

(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, Glocalisation.

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. 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.
- 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.

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

Learning Objectives

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

Learning outcomes

The Learning Outcomes of this course are as follows:

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

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

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

Unit 2: Time Value of Money (8 hours)

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

Unit 3: Investment Decisions (20 hours)

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

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

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

Unit 5: Dividend Decisions (12 hours)

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

Practical Exercises:

The learners are required to:

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

Essential/ Recommended readings

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

Suggestive Readings:

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

DISCIPLINE CORE: INTRODUCTION TO INSURANCE (Major/ Minor)

Learning Objectives

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

Learning outcomes

The Learning Outcomes of this course are as follows:

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

Unit 1: Introduction to Insurance (12 hours)

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

Unit II: Principles of Insurance (12 hours)

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

Unit III: Nature of Insurance Contract (12 hours)

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

Unit IV: Documentation and Claim Settlement (12 hours)

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

Unit V Emerging Trends in Insurance Industry (12 hours)

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

Practical Exercises:

The learners are required to:

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

Essential/ Recommended readings

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

Suggestive Readings:

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

DISCIPLINE CORE: PRINCIPLES OF MARKETING (Major/ Minor)

Learning Objectives

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

Learning outcomes

The Learning Outcomes of this course are as follows:

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

Unit 1: Introduction to Marketing (12 hours)

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

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

Unit 2: Consumer Behaviour (12 hours)

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

Market Selection

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

Unit 3: Product Decisions (12 hours)

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

Unit 4: Pricing Decisions (12 hours)

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

Distribution Decisions

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

Unit V: Promotion Decisions (12 hours)

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

Developments in Marketing

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

Practical Exercises:

The learners are required to:

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

Essential/ Recommended readings

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

DISCIPLINE CORE: HUMAN RESOURCE MANAGEMENT (Major/ Minor)

Learning Objectives

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

Learning outcomes

The Learning Outcomes of this course are as follows:

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

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

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

Unit 2: Acquisition of Human Resources (12 hours)

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

Unit 3: Training and Development (12 hours)

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

Unit 4: Compensation and Maintenance (12 hours)

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

Unit 5: Performance Appraisal (12 hours)

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

Practical Exercises:

The learners are required to:

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

Essential/ Recommended readings

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

Learning Objectives

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

Learning outcomes

The Learning Outcomes of this course are as follows:

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

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

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

Unit 2: Incorporation of LLP (16 hours)

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

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

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

Unit 4: Contribution and Financial Disclosures (8 hours)

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

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

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

Practical Exercises:

The learners are required to:

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

Essential/ Recommended readings

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

Suggestive Readings

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

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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 Law and 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 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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

DISCIPLINE CORE: Business Communication (Major/ Minor)

Learning Objectives

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

Learning outcomes

The Learning Outcomes of this course are as follows:

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

Unit I: Introduction (16 hours)

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

Unit II: Communication and Technology (8 hours)

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

Unit III: Modern Business Correspondence (16 hours)

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

CATEGORY-III
B.A. COMMERCE BASED PAPERS

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF BAC: Discipline (ESB) – A2

Unit I: Entrepreneur and Enterprise (9 hours)

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

Unit II: Entrepreneurial Person (9 hours)

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

Unit III: Entrepreneurship and its Process (9 hours)

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

Unit IV: Entrepreneurial Environment (9 hours)

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

Unit V: Entrepreneurial Performance and Rewards (9 hours)

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

Additional Resources

Journals & Periodicals:

- Journal of Entrepreneurship
- SEDME
- Laghu Udyog Samachar

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

BAC: DSC-2: Financial Accounting (Major)

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF BAC: DSC-2

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

(A) Theoretical Framework

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

(B) Accounting Process

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

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

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

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

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

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

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

Unit 5: Computerized Accounting Systems (9 hours)

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

Notes:

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

Additional Resources

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Learning Objectives

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

Learning Outcomes

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

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

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

Unit 1: Introduction to Investment (9 hours)

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

Unit 2: Bond Analysis and Valuation (9 hours)

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

Unit 3: Equity Analysis and Valuation (9 hours)

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

Unit 4: Portfolio Management (9 hours)

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

Unit 5: Mutual Fund and Derivatives (9 hours)

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

Practical Exercises

The learners are required to:

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

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

Suggested Readings

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

Additional Readings

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

Learning Objectives

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

Learning Outcomes

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

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

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

Unit 1: Introduction to Banking Business (6 hours)

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

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

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

Unit 3: Loans and Advances (12 hours)

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

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

Unit 4: Electronic Banking (9 hours)

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

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

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

Additional Resources

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF BAC: Discipline (ASPSM) – A2

Unit 1: Communication (6 hours)

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

Unit 2: Developing Marketing Communication (9 hours)

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

Unit 3: Promotion-mix (12 hours)

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

Unit 4: Understanding Consumer Behaviour (12 hours)

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

Unit 5: Integrated Marketing Communication (6 hours)

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

Additional Resources

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF BAC: Discipline (HRM) – A2

Unit 1: Introduction (6 hours)

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

Unit 2: Individual Behavior (9 hours)

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

Unit 3: Communication and Motivation (12 hours)

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

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

Unit 4: Group Behavior and Leadership (12 hours)

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

Unit 5: Dynamics of Organisational Behavior (6 hours)

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF BAC: DISCIPLINE (CLCG) – A2

Unit 1: Introduction to Cybercrimes (9 hours)

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

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

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

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

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

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

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

Unit 5: Case Laws (9 hours)

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

Practical Exercises:

The learners are required to:

1. Discuss recent cyber crime cases reported in dailies and spread awareness about various cyber offences and remedies available.
2. Conduct a survey to ascertain the awareness about various cybercrimes in their nearby locality and prepare easy do's and dont's for most problematic areas.
3. Enlist cyber hygiene and usage of e-signatures/digital signatures in daily life for improved cyber hygiene.
4. Describe and evaluate the procedure of recording and maintaining electronic evidence, filing online and offline complaints in Cyber Cells.
5. Analyse recent cases related to various cybercrimes and draw implications for managers.

Suggested Readings

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

Additional Resources

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF BAC: DISCIPLINE (TTP) – A2

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

Unit 2: Advance Payment of Tax (9 hours)

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

Unit 3: Tax Deducted at Source (9 hours)

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

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

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

Unit 5: Penalties and Prosecutions (6 hours)

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

Additional Resources

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF BAC: Discipline (MOM) – A2

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

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

Unit 2: Office Environment (9 hours)

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

Unit 3: Office Mechanization (9 hours)

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

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

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

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

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

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

Category-II
B.Com. (Prog.)

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

Learning Objectives

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

Learning outcomes

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

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

SYLLABUS OF DSC-2.1

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

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

Unit 2: Financial Statements of Companies (12 hours)

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

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

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

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

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

Unit 5: Corporate Financial Reporting (9 hours)

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

Notes:

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

Practical Exercises

The learners are required to:

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

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

Suggested Readings

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

Additional Resources

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

Learning Objectives

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

Learning outcomes

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

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

SYLLABUS OF DSC-2.2

Unit 1: Introduction (9 hours)

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

Unit 2: Formation and Incorporation Documents (9 hours)

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

Unit 3: Share Capital (9 hours)

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

Unit 4: Management and Meetings (9 hours)

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

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

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

Additional Resources

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF DSC-2.3

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

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

Unit 2: Procurement of Human Resource (9 hours)

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

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

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

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

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

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

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

Practical Exercises

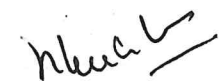
The learners are required to:

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

Suggested Readings

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

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



REGISTRAR

CATEGORY-III
B.A. COMMERCE BASED PAPERS

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF BAC: Discipline (ESB) – A2

Unit I: Entrepreneur and Enterprise (9 hours)

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

Unit II: Entrepreneurial Person (9 hours)

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

Unit III: Entrepreneurship and its Process (9 hours)

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

Unit IV: Entrepreneurial Environment (9 hours)

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

Unit V: Entrepreneurial Performance and Rewards (9 hours)

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

Additional Resources

Journals & Periodicals:

- Journal of Entrepreneurship
- SEDME
- Laghu Udyog Samachar

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

BAC: DSC-2: Financial Accounting (Major)

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF BAC: DSC-2

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

(A) Theoretical Framework

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

(B) Accounting Process

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

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

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

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

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

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

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

Unit 5: Computerized Accounting Systems (9 hours)

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

Notes:

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

Additional Resources

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Learning Objectives

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

Learning Outcomes

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

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

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

Unit 1: Introduction to Investment (9 hours)

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

Unit 2: Bond Analysis and Valuation (9 hours)

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

Unit 3: Equity Analysis and Valuation (9 hours)

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

Unit 4: Portfolio Management (9 hours)

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

Unit 5: Mutual Fund and Derivatives (9 hours)

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

Practical Exercises

The learners are required to:

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

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

Suggested Readings

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

Additional Readings

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

Learning Objectives

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

Learning Outcomes

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

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

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

Unit 1: Introduction to Banking Business (6 hours)

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

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

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

Unit 3: Loans and Advances (12 hours)

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

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

Unit 4: Electronic Banking (9 hours)

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

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

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

Additional Resources

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF BAC: Discipline (ASPSM) – A2

Unit 1: Communication (6 hours)

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

Unit 2: Developing Marketing Communication (9 hours)

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

Unit 3: Promotion-mix (12 hours)

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

Unit 4: Understanding Consumer Behaviour (12 hours)

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

Unit 5: Integrated Marketing Communication (6 hours)

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

Additional Resources

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF BAC: Discipline (HRM) – A2

Unit 1: Introduction (6 hours)

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

Unit 2: Individual Behavior (9 hours)

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

Unit 3: Communication and Motivation (12 hours)

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

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

Unit 4: Group Behavior and Leadership (12 hours)

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

Unit 5: Dynamics of Organisational Behavior (6 hours)

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF BAC: DISCIPLINE (CLCG) – A2

Unit 1: Introduction to Cybercrimes (9 hours)

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

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

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

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

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

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

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

Unit 5: Case Laws (9 hours)

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

Practical Exercises:

The learners are required to:

1. Discuss recent cyber crime cases reported in dailies and spread awareness about various cyber offences and remedies available.
2. Conduct a survey to ascertain the awareness about various cybercrimes in their nearby locality and prepare easy do's and dont's for most problematic areas.
3. Enlist cyber hygiene and usage of e-signatures/digital signatures in daily life for improved cyber hygiene.
4. Describe and evaluate the procedure of recording and maintaining electronic evidence, filing online and offline complaints in Cyber Cells.
5. Analyse recent cases related to various cybercrimes and draw implications for managers.

Suggested Readings

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

Additional Resources

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF BAC: DISCIPLINE (TTP) – A2

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

Unit 2: Advance Payment of Tax (9 hours)

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

Unit 3: Tax Deducted at Source (9 hours)

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

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

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

Unit 5: Penalties and Prosecutions (6 hours)

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

Additional Resources

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF BAC: Discipline (MOM) – A2

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

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

Unit 2: Office Environment (9 hours)

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

Unit 3: Office Mechanization (9 hours)

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

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

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

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

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

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

Category-II
B.Com. (Prog.)

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

Learning Objectives

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

Learning outcomes

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

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

SYLLABUS OF DSC-2.1

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

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

Unit 2: Financial Statements of Companies (12 hours)

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

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

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

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

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

Unit 5: Corporate Financial Reporting (9 hours)

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

Notes:

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

Practical Exercises

The learners are required to:

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

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

Suggested Readings

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

Additional Resources

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

Learning Objectives

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

Learning outcomes

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

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

SYLLABUS OF DSC-2.2

Unit 1: Introduction (9 hours)

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

Unit 2: Formation and Incorporation Documents (9 hours)

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

Unit 3: Share Capital (9 hours)

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

Unit 4: Management and Meetings (9 hours)

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

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

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

Additional Resources

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF DSC-2.3

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

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

Unit 2: Procurement of Human Resource (9 hours)

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

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

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

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

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

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

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

Practical Exercises

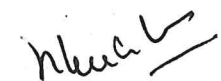
The learners are required to:

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

Suggested Readings

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

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



REGISTRAR

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

SEMESTER- IV

BA COMMERCE BASED PAPERS

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
BAC: Discipline (ESB) - A4: Launching a New Venture (Non-Major/Minor)	4	3	1	0	Pass; in Class XII	Studied Contemporary Policy & Institutional Framework (BAC: Discipline (ESB) – A3)
BAC: DSC-4 Principles of Management (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (ESB) - A4: Launching a New Venture (Non-major/Minor)

Learning Objectives

The purpose of this paper is to acquaint students with various opportunities to establish and launch a new venture with identifying the entrepreneurial opportunity.

Learning Outcomes

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

1. Demonstrate entrepreneurial opportunities and create business ideas.
2. Analyse and conduct feasibility study of business proposals.
3. Describe the formation of new ventures and recognise its legal aspects.
4. Recognise the significance of human resource and strategic planning.
5. Discuss various stages of financing for a business venture.

SYLLABUS OF BAC: Discipline (ESB) - A4

UNIT 1 Entrepreneurial Opportunities and Business ideas (9 hours)

- Innovation and Creativity: Meaning and types of Innovations; Meaning and role of creative thinking in generating Innovative ideas.
- Entrepreneurial Opportunities and Business Ideas: Meaning, nature and Identification of Entrepreneurial Opportunities; Meaning, nature and Techniques of generating Business Ideas; Difference between Entrepreneurial Opportunities and Business Ideas

UNIT 2 Feasibility Study (9 hours)

- Market Feasibility: Customer Analysis; Pricing Decision; Sales Forecast and Sales

Distribution; Competition Analysis

- Financial Feasibility: Concepts of startup (project) costs, operating costs; introduction to sources of finance; introduction of various financial statements
- Technological Feasibility: Product/Service Feasibility

UNIT 3 Business Formation (9 hours)

- Meaning and process of formation of Sole Proprietorship, Partnership, Limited Liability Partnership, Company (including Section 8 company and One Person Company) and Non-Governmental Organizations (NGO)
- Legal Aspects-Intellectual Property Protection: Patents, Copyrights, Trademarks

UNIT 4 Human Resource and Strategic Planning (9 hours)

- Team building and Networking
- Management Strategies- Competitive Strategy, Corporate Strategy; Business Strategy, Functional Strategy and Operating Strategy
- Business Plan

UNIT 5 Business Scalability and Growth (9 hours)

- Financing through Pitching
- Financing Stages: Self-funding, Seed capital, Business Incubators and Facilitators, Angel Investors, Banks, Venture Capitalists, Initial Public Offering (IPO)
- Strategies for Growth-Acquisition, Mergers, Franchisee, Diversification, Market Segmentation, Market Penetration, Market Development, Product Development, Internationalization

Suggested Case Studies

- Swiggy- Foodtech Startup
- Flipkart- E-Commerce Startup
- ByJu's – Education tech Startup
- PayTm- Fintech Startup
- Dream 11- Gaming Startup
- Ola- Mobility Startup
- OYO- Hospitality Startup
- Meesho- e-commerce Startup
- Nykaa- e-commerce Startup

Exercises

The learners are required to:

1. Create a plan to start their own business. The plan should highlight the capital requirements, scale of operations, etc. Discuss the most suitable form of business applicable in this case and justify the same highlighting the advantages and disadvantages of their choice.
2. For the plan created in the above exercise, conduct a feasibility study.
3. Identify the legal aspects that would be relevant for the devised plan.
4. Identify the human resources needed for the above plan. Also, elaborate on various aspects of strategic planning.
5. Discuss various stages of financing for certain popular business ventures.

Suggested Readings

- Holt, D. H. (1992). *Entrepreneurship: New venture creation*. Uttar Pradesh, India: Pearson Education India.

- Allen, K. R. (2015). *Launching new ventures: An entrepreneurial approach*. United States: Southwestern College Publishing.
- Bansal, S. (2020). *New Venture Planning*. New Delhi, India: JSR Publishing House.
- Timmons, J. A. (1990). *Planning and financing the new venture*. Baltimore, United States: Brickhouse Publishing Company.
- Kaplan, J. M., & Warren, A. C. (2009). *Patterns of entrepreneurship management*. New Jersey, United States: John Wiley & Sons.
- Zimmerer, T. W., & Scarborough, N. M. (2005). *Essentials of Entrepreneurship and Small Business Management*. United States: Pearson.

<https://www.projectmanager.com/training/how-to-conduct-a-feasibility-study>

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

BAC: DSC-4: Principles of Management (Major)

Learning Objectives

The course aims to equip learners with essential management related knowledge and skills and their applicability in the real world.

Learning Outcomes

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

1. Discuss evolution of management and its significance.
2. Analyse applicability of managerial functions.
3. Assess the significance of planning and organising in business.
4. Interpret the role of directing in business.
5. Analyse the importance of controlling function and discuss contemporary issues in management.

SYLLABUS OF BAC: DSC-4

Unit 1: Introduction to Management (9 hours)

Principles of management - concept, nature and significance; Evolution of Management thought: Classical (Fayol's principles of management; Taylor's scientific management), Neoclassical (Hawthorne Experiments), Modern approach (Systems Approach; Contingency Approach).

Unit 2: Functions of Management (7 hours)

Management functions and their relationship- planning, organizing, staffing, directing and controlling; Coordination - concept, characteristics and importance; Functional areas of management – an overview.

Unit 3: Planning and Organizing (11 hours)

Planning- meaning, strategic and operations planning; Decision-making- concept, importance and bounded rationality; Organizing- division of labor & specialization; Organisational structures- traditional and modern; Factors affecting organisational design.

Unit 4: Directing (11 hours)

Concept and theories of Motivation- Maslow's need hierarchy, Herzber's two-factor theory, Theory X&Y; Leadership-meaning and importance, leadership styles, Transactional and transformational leadership; Communication- meaning and importance.

Unit 5: Controlling and Contemporary Issues in Management (7 hours)

Principles of Controlling, performing controlling function; Management challenges of the 21st Century; Century; Factors reshaping and redesigning management purpose, performance and reward perceptions- Internationalization; Digitalization; Entrepreneurship & innovation; Workplace Diversity

Exercises:

The learners are required to:

1. Assess the applicability of managerial theories in today's corporate world.
2. Demonstrate the use of managerial functions in organizing an event.
3. Prepare a comparative analysis of organization structures of various companies.
4. Demonstrate various types of leadership styles in form of role play and identify the motivation techniques used by leaders.
5. Discuss the impact of emerging issues in management.

Suggested Readings:

- Drucker, P. F. (1954). *The Practice of management*. New York, United States: Harper & Row.
- Drucker, P. F. (1999). *Management challenges for the 21st Century*. New York, United States: HarperCollins Publishers Inc.
- Griffin, R.W. (2011). *Management principles and application*. Massachusetts, Unites States: Cengage.
- Koontz, H., & Weihrich, H. (2012). *Essentials of management: An international and leadership perspective*. New York, United States: McGraw Hill Publications.
- Kumar, P. (2019). *Management: principles and applications*. Delhi: JSR Publication House LLP.
- Laasch, O. (2022). *Principles of management*. California, United States: Sage Textbook.
- Mahajan, J.P., Mahajan, A., & Dewan, D. (2017). *Management principles and applications*. Uttar Pradesh, India: Vikas Publications.
- Rao, V.S.P. (2017). *Management Principles and Applications*. Delhi, India: Taxmann Publications.
- Vasishth, N., & Rajput, N. (2016). *Principles of management*. Delhi: Kitab Mahal.

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
BAC: Discipline (A&F) – A4: Corporate Accounting (Non-Major/Minor)	4	3	1	0	Pass in Class XII	NIL
BAC: DSC-4 Principles of Management (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (A&F) – A4: Corporate Accounting (Non-Major/Minor)

Learning Objectives

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

Learning Outcomes

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

1. Explain the accounting for Share Capital, Debentures, Bonus Shares, Redemption of Preference Shares and Debentures of a company.
2. Prepare Financial Statements of Companies manually as well as using online software.
3. Estimate the value of Intangible Assets and Shares
4. Explain the Accounting for Amalgamation and Internal Reconstruction of Companies.
5. Interpret and prepare Annual Reports of companies.

SYLLABUS OF BAC: Discipline (A&F) – A4

Unit 1: Accounting for Share Capital and Debentures (7 hours)

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

Unit 2: Financial Statements of Companies including one Person Company (11 hours)

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

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

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

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

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

Unit 5: Corporate Financial Reporting (9 hours)

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

Notes:

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

Exercises

The learners are required to:

1. Collect prospectus issued by reputed companies, and examine the matters related to issues of shares.
2. Examine the annual reports of business Organisations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not.
3. Estimate the value of Intangible Assets and Shares of any company.
4. Collect information from business newspapers, periodicals, print and digital media on the amalgamation of companies and prepare a report.
5. Download company annual reports of reputed companies from the websites and analyze the voluntary and mandatory information contained in these statements.

6. Read and Collect Notes on Accounts from the annual reports of reputed companies from the websites.

Suggested Readings

- Bergeron, B. (2003). *Essentials of XBRL: Financial reporting in the 21st Century*. New Jersey, United States: John Wiley & Sons.
- Dam, B. B., & Gautam, H. C. (2020). *Corporate accounting*. Guwahati, India: Gayatri Publications.
- Goyal, B. K. (2022). *Corporate accounting*. Delhi, India: Taxmann Publication.
- Goyal, V. K., & Goyal, R. (2021). *Corporate accounting*. Delhi, India: PHI Learning.
- Jain, S. P., & Narang, K. L. (2017). *Corporate accounting*. Delhi, India: Kalyani Publishers.
- Kumar, A. (2020). *Corporate accounting*. Delhi, India: Singhal Publications.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2019). *Corporate Accounting*, Uttar Pradesh, India: Vikas Publishing House.
- Monga, J. R., & Bahadur, R. (2023). *Fundamentals of corporate accounting*. Delhi, India: Scholar Tech Press.
- Mukherjee, A., & Hanif, M. (2017). *Corporate accounting*. Delhi, India: Tata McGraw Hill Education.
- Sah, R. K. (2019). *Concept building approach to corporate accounting*. Delhi, India: Cengage.
- Sehgal, A. (2019). *Fundamentals of corporate accounting*. Delhi, India: Taxmann Publication.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2017). *Advanced accounts*. Delhi, India: S. Chand Publishing.
- Tulsian, P. C., & Tulsian, B. (2019). *Corporate accounting*. Delhi, India: S. Chand Publishing.

Additional Resources

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
BAC: Discipline (B&I) – A4: Banking Laws and Practice (Non-major/Minor)	4	3	1	0	Pass in Class XII	NIL
BAC: DSC-4 Principles of Management (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (B&I) – A4: Banking Laws and Practice (Non-Major/Minor)

Learning Objectives

The course aims to acquaint the students about the banking legislations practiced in India

Learning Outcomes

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

1. Describe the banking system in India.
2. Discuss the Negotiable Instrument Act, 1881.
3. Evaluate the operational system of a bank and relationship with customers.
4. Recognise good and bad lending practices and discuss the role of RBI in supervising banks.
5. Identify International banking supervision norms and assess the role of various international institutions.

SYLLABUS OF BAC: Discipline (B&I) - A4

Unit-1: Overview of Banking System and Regulatory Framework (9 hours)

History and evolution of banking in India, structure of banking sector in India, Role of banking sector in economic development. Provisions of RBI Act 1935, Banking Regulation Act 1949 and Deposit Insurance Corporation Act 1961, Payment and Settlement Systems Act, 2007.

Unit-2: Negotiable Instrument Act, 1881(9 hours)

Meaning and kinds of Negotiable Instruments, transfer and negotiation, holder and holder in due course, presentation and payment, liabilities of parties, material alteration, noting and

protest, paying banker and collecting banker, Penal provisions under Negotiable Instrument Act, Bankers Book Evidence Act.

Unit-3: Banker and Customer Relationship (9 hours)

Legal character, relationship between a bank and customers, Banker's Lien. Customers: nature and types, Special customers: lunatic, minor, partnership, corporation, etc., Rights and duties of banker and customer, Know your customer (KYC), Customer protection including protection against cyber crime, Ombudsman, Anti Money Laundering.

Unit-4: Lending by Banks and Supervision (11 hours)

Good lending practices, Securities for advances: kinds and their merits, Repayment of loans: rate of interest and protection against discriminating lending practices, Default and recovery, Concept and assessment of Non-Performing Assets.

RBI supervision: banks management, accounts and audit, lending, credit policy, reconstruction and reorganization.

Unit -5: International Banking (7 hours)

International Banking Supervision: BASEL Framework. Role of Institutions: Bank for International Settlements (BIS), International Monetary Fund (IMF), Nes Development Bank (NDB) for BRICS, Asian Development Bank (ADB), World Bank.

Exercises

The learners are required to:

1. Present a case study on the banking system in India and its regulatory aspects.
2. Discuss major provisions of the Negotiable Instrument Act, 1881.
3. Examine the KYC process and the steps taken by a bank to protect its customers.
4. Present case studies on anti-money laundering, or consumer protection against cybercrime by considering different banks.
5. Analyse good and bad lending practices by different banks.
6. Identify non-performing assets of private / public sector banks.
7. Discuss the BASEL framework.

Suggested Readings

- Tannan, M.L. (2020). *Banking law and practice in India*. New York, United States: Lexis Nexis.
- Suneja, H.R. (2019). *Practical and law of banking*. Delhi, India: Himalaya Publishing House.
- Kumar, S. (2018). *Essentials of banking laws and practice*. Delhi, India: JSR Publishers.
- Goyal, L.C. (2017). *The law of banking and bankers*. Delhi, India: Eastern Law House.
- Sundharam, K.P.M., & Varshney, P.N. (2016). *Banking theory, law and practice*. Delhi, India: Sultan Chand and Sons.

Additional Resources

- Kumar, V. P. (2017). *Banking and negotiable instruments- Law and practice*. Delhi, India: Eastern Book Company.

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
BAC: Discipline (ASPSM) – A4: Personal Selling & Salesmanship (Non-Major/Minor)	4	3	1	0	Pass in Class XII	NIL
BAC: DSC-4 Principles of Management (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (ASPSM) – A4: Personal Selling & Salesmanship (Non-Major/Minor)

Learning Objectives

The course aims to familiarize the students with the concept and process of personal selling and salesmanship.

Learning Outcomes

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

1. Recognise the concepts of personal selling, roles and opportunities for salespersons.
2. Discuss the theories, models and approaches of selling.
3. Recognise different buying motives.
4. Describe the process of personal selling.
5. Analyse sales reports and recognise the importance of ethical issues in selling.

SYLLABUS OF BAC: Discipline (ASPSM) – A4

Unit 1: Introduction to Personal Selling and Salesmanship (11 hours)

Concept of Personal Selling and Salesmanship; Differences among Personal Selling, Salesmanship and Sales Force Management; Qualities of a good salesperson; Types of salespersons; Role of Personal Selling in CRM.

Unit 2: Theories of Selling (11 hours)

AIDAS Model of Selling; Problem Solving Approach; Right Set of Circumstances Theory and Modern Sales Approaches.

Unit 3: Buying Motives (11 hours)

Concept of Motivation; Maslow's Theory of Need Hierarchy; Buying Motives and their uses in Personal Selling.

Unit 4: Personal Selling Process (7 hours)

Prospecting; Pre-Approach; Approach; Presentation and Demonstration; Handling of Objections; Closing the Sale; Follow-Up.

Unit 5: Sales Planning and Control (5 hours)

Sales Reports and Documents; Various Ethical Issues in Selling.

Exercises:

The learners are required to:

1. Perform a role play depicting different roles and opportunities for salespersons.
2. Evaluate various approaches of selling.
3. Conduct a primary survey to understand the buying motives of consumers of FMCG products.
4. Discuss case studies on the process of personal selling.
5. Prepare sales report for a hypothetical firm.
6. Discuss case studies on ethical issues in selling.

Suggested Readings

- Russell, F.A., Beach, F.H., Buskirk, R.H., & Buskirk, B.D. (1988). *Selling: Principles and practices*. Delhi, India: McGraw-Hill Education.
- Futrell, C. (2013). *Fundamentals of selling*. Delhi, India: McGraw Hill Education.
- Kapoor, N. (2008). *Advertising and personal selling*. Delhi, India: Pinnacle.

Additional Resources

- Belch, G. E., Belch, M.A., & Purani, K. (2009). *Advertising and promotion: An integrated marketing communications perspective*. Delhi, India: McGraw Hill Education.
- Castleberry, S.B., & Tanner, J. F. (2013). *Selling: Building relationships*. Delhi, India: McGraw Hill Education.

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
BAC: Discipline (HRM) – A4: Performance Management (Non-major/Minor)	4	3	1	0	Pass in Class XII	Studied Human Resource Development (BAC: Discipline (HRM) – A3)
BAC: DSC-4 Principles of Management (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (HRM) – A4: Performance Management (Non-Major/Minor)

Learning Objectives

The course aims to create fundamental knowledge of performance management, related aspects like talent management, compensation management, contemporary issues etc. in the organization through the pedagogy of case discussions and the practices of Indian Organisations in this context.

Learning Outcomes

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

1. Identify the process of performance management and performance appraisal.
2. Evaluate different methods of performance management and performance appraisal.
3. Recognise the concept of learning organisation and assess different aspects of performance-based compensation.
4. Analyse issues in implementation of performance management.
5. Discuss contemporary issues in performance management.

SYLLABUS OF BAC: Discipline (HRM) - A4

Unit 1: Introduction to Performance Management (7 hours)

Meaning, Principles, Objectives, Purpose of Performance Management, Performance Management vs Performance Appraisal, Performance Management as a Process

Unit 2: Performance Planning and Managing Performance (11 hours)

Developing Performance Planning: Agreement and Action Planning, Methods of managing performance of all the levels of Management (including labor), Graphics rating scale, Ranking Methods, Paired Comparison Methods, Forced Distribution Method, Critical Incident Method, Behaviour ally Anchored Rating Scales, Management By Objective, 360-Degree Performance Appraisal, Performance Feedback & Counselling.

Unit 3: Learning Organisation and Performance Based Compensation (9 hours)

Concept-Peter Senge Model, Need, Types, Factors and Obstacles in Learning Organisation, Performance Management and Compensation: Concept of Performance Related Pay, Criteria for Performance Related Pay, Installing and Monitoring PRP.

Unit 4: Implementation of Performance Management (9 hours)

Performance Management and Career Planning: Advantages and Significance, Coaching and Mentoring in Performance Management: Concept, Roles, Advantage and Disadvantage of Coaching and Mentoring, Performance Management and Talent Management: Concepts, Features and Strategies to retain employees.

Unit 5: Contemporary Issues in Performance Management (9 hours)

Competency Mapping, Competency Mapping & its Linkage with Career Development and Succession Planning, Online Appraisal: Advantage & Disadvantage, Performance Management Audit, Ethical and Legal issues in Performance Management.

Exercises

The learners are required to:

1. Identify the process of performance management and performance appraisal of any organisation.
2. Analyse different methods of performance management and performance appraisal employed by any organisation.
3. Devise a performance management system for a hypothetical organisation, with the help of performance planning.
4. Discuss case studies on the success story of various learning organisations.
5. Relate the elements of performance appraisal and potential appraisal and device a system of performance-based compensation system.
6. Discuss a case study of any organisation in the context of talent management and coaching and mentoring.
7. Present case studies on contemporary issues in performance management.

