

UNIVERSITY OF DELHI

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

Dated: 07.10.2022

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

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

Add the following:

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

FACULTY OF COMMERCE AND BUSINESS**DEPARTMENT OF COMMERCE****B.Com (Hons.)****Category I**

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

Learning Objectives

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

Learning outcomes

The Learning Outcomes of this course are as follows:

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

SYLLABUS OF DSC-1

Unit 1: Introduction (8 hours)

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

Unit 2: Planning (16 hours)

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

Unit 3: Organising (12 hours)

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

Unit 4: Directing and Controlling (16 hours)

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

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

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

Practical Exercises:

The learners are required to

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

Essential/ Recommended readings

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

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

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

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

Credit distribution, Eligibility and Prerequisites of the Course

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

Learning Objectives

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

Learning outcomes

The Learning Outcomes of this course are as follows:

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

SYLLABUS OF DSC- 2

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

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

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

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

Unit 3: Introduction to Special Contracts (12 hours)

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

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

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

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

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

Practical Exercises –

The learners are required to

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

Essential/ Recommended readings

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

Suggestive readings

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

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

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

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

Credit distribution, Eligibility and Pre-requisites of the Course

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

Learning Objectives

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

Learning outcomes

The Learning Outcomes of this course are as follows:

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

SYLLABUS OF DSC-3

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

(A) Conceptual Framework

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

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

(B) Accounting Process

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

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

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

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

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

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

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

Unit 5: Computerised Accounting Systems: (9 hours)

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

Notes:

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

Practical Exercises:**(30 hours)**

The learners are required to

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

Essential/recommended readings

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

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

Suggestive readings

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

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

Assessment Method:

1. There shall be 2 credit hours for lectures + one credit hour (Two Practical Periods per week per batch) for practical lab + one credit hour for tutorials (per group).
2. Examination scheme for computerised accounting system: Practical for 20 marks. The practical exam will be for one hour.
3. Theory exam shall carry 80 marks (Including an Internal Assessment of 25 Marks). The theory exam will be for 2.5 hours.

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

B. Com.
Category III

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

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

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

Learning Objectives

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

Learning outcomes

The Learning Outcomes of this course are as follows:

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

SYLLABUS OF DSC-1

Unit 1: Introduction (12 hours)

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

Unit 2: Business Environment and Entrepreneurship (12 hours)

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

Unit 3: Planning and Organizing (12 hours)

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

Unit 4: Directing and Controlling (12 hours)

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

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

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

Practical Exercises

The learners are required to

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

Essential/ Recommended readings

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

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

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

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

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

Credit distribution, Eligibility and Prerequisites of the Course

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

Learning Objectives

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

Learning outcomes

The Learning Outcomes of this course are as follows:

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

SYLLABUS OF DSC- 2

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

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

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

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

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

Unit 3: Introduction to Special Contracts (6 hours)

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

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

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

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

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

Practical Exercises

The learners are required to:

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

Essential/ Recommended readings

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

Suggestive Readings

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

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

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

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

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

Credit distribution, Eligibility and Prerequisites of the Course

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

Learning Objectives

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

Learning outcomes

The Learning Outcomes of this course are as follows:

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

SYLLABUS OF DSC- 3

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

(A) Conceptual Framework

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

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

(B) Accounting Process

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

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

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

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

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

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

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

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

Unit 5: Computerized Accounting Systems: (9 hours)

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

Notes:

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

Practical Exercises

(30 hours)

The learners are required to:

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

Essential/ Recommended readings

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

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

Suggestive Readings:

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

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

Assessment Method:

1. There shall be 2 credit hours for lectures + one credit hour (Two Practical Periods per week per batch) for practical lab + one credit hour for tutorials (per group).
2. Examination scheme for computerized accounting system: Practical for 20 marks. The practical exam will be for one hour.
3. Theory exam shall carry 80 marks (Including Internal Assessment of 25 Marks). The theory exam will be for 2.5 hours.

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

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

Category III

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

Learning Objectives

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

Learning outcomes

The Learning Outcomes of this course are as follows:

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

SYLLABUS OF DSC-1

Unit 1: Introduction (8 hours)

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

Unit 2: Business Enterprises (16 hours)

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

Unit 3: Business Environment (12 hours)

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

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

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

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

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

Practical Exercises:

The learners are required to

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

Essential/ Recommended readings

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

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

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

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

Learning Objectives

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

Learning outcomes

The Learning Outcomes of this course are as follows:

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

Unit I: Introduction (16 hours)

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

Unit II: Organizational Structures (16 hours)

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

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

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

Unit IV: Principles of Business Management (12 hours)

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

Practical Exercise:

The learners are required to:

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

Essential/ Recommended readings

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

Suggestive Readings

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

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

Learning Objectives

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

Learning outcomes

The Learning Outcomes of this course are as follows:

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

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

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

Unit 2: Time Value of Money (8 hours)

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

Unit 3: Investment Decisions (20 hours)

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

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

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

Unit 5: Dividend Decisions (12 hours)

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

Practical Exercises:

The learners are required to:

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

Essential/ Recommended readings

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

Suggestive Readings:

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

Assessment Method:

- (1) There shall be 3 credit hours for lectures + one credit hour for tutorials (per group).
- (2) The theory exam shall carry 100 marks (including an Internal Assessment of 25 Marks). The theory exam will be for 3 hours.

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

DISCIPLINE CORE: INTRODUCTION TO INSURANCE (Major/ Minor)

Learning Objectives

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

Learning outcomes

The Learning Outcomes of this course are as follows:

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

Unit 1: Introduction to Insurance (12 hours)

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

Unit II: Principles of Insurance (12 hours)

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

Unit III: Nature of Insurance Contract (12 hours)

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

Unit IV: Documentation and Claim Settlement (12 hours)

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

Unit V Emerging Trends in Insurance Industry (12 hours)

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

Practical Exercises:

The learners are required to:

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

Essential/ Recommended readings

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

Suggestive Readings:

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

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

DISCIPLINE CORE: PRINCIPLES OF MARKETING (Major/ Minor)

Learning Objectives

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

Learning outcomes

The Learning Outcomes of this course are as follows:

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

Unit 1: Introduction to Marketing (12 hours)

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

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

Unit 2: Consumer Behaviour (12 hours)

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

Market Selection

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

Unit 3: Product Decisions (12 hours)

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

Unit 4: Pricing Decisions (12 hours)

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

Distribution Decisions

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

Unit V: Promotion Decisions (12 hours)

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

Developments in Marketing

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

Practical Exercises:

The learners are required to:

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

Essential/ Recommended readings

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

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

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

DISCIPLINE CORE: HUMAN RESOURCE MANAGEMENT (Major/ Minor)

Learning Objectives

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

Learning outcomes

The Learning Outcomes of this course are as follows:

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

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

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

Unit 2: Acquisition of Human Resources (12 hours)

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

Unit 3: Training and Development (12 hours)

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

Unit 4: Compensation and Maintenance (12 hours)

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

Unit 5: Performance Appraisal (12 hours)

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

Practical Exercises:

The learners are required to:

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

Essential/ Recommended readings

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

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

Learning Objectives

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

Learning outcomes

The Learning Outcomes of this course are as follows:

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

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

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

Unit 2: Incorporation of LLP (16 hours)

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

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

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

Unit 4: Contribution and Financial Disclosures (8 hours)

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

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

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

Practical Exercises:

The learners are required to:

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

Essential/ Recommended readings

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

Suggestive Readings

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

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

Learning Objectives

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

Learning outcomes

The Learning Outcomes of this course are as follows:

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

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

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

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

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

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

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

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

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

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

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

Practical Exercises:

The learners are required to:

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

Essential/recommended readings

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

Suggested Resources:

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

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

DISCIPLINE CORE: Business Communication (Major/ Minor)

Learning Objectives

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

Learning outcomes

The Learning Outcomes of this course are as follows:

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

Unit I: Introduction (16 hours)

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

Unit II: Communication and Technology (8 hours)

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

Unit III: Modern Business Correspondence (16 hours)

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

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

Unit IV: Report Writing (12 hours)

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

Unit V: Oral/Visual Presentation (8 hours)

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

Practical Exercises:

The learners are required to:

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

Essential/ Recommended readings

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

Suggestive Readings:

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

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

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

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

GENERIC ELECTIVES (GE-1): BUSINESS ORGANISATION

Credit distribution, Eligibility and Pre-requisites of the Course

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

Learning Objectives

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

Learning outcomes

The Learning Outcomes of this course are as follows:

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

SYLLABUS OF GE-1

Unit 1: Introduction (12 hours)

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

Unit 2: Business Enterprises (12 hours)

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

Unit 3: Business Environment (12 hours)

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

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

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

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

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

Practical Exercise

The learners are required to

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

Essential/ Recommended Readings:

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

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

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

GENERIC ELECTIVES (GE-2: FINANCE FOR EVERYONE)

Credit distribution, Eligibility and Pre-requisites of the Course

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course
		Lecture	Tutorial	Practical/ Practice		
Finance for Everyone BCH: GE- 1.2	4	2	1	1	Pass in XII	NIL

Learning Objectives

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

Learning outcomes

The Learning Outcomes of this course are as follows:

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

SYLLABUS OF GE-2

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

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

Unit 2: Banking Services (9 hours)

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

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

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

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

Unit 4: Insurance Services (9 hours)

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

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

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

Practical Exercise

(30 hours)

The learners are required to

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

Essential/ Recommended Readings:

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

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

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

Assessment Method:

1. There shall be 2 credit hours for lectures.
2. Theory exam shall carry 100 marks (including Internal Assessment of 25 Marks). The theory exam will be for 3 hours.

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

GENERIC ELECTIVES (GE-3) Marketing for Beginners

Credit distribution, Eligibility and Pre-requisites of the Course

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

Learning Objectives

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

Learning outcomes

The Learning Outcomes of this course are as follows:

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

SYLLABUS OF GE-3

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

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

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

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

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

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

Unit 3: Product Decisions (8 hours)

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

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

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

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

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

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

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

Practical Exercises:

The learners are required to

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

Essential/ Recommended readings

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

Pearson Education.

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

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GENERIC ELECTIVES (GE- 4) Accounting for Everyone

Credit distribution, Eligibility and Pre-requisites of the Course

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course
		Lecture	Tutorial	Practical/ Practice		
Accounting for Everyone BCH: GE-1.3	4	2	1	1	Pass in XII	NIL

Learning Objectives

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

Learning outcomes

The Learning Outcomes of this course are as follows:

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

SYLLABUS OF GE-4

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

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

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

Unit 2: Recording of transactions (9 hours)

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

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

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

Unit 4: Preparation of Financial Statement (9 hours)

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

Unit 5: Accounts from Incomplete Records (9 hours)

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

Practical Exercises:

(30 hours)

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

Suggestive Readings:

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

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

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

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

GENERIC ELECTIVES (GE- 5) COMPUTER APPLICATIONS IN BUSINESS

Credit distribution, Eligibility and Pre-requisites of the Course

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

Learning Objectives

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

Learning outcomes

The Learning Outcomes of this course are as follows:

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

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

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

Unit 1: Introduction (4 hours)

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

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

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

Unit 2: Word Processing (3 hours)

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

Unit 3: Preparing Presentations (2 hours)

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

Unit 4: Spreadsheet basics (2 hours)

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

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

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

Unit 5: Spreadsheet projects (4 hours)

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

Note:

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

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

2. There shall be a practical examination of 50 Marks (2 hours duration), a theory exam of 25 marks (1 hour duration) and an Internal Assessment of 25 marks (Class Test-10 Marks, Workbook- 10 Marks and attendance- 5 marks).
3. There shall be 1 lecture period per class and 6 Practical Lab periods per batch to be taught in the Computer Laboratory.

Practical Exercises

(60 hours)

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

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

Essential/ Recommended Readings

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

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

Suggestive Readings:

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

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

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

GENERIC ELECTIVES (GE- 6)

Bhartiya Gyan Parampara (Indian Knowledge System)

Credit distribution, Eligibility and Pre-requisites of the Course

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

Learning Objectives

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

Learning outcomes

The Learning Outcomes of this course are as follows:

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

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

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

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

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

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

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

Unit 4: Governance and Public Administration (12 hours)

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

Practical Exercises:

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

Essential/ Recommended readings

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

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

Suggestive Readings

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

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

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

GENERIC ELECTIVES (GE- 7) Basic Personal Taxation

Credit distribution, Eligibility and Pre-requisites of the Course

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

Learning Objectives

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

Learning outcomes

The Learning Outcomes of this course are as follows:

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

Unit 1: Introduction (12 hours)

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

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

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

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

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

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

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

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

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

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

Practical Exercises:

The learners are required to:

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

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

Essential/ Recommended Readings:

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

Suggestive Readings

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

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

Assessment

Total Marks: 100

Internal Assessment: 25 Marks

End Semester University Exam: 75 Marks

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

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


REGISTRAR

UNIVERSITY OF DELHI

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

Dated: 21.04.2023

NOTIFICATION

Sub: Amendment to Ordinance V

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

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

Add the following:

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

Category-I

B.Com. (Hons.)

