of the spreadsheet, the learners should be able to analyse the results of the class test using hypothesized data to determine the students who passed or failed, assigning them ranks like first, second, third, etc., finding out a number of absentees, counting no. of students scoring marks with distinction, etc.
7. The learners should be able to prepare repayment schedules of the loans that they borrow, prepare a payroll statement using spreadsheet functions listed above and analyse different investment opportunities using financial functions.
8. By taking live data from the website of the Government of India, use a Spreadsheet for preparing frequency distribution, and graphs, and calculate statistical measures like mean, median, mode, standard deviation, Correlation etc.

### **Essential/ Recommended Readings**

- Jain, H. C., & Tiwari, H. N. (2021). Computer Applications in Business. Taxmann, Delhi.
- Joseph, P. T., S. J. (2015). E-Commerce: An Indian Perspective, 6th ed. PHI Learning
- Mathur, S., & Jain, P. (2016). Computer Applications in Business. Galgotia Publishing Company

- Madan, S. (2020). Computer Applications in Business. Scholar Tech Press, Delhi.
- Sharma, S. K., & Bansal, M. (2017). Computer Applications in Business. Taxmann, Delhi.
- Thareja, R. (2019). Fundamentals of Computers. Oxford University Press.
- Thareja, R. (2018). IT & It's Business Application. Oxford University Press.
- Walkenbach, J. (2016). MS Excel. Bible. John Wiley & Sons, USA.
- Winston, W. L. (2013). MS Excel. Data Analysis & Business Modeling. Microsoft Press, USA.

### Suggestive Readings:

- Benninga, S. (2022). Financial Modeling. The MIT Press, USA.

**Note:** Readings will be updated by the Department of Commerce and uploaded on Department's website.

**Note:** Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

## GENERIC ELECTIVES (GE- 6)

### Bhartiya Gyan Parampara (Indian Knowledge System)

### Credit distribution, Eligibility and Pre-requisites of the Course

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course
		Lecture	Tutorial	Practical/ Practice		
<b>Bhartiya Gyan Parampara (Indian Knowledge System)</b>  <b>BCH: GE- 1.6</b>	4	3	1	0	Pass in XII	NIL

### Learning Objectives

The course aims to familiarize the students with the astonishing breadth and depth of the Indian scientific and knowledge tradition.

### Learning outcomes

The Learning Outcomes of this course are as follows:

1. apportion the experience of the Gurukul system of education Indian culture
2. explain the concept of oneness (Ekatma Bhav).
3. use meditation on Panchkoshas and Chakras for enhancing productivity.
4. apply the management principles from the epics and compare them with the policies and schemes of the Government of India.

### **Unit 1: Bhartiya Gyan Parampara (Indian Knowledge System) – An Overview (16 hours)**

Importance of Ancient Knowledge; Defining Indian Knowledge System; The Indian Knowledge System Corpus- A Classification Framework; Some unique aspects of Indian Knowledge System: Nuances of an Oral Tradition. History of Traditional Indian Trade and commerce: Silk, cotton, sugar, spices etc., silk route. Traditional mercantile system

### **Unit 2: Knowledge: Framework and Classification (16 hours)**

Tarka: The Indian Art of Debate- The Knowledge Triangle; Prameya – A Vaisesikan Approach to Physical Reality- Dravyas, Attributes, Action; Vaisesikan Worldview of ‘Existence’; Pramana; Samasya; Framework for establishing Valid Knowledge – Deductive/ Inductive Logic Framework, Potential Fallacies in the Reasoning Process, Established Tenets in a Field of Study. Knowledge management; Types of knowledge management , Knowledge barriers, Knowledge Retention

### **Unit 3: Health, Wellness and Psychology (16 hours)**

Impact of Yoga Way of life on Emotional Intelligence of Managers; Ayurveda- Definition of Health; Tri- dosas – Relationship to Health; The Body- Mind- Intellect- Consciousness Complex; Consciousness- The True Nature of an Individual; Five layered Consciousness of an Individual (Panchkoshas); Chakra System (Energy centres). Consciousness: Management by consciousness, Levels of Individual and Organizational consciousness, Self-consciousness, beyond self-consciousness.