Suggested Readings

- Armstrong, M., & Baron, A. (2005). *Performance management and development*. Mumbai, India: Jaico Publishing House.
- Bhattacharyya, D. K. (2011). *Performance management systems and strategies*. Uttar Pradesh, India: Pearson Education.
- Chadha, P. (2003). *Performance management: It's about performing not just appraising*. Uttar Pradesh, India: McMillan India Ltd.

- Rao, T.V. (2004). *Performance management and appraisal systems: HR tools for global competitiveness*. SAGE Response.
- Kandula, S.R. (2010). *Performance management: Strategies, intervention & drivers*. Delhi, India: Prentice-Hall of India Pvt.Ltd
- Bagchi, S.N. (2013). *Performance management*. Uttar Pradesh, India: Cengage Learning India Pvt. Ltd.

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
BAC: Discipline (CLCG) – A4: Sale of Goods Act: Cases and Application (Non-Major/Minor)	4	3	1	0	Pass in Class XII	Studied Intellectual Property Rights (IPR Laws)-I (BAC: Discipline (CLCG) – A3)
BAC: DSC-4 Principles of Management (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (CLCG) – A4: Sale of Goods Act: Cases and Application (Non-Major/Minor)

Learning Objectives

The course aims to familiarize the students with the provisions of Sale of Goods Act, an important constituent of business laws. Case laws relevant for the inception and conduct of general and business activities are required to be discussed.

Learning Outcomes

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

1. Analyse basic aspects of contract of sale vis-a-vis agreements and subsequently enter into valid business propositions.
2. Recognize and differentiate between condition and warranty.
3. Describe the rules relating to transfer of property.
4. Comprehend the provisions relating to performance of contract and delivery of goods.
5. Analyse who is an unpaid seller and his rights.

SYLLABUS OF BAC: Discipline (CLCG) - A4

Unit 1: Nature and Formation of Contract of Sale (9 hours)

Contract of Sale- meaning, features, difference between sale and agreement to sell, definition of goods, price ascertainment

Unit 2: Condition and Warranty (9 hours)

Meaning and difference between of conditions and warranties, implied and express condition and warranty, doctrine of caveat emptor

Unit 3: Rules regarding Transfer of Ownership (9 hours)

Rules regarding transfer of ownership, risk passes with ownership, sale by non-owners

Unit 4: Performance of Contract of Sale (9 hours)

Meaning of delivery of goods, modes of delivery, rules relating to delivery of goods

Unit 5: Unpaid Seller (9 hours)

Unpaid seller – meaning, rights of an unpaid seller against the goods viz., right of lien, right of stoppage of goods in transit, right of resale, right of an unpaid seller against buyer personally

Exercises

The learners are required to:

1. Enlist real life examples to differentiate between sale and an agreement to sell.
2. Give day-to-day experiences of sale contracts entered.
3. A. Enumerate types of implied conditions available under different situations.
B. Prepare a list of situations from our environment where rule of '*caveat emptor*' is not applicable.
4. Observe and list out from your environment the general rules relating to transfer of ownership.
5. List out the examples of actual and symbolic delivery from the contracts daily entered into.
6. Prepare a list of rights of an unpaid seller based on observations from day-to-day experiences.

Suggested Readings

- Jagota, R. (2021). *Business laws*. Delhi, India: Taxmann.
- Sharma, J. P. (2019). *Business law* (1st ed.). Delhi, India: Bharat Law House Pvt.
- Singh, A. (2008). *Principles of mercantile law* (8th ed.). Delhi, India: Eastern Book.
- Tulsian P.C. (2017). *Business law*. Delhi, India: Tata McGraw Hill.

Additional Resources

- Kuchhal, M C. (2021). *Business Laws*. Uttar Pradesh, India: Vikas Publishing House.
- Arora, S. (2021). *Business Laws* (8th ed.) Delhi, India: Taxmann.
- Sharma, J.P., & Kanojia S. (2015). *Vyavsayik Sanniyam*, Delhi University Hindi Cell. (For Hindi)

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
BAC: Discipline (TPP) – A4: Fundamentals of Corporate Tax Planning (Non-Major/Minor)	4	3	1	0	Pass in Class XII	Studied Fundamentals of Personal Tax Planning (BAC: Discipline (TPP) – A3)
BAC: DSC-4 Principles of Management (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (TTP) – A4: Fundamentals of Corporate Tax Planning (Non-Major/Minor)

Learning Objectives

This paper aims to provide basic knowledge of corporate tax in India and its effectiveness in tax planning.

Learning Outcomes

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

1. Recognise the concept of tax planning, tax management and tax avoidance.
2. Interpret the application of minimum alternate tax.
3. Explore the benefits and incentives available to companies to start a new business.
4. Recognise the implications of tax provisions for a company with respect to capital structure decisions
5. Identify the need for tax planning with respect to specific management decisions.

SYLLABUS OF BAC: Discipline (TTP) – A4

Unit 1: Tax Planning Concepts and Types of Companies (5 hours)

Tax planning, tax management, tax evasion and tax avoidance; types of companies; residential status of companies and tax incidence.

Unit 2: Assessment of Companies (13 hours)

Carry forward and set off of losses in case of certain companies; deductions available to corporate assesses, Computation of total income and tax liability of companies and minimum alternate tax.

Unit 3: Tax Planning with reference to setting up of a new business (9 hours)

Location of business; nature of business and form of ownership: firm/LLP vs company;

Unit 4: Tax Planning with reference to financial management decision (9 hours)

Tax planning with reference to capital structures and bonus shares.

Unit 5: Tax Planning with reference to specific management decisions (9 hours)

Tax planning with reference to purchase vs. lease of an asset and make vs. buy.

Exercises

The learners are required to:

1. Discuss case studies on tax evasion and tax avoidance.
2. Prepare a report for a hypothetical company which is non-resident in India and represent the incidence of tax for the case.
3. Discuss provisions on minimum alternate tax as per the recent budget.
4. Specify the benefits available to a start-up company opting for operations in Northeast India.
5. Develop a tax saving plan for a newly incorporated company for raising capital.
6. Prepare a case study indicating the impact of managerial decisions on the tax liability of the company.
7. Compare the choice of a company to purchase a plant or to lease the same from a tax savings point of view.

Suggested Readings

- Ahuja, G., & Gupta, R. (2019). *Simplified approach to corporate tax planning & management*. Delhi, India: Wolters Kluwer India Pvt. Ltd.
- Singhanian, V.K., & Singhanian, M. (2022). *Corporate tax planning & business tax procedures*. Delhi, India: Taxmann Publications.

Additional Resources

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
BAC: Discipline (MOM) – A4: Stenography (English)-II (Non-Major/Minor)	4	3	1	0	Pass in Class XII	Studied Stenography (English)-I (BAC: Discipline (MOM) – A3)
BAC: DSC-4 Principles of Management (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (MOM) – A4: Stenography (English)-II (Non-Major/Major)

Learning Objectives

This course is well structured and sequenced learning of Stenography (English). This art of writing, based on phonetics sounds has been adopted throughout the world in the day to day working in organizations. With the help of the given chapters the students would be able to learn to make the outlines with proper pronunciation of words. In this way they will learn stenography and strengthen their English pronunciation also. Soon after the completion of this course, the student will be able to write\scribble accurately and once the accuracy is achieved, the same could be retained provided there is regular practice.

Learning Outcomes

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

1. Demonstrate the basic rules of The Shun Hook and The Aspirate.
2. Analyse the basic concepts of R, L, SH consonant and Compound Consonants.
3. Interpret the basics of Halving Principals and Vowel Indications.
4. Apply Doubling principals and Diaphonic.

5. Summarize the Prefixes and Suffixes.

SYLLABUS OF BAC: Discipline (MOM) - A4

Unit 1: Circle, Loops, Shun Hooks (9 hours)

Large Final Hooks ‘Shun Hook’: use of Shun Hook with straight and curved strokes, medial use of Shun Hook, Use of Shun Hook after Circle ‘S’ and ‘NS’, Use of shun Hooks in phraseography. Use of circles and loops to final hooks, strokes are followed by NS, S, Ses, St, Str. “The Aspirate” H, with full detailed analyses.

Unit 2: Upward Downward R, L, SH & Compound Consonants (9 hours)

General rules for Vowel preceding and following with R, Upward and downward R, Medially use of R.

Upward, Downward L, SH with preceding or following curves n, ing and circles, medial L, and KW\GW\KY\GY, compound consonants.

Unit 3: Vowel Indication and Halving Principles (9 hours)

Vowel Indication: Initial and final Vowel Implied, Initial and final Consonant Implied.

Halving principle: vocalizing of half length forms, halving for T of D, circle following half length forms, half length H, situations where halving principle not used. Halving and thickening of the strokes, M, N, L, R. The signs for RT and LT. Joining of strokes of unequal length. Use of halving principle for past-tense, halving principle in phraseography.

Unit 4: Doubling Principle (9 hours)

The general rule for doubling, doubling of straight strokes and the strokes MP and NG, alternative forms of MPR, MBR, NG-GR. Doubling of stroke L, circle S and double length strokes, use of doubling principal in phraseography.

Diphonic or two vowel signs, Use of Diphones, Medial Semi-Circle, Left Semi-Circle, Right Semi-circle.

Unit 5: Prefixes and Suffixes (9 hours)

Prefixes: expression of the prefixes, initial common-, medial com, accom-, intro- etc. Logograms as prefixes. Negative words etc.

Suffixes: Suffixes and Terminations – The dotting, expressingly, -logically, mentality, -ship, figures and contractions, etc.

ercises

The learners are required to:

1. Apply the Basics of Shun Hook.
2. Practice the concept of R, L, SH and compound consonant.
3. Interpret the basics of Halving Principals and Vowel Indications.
4. Practice Diaphones, semi circles and Doubling Principles.
5. Use Prefixes, Suffixes, and Terminations.

Suggested Readings:

- Pitman, I. (2017). *Pitman shorthand instructor and key*. India: Pearson Education Ltd.

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

B.A. Programme with Commerce (Commerce as Non-Major/Minor)

BAC: DSC-4: Principles of Management (Non-Major/Minor)

Learning Objectives

The course aims to equip learners with essential management related knowledge and skills and their applicability in the real world.

Learning Outcomes

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

1. Discuss evolution of management and its significance.
2. Analyse applicability of managerial functions.
3. Assess the significance of planning and organising in business.
4. Interpret the role of directing in business.
5. Analyse the importance of controlling function and discuss contemporary issues in management.

SYLLABUS OF BAC: DSC-4

Unit 1: Introduction to Management (9 hours)

Principles of management - concept, nature and significance; Evolution of Management thought: Classical (Fayol's principles of management; Taylor's scientific management), Neoclassical (Hawthorne Experiments), Modern approach (Systems Approach; Contingency Approach).

Unit 2: Functions of Management (7 hours)

Management functions and their relationship- planning, organizing, staffing, directing and controlling; Coordination - concept, characteristics and importance; Functional areas of management – an overview.

Unit 3: Planning and Organizing (11 hours)

Planning- meaning, strategic and operations planning; Decision-making- concept, importance and bounded rationality; Organizing- division of labor & specialization; Organisational structures- traditional and modern; Factors affecting organisational design.

Unit 4: Directing (11 hours)

Concept and theories of Motivation- Maslow's need hierarchy, Herzber's two-factor theory, Theory X&Y; Leadership-meaning and importance, leadership styles, Transactional and transformational leadership; Communication- meaning and importance.

Unit 5: Controlling and Contemporary Issues in Management (7 hours)

Principles of Controlling, performing controlling function; Management challenges of the 21st Century; Factors reshaping and redesigning management purpose, performance and reward perceptions- Internationalization; Digitalization; Entrepreneurship & innovation; Workplace Diversity

Exercises:

The learners are required to:

1. Assess the applicability of managerial theories in today's corporate world.

2. Demonstrate the use of managerial functions in organizing an event.
3. Prepare a comparative analysis of organization structures of various companies.
4. Demonstrate various types of leadership styles in form of role play and identify the motivation techniques used by leaders.
5. Discuss the impact of emerging issues in management.

Suggested Readings:

- Drucker, P. F. (1954). *The Practice of management*. New York, United States: Harper & Row.
- Drucker, P. F. (1999). *Management challenges for the 21st Century*. New York, United States: HarperCollins Publishers Inc.
- Griffin, R.W. (2011). *Management principles and application*. Massachusetts, United States: Cengage.
- Koontz, H., & Weihrich, H. (2012). *Essentials of management: An international and leadership perspective*. New York, United States: McGraw Hill Publications.
- Kumar, P. (2019). *Management: principles and applications*. Delhi: JSR Publication House LLP.
- Laasch, O. (2022). *Principles of management*. California, United States: Sage Textbook.
- Mahajan, J.P., Mahajan, A., & Dewan, D. (2017). *Management principles and applications*. Uttar Pradesh, India: Vikas Publications.
- Rao, V.S.P. (2017). *Management Principles and Applications*. Delhi, India: Taxmann Publications.
- Vasishth, N., & Rajput, N. (2016). *Principles of management*. Delhi: Kitab Mahal.

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

Semester- V
B.A. Commerce based Papers

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Practical Aspects of Entrepreneurship BAC: Discipline (ESB) – A5 (Non-major/Minor)	4	3	1	0	Pass in Class XII	Studied Launching a New Venture (BAC: Discipline (ESB) – A4)
Cost Accounting BAC: DSC-5 (Major)	4	3	1	0	Pass in Class XII	NIL
Management of Small Business Enterprises BAC: DSE (ESB) - 5.1 (Major)	4	3	1	0	Pass in Class XII	NIL
Evolution of Policy & Institutional Framework BAC: DSE (ESB) - 5.2 (Major)	4	3	1	0	Pass in Class XII	NIL
Social Entrepreneurship BAC: DSE (ESB) - 5.3 (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (ESB) - A5: Practical Aspects of Entrepreneurship (Non-Major/Minor)
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Learning Objectives

To acquaint the students about the practical aspects of entrepreneurship

Learning Outcomes

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

1. Analyse entrepreneurial business environment.
2. Identify entrepreneurial organizational assistance offered to start ups.
3. Analyse and evaluate the public and private financing ecosystem for promoting entrepreneurship.
4. Prepare business plans and project reports.
5. Analyse different kinds of digital disruptions.

SYLLABUS OF BAC: Discipline (ESB) – A5

Unit 1: Assessing Entrepreneurial Business Environment (9 hours)

Introduction to entrepreneurship, Dimensions of Entrepreneurship, Entrepreneurial Mindset, startup culture growth and developments with special reference to India (case studies), environmental analysis, success stories of entrepreneurs - Indian and international, family business culture in India, succession planning, Relevant case studies

Unit 2: Organisation Assistance (9 hours)

Emerging forms of organising startups,- OPC, LLP, e-commerce model, network organisation, co- working space, overview of Industrial Park, Special Economic Zone ,Khadi and Village Industries Commission (KVIC), MSME, startup Environmental Clearance, prerequisite clearances for startups, Quality Standards with special reference to Indian and international standards specifications, over view of incentives , facilities and reliefs for startups (excise, income tax etc.), Modernisation assistance to small scale unit, Incentives and facilities to exports entrepreneurs

Unit 3: Entrepreneurial financing (Private and Public) (9 hours)

Private support system- angel investing, Venture capital, Private equity, crowd funding, bootstrapping, Business incubators, Financial assistance by Government agencies, - NSIC, SIDO, MSME, SIDBI, SFC, DST, Governmental Start-up schemes- Make in India, Startup India, Standup India, Non-Governmental Financial institutes- ICICI, EDI, SME chamber of India, ICSE, Understanding basics of financial statements (balance sheet and income statement and cash flow analysis)

Unit 4: Preparing Business plans and Project Report (13 hours)

Idea generation and Feasibility analysis, Building a business plan and effectively communicate and "sell" new business concepts to investors, Mock business plan w.r.t different products and services, Aspects of a Project, Phases of a Project, Project Report,

Contents of a Project Reports, Proforma of a Suggested Project Report for a manufacturing and service Organization

Unit 5: Adapting digital developments and Disruptions (5 hours)

Digital disruptions, threats of mega alliances, strategies to sustain new business, challenges of takeovers and acquisitions, Emerging new business forays- opportunities, dimensions and challenges, regulations.

Exercises

The learners are required to:

1. Analyse business environment for any start up.
2. Identify entrepreneurial organizational assistance offered to various startups.
3. Analyse and evaluate the public and private financing ecosystem for promoting entrepreneurship in the Indian market.
4. Prepare a hypothetical business plan and project report for any start up idea.
5. Analyse the recent digital disruptions in the Indian market.

Suggested Case studies

- Case study on the Indian Unicorn - Zomato, Mobikwik, Policy bazaar, Pharmacy.
- Readings about some leading venture capitalist- Tiger capital, Softbank, Sequoia capital.
- Case studies - Alibaba, Facebook, Nirma, Fab India.

Suggested Readings

- Belsky, S. (2018). *The Messy Middle: Finding Your Way Through the Hardest and Most Crucial Part of Any Bold Venture*. Penguin.
- Baron, R. A., & Hmieleski, K. M. (2018). *Essentials of entrepreneurship second edition: Changing the world, one idea at a time*. Glos, United Kingdom: Edward Elgar Publishing.
- Burns, P. (2016). *Entrepreneurship and Small Business: Start-Up, Growth and Maturity*. Bloomsbury Publishing.
- Jain, V. (2022). *Entrepreneurship*. Delhi, India: Singhal Publications.

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

BAC: DSC-5 Cost Accounting (Major)

Learning Objectives

The course aims to develop understanding among learners about contemporary cost concepts and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purposes.

Learning Outcomes

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

1. Compute unit cost and total cost of production and prepare cost statement.
2. Compute employee cost, employee productivity and employee turnover
3. Classify and estimate overheads.
4. Determine cost under job costing, process costing, contract costing and service costing.
5. Compute the break-even point of a product and firm.

SYLLABUS OF DSC-5

Unit 1: Introduction (9 hours)

Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and preparation of Cost Sheet. Role of a cost accountant in an organisation.

Unit 2: Elements of Cost : Material and Employee Cost (9 hours)

- (a) Materials: Accounting and control of materials: Concept of material cost and control, accounting and control of purchases, storage and issue of materials. Inventory systems, Methods of pricing of materials issues — FIFO, LIFO, and Weighted Average, Physical Verification, Fixation of stock levels, determination of economic order quantity, ABC analysis. Accounting treatment and control of losses — Wastage, scrap, spoilage and defectives
- (b) Employee Cost: Accounting and Control of employee cost; time keeping and time booking; Concept and treatment of idle time, over time and employee turnover

Unit 3: Elements of Cost: Overheads (9 hours)

Classification, allocation, apportionment and absorption of overheads, Treatment of under and over-absorption.

Unit 4: Methods of Costing (9 hours)

Job costing, Contract costing, Process costing (excluding treatment of work-in- progress, joint and by- products). Service costing (only transport).

Unit 5: Cost-Volume-Profit Analysis (9 hours)

Concept of cost-volume-profit analysis, marginal cost and marginal cost equation, profit-volume ratio, break-even analysis, cost break- even point, composite break- even point, margin of safety, simple break-even chart, Identification of key factor and determination of profitability.

Notes :

1. Treatment of various items of cost should be as per the relevant cost Accounting Standards (CAS) issued by Institute of Cost Accountant of India.
2. Use only simple numerical problems in all the above units to explain the various concepts, methods and techniques given therein.
3. Use of spreadsheet software should be encouraged for the basic calculation.

Exercises:

The learners are required to:

1. Prepare a cost statement for manufacturing and/ or service organisation.
2. Visit industries to understand process costing and prepare a cost statement for any process industry.
3. Visit a factory and compute the employee cost of the firm.
4. Analyse the role of overhead costs in the production process of any firm.
5. Analyse case studies on job costing, process costing, contract costing and service costing.
6. Design a hypothetical business plan for a firm selling financial products. Estimate the break-even point for different products.

Suggested Readings

- Arora, M.N. (2021). *Cost Accounting-principles and practice*. Delhi, India: Vikas Publishing House.
- Goel, R. K., & Goel, I. (2019). *Concept Building Approach to Cost Accounting for B.Com (Hons.)/B.Com*. Delhi, India: Cengage Publications.
- Gupta, S., Reeta, & Rao, R.P. (2021). *Cost Accounting for B.Com*. Delhi, India: Sultan Chand.
- Maheshwari, S. N., & Mittal, S. N. (2020). *Cost Accounting. Theory and Problems*. Delhi, India: Shri Mahaveer Book Depot.
- Maheshwari, S. N., Mittal S. K., & Mittal, S.N. (2021). *Cost Accounting: Principles & Practice*. Delhi, India: Shree Mahaveer Book.
- Mitra, J. K. (2021). *Cost and Management Accounting*. Delhi, India: Oxford University Press.
- Nigam, B. M. L., & Jain, I. C. (2023). *Cost Accounting: Principles and Practice*. Delhi, India: PHI Learning.
- Singh, S. (2019). *Fundamentals of Cost Accounting*. Allahabad, India: Kitab Mahal.
- Tulsian, P.C. (2020). *Cost Accounting*. Delhi, India: S.Chand.

Additional Resources

- Drury, C. (2018). *Management and Cost Accounting*. China: Cengage.
- Horngren, C. T., Foster, G., & Dattar, S. M. (2017). *Cost Accounting: A Managerial Emphasis*. Delhi, India: Prentice Hall of India Ltd.
- Jain, S.P., & Narang, K.L. (2021). *Cost Accounting: Principles and Methods*.

Jalandhar, India: Kalyani Publishers.

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

BAC: DSE (ESB) - 5.1: Management of Small Business Enterprises (Major)

Learning Objectives

The purpose of this course is to acquaint the students with the basic knowledge of managing a small enterprise.

Learning Outcomes

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

1. Discuss managerial issues in small enterprises.
2. Analyse the significance of having appropriate capital structure mix in the organisation.
3. Interpret and construct an influential marketing plan.
4. Analyse and realize the significance of having right mix of employees in the organisation.
5. Demonstrate the process of planning for management succession.

SYLLABUS OF BAC: DSE (ESB) - 5.1

Unit I: Managerial Issues concerning Small Enterprises (9 hours)

Entrepreneurial style of management; Sole proprietorship and partnership, limited liability, partnership; Registration process; Government tax pattern (brief overview); Strategic management & entrepreneur- enterprise age and managerial strategies; Building competitive advantage.

Unit II: Managing the Capital Structure (9 hours)

Funding-own savings, family/friends & relatives; Banks/lending institutions; Banking habits- crossing of cheques, utility of overdraft facility etc.; Equity vs. Debt- financing-venture capital, angel funds; Capital mix-short term and long term capital sources; Factors determining efficient capital structure.

Unit III: Building a Powerful Marketing Plan (9 hours)

Building a guerrilla marketing plan, pin pointing the target market, plotting a guerrilla marketing strategy; Building a competitive edge; E-Commerce and entrepreneur.

Unit IV: Leading the Growing Enterprise (9 hours)

Leadership in the new economy, hiring the right employees; Building right organisational culture and structure; Challenge of motivating workers.

Unit V: Planning for Management Succession. (9 hours)

Planning the management/leadership succession in the enterprise (Case studies of management style of efficient institutions).

Note: Case studies may be used in teaching various units.

Exercises

The learners are required to:

1. Discuss important managerial issues for any small enterprise.
2. Study the capital structure mix of any organisation. Critically evaluate the same.
3. Design a marketing plan for any hypothetical start up.
4. Study the human resource mix of any organisation. Critically evaluate the same.
5. Discuss case studies management succession.

Suggested Readings

- Berger, B. (Ed.). (1991). *The culture of entrepreneurship* (pp. 1-12). San Francisco, United States: Ics Press.
- Chhabra, T. N. (2009). *Entrepreneurship development*. Delhi, India: Sun India.
- Prasad, L.M. (2004). *Business Policy: Strategic Management*. Delhi, India: Sultan Chand & Sons.

Additional Resources

- Kaplan, J. M., & Warren, A. C. (2003). *Patterns of entrepreneurship*. Hoboken, United States: John Wiley & Sons, Incorporated.
- Zimmerer, T. W. & Scarborough, N. M. (2005). *Essentials of Entrepreneurship and Small Business Management*. United States: Pearson.

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

BAC: DSE (ESB) - 5.2: Evolution of Policy & Institutional Framework (Major)

Learning Objectives

The purpose of this course is to make the learners aware of the evolution of the policies and institutional framework for the promotion of entrepreneurship in the country.

Learning Outcomes

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

1. Recognise the evolution of government policy for small enterprise sector.
2. Interpret the legal framework of entrepreneurship and small business.
3. Describe the available institutional support system for promoting small-scale sector.
4. Describe the policy framework for entrepreneurship and small business.
5. Analyse and review the Non-Governmental Initiatives for Entrepreneurial Promotion.

SYLLABUS OF BAC: DSE (ESB) - 5.1

Unit I: Evolution of Small-Scale Sector Policy (9 hours)

Genesis and the evolution of the Government of India's Small-scale sector policy; Gandhian philosophy towards small enterprises and the recommendations of the Ford Foundation team.

Unit II: Legal Framework of Entrepreneurship and Small Business (9 hours)

Industrial Policy Resolutions 1956, 1977; New Economic Policy 1991; Reports of various committees on Industrial and business activities particularly relating to the development of entrepreneurship and small business; Report on entrepreneurship by Knowledge Commission.

Unit III: Institutional Support for Entrepreneurship and Small Business (9 hours)

National-level financial and non-financial institutions for entrepreneurship and small business development and their roles, functions and schemes- Small Industries Development Bank of India (SIDBI), National Small Industries Corporation (NSIC), National Institute of Small Industries and Entrepreneurship Development (NIESBUD), Entrepreneurship Development Institute of India (EDII), NI-MSME, Export Promotion Council (emphasis on their objectives, activities and schemes).

Unit IV: Policy Framework for Entrepreneurship and Small Business (9 hours)

State level policies and institutions situated in NCR, Delhi-their roles, functions and promotional measures; Schemes under Directorate of Industries, Institutes of Entrepreneurship Development (IEDs), State Finance Corporations (SFCs), State Industrial Development Corporation (SIDC), Small Industries Service Institutes (SISI), Technical Consultancy Organisations, DICs.

Unit V: Non-Governmental Initiative in Entrepreneurial Promotion (9 hours)

Role of FICCI and other nodal trade associations on entrepreneurship initiatives in private sector; Private-public collaboration on entrepreneurship; Role of industries/entrepreneurs' associations and self-help groups.

Exercises

The learners are required to:

1. Analyse the evolution of government policy for small enterprise sector in India.
2. Analyse the legal framework of entrepreneurship and small business in India.
3. Critically assess the available institutional support system for promoting small-scale sector in India.
4. Discuss and analyse the policy framework for entrepreneurship and small business in India.
5. Analyse and review the Non-Governmental Initiatives for entrepreneurial promotion in India.

Suggested Readings

- Nanda, K.C. (1999). *Credit and Banking: What Every Small Entrepreneur (and Banker) Must Know*. Delhi, India: Response Books.
- Verma, J. C., & Singh, G. (2002). *Small Business and Industry: A Handbook for Entrepreneurs*. Delhi, India: Sage Publications.

Additional Resources

- Awasthi, D. N., & Sebastin, J. (1996). *Evaluation of Entrepreneurship Development Programmes*. Delhi, India: Sage Publications Private Limited.
- Juneja, J.S. (2002). *Small and Medium Enterprises*. Delhi, India: Deep & Deep Publications Pvt. Ltd.
- Journals, Periodicals, and Report:
- Laghu Udyog Samachar (Hindi and English)
- SEDME

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

BAC: DSE (ESB) - 5.3: Social Entrepreneurship (Major)

Learning Objectives

The purpose of this course is to acquaint the students with desirability, processes and feasibility of social entrepreneurship in the social framework of India and to enable them to find social entrepreneurship as an alternative occupational choice.

Learning Outcomes

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

1. Recognise the symbiotic relationship between entrepreneurship and economic development.
2. Discuss the fundamentals of social entrepreneurship.
3. Identify opportunities in the social sector.
4. Discuss social dimensions to entrepreneurship.
5. Discuss success stories on social entrepreneurship in India.

SYLLABUS OF BAC: DSE (ESB) - 5.3

Unit I: The Entrepreneurial Society (9 hours)

The symbiotic relationship between entrepreneurship and economic development; Social entrepreneurship in global context vis-à-vis India; Growth of social entrepreneurship-impetus for entrepreneurship-push and pull factors.

Unit II: Fundamentals of Social Entrepreneurship (9 hours)

Meaning, forms and need for social entrepreneurship in contemporary societies; Corporate Social Responsibility (CSR) and social entrepreneurship-linkages; Cases of corporate promotion of social entrepreneurship in India; Governmental and non-governmental efforts in the promotion of social entrepreneurship; Future prospects of social entrepreneurship.

Unit III: Developing a Framework for Opportunity Identification in Social Sector (9 hours)

Factors that create opportunity; Hobbies, work experience, internet, service sector; Market gap analysis of emerging social arena; Opportunity identification process- project feasibility study of social enterprises, sequence of analysis of project feasibility.

Unit IV: Social Dimension to Entrepreneurship (9 hours)

Role of mentors, role models, tolerance for failure; Family support for initiating formation of social sector enterprises; Start ups in the social concept; Role of government in contributing to growth of 1st generation social entrepreneurs.

Unit V: Indian Experiences (9 hours)

Success stories on social entrepreneurship- case studies of Indian social entrepreneurs; Entrepreneurial failures and coping with it; Case studies of entrepreneurial failures in social sector; Cultural support for failures (some cases of entrepreneurial success and failures and lesson learnt- with recent examples, recent start ups in social sector).

Exercises

The learners are required to:

1. Analyse the symbiotic relationship between entrepreneurship and economic development in India.
2. Discuss and analyse the fundamentals of social entrepreneurship, and evaluate certain related case studies.
3. Identify the possible opportunities in the Indian social sector.
4. Discuss case studies on social dimensions to entrepreneurship.
5. Discuss case studies on certain success stories on social entrepreneurship in India.

Suggested Readings

- Bansal, R. (2011). *I Have a Dream-The inspiring Stories of 20 social entrepreneurs who found new ways to solve old problems*. Ahmedabad, India: Westland Books
- Berger, B. (1992). *The Culture of Entrepreneurship*. Delhi, India: Tata-McGraw Hill Publishing Company Ltd.
- Bornstein, D. (2007). *How to change the world: Social entrepreneurs and the power of new ideas*. Oxford, United Kingdom: Oxford University Press.
- Yunus, M. (2011). *Building Social Business: The New Kind of Capitalism that Serves Humanity's most pressing Needs*. New York, United States: BBS, Public Affairs.
- Kaplan, J. M. (2003). *Patterns of Entrepreneurship*. Hoboken, United States: John Wiley & Sons Inc.
- Scarborough, N. M. (2016). *Essentials of entrepreneurship and small business management*. United States: Pearson.

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Financial Markets BAC: Discipline (A&F) – A5 (Non-major/Minor)	4	3	1	0	Pass in Class XII	NIL
Cost Accounting BAC: DSC-5 (Major)	4	3	1	0	Pass in Class XII	NIL
Investing in Stock markets BAC: DSE(A&F)- 5.1 (Major)	4	3	1	0	Pass in Class XII	NIL
Computer Application in Accounting BAC: DSE (A&F) - 5.2 (Major)	4	2	0	2	Pass in Class XII	NIL

BAC: Discipline (A&F) – A5: Financial Markets (Non-Major/Minor)

Learning Objectives

The course aims to provide the learners an overview of the financial markets.