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF DSC-2.1

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

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

Unit 2: Financial Statements of Companies (12 hours)

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

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

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

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

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

Unit 5: Corporate Financial Reporting (9 hours)

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

Notes:

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

Practical Exercises:

The learners are required to:

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

Suggested Readings

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

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

Additional Resources

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF DSC-2.2

Unit 1: Introduction (9 hours)

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

Unit 2: Formation and Incorporation documents (9 hours)

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

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

Unit 3: Share Capital (9 hours)

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

Unit 4: Management and Meetings (9 hours)

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

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

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

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

Additional Resources

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF DSC-2.3

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

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

Unit 2: Procurement of Human Resource (9 hours)

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

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

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

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

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

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

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

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

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

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

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF GE-2.1

Unit 1: Introduction to Communications (9 hours)

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

Unit 2: Listening (9 hours)

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

Unit 3: Spoken communication (9 hours)

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

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

Unit 4: Group Discussion (9 hours)

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

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

Unit 5: Meetings (9 hours)

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

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF GE-2.2

Unit 1: Introduction (9 hours)

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

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

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

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

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

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

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

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

Unit 5: Valuation of Securities (9 hours)

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

Contemporary issues in finance.

Practical Exercises

The learners are required to:

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

Suggested Readings

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

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF GE-2.3

Unit 1: Introduction to Sales Promotion (12 hours)

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

Unit 2: Types of Sales Promotion (6 hours)

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

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

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

Unit 4: Developing sales promotion programmes (12 hours)

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

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

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF GE-2.4

Unit 1: Introduction to Accounting (2 hours)

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

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

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

Unit 3: Computerised Accounting System (2 hours)

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

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

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

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

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

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

Unit 5: Taxation and Generating Reports (6 hours)

Taxation: Accounting for Goods and Service Tax

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

Note:

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

Additional Resources:

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

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

CATEGORY-III
B.A. COMMERCE BASED PAPERS

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF BAC: Discipline (ESB) – A2

Unit I: Entrepreneur and Enterprise (9 hours)

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

Unit II: Entrepreneurial Person (9 hours)

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

Unit III: Entrepreneurship and its Process (9 hours)

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

Unit IV: Entrepreneurial Environment (9 hours)

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

Unit V: Entrepreneurial Performance and Rewards (9 hours)

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

Additional Resources

Journals & Periodicals:

- Journal of Entrepreneurship
- SEDME
- Laghu Udyog Samachar

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

BAC: DSC-2: Financial Accounting (Major)

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF BAC: DSC-2

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

(A) Theoretical Framework

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

(B) Accounting Process

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

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

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

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

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

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

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

Unit 5: Computerized Accounting Systems (9 hours)

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

Notes:

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

Additional Resources

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Learning Objectives

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

Learning Outcomes

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

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

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

Unit 1: Introduction to Investment (9 hours)

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

Unit 2: Bond Analysis and Valuation (9 hours)

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

Unit 3: Equity Analysis and Valuation (9 hours)

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

Unit 4: Portfolio Management (9 hours)

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

Unit 5: Mutual Fund and Derivatives (9 hours)

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

Practical Exercises

The learners are required to:

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

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

Suggested Readings

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

Additional Readings

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

Learning Objectives

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

Learning Outcomes

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

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

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

Unit 1: Introduction to Banking Business (6 hours)

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

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

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

Unit 3: Loans and Advances (12 hours)

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

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

Unit 4: Electronic Banking (9 hours)

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

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

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

Additional Resources

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF BAC: Discipline (ASPSM) – A2

Unit 1: Communication (6 hours)

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

Unit 2: Developing Marketing Communication (9 hours)

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

Unit 3: Promotion-mix (12 hours)

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

Unit 4: Understanding Consumer Behaviour (12 hours)

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

Unit 5: Integrated Marketing Communication (6 hours)

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

Additional Resources

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF BAC: Discipline (HRM) – A2

Unit 1: Introduction (6 hours)

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

Unit 2: Individual Behavior (9 hours)

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

Unit 3: Communication and Motivation (12 hours)

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

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

Unit 4: Group Behavior and Leadership (12 hours)

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

Unit 5: Dynamics of Organisational Behavior (6 hours)

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF BAC: DISCIPLINE (CLCG) – A2

Unit 1: Introduction to Cybercrimes (9 hours)

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

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

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

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

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

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

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

Unit 5: Case Laws (9 hours)

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

Practical Exercises:

The learners are required to:

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

Suggested Readings

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

Additional Resources

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF BAC: DISCIPLINE (TTP) – A2

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

Unit 2: Advance Payment of Tax (9 hours)

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

Unit 3: Tax Deducted at Source (9 hours)

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

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

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

Unit 5: Penalties and Prosecutions (6 hours)

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

Additional Resources

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF BAC: Discipline (MOM) – A2

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

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

Unit 2: Office Environment (9 hours)

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

Unit 3: Office Mechanization (9 hours)

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

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

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

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

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

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

Category-II
B.Com. (Prog.)

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

Learning Objectives

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

Learning outcomes

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

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

SYLLABUS OF DSC-2.1

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

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

Unit 2: Financial Statements of Companies (12 hours)

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

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

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

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

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

Unit 5: Corporate Financial Reporting (9 hours)

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

Notes:

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

Practical Exercises

The learners are required to:

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

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

Suggested Readings

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

Additional Resources

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

Learning Objectives

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

Learning outcomes

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

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

SYLLABUS OF DSC-2.2

Unit 1: Introduction (9 hours)

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

Unit 2: Formation and Incorporation Documents (9 hours)

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

Unit 3: Share Capital (9 hours)

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

Unit 4: Management and Meetings (9 hours)

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

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

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

Additional Resources

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF DSC-2.3

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

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

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

Unit 2: Procurement of Human Resource (9 hours)

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

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

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

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

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

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

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

Practical Exercises

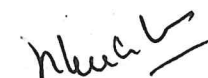
The learners are required to:

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

Suggested Readings

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

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



REGISTRAR

UNIVERSITY OF DELHI

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

Dated: 29.05.2023

NOTIFICATION

Sub: Amendment to Ordinance V

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

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

Add the following:

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

B.COM. (HONS.)

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

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

Learning Objectives

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

Learning outcomes

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

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

SYLLABUS OF DSC-3.1

Unit 1: Matrices and Determinants (9 hours)

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

Leontief Input Output Model (Open Model Only).

Unit 2: Calculus-I (6 hours)

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

Unit 3: Calculus-II (12 hours)

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

Application of Maxima and Minima problems involving two independent variables.

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

Unit 4: Mathematics of Finance (9 hours)

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

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

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

Unit 5: Linear Programming (9 hours)

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

Practical Exercises:

30 hours

The learners are required to:

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

Suggested Readings:

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

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

Learning Objectives

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

Learning outcomes

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

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

SYLLABUS OF DSC-3.2

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

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

Unit 2: Capital Budgeting Decision (12 hours)

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

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

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

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

Unit 4: Dividend Decision (6 hours)

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

Unit 5: Working Capital Decision (9 hours)

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

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

Practical Exercises

30 hours

The learners are required to:

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

Suggested Readings:

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

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

Additional Resources:

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

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

Learning Objectives

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

provide knowledge about various developments in the marketing.

Learning outcomes

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

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

SYLLABUS OF DSC-3.3

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Exercises:

The learners are required to:

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

Suggested Readings:

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

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

Learning Objectives

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

Learning outcomes

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

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

SYLLABUS OF DSE-3.1

Unit 1: Introduction (6 hours)

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

Unit 2: Individual Behaviour (9 hours)

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

Unit 3: Communication and Motivation (12 hours)

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

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

Unit 4: Group Behaviour and Leadership (12 hours)

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

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

Unit 5: Dynamics of Organisational Behaviour (6 hours)

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

Exercises:

The learners are required to:

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

Suggested Readings:

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

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

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

Note: Latest edition of readings may be used teaching Learning Process The course combines learning through analysis and discussion of case studies and active participation in experiential exercises and simulations. Assessment Methods Class tests/Assignments, Class participation, Presentations, End-semester examination

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

**Discipline Specific Elective- 3.2(DSE-3.2): Financial
Markets and Institutions**

**CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES
OF THE COURSE**

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE-3.2: Financial Markets and Institutions	4	3	1	0	Pass in XII	NIL

Learning Objectives

The course aims to provide students an overview of the financial system to help them understand the role of financial institutions and the financial markets.

Learning outcomes

After completion of the course, learners will be able to:

1. Describe the components and functions of a financial system.
2. Analyse integration and linkages between different financial systems and describe how they operate.
3. Analyse the functioning and working of money and capital markets.
4. Describe the functioning and role of various financial institutions.
5. Assess global financial markets and institutions, and spill over of financial crisis across countries.

SYLLABUS OF DSE-3.2

Unit 1: Introduction (6 hours)

An introduction to financial system - components, inter-linkages between financial system and economic development, financial intermediation, indicators of financial development (World Bank); capital allocation-financial institutions vis-a-vis financial markets; evolution of Indian financial system since 1951; recent reforms and developments in Indian financial system.

Unit 2: Financial Markets I: Money Markets (9 hours)

Financial markets - integration of Indian financial markets with global financial markets; money market – functions, organisations and participants; money market instruments; role of central bank in money market; role of Reserve Bank of India in Indian money market; Fixed Income Money Market and Derivative Association of India (FIMMDA).

Unit 3: Financial Markets II: Capital Markets (9 hours)

Capital Markets - introduction, components, role and functions; equity market-methods of issue; debt market-concept, significance and classification; capital market instruments; raising funds from global financial markets; primary and secondary markets- concept, similarities, differences; stock exchanges in India - NSE, BSE; Stock Indices: concept and construction, Major stock indices - global (including Dow Jones and NASDAQ) and Indian (NIFTY and BSE-SENSEX); concept of DEMAT account and depositories (NSDL, CDSL); SEBI and investor protection.

Unit 4: Financial Institutions (12 hours)

Commercial banking - introduction, classification, role, asset liability management, non performing assets; role of technology in banking sector; financial inclusion, recent developments in banking including restructuring, privatisation, MUDRA financing; Insurance - life and non-life insurance companies in India: public and private; Mutual Funds – introduction and their role in capital market development, types of mutual fund schemes (open ended vs close ended, equity, debt, hybrid schemes and Exchange Traded Funds (ETFs); Non banking Financial Companies (NBFCs) – role and types; private equity, venture capital and hedge funds.

Unit 5: Financial Stability (9 hours)

Financial stability-importance and indicators (World Bank, IMF, RBI); understanding financial crisis - causes and policy response; global financial crisis (2008); emerging challenges to financial stability.

Exercises

The learners are required to:

1. Identify one Indian and one global financial conglomerate. Examine their genesis and evolution.
2. Compare the yield curve of India, any other developing country, and a developed country. Analyse the reasons for similarities and differences in them.
3. Pick two leading stock market indices in India. Analyse the method of their computation. Identify the reasons behind the differences and their implications.
4. Pick any three mutual funds and make a comparison based on their risk parameters, portfolio holdings and historical return.
5. Identify any International Financial crisis other than Sub-Prime crisis (2008) and evaluate its spill over on the rest of the world.

Suggested Readings:

- Balachandran, V. (2023). Securities Market & Regulations. Delhi, India: Sultan

Chand & Sons.

- Bhole L.M. & Mahakud J. (2017) *Financial Institutions and Markets: Structure, Growth and Innovations*. Chennai, India: McGraw Hill Education.
 - Bhole, L.M., *Financial Markets and Institutions*. Tata McGraw Hill Publishing Company.
 - Frederic S. M. & Stanley G. E. (2011). *Financial Markets and Institutions*. Prentice Hall
 - Goel,S. (2018). *Financial Markets, Institutions and Services*. PHI learning
- Khan, M.Y. (2017). *Indian Financial System –Theory and Practice*. Vikas Publishing House.
 - Kohn (2013). *Financial Institutions and Markets*. Oxford University Press.
 - Madura, J. (2018). *Financial Markets and Institutions*. Cengage
- Pathak, B. V. (2018). *Indian Financial System: Markets, Institutions and Services*. New Delhi: Pearson education.
- Saunders, A. & Cornett, M. M. (2007). *Financial Markets and Institutions*. Tata McGraw Hill.
- Sharma, G. L. & Singh, Y. P. (1992). *Contemporary Issues in Finance and Taxation*, Delhi: Academic Foundation.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Additional Readings

- Annual Reports of Major Financial Institutions in India.
- BSE website www.bseindia.com
- NSDL website
- CDSL website
- National Stock Exchange website www.nseindia.com.
- NIFM, Department of Economic Affairs
- SEBI website www.sebi.gov.in
- Reserve Bank of India website www.rbi.org.in
- FIMMDA website www.fimmda.org
- BIS website www.bis.org
- Economic Survey, www.indiabudget.gov.in
- Reports on Trends and Progress of Banking in India, RBI
- Reports on Currency and Finance, RBI

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

Discipline Specific Elective- 3.3(DSE-3.3): Brand Management

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE 3.3- Brand Management	4	3	1	0	Pass in XII	NIL

Learning Objectives

The course aims to make students aware of brands, their evolution, extensions, brand Management strategies and its practical implications for business. The course shall focus on developing skills to devise strategies for brand positioning and equity in the market.

Learning outcomes

After completion of the course, learners will be able to:

1. Comprehend the conceptual framework of brand management
2. Analyse brand positioning strategies of popular brands and explore their life cycle
3. Design and implement brand strategies
4. Discuss the concept of brand equity
5. Explore recent issues in branding

SYLLABUS OF DSE-3.3

Unit 1: Introduction (9 hours)

Introduction to Brands and Brand Management, Concept of a Brand, evolution of a Brand, Challenges and Opportunities, Brand Identity, Brands and Consumers, IMC: Evolution and Growth.

Unit 2: Brand Positioning (9 hours)

Brand Building, Identifying and Establishing Brand Positioning and values, Brand Repositioning, Life stages of a Brand, Brand Personality, Brand Image.