### **Unit 4: Governance and Public Administration (12 hours)**

Ramayana on Great Attributes, Dos, and Don'ts of a King; Arthasastra- Governance and Administration; Relevance of Arthasastra; Kautilyan State; Vidura- niti – Advice to a King- The Amatya, Settlements and Land Use (Janapada), Fortified Capital city (Durga), Treasury and State Economy (Kosa), Law & Order and Security (Danda), Foreign Policy and Allies (Mitra); Public Administration- Perspectives from the Epics. Indigenous banking system: Methods of the Indigenous banking system; Promissory note, Dastavez, Rahan, Functions of the indigenous banking system; Advancing loans, discounting Hundis; Type of Hundi, Darshni Hundi, Muddati Hundi.

### **Practical Exercises:**

1. visit a Gurukul/ Ashram and have your own experience (anubhooti) of the Indian ancient knowledge system.
2. muktchintan (brainstorming) on topics life worldview of existence.
3. practise of meditation on Panchkoshas and Chakras.
4. muktchintan (brainstorming) on the perspectives from the epics and the real-life scenario of their applicability in the policies and schemes of the Government of India like Foreign policy, Defence policy, Innovation and Start-up Policy, Global Initiatives like One Sun One World One Grid: India's Initiative; Vaccine Diplomacy, International Yoga Day.

### **Essential/ Recommended readings**

- Aurobindo, S. (2021). The Foundations of Indian Culture. India: Sri Aurobindo Ashram.

- Dharampal. (1995). The Beautiful Tree: Indigenous Indian Education in the Eighteenth Century. Rashtrottana Sahitya. ISBN-10:8175310952
- Indian Knowledge Systems. (2005). India: Indian Institute of Advanced Study.
- Mahadevan, B., Bhat, V. R., & Pavana, N. (2022) Introduction to Indian Knowledge System Concepts and Applications. PHI Learning
- Parthasarathy, S. (2014). Vedanta for Modern World. Sri Siim Research Press.
- Pe, D. (2005). Hidden dangers of meditation and yoga. Payal Books
- Simpson, A. (2019). Leadership Lessons from the Bhagavad Gita. India: SAGE Publications.
- The Arthashastra. (2000). India: Penguin Books Limited.
- Vivekananda, S. (2021). Patanjali Yoga Sutra. Srishti Publishers & Distributors. ISBN-10:9390441137

#### Suggestive Readings

- <https://iksindia.org/index.php>
- <https://indianculture.gov.in/indian-culture-repository>
- <https://vedicheritage.gov.in/>
- <https://www.rarebooksocietyofindia.org/>
- <https://management.cessedu.org/>
- <https://indica.in/>
- <https://www.bhratiyakritisampada.nic.in>
- Attree, A. K., Kumar, V., and Singh, A. K. (2020) Developing and validating the individual and organisational consciousness scale, International Journal of Work Organisation and Emotion, Vol. 11, No. 2, 154-177

**Note:** Readings will be updated by the Department of Commerce and uploaded on Department's website.

**Note:** Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

### GENERIC ELECTIVES (GE- 7) Basic Personal Taxation

#### Credit distribution, Eligibility and Pre-requisites of the Course

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course
		Lecture	Tutorial	Practical/ Practice		
Basic Personal Taxation  BCH: GE-1.7	4	3	1	0	Pass in XII	NIL

## Learning Objectives

To provide basic knowledge and equip students with the application of principles and provisions of the Income-tax Act, 1961 applicable to individuals and the relevant Rules; and to enable the students to apply them to real-world situations.