Learning Outcomes

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

1. Recognise the function and role of financial markets.
2. Evaluate the working of money market and the role of RBI.
3. Analyse functioning of capital market and various capital market instruments.
4. Evaluate the role of stock exchanges in India.
5. Explain the role of SEBI in the capital market.

SYLLABUS OF BAC: Discipline (A&F) – A5

Unit 1 Introduction to Financial Markets (7 hours)

Concept, significance and Functions of financial markets. Structure/Components of Financial markets – Money market, Capital market -Primary & Secondary; Debt & Equity; Derivative; Forex and commodity market; An overview of Indian and International Financial Markets.

Unit 2 Money Market (9 hours)

Concept and Importance of Money market, Functions of Money market, Participants in the Money Market, Structure/classification of Money market; Money market instruments; RBI and Money Market.

Unit 3 Capital Market- I (9 hours)

Introduction to Capital Market - Concept, significance and functions of Capital market; Capital Market instruments; Participants in the Capital market; Structure/classification of Capital market; Debt and Equity markets; Recent developments in Capital market.

Unit 4 Capital Market - II (13 hours)

Primary Market (NIM) – Concept, importance and functions of Primary market; Methods of flotation; Secondary Market - Concept, importance and Role of Secondary Market; Difference between Primary and Secondary Markets; Stock exchanges in India – NSE and BSE; Demutualisation of Stock Exchanges in India; Stock Index- Concept and importance; Major Stock Indices - SENSEX, NIFTY.

Unit 5 SEBI and Investor Protection (7 hours)

Concept, structure and objectives of SEBI; Functions of SEBI; Role of SEBI in primary and Secondary markets; Investor protection.

Exercises

The learners are required to:

1. Prepare a report on the role of financial markets in developing countries.
2. Analyse the role of RBI in India.
3. Analyse the benefit of investing in various capital market instruments.
4. Critically assess the role of stock exchanges in developing the Indian economy.
5. Assess and comment on the role of SEBI in the Indian capital market.

Suggested Readings

- Balachandran, V. (2023). *Securities Market & Regulations*. Delhi, India: Sultan Chand & Sons.
- Khan M.Y. (2019). *Indian Financial System*. Delhi, India: Tata McGraw Hill.
- Pathak, B. V. (2019). *Indian Financial System: Markets, Institutions and Services*. Delhi, India: Pearson Education.
- Frederic S. M., & Eakins, S. G. (2019). *Financial Markets and Institutions*. Delhi,

India: Pearson Education.

- Saunders, A., & Milton, C. M. (2007). *Financial Markets and Institutions*. Delhi, India: Tata McGraw Hill.
- Bhole, L. M. (2019). *Financial Markets and Institutions*. Delhi, India: Tata McGraw Hill Publishing Company.
- Kumar, V., Gupta, K., & Kaur, M. (2021). *Financial Markets, Institutions and Financial Services*. Delhi, India: Taxmann's Publications.

Additional Readings

- RBI Functions and Working – Reserve Bank of India
- RBI Annual Reports
- www.sebi.gov.in
- www.rbi.org.in
- <https://www.bseindia.com/bseindia.com>
- <http://www.nseindia.com/nseindia.com>

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

BAC: DSE(A&F)- 5.1: Investing in Stock markets (Major)

Learning Objectives

The course aims to familiarize the students with the skills required to operate in the stock market. They can learn the trading mechanism of the stock exchanges.

Learning Outcomes

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

1. Recognise the basic principles of investing in stock market.
2. Analyse stocks under the Economy, Industry, Company (EIC) framework.
3. Apply Technical Analysis tools to take investment decisions.
4. Analyse the working of Indian stock market.
5. Analyse the different types of mutual fund schemes.

SYLLABUS OF BAC: DSE(A&F)- 5.1

Unit 1: Basics of Investing (9 hours)

Basics of Investment & Investment Environment. Concept of Risk and Return, Risk and Return trade-off, Types of Investing and Investors. Avenues of Investments - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds, ETF. Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.

Unit 2: Fundamental Analysis (9 hours)

Top-down and bottom-up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, EBIT, Capital gearing ratio, Return on Investment, Return on Equity, EPS and DPS analysis, Industry market ratios: Operating Profit Ratio, Net Profit Ratio, PE, PEG, Price over sales, Price over book value, Dividend Yield, Earning Yield, Debt-Equity Ratio, EVA). Understanding the Shareholding pattern of the company.

Unit 3: Technical Analysis (9 hours)

Trading rules (credit balance theory, confidence index, filter rules, market breadth, advances vs declines) and charting (use of historic prices, simple moving average and MACD, basic and advanced interactive charts). Do's & Don't s of investing in markets.

Unit 4: Indian Stock Market (9 hours)

Primary Markets (Initial Public Offering, Follow on Public Offering, Private placement, offload Promoters' shares), Secondary Markets (cash market and derivative market: Futures and Options), Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchanges, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: DEMAT trading, types of orders, using brokerage and analyst recommendations.

Unit 5: Investing in Mutual Funds (9 hours)

Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds:- Open-ended, close-ended, equity, debt, hybrid, index funds,

Exchange Traded Funds and money market funds. Factors affecting the choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.

Exercises

The learners are required to:

1. Recognise the basic principles of investing in stock market and assess the risk and return of stocks under SENSEX.
2. Choose any company in India and perform EIC analysis to evaluate its stock.
3. Make an investment decision for any stock using tools of technical analysis.
4. Analyse the working of Indian stock market.
5. Evaluate the performance of different mutual fund schemes.

Suggested Readings

- Chandra, P. (2021). *Investment Analysis and Portfolio Management*. Delhi, India: Tata McGraw Hill Education.
- Kevin, S. (2019). *Security Analysis and Portfolio Management*. Delhi, India: PHI Learning.
- Kumar V., Kumar N., & Sethi R. (2019). *Investing in Stock Markets*. Delhi, India: Ane Books.
- Pandian, P. (2020). *Security Analysis and Portfolio Management*. Delhi, India: Vikas Publishing House.
- Ranganatham, M., & Madhumathi, R. (2019). *Security Analysis and Portfolio Management*. Delhi, India: Pearson Education.
- Singh J.K., & Singh A.K. (2019). *Investing in Stock Markets*. Delhi, India: A K Publications.
- Tripath V., & Pawar N. (2023). *Investing in Stock Markets*. Delhi, India: Taxmann Publications.

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

BAC: DSE (A&F) - 5.2: Computer Application in Accounting (Major)

Learning Objectives

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

Learning Outcomes

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

1. Recognise the features of manual and computerised accounting system environments.
2. Record business transactions and prepare financial statements.
3. Explain structure of a computerised accounting system for a business firm.
4. Create masters and vouchers entry.
5. Examine necessary adjustments for Goods and Service Tax (GST) while recording business transactions.

SYLLABUS OF DSE (A&F) - 5.2

Unit-1: Introduction to Accounting (3 hours)

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

Unit-2: Recording of business transactions and preparation of financial statements (7 hours)

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

Unit-3: Computerised Accounting System (4 hours)

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

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

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

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

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

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

Unit-5: Taxation and Generating Reports (4 hours)

Taxation: Accounting for Goods and Service Tax

Generating Reports: Cash Book, ledger accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement and Cash Flow Statement.

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

Practical Exercises

The learners are required to:

1. Compare and contrast the manual and computerised accounting system of any firm.
2. Record business transactions and prepare financial statements for any hypothetical firm.

3. Analyse the structure of a computerised accounting system for a business firm.
4. Evaluate the relevance of recent innovations happened in computerised accounting system.
5. Collect the voucher data of a firm and prepare it in computerised system.
6. Analyse tax amount of select firms listed on BSE and correlate their financial performance and expenditure with taxes.

Suggested Readings

- Charles, T H., Sundem, G. L., Elliot, J. A., & Philbrick, D. R. (2017). *Introduction to Financial Accounting*. Delhi, India: Pearson.
- Goyal, B. K., & Tiwari, H.N. (2022). *Financial Accounting*. Delhi, India: Taxmann
- Kumar, A. (2021). *Financial Accounting*. Delhi, India: Singhal Publication.
- Lal, J., Srivastava, S., & Shivani. A. (2020). *Financial Accounting Text and problems*. Delhi, India: Himalaya Publishing House.
- Leonardo, A. R., Qanis, J. R., & Alderman, C. W. (1990). *Accounting Information Systems: A cycle Approach*. London, United Kingdom: Wiley.
- Lt. Bhupinder. (2021). *Financial Accounting – Concepts and Applications*. Delhi, India: Cengage.
- Monga, J. R., & Bahadur, R. (2022). *Financial Accounting: Concept and Applications*. Delhi, India: Scholar Tech Press.
- Robert, L. H. (2008). *Accounting Information Systems: Basic Concepts and Current Issues*. London, United Kingdom: McGraw Hill.
- Sehgal, A., & Sehgal, D. (2019). *Fundamentals of Financial Accounting*. Delhi, India: Taxmann.

Additional sources

- Tally ERP 9 book advanced user. Publisher: Swayam Publication (www.tallyerp9book.com)
- Tulsian, P. C., Tulsian, B., & Tulsian, T. (2023). *Financial Accounting*. Delhi, India: S. Chand.
- Tally ERP 9 Training Guide – 4th Edition. Ashok K Nadhani. Publisher: BPB Publications
- **Web resource:** <http://tallyerp9book.com/TallyERP9-Book-Content.html>

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

B.A. Programme with Commerce (Banking and Insurance)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre- requisite of the course (if any)
		Lecture	Tutorial	Practical / Practice		
Insurance and Risk Management BAC: Discipline (B&I) – A5 (Non-Major/Minor)	4	3	1	0	Pass in Class XII	NIL
Cost Accounting BAC: DSC-5 (Major)	4	3	1	0	Pass in Class XII	NIL
Life Insurance-I (BAC: DSE(B&I)-5.1) (Major)	4	3	1	0	Pass in Class XII	NIL
Marketing Services of Insurance Product (BAC: DSE (B&I) - 5.2) (Major)	4	3	1	0	Pass in Class XII	NIL

GENERIC ELECTIVE
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Operational Aspects of Insurance (BAC: GE(B&I)-5.1)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (B&I) -A5: Insurance and Risk Management (Non-Major/Minor)

Learning Objectives

The course aims to give students an in-depth knowledge about risk management and insurance.

Learning Outcomes

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

1. Recognise basics of the risk management.
2. Describe the basic concept and principles of insurance.
3. Analyse different types of life insurance policies.
4. Analyse different types of general insurance policies.
5. Recognise the regulatory aspect of insurance in India.

SYLLABUS OF BAC: Discipline (B&I) – A5

Unit I: Concept of Risk and Risk Management (7 hours)

Risk- Meaning, Types of Risk, Sources and Measurement of Risk, Risk Retention and Transfer. Objectives of risk management, Risk management process, Identifying and evaluating potential losses, selecting appropriate technique for treating loss exposure, Risk financing, Implementing and administering risk management program, Personal risk management. Concept of Disaster Risk Management. Meaning of Actuary and Actuarial Science.

Unit II: Introduction to Insurance (16 hours)

Concept and Nature of Insurance Contract, law of large numbers, Characteristics of insurance

Principles of insurance contract: utmost good faith, insurable interest, proximity cause, contribution & subrogation, and indemnity. Legal Aspects of Insurance Contract. Globalization of Insurance Sector, Reinsurance, Co-insurance, Assignment, Endowment, Types of Insurance: Life insurance, General Insurance.

Unit III: Life Insurance (9 hours)

Meaning of Life Insurance, Features-classification of policies, Types of life insurance policies: Term insurance, Whole life insurance and its variants, Endowment insurance and its variants, Annuities. Surrender value. Policy Process: Application, and acceptance, prospectus, proposal forms and other related documents, Age proof, Special reports, Assignments, Nomination. Claim Settlements: Loans, surrender, Foreclosure Policy, Maturity claims survival benefit, Payments death claims, Waiver of evidence of title-Early claims, Claim concession, Presumption of death, Accident and disability benefits.

Unit IV: General Insurance (9 hours)

Types of general insurance: Fire and Motor Insurance, Health Insurance, Marine Insurance, Automobile Insurance, Burglary and personal accident Insurance in India, Liability insurance, Miscellaneous insurance, Claims settlement.

Unit V: Regulation of Insurance in India (4 hours)

Control of Malpractices, Negligence, Loss Assessment and Loss Control, Exclusion of perils, Regulatory Framework of Insurance: Role, Power, and Functions of IRDA, Composition of IRDA, IRDA Act 1999.

Exercises

The learners are required to:

1. Identify the various kinds of risks they are exposed to.
2. Discuss the concept and principles of insurance.
3. Compare the terms different life insurance policies offered in the market.
4. Compare the terms of different general insurance policies offered in the market.
5. Discuss different aspects of the regulatory framework of insurance in India.

Suggested Readings

- Dorfman, M. S. (2015). *Introduction to Risk Management and Insurance*. (10th ed.) Pearson.
- Rejda, G.E. (2014). *Principles of Risk Management and Insurance*. Essex, United Kingdom: Pearson Education.
- Gupta, P.K. (2020). *Insurance and Risk Management*. Delhi, India: Himalaya Publishing House.
- Kumar, S. (2019). *Essential of Insurance and Risk Management*. Delhi, India: JSR Publishers.
- Mishra, M. N. (2020). *Principles and Practices of Insurance*. Delhi, India: Sultan Chand and Sons.
- Farooqui, A. (2019). *Principles and Practices of Insurance*. Wisdom Publications.

Additional Resources

- Black, K., & Skipper, H.D. (2012). *Life and Health insurance*. Pearson Education.
- Crane, F. (2014). *Insurance Principles and Practices*. New York, United States: John Wiley and Sons.
- Vaughan, E. J., & T. Vaughan. (2016). *Fundamentals of Risk and Insurance*. Hoboken, United States: Wiley & Sons

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

BAC: DSE(B&I)- 5.1: Life Insurance-I (Major)

Learning Objectives

The course aims to make the students acquainted with various aspects of life insurance and issues related to insurance products in terms of pricing, underwriting and necessary documentation.

Learning Outcomes

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

1. Describe the basic concepts related to life insurance.
2. Examine a life insurance plan depending upon the need of the insurer.
3. Illustrate various aspects related to pricing of insurance products.
4. Demonstrate the underwriting process and requisite documentation.
5. Interpret the vital regulations with special reference to LIC.

SYLLABUS OF BAC: DSE (B&I) -5.1

Unit 1: Introduction to Life Insurance (5 hours)

Purpose and Need of Life Insurance, Important Terminologies: Premium, Sum Assured Insured, Proposer, Nominee, Survivor, Assignee, Assignment, Riders etc., Essential features of Life Assurance, Advantages of Life Assurance, Principles of Life Insurance, Importance of Life Insurance

Unit 2: Types of Life Insurance Plans (11 hours)

Whole-life Plans, Endowment Insurance Plans, Term Insurance Plans, Whole-life and Endowment Plans: Comparison, Couple Life Insurance Policy, Female Insurance Plans, Children Plans, Plans for Handicapped Dependents, Plans for High Worth Individuals, Money Back Plans, Micro Insurance Plans, Group Insurance Schemes, Social Security Schemes, Pension/ Annuity Plans, Unit Plans

Unit 3: Insurance Pricing (11 hours)

Pricing Objectives, Life Insurance Pricing Elements, Insurance Rating Methods, Calculation of Premium, Payment of Premium, Classification of Expenses, Surrender Value, Sum Assured Value and Paid up Value

Unit 4: Underwriting and Policy Documents (11 hours)

Underwriting Process, Methods of Rate Determination, Types of Underwriters, Rate of Agents in Underwriting, Policy Bonds, Proposal Form, Certification of Insurance

Unit 5: Life Insurance Act, 1956 (7 hours)

Important Definitions, Establishment and Incorporation of Life Insurance Corporation of India, Constitution and Functions of LIC, Constitution of Tribunal, Management of LIC.

Exercises

The learners are required to:

1. Discuss basic concepts and importance of life insurance.
2. Evaluate different life insurance plans taken by their family members.
3. Compare premiums of different life insurance plans.
4. Discuss case studies that explore the underwriting process and necessary policy documentation.
5. Discuss and interpret legal cases related to LIC Act,1956.

Suggested Readings

- Mishra M.N., & Mishra, S.B. (2015). *Insurance Principles and Practice*. Delhi, India: S.Chand.
- Chaturvedi, D.D., & Mittal, A. (2016). *Banking and Insurance*. Delhi, India: Scholar Tech Press.
- Sethi, J., & Bhatia, N. (2017). *Elements of Banking and Insurance*, Delhi, India: PHI Learning Private Limited.
- Gupta, A. (2019). *Banking and Insurance*. Delhi, India: A K Publications.
- Farooqi, A.W. (2019). *Principles and Practice of Insurance*. Delhi, India: Wisdom Publications.
- Mittal, A., & Gupta, S. L. (2020). *Principles of Insurance and Risk Management*. Delhi, India: Sultan Chand & Sons.
- Kumar, S. (2019). *Fundamentals of Insurance and Risk Management*. Delhi, India: JSR Publication.

Additional Resources

- Imam, A. (2017). *Principles and Practice of Life Insurance in India*. Delhi, India: Anmol Publications Pvt. Ltd.
- Singh, I., & Katyal, R. (2019). *Insurance Principles and Practice*. Delhi, India: Kalyani Publishers.
- Loomba, J. (2018). *Risk Management and Insurance Planning*. Delhi, India: PHI Learning Private Limited.

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

BAC: DSE (B&I) - 5.2: Marketing Services of Insurance Product (DSE2) (Major)

Learning Objectives

The main objective of this paper is to acquaint the learners about various marketing services and policies available to life and non-insurance in India.

Learning outcomes

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

1. Compare different life insurance policies in India.
2. Discuss non-life insurance policies in India.
3. Recognise basics of fire insurance.
4. Discuss miscellaneous insurance policies.
5. Evaluate the impact of privatisation of the insurance sector in India.

SYLLABUS OF BAC: DSE (B&I)-5.2

Unit 1: Life Insurance Policies in India (7 hours)

Classification of Life Insurance Policies on the basis of duration of Policy, Payment of Premium, Participation in Profits, Number of Lives Insured, Non - Conventional Policies, Accidental Benefit, Disability Benefit, Double Accident Benefit, Policies of Private Sector Companies (Birla Sunlife Term Plan, Allianz Bajaj Cash care, SBI Life, ICICI Prudential Life etc.), Marketing Strategies of Various Life Insurance Policies.

Unit 2: Non-Life Insurance Policies in India (9 hours)

Nationalization of General Insurance; Non-life Insurance- Marine Insurance, Fire Insurance, Miscellaneous Insurance, kinds of Marine Policies, Clauses in a Marine Insurance Policy, Marine Losses, Payment of Claims under Marine Insurance; Marketing Strategies of Marine Insurance.

Unit 3: Elements of Fire Insurance Contract (9 hours)

Procedure of Fire Insurance, Kinds of Fire Insurance Policies, Payment of Claim under Fire Insurance, Motor Insurance Policies, Settlement of Claims in Motor Insurance.

Unit 4: Miscellaneous Insurance Policies (9 hours)

Burglary Insurance Policies, Claim Procedure, Personal Accident Policies, Various Health Insurance Policies available in the market in Post COVID-19 period, Relevance and new trends in Health Insurance, Rural Insurance Policies, Contractors All Risk Insurance Policies.

Unit 5: Privatisation of Insurance Sector in India (11 hours)

Historical background, Progress of General Insurance Sector Post Nationalization, Need for Reforms in Insurance Sector, Reform Measures in Insurance Sector, Arguments Against Privatization of Insurance Sector, Rationale for Privatizing Insurance Business, Marketing Strategies for Betterment after Privatization.

Exercises:

The learners are required to:

1. Perform a comparative analysis of different life insurance policies in India.
2. Perform a comparative analysis of different non- life insurance policies in India.
3. Describe features of various fire insurance policies offered in India.
4. Enlist the features of miscellaneous insurance policies purchased by your family members.
5. Critically analyse the impact of privatisation of the insurance sector in India.

Suggested Readings

- Aggarwal, P. & Ratti, M. (2019). *Banking and Insurance Operations*. Delhi, India: Kalyan Publishers.
- Sethi, J., & Bhatia, N. (2018). *Elements of Banking and Insurance*. Delhi, India: PHI Learning Private Ltd.
- Mishra, M.N., & Mishra, S.B. (2017). *Insurance Principles and Practice*. Delhi, India: S. Chand and Company Pvt. Ltd.
- Kumar, S. (2017). *Fundamentals of Insurance and Risk Management*. Delhi, India: JSR Publication.

Additional Resources

- Loomba, J. (2017). *Risk Management and Insurance Planning*. Delhi, India: PHI Learning Private Ltd.
- Sharma, R.K., & Gupta, S. K. (2018). *Banking and Insurance*. Delhi, India: Kalyan Publishers.

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

BAC: GE(B&I)- 5.1: Operational Aspects of Insurance

Learning Objectives

The course aims to familiarize the students with the basics of banking and insurance aspect along with developing an insight about the different operational aspects of banking and insurance.

Learning Outcomes

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

1. Describe the basic concept of banking.
2. Analyse the role of banks in the Indian economic development.
3. Discuss the contemporary and recent trends in Banking.
4. Describe the basic concept and principles of insurance.
5. Discuss contemporary trends in insurance.

SYLLABUS OF BAC: GE (B&I)- 5.1

Unit 1: Concept of Banking (7 hours)

Meaning and types of Banks in India (Private, Public, RRBs, Foreign, Payment Bank) — Function of Banking, Universal Banking.

Unit 2: Role of Banks in Economic Development of India (9 hours)

Role of Banks in Economic Development, Branch Expansion, Amalgamations and Mergers, Priority Sector Lending – Recent Government policies: Banking reforms

Unit 3: Contemporary and Recent Trends in Banking (11 hours)

Types of Bank Accounts, Procedure for opening bank account, Recent Trends: Digital Banking, Virtual Banking, E-banking, Social Banking, Green Banking, Community Banking. Different Modes of e-payment/fund transfer. Financial Inclusion (Jan Dhan Yojana).

Unit 4: Introduction to Insurance (11 hours)

Meaning & Definition of Risk, Risk Transfer. Concept of Insurance, Principles of Insurance, Types of Insurance (Health, Fire, Marine and Motor) and their different policy, Importance of Life & General Insurance. Role of Insurance Regulatory Development Authority (IRDA).

Unit 5: Contemporary Trends in Insurance (7 hours)

Pre-economic and post-economic reforms in Insurance sector, Digital Insurance – Bancassurance.

Exercises

The learners are required to:

1. Discuss the role of different types of banks in India.
2. Evaluate the role of banks in Indian economic development using empirical data.
3. Assess the role of different schemes of financial inclusion in India.

4. Discuss features of different types of insurance policies purchased by their family members.
5. Examine contemporary trends in insurance.

Suggested Readings

- Panda, G. & Mahajan, M. (2018). *Principles & Practices of Insurance*. Delhi, India: Kalyani Publishers.
- Mishra, M.N., & Mishra, S.B. (2016). *Insurance- Principles & Practice*. Delhi, India: Sultan Chand & Co. Pvt. Ltd.
- Sethi, J., & Bhatia, N. (2016). *Elements of Banking and Insurance*. Delhi, India: PHI Learning Pvt. Ltd.
- Kumar, S. (2019). *Banking and Insurance*. Delhi, India: JSR Publications.
- Agarwal, O.P. (2016). *Banking and Insurance*. Delhi, India: Himalaya Publishing House.
- Suneja, H.R. (2020). *Practical and Law of Banking*. Delhi, India: Himalaya Publishing House.

Additional Resources

- RBI & IRDA reports.
- Vaughan, E.J., & Vaughan, T. (2017). *Fundamentals of Risk and Insurance*. Hoboken, United States: Wiley & Sons.

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

B.A. Programme with Commerce (Advertising, Sales Promotion and Sales Management)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Sustainability Marketing (BAC: Discipline (ASPSM) – A5) (Non-Major/Minor)	4	3	1	0	Pass in Class XII	NIL
Cost Accounting BAC: DSC-5 (Major)	4	3	1	0	Pass in Class XII	NIL
Brand Management (BAC: DSE(ASPSM)- 5.1) (Major)	4	3	1	0	Pass in Class XII	NIL
Retail management (BAC: DSE (ASPSM) - 5.2) (Major)	4	3	1	0	Pass in Class XII	NIL

GENERIC ELECTIVE
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Marketing for Beginners (BAC: GE(ASPSM) -5.1)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (ASPSM) – A5: Sustainability Marketing (Non-Major/Minor)

Learning Objectives

This course aims to familiarize the students with the concept and process of sustainable marketing.

Learning Outcomes

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

1. Describe the need for sustainable marketing in view of environmental, legal and ethical aspects.
2. Explore opportunities for sustainable marketing strategies.
3. Identify the consumer behaviour for sustainable marketing
4. Demonstrate how sustainable marketing can be applied to marketing mix strategies.
5. Recognise the importance of legal framework for sustainable marketing.

SYLLABUS OF BAC: Discipline (ASPSM) – A5

Unit 1: Introduction (9 hours)

Sustainability- Concept, Issues, SDG Goals. Sustainability Marketing- Concept, Rationale, Evolution, Pillars of Sustainability Marketing, Linkage with SDGs. Sustainability and Ethical Decision Making. Challenges of Practising SM- Sustainability and Profitability. Triple Bottom Line- An Overview.

Unit 2: Sustainability Marketing Opportunities (9 hours)

Sustainability Opportunities- Marketing Environment; Segmentation, Targeting and Positioning; Creating Value through Sustainability- Designing the Marketing Mix, Holistic

Approach to Sustainability.

Unit 3: Consumer Behaviour and Sustainability Marketing (9 hours)

Unsustainable Lifestyles, Dimensions of Sustainable Consumer Behaviour. Motives of adapting Sustainable Consumer Behaviour, Attitude-Behaviour Inconsistency in Sustainable Buying Decisions, Environmental Consciousness; Sustainable Consumption- Beliefs, Social Norms, Values, Cases of Mindful Consumption and Responsible Consumption.

Unit 4: Sustainability and Marketing Mix Decisions (9 hours)

Developing and Reinforcing Behaviour through 3 R's- Recycle, Reuse and Reduce. Sustainable Products, Sustainable Branding and Packaging. Sustainable Pricing Decisions, Sustainable Marketing Communication, Sustainability and Promotion Mix Decision, Marketing Channels and Sustainable Supply Chain.

Unit 5: Sustainability Legal Framework and its Implementation in India (9 hours)

An Overview of Legal Framework- Leading Cases and Developments. Role of Sustainable Marketing in Global Network.

Exercises

The learners are required to:

1. Analyse the need for sustainable marketing in the Indian market, in view of environmental, legal and ethical aspects.
2. Explore opportunities for sustainable marketing strategies in a group discussion.
3. Conduct primary survey to identify the consumer behaviour for sustainable marketing.
4. Through a role play, demonstrate how sustainable marketing can be applied to marketing mix strategies.
5. Analyse case studies on legal framework for sustainable marketing.

Suggested Readings

- Kotler, P. (2012). *Rethinking Marketing: Sustainable Marketing Enterprise in Asia*. Delhi, India: Pearson.
- Gittel, R., Magnusson, M., & Merenda, M. (2012). *The Sustainable Business Case Book*. United States: Saylor Foundation.
- Frank-Martin, B., & Ken, P. (2012). *Sustainability Marketing: A Global Perspective*. Delhi, India: Wiley publication.
- Richardson, N. (2020). *Sustainable Marketing Planning*. Delhi, India: Routledge, Taylor and Francis Group.
- Peterson, M. (2021). *Sustainable Marketing: A holistic Approach*. Delhi, India: Sage Publication Ltd.
- Carvil, M., Butler, G., & Evans, G. (2021). *Sustainable Marketing: How to Drive Profits with Purpose*. United Kingdom: Bloomsbury Business.
- Fuller, D.A. (1999). *Sustainable Marketing: Managerial-Ecological Issues. Markets and Market Development*. United Kingdom: Sage Publications Inc.

Additional Resources

- <https://moef.gov.in/wp-content/uploads/wssd/doc2/ch2.html>
- <https://www.oecd.org/env/outreach/37838061.pdf>
- <http://www.sacep.org/pdf/Reports-Technical/2002-UNEP-SACEP-Law-Handbook-India.pdf>
- <https://open.umn.edu/opentextbooks/textbooks?term=sustainable+development&commit=Go>

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

BAC: DSE(ASPSM)- 5.1: Brand Management (Major)

Learning Objectives

The course aims to make student aware of brands, their evolution, extensions, brand Management strategies and its practical implications for business. The course shall focus on developing skills to devise strategies for brand positioning and equity in the market.

Learning Outcomes

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

1. Recognise the conceptual framework of brands.
2. Observe the importance of brand positioning.
3. Design marketing programmes.
4. Describe the importance of brand equity.
5. Discuss recent issues in branding.

SYLLABUS OF BAC: DSE- 5.1

Unit 1: Introduction (9 hours)

Introduction to Brands and Brand Management, Concept of a Brand, evolution of a Brand, Challenges and Opportunities, Brand Identity, Brands and Consumers, IMC: Evolution and Growth-

Unit 2: Brand Positioning (9 hours)

Brand Building, Identifying and Establishing Brand Positioning and values, Brand Repositioning, Life stages of a Brand, Brand Personality, Brand Image.

Unit 3: Designing Marketing Program (11 hours)

Strategic Brand Management Process, Designing and implementing brand strategies, Contemporary Strategies: storytelling, Internet and Social Media, Brand Extensions, Brand reinforcement strategies, Brand Portfolio Management, Integrating Advertising with Brand Management.

Unit 5: Brand Equity (11 hours)

Customer based Brand Equity, Measuring and Interpreting Brand Performance: brand equity Management System, New Media Environment: Brands amplifiers, Growing and Sustaining Brand Equity.

Unit V: Recent Issues in Branding (5 hours)

Managing Strong Brands, Brand Ladder, Country Branding, Global Brand Strategy, Managing Brands over time, Brand Audits, Managing Brands in Digital Era. Legal and Ethical aspects in Brand Management.

Note: Case Studies may be discussed in every unit, where ever possible to supplement the subject matter.

Exercises

The learners are required to:

1. Discuss the evolution of any popular brand.
2. Analyse the brand positioning strategy of any popular brand.
3. Design marketing programmes for any hypothetical firm.
4. Discuss the brand equity of any popular product/service.
5. Analyse case studies on emerging issues in branding.

Note: These are indicative in nature and scope.

Suggested Readings

- Aaker, D. (2009). *Brand Leadership (UK Ed.)*. United Kingdom: Simon & Schuster.
- Beverland, M. (2018). *Brand Management: Co-creating Meaningful Brands*. London, United Kingdom: SAGE Publications.
- Chernev, A. (2015). *Strategic Brand Management*. Illinois, United States: Cerebellum Press.
- Cowley, D. (1991). *Understanding Brands*. Delhi, India: Kogan Page Ltd.
- John, D. R. (2017). *Strategic Brand Management: Lessons for Winning Brands in Globalized Markets*. Delhi, India: Oxford University Press.
- Keller, K. L., Swaminathan V., Parameswaran, A. M G., & Jacob, I. C. (2019). *Strategic Brand Management: Building, Measuring and Managing Brand Equity*. (5th ed.) Harlow, United Kingdom: Pearson Education.
- Miller, D. (2017). *Building a Story Brand: Clarify Your Message So Customers Will Listen*. India: HarperCollins Publishers.
- Temporal, P. (2011). *Advanced Brand Management*. Singapore: John Wiley and Sons.
- Parameswaran, M.G. (2006). *Building Brand Value*. Delhi, India: McGraw Hill Education.