Unit 3: Designing Marketing Program (12 hours)

Strategic Brand Management Process, Designing and implementing brand strategies, Contemporary Strategies: storytelling, Internet and Social Media, Brand

Extensions, Brand reinforcement strategies, Brand Portfolio Management, Integrating Advertising with Brand Management.

Unit 4: Brand Equity (12 hours)

Customer based Brand Equity, Measuring and Interpreting Brand Performance: brand equity Management System, New Media Environment: Brands amplifiers, Growing and Sustaining Brand Equity.

Unit 5: Recent Issues in Branding (3 hours)

Managing Strong Brands, Brand Ladder, Country Branding, Global Brand Strategy, Managing Brands over time, Brand Audits, Managing Brands in the Digital Era. Legal and Ethical aspects in Brand Management.

Note: Case Studies may be discussed in every unit, where ever possible to supplement the subject matter.

Exercises:

The learners are required to:

1. Analyse the evolution of brands of various companies.
2. Take up popular brands and analyse the life cycle of select brands.
3. Discuss suggestive strategies for brand positioning.
4. Apply brand management strategies to real life products.
5. Use appeals for advertising and branding of products.
6. Understand the rationale behind a brand story.
7. Develop a brand story for a unique product idea.
8. Discuss case studies on 'Brand Equity' for select popular firms.
9. Participate in group discussions to discuss the recent issues in branding.

Suggested Readings:

- Aaker, D. (2009) *Brand Leadership*. UK: Simon & Schuster.
- Beverland, M. (2018). *Brand Management: Co-creating Meaningful Brands*. UK: SAGE Publications.
- Chernev, A. (2015). *Strategic Brand Management*. Illinois, USA: Cerebellum Press.
- Chitale, A. K. & Gupta, Ravi. (2013). *Product Policy and Brand Management: Text and Cases*, 4th ed. PHI Learning
- Cowley, D. (1991). *Understanding Brands*. India: Kogan Page Ltd.
- John, D. R (2018). *Strategic Brand Management: Lessons for Winning Brands in Globalized Markets*. New Delhi: Oxford University Press.
- Keller, K. L., Swaminathan V., Parameswaran, A. M G, and Jacob, I. C. (2021). *Strategic Brand Management: Building, Measuring and Managing Brand Equity*. India: Pearson Education.
- Miller, D. (2020). *Building a StoryBrand: Clarify Your Message So Customers Will Listen*, India: HarperCollins Publishers.
- Temporal, P. (2010). *Advanced Brand Management*. UK: Harriman House.
- Parameswaran, M.G. (2006). *Building Brand Value*. India: McGraw Hill Education.
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Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

Discipline Specific Elective- 3.4(DSE-3.4): Financial Reporting Analysis & Valuation

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE 3.4- Financial Reporting Analysis & Valuation	4	3	1	0	Pass in XII	NIL

Learning Objectives

The course aims to help the learners to understand, analyse and interpret the basic framework of financial reporting and information incorporated in the corporate annual reports.

Learning outcomes

After completion of the course, learners will be able to:

1. Analyse and interpret the information provided in the financial statements of a company.
2. Evaluate the results of financial statements and disclosures of corporate annual reports.
3. Apply principles valuation to tangible and intangible assets.
4. Identify the elements of financial statements.
5. Summarise the emerging areas in financial reporting.

SYLLABUS OF DSE-3.4

Unit 1: Introduction to Corporate Financial Reporting (3 hours)

Meaning of Financial Statement as per Companies Act, 2013; Corporate Financial Reporting - meaning, need and objectives; Users of financial reports, Conceptual Framework for financial reporting. Financial/Accounting information contained in the Financial Statements, their qualitative characteristics; Presentation of financial statements.

Unit 2: Financial Statements and Disclosures (9 hours)

Components and constituents of Basic Financial Statements; Relevant provisions of the Companies Act, 2013 for the preparation of Statement of Profit & loss and Balance Sheet. Contents of annual report, Mandatory and voluntary disclosures through annual report. Report of the Board of Directors and Auditor's Report as per Companies Act, 2013; Business Responsibility and sustainability reporting by listed entities.

Unit 3: Valuation (12 hours)

Valuation of Property Plant and Equipment: Asset valuation techniques : Historical, Fair Value, Net realisable value, Present value. Valuation of Intangible Assets. Valuation of Inventory.

Unit 4: Elements of Financial Statements (12 hours)

Select Elements of Financial Statements: Revenues- Identification and disclosures, Leases and Accounting for Tax.

Unit 5: Emerging Trends in Reporting (9 hours)

Accounting for E-commerce business – Introduction, elements of e-commerce transactions, business models, classification of e-commerce websites, revenue recognition and measurement of costs. Integrated Reporting – Meaning, Purpose, Salient features of framework. Value Added Statement.

Note: Any revision of relevant Accounting Standards/Indian Accounting Standards, which are covered above would become applicable.

Exercises:

The learners are required to:

1. Download annual reports of reputed companies and analyse the contents of financial statements.
2. Examine the voluntary and mandatory information contained in the annual report of the select companies.
3. Collect information regarding the method of valuation of property plant and equipment followed by select reputed companies.
4. Analyse and compare annual reports of ten companies regarding tax related information disclosure.
5. Collect and summarise information from business newspapers and periodicals related to latest developments in financial reporting and valuation.

Suggested Readings:

- Bhattacharjee, A. K. (2022). *Financial Accounting for Business Managers*. Delhi: PHI Learning Pvt. Ltd.
- Gibson, C. H. (2013). *Financial Statement Analysis*. Noida: Cengage Learning India Private Limited.

- Gupta, A. (2018). *Financial Accounting for Management: An Analytical Perspective*. Delhi: Pearson Education.
- Gupta, M., Kaur, H., & Gupta, R. (2019). *Financial Reporting and Analysis*. New Delhi: JSR Publishing House LLP.

- Lal, J., & Gauba, S. (2018). *Financial Reporting and Analysis*. Delhi: Himalaya Publishing House.
- Soffer, L. C., & Soffer, R. J. (2006). *Financial Statement Analysis: A Valuation Approach*. London: Pearson Education.
- Tulsian, P. C., Tulsian, B., & Tulsian, T. (2022). *Analysis of Financial Statements*. New Delhi/NCR: Tcom Prints.
- Tulsian, P. C., Tulsian, B., & Tulsian, T. (2022). *Corporate Accounting*. New Delhi: S. Chand Publication.
- Tulsian, P. C., Tulsian, B., & Tulsian, T. (2022). *Financial Management*. New Delhi: S. Chand Publication.
- Young, S. D., Cohen, J., & Bens, D. A. (2018). *Corporate Financial Reporting and Analysis : A Global Perspective*. USA: Wiley Publications.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

Generic Elective- 3.1(GE-3.1): General Management

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE -3.1 – General Management	4	3	1	0	Pass in XII	NIL

Learning Objectives

The course aims to equip learners with essential management related knowledge and skills and their applicability in real world.

Learning outcomes

After completion of the course, learners will be able to:

1. Examine the evolution of management and its significance
2. Comprehend and analyse applicability of managerial functions
3. Recognise the role of decision-making in business.
4. Analyse the role of directing in management
5. Appraise the function of controlling and contemporary issues in management

SYLLABUS OF GE-3.1

Unit 1: Introduction to Management (9 hours)

Principles of management - concept, nature and significance; Evolution of Management thought: Classical (Fayol's principles of management; Taylor's scientific management), Neo classical (Hawthorne Experiments), Modern approach (Systems Approach; Contingency Approach).

Unit 2: Functions of Management (6 hours)

Management functions and their relationship- planning, organizing, staffing, directing and controlling; Functional areas of management – an overview; Coordination - concept, characteristics and importance.

Unit 3: Planning and Organising (12 hours)

Planning- meaning, strategic and operations planning; Decision-making- concept, importance and bounded rationality; Organizing- division of labour & specialization; Organisational structures; Factors affecting organisational design.

Unit 4: Directing and Staffing (9 hours)

Directing- concept and importance; Concept and theories of Motivation- Maslow's need hierarchy, Herzberg's two-factor theory, Theory X&Y; Leadership-meaning and importance; Communication- meaning and importance; Staffing- concept, importance and process.

Unit 5: Controlling and Contemporary Issues in Management (9 hours)

Principles of Controlling, performing controlling function; Management challenges of the 21st Century; Factors reshaping and redesigning management purpose, performance and reward perceptions- internationalisation; Digitalisation; Entrepreneurship & innovation; Workplace Diversity

Exercises:

The learners are required to:

1. Assess the applicability of managerial theories in today's corporate world.
2. Discuss the interrelationship between various managerial functions as a group discussion.
3. Perform a role play on bounded rationality or on any other aspect of decision-making.
4. Identify various techniques used by organisations to motivate employees.
5. Study and make a report to assess the impact of emerging issues in management.

Suggested Readings:

- Drucker, P. F. (1954). *The Practice of Management*. New York: Harper & Row.
- Drucker, P. F. (1999). *Management Challenges for the 21st Century*. Harper Collins Publishers Inc.
- Griffin. (2021). *Management Principles and Application*. Cengage.
- Koontz, H. & Weihrich, H. (2012). *Essentials of Management: An International and Leadership Perspective*. McGraw Hill Publications
- Kumar, P. (2019). *Management: Principles and Applications*. Delhi: JSR Publication House LP.
- Mahajan, J.P. & Mahajan, A. (2017). *Management Principles and Applications*. Vikas Publications
- Rao, V.S.P. (2022). *Management Principles and Applications*. Taxmann Publications.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

Generic Elective- 3.2(GE-3.2): Basics of Advertising
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES
OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical / Practice		
GE 3.2- Basics of Advertising	4	3	1	0	Pass in XII	Studied MARKETING FOR BEGINNERS (GE- 1.3)

Learning Objectives

The objective of this paper is to familiarise the students with concepts and techniques of advertising used in marketing.

Learning outcomes

After completion of the course, learners will be able to:

1. Identify communication objectives behind advertising various products and services.
2. Evaluate the importance of advertising appeals.
3. Explain various media elements in the advertising decisions.
4. Examine the role of various advertising agencies.
5. Evaluate the effectiveness of advertising campaigns.

SYLLABUS OF GE-3.2

Unit 1: Introduction to Advertising (9 hours)

Marketing Communication Process; Advertising: Significance, Types and Objectives; Target audience selection- basis; DAGMAR Approach; Methods of setting of Advertising Budget.

Unit 2: Message (9 hours)

Advertising Appeals; Advertising Copy: Elements of Print Advertising Copy. **Unit 3: Media Decisions (9 hours)**

Types of Media: Merits and Demerits; Advertising through internet and interactive media issues and considerations.

Unit 4: Advertising Agency (9 hours)

Role, Types and Selection of advertising agency.

Unit 5: Advertising: Effectiveness and Institutional Framework (9 hours)

Rationale of Measuring Advertising Effectiveness: Evaluating Communication and Sales Effect; Pre and Post testing Techniques. Brief role of Advertising Standards Council of India (ASCI).

Exercises:

The learners are required to:

1. Analyse the marketing communication strategies of select firms.
2. Perform a content analysis of various advertising campaigns to:
 - a. identify the objective of an advertisement forming part of an advertising campaign.
 - b. find out the target audience of a campaign.
 - c. prepare a report on various media options used in a campaign.
 - d. prepare a report on message strategy and copy elements used in the campaign.
3. Select a product to develop an advertising campaign for it.
4. Evaluate the advertising appeals of certain top brands.
5. Assess the merits and demerits of different forms of media used in advertising.
6. Prepare a list of advertising agencies along with their strategies.
7. Analyse case studies on evaluating the effectiveness of advertising campaigns.

Suggested Readings:

- Belch, G. E., Belch, M. A., & Purani, K. (2009). *Advertising and Promotion: An Integrated Marketing Communications Perspective*. New York: McGraw Hill Education.
- Gupta, R. (2012). *Advertising Principles and Practice*. S. Chand
- Kapoor, Neeru. (2022). *Fundamentals of Advertising- IIInd Edition*. New Delhi: Cengage Learning India Pvt. Ltd.
- Shah, K., & D' Souza, A. (2008). *Advertising and Promotions: An IMC Perspective*. New Delhi: Tata McGraw Hill Publishing Company Limited.
- Sharma, K. (2018). *Advertising: Planning and Decision Making*. New Delhi: Taxmann Publication.
- Sharma, S. & Singh, R. *Advertising: Planning and Implementation, 3rd ed.* PHI Learning

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

Generic Elective- 3.3(GE-3.3): Investing in Stock Markets
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES
OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE 3.3- Investing in Stock Markets	4	3	1	0	Pass in XII	NIL

Learning Objectives

The course aims to familiarize the students with the skills required to operate in the stock market. They can learn the trading mechanism of the stock exchanges.

Learning outcomes

After completion of the course, learners will be able to:

1. Evaluate the investment environment as well as risk & return framework.
2. Conduct fundamental analysis to identify under-priced/overpriced securities.
3. Conduct technical analysis to make buy and hold decisions in the stock market.
4. Describe the functioning of Indian Stock Market.
5. Analyse mutual funds as an investment alternative.

SYLLABUS OF GE 3.3

Unit 1: Basics of Investing (9 hours)

Basics of investment & investment environment. Concept of risk and return, Risk and return trade-off, Types of investing and investors. Avenues of investments - Equity shares, Preference shares, Bonds & Debentures, Insurance schemes, Mutual funds, Index funds, ETF. Security markets - primary Market, secondary Market and derivative market. Responsible Investment.