## Learning outcomes

The Learning Outcomes of this course are as follows:

1. analyse the basic concepts of income tax and determine the residential status of different persons;
2. compute income under the heads 'salaries' and 'income from house property';
3. compute income under the heads 'Profits and gains of business or profession' and 'capital gains';
4. compute income under the head 'income from other sources' and understand the provisions relating to income of other persons included in assessee's total income; and
5. analyse various deductions and computation of total income and tax liability of individuals.

### Unit 1: Introduction (12 hours)

Origin of Tax System in India; Taxation – Voluntary practice to the involuntary system, Kautilya's philosophy of Taxation.

Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, the maximum marginal rate of tax; Permanent Account Number (PAN). Residential status (only individual); Scope of total income on basis of residential status.

### Unit 2: Computation of Income – 1 (16 hours)

Income from Salaries: Meaning, the basis of charge, different forms, allowances, perquisites.

Income from house property: Basis of charge, computing income from letting out, self-occupied and partly let out and partly self-occupied, provisions related to unrealised rent, taxation of arrears of rent. Deductions from Annual Value (Sec 24).

### Unit 3: Computation of Income – 2 (16 hours)

Profits and gains of business or profession: Basis of charge, computing business or profession income, the relevance of method of accounting, scheme of deductions and allowances, specific deductions under the act, specific disallowances under the act.

### Unit 4: Computation of Income -3 (16 hours)

Capital gains: Basis of charge, capital asset, transfer of a capital asset, consideration, cost of acquisition, cost of improvement, indexation, computation of capital gains.

Income from other sources: Basis of charge, the relevance of method of accounting, dividend, interest on securities, winnings from lotteries, crossword puzzle, horse race, card games and their taxation, deduction from total income.

## Practical Exercises:

### The learners are required to:

1. discuss selected provisions of the Income-tax Act, 1961 from the official website of the Government of India;
2. refer to the Finance Act to learn about the amendments done in various provisions of the Income-tax Act, 1961;
3. refer relevant notifications and circulars from the official website of Government of India;

4. use tax calculators available on the official website of Government of India; and
5. explore and attempt online filing of Returns of Income & TDS on the Income tax e-filing website under ITR-1 and ITR-2.

**Essential/ Recommended Readings:**

- Ahuja, G., & Gupta, R. (2022). Systematic Approach to Income Tax. Commercial Law House, Delhi.
- Lal, B. B. (2011). Income Tax Law and Practice. Konark Publications, New Delhi.
- Pagare, D. (2021). Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.
- Singhania, V. K., & Singhania, M. (2021). Students' Guide to Income Tax. University Edition. Taxmann Publications Pvt. Ltd., New Delhi.

**Suggestive Readings**

- Current Tax Reporter. Current Tax Reporter, Jodhpur.
- Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.
- Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.

**Note: Readings will be updated by the Department of Commerce and uploaded on Department's website.**

**Assessment**

Total Marks: 100

Internal Assessment: 25 Marks

End Semester University Exam: 75 Marks

The Internal Assessment for the course may include Class participation, Assignments, Class tests, Projects, Field Work and Presentations, amongst others as decided by the faculty.

**Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.**

  
**REGISTRAR**



# **Introductory Microeconomics (BCOM GE 1)**

Generic Elective (GE) Credit: 6

## **Course Objective**

This course is designed to expose the students to the basic principles of microeconomic theory. The emphasis will be on thinking like an economist and the course will illustrate how microeconomic concepts can be applied to analyze real-life situations.

## **Course Learning Outcomes**

The course introduces the students to the first course in Economics from the perspective of individual decision making as consumers and producers. The students learn some basic principles of microeconomics, interactions of supply and demand and characteristics of perfect and imperfect markets.