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

BAC: DSE (ASPSM) - 5.2: Retail management (Major)

Learning Objectives

The course aims to provide a comprehensive understanding of the theoretical and applied aspects of Retail Management.

Learning Outcomes

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

1. Recognise the concept of retailing and its formats.
2. Describe the dynamics of retail store location, its design and visual display.
3. Describe and analyze the marketing mix strategies used by the retailers/e-tailers to interact with their customers.
4. Analyse human resource management practices in retailing for sustainable relationship building with the customers as enticed in the concept of Customer Relationship Management.
5. Interpret the legal and ethical issues and the role of ICT in Retail Management.

SYLLABUS OF BAC: DSE- 5.2

Unit 1: Introduction (9 hours)

Retailing: Nature, Scope and Importance of Retailing, Formats of Retailing: Store-based and Non-Store based including E-tailing, Emerging Trends in Retailing in India, Career Options in Retailing.

Unit 2: Retail Planning (9 hours)

Understanding Retail Consumer, Selecting Target Market and Retail Location, Store Design and Layout, Visual Merchandising and Displays.

Unit 3: Retail Marketing Mix (11 hours)

Merchandising and Inventory Decisions, Merchandise Pricing Decisions, Retail Distribution Decisions and Retail Promotion Decisions with special emphasis on Retail Selling Skills.

Unit 4: Managing Human Resources and Customer Relationships in Retailing (9 hours)

HRM process in Retail: an overview, Customer Relationship Management: Concept and Types of CRM in Retailing.

Unit 5: Contemporary Issues in Retail Management (7 hours)

Role of Information Technology in Retailing, Legal and Ethical Issues in Retailing and Mall Management.

Exercises

The learners are required to:

1. Prepare an experiential report on the use of vending machines in a retail format of your choice.
2. Prepare a case study on the promotional strategy used in a mall in your vicinity.
3. Conduct the following study:
Haats are popular not only in rural India, but in urban areas too. Conduct a study on the effectiveness of their location and visual merchandising display strategy that

- they have adopted.
4. Study the layout, merchandising and display of any store-based retail format.
 5. Analyze any element of retail marketing mix strategy in detail of any store-based retail format.
 6. Perform role play as customer and retailer with respect to different product categories to effectively demonstrate the ability to close the sale.
 7. Conduct personal interviews of the sales staff in a retail store to identify what motivates them more- monetary or non-monetary incentives.
 8. Study the customer relationship management practices followed at a retail store.
 9. Analyse the legal and ethical issues and the role of ICT in Retail Management.

Suggested Readings

- Bajaj, C., Tuli, R., & Srivastava, N. V. (2010). *Retail management*, Oxford, United Kingdom: Oxford University Press.
- Berman, B. R., & Evans, J. R. (1995). *Retail Management: A Strategic Approach*. Englewood Cliffs, United States: Prentice Hall.
- Levy, M., Weitz, B. A., & Ajay, P. (2009). *Retailing Management*. Delhi, India: Tata McGraw- Hills Publication Co. Ltd.
- Newman, A.J., & Cullen, P. (2002). *Retailing Environment; Operations*. Delhi, India: Cengage Learning India Private Limited.
- Vedamani, G. G. (2008). *Retail management*. Delhi, India: Jaico Publishing House.

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

BAC: GE(ASPSM) - 5.1: Marketing for Beginners

Learning Objectives

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

Learning Outcomes

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

1. Analyse the marketing environment.
2. Evaluate the dynamics of consumer behavior and the basic product decisions.
3. Analyze the process of value creation through product decisions.
4. Analyze the process of value creation through pricing and distribution decisions.
5. Assess marketing decisions involving product promotion.

SYLLABUS OF BAC: G.E.- 5.1

Unit 1: Introduction to Marketing (9 hours)

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

Marketing Environment

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

Unit 2: Consumer Behaviour(9 hours)

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

Market Selection;Market segmentation-concept and bases of segmenting consumer markets; Market Targeting; Product Positioning- concept and bases.

Unit 3: Product Decisions (9 hours)

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

Unit 4:Pricing Decisions (9 hours)

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

Distribution Decisions

Channels of Distribution: types and functions; Wholesaling and retailing; Distribution Logistics Decisions.

Unit 5:Promotion Decisions(9 hours)

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

Developments in Marketing

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

Exercises

The learners are required to:

1. Scan the marketing environment of any product/ service on the basis of its demographic and socio-cultural environment affecting it. Make a presentation on the basis of the report.
2. Study the impact of the factors affecting Consumer Behaviour of a company marketing health products in the Indian market.
3. Choose any two products and discuss the reasons for choosing different bases for segmentation.
4. Identify 20 brand names of real-life products of your choice and justify as to why they are good brand names.
5. Identify 5 real-life products each that have been using penetration pricing and market-skimming pricing.
6. Prepare a report on promotion mix tools used to sell an Online educational course.
7. Prepare a case study of the rural marketing mix of any consumer product.

Suggested Readings

- Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). *Marketing (14th ed.)*. Delhi, India: McGraw Hill.
- Kapoor, N. (2021). *Principles of Marketing*. Delhi, India: Prentice Hall of India.

- Kotler, P., Armstrong, G., & Agnihotri, P. (2018). *Principles of Marketing (17th Edition)*. Delhi, India: Pearson Education.
- Sharma, K., & Swati Aggarwal. (2021). *Principles of Marketing*. Delhi, India: Taxmann Publications.

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

B.A. Programme with Commerce (Human Resource Management)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Training & Development (BAC: Discipline (HRM) – A5) (Non-Major/Minor)	4	3	1	0	Pass in Class XII	Studied Performance Management (BAC: Discipline (HRM) – A4)
Cost Accounting BAC: DSC-5 (Major)	4	3	1	0	Pass in Class XII	NIL
Managerial Communication (BAC: DSE(HRM)- 5.1) (Major)	4	3	1	0	Pass in Class XII	NIL
Compensation Management (BAC: DSE (HRM) - 5.2) (Major)	4	3	1	0	Pass in Class XII	NIL

GENERIC ELECTIVE
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Work Environment for Human Resource Management (BAC: GE(HRM) - 5.1)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (HRM) – A5: Training & Development (Non-Major/Minor)

Learning Objectives

The course aims at equipping the learners with the concept and practice of training and development in the modern organisational setting through the pedagogy of case study, group discussions and recent experiences.

Learning Outcomes

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

1. Analyse the training and development strategies adopted by various organisations.
2. Identify training needs of an individual by conducting training need analysis.
3. Design training and development programme.
4. Analyse various training and development methodologies.
5. Evaluate and assess the cost and benefits of a training and development programme.

SYLLABUS OF BAC: Discipline (HRM) – A5

Unit 1: Introduction (9 hours)

Concepts and rationale of training and development; overview of training and development systems; training and development policies; difference between training and development, linking training and development to company's strategy; requisites of effective training and development programme.

Unit 2: Learning and Training Need Analysis (TNA) (9 hours)

Logic and process of learning; principles of learning; individual differences in learning, learning process, learning management system; Meaning and purpose of TNA, TNA at different levels, approaches for TNA, output of TNA, methods used in TNA.

Unit 3: Designing Training & Development Programme (9 hours)

Organisation of training and development programmes, training design, kinds of training and development programme-competence based and role-based training; orientation and socialization of new employees, diversity training, e-learning environment; flexible learning modules; self development; training process outsourcing.

Unit 4: Training and Development Methodologies (13 hours)

Training and Development Methodologies:-On the job and off the job training methods; apprenticeship training, informal learning, lectures and seminars using digital technologies, behaviour modeling, vestibule training, e-learning, simulation employee training, group discussion and activities; On the job and off the job development methods:- coaching/under study, experience learning, brainstorming, simulation, counselling, e-learning, knowledge based learning, experiential learning, case studies, position rotation, and sensitivity training.

Unit 5: Evaluation of Training and Development (5 hours)

Reasons for evaluating training and development programmes, problems in evaluation; evaluation planning, obtaining feedback of trainees; evaluating of training and development and its impact on organisational performance.

Exercises

The learners are required to:

1. Analyse the training and development strategies adopted by various organisations through case studies.
2. Participate in simulation exercise in classroom to conduct TNA on oneself and thereby identify their needs. Learners may be assigned the task of preparation of questionnaire for TNA.
3. Select the training strategies on the basis of TNA conducted in the previous exercise.
4. Develop a training and development module on the basis of selected strategies in the previous exercise.
5. Analyse various training and development methodologies used in different organisations.
6. Prepare an evaluation report to assess benefits of the training module prepared in the previous exercise and its impact on organisational performance.

Suggested Readings

- Blanchard, N. P., & Thacker, J. W. (2012). *Effective Training: Systems, Strategies and Practices (4th Ed.)*. New York, United States: Pearson Education.
- Noe, R. A., & Kodwani, A. D. (2018). *Employee Training and Development (7th Ed.)*. New York, United States: McGraw Hill Education.
- Lynton, R. P., & Pareek, U. (2011). *Training for Development*. Delhi, United States: SAGE India.
- Phillips, J. J., & Phillips, P. P. (2016). *Handbook of Training Evaluation and Measurement Methods*. Houston, United States: Gulf Publishing Co.
- Prior, J. (1991). *Handbook of Training and Development*. Mumbai, India: Jaico Publishing House.
- Sharma, D., & Kaushik, S. (2019). *Training & Development*. Delhi, India: JSR Publishing House.

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

BAC: DSE(HRM)- 5.1: Managerial Communication (Major)

Learning Objectives

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

Learning Outcomes

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

1. Recognise the basics of communication in management.
2. Interpret need for effective listening.
3. Discuss basics of written and spoken communication.
4. Demonstrate role of group discussion and interviews.
5. Interpret business reports and proposals.

SYLLABUS OF BAC: DSE (HRM) – 5.1

Unit 1: Introduction to Communications (9 hours)

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

Unit 2: Listening (9 hours)

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

Unit 3: Spoken communication (9 hours)

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

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

Unit 4: Group Discussion (9 hours)

Nature, forms and classification of Groups. Role of managers in Group Discussions. Effective Group Decision Making. Group Conflict.

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

Unit 5: Meetings (9 hours)

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

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

Exercises

The learners are required to:

1. Identify different forms of communication in their institution.
2. Identify barriers to effective listening in their institution.
3. Host web conferences.
4. Draft their resume.
5. participate in Group discussions and mock interviews.
6. Write a business proposal for a hypothetical business plan.

Suggested Readings

- Bell, R. & Martin, J. (2018). *Managerial Communication*. New York, United States: Business Expert Press.
- Lesikar, R.V., & Flatley, M.E. (2018). *Basic Business Communication Skills for Empowering the Internet Generation*. Delhi, India: Tata McGraw Hill Publishing Company Ltd.
- Ludlow, R., & Panton, F. (2019). *The Essence of Effective Communications*. Delhi, India: Prentice Hall of India Pvt. Ltd.
- Owen, H., David, D., & Dennis, T. (2016). *Communication in Management*. Gower Publishing, Ltd.
- Bhatia, R.C. (2019). *Business Communication*. Delhi, India: Ane Books Pvt. Ltd.
- Scot, O. (2018). *Contemporary Business Communication*. Delhi, India: Biztantra.

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

BAC: DSE (HRM) - 5.2: Compensation Management (Major)

Learning Objectives

The course aims to familiarize students about concepts of compensation management and how to use them to face the challenges of attracting, retaining and motivating employees to high performance.

Learning Outcomes

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

1. Recognise the basics of compensation management.
2. Analyse various aspects of job evaluation.
3. Discuss basics of social security.
4. Discuss contemporary issues in compensation management.
5. Review recent trends in compensation management.

SYLLABUS OF BAC: DSE (HRM) – 5.2

Unit 1: Introduction to Compensation Management (11 hours)

Nature and Objectives of Compensation, Factors affecting Compensation Policy, Concept of Wages and Salary, Wage Determination, Pay Grades, Wage Surveys, Minimum Wages, Fair Wages and Living Wages. Understanding Elements of Compensation Structure - Fixed Pay, Variable Pay, Cash Benefits, Incentives, Executive Compensation, Stock Options,

Understanding Salary Slip, Company Wage Policy: Wage Components.

Unit 2: Job Evaluation (11 hours)

Methods of Job Evaluation; Incentive plans for production employees and for other professionals, developing effective incentive plans, pay for performance; Supplementary pay benefits, insurance benefits, retirement benefits, employee services benefits, Benefits & Incentive practices in Indian industry.

Unit 3: Understanding the Basics of Social Security (9 hours)

Concept of Social Security, Laws relating to Social Security -Introduction to Provident Fund, Employees State Insurance, Gratuity, Superannuation, Bonus, Reward Systems, Retirement, VRS / Golden Handshake

Unit 4: Contemporary Issues of Compensation Management (7 hours)

Contemporary issues of Compensation Management, International Compensation, Global convergence of compensation practices - Pay for performance for global employees - practices in different industries.

Unit 5: Recent Trends of Compensation Management (7 hours)

Employee benefits around the world - CEO pay in a global context - Beyond compensation. Modern trends in compensation - from wage and salary to cost to company concept, Comparable worth, broad banding, competency based pay.

Exercises

The learners are required to:

1. Discuss case studies on compensation management.
2. Analyse different methods of job evaluation used in any organisation.
3. Discuss various social security benefits in India.
4. Discuss contemporary issues in compensation management.
5. Analyse the recent trends in compensation management in India.

Suggested Readings

- Bhattacharyya, D.K. (2018). *Performance Management systems and strategies*. Delhi, India: Pearson Education.
- Dessler, G. (2019). *Human Resource Management. (12th ed.)*. Delhi, India: Prentice Hall.
- Milkovich, G., & Newman, J. (2018). *Compensation. (12th ed.)*. New York, United States: McGraw Hill.
- Henderson, R. (2019). *Compensation Management in a Knowledge Based World (10th ed.)*. Delhi, India: Prentice Hall.

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

BAC: GE(HRM) - 5.1: Work Environment for Human Resource Management

Learning Objectives

The course aims to enable the learners to understand and apply the important concepts of HRM including HRD, understanding workplace environment, ethical practices in the workplace, TQM.

Learning Outcomes

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

1. Discuss the evolution of HRM.
2. Examine the workplace environment.
3. Recognize the importance of TQM practices in organisations.
4. Analyze the quality of working life (QWL) and quality circles (QC).
5. Recognise ethical concerns in an organisation.

SYLLABUS OF BAC: GE (HRM) – 5.1

Unit 1: Human resource management (HRM): An Overview (9 hours)

HRM- concept, need, evolution and functions, Difference between human resource management and human resource development

Unit 2: Workplace Environment (9 hours)

Workplace conflict: an overview, causes, and solutions; managing workforce diversity; flexible work arrangements; Health and safety measures at workplace.

Unit 3: Total Quality Management (TQM) (9 hours)

TQM- Concept, components and its implementation strategies; Knowledge management and learning organisation.

Unit 4: Quality of Working Life (QWL) AND Quality Circles (QC) (9 hours)

Meaning, importance, approaches for enhancing QWL, and conditions for QWL success; Meaning, objectives, and importance of QC.

Unit 5: Ethical Issues in HRM (9 hours)

Ethics at work: Meaning, Importance, and significance, Factors Affecting Ethical Behaviour at Work, and Ethical Issues in HR

Exercises

The learners are required to:

1. Discuss the evolution of HRM over the recent years.
2. Visit an industrial unit to recognise the workplace environment after interacting with the trade union leaders, workers, and HR managers. Prepare a report of this visit.
3. Participate in role play activity for a situation where a group has a conflicting situation. Devise ways of dealing with the situation as the manager.
4. Discuss TQM practices in various organisations.
5. Prepare a questionnaire to assess the quality of work life of employees in a particular segment of an organisation.
6. Design a strategy for the wellness of employees in the organisation.
7. Discuss ethical practices of different organisations.

Suggested Readings

- Chhabra, T.N. (2016). *Human Resource Management: Concepts and Issues*. Delhi, India: Dhanpat Rai and Co. Publications.
- Durai, P. (2016). *Human Resource Management (2nd ed.)*. Delhi, India: Pearson Education.
- Mondy, R.W., & Martocchio, J. J. (2019). *Human Resource Management (14th Ed.)*. Delhi, India: Pearson Education Publications.
- Rao, V. (2016). *Human Resource Management*. Delhi, India: Taxmann Publications Pvt. Ltd.
- Verma, R.B.S., & Singh, A.P. (2009). *Manav Sansadhan Vikas Aevam Prabandhan Ki Ruprekha (Hindi)*. Lucknow, India: New Royal Book Company.

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

B.A. Programme with Commerce (Commercial Laws and Corporate Governance)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical / Practice		
Social Security Laws (BAC: Discipline (CLCG) – A5) (Non-Major/Minor)	4	3	1	0	Pass in Class XII	Studied Sale of Goods Act: Cases and Application (BAC: Discipline (CLCG) – A4)
Cost Accounting (BAC: DSC-5) (Major)	4	3	1	0	Pass in Class XII	NIL
Dematerialization of Securities: Laws and Processes (BAC: DSE(CLCG)- 5.1) (Major)	4	3	1	0	Pass in Class XII	NIL
Wage Laws (BAC: DSE (CLCG) - 5.2) (Major)	4	3	1	0	Pass in Class XII	NIL

Generic Elective
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Corporate Governance (BAC: GE(CLCG) - 5.1)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (CLCG) – A5: Social Security Laws (Non-Major/Minor)

Learning Objectives

The course aims to familiarize the students with the understanding and provisions of social security laws. Case studies and issues involved in social security laws are required to be discussed.

Learning Outcomes

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

1. Analyse the legal framework provided for social security.
2. Describe the calculation and payment of employee's compensation.
3. Analyse various labour benefit schemes.
4. Discuss the benefits available for defined set of employees.
5. Interpret the framework of gratuity.

SYLLABUS OF BAC: Discipline (CLCG) – A5

Unit 1: Introduction (5 hours)

Meaning of social security; Development of social security in India, Legal framework of social security in India.

Unit 2: Employees Compensation (9 hours)

Definitions under the legislation[#]; Partial and total disablement; injury; Employer's liability for compensation; Amount of compensation; Contracting.

Unit 3: Employees Provident Fund (11 hours)

Definitions under the legislation[#]; EPF Schemes– Employees' Provident Fund Scheme; Employees' Pension Scheme; Employees' Deposit linked Insurance Scheme.

Unit 4: Employees State Insurance (11 hours)

Definitions under the legislation[#]; Partial and Permanent Disablement; ESI Corporation; Contributions; Benefits available under Employees' State Insurance.

Unit 5: Payment of Gratuity (9 hours)

Definitions under the legislation; Continuous service; Payment of gratuity; Forfeiture of gratuity; Determination of amount of gratuity.

Exercises

The learners are required to:

1. Discuss the need for social security laws.
2. Analyse the relation between compensation and 'relevant factor'.
3. Discuss various schemes within the ambit of employees' provident fund.
4. Visit nearby ESI hospitals or dispensaries and enlist the services available for employees covered under the legislation.
5. Identify scenarios wherein employees' gratuity can be forfeited.

Suggested Readings

- Malik, K. L. (2021). *Industrial Laws and Labour Laws*. Lucknow, India: Eastern Book Company.
- Sharma, J. P. (2018). *Simplified Approach to Labour Laws*. Delhi, India: Bharat Law House Pvt. Ltd.
- Singh, Avtar. (2021). *Introduction to Labour and Industrial Laws*. Nagpur, India: Wadhwa and Company.

Additional Resources

- Arora S. & Arora R. (2018). *Industrial Laws*. Delhi, India: Taxmann Pvt Ltd.
- Srivastava, S. C. (2020). *Industrial Relations & Labour Laws*. Delhi, India: Vikas Publishing House (P) Ltd.

From the date of implementation of Social Security Code, this syllabus shall be disseminated accordingly.

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

<p style="text-align: center;">BAC: DSE(CLCG)- 5.1: Dematerialization of Securities: Laws and Processes (Major)</p>
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Learning Objectives

The course aims to make learners acquaint about the eco system of securities market, issue of shares, trading, issue of shares, dematerialisation of securities, regulations relating there to.

Learning Outcomes

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

1. Recognise different kinds of securities in the market.

2. Discuss the process of opening and closure and regulatory framework of DEMAT account.
3. Describe the salient features of the Securities Contracts (Regulation) Act, 1956
4. Discuss the salient features of the Depositories Act, 1996 and interpret the rules regarding operation of DEMAT account.
5. Discuss the concept of demutualisation, transfer of shares and delisting of companies.
6. Analyse the impact of credit ratings and listing on the value of securities.

SYLLABUS OF BAC: DSE (CLCG) – 5.1

Unit I: Introduction to Securities (7 hours)

Introduction to Indian capital markets, Definition of shares, bonds, debentures, derivatives, mutual funds. Types of securities, IPO, FPO, Offer for Sale, sale through intermediaries, Buy Back, ESOPs, Bonus shares, rights issue, preferential allotment, private placement.

Unit II: Process of Dematerialization of Shares (11 hours)

Definition of dematerialisation, why is dematerialization needed, benefits of dematerialisation, introduction to Dematerialisation account – opening of dematerialisation account with commercial banks and stock brokers, required time taken to dematerialise the shares, closing of demat account.

Unit III: Securities Contracts (Regulation) Act, 1956 (14 hours)

Stock Exchange - functions and advantages of stock exchange, process of listing of securities as per the provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, applications in respect of new issues or offer for sale or book building, futures and options in securities, underwriting, placing and preliminary arrangements, listing conditions and requirements, securities issued on preferential

Unit IV: Depositories Act, 1996 (9 hours)

Definitions, Depository Participants, basics and benefits of depositories, how does a depository work, functions of depository, Indian stock markets before depositories, functioning of NSDL and CDSL, difference between NSDL and CDSL, Rules regarding operation of Demat account, ISIN number, registrar and transfer agent.

Unit V: Miscellaneous Provisions (4 hours)

Corporatization, demutualization, Process of transfer and transmission of shares, rematerialisation of shares, opening of multiple demat account, delisting of shares, concept of credit rating.

Exercises

The learners are required to:

1. Differentiate between various kinds of shares listed on moneycontrol.com
2. Open a DEMAT account and understand the rules regarding use of DEMAT account.
3. Identify different terminologies used in the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Securities

and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended up to date.

4. Make presentations on different terminologies used in Depositories Act, 1996.
5. Discuss case studies related to Dematerialisation, Demutualisation, transfer of shares, delisting of companies.
6. Analyse the impact of credit ratings and listing on the value of securities.

Suggested Readings

- Securities and Exchange Board of India Act, 1992 – Bare Act
- Securities Contracts (Regulation) Act, 1956 – Bare Act
- Depositories Act, 1996 – Bare Act
- Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 – as amended up to date.
- Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 – as amended up to date.

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

BAC: DSE (CLCG) - 5.2: Wage Laws (Major)

Learning Objectives

The course aims to equip the students with the understanding of concept of wages, wage laws and their applicability.

Learning Outcomes

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

1. Discuss the concept of wages and their types.
2. Recognise the concept of administration and control of minimum wages.
3. Identify the basic framework of payment of wages.
4. Interpret the calculation of bonus and eligibility to receive a bonus as per legislation.
5. Discuss the provisions of set on and set off allocable surplus.

SYLLABUS OF BAC: DSE (CLCG) – 5.2

Unit 1: Introduction (7 hours)

Concept and types of wages – living wages, minimum wages and fair wages; Factors influencing wages; Prohibition of gender-based discrimination in payment of wages.

Unit 2: Minimum Wages Legislation (11 hours)

Definitions under Minimum Wages legislation[#]; Payment of minimum rates of wages; Fixing of minimum rates of wages; Procedure for fixing and revising minimum wages; Wages for two or more classes of work; Time rate wages for piece work; Overtime; Central advisory board, Contracting out; Exemption of employer from liability in certain cases; Protection against attachment of assets of employer.

Unit 3: Payment of Wages (9 hours)

Definitions under Payment of Wages legislation[#]; Fixation of Wage Period; Time of Payment of Wages; Mode of Payment; Deductions from Wages and Fines.

Unit 4: Payment of Bonus – I (9 hours)

Definitions under the Payment of Bonus legislation, Allocable surplus; Available surplus; Determination of bonus; Calculation of bonus; Eligibility for bonus; Disqualifications for bonus.

Unit 5: Payment of Bonus – II (9 hours)

Payment of minimum and maximum bonus; Set on and set off of allocable surplus; Deductions of certain amounts from bonus payable; Time limit for payment of bonus.

Exercises

The learners are required to:

1. Conduct a questionnaire-based survey on wage parity.
2. Examine the significance of ‘contracting out’ being void.
3. Enlist authorized deductions from wages.
4. Discuss the relevant case laws pertaining to disqualifications of bonus.
5. Identify practices of dissemination of bonus paid by business units.

Suggested Readings

- Malik, K. L.(2021). *Industrial Laws and Labour Laws*. Lucknow, India: Eastern Book Company.
- Sharma, J. P. (2018). *Simplified Approach to Labour Laws*. Delhi, India: Bharat Law House Pvt. Ltd.
- Singh, A. (2016). *Introduction to Labour and Industrial Laws*. Nagpur, India: Wadhwa and Company.

Additional Resources

- Arora S. & Arora R. (2018). *Industrial Laws*. Delhi, India: Taxmann Pvt. Ltd.
- Srivastava, S. C. (2020). *Industrial Relations & Labour Laws*. Delhi, India: Vikas Publishing House (P) Ltd.

#From the date of implementation of Code on Wages, this syllabus shall be disseminated as per the same.

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

BAC: GE(CLCG) - 5.1: Corporate Governance

Learning Objectives

The course aims to provide knowledge of corporate governance, procedures, and techniques in accordance with current legal requirements and professional standards.

Learning Outcomes

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

1. Discuss the significance of corporate governance in a business setup and the role of board of directors.
2. Explain the important dimensions in corporate governance.
3. Analyse global corporate failures and interpret International Codes.
4. Describe corporate governance regulatory framework in India.
5. Analyse and assess the problems in corporate governance in India.

SYLLABUS OF BAC: GE (CLCG) – 5.1

Unit 1: Conceptual Framework of Corporate Governance (9 hours)

Corporate Governance: Meaning, significance and principles; Management and corporate governance; Theories of Corporate Governance: Agency Theory, Stewardship theory, Stakeholders' Theory; One Tier and Two Tier Boards

Unit 2: Corporate Governance and Role of Stakeholders (9 hours)

Board composition: Executive directors, Non-executive directors and Independent director; Role of Board and board committees; Insider Trading; Shareholder activism; Class action suits; Whistleblowing Mechanism, CSR and Corporate Governance

Unit 3: Global Corporate Failures and International Codes (9 hours)

Maxwell (UK), Enron (USA); Sir Adrian Cadbury Committee Report 1992, SOX Act 2002, OECD Principles of Corporate Governance.

Unit 4: Corporate Governance Regulatory Framework in India (9 hours)

Kumar Mangalam Birla Committee (1999), NR Narayana Murthy Committee (2005) and Uday Kotak Committee (2017); Regulatory framework: Relevant provisions of Companies Act, 2013, SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015.

Unit 5: Corporate Failures in India (9 hours)

Satyam Computer Services Ltd, Kingfisher Airlines, PNB Heist; ICICI Bank; Common Governance Problems in various Corporate Failures in India and abroad.

Exercises

The learners are required to:

1. Identify and analyse corporate governance models followed by companies incorporated in India and abroad.
2. Analyse Board composition and Board committees of different companies; Analyse cases on the topic of Whistle blowing/ Shareholder activism/ Insider trading.

3. Critically analyse global corporate governance failures and identify corporate governance issues therein.
4. Identify corporate governance issues and concerns raised in context of Indian companies and their implications (from published sources newspapers or websites).
5. Critically analyse major corporate governance failures to suggest common governance problems in the Indian context.

Suggested Readings

- Tricker, Bob. (2015). *Corporate Governance-Principles, Policies, and Practice (Indian Edition)*. Delhi, India: Oxford University Press.
- Sharma, J.P. (2015). *Corporate Governance, Business Ethics, and CSR*. Delhi, India: Ane Books Pvt. Ltd.
- Kumar, A., Gupta L. & Arora, R.J. (2022). *Auditing and Corporate Governance*. Delhi, India: Taxmann Pvt Ltd.

Additional Resources

- Rani, G. D., & Mishra, R.K. (2008). *Corporate Governance- Theory and Practice*. Delhi, India: Excel Books.
- Mallin, C. A. (2018). *Corporate Governance (Indian Edition)*. Delhi, India: Oxford University Press.

Note: Latest amendments to the regulations shall be referred

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

B.A. Programme with Commerce (Tax Procedures & Practices)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Fundamentals of GST BAC: Discipline (TPP) – A5 (Non-Major/Minor)	4	3	1	0	Pass in Class XII	Studied Fundamentals of Corporate Tax Planning (BAC: Discipline (TPP) – A4)
Cost Accounting BAC: DSC-5 (Major)	4	3	1	0	Pass in Class XII	NIL
Personal Tax Planning: Specific Provisions (BAC: DSE(TPP)-5.1) (Major)	4	3	1	0	Pass in Class XII	NIL

Generic Elective
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical / Practice		
Income Tax: E-5.1 Filing BAC: GE (TPP)- 5.1	4	2	0	2	Pass in Class XII	NIL

BAC: Discipline (TTP) -A5: Fundamentals of GST (Non-Major/Minor)

Learning Objectives

This paper aims to provide the basic fundamental knowledge of principles and provisions of Central Goods and Services Tax Act, 2017 and Integrated Goods and Services Tax Act, 2017.

Learning Outcomes

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

1. Recognise the concept of integrated, central and state GST.
2. Identify the category of persons eligible to apply for registration under GST.
3. Discuss the relevance of time, value and place of supply.
4. Demonstrate their understanding of the composition levy scheme.
5. Recognise the category of goods and services exempted from GST.
6. Review the concept of an input tax credit.

SYLLABUS OF BAC: Discipline (TTP) – A5

Unit 1: Basic Concepts and Structure (9 hours)

Constitutional framework of indirect taxes before GST (taxation powers of union & state Government); Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism.

Unit 2: Registration (9 hours)

Types of registration and Procedure for registration.

Unit 3: Levy and Collection of GST (9 hours)

Scope of 'Supply'; Nature of Supply: Inter-State and Intra-State; Place of supply; Time of supply; Value of Supply.

Unit 4: Exemptions from GST (9 hours)

Exemption from GST: Small supplies & composition scheme; List of goods and services exempted; Classification of goods and services: Composite & mixed supplies.

Unit 5: Basics of Input Tax Credit (9 hours)

Basic concept of the input tax credit; Simple illustrations on the calculation of GST and input tax credit; Order of adjustment of an input tax credit against output CGST, SGST and IGST.