Unit 2: Fundamental Analysis (9 hours)

Top-down and bottom-up approaches, Analysis of international & domestic economic scenario, industry analysis, company analysis (quality of management, financial analysis: both annual and quarterly, income statement analysis, position statement analysis including key financial ratios, cash flow statement analysis, EBIT,

capital gearing ratio, return on investment, return on equity, EPS and DPS analysis, Industry market ratios: operating profit ratio, net profit ratio, PE, PEG, price over sales, price over book value, dividend yield, earning yield, debt equity ratio, eva). Understanding the shareholding pattern of the company.

Unit 3: Technical Analysis (9 hours)

Trading rules (credit balance theory, confidence index, filter rules, market breadth, advances vs declines) and charting (use of historic prices, simple moving average and MACD, basic and advanced interactive charts). Do's & Don'ts of investing in markets.

Unit 4: Indian Stock Market (9 hours)

Primary Markets (IPO, FPO, Private placement, OFS), Secondary Markets (cash market and derivative market: Futures and Options), Market Participants: stock broker, investor, depositories, clearing house, stock exchanges. role of stock exchange, stock exchanges in india BSE, NSE and MCX. Security market indices: Nifty, Sensex and sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations.

Unit 5: Investing in Mutual Funds (9 hours)

Concept and background of mutual funds: advantages, disadvantages of investing in mutual funds, types of mutual funds- open-ended, close-ended, equity, debt, hybrid, index funds, exchange traded funds and money market funds. Factors affecting the choice of mutual funds. CRISIL mutual fund ranking and its usage. Calculation and use of Net Asset Value.

Exercises:

The learners are required to:

1. Compute risk and return of various investment alternatives using excel spreadsheet.
2. Estimate the value of equity stocks of at least 2 listed companies by applying principles of fundamental analysis.
3. Extract historical prices and volumes of equity stocks of any two companies. Predict their price movements using appropriate methods of technical analysis.
4. Extract all the forms and documents required for listing of a public company on the Stock exchange. Prepare a report on the activities performed by a Merchant Banker for launching an Initial Public Offer.
5. Pick any three mutual funds and compare them on the basis of their risk parameters, portfolio holdings and historical return.

Suggested Readings:

- Chandra, P. (2017). Investment Analysis and Portfolio Management: Tata McGraw Hill Education, New Delhi.
- Chaturvedi S., Kaur G., Singh A. & Kaur J. (2021). *Investing in Stock Markets*. Scholar Trust Press.
- Kevin, S. (2022). Security Analysis and Portfolio Management: PHI Learning, Delhi.
- Kumar V., Kumar N., & Sethi R. (2021). *Investing in Stock Markets*. Ane Books.
- Pandian, P. (2012). *Security Analysis and Portfolio Management*. New Delhi: Vikas Publishing House.
- Ranganatham, M., & Madhumathi, R. (2012) Security Analysis and Portfolio Management: Pearson Education, India.
- Singh J. K. & Singh A. K. (2017). *Investing in Stock Markets*. Delhi: A. K. Publications, Delhi.
- Tripath V. & Pawar N. (2022). Investing in Stock Markets: Taxmann Publications.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

Generic Elective- 3.4(GE-3.4): Financial Statement Analysis
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE
COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE 3.4 – Financial Statement Analysis	4	3	1	0	Pass in XII	NIL

Learning Objectives

The course aims to enable the student to analyse and interpret the financial statements and related footnotes of publicly traded companies.

Learning outcomes

After completion of the course, learners will be able to:

1. Describe the meaning of financial statements as per Companies Act, 2013.
2. Discuss the techniques of financial statements analysis.
3. Compute the financial ratios using spreadsheets.
4. Examine the cash position of companies using the cash flow statements.
5. Analyse the financial performance of companies using ratio analysis.

SYLLABUS OF GE-3.4

Unit 1: Introduction (9 hours)

Introduction to financial statements ,Uses & Limitations of Financial Statements, users of accounting information, an overview of Financial statements as per companies act,2013, Balance sheet, Statement of Profit and Loss, Cash Flow statement, Statement of changes in Equity, Notes to the accounts, Significant accounting policies,. Brief introduction of accounting standards.

Unit 2: Techniques of financial statements analysis (9 hours)

Comparative and common-size statements: horizontal and vertical analysis, trend analysis.

Unit 3: Ratio analysis (9 hours)

Ratio analysis and interpretation: liquidity, solvency, profitability, activity and market ratios; Du Pont analysis.

Unit 4: Cash Flow Analysis (9 hours)

Importance and objective of understanding a firm's cash flows, Structure of Cash flow statement: Financing, investing and operating activities, Preparation of Cash Flow statement as per AS 3 (revised) and Ind AS 7.

Unit 5: Financial Statement analysis – Real-life case work (9 hours)

Analysis of financial statements (Income Statement, Balance sheet, Cash flow statement) of any two listed companies of similar market capitalization from the same sector/industry using spreadsheets. Use Ratio analysis and Industry averages to draw inferences about the company's financial health.

Exercises:

The learners are required to:

1. Download soft copies of annual reports of public listed companies & analyse the financial statements.
2. Prepare the comparative & common size financial statements for three years of at least two listed companies.
3. Compute accounting ratios to analyse the operating efficiency, solvency, profitability and liquidity position of any company from its financial statements.
4. Analyse & interpret the cash position of companies using the cash flow statements.
5. Analysis & interpret the financial ratios of select companies on the basis of their financial statements.

Note: Students should be encouraged to use spreadsheets for practical exercises. Suggested Readings:

- Gupta, A. (2018). *Financial Accounting for Management - An Analytical Perspective*. Delhi: Pearson Education.
- Lal, J., & Gauba, S. (2018). *Financial Reporting and Analysis*. Delhi: Himalaya Publishing House.
- Myer, J. N. (1965). *Financial Statement Analysis*. USA: Prentice-Hall.
- Penman, S.H. (2013). *Financial Statement Analysis*. Singapore: Tata McGraw Hill.
- Subramanyam, K. R., & Wild, J. J. (2014). *Financial Accounting – A Managerial Perspective*. Delhi: Prentice Hall of India.
- Tulsian, P. C., Tulsian, B., & Tulsian, T. (2022). *Analysis of Financial Statements*. New Delhi/NCR: Tcom Prints.
- Tulsian, P. C., Tulsian, B., & Tulsian, T. (2022). *Corporate Accounting*. New Delhi: S. Chand Publication.
- Tulsian, P. C., Tulsian, B., & Tulsian, T. (2022). *Financial Management*. New Delhi: S. Chand Publication.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

B. Com. (Prog.)

Discipline Specific Course- 3.1(DSC-3.1): Business Statistics

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSC - 3.1: Business Statistics	4	3	0	1	Pass in XII	NIL

Learning Objectives

The course aims to develop amongst the learners the ability to summarize, analyse and interpret quantitative information for business decision making.

Learning outcomes

After completion of the course, learners will be able to:

1. Examine and interpret various descriptive properties of statistical data.
2. Identify probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context.
3. Analyse the underlying relationship between variables and perform predictive analysis using regression models.
4. Analyse the trends and tendencies over a period through time series analysis.
5. Apply index numbers to real life situations.

SYLLABUS OF DSC-3.1

Unit 1: Descriptive Statistics (9 hours)

Measures of Central Tendency: Concept and properties of averages including Arithmetic mean, Median and Mode.

Measures of Dispersion: An overview of Range, Quartile Deviation and Mean Deviation; Standard deviation; Variance and Coefficient of variation.

Moments: Computation and significance; Skewness; Kurtosis.

Unit 2: Probability and Probability Distributions (15 hours)

Theory and approaches to probability; Probability Theorems: Addition and Multiplication; Conditional probability and Bayes' Theorem. Expectation and variance of a random variable. Discrete Probability distributions: Binomial and Poisson (Properties and Applications). Normal distribution: Properties of Normal curve; Computation of Probabilities and Applications.

Unit 3: Simple Correlation and Regression Analysis (12 hours)

Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation (computation and properties); Probable and standard errors; Rank correlation.

Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate.

Unit 4: Time Series Analysis (6 hours)

Time Series Data; Components of time series; Additive and Multiplicative models. Trend analysis; Fitting of trend using principle of least squares – linear and second-degree parabola.

Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa.

Unit 5: Index Numbers (3 hours)

Meaning and uses of index numbers.

Construction of Index numbers: Methods of Laspeyres, Paasche and Fisher's Ideal index. Construction and Utility of Consumer Price Indices; BSE SENSEX, and NSE NIFTY.

Practical Exercises:

30 hours

The learners are required to:

1. Observe and apply the concepts of descriptive statistics in real life situations.
2. Practice basic calculations in statistics using spreadsheets and try to use it for solving subject related assignments.
3. Conduct a small primary research/survey in groups and analyse the data using statistical tools discussed in the class (Examples: Buying behaviour, Motivation, Stress, Brand aspects, Sales Projections, Impact of advertisements etc).
4. Conduct a statistical experiment to estimate the probability of any event occurring in future.
5. Analyse the relationship between different factors affecting the demand for any product. Predict future demand of the product using regression analysis.
6. Analyse the past price movement in any equity stock using trend analysis.
7. Construct a hypothetical index that is representative of large cap stocks listed on NSE.

Suggested Readings:

- Anderson, D. R. (2019). *Statistics for learners of Economics and Business*. Boston: Cengage Learning.
- Douglas A. L., Robert D. M., & William G. M. (2022). *Basic Statistics for Business and Economics*. Mc-Graw-Hill International editions.
- Gupta, S. C. & Gupta, I. (2018). *Business Statistics*, Mumbai: Himalaya Publishing House.
- Gupta, S. P., & Gupta, A. (2018). *Business Statistics: Statistical Methods*. New Delhi: S. Chand Publishing.
- Hazarika, P. A. (2012). *Textbook of Business Statistics*. New Delhi: S. Chand Publishing.
- Levine, D. M., Krehbiel, C., & Berenson, L. (2009). *Viswanathan. Business Statistics – A First Course*. Pearson Education.
- Levin R., Rubin D. S., Rastogi S., & Siddiqui M. H. (2017). *Statistics for Management*. London: Pearson Education.
- Mark L. B., Bernard M. B., David M. L., Kathryn A. S., & David F. S. (2020). *Basic Business Statistics*. Pearson.
 - Murray R. S., Larry J. S. (2017). *Statistics*. Tata McGraw Hill edition.
 - Siegel, O. F. (2016). *Practical Business Statistics*. Cambridge Academic Press.
 - Thukral, J. K. (2021). *Business Statistics*, New Delhi: Taxman Publication.
 - Tulsian, P.C., Jhunjhunwala B. (2020). *Business statistics*. S. Chand Publishing.
 - Vohra, N. D. (2017). *Business Statistics*. New Delhi: McGraw-Hill Education India.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

Discipline Specific Course- 3.2(DSC-3.2): Financial Management
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES
OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSC -3.2: Financial Management	4	3	0	1	Pass in XII	NIL

Learning Objectives

The course aims to enable students to acquire knowledge of principles and practice of financial management.

Learning outcomes

After completion of the course, learners will be able to:

1. Analyse the conceptual framework of financial management and get an insight into the concept of time value of money, and risk and return.
2. Estimate cash flows for projects, and evaluate their profitability using capital budgeting techniques.
3. Estimate the cost of capital; and critically analyse different capital structure theories and factors affecting capital structure decision of a firm.
4. Analyse different theories of dividend and factors affecting dividend policy.
5. Estimate working capital requirements of a firm, and device optimum credit policy for a firm.

SYLLABUS OF DSC-3.2

Unit 1: Financial Management: An Overview (3 hours)

Nature, scope and objectives of financial management. An overview of time value of money, risk and return.

Unit 2: Capital Budgeting Decision (12 hours)

The Capital Budgeting Process, Cash Flow Estimation, Different techniques of capital budgeting: Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR), Profitability Index

Unit 3: Cost of Capital and Financing Decision (15 hours)

Cost of Capital: Estimation of components of cost of capital: Method for calculating cost of equity, cost of retained earnings, cost of debt and cost of preference capital, Weighted Average Cost of Capital (WACC). Incremental (Marginal) cost of capital.

Capital Structure- Theories of capital structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating, Financial and Combined Leverage. EBIT-EPS Analysis. Determinants of Capital Structure

Unit 4: Dividend Decision (6 hours)

Theories for relevance and irrelevance of dividend decision for corporate valuation-MM Approach, Walter's Model, Gordon's Model, Determinants of dividend policy

Unit 5: Working Capital Decision (9 hours)

Concepts of working capital, operating & cash cycles, risk-return trade off, working capital estimation, receivables management.

Note: Use of Spreadsheet should be encouraged for doing basic calculations, quick understanding, problem solving and giving students subject related assignments for their internal assessment purposes.

Practical Exercises

30 hours

The learners are required to:

1. Compute risk and return of various investment alternatives using excel spreadsheet.
2. Estimate cash flows for a hypothetical Start-up. Using excel, evaluate the project's profitability by employing capital budgeting evaluation techniques.
3. Extract data from financial statements of different firms/financial databases and estimate the cost of capital using appropriate software.
4. Extract historical data and evaluate different dividend policies followed by companies of specific industries.
5. Estimate working capital requirements for any two companies belonging to different industries and compare them.