### **Unit 1**

**Introduction:** What is microeconomics? Scope and method of economics; the economic problem: scarcity and choice; the concept of opportunity cost; the question of what to produce, how to produce and how to distribute output; science of economics; Institutions for allocating resources; the basic competitive model; prices, property rights and profits; incentives and information; rationing; positive versus normative analysis. The Scientific method; the role of assumptions; models and mathematics; why economists sometimes disagree. Interdependence and gains from trade; specialisation and trade; absolute advantage; comparative advantage and trade

### **Unit 2**

**Supply and demand:** Markets and welfare Markets and competition; determinants of individual demand/supply; demand/supply schedule and demand/supply curve; market versus individual demand/supply; shifts in the demand/supply curve, demand and supply together; how prices allocate resources; elasticity and its application; controls on prices; taxes and the costs of taxation; consumer surplus; producer surplus and the efficiency of the markets. Application to international trade; comparison of equilibria with and without trade, the winners and losers from trade; effects of tariffs and quotas; benefits of international trade; some arguments for restricting trade

### **Unit 3**

**The households** The consumption decision - budget constraint, consumption and income/price changes, demand for all other goods and price changes; description of preferences (representing preferences with indifference curves); properties of indifference curves; consumer's optimum



choice; income and substitution effects; labour supply and savings decision - choice between leisure and consumption

#### **Unit 4**

**The Firm and Perfect Market Structure** Behaviour of profit maximizing firms and the production process; short run costs and output decisions; costs and output in the long run

#### **Unit 5**

**Imperfect Market Structure** Monopoly and anti-trust policy; government policies towards competition; imperfect competition

#### **Unit 6**

**Input Markets** Labour and land markets - basic concepts (derived demand, productivity of an input, marginal productivity of labour, marginal revenue product); demand for labour; input demand curves; shifts in input demand curves; competitive labour markets; and labour markets and public policy

#### **References**

1. Bernheim, B., Whinston, M. (2009). Microeconomics. Tata McGraw-Hill.
2. Mankiw, N. (2007). Economics: Principles and applications, 4th ed. Cengage Learning.

#### **Teaching Learning Process**

Lectures and tutorials

#### **Assessment Methods**

Internal assessment and final examination as per CBCS rules

#### **Keywords**

Supply, demand, elasticity, consumer behaviour, firm behaviour, perfect and imperfect markets

## **Introductory Macroeconomics (BCOM GE 2)**

Generic Elective (GE) Credit: 6

### **Course Objective**

This course aims to introduce the students to the basic concepts of Macroeconomics. Macroeconomics deals with the aggregate economy. This course discusses the preliminary concepts associated with the determination and measurement of aggregate macroeconomic variable like GDP, savings, investment, money, inflation, and the balance of payments. It also introduces students to simple analytical frameworks (e.g., the IS-LM model) for determination of equilibrium output.

### **Course Learning Outcomes**

This course will allow students to understand the basic functioning of the macroeconomy.

#### **Unit 1**

**Introduction to macroeconomics and national income accounting** Basic issues studied in macroeconomics; measurement of gross domestic product; income, expenditure and the circular flow; real versus nominal GDP; price indices; national income accounting for an open economy; balance of payments: current and capital accounts

#### **Unit 2**

**Money** Functions of money; quantity theory of money; determination of money supply and demand; credit creation; tools of monetary policy

#### **Unit 3**

**Inflation** Inflation and its social costs; hyperinflation

#### **Unit 4**

**The closed economy in the short run** Classical and Keynesian systems; simple Keynesian model of income determination; IS-LM model; fiscal and monetary multipliers

### **References**

1. Abel, A., Bernanke, B. (2016). Macroeconomics, 9th ed. Pearson Education.
2. Blanchard, O. (2018). Macroeconomics, 7th ed. Pearson Education.
3. Dornbusch, R., Fischer, S., Startz, R. (2018). Macroeconomics, 12th ed. McGraw-Hill.
4. Jones, C. (2016). Macroeconomics, 4th ed. W. W. Norton.

5. Mankiw, N. (2016). Macroeconomics, 9th ed. Worth Publishers.

### **Teaching Learning Process**

Lectures and tutorials

### **Assessment Methods**

Internal assessment and final examination as per CBCS rules

### **Keywords**

GDP, BOP, money, inflation, classical model, Keynesian model