Exercises

The learners are required to:

1. Differentiate between the concept of integrated, central, and state GST.
2. Identify the taxpayers who have not applied for GST registration and educate them about the benefits of registration under GST. You can take the help of GST Suvidha Kendra for the same.
3. Explain the relevance of time, value and place of supply with reference to GST.
4. Prepare the report of those persons who are registered under the composition levy scheme and identify the major advantages and challenges faced by them.
5. Enlist the category of consumable goods exempted from GST.
6. Explore various products and services offered as per the definition of composite supply and the taxability for the same.
7. Depict the process of availing input tax credit.

Suggested Readings

- Ahuja, G., & Gupta, R. (2023). *Systematic approach to GST*. Delhi, India: Commercial Law Publishers (India) Pvt. Ltd.
- Babbar, S., Kaur, R., & Khurana, K. (2018). *Goods and Service Tax (GST) and Customs Law*. Delhi, India: Scholar Tech Press.
- Balachandran, V. (2023). *Indirect taxation. Goods and service tax and customs law*. (19th ed.). Delhi, India: Sultan Chand & Sons.
- Balachandran, V. (2023). *Textbook of GST & customs law*. (2nd ed.). Delhi, India: Sultan Chand & Sons.
- Bansal, K. M. (2022). *GST & Customs Law*. Delhi, India: Taxmann Publication.
- Mittal, N. (2022). *Goods & Services Tax and Customs Law*. Delhi, India: Cengage Learning India Pvt. Ltd.
- Sahi, S. (2022). *Concept Building Approach to Goods and Services Tax (GST), & Customs Law*. Delhi, India: Cengage Learning India Pvt. Ltd.
- Singhanian, V. K. (2022). *GST & Customs Law*. Delhi, India: Taxmann Publication.

Additional Resources

- Gupta, S.S. (2022). *GST- How to meet your obligations*. Delhi, India: Taxmann Publications.
- Gupta, S.S. (2022). *Vastu and Sevakar*. Delhi, India: Taxmann Publications.
- The Constitution (One hundred and First Amendment) Act, 2016
- The Central Goods and Services Tax Act, 2017
- The Integrated Goods and Services Tax Act, 2017
- The Union Territory Goods and Services Tax Act, 2017
- The Goods and Services Tax (Compensation to States) Act, 2017

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

AC: DSE(TPP)- 5.1: Personal Tax Planning: Specific Provisions (Major)

Learning Objectives

This paper aims to provide comprehensive knowledge for the tax planning of Individuals, Hindu undivided family and partnership firm. It explains the relevance of tax planning and how systematically planned investments can lower the tax liability of an assessee in each case.

Learning Outcomes

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

1. Review the tax planning framework for non-residents.
2. Describe varied provisions for the tax treatment of agricultural income.
3. Describe the provisions for tax planning of income from business or profession.
4. Identify the viability of various short-term and long-term capital gain decisions.
5. Discuss tax planning with respect to the treatment of gifts.

SYLLABUS OF BAC: DSE (TTP) – 5.1

Unit 1: Tax planning for non-residents (7 hours)

Special provisions for computation of total income and tax liability of non-residents; Tax planning of non-residents.

Unit 2: Tax Planning with reference to agricultural income (4 hours)

Agricultural income and partial integration.

Unit 3: Tax Planning with reference to business and profession decisions (9 hours)

Tax planning for business and profession; simplified scheme of computing business income under sections 44AD, 44ADA and 44AE.

Unit 4: Tax Planning with reference to capital gains (14 hours)

Tax planning for capital gains: short-term versus long-term capital gains; capital gains on immovable property, shares, bonds/debentures, units of mutual funds, gold deposits, gold bonds; exemption under section 54, 54B, 54EC, 54F; carry forward and set off of capital losses.

Unit 5: Tax Planning with reference to other sources (11 hours)

Tax planning for gifts, interest income on deposits and units of various mutual funds under the head other sources.

Exercises

The learners are required to:

1. Review the tax planning framework for non-residents.
2. Present a case study detailing the partial agricultural income integration.
3. Enlist the benefits available under head PGBP for CA/CS/Professionals.

4. Prepare a report on the computation of a hypothetical assessee (Mr. X) assuming his tax liability under the head capital gains and specifically explain the relevance of sections 54, and 54B.
5. Depict the treatment for gifts received from multiple sources.

Suggested Readings

- Ahuja, G., & Gupta, R. (2022). *Simplified Approach to Income Tax*. Delhi, India: Flair Publications Pvt. Ltd.
- Singhania, V. K., & Singhania, M. (2022). *Student's Guide to Income Tax*. Delhi, India: Taxmann Publications Pvt. Ltd.

Additional Resources

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

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

C: GE (TPP)- 5.1: Income Tax: E-Filing

Learning Objectives

This paper provides hands-on experience in filing the income tax returns for an Individual.

Learning Outcomes

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

1. Recognise the relevance of the PAN cards in filing the return.
2. Identify the different returns applicable in the case of various assesses.
3. Describe the meaning and procedure for FORM 26AS.

SYLLABUS OF BAC: GE (TTP) – 5.1

Unit 1: Basic Concepts (12 hours)

Types of return: revised return, defective return; PAN; self-assessment, scrutiny assessment, best judgement assessment; rectification of returns; time limit; annual income statement, returns and assessment.

Unit 2: E-filing of Return (18 hours)

Form 26AS; case studies on e-filing of return using online/ offline utility software, especially for ITR 1, ITR 2 and ITR 3.

Practical Exercises

The learners are required to:

1. Prepare a project showing how PAN is generated and interpreted.
2. Prepare a case on income statement of X and file ITR for the same.
3. Check an ITR and see how income is reported in form 26 AS.

Suggested Readings

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

Additional Resources

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

Note: Practical examination shall be conducted in the college.

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

B.A. Programme with Commerce (Modern Office Management)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Computer Applications (BAC: Discipline (MOM) – A5) (Non-Major/Minor)	4	2	0	2	Pass in Class XII	Studied Stenography (English)-II (BAC: Discipline (MOM) – A4)
Cost Accounting BAC: DSC-5 (Major)	4	3	1	0	Pass in Class XII	NIL
Practical Stenography and e-Typewriting-I (BAC: DSE(MOM)-5.1) (Major)	4	2	0	2	Pass in Class XII	NIL
Strategic Office Management (BAC: DSE (MOM)- 5.2) (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (MOM) – A5: Computer Applications (Non-Major/Minor)

Learning Objectives

To provide computer skills and knowledge to the students about the usefulness of information technology tools for business operations.

Learning Outcomes

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

1. Discuss the various concepts associated with computers.
2. Discuss the basic terminologies used in computer networks and internet.
3. Describe word document creation for report making and communication.
4. Design good presentations.
5. Make spreadsheets for basic calculations and for making charts.

SYLLABUS OF BAC: Discipline (MOM) – A5

Unit1: Basic knowledge of computers (6 hours)

Computers: meaning, history, generations, characteristics, advantages, limitations and functions of computers; Classification of computers based on size, and digital vs analogue computers; input-output devices; software, hardware, firmware and liveware; types of software: system software and application software; Computing Interfaces: Graphical User Interface (GUI), Command Line Interface (CLI), Touch Interface, Natural Language Interface (NLI); role of CPU in data processing; applications of computers in business.

Unit 2: Basics of Networking and Internet (6 hours)

Computer Networks: Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies; Wireless Networking; Securing Networks: firewall.

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

Unit 3: Word Processing (6 hours)

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

Unit 4: Preparing Presentations (5 hours)

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

Unit 5: Spreadsheet basics (7 hours)

Spreadsheet concepts: Managing worksheets; Formatting, Entering data, Editing, and Printing and Protecting worksheets; controlling worksheet views; graphical presentation of data using bar chart and pie chart; use of simple formulas in spreadsheets; cell referencing: absolute, relative and mixed cell referencing; Functions: logical functions, financial functions, statistical and mathematical functions.

Note:

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

Practical Exercises

The learners are required to:

1. Discuss classification of computers.
2. Enlist the functions of internet in present times.
3. Create a report on MS-Word using all relevant formatting features.
4. Design presentations using all relevant formatting features.
5. Create spreadsheets on MS-Excel using all relevant functions.

Suggestive Readings

- Jain, H. C., & Tiwari, H. N. (2021). *Computer Applications in Business*. Delhi, India: Taxmann.
- Madan, S. (2020). *Computer Applications in Business*. Delhi, India: Scholar Tech Press.
- Mathur, S., & Jain, P. (2016). *Computer Applications in Business*. Noida, India: Galgotia Publishing Company.
- Sharma, S. K., & Bansal, M. (2017). *Computer Applications in Business*. Delhi, India: Taxmann.
- Walkenbach, J. (2016). *MS Excel 2016, Bible*. United States: John Wiley & Sons.

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

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

Learning Objectives

The course aims to orient the students to understand the need of writing rapidly and accurately in this speed age. In order to make them a good writer, it is necessary for them to master the fascinating art of good writing. After learning the basic principles of Stenography, it is essential that the students build up speed writing by practicing exercises and learning stenography transcription from Pitman Shorthand Instructor.

Learning Outcomes

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

1. Analyse the basic concepts of English transcription.
2. Interpret the shorthand basic shortcut concepts.
3. Demonstrate the shorthand speed.
4. Demonstrate the typewriting speed.
5. Demonstrate the typewriting of letters/documents with proper formatting.

SYLLABUS OF BAC: DSE (MOM) – 5.1

Unit I: Figures and Essential Vowels (3 hours)

Figures, transcriptions and Essential Vowels.

Unit II: Stenography – its speed & practical concepts (9 hours)

Contractions & Special Contractions (Section 1 to 5 with exercises), Advanced Phraseography, Intersections.

Unit III: Stenography – Practical (6 hours)

- i. Daily practice of seen passages from Pitman Shorthand from the Exercises 111-144 from 'Pitman Shorthand Instructor & Key' in a graded manner up to the speed of 60 words per minute and transcription on computer.
- ii. Daily practice of unseen passages from 'Graded Dictation Exercises on Shorthand made easy' in a grader manner up to the speed of 40 words per minute and transcription on computer.

Unit IV: e-Typewriting – Practical (6 hours)

E-typewriting: meaning & importance, advantages and disadvantages. Practice of on and off of computer system.

Keyboard: Meaning & Importance, advantages & disadvantages, types of keyboard, keyboarding - setting of fingers on home keys, guide keys on Computer and their functions. Touch and Sight methods of typewriting.

Maximum use of shortcut keys on keyboard instead of using mouse.

Typewriting speed and accuracy—use of spacing and punctuation marks, errors and penalty, Calculation of running and accurate speed (gross and net).

E-typewriting speed @30 words per minute.

Unit V: Word Processing – letters/documents preparation (6 hours)

Word Processing (MS Office): working with documents, use of different views, navigation through documents, text manipulation, formatting of documents. Hyperlink, book mark, mail merge.

Document Preparation: Structure and layout of letter, different parts of the letter, different styles of Business letters, preparation of letters in word processor, generate notice, agenda and minutes of the meeting, office orders, circulars, memorandums, resumes, CV & portfolio. Merging of letters through mail merge and printing the same.

The size of papers: National and International.

Practical Exercises

The learners are required to:

1. Learn the basic general English Stenography vocabulary.
2. Learn, understand & practice all types of short cuts for implementation of stenography and typewriting.
3. Practice the shorthand passages to get the speed @60/40 words per minute.
4. Practice the typewriting passages to get the speed @ 30 words per minute.
5. Learn all types of document preparations.

Suggested Readings

- Bhatia, D. P., & Sangal, S. S. (1996). *Principles of Typewriting*. Delhi, India: Pitman S.S.Publications.
- Shiva, G. (2017). *Typing Lessons for Beginners: Quick Way to learn English Typing: (Kindle Edition)*. Delhi, India: GS Publication.
- Himsagar, Z.Y. (2021). *Computer Keyboard Shortcut Keys for MS Office*. India: Bluerose Publishers. www.bluerosepublishers.com.
- Jain, H.C., & Tiwari, H.N. (2021). *Computer Applications in Business*. Delhi, India: Taxman Publications Private Limited.
- Kuthiala, O. P. (1998). *Graded Dictation Exercises on Shorthand Made Easy*. Delhi, India: Pitman S.S.Publications.
- Madan, S. (2021). *Computer Applications in Business*. Delhi, India: Scholar Tech Press.
- Microsoft Word Keyboard Shortcuts for Windows. (2016). CreateSpace Independent Publishing Platform.
- Pitman, I. (2022). *Pitman Shorthand Instructor and Key*. Delhi, India: Pearson Education Ltd. and Dorling Kindersley Publishing, Inc.
- Online Typing Master Software for e-typewriting.

Note: Latest edition of software may be used.

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

BAC: DSE (MOM)- 5.2: Strategic Office Management (Major)

Learning Objectives

The course aims to understand about the Strategic Office Management which is crucial to perform official functions effectively with the applications of principles of management at all levels in the Business. Effective Office Management play a significant role for success in the Business World.

Learning Outcomes

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

1. Describe the concept of office management and its structure.
2. Recognise the systems and processes of office management.
3. Recognise the role of group dynamics in an organisation.
4. Discuss various concepts related to business finance and marketing management.
5. Discuss various strategic management dynamics.

SYLLABUS OF BAC: DSE (MOM) – 5.2

Unit 1: Office Management and Its Importance (9 hours)

Objectives of Office Management: Purpose, Environment, Means, Personnel, Scope of Office Management, Principles of Office Organization, Formal and Informal Organization, Types and Systems of Organizations, Organization Chart, Types of Organization Charts, Relation of Office with other Departments, Office Manuals, Authority and Responsibility, Centralization and Decentralization, Information Management, Scientific Office Management, Aims of Scientific Management.

Unit 2: Office Management Systems and Processes (9 hours)

Scope of Office Management, Objectives of Office Management, Functions of Office Management, Planning Office Activity: objectives, policies, programmes and procedures, Organising of Office Activity: staffing, motivating, coordination, direction and controlling, The Job and Position of Manager, Functions, Duties and Responsibilities of Office Manager, Qualities of Office Manager, Administrative Office Management, Office System, Characteristics of sound office System, Principles of Office Systems, Office Routines, Importance of Office Systems.

Unit 3: Organizational Structure, Delegation of Powers and Group Dynamics (9 hours)

Nature of Organization Structure, Role of Functional Manager, Network Organization Structure, Advantages and Disadvantages, Features of Authority, Administrative and Financial Powers, Delegation of Powers and Authority, Formation of Groups and Teams, Formal and Informal Groups, Group Dynamics: Group Norms and Role, Group Cohesiveness, Groups: Behaviour, Tasks, Processes and Effectiveness.

Unit 4: Business Finance and Marketing Management (9 hours)

Concept, Role and Objectives of Financial Management, Financial Planning and its Importance, Capital Structure, Fixed and Working Capital, Financial Markets: Concept, Functions and Types, Money Market and its Instruments, Capital Market, Stock Exchange Functions and Trading Procedure, Objectives and Functions of SEBI, Market Management,

Functions of Marketing, Marketing Mix: People, Product, Price, Process, Physical Distribution, Physical Evidence and Promotion.

Unit 5: Strategic Management Dynamics: Leadership, Motivation and Control (9 hours)

Leadership: Features, Importance, Qualities and Styles of Leadership. Determinants of Leadership Styles, The Managerial Grid, Situational Leadership, Traits of Leadership, and Motivational Theories: Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory, McGregor's X and Y Theory, Ouchi's Theory "Z", Comparison between Theory 'X' and Theory 'Y', Work Measurement, Techniques of Work Measurement, Standards of Performance, Measurement of Efficiency of Office Staff, Effective Control System, Process of Control: Setting Standards, Measurement of Performance, Comparing the Actual Performance with Standards and Taking Corrective Action.

Exercises

The learners are required to:

1. Identify the nature and importance of the profession of office management, function of office jobs and experience it while paying the visit to the educational, financial or other manufacturing/marketing institutions.
2. Observe the business systems, procedures and practices significant for effective functioning of office management, while visiting industries.
3. Discuss case studies on group dynamics in organisations.
4. Analyse case studies to understand financial management and marketing management practices of firms.
5. Analyse the leadership styles and motivation methods adopted by various organisations.

Suggested Readings

- Bhatia, R. C. (2005). *Principles of office management*. Delhi, India: Lotus Press.
- Chopra, R. K., & Bhatia, A. (2010). *Office Management*. Delhi, India: Himalaya Publishing House.
- Kavita, S. (2015). *Organizational behaviour: Text and cases*. Delhi, India: Vikas Publishing House.
- Koontz, H., O'Donnell, C., & Weihrich, H. (1986). *Essentials of management (Vol. 18)*. New York, United States: McGraw-Hill.
- Koontz, H., O'Donnell, C., & Weihrich, H. (1986). *Essentials of management An International Perspective (Vol. 18)*. New York, United States: McGraw-Hill.
- Kumar, N., & Mittal, R. (2001). *Office Management*. Delhi, India: Anmol Publications.
- Quible, Z. K. (2014). *Administrative Office Management*. Delhi, India: Pearson.
- Thukaram Rao, M. E. (2009). *Office Organization and Management*. Delhi, India: Atlantic Publishers and Distributors.

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

B.A. Programme with Commerce (Commerce as Non-Major/Minor)

BAC: DSC-5 Cost Accounting (Non-Major/Minor)

Learning Objectives

The course aims to develop understanding among learners about contemporary cost concepts and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purposes.

Learning Outcomes

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

1. Compute unit cost and total cost of production and prepare cost statement.
2. Compute employee cost, employee productivity and employee turnover
3. Classify and estimate overheads.
4. Determine cost under job costing, process costing, contract costing and service costing
5. Compute the break-even point of a product and firm.

SYLLABUS OF DSC-5

Unit 1: Introduction (9 hours)

Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and preparation of Cost Sheet. Role of a cost accountant in an organisation.

Unit 2: Elements of Cost : Material and Employee Cost (9 hours)

- (c) Materials: Accounting and control of materials: Concept of material cost and control, accounting and control of purchases, storage and issue of materials. Inventory systems, Methods of pricing of materials issues — FIFO, LIFO, and Weighted Average, Physical Verification, Fixation of stock levels, determination of economic order quantity, ABC analysis. Accounting treatment and control of losses — Wastage, scrap, spoilage and defectives
- (d) Employee Cost: Accounting and Control of employee cost; time keeping and time booking; Concept and treatment of idle time, over time and employee turnover

Unit 3: Elements of Cost: Overheads (9 hours)

Classification, allocation, apportionment and absorption of overheads, Treatment of under and over-absorption.

Unit 4: Methods of Costing (9 hours)

Job costing, Contract costing, Process costing (excluding treatment of work-in- progress, joint and by- products). Service costing (only transport).

Unit 5: Cost-Volume-Profit Analysis (9 hours)

Concept of cost-volume-profit analysis, marginal cost and marginal cost equation, profit-volume ratio, break-even analysis, cost break- even point, composite break- even point, margin of safety, simple break-even chart, Identification of key factor and determination of profitability.

Notes :

1. Treatment of various items of cost should be as per the relevant cost Accounting Standards (CAS) issued by Institute of Cost Accountant of India.
2. Use only simple numerical problems in all the above units to explain the various concepts, methods and techniques given therein.
3. Use of spreadsheet software should be encouraged for the basic calculation.

Exercises:

The learners are required to:

1. Prepare a cost statement for manufacturing and/ or service organisation.
2. Visit industries to understand process costing and prepare a cost statement for any process industry.
3. Visit a factory and compute the employee cost of the firm.
4. Analyse the role of overhead costs in the production process of any firm.
5. Analyse case studies on job costing, process costing, contract costing and service costing.
6. Design a hypothetical business plan for a firm selling financial products. Estimate the break-even point for different products.

Suggested Readings

- Arora, M.N. (2021). *Cost Accounting-principles and practice*. Delhi, India: Vikas Publishing House.
- Goel, R. K., & Goel, I. (2019). *Concept Building Approach to Cost Accounting for B.Com (Hons.)/B.Com*. Delhi, India: Cengage Publications.
- Gupta, S., Reeta, & Rao, R.P. (2021). *Cost Accounting for B.Com*. Delhi, India: Sultan Chand.
- Maheshwari, S. N., & Mittal, S. N. (2020). *Cost Accounting. Theory and Problems*. Delhi, India: Shri Mahaveer Book Depot.
- Maheshwari, S. N., Mittal S. K., & Mittal, S.N. (2021). *Cost Accounting: Principles & Practice*. Delhi, India: Shree Mahaveer Book.
- Mitra, J. K. (2021). *Cost and Management Accounting*. Delhi, India: Oxford University Press.
- Nigam, B. M. L., & Jain, I. C. (2023). *Cost Accounting: Principles and Practice*. Delhi, India: PHI Learning.
- Singh, S. (2019). *Fundamentals of Cost Accounting*. Allahabad, India: Kitab Mahal.
- Tulsian, P.C. (2020). *Cost Accounting*. Delhi, India: S.Chand.

Additional Resources

- Drury, C. (2018). *Management and Cost Accounting*. China: Cengage.
- Horngren, C. T., Foster, G., & Dattar, S. M. (2017). *Cost Accounting: A Managerial Emphasis*. Delhi, India: Prentice Hall of India Ltd.
- Jain, S.P., & Narang, K.L. (2021). *Cost Accounting: Principles and Methods*. Jalandhar, India: Kalyani Publishers.

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

Semester- VI
B.A. Commerce based Papers

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre- requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Managerial and marketing aspects of Small Business BAC: Discipline (ESB) – A6 (Non-Major/Minor)	4	3	1	0	Pass in Class XII	Studied Practical Aspects of Entrepreneurship (BAC: Discipline (ESB) – A5)
Company Law BAC: DSC-6 (Major)	4	3	1	0	Pass in Class XII	NIL
Feasibility study and business plan BAC: DSE (ESB) – 6.1 (Major)	4	3	1	0	Pass in Class XII	NIL
Accounting for entrepreneurship BAC: DSE (ESB) – 6.2 (Major)	4	3	1	0	Pass in Class XII	NIL
People Management in Entrepreneurship BAC: DSE (ESB) – 6.3 (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (ESB) - A6: Managerial and Marketing Aspects of Small Business (Non-major/Minor)

Learning Objectives

To acquaint the students with managerial and marketing aspects of business.

Learning Outcomes

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

1. Recognise different components of the managerial aspects in small businesses.
2. Identify managerial techniques of small business in the contemporary environment.
3. Interpret the theoretical and practical tools of human resource, finance, marketing, and operational division of small business.
4. Describe the important aspects and constraints of marketing for small business.
5. Demonstrate the need and application of recent changes in marketing technology.

SYLLABUS OF BAC: Discipline (ESB) - A6

UNIT 1: Understanding Managerial Aspects of Small Business (9 hours)

Components of the managerial aspects of small business. Managerial roles and functions in a small business. Entrepreneur as the manager of his business. Need for and extent of technical, professional skills for management of small business.

UNIT 2: Managerial Techniques of Small Business in Contemporary Environment (9 hours)

Identification and Classification of the different aspects of small business such as - finance, Human Capital, production & operation, Market & Industry, Technical and Technological, Legal and banking, International business, Social & Environmental, and economic aspects

UNIT 3: Measurement and Management of Managerial Aspects (9 hours)

Measurement and Management of the quantitative and/or qualitative value of financial, operation, Market, Technical, Environmental, and economic aspects of small business. Benchmark parameters of successful small business with focus on financial and market aspects.

UNIT 4: Technological Advancement and Marketing of Small Business (9 hours)

Concepts and Components of Marketing. Gap identification for marketing of new and established product & services. Competition measurement and its management. Quality-Quantity-price trade off in marketing decision. Role of Marketing Manager in promotion and expansion of product in the economic system. Advertising & publicity. Sales & distribution Management. Issues in small business marketing. Idea of consortium marketing. Competitive bidding, E-Tender, E-Marketing, GeM (Government E-Marketing), CPPP participation. Tender marketing.

UNIT 5: Changing Face of ICT based Digital Marketing (9 hours)

Introduction to Web Marketing and SEO, The Significance of Web Marketing, Internal Measures for SEO. Do and Dont's for Web Content, Link Building, Introduction to Web Marketing Tools. Online Advertising and Search Engines, AdWords overview, Creating and Managing Campaigns. Unit3: Display Network, Advertising on Display Networks, Image Advertising, Mobile Advertising, Video Advertising, YouTube Advertising, Advanced AdWords, Keyword Planner, Product List Ads. Social Media Advertising, Creating Effective Content, Do and Dont's for Social Media. Analyzing Target Audience, E-Mail Marketing, Creating E-mail Campaigns, Effective strategies for E-mail Marketing.

Exercises

The learners are required to:

1. Analyse different components of the managerial aspects in any small business.
2. Discuss managerial techniques of any small business in the contemporary business environment.
3. Analyse the benchmark parameters of any recently established small business.
4. Identify the constraints of marketing for any recently established small business.
5. Analyse the recent changes in marketing technology.

Suggested Readings

- Bhasker, B. (2006). *Electronic commerce: framework, technologies and applications*. (4th ed.). Delhi, India: Tata McGraw-Hill.
- Whiteley, D. (2000). *E-commerce: strategy, technologies and applications*. India: McGraw Hill.
- Gupta, C. B., & Khanka, S. S. (2003). *Entrepreneurship and small business management*. Delhi, India: Sultan Chand & Sons.
- Kuratko, D. F., & Rao, T. V. (2012). *Entrepreneurship: a south-asian perspective*. (1st ed.). India: Cengage Learning.
- Laudon, K. C., & Traver, C. G. (2013). *E-Commerce*. (15th ed.). Pearson Education.

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

BAC: DSC-6 Company Law (Major)

Learning Objectives

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

Learning Outcomes

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

1. Recognise the different types of companies.
2. Discuss the fundamentals of incorporating the company.
3. Make the memorandum and articles of association.
4. Discuss the difference between different types of prospectus.
5. Recognise the process of calling and conducting company meetings.

SYLLABUS OF BAC: DSC-6

Unit I: Introduction (11 hours)

Characteristics of a company; Lifting of corporate veil; Types of companies including one person company, small company, associate company, dormant company, producer company; Association not for profit; Illegal association.

Unit II: Formation of a company (7 hours)

Formation of company, promoters, functions and their legal position, pre- incorporation contracts, steps in incorporation, and process of on-line registration of a company.

Unit III: Memorandum and Articles of Association (7 hours)

Memorandum of association definition, clauses and its alteration, doctrine of ultra vires, articles of association, contents and its alteration, doctrine of constructive notice and indoor management.

Unit IV: Share Capital (11 hours)

Prospectus, shelf and red herring prospectus, mis-statement in prospectus; issue, allotment and forfeiture of share, calls on shares; issue of sweat equity; employee stock option; issue of bonus shares; right shares, transfer and transmission of shares, buyback; demat system.

UNIT V: Company Meetings (9 hours)

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

Exercises

The learners are required to:

1. Identify and classify types of companies by taking real-life examples.
2. Fill dummy spice form for incorporation of a company.
3. Read the memorandum and articles of association of a particular company.
4. Enlist steps in the book-building process and examine a red herring prospectus of a latest IPO from SEBI website.
5. Prepare a list of businesses conducted by ordinary resolution.

Suggested Readings

- Chadha R. & Chadha, S. (2018). *Company laws*. Delhi, India: Scholar Tech Press.
- Gower, L. C. (1981). *Principles of modern company law*. (4th ed.). London, United Kingdom: Stevens & Sons.
- Kumar, A. (2022). *Corporate laws*. (11th ed., Vol. 1). Delhi, India: Taxmann Publications Private Limited.
- Sharma, J. P. (2020). *Easy approach to corporate laws*. (4th ed.). Delhi, India: Ane Books Pvt.

Additional Resources

- Hannigan, B. (2021). *Company law*. Oxford, United Kingdom: Oxford University Press.
- Kannal, S., & Sowrirajan, V.S. (2019). *Company law Procedure*. Delhi, India: Taxman's Allied Services (P) Ltd.

BAC: DSE (ESB) – 6.1: Feasibility Study and Business Plan (Major)

Learning Objectives

The aim of this course is to acquaint the students with techniques of environmental screening and how to conduct feasibility studies for any business plan.

Learning Outcomes

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

1. Demonstrate how a business idea is generated by analysing all the interplaying factors.
2. Identify and assess entrepreneurial opportunities.
3. Interpret the know-how of conducting a feasibility study.
4. Discuss the process of project planning and management.
5. Describe the concept and implementation of a business plan.

SYLLABUS OF BAC: DSE (ESB) – 6.1

Unit I: Environmental Screening and Idea Generation (9 hours)

Analysis of economic, socio-cultural, technological, and political-legal environment; Sources of business ideas; Role of personal observation, creativity and business research; Collection of data- primary and secondary; Situational Analysis.

Unit II: Scanning Entrepreneurial Opportunities (9 hours)

Entrepreneurial opportunities in contemporary business environment, opportunities in network-marketing, social media, franchising, business process outsourcing; Small business as seedbed of entrepreneurship; Pre-feasibility study.

Unit III: Feasibility Study (9 hours)

Preliminary screening of business ideas; Aspects of the technical and economic feasibility- commercial, financial and administrative feasibility; Preparation of feasibility report; Technical feasibility, estimation of costs, demand analysis and commercial viability, risk analysis, collaboration arrangements; Financial planning; Estimation of fund requirements, sources of funds; Loan syndication for the projects; Tax considerations in project preparation and legal aspects.

Unit IV: Project Planning and Management (9 hours)

Project- definition and types; Project manager; Project charter; Project context- political, economic, social, technical, legal, environment, sustainability; Project sponsor; Project management plan- methods and procedures; Project success criteria- key performance indicators.

Unit V: Business Plan (9 hours)

Business plan- meaning and significance; Elements (major headings and brief discussion) and presentation; Implementation- prototype development and test marketing

Exercises

The learners are required to:

1. Scan the business environment to generate a business idea.
2. Identify opportunities in network marketing, social media, franchising and business process outsourcing.
3. Conduct a feasibility study for a hypothetical plan.
4. Discuss case studies on project management plans.
5. Develop a business plan for a hypothetical idea.

Suggested Readings

- Abrams, R., & Doer, J. (2010). *Successful business plan: secrets & strategies*. (5th ed.). United States: Planning Shop.
- Feasibility Study Preparation and Analysis (2007). (1st ed.). New York, United States: Publishers Clearing House.

Additional Resources

- Karis, C. (2017). *Feasibility study: startup and sustainability*. CreateSpace Independent Publishing platform.

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

BAC: DSE (ESB) – 6.2: Accounting for Entrepreneurship (Major)

Learning Objectives

The course aims to help learners coming from non-commerce background to acquire basic knowledge on financial accounting and to impart preliminary skills for recording various kinds of financial transactions.

Learning Outcomes

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

1. Recognise the basic concept of accounting.
2. Demonstrate the accounting entries and prepare cash book and other accounts necessary while running a business.
3. Describe and prepare profit and loss account and balance sheet.
4. Interpret and prepare accounts based on accounting software.
5. Analyse information from company's annual report.

SYLLABUS OF BAC: DSE (ESB) – 6.2

Unit 1: Introduction to Accounting (5 hours)

Accounting – Meaning, Importance and Need, Its objectives and relevance to business establishments and other organisations, and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some Basic Terms, Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.