Suggested Readings:

- Brealey, R. A., Myers S. C., Allen F., & Mohanty P. (2020). *Principles of Corporate Finance*. McGraw Hills Education.
- Khan, M. Y. & Jain, P. K. (2011). *Financial Management: Text, Problems and cases*. New Delhi: Tata McGraw Hills.
- Kothari, R. (2016). *Financial Management: A Contemporary Approach*. New Delhi: Sage Publications Pvt. Ltd.
- Maheshwari, S. N. (2019). *Elements of Financial Management*. Sultan Chand & Sons.
- Maheshwari, S. N. (2019). *Financial Management – Principles & Practice*. Sultan Chand & Sons.
- Pandey, I. M. (2022). *Essentials of Financial Management*. Pearson.
- Rustagi, R.P. (2022). *Fundamentals of Financial Management*. New Delhi: Taxmann Pub. Pvt. Ltd.
- Sharma, S. K. and Sareen, R. (2019). *Fundamentals of Financial Management*. New Delhi: Sultan Chand & Sons (P) Ltd.
- Singh, J. K. (2016). *Financial Management: Theory and Practice*. New Delhi: Galgotia Publishing House.
- Singh, S. & Kaur, R. (2020). *Fundamentals of Financial Management*. New Delhi: SCHOLAR Tech Press.
- Tulsian, P.C. & Tulsian, B. (2017). *Financial Management*. New Delhi: S. Chand.

Additional Resources:

- Chandra, P. (2019). *Financial Management: Theory and Practice*. New Delhi: Tata McGraw Hills.
- Ross, S. A., Westerfield, R. & Jefferey, J. (2017). *Corporate Finance*. Tata McGraw Hills.
- Srivastava, R. & Mishra, A. (2011). *Financial Management*. U.K.: Oxford University Press.
- Van Horne, J. C. & John, W. (2008). *Fundamentals of Financial Management*. Pearson Education.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

Discipline Specific Course- 3.3(DSC-3.3): Principles of Marketing
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES
OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSC -3.3: Principles of Marketing	4	3	1	0	Pass in XII	NIL

Learning Objectives

The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing.

Learning outcomes

After completion of the course, learners will be able to:

1. Discuss basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm.
2. Describe the dynamics of consumer behaviour and process of market selection through STP stages.
3. Analyse the process of value creation through marketing decisions involving product development.
4. Analyse the marketing decisions involving product pricing and its distribution.
5. Explore marketing decisions involving product promotion, and draft promotion mix strategies.

SYLLABUS OF DSC-3.2

Unit-1: Introduction to Marketing and Marketing Environment (9 hours)

Introduction to Marketing: Meaning, Scope and Importance; Marketing Philosophies; Marketing Mix for goods and services.

Marketing Environment: Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural.

Unit-2: Consumer Behaviour and Market Selection (9 hours)

Consumer Behaviour: Need for studying consumer behaviour; Stages in Consumer buying decision process; Factors influencing consumer buying decisions.

Market Selection: Market Segmentation: Concept and Bases. Market Targeting, Product Positioning – concept and bases.

Unit-3: Product Decisions and New Product Development (9 hours)

Product Decisions: Concept and classification; Levels of Product. Product mix; Branding-concept, types, significance, qualities of good brand name; Packaging and Labeling-types and functions; Product support service; New product development process; Product life cycle – concept and marketing strategies.

Unit-4: Pricing Decisions and Distribution Decisions (9 hours)

Pricing Decisions: Objectives, Factors affecting price of a product; Pricing methods and strategies.

Distribution Decisions: Channels of distribution- types and functions. Factors affecting choice of distribution channel; Distribution logistics decisions.

Unit-5: Promotion Decisions and Developments in Marketing (9 hours)

Promotion Decisions: Communication process; Importance of Promotion. Promotion mix tools: Distinctive characteristics of advertising, personal selling, sales promotion, public relations, and direct marketing.

Developments in Marketing: Sustainable Marketing, Rural marketing, Social marketing Digital marketing – an overview.

Exercises:

The learners are required to:

1. Submit a report on any one marketing aspect of an organisation/group/cell/society/unit/department operating in your College/Institute.
2. Choose any company engaged in sustainable marketing and prepare a presentation of the analysis of its marketing mix. Propose changes to enhance its marketing mix.
3. Describe and analyse the STP strategy of a multinational company of your choice.
4. With reference to the concept of levels of a product examine the marketing strategy of any company which has customized the augmented product and has gained customer satisfaction.
5. Visit two bank branches (one being a public sector and the other being an international bank branch) and meet the PRO/ manager or a suitable staff member. Outline the key elements of the marketing strategy pursued by the branch managers and compare the implementation of the same. Prepare a report about these observations with a critical analysis of the same.

6. Analyse the distribution strategy of any product of your choice.
7. Draft promotion mix strategy for a hypothetical newly floated fine dining restaurant.

*Note: These are suggestive exercises.

Suggested Readings

- Baines et al. (2021). *Fundamentals of Marketing*. Oxford University Press
- Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). *Marketing*. McGraw Hill.
- Jain, P & Singhal, N. (2021). *Principles of Marketing*. Delhi: Scholar Tech Press.
- Kapoor, N. (2021). *Principles of Marketing*. Prentice Hall of India.
- Kotler, P., Armstrong, G., & Agnihotri, P. (2018). *Principles of Marketing*. Pearson Education. Indian edition.
- Kotler, P., Chernev, A., & Keller, K. L. (2022). *Marketing Management*. United Kingdom: Pearson Education.
- Levy, M. & Grewal, D. (2022). *Marketing*. United States: McGraw-Hill Education.
- Mamoria C.B. & Bhatacharya, A. (2022). *Marketing Management*. Delhi: Kitab Mahal.
- Sharma, K. & Aggarwal S. (2021). *Principles of Marketing*. Delhi: Taxmann Publications.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

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COMMERCE BASED B.A. (PROG.)

B.A. Programmes with Commerce (Entrepreneurship and Small Business)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
BAC: Discipline (ESB)-A3: Contemporary Policy and Institutional Framework (Non-Major/Major)	4	3	1	0	Pass in XII	Studied Fundamentals of Entrepreneurship (BAC: Discipline (ESB) – A2)
BAC: DSC - 3: Business Laws (Major)	4	3	1	0	Pass in XII	NIL

Discipline Core- A3(BAC: Discipline (ESB)-A3): Contemporary Policy and Institutional Framework (Non-Major/Major)

Learning Objectives

The purpose of this paper is to acquaint students with various contemporary policies and institutional framework that support entrepreneurial promotion.

Learning outcomes

After completion of the course, learners will be able to:

1. Discuss the Micro, Small and Medium Enterprises Development Act, 2006
2. Summarize and be well-versed with the changing face of MSME in the light of liberalized economic policy.
3. Describe the legal framework governing MSMEs.
4. Discuss the government support system for entrepreneurial options, and describe the working of promotional programmes for SMEs
5. Evaluate the various marketing and financial support systems.

SYLLABUS OF BAC: Discipline (ESB)-A3

Unit I: Introduction (9 hours)

Micro, Small and Medium Enterprises Development Act (MSMEDA), 2006; Definitions of MSME, institutional support for SMEs; Provisions pertaining to the promotion and development of MSME.

Unit II: Policy Perspective Changes (9 hours)

Changing context of the MSMEs in the era of liberalization, privatization and globalization; Changing perception on competitiveness and quality issues; Changing face of marketing strategy of products of MSMEs; government schemes for SMEs in India.

Unit III: Legal Framework and SMEs (9 hours)

Provisions of various laws applicable to SMEs, (objectives, definition and salient provisions of industrial, commercial and labor laws applied to SMEs), need for a comprehensive legal framework for SME sector.

Unit IV: Support System and SMEs (9 hours)

Promotional programmes for SMEs, evaluation of institutional support system for SMEs operating in the country; Support for entrepreneurship through skill development programmes of government.

Unit V: Marketing and Financial Support System (9 hours)

Institutions for promoting entrepreneurial training and development- objectives, schemes of incentives- financial and non-financial incentives; Training needs of existing entrepreneurs (particularly First generation entrepreneurs); Support for enhancing marketing, production, and export performance.

Suggested Readings

- Nanda, K. C. (1999). *Credit and Banking: What Every Small Entrepreneur (and Banker) Must Know*. SAGE Publications Pvt. Limited.
- Verma, J. C., & Singh, G. (2002). *Small Business and Industry: A Handbook for Entrepreneurs*. Sage Publications..

Additional Resources

Peters, B. G., & Zittoun, P. (2016). Contemporary approaches to public policy. *Theories, Controversies and Perspectives*. UK: Palgrave Macmillan.

Exercises:

The learners are required to:

1. Identify the recent developments in Micro, Small and Medium Enterprises sector.
2. List down the latest government schemes for SMEs.
3. Describe and discuss the legal framework governing MSMEs.
4. Evaluate the institutional support system for SMEs.
5. Identify and evaluate different financial and non-financial incentives available for promotion of entrepreneurship.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

DISCIPLINE SPECIFIC CORE- 3.1(DSC-3.1): BUSINESS LAWS (MAJOR)

Learning Objectives

To impart basic knowledge of the important business laws relevant for the inception and conduct of general and business activities with relevant case laws.

Learning outcomes

After completion of the course, learners will be able to:

1. Understand and analyse basic aspects of contracts for the formation of the contracts
2. Explore various modes of discharge of contract.
3. Analyse the remedies available for breach of contract
4. Comprehend the provisions of the special contracts viz. Indemnity, guarantee, bailment, and pledge
5. Review various concepts of the contract of agency.

SYLLABUS OF BAC: DSC-3.1

Unit 1: Introduction to the Law of Contracts (18 hours)

Contract – meaning, characteristics and kinds. Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, the legality of objects. Void agreements, Quasi Contracts.

Unit 2: Discharge of Contracts (7 hours)

Meaning, Modes of discharge- performance, mutual consent, supervening impossibility, lapse of time, operation of law, breach of contract

Unit 3: Remedies for breach of contract (3 hours)

Rescission, damages, quantum meruit, suit for specific performance, suit for injunction.

Unit 4: Special Contracts-1 (9 hours)

Contract of Indemnity and Guarantee: Meaning of Indemnity, difference between indemnity and guarantee, nature and extent of surety's liability, rights of surety, discharge of surety, Contract of Bailment & Pledge: Pledge by non-owner.

Unit 5: Special Contracts-2 (8 hours)

Contract of Agency: Modes of creation of agency, extent of agent's authority, rights and duties of agents, personal liability of agent, termination of agency.

Exercises:

The learners are required to:

1. Enlist real-life examples to differentiate between offer and invitation to an offer and acceptance.
2. List out some recent cases of supervening impossibility and discharge of contract.
3. Enumerate different types of damages available under different breach of contract situations.
4. Prepare a list of gratuitous and non-gratuitous bailment contracts entered into daily life.
5. Observe from your environment how principal-agent relationships get created in different situations.

Suggested Readings:

- Dagar, I. and Agnihotri, A. (2020). *Business Law: Text and Problem*. 1st edn. India: SAGE Publications Pvt. Ltd.
- Singh, A. (2016). *Company law*. India: Eastern Book Company, Lucknow.
- Sharma, J.P. and Kanojia, S. (2018). *Business Laws. 1st edn*. Bharat Law House Pvt Ltd.
- Tulsian, P.C. (2006). *Business law. 3rd edn*. New Delhi: Tata McGraw-Hill Pub. Co.
- Jagota, R. (2022). *Business Law. 1st edn*. Scholar Tech Press.

Additional Resources

- Kuchhal, M.C. and Kuchhal, V. (2013). *Business law*. New Delhi: Vikas Publication Ltd.
- Arora, S. (2022). *Business Laws. 10th edn*. India: Taxmann Publications Private Limited.
- Sharma, J.P. and Kanojia, S. (2015). *Vyavsayik Sanniyam*. Hindi Madhyam Karyanvaya Nideshalaya, Delhi University. (For Hindi)

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

A. Programmes with Commerce (Accounting and Finance)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
BAC: Discipline (A&F)- A3: Investment Analysis and Business Valuation (Non-Major/Major)	4	3	1	0	Pass in XII	Studied Fundamentals of Investment (BAC: Discipline (A&F) – A2)
BAC: DSC -3: Business Laws (Major)	4	3	1	0	Pass in XII	NIL

Discipline Core- A3(BAC: Discipline (A&F)-A3): Investment Analysis and Business Valuation (Non-Major/Major)

Learning Objectives

The course aims to equip the student with valuation techniques for different financial instruments for investments.

Learning outcomes

After completion of the course, learners will be able to:

- (1) Explain the basic concepts related to investment, risk and return.
- (2) Understand the technique of fundamental analysis.
- (3) Apply the technique of technical analysis.
- (4) Estimate the bond pricing and equity valuation.
- (5) Evaluate different approaches to valuation of an asset.

SYLLABUS OF BAC: Discipline (ESB)-A3

Unit 1: Introduction (9 hours)

Introduction to Investments; Objectives of Investments; Basics of Risk and Return: Concept and calculation of risk and returns, Application of standard deviation, coefficient of variation, the concept of beta; Systematic Vs Unsystematic risk (Inflation Risk, Interest Rate Risk, Credit Risk, Maturity Risk, Liquidity Risk, reinvestment risk); impact of taxes and inflation on returns; financial assets vs real assets; Market participants - Investors, Speculators, hedgers and arbitrageurs.

Unit 2: Fundamental Analysis (9 hours)

Top-down and bottom-up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, EBIT, Capital gearing ratio, Return on Investment, Return on Equity, EPS and DPS analysis, Industry market ratios: Operating Profit Ratio, Net Profit Ratio, PE, PEG, Price over sales, Price over book value, Dividend Yield, Earning Yield, Debt- Equity Ratio, EVA). Understanding the Shareholding pattern of the company.