Unit 2: Transactions and recording of transactions (9 hours)

Features of recordable transactions and events, Basis of recording – vouchers and another basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions and Bank Reconciliation Statement.

Unit 3: Preparation of Financial Statements (13 hours)

Fundamental Accounting Equation; Preparation of Trial Balance; Concept of revenue and Capital; Preparation of Trading and Profit & Loss Account, Balance Sheet and Cash Flow Statement manually and using appropriate software.

Unit 4: Computerized Accounting Systems (11 hours)

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

Unit 5: Company Accounts (7 hours)

Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Sensex - BSE, NSE; Annual report, etc. Contents and disclosures in Annual Report, Company Balance Sheet and Statement of Profit and Loss. Content Analysis based on annual report including textual analysis.

Exercises

The learners are required to:

1. Evaluate the importance of accounting for any newly established start up.
2. Prepare bank reconciliation statement from the individual pass books.
3. Prepare Trading and Profit & Loss Account, Balance Sheet, and Cash Flow Statement collecting necessary data from any small business firms.
4. Prepare financial statements using appropriate software for any small business firm.
5. Download annual reports of business organisations from the websites and analyse its contents. Present salient features of the annual report using certain relevant ratios and content analysis including textual analysis.

Suggested Readings

- Gupta, R. L., & Radhaswamy, M. (2014). *Financial accounting*. Delhi, India: S. Chand Publishing.
- Hatfield, L. (2019). *Accounting basics*. Amazon Digital Services LLC.
- Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2017). *Introduction to financial accounting*. (11th ed.). London, United Kingdom: Pearson Education.
- Lal, J., & Srivastava, S. (2012). *Financial accounting text & problems*. Mumbai, India: Himalaya Publishing House.
- Monga, J. R. (2017). *Financial accounting: concepts and applications*. (34th ed.). Delhi, India: Mayur Paperback Publishing.
- Goyal, B. K., & Tiwari, H. N. (2021). *Financial accounting*. (9th ed.). Delhi, India: Taxmann Publication.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). *Financial accounting*. Delhi, India: Vikas Publishing House Pvt. Ltd.
- Mukharji, A., & Hanif, M. (2017). *Financial accounting*. (2nd ed.). Delhi, India: Tata McGraw Hill Publishing Co. Ltd.
- Mukherjee, S., & Mukherjee, A. K. (2021). *Financial accounting*. (10th ed.). Oxford, United kingdom: Oxford University Press.
- Jain, S. P., & Narang, K. L. (2014). *Financial accounting*. Delhi, India: Kalyani Publishers.
- Siddiqui, S. A. (2008). *Book keeping & accountancy*. Delhi, India: Laxmi Publications Pvt. Ltd.
- Sehgal, D. (2014). *Financial accounting*. Delhi, India: Vikas Publishing House Pvt. Ltd.

- Tulsian, P. C. (2007). *Financial accounting*. Delhi, India: Tata McGraw Hill Publishing Co. Ltd.

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

BAC: DSE (ESB) - 6.3: People Management in Entrepreneurship (Major)

Learning Objectives

The course aims to provide an overview to the learners of what it means to be an effective people manager. The programme is designed in such a manner so that the learners can develop leadership and communication skills and manage people in an Organisation effectively.

Learning Outcomes

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

1. Demonstrate meditation techniques (Brain stilling exercise) for mind management.
2. Recognise the concept of people management.
3. Recognise the importance of team building and establishing peer networks.
4. Describe performance appraisal methods.
5. Demonstrate skills to resolve conflicts in an Organisation and lead teams.

SYLLABUS OF BAC: DSE (ESB) – 6.3

Unit 1: Managing and Evaluating Oneself (9 hours)

Mind Management, Time Management, Tackling Time Robbers, Planning workload, Active Listening, Decision Making - steps, Managing your Manager, Evaluating and building a personal development plan for oneself.

Unit 2: Managing and Motivating Others (9 hours)

Basics of People Management and its significance, Difference between People Management and Human Resource Management; impact of individual and Organisational factors on people management, Motivating Others - Employee First Strategy: Employee First Customer Second. Developing Intrinsic Motivation amongst People - People First Strategy: Emerging cases.

Unit 3: Building Team and Peer Networks (9 hours)

Team Building Process, Managing Diversity in Teams, Competency mapping, Team Roles, Team Identity, Team Charter, Team Performance, Managing Behaviour of people in groups, 360 Degree Feedback as a Development tool. Group Dynamics, Challenges of getting work done; Significance of prioritization and assigning work to team members, Importance of peer networks in an Organisation.

Unit 4: Managing Evaluation and Assessment (9 hours)

Managing Performance, Appraisal methods, Role Reviews and performance management, Dealing with Poor Performers, Agreeing Performance Targets, Negative Feedback, Performance Management System, 360 Degree Feedback as a Performance Appraisal Tool.

Unit 5: Leading People & Resolving Conflicts (9 hours)

Leading people to achieve the vision and mission of the Organisation. Leadership for high performance culture, Leadership Styles for creating conducive Organisational climate and culture of excellence. Managing different types of conflicts in an Organisation, Problem solving and quality improvement process.

Exercises

The learners are required to:

1. Practice of meditation techniques (brain stilling exercise) for mind management.
2. Build a Personal Development Plan for themselves.
3. Prepare Time Management framework for themselves.
4. Participate in role play for developing intrinsic motivation amongst other people.
5. Discuss case study of HCL on Employee First Customer Second by Vinit Nayar.
6. Discuss case studies of Organisations where People first strategy is being used.
7. Participate in simulation activity wherein learners are divided into groups with one leader in each group. Each team should be assigned the responsibility of planning and executing a business activity that shows the team work and leadership qualities.
8. Discuss ways to manage diversity in teams.
9. Perform a role play on 360-degree feedback and suggest tips for development amongst the learners of the class.
10. Discuss case studies on conflict management.

Suggested Readings

- Wellington, P. (2011). *Effective people management: improve performance delegate more effectively*. London, United kingdom: Kogan Page Publishers.
- Thomas, M. (2007). *Mastering people management*. London, United kingdom: Thorogood Publishing.
- Randall, J., & Sim, A. J. (2013). *Managing people at work*. Abingdon, United Kingdom: Routledge.
- Thomson, R., & Thomson, A. (2012). *Managing people*. Abingdon, United Kingdom: Routledge.

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre- requisite of the course (if any)
		Lecture	Tutorial	Practica l/ Practice		
Financial Institutions BAC: Discipline (A&F) – A6 (Non- Major/Minor)	4	3	1	0	Pass in Class XII	NIL
Company Law BAC: DSC-6 (Major)	4	3	1	0	Pass in Class XII	NIL
Personal Financial Planning BAC: DSE (A&F) – 6.1 (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (A&F) – A6: Financial Institutions (Non-Major/Minor)

Learning Objectives

The course aims to provide the students a theoretical and conceptual understanding of the financial institutions.

Learning Outcomes

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

1. Evaluate the scope of financial institutions.
2. Recognise the role of the Central bank in the financial system.
3. Analyse the recent developments in Insurance sector.
4. Evaluate different types and benefits of Mutual Funds.
5. Examine the role of non-banking financial companies in the Indian financial system.

Unit 1: Introduction to Financial Institutions (7 hours)

Introduction to Financial system - Concept, Role and Importance of Financial institutions; Classification of Financial institutions viz., Banking and Non-banking, Specialised and non-specialised, Intermediary and non-intermediary institutions; An overview of financial institutions in India; Role of Development Financial Institutions (DFIs).

Unit 2: Central bank and banking institutions (13 hours)

Concept and importance of Central Bank, Role of central bank; RBI – Functions and Role; Banks – Concept and Classification of banks; Commercial Banks- Functions, role and recent developments; Role of technology in the banking sector; Concept of Non-Performing Assets (NPAs); Financial inclusion.

Unit 3: Insurance - Life and Non-Life Insurance Institutions (9 hours)

Concept and Importance of insurance, Principles of Insurance, Types of insurance – Life and Non-life; LIC and GIC Re; IRDA and its role; Recent reforms in Insurance sector.

Unit 4: Mutual Funds and Pension Funds (9 hours)

Concept and role of Mutual Funds, Structure of Mutual Funds; Types of Mutual Fund schemes; SEBI guidelines for Mutual Funds; Pension Funds – Meaning and importance; Types of Pension funds, Role of PFRDA.

Unit 5: Non-Banking Financial Companies (NBFCs) (7 hours)

Concept of NBFCs, Difference between a bank and NBFC; Classification of NBFCs; Role of NBFCs in promoting inclusive growth; RBI guidelines for NBFCs

Exercises

The learners are required to:

1. Analyse the scope and role of financial institutions in India.
2. Evaluate the role and functions of RBI for the smooth functioning of Indian financial market.
3. Critically evaluate the recent reforms in Indian Insurance sector.
4. Assess the performance of different types of mutual fund schemes offered in the Indian market.
5. Analyse the role of NBFCs in promoting inclusive growth in the Indian economy.

Suggested Readings

- Khan M.Y. (2019). *Indian financial system*. (11th ed.). Delhi, India: Tata McGraw Hill.
- Pathak, B. V. (2019). *Indian financial system: markets, institutions and services*. (5th ed.). Delhi, India: Pearson Education.
- Frederic S. M., & Eakins, S. G. (2019). *Financial markets and institutions*. (8th ed.). Delhi, India: Pearson Education.
- Saunders, A., & Milton, C. M. (2007). *Financial markets and institutions*. (5th ed.). Delhi, India: Tata McGraw Hill.
- Bhole, L. M. (2019). *Financial markets and institutions*. (6th ed.). Delhi, India: Tata McGraw Hill Publishing Company.
- Kumar, V., Gupta, K., & Kaur, M. (2021). *Financial markets, institutions and financial services*. (2nd ed.). Delhi, India: Taxmann's Publications.

Additional Readings

- RBI Functions and Working – Reserve Bank of India

- RBI Annual Reports
- Annual Reports of various Financial Institutions in India.
- RBI Report on Currency and Finance- various issues
- **Websites:**
- www.sebi.gov.in
- www.rbi.org.in
- <http://www.irdai.gov.in>
- <http://www.pfrda.org.in/pfrda.org.in>

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

BAC: DSE (A&F) – 6.1: Personal Financial Planning (Major)

Learning Objectives

The course aims to familiarize learners with different aspects of personal financial planning like savings, investment, taxation, insurance, and retirement planning and to develop the necessary knowledge and skills for effective financial planning.

Learning Outcomes

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

1. Recognise the relevance of financial planning.
2. Analyse the performance of various instruments in the process of investment planning.
3. Analyse the scope and ways for planning personal taxes.
4. Recognise the need for insurance planning and analyse various insurance products offered in the market.
5. Create a financial plan fulfilling requirements after retirement.

SYLLABUS OF DSE (A&F) – 6.1

Unit 1: Introduction to Financial Planning (9 hours)

Financial goals, Steps in financial planning, Budgeting Incomes and Payments, Time value of money. Introduction to savings, benefits of savings, management of spending & financial discipline, Setting Alerts and Maintaining sufficient funds for fixed commitments (Credit Cards Repayments, EMI, Insurance Premium, Mutual Fund SIPs etc), Maintaining High CIBIL Score, personal finance/loans, education loan, car loan & home loan schemes. Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming.

Unit 2: Investment planning (9 hours)

Process and objectives of investment, Concept and measurement of return & risk for various asset classes, Measurement of portfolio risk and return, Diversification & Portfolio formation. Gold Bond; Real estate; Investment in Greenfield and brownfield Projects; Investment in fixed income instruments, financial derivatives & Commodity market in India. Mutual fund schemes; International investment avenues. Currency derivatives and Digital Currency.

Unit 3: Personal Tax Planning (9 hours)

Tax Structure in India for personal taxation, Scope of Personal tax planning, Exemptions and deductions available to individuals under different heads of income and gross total income. Comparison of benefits - Special provision u/s 115 BAC vis-à-vis General provisions of the Income-tax Act, 1961, tax avoidance versus tax evasion.

Unit 4: Insurance Planning (9 hours)

Need for Protection planning. Life Insurance, Health Insurance, Property Insurance, Credit Life Insurance and Professional Liability Insurance. Deductions available under the Income-tax Act for the premium paid for different policies.

Unit 5: Retirement Benefits Planning (9 hours)

Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, Planning for distribution of money and property among legal heirs, New Pension Scheme. Exemptions available under the Income-tax Act, 1961 for retirement benefits.

Exercises

The learners are required to:

1. Create a financial plan for a hypothetical individual and evaluate its importance.
2. Evaluate the performance of various financial assets to create an investment plan.
3. Examine tax structure and make a tax planning scheme for a salaried individual by taking a hypothetical case.
4. Evaluate the benefits offered by different life insurance policies and general insurance policies.
5. Evaluate different financial products offered in the Indian market for retirement planning.

Suggested Readings

- Halan, M. (2018). *Let's talk money: you've worked hard for it, now make it work for you*. (1st ed.). New York, United States: HarperCollins Publishers.
- Keown A.J. (2017). *Personal finance*. (8th ed.). New York, United States: Pearson.
- Pandit, A. (2019). *The only financial planning book that you will ever need*. Mumbai, India: Network 18 Publications Ltd.
- Sinha, M. (2019). *Financial planning: a ready reckoner*. (2nd ed). India: McGraw Hill Education.
- Tripathi, V. (2023). *Fundamentals of investment*. (5th ed.). Delhi, India: Taxmann Publication.
- Indian Institute of Banking & Finance. (2017). *Introduction to financial planning*. (4th ed.). Delhi, India: Taxmann Publication.

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

B.A. Programme with Commerce (Banking and Insurance)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre- requisite of the course (if any)
		Lecture	Tutorial	Practica / Practice		
Banking Products and Services (BAC: Discipline (B&I) –A6) (Non- Major/Minor)	4	3	1	0	Pass in Class XII	NIL
Company Law BAC: DSC-6 (Major)	4	3	1	0	Pass in Class XII	NIL
Technology in Banking BAC: DSE (B&I) – 6.1 (Major)	4	3	1	0	Pass in Class XII	NIL
Bank Marketing BAC: DSE (B&I) – 6.2 (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (B&I) – A6: Banking Products and Services (Non-Major/Minor)

Learning Objectives

The course aims to create awareness about the various Banking Products and Payment Services.

Learning Outcomes

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

1. Assess different banking products.
2. Recognise the process of different banking payment services.
3. Discuss different digital banking products and services offered.
4. Discuss various products for priority sector lending.

5. Recognise various allied products and services offered by banks.

SYLLABUS OF Discipline (B&I) – A6

Unit 1: Banking Products (11 hours)

Types of Bank Accounts, Types of deposits, National Pension System (NPS), Gold Monetisation Scheme, Locker Facility, Sovereign Gold Bonds, Types of Small Saving Schemes, Various Forms of Retail Loans - Education Loan, Personal Loan, Automobile Loan & Home Loan, Corporate Banking – overview.

Unit 2: Banking Payment Services (9 hours)

Real Time Gross Settlement (RTGS), National Electronic Funds Transfer (NEFT), Immediate Payment Service (IMPS), Unified Payments Interface (UPI), Enabled Payment, Society for Worldwide Inter-bank Financial Telecommunications (SWIFT), Prepaid Cards, Gift Cards, World Currency Cards, Debit Cards, Credit Cards.

Unit 3: Digital Banking Products and Services (7 hours)

Digital Banking Products, Mobile Banking, Cards, Cash Deposit Machines- CDRs, Branchless Banking, Automated Teller Machines, Point of Sale (POS) Terminals, Internet Banking.

Unit 4: Lending to MSME & Agri Sector (Priority Sector) (11 hours)

Definition of MSME, Prerequisites for Availing Loan for MSME, Mudra Loan, Kisan Credit Cards (KCC), Loans for Allied Activities of Poultry, Dairy, Horticulture, Farm Credit, Loans to Weaker Section.

Unit 5: Third Party Products (TPD)/Bancassurance Business by Banks (7 hours)

Cross-Selling of Third-Party Products of Life Insurance Policies and General Insurance products, Mutual Funds, Systematic Investment Plan (SIP), Unit Linked Insurance Plan (ULIP).

Exercises

The learners are required to:

1. Compare the return offered by different banking products in India
2. Evaluate the role of UPI in India.
3. Perform a comparative analysis of different digital banking products and services in India.
4. Enlist features of different products available for priority sector lending.
5. Analyse the growth of bancassurance market in India.

Suggested Readings

- *Retail Banking and Wealth Management*. (2023). Indian institute of banking and finance. (1st ed.). Macmillan Publishers India Limited.
- Gupta, D.P., & Gupta, R.K. (2018). *Modern banking in India*. India: Asian Books.
- Suneja, H.R. (2017). *Practical and law of banking*. Himalaya Publishing House.
- Choudhury, M., & Singh, R. (2019). *Bancassurance business in India - an exploration*. Notion Press.
- Rashid M.A., & Ahmed, J.U. (2019). *Financing micro and small enterprises in India: diagnosis and directions*. India: Abhijeet Publications.

Additional Resources.

- Toor, N.S. (2019). *Handbook of banking information*. (48th ed.). India: Skylark Publications.
- Garg, K. (2020). *Bharat's handbook on MSMEs (Micro, Small & Medium Enterprises)*. India: Bharat Law House Pvt. Ltd.

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

BAC: DSE (B&I) – 6.1: Technology in Banking (Major)

Learning Objectives

The course aims to make the students conversant with different aspects of technology used in banking and issues related to banking products in terms of delivery, security and controls with reference to India.

Learning Outcomes

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

1. Describe the basic concepts of electronic banking.
2. Analyze the various electronic payment systems available.
3. Discuss the Electronic Fund Transfer system.
4. Recognise different types of security threats in Indian Banking.
5. Recognise E-Banking Regulations in India and discuss the concept of cloud computing.

SYLLABUS OF DSE (B&I) – 6.1

Unit 1: E-Banking (7 hours)

E-Banking: Definition, need for e-banking, types of e-banking, services offered, comparison between e-banking and internet banking.

Unit 2: Electronic Payment System (9 hours)

Overview of Electronic Payment System: Automated Teller Machine (ATM), Mobile Banking (Using Smart phones and traditional phones), Unified Payments Interface (UPI), GPay, Paytm, PhonePe, Amazon Pay, MobiKwik, Bharat Interface for Money (BHIM). Payment Gateways: PayPal, PayUMoney, CCAvenue, etc. Card Technologies, MICR electronic clearing. Credit Card and Debit Card (Features, Verification Process, Advantages, Disadvantages), and other modern methods of electronic payments.

Unit 3: Electronic Fund Transfer System (11 hours)

Electronic Credit and Debit Clearing: NEFT, RTGS, DNS, ECS (Credit/Debit), IMPS, VSAT, SWIFT Code. Features, advantages and limitations of E-money, Electronic purse, Digital Cash

Unit 4: Security Threats (11 hours)

Security Threats in e-banking Environment: Viruses, Worms, Malwares, Software Bombs, Phishing, Spoofing, Spamming, Denial of Service Attacks, Application based Digital Frauds. Technology Solutions: Digital Signature, Encryption, Protection, Multiple Step Verification.

Unit 5: E-Banking Regulations and Cloud Computing (7 hours)

Legal and regulatory issues of e-banking in India. Definition of Cloud Computing. Significance and Challenges of Cloud Computing.

Exercises

The learners are required to:

1. Compare different types of e banking services offered in India.
2. Compare various electronic payments systems in India.
3. Evaluate the Electronic Fund Transfer system in India.
4. Discuss case studies on security breaches in case of e-banking.
5. Discuss the regulatory issues in e-banking in India.
6. Evaluate the growth of cloud computing in recent times.

Suggested Readings

- Kaptan, S.S., & Choubey, N.S. (2017). *Indian banking in electronic era*. India: Sarup & Sons.
- Deva, V. (2018). *E-banking*. Delhi, India: Common Wealth Publishers.
- Uppal, R.K. (2018). *Banking with technology*. (1st ed.). Delhi, India: New Century Publications.
- Uppal, R.K., & Jatana, R. (2020). *E-banking in India*. Delhi, India: New Century Publications.

Additional Resources

- Khan, M.Y. (2017). *Indian financial system*. Delhi, India: Tata McGraw Hill Publishing Company Ltd.
- Desai, V. (2015). *Indian banking-nature and problems*. (2nd ed.). Mumbai, India: Himalaya Publishing House.
- Uppal, R.K., & Pooja (2016). *Transformation in Indian banks-search for better tomorrow*. Delhi, India: Sarup Book Publishers Private Ltd.

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

BAC: DSE (B&I) – 6.2: Bank Marketing (Major)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Learning Objectives

The course aims to make students conversant with different marketing concepts and strategies relevant to banking industry.

Learning Outcomes

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

1. Describe the basic concepts of bank marketing.
2. Recognise the importance of customer behaviour in banking.
3. Analyze the product and pricing strategies of banks.
4. Evaluate various promotion strategies used by the banks.
5. Analyze various digital marketing strategies adopted by the banks.

SYLLABUS OF DSE (B&I) – 6.2

Unit 1: Introduction to Bank Marketing (9 hours)

Definition of Market and Marketing, Elements in Marketing Mix, Concept of Bank Marketing, need for Practicing Marketing in Banks, Distinguishing Bank Marketing with Product Marketing, Bank Marketing Mix, The Art of Customer Service as Applied to Banking.

Unit 2: Customer Behaviour in Banking (7 hours)

Marketing Research in Banking, Uses of Marketing Research, Behavioural Profile of Bank Customers, Banking Customer and Market Segmentation, Customer Relationship Marketing in Banking, Competitive Analysis in Banking.

Unit 3: Product and Pricing Strategy of Banks (9 hours)

Difference between Product and Service, Concept of Product/Service Delivery in Banking, Pricing Strategies and its Applications in Banking, Comparison of Product and Pricing Strategies of Public Sector Banks and Private Banks.

Unit 4: Banking Promotion Strategy (9 hours)

The Communication Process, Goals of Communication, Steps in Developing Effective Communication, Selling to Corporate Clients: Meaning of Corporate Clients, Relationship and Transaction Banking, Bank Organisation for Large Corporate Clients, Comparison of Promotion Strategies of Public Sector Banks and Private Banks.

Unit 5: Digital Marketing in Banks (11 hours)

Digital Products in Banking, Concept of Digital Marketing, Need, Role and Importance of Digital Marketing in Banks; Digital Marketing Strategies Adopted by Banks, Effectiveness of Digital Marketing Strategies for Banks, Comparison of Digital Marketing Strategies of Public Sector Banks and Private Banks.

Exercises

The learners are required to:

1. Discuss the basic concepts of bank marketing through case studies.
2. Analyze the customer behaviour in banking by visiting a bank and interacting with bank

- staff and customers.
3. Evaluate the product and pricing strategies of Public Sector Banks and Private Banks through relevant case studies.
 4. Assess the promotion strategies of Public Sector Banks and Private Banks through focused group discussions.
 5. Evaluate digital marketing strategies used by different banks through case studies.

Suggested Readings

- Jha, S.M. (2016). *Bank marketing*. Mumbai, India: Himalaya Publishing House.
- Sandhu, N., & Singh, D. (2017). *Bank marketing strategies an Indian perspective*. (1st ed.). India: LAP LAMBERT Academic Publishing.
- Meidan, A. (2016). *Bank marketing management*. Basingstoke, United kingdom: Palgrave Macmillian.
- Chacko, O., Grewal, R., & Satish, P. (2017). *Marketing of banking services*. The Indian Institute of Bankers.

Additional Resources

- Sherlekar, S.A., Krishnamoorthy, R, Bose, K. S., & Rao, K.V.V.M.S. (2018). *Marketing management- concepts and cases*. Mumbai, India: Himalaya Publishing House Pvt. Ltd.
- Ramaswamy, V.S., & Namakumari, S. (2009). *Marketing management: global perspective, Indian context*. (4th ed.). India: Om Books.
- Rao, K. R. M. (2018). *Services marketing*. (2nd ed.). Delhi, India: Pearson Education.
- Kaptan S.S., & Choubey N.S. (2019). *Indian banking in electronic era*. India: Sarup & Sons.

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

B.A. Programme with Commerce (Advertising, Sales Promotion and Sales Management)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Consumer Affairs & Sovereignty BAC: Discipline (ASPSM) – A6 (Non-Major/Minor)	4	3	1	0	Pass in Class XII	NIL
Company Law BAC: DSC-6 (Major)	4	3	1	0	Pass in Class XII	NIL
Digital Marketing BAC: DSE (ASPSM) – 6.1 (Major)	4	3	1	0	Pass in Class XII	NIL
Distribution Logistic Management BAC: DSE (ASPSM) - 6.2 (Major)	4	3	1	0	Pass in Class XII	NIL

Generic Elective

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Personal Selling BAC: GE (ASPSM) - 6.1	4	3	1	0	Pass in Class XII	NIL
Consumer Affairs and Sovereignty BAC: GE (ASPSM)- 6.2	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (ASPSM) – A6: Consumer Affairs & Sovereignty (Non-Major/Minor)

Learning Objectives

This course seeks to familiarize the learners with their rights and responsibilities of a consumer and the procedure to redress their complaints. The learner should be able to comprehend the business firms' interface with consumers and the related regulatory and business environment.

Learning Outcomes

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

1. Describe the concept of consumer and post-purchase voicing of consumer grievances.
2. Demonstrate how to exercise the consumer rights provided under Consumer Protection Act, 2019.
3. Discuss the filing, hearings, and appeal provisions.
4. Identify the role of industry regulators in consumer protection.
5. Discuss the recent developments in consumer protection in India.

SYLLABUS OF BAC: Discipline (ASPSM) – A6

Unit 1: Introduction (9 hours)

Concept of Consumer, Consumer Buying Process, Post-Purchase Behaviour, Factors affecting voicing of consumer grievances, Alternatives available to dissatisfied consumers: Private Action and Public Action.

Nature of markets: Liberalization and Globalisation of the Indian Consumer Market, online and offline markets; Organized and unorganized market, Grey market Concept of price in retail and wholesale, MRP, Fair price, labelling and packaging: legal aspects.

Unit 2: The Consumer Protection Act, 2019 (11 hours)

Genesis of the Consumer Protection law in India; Basic concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods, unfair trade practice, restrictive trade practice, unfair contract, product liability, consumer rights.

Organizational Set up under the CPA, 2019: Advisory bodies: Consumer Protection Councils at the Central, State, and District level: Composition and role. Central Consumer Protection Authority: Composition and Powers; Adjudicatory bodies: District Commission, State Commission, and National Commission: Composition and Jurisdiction (Territorial and Pecuniary). Role of Supreme Court under the CPA with relevant case laws. Consumer Mediation Cell.

Unit 3: Grievance Redress Mechanism under the CPA, 2019 (9 hours)

Who can File a Complaint? Grounds of Filing a Complaint, Limitation Period, Procedure for Filing and Hearing of Complaint, Reliefs provided, Appeal, Enforcement of Order, Offences and Penalties.

Leading cases decided by the National Commission/Supreme Court under the CPA in: Medical service, Banking, Insurance, Housing Construction, Education, defective product, Unfair Trade Practices.

UNIT 4: Role of Industry Regulators in Consumer Protection (9 hours)

Banking: Banking Ombudsman Scheme

Insurance: Insurance Ombudsman

Food Products: FSSAI

Advertising: ASCI

Housing Construction: RERA

Unit 5: Developments in Consumer Protection in India(7 hours)

Consumer Movement in India; Voluntary Consumer Organisations (VCOs); National Consumer Helpline, GAMA, CONFONET, e-daakhil,

Quality and Standardization: AGMARK, ISI mark, Hallmarking, Consumer Grievance Redressal under the BIS Act, 2016.

Exercises

The learners are required to:

1. Talk to people in their community and find out what they do when they are dissatisfied with a product or service.
2. Share personal experiences with respect to unfair trade practices and infringement of any of the consumer rights.
3. Visit the www.ncdrc.nic.in and pick any two case judgments on deficiency in services. Examine who was the complainant, ground of complaint, appeal filed, and where filed and final order passed by the concerned Consumer Commission.
4. Observe the advertisements given by builders and verify whether they are registered under the RERA.
5. Visit the website of ASCI and find out the nature of complaints received and what action was taken by ASCI.
6. Identify products which is using ISI mark. Check whether it is genuine or fake
7. Identify the product categories for which standards are mandatory under the BIS.
8. Discuss case studies on recent developments in consumer protection in India.

Suggested Readings

- Aggarwal, V. K. (2021). *Law of consumer protection*. (4th ed.). Delhi, India: Bharat Law House.
- Khanna, S.R., & Hanspal, S. (2020). *Consumer affairs & customer care*. (1st ed.). Delhi, India: Prowess Publishing.
- Kapoor, S. (2021). *Consumer affairs and customer care*. (1st ed.). Delhi, India: Scholar Tech Press.
- Rao, R. (2022). *Consumer is king*. (3rd ed.). Delhi, India: Universal Law Publishing Company.
- Patil, A. R. (2022). *Landmark judgments on consumer protection and law: 2008-2020*. Delhi, India: Ministry of Consumer Affairs, Food & Public Distribution, Government of India, e-book, www.consumeraffairs.nic.in.
- The Bureau of Indian Standards, 2016

- The Consumer Protection Act, 2019
- Real Estate (Regulation and Development) Act, 2016

Web Resources

- www.consumeraffairs.nic.in
- www.bis.org
- <https://fssai.gov.in>
- <https://irdai.gov.in>
- <https://rbi.org.in/Scripts/Complaints.aspx>
- www.confonet.nic.in
- www.ncdr.nic.in
- <https://ascionline.in>

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

BAC: DSE (ASPSM) – 6.1: Digital Marketing (Major)

Learning Objectives

The course aims to provide knowledge regarding the concepts, tools, techniques and relevance of digital marketing in the current scenario. It also enables the learners to learn the practical application of the Digital Marketing tools and the ethical and legal issues involved therein.

Learning Outcomes

After completion of Course, learners will be able to:

1. Discuss the importance and scope of digital marketing.
2. Apply digital marketing management strategies.
3. Assess the importance of presence of digital marketing in present times.
4. Discuss the significance of digital marketing tools, such as, SEO, Social media platforms, online advertising, Blogging etc.
5. Analyse the ethical considerations and the regulatory framework of digital marketing in India.

SYLLABUS OF BAC: DSE- 6.1

Unit 1: Introduction (9 hours)

Concept, Scope and Importance of Digital Marketing, Traditional Marketing vs Digital Marketing, Challenges and opportunities for Digital Marketers, Digital Marketing landscape: an overview of Indian Markets

Unit 2: Digital Marketing Management (9 hours)

Digital marketing-mix, Segmentation, Targeting, Differentiation and Positioning: Concept, Levels, and strategies in digital environment, Digital Technology and Customer Relationship Management, Digital Consumers and their Buying Decision process.