Unit 3: Technical Analysis and Efficient Market Hypothesis (9 hours)

Introduction to Technical Analysis; Strengths and weakness of Technical Analysis; Dow Theory; Elliott Wave theory; Charting the historical prices (Bar Chart, Line Chart, Point and figure chart, candlestick charts, triangles); Price patterns; Support and resistance level; Weakness and shortcomings of Technical Analysis. Introduction to Efficient Market Hypothesis (EMH); Forms of efficient Markets (An Overview).

Unit 4: Basics of Equity & Bond Valuation and Portfolio Management (9 hours)

Bond fundamentals; bond valuation; estimation of bond yield; Investment in shares; Intrinsic value of shares; Valuation of shares – dividend discounting models, Price earning approach of equity valuation. Introduction to Portfolio, Portfolio diversification, calculation of portfolio risk and return (2 securities only).

Unit 5: Business Valuation (9 hours)

Introduction to Valuation: Approaches to Valuation, Discounted Cash Flow, Relative Valuation, Role of valuation; Discounted Cash-flow Valuation: Estimating discount rates, cost of equity, cost of equity to cost of capital; Valuation of an asset with guaranteed cash flows, introducing uncertainty into the valuation.

Exercises:

The learners are required to:

1. Calculate risk and return of an asset using the spreadsheet.

2. Conduct fundamental analysis of top five companies listed on the national stock exchange.
3. Use technical analysis tool in predicting price movements through line charts, bar charts, candle and stick charts, etc. of top five companies listed on the national stock exchange.
4. Estimate bond pricing of select five companies who have recently issued bonds in india.
5. Analyse financial instruments in case of select five companies listed in bombay stock exchange for overvaluation and undervaluation.

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Suggested Readings:

- Bodie, Z., Kane, A., Marcus, A. J., & Mohanty, P. (2019). *Investment*. New Delhi: Tata McGraw Hill Education.
- Chandra, P. (2017). *Investment Analysis and Portfolio Management*. New Delhi: Tata McGraw Hill Education.
- Damodaran, A. (2006). *Valuation, Security Analysis for investment and Corporate Finance*. New Delhi: Wiley India Pvt. Ltd.
- Kevin, S. (2014). *Security Analysis and Portfolio Management*. New Delhi: PHI Learning.
- Koller, T., Goedhart, M., & Wessels, D. (2020). *Valuation: Measuring and Managing the Value of Companies*. USA: Mckinsey & Company.
 - Kumar V., & Nangia, R. S. (2017). *Investing in Stock Markets*. Delhi: Ane Books.
 - Pandian, P. (2012). *Security Analysis and Portfolio Management*. New Delhi: Vikas Publishing House.
- Ranganatham, M., & Madhumathi, R. (2012). *Security Analysis and Portfolio Management*. Delhi: Pearson Education.
 - Singh J.K. and Singh A.K. (2017). *Investing in Stock Markets*. Delhi: A K Publications.
 - Tulsian, P. C., Tulsian, B., & Tulsian, T. (2022). *Analysis of Financial Statements*. New Delhi/NCR: Tcom Prints.
- Tripathi V., & Pawar N. (2019). *Investing in Stock Markets*. Delhi: Taxmann Publications.

Additional Readings:

- Study Material of the Institute of Company Secretary of India for the Professional Programme Course on “Valuation and Business Modelling”.
- Study Material of the Institute of Cost Accountants of India for the “Strategic Performance Management and Business Valuation”.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department’s website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

B.A. Programmes with Commerce (BANKING AND INSURANCE)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
BAC: Discipline (B&I)-A3: Regulatory Framework of Insurance (Non-Major/Major)	4	3	1	0	Pass in XII	Studied Introduction to Banking (BAC: Discipline (B&I) – A2)
BAC: DSC - 3: Business Laws (Major)	4	3	1	0	Pass in XII	NIL

Discipline Core- A3(BAC: Discipline (B&I)-A3): Regulatory Framework of Insurance (Non-Major/Major)

Learning Objectives

The course aims to impart knowledge about the legal aspects and laws governing Insurance sector both life and non- life.

Learning outcomes

After completion of the course, learners will be able to:

1. Discuss The Indian Contract Act, 1872.
2. Discuss The Consumer Protection Act, 2019
3. Describe the main provisions of IRDA Act, 1999
4. Interpret LIC Act, 1956 and General Insurance Business (Nationalisation) Act, 1972.
5. Develop insights on Miscellaneous insurances; and discuss The Marine Insurance Act, 1963 and The Motor Vehicle Act, 1938.

SYLLABUS OF BAC: Discipline (B&I)-A3

Unit 1: The Indian Contract Act, 1872 (9 hours)

Nature of an agreement, essentials of a valid contract, classifications of contracts. Contract of Agency: Agent's duty towards Principal, Principal's duty towards Agent. Effect of Agency on contract with third party.

Unit 2: The Consumer Protection Act, 2019 (9 hours)

Important definitions, extent and coverage of the Act, objects of the Act, Protection of Consumer's interest, Consumer's Rights and Responsibilities, Machinery for consumer grievance redressal, Procedure for filing the complaint, Rights and Relief of Consumers, Insurance Ombudsman Scheme.

Unit 3: Insurance Regulatory and Development Authority Act, 1999 (9 hours)

Definitions, coverage and objects of the Act; Salient features of IRDA, 1999; Establishment and incorporation of Authority; Duties, power and functions of Authority, Composition of Fund, Power of Central Government under the Act, Protection of Consumer interest under IRDA, 1999. Establishment of Insurance Advisory Committee.

Unit 4: Insurance Legislations (9 hours)

Salient provisions of Insurance Act, 1938; Life Insurance Corporation Act, 1956: establishment and incorporation, constitution and functions of the corporation; Constitution of Tribunals; The General Insurance Business (Nationalisation) Act, 1972, definitions and salient features. Brief introduction of Marine, fire, water, motor, health insurances etc.

Unit 5: Miscellaneous Insurances (9 hours)

The Marine Insurance Act 1963: definitions and scope, salient features, Motor Vehicle Act, 1938: features, definitions, policies and other provisions of the Act. Legal aspects of other miscellaneous insurances like crop, property, liability, annuities, commercial vehicle insurances etc.

Exercises:

The learners are required to:

1. Analyse the major provisions of The Indian Contract Act, 1872.
2. Analyse the major provisions of The Consumer Protection Act, 2019.
3. Analyse the major provisions of IRDA Act, 1999.
4. Spread awareness amongst consumers about the legal aspects of insurance by disseminating the knowledge and information learned in the course
5. Interpret the various case laws pertaining to the insurance- life and non-life.
6. Perform role play, group discussion, case study on various settlements of insurance claims.
7. Analyse the salient features of different insurance contracts offered in the market,

Suggested Readings:

- Bhatiya, N. (2018). *Insurance & Risk Management*, New Delhi: Pinnacle Learning.
- Chaturvedi D.D. & Mittal, A. (2021). *Banking and Insurance*, New Delhi: Scholar Tech Press.
- Farooqi, A.W. (2018). *Principle and Practice of Insurance*. New Delhi: Wisdom Publication.
- Gupta A. (2018). *Banking & Insurance*, New Delhi: A.K. Publications.
- Kumar, S. (2019). *Fundamentals of Insurance & Risk Management*. New Delhi: JSR Publication.
- Sethi, J. & Bhatiya, N. (2019). *Elements of Banking and Insurance*. New Delhi: PHI learning Pvt. Ltd..

Additional Resources:

- Banking and Insurance Law and Practice, The Institute of Company Secretaries of India, New Delhi, 2020.
- Imam, A. (2016). *Principles and Practice of Life Insurance in India*. New Delhi: Anmol Publications Pvt. Ltd.
- Singh, I. & Katyal, R. (2019). *Insurance Principles and Practice*. New Delhi: Kalyani Publishers.
- Loomba, J. (2017). *Risk Management and Insurance Planning*. New Delhi: PHI Learning Private Limited.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

B.A. Programmes with Commerce (ADVERTISING, SALES PROMOTION AND SALES MANAGEMENT)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical / Practice		
BAC: Discipline (ASPSM)- A3: Advertising (Non-Major/Major)	4	3	1	0	Pass in XII	Studied Marketing Communication (BAC: Discipline (ASPSM) – A2)
BAC: DSC - 3: Business Laws (Major)	4	3	1	0	Pass in XII	NIL

Discipline Core- A3(BAC: Discipline (ASPSM)-A3): Advertising (Non-Major/Major)

Learning Objectives

The objective of the course is to familiarize the students with the basic concepts of advertising. They will be able to learn the insights of advertising: preparing an advertising message, selecting an appropriate medium and evaluation of an advertising campaign.

Learning outcomes

After completion of the course, learners will be able to:

1. Describe the concepts, objectives and budgeting methods of advertising used in marketing.
2. Demonstrate advertising message using various advertising appeals and elements of advertising used by the marketers for promoting their brands in the market
3. Identify the major media decisions, media choice and scheduling.
4. Discover the role and types of advertising agency.
5. Describe the methods of measuring advertising effectiveness and role of ASCI in maintaining the ethical nature of advertising.

SYLLABUS OF BAC: Discipline (ASPSM)-A3

Unit 1: Introduction to Advertising (9 hours)

Nature and importance; Types of advertising; Setting of advertising objectives: communication and sales objectives, DAGMAR approach; Setting of advertising budget.

Unit 2: Advertising Message (9 hours)

Advertising Message- Advertising appeals; Elements of print and broadcast advertising copy.

Unit 3: Advertising Media (9 hours)

Types of Advertising Media- strengths and limitations; Factors influencing selection of advertising media; Media Scheduling.

Unit 4: Advertising Agency (9 hours)

Concept; Types of an Advertising Agency; Functions of an Advertising Agency; Compensation

Unit 5: Evaluating Advertising Effectiveness (9 hours)

Communication and Sales effects; Methods of measuring advertising effectiveness; Ethical Aspects of Advertising in India; Role of Advertising Standards Council of India (ASCI).

Exercises:

The learners are required to:

1. Create an advertising budget for a hypothetical advertising campaign.
2. Perform a content analysis of various advertising campaigns to:
 - a. identify the objective of an advertisement forming part of an advertising campaign.
 - b. find out the target audience of a campaign.
 - c. prepare a report on various media options used in a campaign.
 - d. prepare a report on message strategy and copy elements used in the campaign.
3. Select a product to develop an advertising campaign for it.
4. Evaluate the advertising appeals of certain top brands.
5. Assess the merits and demerits of different forms of media used in advertising.
6. Prepare a list of advertising agencies along with their strategies.
7. Analyse case studies on evaluating the effectiveness of advertising campaigns.

Suggested Readings:

- Belch, G. E., Belch, M.A., & Purani, K. (2009). *Advertising and Promotion: An Integrated Marketing Communications Perspective*, McGraw Hill Education.
- Gupta, R. (2018). *Advertising*, Scholar Tech Press.
- Sharma, K. (2018). *Advertising: Planning and Decision Making*, Delhi: Taxmann Publication Pvt. Ltd.

ADDITIONAL RESOURCES:

- Kapoor, N. (2008). *Advertising and Personal Selling*, Pinnacle.
- Shah, K. & D'Souza, A. (2008). *Advertising and Promotions: An IMC Perspective*, McGraw Hill Education.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

B.A. PROGRAMMES WITH COMMERCE (HUMAN RESOURCE MANAGEMENT)**CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE**

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical / Practice		
BAC: Discipline (HRD)-A3: Human Resource Development (Non-Major/Major)	4	3	1	0	Pass in XII	Studied Organizational Behavior (BAC: Discipline (HRM) – A2)
BAC: DSC - 3: Business Laws (Major)	4	3	1	0	Pass in XII	NIL

Discipline Core- A3(BAC: Discipline (HRM)-A3): Human Resource Development (Non-Major/Major)

Learning Objectives

The course aims to make students understand the various aspects of human resource development and its contribution in the organization.

Learning outcomes

After completion of the course, learners will be able to:

1. Discuss the evolution of HRD
2. Analyse the importance of HRD strategies in organisations
3. Interpret the relevance of HRD models
4. Assess the importance of training and development needs in the organisation.

SYLLABUS OF BAC: Discipline (HRM)-A3**Unit 1: Introduction (9 hours)**

Human Resource Development (HRD) - concept, components, evolution, need and significance, difference between human resource management and human resource development, Role of HR manager, contemporary issues in HRD.

Unit 2: Strategies in HRD (13 hours)

Concept of Strategic HRD, HRD Interventions-Performance Appraisal, Potential Appraisal, Performance Coaching and Feedback, Career Planning, Training, Rewards, Employee Welfare schemes and Work Life balance, Roles of HR Developer.

Unit 3: Conceptual models for HRD (9 hours)

Learning and HRD, Models and Curriculum of HRD, Principles of Learning for an Individual and Group, Transactional Analysis (TA), Behavioural Modelling and Self Directed Learning.

Unit 4: Training and Development Methods for HRD (14 hours)

Concept and Importance, Assessing Training Needs, Designing and Evaluating Training & Development Programmes, On the job and off the job methods of Training and development such as lecture Method, apprenticeship, internship, special projects, committee assignments, Simulation techniques (Role Play, Business games, Case study), Vestibule Training, Programmed Instruction and Sensitivity Training.

Exercises:

The learners are required to:

1. Discuss the evolution and contemporary issues in HRD.
2. Analyse various HRD interventions used by firms.
3. Analyse different conceptual models for HRD.
4. Explore new ways of training and development.

Suggested Readings:

- Chabbra, T. N.(2016). *Human Resource Management: Concepts and Issues*. Dhanpat Rai and Co. Publications.
- Durai, P.(2016). *Human Resource Management* (2nd ed.). New Delhi. Pearson Education.
- Graig, R. L. & Bittel, L. (1976). *Training and Development Hand Book*, New Delhi: McGraw-Hill.
- ILO, *Teaching and Training Methods for Management Development Hand Book*, 1984, New York: McGraw-Hill.
- Kapur, S. (1999). *Human Resource Development and Training in Practice*. New Delhi: Beacon Books.
- Mondy, A., Wayne & Martocchio, J. J. (2016). *Human Resource Management* (14th Ed.). Pearson Education Publications.
- Nadler, L. (1980). *Corporate Human Resource Development*. New York: Van Nostrand Reinhold, ASTD .
- Padmalita R. & Kalyani, M. (2009). *Human Resource Development and Organisational Effectiveness*, New Delhi: Excel Books.
- Rao, T.V. (1995). *Human Resource Development*, New Delhi: Sage Publications.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

B.A. Programmes with Commerce (COMMERCIAL LAWS AND CORPORATE GOVERNANCE)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
BAC: Discipline (CLCG)- A3: Intellectual Property Rights-I (Non-Major/Major)	4	3	1	0	Pass in XII	Studied Cyber Crimes and Laws (BAC: Discipline (CLCG) – A2)
BAC: DSC - 3: Business Laws (Major)	4	3	1	0	Pass in XII	NIL

Discipline Core- A3(BAC: Discipline (CLCG)-A3): Intellectual Property Rights -I (Non-Major/Major)

Learning Objectives

The course aims to impart knowledge of intellectual property rights, IPR related issues and rationale behind IPR protection with a focus on Patent Law and Trademark Law and its role in new age business.

Learning outcomes

After completion of the course, learners will be able to:

1. Discuss the concept of intellectual property and IP rights.
2. Describe different types of intellectual properties.
3. Discuss Indian Patent Law.
4. Comprehend patent infringement and remedies thereof.
5. Discuss the concept of trademark and its registration procedure.

SYLLABUS OF BAC: Discipline (CLCG)-A3

Unit 1: Introduction to IP Rights (6 hours)

Concepts of property and Intellectual Properties; Meaning, Types and Theories of IPR, need for protection of IPR, Importance & Benefits of IPR, Financial value of IPRs, commercial transactions in the intellectual property sphere, IPR Concerns in Cyber Space, Issue of Piracy.

Unit 2: Types of Intellectual Properties (6 hours)

Different Types of Intellectual Properties - Copyrights, Trademarks, Patents, Designs, Utility, Models, Trade secrets & Geographical Indications.

Unit 3: Indian Patent Law (9 hours)

Meaning, Nature & Role of Patent, Objectives of Patenting; Duration of Patents, Conditions of Patent-ability, Types & Procedure of Patent Applications, Revocation of Patents, Surrender of Patents, Patent Search, Patent Agents- Qualification and Procedure of Registration.

Unit 4: Patent Infringement- Meaning and Remedies (9 hours)

Meaning & Classification; Exceptions to Infringement, Justification of Patent infringement, Compulsory Licensing, Parallel Imports, Revocation of patents, Civil and Criminal Remedies, Reliefs in Suits for Infringement, Patent Authorities, Controller General of Patents, Patent Examiners, IPAB-Intellectual Property Appellate Board)

Unit 5: Trademarks (15 hours)

Meaning & Need of Protection of Trademark, Concept of Well-Known Trademark and Permitted use, Difference from Collective Marks & Certification Mark; Trademark Search, Registration Procedure and Grounds of Refusal, Duration and Renewal of Trade Mark Registration, Infringement and exceptions to Infringement; Assignment and Transmission, Position of Unregistered Trademark. Domain Name and Cyber Squatting.

Exercises:

The learners are required to:

1. List out concerns of IPR in cyber space with contemporary examples
2. Discuss the importance of different types of intellectual properties.
3. Prepare a list of patentable and non-patentable items on the basis of conditions of patentability
4. Prepare a summary of at least five cases of patent infringement in India
5. Prepare a list of different fees charged for Trademark applications
6. Prepare a list of points which are required to be considered while adopting a Trademark.

Suggested Readings:

- Wadehra, B. L. (2011). *Law Relating to Intellectual Property*. Delhi: University law Publishing Co. Pvt. Ltd.
- Chakravarty, R., & Gogia, D. Chakravartys. (2014). *Intellectual property law: IPR*. New Delhi: Ashoka Law House.
- R. Radhakrishnan. (2018). *Intellectual Property Rights: Text and Cases*, Excel Books India.
- M. Venkataraman. (2015). *An Introduction to Intellectual Property Rights*.
- Aplin, T. & Davis, J. (2017). *Intellectual Property Law: Text, Cases and Materials*, Oxford University Press.
- Narayanan, P. (2022). *Intellectual Property Law*, Eastern Law House.
- N. Pandey & D. Khushdeep, (2014). *Intellectual Property Rights*, PHI Learning Pvt. Ltd.
- Ahuja, V.K. (2017). *Intellectual Property Rights in India*, LexisNexis.

Additional References

- Bentley, L., Sherman, B., Gangjee, D. & Johnson. P. (2022). *Intellectual Property Law*. Oxford University Press.
 - *The Patents Act, 1970 with Latest Rules and Amendments*
 - *Trade Marks Act, 1999 with Latest Rules and Amendments*
- Intellectual Property Laws Bare Act (2022), Govt. of India*

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

B.A. Programmes with Commerce (TAX PROCEDURES & PRACTICES)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
BAC: Discipline (TTP)-A3: Fundamentals of Personal Tax Planning (Non-Major/Major)	4	3	1	0	Pass in XII	Studied Income Tax Practice and Procedures (BAC: Discipline (TPP) – A2)
BAC: DSC - 3: Business Laws (Major)	4	3	1	0	Pass in XII	NIL

Discipline Core- A3(BAC: Discipline (TTP)-A3): Fundamentals of Personal Tax Planning (Non-Major/Major)

Learning Objectives

This paper aims to provide comprehensive knowledge for the tax planning of Individuals. It explains the relevance of tax planning and how systematically planned investments can lower the tax liability of an assessee.

Learning outcomes

After completion of the course, learners will be able to:

1. Recognise the difference between tax planning and tax evasion.
2. Determine the tax liability under the alternative tax regime structure.
3. Identify multiple avenues of investments for saving tax liability.
4. Engage in tax planning with reference to salary income.
5. Engage in tax planning with reference to house property income.

SYLLABUS OF BAC: Discipline (TTP)-A3

Unit 1: Tax Planning Concepts (9 hours)

Meaning, need, principles and objectives of tax planning; tax avoidance and tax evasion; legal thinking on tax planning; scope of tax planning; tax management-nature, concept; the relationship between residential status and scope of income.

Unit 2: Tax planning with reference to individuals (9 hours)

Tax planning with special reference to individuals; alternative tax regime under 115BAC; TDS obligations under section 192, 194-IA, 194-IB; advance payment of tax; return of income; interest payable under section 234A, 234B, 234C; fee for late filing of return.

Unit 3: Tax planning through savings and investments (9 hours)

Tax planning through various tax saving investment avenues available for individuals like mutual funds, unit-linked insurance plans, bonds, equity-linked savings schemes, post office savings schemes and others; tax deductions and exemptions under various provisions of Income Tax Act 1961; deductions from gross total income: 80C, 80CCD(1), 80CCD(1B), 80CCD(2), 80D, 80E and 80G.

Unit 4: Tax planning with respect to salary income (9 hours)

Tax planning for salary income: relative tax efficiency of allowances; perquisites; retirement benefits.

Unit 5: Tax planning with reference to house property income (9 hours)

Tax planning for house property income: deductions available under sections 24(a), 24(b); set off and carry forward of house property losses; deduction under section 80C, 80EE with reference to house property income.

Exercises:

The learners are required to

1. Prepare a case which explains the difference between tax planning and tax evasion.
2. Based on hypothetical income, compute tax liability of an individual under the old and new tax regime. Ascertain which is more beneficial.
3. Discuss how an assessee can claim the benefits of deduction under section 80 (C) to 80 (U) to reduce her/his tax liability.
4. Prepare a case study for an individual that explains remuneration planning.
5. Prepare a case study for an individual that explains tax planning with reference to house property income.

Suggested Readings:

- Ahuja, G., & Gupta, R. (2022). *Simplified Approach to Income Tax*. New Delhi: Flair Publications Pvt. Ltd.
- Mittal, N. (2022). *Concept Building Approach to Income Tax Law & Practice*. Delhi: Cengage Learning India Pvt. Ltd.
- Singhanian, V. K., & Singhanian, M. (2022). *Student's Guide to Income Tax*. New Delhi: Taxmann Publications Pvt. Ltd.

Additional Resources:

- Income-tax Act 1961 www.incometaxindia.gov.in

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

B.A. Programmes with Commerce (MODERN OFFICE MANAGEMENT)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical / Practice		
BAC: Discipline (MOM)-A3: stenography (English)-I (Non-Major/Major)	4	3	1	0	Pass in XII	Studied Modern Office Practices (BAC: Discipline (MOM) – A2)
BAC: DSC - 3: Business Laws (Major)	4	3	1	0	Pass in XII	NIL

Discipline Core- A3(BAC: Discipline (MOM)-A3): Stenography(English)-I (Non-Major/Major)

Learning Objectives

The course aims to orient the students to learn the need of writing accurately on the basis of phonic sound. In order to make them a good writer, it is necessary for them to master the fascinating art of good writing. As it is very important for a learner to write accurately, the knowledge of art of writing through spoken sounds with the help of principles of Sir Isaac Pitman would help the students to take notes and carry out office work accurately.

Learning outcomes

After completion of the course, learners will be able to:

1. Demonstrate the basic concepts of stenography with grammalogues and logograms.
2. Analyse the basic concepts of alternatives and phraseography.
3. Interpret the use of stroke and circles.
4. Apply the concept of Loops.
5. Summarize the application of hooks in stenography.

SYLLABUS OF BAC: Discipline (MOM)-A3

Unit 1: Basics of Stenography (9 hours)

Stenography – Introduction, brief history of Pitman’s shorthand, types of other writing methods.

Consonants – Definitions, types of consonants, consonant and consonant stroke, form of strokes, number, size and direction of strokes, joining of strokes.

Vowels – Its definition, long and short vowels, vowels signs and their places, position of outlines according to vowels, Intervening vowel, Short Forms – Definition, importance and use of logograms, grammalogues.

Unit 2 : Alternatives and Phraseography (9 hours)

Alternative forms of strokes: downward R & L strokes, downward and upward H, tick H and dot H, upward strokes, semi circle or abbreviated W and their use.

Diphthongs and Triphones, punctuation signs and their application and its positions.

The phraseography, the phraseograms, its essential qualities of facility, linearity and legibility.

Unit 3: Small and Large Circles (9 hours)

Circles ‘S’ & ‘Z’, use of small circles with straight and curved strokes, exceptions to the use of circle ‘S’\‘Z’, Large Circles ‘SW’, ‘SS or ‘SZ’, use of large circles with straight and curved strokes, use of different circles initially, medially and finally, Use of large circles in Phraseography. Use of stroke ‘S’ and ‘Z’ with various rules.

Unit 4: Loops preceding initial hook (9 hours)

Loops ‘ST’ and ‘STR’, use of small and big loops with straight and curved strokes, initially use of small loops, medially use of small and large loops and final use of small and large loops, exceptions to the use of loops. Alternative forms with small hook for ‘Fr’, ‘Vr’ and Large hook for ‘Fl’, ‘Vl’ etc., use of intervening vowels with alternative forms. Circles and loops preceding initial hooks.

Unit 5: Initial and Final Hooks (9 hours)

“S” before straight strokes hooked for R, “S” before other hooked strokes, Small Hooks: ‘R’ and ‘L’, use of initial hooks with straight and curved strokes Small Final hooks: ‘N’, ‘F\V’, use of final hooks with straight and curved strokes, medial use of small final hooks, use of small final hooks in Phraseography, Exceptions to the use of small final hooks, circles and loops to final hooks.

Exercises:-

The learners are required to:

1. Apply the basic concepts of Stenography.
2. Practice Alternatives, Diphthongs and Phraseography.
3. Practice Small and Large Circles.

4. Use different Loops.
5. Use Initial and Final Hooks.

Suggested Readings:

- Bhatia, R. C. (2018). *Principles of Short-hand Theory*. India: G.Lal & Co.
- Kuthiala, O. P. (1974). *Shorthand Made Easy*. India: Pitman S.S.Publications.
- Pitman, I. (2002). *Pitman's Shorthand Instructor*, A.H. Wheeler Publications.(India)
- Pitman, I. (2010) *The New Phonographic : Phrase Book* .
- Pitman, I. (2006). *Pitman Shorthand instructor and key*. India: Pearson Education.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.


REGISTRAR

UNIVERSITY OF DELHI

CNC-II/093/1(28)/2023-24/282

Dated: 13.11.2023

NOTIFICATION

Sub: Amendment to Ordinance V

[E.C Resolution No. 14-1-2/- and 27-1-7/- dated 09.06.2023
and 25.08.2023 respectively]

Following addition be made to Appendix-II-A to the Ordinance V (2-A) of the Ordinances of the University;

Add the following:

Syllabi of Semester-IV, V and VI of the following programmes in the Department of Commerce under Faculty of Commerce & Business based on Under Graduate Curriculum Framework -2022 implemented from the Academic Year 2022-23 :

1. B.Com (Hons.)
2. B. Com (Prog.)
3. BA Commerce Based Papers

SEMESTER-IV B.Com

Discipline Specific Core Course- 4.1(DSC-4.1): Entrepreneurship & New Venture Planning

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Entrepreneurship & New Venture Planning DSC- 4.1	4	3	1	0	Pass in Class XII	NIL

Learning Objective:

This course aims at instituting entrepreneurial skills in the students by giving an overview of entrepreneurship and the competencies that are needed to become an entrepreneur. To enable students to explore and launch entrepreneurial ventures in their own areas of interest.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Describe distinct entrepreneurial traits.
2. Recognise the process and nature of entrepreneurship.
3. Identify the different ways in which entrepreneurs manifest in start-ups.
4. Comprehend the entrepreneurial process for initiating new venture creation.
5. Design strategies for the successful implementation of innovative ideas of new ventures.