Unit 3: Digital Marketing Presence (9 hours)

Concept and role of Internet in Marketing, Online marketing Domains, The P.O.E.S.M. Framework, Website design and domain name branding, Search Engine Optimization stages, Types of traffic, Online Advertising: Types, formats, requisites of a good online advertisement, Email marketing: types and strategies

Unit 4: Interactive Marketing (9 hours)

Interactive Marketing: Concept and options, Social media marketing: concept and tools, Online Communities and Social networks, Blogging: types and role, Video marketing: tools and techniques, Mobile marketing tools, PPC marketing, Payment options and Gateways

Unit 5: Ethical and Legal Issues (9 hours)

Ethical Issues and Legal Challenges in digital marketing, Regulatory framework for digital marketing in India

Exercises

The learners are required to:

1. Assess the significance of digital marketing in present times.
2. Discuss marketing strategies of Companies who have succeeded in marketing their products through online platforms.
3. Create a hypothetical online venture and discuss its marketing and advertising strategies.
4. Analyse the importance of presence of digital marketing in present times.
5. Design a hypothetical advertising campaign for various social media handles such as Facebook, Instagram, Twitter, LinkedIn, SnapChat etc.
6. Implement various tools using free software available online, such as, Google Adword, Google Analytics etc.
7. Design e-mail marketing campaigns using mail chimp or other free software available online.
8. Discuss case studies on ethical and legal challenges in digital marketing.

Suggested Readings

- Chaffey, D., Chadwick, F.E., Johnson, K., & Mayer, R. (2008). *Internet Marketing: Strategy, implementation and practice*. (3rd ed.). New Jersey, United States: Pearson Hall.
- Charlesworth, A. (2018). *Digital marketing: a practical approach*. (3rd ed.). Abingdon, United Kingdom: Routledge.
- Frost, R. D., Fox, A., & Strauss, J. (2018). *E-marketing*. (8th ed.). Abingdon, United Kingdom: Routledge.
- Gay, R., Charlesworth, A., & Esen, R. (2007). *Online marketing: a customer led approach*. (illustrated ed.). India: OUP Oxford.

- Gupta, S. (2018). *Digital marketing*. (standard ed.). Delhi, India: Tata McGraw Hill Education.
- Kapoor, N. (2021). *Concept building approach to digital marketing*. (2nd ed.). Delhi, India: Cengage Learning India Pvt. Ltd.
- Kotler, P., Kartajaya, H., & Setiawan, I. (2017). *Digital marketing: 4.0 moving from traditional to digital*. (1st ed.). New Jersey, United States: John Wiley & Sons.
- Ryan, D., & Calvin, J. (2016). *Understanding digital marketing: marketing strategies for engaging the digital generation*. London, United Kingdom: Kogan Page. Oxford University Press.
- Tasner, M. (2015). *Marketing in the moment: the digital marketing guide to generating more sales and reaching your customers first*. (2nd ed.). London, United Kingdom: Pearson Education.

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

BAC: DSE (ASPSM) -6.2: Distribution Logistic Management (Major)

Learning Objectives

The course aims to acquaint the student with the concept, tools and importance of Distribution logistics in Marketing.

Learning Outcomes

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

1. Analyze the concept of Logistics management.
2. Discuss the concept of inventory management and recognise the tools for operational efficiency.
3. Evaluate the various channels of distribution.
4. Assess various modes of transportation for distribution.
5. Evaluate the use of advanced technology in distribution logistics.

SYLLABUS OF BAC: DSE- 6.2

Unit 1: Introduction to Logistics (7 hours)

Concept, Evolution, Components and Process. Dimensions of Logistics – Micro and Macro; inbound, outbound, Functional applications-HR, Marketing, Operations, Finance and IT, Role and importance of Logistics.

Unit 2: Inventory and Material management (9 hours)

Procurement, Inventory management: methods and tools of operational efficiency. EOQ, JIT, 3PL, and 4PL

Unit 3: Distribution (11 hours)

Meaning, Marketing channels: nature and importance, conventional and emerging channels, role of online sales and supply chain; Designing strategic distribution network; Factors influencing distribution network.

Unit 4: Transportation and Warehousing Decision (11 hours)

Role and importance. Factors influencing transportation and warehousing decision. Importance of Multimodal Transport and containerization. Cost effectiveness of various modes of transport and types of warehouses.

Unit 5: Technology in Logistics (7 hours)

Overview of AI in Logistics, Robotics, Block Chain, Reverse Logistics, Re-engineering the supply chain, RFID, EDI, Bar coding.

Exercises

The learners are required to:

1. Analyse case studies on logistic management.
2. Analyse the inventory management policy of any firm.
3. Compare distribution channels used in different industries.
4. Analyse the cost of transportation modes used by various firms.
5. Evaluate operational efficiency tools for cost reduction in any firm.
6. Prepare an evaluative report on the performance of any Warehouse.
7. Prepare a report on IT tools used in logistics by any company.

Suggested Readings

- Bloomberg, D.J., & Lemay, S. (2015). *Logistics*. (8th ed.). India: Pearson Education India.
- Bozarth, C.C., & Handfield, R. B. (2015). *Introduction to operations and supply chain management*. (5th ed.). Pearson Education.
- Chopra, S., & Meindl, P. (2007). *Supply chain management: strategy, planning and operation*. (6th ed.). India: Pearson Education.
- Hult, T., Closs, D., & Frayer, D. (2014). *Global supply chain management: leveraging processes, measurements, and tools for strategic corporate advantage*. United States: McGraw Hill Ltd.
- Shapiro, J.F. (2007). *Modelling the supply chain*. India: Cengage India Pvt. Ltd.
- Simchi-Levi, D., Kaminsky, P., Simchi-Levi, E., & Shankar, R. (2019). *Designing and managing the supply chain*. (3rd ed.). India: Tata McGraw-Hill Education.

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

Learning Objectives

The course aims to familiarize the students with the concept and process of personal selling

Learning Outcomes

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

1. Describe the theoretical and practical aspect of personal selling.
2. Analyse buying motives of consumers.
3. Recognise the selling process and prepare sales report.
4. Identify career opportunities in selling.

SYLLABUS OF BAC: GE- 6.1

Unit 1: Introduction to Personal selling (11 hours)

Concept and Nature of personal selling; Importance of personal selling; Role of personal selling in marketing; Types of selling situations; Ethical aspect of selling

Unit 2: Buying Motives and Theories of Selling (11 hours)

Concept of motivation; Dynamic nature of motivation; Buying motives and their uses in personal selling. AIDAS model of selling; Traditional and Modern sales approach

Unit 3: Selling Process and Sales Report (16 hours)

Prospecting and qualifying; Pre-approach; Approach; Presentation and Demonstration; Handling objections- Acknowledging the objections, types of objection, overcoming objections. Closing the sales and follow ups Sales Reports – Meaning and significance of Sales report.

Unit 4: Career in Selling (7 hours)

Characteristics of salesperson; Types of salesperson; Career opportunities in selling; Measures for making selling an attractive career.

Exercises

The learners are required to:

1. Analyse practical aspects of personal selling.
2. Conduct a primary survey to analyse buying motives of customers.
3. Make sales report for a hypothetical firm.
4. Hold mock sessions on objection handling, query handling, complaints handling, etc.
5. Identify and analyse the advantages of career opportunities in selling.

Suggested Readings

- Gupta C. B. (2020). *Personal selling and salesmanship*. (3rd ed.). India: Scholar tech press.
- Kapoor, N. (2014). *Advertising and personal selling*. India: Pinnacle learning.
- Kotler, P., & Keller, K.L. (2021). *A framework for marketing management*. (6th ed.). India: Pearson.
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- Marks, R. B. (2004). *Personal selling: a relationship approach*. (6th ed.). India: Pearson Education/Prentice Hall.
- Weitz, B. A., Pederson, C. A., & Wright, M. D. (1987). *Selling: principles and methods*. United States: Richard d Irwin Inc.

Note*

- The specific emphasis for syllabus execution inside the class shall be as per guidelines prescribed by the 'syllabus execution committee' of department of commerce, from time to time, that shall not be more than 2-years' old.
- Special emphasis shall be on developing skills and hands-on experience in specific business and economic circumstances.
- Syllabus shall be carried with latest editions of reference materials interspersed with live/ real-life examples.

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

BAC: GE (ASPSM)- 6.2: Consumer Affairs and Sovereignty

Learning Objectives

This course seeks to familiarize the learners with their rights and responsibilities of a consumer and the procedure to redress their complaints. The learner should be able to comprehend the business firms' interface with consumers and the related regulatory and business environment.

Learning Outcomes

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

1. Describe the concept of consumer and post-purchase voicing of consumer grievances.
2. Demonstrate how to exercise the consumer rights provided under Consumer Protection Act, 2019.
3. Discuss the filing, hearings, and appeal provisions.
4. Identify the role of industry regulators in consumer protection.
5. Discuss the recent developments in consumer protection in India.

SYLLABUS OF BAC: GE- 6.2

Unit 1: Introduction (9 hours)

Concept of Consumer, Consumer Buying Process, Post-Purchase Behaviour, Factors affecting voicing of consumer grievances, Alternatives available to dissatisfied consumers: Private Action

and Public Action. Complaint handling process : ISO 10000 suite

Nature of markets: Liberalization and Globalisation of the Indian Consumer Market, Socio Economic Classification of Indian Consumers, online and offline markets; Organized and unorganized market, Grey market Concept of price in retail and wholesale, MRP, Fair price, labelling and packaging: legal aspects.

Unit 2: The Consumer Protection Act, 2019 (11 hours)

Genesis of the Consumer Protection law in India; Basic concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods, unfair trade practice, restrictive trade practice, unfair contract, product liability, consumer rights.

Organisational Set up under the CPA, 2019: Advisory bodies: Consumer Protection Councils at the Central, State, and District level: Composition and role. Central Consumer Protection Authority: Composition and Powers; Adjudicatory bodies: District Commission, State Commission, and National Commission: Composition and Jurisdiction (Territorial and Pecuniary). Role of Supreme Court under the CPA with relevant case laws. Consumer Mediation Cell.

Unit 3: Grievance Redress Mechanism under the CPA, 2019 (9 hours)

Who can File a Complaint? Grounds of Filing a Complaint, Limitation Period, Procedure for Filing and Hearing of Complaint, Reliefs provided, Appeal, Enforcement of Order, Offences and Penalties.

Leading cases decided by the National Commission/Supreme Court under the CPA in: Medical service, Banking, Insurance, Housing Construction, Education, defective product, Unfair Trade Practices.

Unit 4: Role of Industry Regulators in Consumer Protection (9 hours)

Banking: Banking Ombudsman Scheme

Insurance: Insurance Ombudsman

Food Products: FSSAI

Advertising: ASCI

Housing Construction: RERA

Telecom: Role of TRAI.

Role of Central Consumers Protection Authority (CCPA): under CPA, 2019

Unit 5: Developments in Consumer Protection in India (7 hours)

Consumer Movement in India; Voluntary Consumer Organisations (VCOs); National Consumer Helpline, GAMA, CONFONET, e-daakhil, Comparative Product Testing

Quality and Standardisation: AGMARK, ISI mark, Hallmarking, Consumer Grievance Redressal under the BIS Act, 2016. Role of Energy Rating and Energy standards, Role of ISO and international Standards.

Exercises

The learners are required to:

1. Talk to people in their community and find out what they do when they are dissatisfied with a product or service.
2. Share personal experiences with respect to unfair trade practices and infringement

- of any of the consumer rights.
3. Visit the www.ncdrc.nic.in and pick any two case judgments on deficiency in services. Examine who was the complainant, ground of complaint, appeal filed, and where filed and final order passed by the concerned Consumer Commission.
 4. Observe the advertisements given by builders and verify whether they are registered under the RERA.
 5. Visit the website of ASCI and find out the nature of complaints received and what action was taken by ASCI.
 6. Identify products which is using ISI mark. Check whether it is genuine or fake
 7. Identify the product categories for which standards are mandatory under the BIS.
 8. Discuss case studies on recent developments in consumer protection in India.

Suggested Readings

- Aggarwal, V. K. (2021). *Law of consumer protection*. (4th ed.). Delhi, India: Bharat Law House.
- Khanna, S. R., & Hanspal, S. (2020). *Consumer affairs & customer care*. (1st ed.). Delhi, India: Prowess Publishing.
- Kapoor, S. (2021). *Consumer affairs and customer care*. (1st ed.). Delhi, India: Scholar Tech Press.
- Rao, R. (2022). *Consumer is king*. (3rd ed.). Delhi, India: Universal Law Publishing Company.
- Patil, A. R. (2022). *Landmark judgments on consumer protection and law: 2008-2020*. Delhi, India: Ministry of Consumer Affairs, Food & Public Distribution, Government of India, e-book, www.consumeraffairs.nic.in.
- The Bureau of Indian Standards, 2016
- The Consumer Protection Act, 2019
- Real Estate (Regulation and Development) Act, 2016

Additional Resources

- www.consumeraffairs.nic.in
- www.bis.org
- <https://fssai.gov.in>
- <https://irdai.gov.in>
- <https://rbi.org.in/Scripts/Complaints.aspx>
- www.confonet.nic.in

B.A. Programme with Commerce (Human Resource Management)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Industrial Relations BAC: Discipline (HRM) – A6 (Non-Major/Minor)	4	3	1	0	Pass in Class XII	Studied Training & Development (BAC: Discipline (HRM) – A5)
Company Law BAC: DSC-6 (Major)	4	3	1	0	Pass in Class XII	NIL
Diversity Management BAC: DSE (HRM) – 6.1 (Major)	4	3	1	0	Pass in Class XII	NIL
Leadership and Motivation BAC: DSE (HRM) – 6.2 (Major)	4	3	1	0	Pass in Class XII	NIL

Generic Elective

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Emotional Intelligence BAC: GE(HRM) - 6.1	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course enables the learners to understand and apply the important concepts of industrial relations including trade unions, workers participation in management, collective bargaining, industrial disputes, grievance handling and various labour enactments through the pedagogy of case discussions and the practices of Indian Organisations in this context.

Learning Outcomes

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

1. Examine industrial relations in changing environment.
2. Recognise the theoretical and legal framework of trade unions.
3. Discuss the role of workers' participation in management and the concept of collective bargaining.
4. Discuss the concept of industrial disputes and grievance redressal machinery in India.
5. Recognise various legal enactments related to Industrial relations.

SYLLABUS OF Discipline (HRM) – A6

Unit1: Industrial Relations: Introduction (7 hours)

Industrial Relations: Concept, Nature, Objectives, Importance, Factors influencing Industrial Relations in changing Environment, Approaches to Industrial Relations.

Unit 2: Trade Union: Theoretical and Legal Framework (7 hours)

Theories of Trade Union Movement, Definition, Objectives, Registration of trade unions and Recognitions, Rights, Duties and Liabilities of registered trade union, problems of trade unions, dissolution of trade union, Factors influencing the growth of trade unions.

Unit 3: Workers' Participation and Collective Bargaining (9 hours)

Worker's participation: concept, principles, levels, objectives and importance; Strategies to make participative management more successful, Collective Bargaining: concepts, nature, Negotiations Techniques and Skills.

Unit 4: Industrial Disputes and Grievance Redressal (9 hours)

Industrial Disputes: concept, essentials of industrial dispute, classification, impact and causes. Grievance Handlings in industries: concept, meaning and nature of employees' grievance, Grievance redressal machinery in India- Preventive Machinery, Settlement Machinery: conciliation, arbitration and adjudication.

Unit 5: Other Labour Enactments (13 hours)

The Industrial Disputes Act, 1947: Important Definitions; various Authorities, Procedure, Powers and Duties of Authorities; The Factories Act, 1948: Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, The Code on Wages, 2019, Minimum Wages Act 1948, Payment of Wages Act 1948 (Cover salient features only).

Note: Case studies are compulsory to develop the concept and evaluation of the students.

Exercises

The learners are required to:

1. Evaluate industrial relations in changing environment in India.
2. Prepare a report on the legal framework of trade unions in India.
3. Perform a role play on a hypothetical situation of collective bargaining.
4. Analyse the grievance redressal machinery in India through case studies.
5. Discuss provisions under various legal enactments related to Industrial relations.

Suggested Readings

- Sahoo, D.P. (2019). *Employee relations management - texts and cases*. (1st ed.). India: SAGE Publications Pvt. Ltd.
- Mamoria, C.B., Mamoria, S., & Rao, P.S. (2010). *Dynamics of industrial relations*. Delhi, India: Himalaya Publishing House.
- Monappa, A. (2012). *Industrial relations and labor laws*. Delhi, India: Tata McGraw Hill Edition.
- Monappa, A., Nambudiri, R., & Selvaraj P. (2012). *Industrial relations and labour laws*. Delhi, India: Tata McGraw Hill Education.
- Padhi, P. K. (2019). *Industrial relations and labour law*. Delhi, India: PHI Learning.
- Sharma, J. P. (2018). *Simplified approach to labour laws*. Bharat Law House.
- Sinha, P.R.N., Sinha, I. B., & Shekhar, S.P. (2017). *Industrial relations, trade unions and labour legislation*. (3rd ed.). Delhi, India: Pearson Education.
- Srivastava, S. C. (2012). *Industrial relations and labour laws*. (6th ed.). Delhi, India: Vikas Publishing House.

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

BAC: DSE (HRM) – 6.1: Diversity Management (Major)

Learning Objectives

The course aims to provide up-to-date knowledge about the new realities of the workforce and understanding of impact of diversity on various human resource functions and dynamics of team diversity, ability to critically examine organisational culture and its various aspects so as to get a better understanding of individual differences in the organisation and knowledge of various strategies through which diversity can be managed so as to increase the effectiveness of the organisations.

Learning Outcomes

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

1. Analyse the diversity issues and challenges in present times.
2. Recognise the significance of workplace diversity.
3. Identify cultural diversity in organisations.
4. Analyse approaches to diversity management.
5. Recognise recent trends and developments in diversity management.

SYLLABUS OF BAC: DSE (HRM) – 6.1

Unit 1: Diversity- An Overview (6 hours)

Diversity-concept & meaning, Types & Dimensions of Diversity, concept & significance of Diversity management, Drivers for diversity management, Diversity issues & challenges.

Unit 2: Workplace Diversity (12 hours)

Meaning & significance, Diversity & inclusion at workplace, Impact of Workforce diversity on HR functions, Workforce Diversity – Key to Organizational Performance, Role of Diversity as a Determinant of Sustainable Competitive Advantage, Diversity in interpersonal relationships and cross-cultural communication, Team Diversity.

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Unit 3: Cultural Diversity (9 hours)

Organisational Culture: meaning & significance, values and ethics of global work culture- task related, individual & interpersonal values, Diversity in Organisational Culture, Culture as a multi-level dynamic construct, Complexity & challenges in global Organisations.

Unit 4: Managing workplace Diversity (12 hours)

Diversity Management, Approaches to Diversity management- Colour-blind approach, multicultural approach, All- inclusive multiculturalism, Organizational Strategies for Managing Workplace Diversity – Workplace Inclusion, Strategies through Corporate Leadership, Diversity Training and Mentoring, Employee Resource Groups, corporate social responsibility & initiatives Flexible work programs.

Unit 5: Recent Trends and Developments (6 hours)

Diversity & multiculturalism Global Workplace Diversity management, Recent trends of workplace diversity: Role of Technology in managing diversity, Diversity and innovation. Ethical & Legal issues in managing diversity.

Exercises

The learners are required to:

1. Analyse various diversity issues and challenges faced by organisations in India.
2. Identify the diverse composition of workforce of organisations in situated in India.
3. Discuss case studies on significance of workplace diversity in various Multinational organisations.
4. Evaluate the cultural diversity in various organisations in India.
5. Identify the practices adopted by organisations in India to manage their diverse workforce.
6. Examine the inclusive strategies adopted by Indian organisations to manage their diverse workforce.
7. Assess the role of technology in diversity management in present times.

Suggested Readings

- De Anca, C., & Vega, A. V. (2016). *Managing diversity in the global organization: creating new business values*. Springer.
- Kirton, G., & Greene, A. M. (2021). *The dynamics of managing diversity and inclusion: a critical approach*. (4th ed.). Routledge.
- Klarsfeld, A., Booysen, L. A., Ng, E., Tatli, A., & Roper, I. (2014). *International handbook on diversity management at work: country perspectives on diversity and equal treatment*. Edward Elgar Publishing.
- Konrad, A. M., Prasad, P., & Pringle, J. (2005). *Handbook of workplace diversity*. Sage.
- Machado, C., & Davim, J. P. (2017). *Managing organizational diversity*. Springer International Publishing.
- Moss, G. (2012). *Lessons on profiting from diversity*. In *Lessons on profiting from diversity*. (pp. 1-18). London, United Kingdom: Palgrave Macmillan.

- Nkomo, S. M. (1997). *Managing diversity: human resource strategies for transforming the workplace*. (1st ed.). Wiley.
- Schwabenland, C. (2012). *Metaphor and dialectic in managing diversity*. Palgrave Macmillan.
- Triana, M. (2017). *Managing diversity in organizations: a global perspective*. (1st ed.). Routledge.

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

BAC: DSE (HRM) – 6.2: Leadership and Motivation (Major)

Learning Objectives

The course aims to create an understanding of the various leadership theories among the upcoming leaders in order to decide as to which style of leadership should they follow in numerous situations that they might encounter in their careers or personal lives.

Learning Outcomes

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

1. Recognise various leadership styles.
2. Discuss various theories of leadership.
3. Discuss various theories of motivation.
4. Recognise the concept and importance of leadership.
5. Assess traits of contemporary leaders.

SYLLABUS OF BAC: DSE (HRM) – 6.2

Unit 1: Introduction (9 hours)

Meaning of Leadership, definitions of leadership, significance of leadership, difference between leadership and management, basic styles of leadership – autocratic, democratic, laissez faire (meaning, features, advantages, disadvantages and suitability), Rensis Likert styles of management, Tanenbaum and Schmidt Model

Unit 2: Theories of Leadership: Traditional Theories (13 hours)

Great Man Theory, Trait Theory, **Behavioural Theories**- Ohio Studies, Michigan Studies, Managerial Grid, **Contingency theories**- Fiedler's Theory, Hersey and Blanchard Situational Model, Path Goal Theory, Transformational Leadership, Transactional Leadership, Charismatic Leadership, Servant Leadership, Ethical Leadership

Unit 3: Theories of motivation (9 hours)

Maslow's need hierarchy theory, theory x, theory y, Mc Clelland's Theory of Motivation, Alderfer's ERG Theory, Herzberg Theory, Reinforcement theory, equity theory, Vroom's expectancy theory

Unit 4: E Leadership (5 hours)

Meaning, definition, need and significance especially pre covid, during covid and post covid, social media and leadership, use of whatsapp, emails, facebook, LinkedIn, twitter, Instagram, google meet, MS Teams, zoom for electronically connecting the team and the leaders, using collaborative tools like google drive (docs, forms etc.) online

Unit 5: Contemporary Leaders (9 hours)

Cases on contemporary leaders like Narendra Modi, Indra Nooyi, Ratan Tata, Narayan Murthy

Exercises

The learners are required to:

1. Identify a leader of their choice, prepare and present a report highlighting her/his leadership style and leadership traits.
(This activity should be done in a team)
2. Administer Fidler's Least Preferred Co-worker scale in the class on all the students to make sure that they understand the theory well.
3. Administer Managerial Grid questionnaire in order to help students assess their style of leadership.
4. Administering Theory X & Theory Y questionnaire in class to understand the motivation of students.
5. Discuss the role of e leadership post pandemic.
6. Discuss case studies on leadership traits of contemporary leaders.
7. Arrange movie screening for movies such as, Mission Mangal, Lagan, Chak De, Rock On, Lakshay, Super 30 etc. Keep an open house for discussing the movie and prepare a report/presentation on the lessons learnt from the movie.

Suggested Readings

- Chhabra, T.N. (2021). *Business organization and management*. (2nd revised ed.). India: Sun India Publications.
- Day, D. V. (2014). *The oxford handbook of leadership and organizations*. (1st ed.). Oxford University Press.
- Hughes, R. L., Ginnett, R., & Gordon, C. (2019). *Leadership: enhancing the lessons of experience*. (9th ed.). Mcgraw Hill Education.
- Gupta, C.B. (2017). *Business organization & management*. Delhi, India: Sun India Publication.
- Koontz, H., & Weihrich, H. (2012). *Essentials of management: an international and leadership perspective*. (9th ed.). Paperback.
- Mittal, R. (2015). *Leadership: personal effectiveness and team building*. (2nd ed.). Uttar Pradesh, India: Vikas Publishing House Pvt. Ltd.
- Nooyi, I. K. (2021). *My life in full: work, family, and our future*. Penguin.
- Northouse, P. (2018). *Leadership: theory and practice*. (8th ed.). California, United States: SAGE Publications Inc.
- Prasad, L. M. (2021). *Organizational behavior*. (5th ed.). India: Sultan Chand and Sons.
- Robbins, S. P., Judge, T. A., & Vohra, N. (2018). *Organizational behavior*. (18th ed.). India: Pearson.
- Willink, J. (2020). *Leadership strategy and tactics: field manual*. New York, United States: Macmillan Publishers.

Note: The students are advised to read the articles regularly from HBR and other news items related to Leadership for class discussions and in order to be up to date with the contemporary industry practices.

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

Learning Objectives

The course aims to create a positive mindset of the future leaders (students) in order to make them ready to face any challenges that the world might throw at them. Further, the course will also help the students to become emotionally intelligent human beings.

Learning Outcomes

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

1. Recognise different kinds of emotions and the concept of emotional intelligence.
2. Recognise the need for self-awareness and self-management.
3. Assess the importance of relationship management.
4. Analyse techniques and strategies to improve emotional intelligence.
5. Apply emotional intelligence at workplace and in personal lives.

SYLLABUS OF BAC: GE (HRM) – 6.1

Unit 1: Introduction (5 hours)

The Nature, characteristics of Emotions and types/ kinds of emotions, mood, and feelings, factors affecting emotions, difference between thoughts, emotions, and actions, meaning and components of emotional intelligence, Evolution from IQ to EQ.

Unit 2: Self Awareness & Self-Management (11 hours)

Meaning of self-awareness, role of consciousness in self-awareness, self-motivation, knowing your strengths and weaknesses, meaning of self-management, appreciative inquiry, time management, urgent- important matrix, self-control and assertiveness, Johari Window.

Unit 3: Social Awareness & Relationship Management (11 hours)

Elements of social skills such as empathy, social connect, body language, listening actively, law of energy & positive vibrations, gratitude, celebrate life- spending quality time with family, friends and colleagues in order to build trust and team spirit, Transactional Analysis.

Unit 4: Techniques and strategies to improve emotional intelligence (11 hours)

Show you care, keep your word, law of patience, life positions (I am ok, you are ok), stress management, role of emotional intelligence in success and happiness, strategies to improve emotional intelligence.

Unit 5: Application of Emotional Intelligence (7 hours)

Application of Emotional Intelligence at the work and personal life with the help of case studies and role plays, emotional intelligence and mental well-being of the human beings, role of emotional intelligence in conflict management.

Exercises

The learners are required to:

1. Identify different kinds of emotions in oneself.
2. Make a standardised scale/ questionnaire to know the emotional quotient of classmates.
3. Maintain a daily reflection journal to understand her/his feelings and the causes behind those feelings.

4. 'Count their Blessings'. They should write down all the good things she/he has in her/his life. It can be anything like a roof over the head, a smartphone, loving parents, etc. Exchange the list with a partner and read her/his list.
5. Perform breathing, meditation and positive affirmation exercise. The students should engage in breathing, meditation and positive affirmation exercises to live in the present moment and enjoy the present.
6. Perform 'Let us Acknowledge Exercise' to appreciate and acknowledge the work of people around them. Build a culture in the class where every small and big positive act of students is appreciated and acknowledged by using the words 'let us acknowledge' followed by a big round of applause.
7. Make gratitude notes for all people whom they wish to thank. Write what they feel for them and how grateful they are to them.
8. Discuss case studies on the application of emotional intelligence at workplace.

Suggested Readings

- Covey, S.R. (2013). *The 7 habits of highly effective people*. Pocket Books.
- Goleman, D. (2005). *Emotional intelligence*. New York, United States: Bantam Book.
- Goleman, D. (2020). *Emotional intelligence: why it can matter more than IQ*. Bloomsbury Publishing.
- Harris, T. A. (1995). *I' M Ok You're Ok*. United Kingdom: Arrow.
- Johnston, E., & Olson, L. (2015). *The feeling brain: the biology and psychology of emotions*. (illustrated ed.) . w.w. norton & company.
- Mangal, S.K., & Mangal, S. (2015). *Emotional intelligence: managing emotions to win in life*. (1st ed.). PHI Learning Private Limited.
- Mersino, A. C. (2013). *Emotional intelligence for project managers: the people skills you need to achieve outstanding results*. AMACOM.
- Payne, R., & Cooper, C. L. (2001). *Emotions at work: theory, research, and applications in management*. (1st ed.). Wiley.
- Robbins, S. P., Judge, T. A., & Vohra , N. (2018). *Organizational behavior*. (18th ed.). Pearson.
- Singh, D. (2015). *Emotional intelligence at work*. (4th ed.). Delhi, India: Sage Response.
- Stein, S., & Book, H. E. (2011). *The EQ edge emotional intelligence and your success*. (3rd ed.). Jossey-Bass.
- Strongman, K. T. (2007). *The psychology of emotion: from everyday life to theory*. (5th ed.). John Wiley & Sons Inc.

B.A. Programme with Commerce (Commercial Laws and Corporate Governance)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical / Practice		
Company Management and Administration BAC: Discipline (CLCG) – A6 (Non-Major/Minor)	4	3	1	0	Pass in Class XII	Studied Social Security Laws (BAC: Discipline (CLCG) – A5)
Company Law BAC: DSC-6 (Major)	4	3	1	0	Pass in Class XII	NIL
Corporate Governance BAC: DSE (CLCG) – 6.1 (Major)	4	3	1	0	Pass in Class XII	NIL
Listing Compliances of Companies BAC: DSE (CLCG) -6.2	4	3	1	0	Pass in Class XII	NIL

Generic Elective

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical / Practice		
Company Secretarial Practices BAC: GE (CLCG) - 6.1	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to make learners comprehend the Indian Companies Act, 2013 regarding Management of the companies. It seeks to help assess the aspects of appointments, duties and liabilities of Directors, KMP, and Auditors.

Learning Outcomes

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

1. Interpret the Company Management Provisions.
2. Describe the formation of mandatory committees of the Board.
3. Recognise the role of auditors in company management and compliances.
4. Interpret legal provisions regarding dividend.
5. Analyse the conditions for winding up of the company.

SYLLABUS OF BAC: Discipline (CLCG) – A6

Unit 1: Company Management (16 hours)

Introduction, Directors: Definition, Legal Position of Directors, Types of Director, Qualifications, Disqualifications, Director Identification Number, Appointment, Vacation & Removal of Directors, Powers, Restriction on powers, Duties, Liabilities, Prohibition on Insider Trading, Provisions regarding Board Meetings, Meetings of Directors through Video Conferencing or other Audio- Visual Means.

Unit 2: Board committees (11 hours)

Board Committees and its type. Vigil Mechanism, Whistle Blower Protection Policy; Key Managerial Personnel

Unit 3: Audit and auditors (4 hours)

Appointment, Rotation, Removal and Resignation of Auditors, Qualifications and Disqualifications of Auditors, Ceiling on Audit, Remuneration of Auditors, Rights and Duties, Liabilities of Auditors, Audit report, Secretarial Standards and Secretarial Audit.

Unit 4: Dividends (3 hours)

Meaning, Legal Provisions regarding Dividend, The Companies (Declaration and Payment of Dividend) Rules, 2014; Interim Dividend. Unpaid or Unclaimed Dividends; Investor Education and Protection Fund.

Unit 5: Winding up (11 hours)

Meaning of Winding Up, winding up vs. Dissolution, Modes of winding up, Winding up by the Tribunal Under Insolvency and Bankruptcy Code, 2016. Grounds for winding up by the Tribunal. Case Laws may be discussed to enhance the comprehension of specific topics.

Exercises

The learners are required to:

1. Interpret and analyse Company Management Provisions
2. Make presentations about company Boards of the Indian Corporate world.
3. Exhibit the mandatory committees of Indian companies citing example cases.
4. Perform role play on 'Board Committees'.
5. Discuss case studies related to insider trading, disqualification of auditors, unclaimed dividend, and insolvency.

6. Discuss and analyse legal provisions regarding dividend.
7. Have a debate on provisions of winding up.

Suggested Readings

- Majumdar, A.K., & Kapoor, G.K. (2022). *Company law and practice*. (26th ed.). Delhi, India: Taxmann.
- Ramaiya, A. (2020). *Guide to companies act*. Generic Book.
- Sharma, J.P. (2020). *An easy approach to corporate laws*. (4th ed.). Delhi, India: Ane Books Pvt. Ltd.

Additional Readings

- Gowar, L.C. B. (2012). *Principles of modern company law*. (4th revised ed.). London, United Kingdom: Stevens & Sons.
- Hanningan, B. (2021). *Company law*. (6th ed.). United Kingdom.: Oxford University Press.
- Hicks, A., & Goo, S.H. (2008). *Cases and material on company law*. (6th ed.). Oxford University Press.
- Kannal, S., & Sowrirajan, V.S. (2021). *Company law procedure*. Delhi, India: Taxman's Allied Services (P) Ltd.
- Singh, H. (2001). *Indian company law*. Delhi, India: Galgotia Publishing.
- The Depositories Act, 1996.

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

BAC: DSE (CLCG) – 6.1: Corporate Governance (Major)

Learning Objectives

The course aims to provide knowledge of corporate governance, procedures, and techniques in accordance with current legal requirements and professional standards.

Learning Outcomes

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

1. Recognise the concept and significance of corporate governance in a business setup and the role of the board of directors.
2. Discuss the crucial dimensions of corporate governance.
3. Analyse global corporate failures and interpret International Codes.
4. Describe the corporate governance regulatory framework in India.
5. Assess and analyse the problems in corporate governance in India.

SYLLABUS OF BAC: DSE (CLCG) – 6.1

Unit 1: Conceptual Framework of Corporate Governance (9 hours)

Corporate Governance: Meaning, significance, and principles; Management and corporate governance; Theories of Corporate Governance: Agency Theory, Stewardship theory, Stakeholders' Theory; One Tier and Two Tier Boards

Unit 2: Corporate Governance and Role of Stakeholders (9 hours)

Board composition: Executive directors, non-executive directors and Independent director; Role of Board and board committees; Insider Trading; Shareholder activism; Class action suits; Whistle blowing Mechanism, CSR and Corporate Governance

Unit 3: Global Corporate Failures and International Codes (9 hours)

Maxwell (United Kingdom), Enron (United States); Sir Adrian Cadbury Committee Report 1992, SOX Act 2002, OECD Principles of Corporate Governance.

Unit 4: Corporate Governance Regulatory Framework in India (9 hours)

Kumar Mangalam Birla Committee (1999), NR Narayana Murthy Committee (2005) and Uday Kotak Committee (2017); Regulatory framework: Relevant provisions of Companies Act, 2013, SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015.

Unit 5: Corporate Failures in India (9 hours)

Satyam Computer Services Ltd, Kingfisher Airlines, PNB Heist; ICICI Bank; Common Governance Problems in various Corporate Failures in India and abroad.

Exercises

The learners are required to:

1. Identify and analyse corporate governance models followed by companies incorporated in India and abroad.
2. Analyse Board composition and Board committees of different companies; Analyse cases on the topic of Whistle blowing/ Shareholder activism/ Insider trading.
3. Critically analyse global corporate governance failure and identify corporate governance issues therein.
4. Identify corporate governance issues and concerns raised in context of Indian companies and their implications (from published sources newspapers or websites).
5. Critically analyse major corporate governance failures to suggest common governance problems in Indian context.

Suggested Readings

- Kumar, A. Gupta, L., & Arora, R.J. (2022). *Auditing and corporate governance*. (3rd ed.). India: Taxmann Pvt Ltd.
- Sharma, J.P. (2018). *Corporate governance, business ethics, and CSR*. Delhi, India: Ane Books Pvt Ltd.
- Tricker, B. (2015). *Corporate governance-principles, policies, and practice*. (Indian 2nd ed.). Delhi, India: Oxford University Press.

Additional Resources

- Rani, G. D., & Mishra, R.K. (2008). *Corporate governance- theory and practice*. Delhi, India: Excel Books.
- Mallin, C. A. (2018). *Corporate governance*. (Indian Edition). Delhi, India: Oxford University Press.

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

BAC: DSE (CLCG) -6.2: Listing Compliances of Companies (Major)

Learning Objectives

To provide expert knowledge regarding SEBI regulations governing the entities listed on the stock exchanges.

Learning Outcomes

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

1. Discuss the framework of SEBI.
2. Illustrate various conditions and procedures for raising funds from public.
3. Discuss time and event-based compliances and disclosure requirements prescribed under the SEBI (LODR) regulations, 2015.
4. Recognise various penalties imposed by the SEBI.
5. Discuss the procedure for appeals.

SYLLABUS OF BAC: DSE (CLCG) – 6.2

Unit 1: Introduction (5 hours)

Objective of SEBI; Composition of SEBI; Functions and Powers of SEBI; Registration of Intermediaries.

Unit 2: SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 (13 hours)

Background, listing of company on stock exchange and IPO application process; Meaning of draft offer document; Letter of offer and red herring prospectus; Eligibility requirements and general conditions for IPO; Filing of offer document; Allotment procedure; Lock-in requirements; Minimum offer to public and reservations; Additional disclosure requirements for loss making companies.

Unit 3: SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (13 hours)

Applicability, obligations of listed entities; Compliances under SEBI listing regulations: One-time, Quarterly, Half Yearly, Yearly, Event Based; Corporate governance provisions; Exceptions, Board Committees under the SEBI Listing Regulations; Vigil mechanism; Related party transactions - Policy on materiality; Audit Committee and shareholder's approval with its exception; Secretarial Audit and Secretarial Compliance Report; In-principle approval of recognized stock exchange(s).

Unit 4: Prohibitions and Penalties (5 hours)

Prohibition of manipulative and deceptive devices; Insider trading; Penalties for failure; Penalties for adjudication.

Unit 5: Appeals (9 hours)

Establishment, composition, qualification for appointment, tenure of office, salary, allowances, terms, conditions, filling up of vacancies, resignation and removal of Presiding Officer and Members; procedure, powers, appeal against the order of Securities Appellate Tribunal; appeal to the Central Government.

Exercises

The learners are required to:

1. Prepare a list of existing SEBI officials and study their profiles.
2. Identify the areas where the Listing Agreement needs modification to align with the regulatory requirements arising out of the dynamic changes in the capital market.
3. Compare and contrast corporate governance provisions under SEBI LODR and other existing Acts.
4. Identify prominent cases on insider trading in India.
5. Enlist 5 latest SAT orders passed.

Suggested Readings

- Aggarwal, S. (2000). *Guide to Indian capital market*. (1st ed.). Bharat Law House.
- Khan, M.Y. (2019). *Indian financial systems*. Tata McGraw Hill.
- Kumar S., & Verma A. (2021). *Guide to capital market and securities law*. Thomson Reuters.
- Suryanarayanan, S., & Varadarajan, V. (2021). *SEBI – law, practice & procedure*. Commercial Law Publishers (India) Pvt. Ltd.

Additional Resources

- Chandratre, K. R. (2022). *SEBI listing obligations and disclosure requirements - A handbook*. Bloomsbury Publishing.
- Taxmann: SEBI Manual – Set of 3 Volumes.

Note: Latest amendment should be discussed

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

BAC: GE (CLCG) - 6.1: Company Secretarial Practices

Learning Objectives

The course aims to impart working knowledge of company secretarial practices to learners and make them familiar with drafting and documentation.

Learning Outcomes

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

1. Describe the role of the company secretary.
2. Demonstrate the skills for drafting and conveyancing.
3. Discuss intricacies in the preparation of documents like MoA and AoA.
4. Prepare documents related to the board meeting and annual general meeting.
5. Discuss the concepts of secretarial audit and auditor.

SYLLABUS OF BAC: GE (CLCG) – 6.1

Unit 1: An Introduction to Company Secretary (9 hours)

Company Secretary – Meaning, Qualifications, Appointment, Role and Responsibilities, Statutory Duties and Liabilities, Removal, Company Secretary as a Key Managerial Personnel; Functions of Company Secretary.

Unit 2: Principles of Drafting (11 hours)

Meaning of Drafting and Conveyancing, General Principles of Drafting, Guidelines for use of Particular Words and Phrases for Drafting and Conveyancing, Do's and Don'ts of drafting, Use of Appropriate Words and Expressions, Kinds and clauses of deeds.

Unit 3: Preparation of Company Documents-I (9 hours)

Memorandum of Association-Meaning, Clauses & Specimen, Articles of Association- Meaning, Content & Draft specimen, Specimen of contracts of appointment of Company Secretaries.

Unit 4: Preparation of Company Documents-II (9 hours)

Drafting of notices, points to be remembered while drafting notice of Board Meeting, Specimen Notice of Board Meeting & Annual General Meeting; Resolution meaning, types and passing authorities. Practical aspects of drafting resolutions.

Unit 5: Secretarial Audit & Auditor (7 hours)

Meaning, Object, Scope, Need of Secretarial Audit, Provisions related to Appointment of Secretarial Auditor. Difference between secretarial audit and statutory audit.

Exercises

The learners are required to:

1. Interview a few CS in practice and ask about the steps and functions she/he performs in the organization.
2. Prepare a list of expressions that may be considered desirable while drafting of documents.
3. Draft a specimen of contract of appointment of a company secretary in a company.
4. Prepare specimens of ordinary and special resolutions
5. Enlist the steps involved in secretarial audit.

Suggested Readings

1. Chadha, R. & Chadha, S. (2018). *Company laws*. Delhi, India: Scholar Tech Press.
2. Chaturvedi, R.N. (2018). *Pleadings, drafting & conveyancing*. Central Law Publications.
3. Jagota, R. (2023). *Company law*. (2nd ed.). Delhi, India: Taxmann Pvt. Ltd.
4. Kolhatkar, M. (2015). *Drafting, pleading and conveyancing*. LexisNexis.
5. Kumar, A. (2019). *Corporate laws*. (10th ed.). Delhi, India: Taxmann Pvt. Ltd.
6. Sharma, J.P. (2018). *An easy approach to corporate laws*. (4th ed.). Delhi, India: Ane Books Pvt. Ltd.

Additional Resources

1. Drafting, Pleadings and Appearances, Professional Programme, Module 1, Paper 3, The Institute of Company Secretaries of India.
2. Jain, D.K. (2022). *Company law ready reckoner*. (25th ed.). Delhi, India: Bharat Law House.
3. Company Law, Executive Programme, Module1, Paper 2, The Institute of Company Secretaries of India.

Web Resources:

1. www.mca.gov.in
2. www.icsi.edu

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

B.A. Programme with Commerce (Tax Procedures & Practices)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Customs Law BAC: Discipline (TPP) – A6 (Non-Major/Minor)	4	3	1	0	Pass in Class XII	Studied Fundamentals of GST (BAC: Discipline (TPP) – A5)
Company Law BAC: DSC-6 (Major)	4	3	1	0	Pass in Class XII	NIL
Corporate Tax Planning: Specific Management Decisions BAC: DSE (TPP) – 6.1	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (TPP) – A6: Customs Law (Non-Major/Minor)

Learning Objectives

This paper focuses on providing a detailed understanding of customs law and procedures applicable in India.

Learning Outcomes

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

1. Discuss the basic concepts of Customs Act.
2. Recognise various types of customs duties prevailing in India.
3. Describe varied provisions for the valuation of goods under import/export.
4. Identify different types of penalties for varied offences under customs law.
5. Recognise the customs procedure for imports and exports.
6. Review the exemptions available under customs duty.

SYLLABUS OF BAC: Discipline (TPP) – A6

Unit 1: Basic Concepts (9 hours)

Basic terms under the Customs Act; Import export route; Charging section; Taxable event for import and exports of goods; Reimportation of goods.

Unit 2: Types of Customs Duty (9 hours)

Basic customs duty, additional duty, protective duty, countervailing duty, anti-dumping duty, safeguard duty; GST compensation cess; effective rate of duty-procedure and provisions, types of import.

Unit 3: Value of Goods (13 hours)

Valuation of goods under imports and exports; landing charge, Free on Board (FOB), Cost, Insurance and Freight (CIF); penalties and prosecutions.

Unit 4: Customs Procedure (7 hours)

Customs procedure for imports and exports; in transit and transshipment; bill of entry.

Unit 5: Baggage Rules and Exemptions (7 hours)

Baggage rules; exemptions under customs duty; export promotion schemes.

Exercises

The learners are required to:

1. Discuss basic concepts of Customs Act.
2. prepare a list of customs duties applicable in case of import of assets.
3. compute the value of goods (assessable value) in the case of exports.
4. Discuss case studies on different types of penalties for varied offences under customs law.
5. Prepare a case study for a taxpayer mentioning the procedure she/he has to undertake for customs clearance in case of imports.
6. Enlist various exemptions under customs duty.
7. Prepare a list of export promotion schemes available to an assessee.

Suggested Readings

- Ahuja, G., & Gupta, R. (2022). *GST & customs law*. Delhi, India: Flair Publications Pvt. Ltd.
- Babbar, S., Kaur, R., & Khurana, K. (2022). *Goods and service tax (GST) and customs law*. (5th ed.). Delhi, India: Scholar Tech Press.
- Bansal, K. M. (2022). *GST & customs law*. (8th ed.). Delhi, India: Taxmann Publication.
- Mittal, N. (2022). *Goods & services tax and customs law*. Delhi, India: Cengage Learning India Pvt. Ltd.
- Sahi, S. (2022). *Concept building approach to goods and services tax (gst), & customs law*. Delhi, India: Cengage Learning India Pvt. Ltd.
- Singhania V. K. (2022). *GST & customs law*. (10th ed.). Delhi, India: Taxmann Publication.

Additional Resources

- The Customs Act, 1962
- The Customs Tariff Act, 1975.

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

BAC: DSE (TPP) – 6.1: Corporate Tax Planning: Specific Management (Major)

Learning Objectives

This paper aims to provide an advanced module of corporate taxes in India and its effectiveness in various specific management decisions.

Learning Outcomes

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

1. Assess tax planning with respect to employee remuneration.
2. Analyse cases of tax planning.
3. Use specific provisions to compute the income of non-residents in specific cases.
4. Discuss the framework of double taxation relief.
5. Analyse ramifications of business restructuring from the viewpoint of tax planning.

SYLLABUS OF BAC: DSE (TTP) – 6.1

Unit 1: Tax Planning with respect to employee remuneration (9 hours)

Tax planning with reference to remuneration of employees from an employee as well as employers' perspective.

Unit 2: Some Specific Cases of Tax Planning (9 hours)

Tax planning with reference to receipt of insurance compensation and tax planning with reference to the distribution of assets in case of liquidation of a company.

Unit 3: Tax Planning with reference to non-resident companies (9 hours)

Computation of income of non-residents from shipping business, foreign companies engaged in the business of civil construction, transfer pricing: computation of arm's length price, and advance ruling.

Unit 4: Tax Planning with reference to double taxation (9 hours)

Double Taxation Avoidance Agreements (DTAA) and Double taxation relief.

Unit 5: Tax Planning with reference to business restructuring (9 hours)

Amalgamation, demerger, slump sale and conversion of sole proprietary concern/ firm into a company.

Exercises

The learners are required to:

1. Design an appropriate pay package for the employee so as to reduce his tax liability and also to make sure that the employer gets maximum benefit.
2. Explain the concept of tax planning with reference to insurance compensation and distribution of assets in case of liquidation of a company, with specific cases.
3. Prepare documentation for the computation of income in case of non-resident.
4. Present a case study on the applicability of transfer pricing rules.
5. Prepare a presentation on double taxation relief.
6. Prepare a report for a sole proprietary concern converting into a firm with reference to tax implications.

Suggested Readings

- Ahuja, G., & Gupta, R. (2022). *Simplified approach to income tax*. Delhi, India: Flair Publications Pvt. Ltd.
- Ahuja, G., & Gupta, R. (2019). *Simplified approach to corporate tax planning & management*. (21st ed.). Delhi, India: Wolters Kluwer India Pvt Ltd.
- Singhania, V. K., & Singhania, M. (2022). *Student's guide to income tax*. (68th ed.). Delhi, India: Taxmann Publications Pvt. Ltd.
- Singhania, V.K., & Singhania, M. (2022). *Corporate tax planning & business tax procedures*. (25th ed.). Delhi, India: Taxmann Publications.

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

B.A. Programme with Commerce (Modern Office Management)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre- requisite of the course (if any)
		Lecture	Tutorial	Practical / Practice		
Office Automation BAC: Discipline (MOM) – A6 (Non- Major/Minor)	4	2	0	2	Pass in Class XII	Studied Computer Applications (BAC: Discipline (MOM) – A5)
Company Law BAC: DSC-6 (Major)	4	3	1	0	Pass in Class XII	NIL
Practical Stenography and e-Typewriting-II BAC: DSE (MOM) – 6.1 (Major)	4	0	0	4	Pass in Class XII	NIL
Human Resource Management BAC: DSE (MOM) – 6.2 (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (MOM) – A6: Office Automation (Non-Major/Minor)

Learning Objectives

The course aims to inculcate the understanding about changing technologies and a revolution towards a paperless environment. It highlights the strategies that can be adopted towards automation and also different challenges that arise with E-Governance.

Learning Outcomes

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

1. Recognise appropriate technology tools for communication.

2. Analyze the documents in e-offices.
3. Use e file management to move towards a paperless work environment.
4. Adapt to online tour management, online leave management and e tenders.
5. Assess the role of ERP and applications of IoT in offices.

SYLLABUS OF BAC: Discipline (MOM) – A6

Unit I: Online Communication Tools (3 hours)

Importance of online communication, Online Communication Systems Internet, e-mail, video conferencing, VoIP, IVRS, Team Collaboration, Skype, Microsoft Teams, Google Teams, Zoom, Facebook, TinyLetter, Drop Box, Flowdock, HipChat, Go to Meeting and ProofHub.

Unit II: E-Office, Online PIMS, Sparrows and KMS (6 hours)

Meaning and Nature of e-Office, Benefits of e-Office, Features of e-Office.

Online PIMS, Online Service Book, Efficient retrieval system, Online form submission, MIS Reports, Role based Access.

SPARROW: Electronic APARs processing, Centralized Database and Decentralized Administration, Electronic Signing of APARs, Delegation for Manual Processing, APARs Integrated with eService Book.

KMS: Create and Upload documents, Integrated workflow on documents, document security, versioning of documents, Role based access to document folders.

Unit III: E-File Management (8 hours)

Online Diarising of Letters, File Processing, Dashboard view with Alerts, Enhanced Scope Based Search, MIS Reports for Monitoring and Analysis, Multilingual support, Added Data security with DSC and e-Sign, Interdepartmental File Movements, Records Management System, Citizen Interface.

Unit IV: Online Tour Management, Online Leave Management and e-Tender (8 hours)

Online Tour Approval Workflow, Status of Tour Requests, Tours conducted by employees, online settlement of Tour Claims.

Online leave Applications, Online Leave Approvals, Joining Reports, Leave History, Leave in Credit and Work load of office staff.

Unit V: Internet of Things (IoT) and Enterprise Resource Planning (ERP) (5 hours)

Significance and applications of (IoT); Meaning, benefits, and limitations of (ERP); components of ERP; ERP softwares: ERP Tally, Oracle- Data Base Management System and Systems-Applications-and-Products-Software (SAP), Public Financial Management System (PFMS), Implementation of ERP Softwares.

Online Procurement, e-Tenders: Government e-Market place (GeM), E-Publish Date, Bid Submission Closing Date, Tender Opening Date, Tender ID, reference and Date, Name of Department/Organization.

Practical Exercises:

The learners are required to:

1. Assess the role of various technology tools for communication in present times.
2. Analyze the documents in e-offices.
3. Discuss case studies on e file management.
4. Discuss case studies on online tour management, online leave management and e tenders.

5. Evaluate the role of ERP and applications of IoT in offices through case studies.

Suggestive Readings

- Curran, S., & Mitchell, H. (1982). *Office automation: an essential management strategy*. California, United States: The Macmillan Press Ltd.
- Department of Education, Government of Kerala. (2016). *Computerised office management*. Kerala: State Council of Educational Research and Training (SCERT).
- Ismail, Y. (Ed.). (2019). *Internet of things (IoT) for automated and smart applications*. IntechOpen. <https://doi.org/10.5772/intechopen.77404>
- IDC Technologies. (2012). *Industrial automation*. The IDC Engineers & bookboon.com
- Kumar, A. (2010). *Computer basics with office automation*. I. K. International Publishing House Pvt. Ltd.
- Li, P. (Ed.). (2019). *New trends in industrial automation*. IntechOpen. <https://doi.org/10.5772/intechopen.75341>

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

BAC: DSE (MOM) – 6.1: Practical Stenography and e-Typewriting-II

Learning Objectives

The course aims to orient the students to attain the higher speed in Stenography as well as Typewriting. After completing the practical sessions the students will be prepared to get the job as Executive Secretary/Office Manager/Personal Secretary/Personal Assistant/Stenographer etc. The students will also be ready to type the project report/dissertation themselves.

Learning Outcomes

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

1. Apply dictation and transcription on seen passages.
2. Apply dictation and transcription on unseen passages.
3. Analyze the different rules of phraseography.
4. Demonstrate e typewriting speed.
5. Prepare documents on MS-Word.

SYLLABUS OF BAC: DSE (MOM) – 6.1

Unit I: Dictation & Transcription – Seen Passages

Daily practice of seen passages of the Exercises 145-191 from 'Pitman Shorthand Instructor & Key' in a graded manner up to the speed of 80 words per minute and transcription on computer.

Unit II: – Dictation & Transcription – Unseen Passages

Daily practice of unseen passages from 'monthly magazines of shorthand' in a graded manner up to the speed of 60 words per minute and transcription on computer. Practice in different settings (classrooms/interviews for Social/Business Research Survey). Using voice activated word processing in PC and Mobile Applications.

Unit III: Advanced Phraseography

List of Phrases: Advanced Phraseography (Section 1 to 7), Intersection, Business Phrases.

Unit IV: e-Typewriting – Practical

Maximum use of shortcut keys on Keyboard instead of using mouse.

Typewriting speed and accuracy - use of spacing and punctuation marks, errors and penalty,

Calculation of running and accurate speed (gross and net).

E-typewriting speed @30 words per minute.

Unit V: Word Processing – Project

Word Processing (MS Office) - Use of style sheets, smart art, inserting table of contents, Insert Object (Picture, Video, Sheet, Power Point Slide). Update table, Insert footnote and endnote, and insert citation. Manage Sources, Index and managing Bibliography/references. Insert caption, insert table of figures, cross reference. Track changes. Convert text to table.

Document Preparation: A resume - on one page.

Practical Exercises

The learners are required to:

1. Practice the shorthand seen passages to get the speed @80 words per minute.
2. Practice the shorthand unseen passages to get the speed @60 words per minute.
3. Learn, understand & practice all types of advanced phraseography for implementation.
4. Practice the typewriting passages to get the speed @40 words per minute.
5. Prepare documents on MS-Word.

Suggested Readings

- Bhatia, D. P., & Sangal, S. S. (1996). *Principles of typewriting*. Delhi, India: Pitman S.S.Publications.
- Bhatia, R.C. (1993). *An advance course in practical typewriting*. Delhi, India: Arya Book Depot.
- Fry, E. (2010). *Dr. Fry's computer keyboarding for beginners*. United States: Revised by Teacher Created Resources.
- G, S. (2017). *Typing lessons for beginners: quick way to learn english typing*. CreateSpace Independent Publishing Platform.
- Jain, H.C., & Tiwari, H.N. (2021). *Computer applications in business* (6th ed.). Delhi, India: Taxman Publications Private Limited.
- Madan, S. (2021). *Computer applications in business*. Delhi, India: Scholar Tech Press.
- Pitman, I. (2022). *Pitman shorthand instructor and key*. Delhi, India: Pearson Education Ltd. and Dorling Kinderley Publishing, Inc.
- Thrope, E. (1998). *2000 Common words reading and dictation exercises*. Delhi, India: Pitman S.S.Publications.
- Thrope, E. (1992). *A handbook of commercial phraseography*. Delhi, India: Pitman S.S.Publications.
- Typing Master Software for e-Typewriting

Note: Latest edition of software may be used.

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

BAC: DSE (MOM) – 6.2: Human Resource Management

Learning Objectives

The aim of the paper is to familiarize students with the concepts of human resource management, hiring and managing people, employee pay and compensation, employee morale and welfare schemes and key challenges of HR Managers.

Learning Outcomes

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

1. Recognise the role of personnel management and human resource development.
2. Analyze the process of human resource planning.
3. Discuss various employee compensation and benefit schemes.
4. Recognise the concept of employee morale, development and employee welfare schemes.
5. Discuss emerging horizons and key challenges in HRM.

SYLLABUS OF BAC: DSE (MOM) – 6.2

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

Role of Personnel Management, Human Resource Development and Human Resource Management, Characteristics of the workforce, Importance of Human Resources, HRM Practices, Human Capital, Functions of HRM.

Unit 2: Managing People (9 hours)

Human Resource Planning, Process of Recruitment and Hiring Talent, Online Selection and Placement, Types of Selection Methods, Job Design, Job Description, Job Specification, Employee Engagement, Job Evaluation, Transfer and Job Satisfaction, Training and Development, Employee Development, Create Learning Environment, Management Support, Training Methods, Socialization and Orientation, Employee Counselling, Job Change, Job Transfers, Job Promotion, Employee Retention, Strategic Role of Team Leader, Performance Appraisal, Designing of HR Portals.

Unit 3: Sound Compensation and Employee Benefits (9 hours)

Equity Theory and Fairness, Developing Pay Levels, Job Structure, Pay Structure, Minimum Wage and Compensation, Overtime and Prevailing Wage Laws, High Motivation Compensation System, Recognition of Employee Contributions, Reinforcement Theory, Expectancy Theory, Agency Theory, Career Planning, Competency Based Compensation, Talent Management: Group Incentives, Team Awards, Balance Scorecard, Employee Benefits, Employee Empowerment, Employee Counselling.

Unit 4: Employee Morale, Employee Development and Employee Welfare Schemes (9 hours)

Morale and Productivity, Employee Counselling, Work Stress, Coping of Stress, Emotional Intelligence, Employee Wellbeing, Employee Health and Welfare Programs: Safety Measures, Medical Benefits, Staff Canteen, Housing and Transportation, Credit Societies, Leave Encashment, Social Security-Pension and Gratuity, Group Insurance.

Unit 5: Emerging Horizons and Challenges in HRM (9 hours)

Workforce Diversity, Cross-cultural HRM, Building a Multi-Cultural Organization, Cross Border Merger, Acquisition and Repatriation, Current Challenges in Outsources of human resources, Downsizing, e-HRM, Green HRM, Ethics in HRM, Employee Resilience, Innovations and Creativity at Work.

Exercises

The learners are required to:

1. Evaluate the personnel management process of various organisations.
2. Assess the human resource planning process of different organisations.
3. Compare employee compensation and benefit schemes of competing organisations.
4. Compare employee welfare schemes of different organisations.
5. Evaluate emerging horizons and key challenges of HRM.

Suggested Readings

- Bernardin, H. J., & Russell, J. E. (2006). *Human resource management*. (p. 736). New York, United States: Tata McGraw-Hill.
- Bhatia, S. K. (2007). *Strategic human resource management: winning through people*. Delhi, India: Deep and Deep Publications.
- Chadha, N. K. (2005). *Human resource management issues: Case studies and experimental exercises*. Delhi, India: Sai Printographers.
- Kavita, S. (2015). *Organizational behaviour: Text and cases*. (3rd ed.). Noida, India: Vikas Publishing House.
- Koontz, H., O'Donnell, C., & Weihrich, H. (1986). *Essentials of management*. (4th ed., Vol. 18). New York, United States: McGraw-Hill.
- Raymond, A., Hollenbeck, J. R., Gerhart, B. A. R. R. Y., & Wright, P. M. (2003). *Human resource management: gaining a competitive advantage*. (8th ed.). Irwin/McGraw-Hill.
- Regis, R. (2012). *Strategic human resource management and development*. (1st ed.). Delhi, India: Excel Books.

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

B.A. Programme with Commerce (Commerce as Non-Major/Minor)

BAC: DSC-6 Company Law (Non-Major/Minor)

Learning Objectives

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

Learning Outcomes

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

1. Recognise the different types of companies.
2. Discuss the fundamentals of incorporating the company.
3. Make the memorandum and articles of association.
4. Discuss the difference between different types of prospectus.
5. Recognise the process of calling and conducting company meetings.

SYLLABUS OF BAC: DSC-6

Unit I: Introduction (11 hours)

Characteristics of a company; Lifting of corporate veil; Types of companies including one person company, small company, associate company, dormant company, producer company; Association not for profit; Illegal association.

Unit II: Formation of a company (7 hours)

Formation of company, promoters, functions and their legal position, pre- incorporation contracts, steps in incorporation, and process of on-line registration of a company.

Unit III: Memorandum and Articles of Association (7 hours)

Memorandum of association definition, clauses and its alteration, doctrine of ultra vires, articles of association, contents and its alteration, doctrine of constructive notice and indoor management.

Unit IV: Share Capital (11 hours)

Prospectus, shelf and red herring prospectus, mis-statement in prospectus; issue, allotment and forfeiture of share, calls on shares; issue of sweat equity; employee stock option; issue of bonus shares; right shares, transfer and transmission of shares, buyback; demat system.

UNIT V: Company Meetings (9 hours)

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

Exercises

The learners are required to:

1. Identify and classify types of companies by taking real-life examples.
2. Fill dummy spice form for incorporation of a company.
3. Read the memorandum and articles of association of a particular company.
4. Enlist steps in the book-building process and examine a red herring prospectus of a latest IPO from SEBI website.
5. Prepare a list of businesses conducted by ordinary resolution.

Suggested Readings

- Chadha R. & Chadha, S. (2018). *Company laws*. Delhi, India: Scholar Tech Press.
- Gower, L. C. (1981). *Principles of modern company law*. (4th ed.). London, United Kingdom: Stevens & Sons.
- Kumar, A. (2022). *Corporate laws*. (11th ed., Vol. 1). Delhi, India: Taxmann Publications Private Limited.
- Sharma, J. P. (2020). *Easy approach to corporate laws*. (4th ed.). Delhi, India: Ane Books Pvt.

Additional Resources

- Hannigan, B. (2021). *Company law*. Oxford, United Kingdom: Oxford University Press.
- Kannal, S., & Sowrirajan, V.S. (2019). *Company law Procedure*. Delhi, India: Taxman's Allied Services (P) Ltd.

Sd/-
REGISTRAR