SYLLABUS OF DSC-4.1

Unit 1: Introduction (9 hours)

Concept and Definitions Entrepreneurship, Entrepreneurial Mind-set, Traits/Qualities of Entrepreneurs, Entrepreneurship process; Theories of entrepreneurship; Factors affecting the emergence of entrepreneurship; Role of an entrepreneur in economic growth as an innovator; Generation of employment opportunities; complementing and supplementing economic growth; Bringing about social stability and balanced regional development of industries.

Unit 2: Types of Entrepreneurs (9 hours)

Classification and Types of Entrepreneurs; Women Entrepreneurs; Social Entrepreneurship; Corporate Entrepreneurs, Family Business: Concept, structure, and kinds of family firms; Culture and evolution of family firm; Managing Business.

Unit 3: Business plan (9 hours)

Creating Entrepreneurial Venture: Generating Business ideas, Team building, Sources of Innovation, Creativity, and Entrepreneurship; Challenges in managing innovation; Entrepreneurial strategy and Scaling up, Business planning process; Drawing business plans; Failure of the business plan.

Unit 4: Mobilizing Resources (9 hours)

Resource Mobilization for entrepreneurship: Resources mobilization, types of resources, Process of resource mobilization, Arrangement of funds; writing a Funding Proposal, Traditional sources of financing, Venture capital, Angel investors, Business Incubators.

Unit 5: Managerial Aspects of Business and Government Initiatives (9 hours)

Managing finance; Understanding capital structure; organisation structure and management of human resources of a new enterprise; Marketing-mix; Management of cash; Relationship management; Cost management, Government initiatives for promoting entrepreneurship.

Exercises:

The learners are required to:

1. Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits.
2. Prepare a business plan for a start-up venture in a rural setting after analyzing the various facets of the rural economy.
3. Analyse and present the key initiatives of the government of India for promoting entrepreneurship in the country in a business area.
4. Analyse and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations.
5. Participate in business plan competition-designing a business plan proposal and identifying alternative sources of raising finance for the start-ups.

Suggested Readings:

- Barringer, B.R., & Ireland, R.D. (2015). *Entrepreneurship*. Pearson.
- Gersick, K. E., Davis, J. A., Hampton, M. M., & Lansberg, I. (1997). *Generation to generation: Life cycles of the family business*. Boston, United States: Harvard Business School Press.
- Hisrich, R.D., Manimala, M.J., Peters, M.P., & Shepherd, D.A. (2013). *Entrepreneurship*. Delhi, India: Tata McGraw Hill.
- Kuratko, D.F., & Rao, T. V. (2012). *Entrepreneurship: A South-Asian Perspective*. Cengage.
- Shukla, M.B. (2007). *Entrepreneurship and Small Business Management*. Allahabad, India: Kitab Mahal Publishers.
- Nicholls, A. (Ed.). (2006). *Social entrepreneurship new models of sustainable social change*. London: United Kingdom: Oxford University Press.

- Hishrich, R.D., & Peters, M.P.(2017), *Entrepreneurship*. Delhi, India: Tata McGraw Hill.
- Scarborough, N. M., Cornwall, J. R., & Zimmerer, T. (2016). *Essentials of entrepreneurship and small business management*. Boston, United States: Pearson.
- Shankar, R. (2012). *Entrepreneurship Theory and Practice*. Delhi, India: Tata McGraw Hill.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Core Course- 4.2(DSC-4.2): Cost Accounting

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Cost Accounting DSC- 4.2	4	3	1	0	Pass in Class XII	NIL

Learning Objective: The course aims to develop understanding among learners about contemporary cost concepts and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purposes.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Discuss and analyze the different cost concepts.
2. Determine various components of cost of production.
3. Compute unit cost and total cost by preparing a cost statement.
4. Compute employee cost, employee productivity and employee turnover.
5. Determine cost for different industries using job costing, process costing, contract costing and service costing.

SYLLABUS OF DSC-4.2

Unit 1: Introduction (11 hours)

Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and preparation of Cost Sheet for manufacturing sector. Role of a cost accountant in an organisation. Cost Accounting Standards (CAS – 4 on Cost of Production / Acquisition / Supply of Goods / Provision of Services) and (CAS – 22 on Manufacturing Cost) as amended from time to time.

Unit 2: Elements of Cost : Material and Employee Cost (9 hours)

- (a) Materials: Accounting and control of purchases, storage and issue of materials. Techniques of inventory control, Periodic and perpetual systems of maintaining inventory records, an overview of methods of pricing of materials issues — FIFO, LIFO and Weighted Average price method, Valuation of materials as per CAS – 6 on Material Cost, Accounting treatment of losses— Wastage, scrap, spoilage and defectives
- (b) Employee (Labour) Cost: Accounting and Control of employee cost. Time-keeping and time-booking. Employee turnover: meaning, methods of measurement and accounting treatment. Concept and treatment of idle time and overtime. Methods of wage payment and Incentive schemes- Halsey, Rowan, Taylor's differential piece wage.

Unit 3: Elements of Cost: Overheads (9 hours)

Classification, allocation, apportionment and absorption of overheads, Under and over- absorption of overheads; Capacity Levels and Costs; Treatments of certain items in costing like interest and financing charges, packing expenses, bad debts, research and development costs.

Unit 4: Methods of Costing (9 hours)

Job costing, Contract costing, Process costing (including process losses, valuation of work-in-progress). Service costing (only transport)

Unit 5: Cost Accounting Book-Keeping Systems (7 hours)

An overview of integral and non-integral systems; Reconciliation of cost accounting profit with financial profits.

Notes :

1. Treatment of various items of cost should be as per the relevant cost Accounting Standards (CAS) issued by Institute of Cost Accountant of India.
2. Use of spreadsheet software should be encouraged for the basic calculation.

Exercises:

The learners are required to:

1. Prepare a cost statement for manufacturing and/ or service organisation.
2. Identify the items to be included and excluded in the material and labour costs.
3. Visit a factory and analyse different elements of overhead costs.
4. Visit industries to understand process costing and prepare a cost statement for any
5. Process industry.
6. Suggest a suitable cost system for different types of services organisation.

Suggested Readings:

- Arora, M.N. (2021). *Cost Accounting-principles and practice*. Delhi, India: Vikas Publishing House.
- Goel, R. K., & Goel, I. (2019). *Concept Building Approach to Cost Accounting for B.Com (Hons.)/B.Com*. Delhi, India: Cengage Publications.
- Gupta, S., R., & Prabhakar, R. R. (2021). *Cost Accounting for B.Com*. Delhi, India: Sultan Chand.
- Maheshwari, S. N., & Mittal, S. N. (2020). *Cost Accounting. Theory and Problems*. Delhi, India:

- Shri Mahaveer Book Depot.
- Maheshwari, S. N., Mittal S. K., & Mittal, S.N. (2021). *Cost Accounting: Principles & Practice*. Delhi, India: Shree Mahaveer Book.
 - Mitra, J. K. (2021). *Cost and Management Accounting*. Delhi, India: Oxford University Press.
 - Nigam, B. M. L., & Jain, I. C. (2023). *Cost Accounting: Principles and Practice*. Delhi, India: PHI Learning.
 - Singh, S. (2019). *Fundamentals of Cost Accounting*. Allahabad, India: Kitab Mahal.
 - Tulsian, P.C. (2020). *Cost Accounting*. Delhi, India: S.Chand.

Additional Resources:

- Drury, C. (2018). *Management and Cost Accounting*. China: Cengage.
- Horngren, C. T., Foster, G., & Dattar, S. M. (2017). *Cost Accounting: A Managerial Emphasis*. Delhi, India: Prentice Hall of India Ltd.
- Jain, S.P., & Narang, K.L. (2021). *Cost Accounting: Principles and Methods*. Jalandhar, India: Kalyani Publishers.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Core Course- 4.3 (DSC-4.3): International Business

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
International Business DSC- 4.3	4	3	1	0	Pass in Class XII	NIL

Learning Objectives:

The course aims to impart the core body of knowledge in international business to the students. The course would introduce students to the international trading and investment environment and also create awareness about emerging issues such as outsourcing and sustainable development in the context of international business.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Analyse the process of globalization and its impact on growth of international business.
2. Evaluate the changing dynamics of the diverse international business environment.
3. Analyse the theoretical dimensions of international trade as well as intervention measures adopted.
4. Analyse the significance of different forms of regional economic integration and the role played by various international economic organisations.
5. Evaluate the forms of foreign direct investment and analyse benefits and costs of FDI.

SYLLABUS OF DSC-4.3

Unit 1: Introduction to International Business (7 hours)

Globalization - concept, significance and impact on international business; international business contrasted with domestic business; complexities of international business; internationalization stages and orientations; modes of entry into international businesses.

Unit 2: International Business Environment (11 hours)

Role of political and legal systems in international business; cultural environment of international business; implications of economic environment for international business.

Unit 3: International Trade (9 hours)

Theories of international trade – Theory of Absolute Advantage theory, Theory of Comparative Advantage, Factor Proportions theory and Leontief paradox, Product Life Cycle theory, Theory of National Competitive Advantage; Instruments of trade control.

Unit 4: Regional Economic Integration and International Economic Organisations (9 hours)

Forms of regional economic integration; Integration efforts amongst countries in Europe, North America and Asia: EU, USMCA, and SAARC; Cost and benefits of regional economic integration.
International Economic Organisations: WTO- functions, structure and scope; World Bank and IMF

Unit 5: International finance and contemporary issues in IB (9 hours)

Types of FDI - Greenfield investment, Mergers & Acquisition, strategic alliances; benefits and drawbacks of FDI

Overview of Exchange Rate systems

Contemporary issues in international business: Outsourcing and its potential for India; international business and sustainable development.

Exercises:

The learners are required to:

1. Demonstrate through case studies the suitability of each mode of entry in international business.
2. Conduct a comparative analysis of countries which are different in terms of political/legal/economic/cultural environment to understand the impact of these dimensions on international business.
3. Analyse data on trade of select countries to examine if trade patterns conform to different trade theories.
4. Conduct an in-depth study of a regional economic arrangement and evaluate its costs and benefits by applying the theoretical knowledge gained during the course
5. Make presentations on developments in contemporary issues affecting international business such as sustainable development.

Suggested Readings:

- Bennett, R. (2006). *International Business*. Delhi, India: Pearson.
- Cavusgil, S. T., Knight, G., & Riesenberger, J. (2006). *International Business: Strategy, Management and the New Realities*. India: Pearson India.
- Hill, C.W.L., & Jain, A. K. (2011). *International Business*. Delhi, India: Tata McGraw Hill.
- Chaturvedi, D.D., Jindal, D., & Kaur, R. (2022). *International Business*. Delhi, India: Scholar Tech Press.
- Daniels, J. D., Radenbaugh, L. H., & Sullivan, D. P. (2016). *International Business*. Pearson Education.
- Griffin, R. W., & Pustay, M. W. (2014). *International Business - A Managerial Perspective*. New Jersey, United States: Prentice Hall.
- Joshi, R.M. (2009). *International Business*. Delhi, India: Oxford University Press.
- Menipaz, E., Menipaz A., & Tripathi S.S. (2017). *International Business: Theory and Practice*. Delhi, India: Sage Publications India Pvt. Ltd.

Additional Resources

- *Economic Survey, various issues.*
- *RBI Report on Currency & Finance, various issues.*
- *World Investment Reports, UNCTAD*
- *Websites: RBI, IMF, WORLD BANK, WTO.*
- *WTO Annual reports*

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

UNIVERSITY OF DELHI

CNC-II/093/1(28)/2023-24/282

Dated: 13.11.2023

NOTIFICATION

Sub: Amendment to Ordinance V

[E.C Resolution No. 14-1-2/- and 27-1-7/- dated 09.06.2023
and 25.08.2023 respectively]

Following addition be made to Appendix-II-A to the Ordinance V (2-A) of the Ordinances of the University;

Add the following:

Syllabi of Semester-IV, V and VI of the following programmes in the Department of Commerce under Faculty of Commerce & Business based on Under Graduate Curriculum Framework -2022 implemented from the Academic Year 2022-23 :

1. B.Com (Hons.)
2. B. Com (Prog.)
3. BA Commerce Based Papers

SEMESTER-V B.Com

Discipline Specific Core Course- 5.1(DSC-5.1): Income Tax Law and Practice

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Income Tax Law and Practice DSC- 5.1	4	3	0	1	Pass in Class XII	NIL

Learning Objectives

The course aims to impart knowledge of law pertaining to levy of income tax in India.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Describe the basic concepts of income tax and determine the residential status of different persons.
2. Compute income under the heads 'salaries' and 'income from house property'.
3. Compute income under the heads 'profits and gains of business or profession' and 'capital gains'.
4. Compute income under the head 'income from other sources' and recognise the provisions relating to income of other persons included in assessee's total income
5. Discuss the various deductions and computation of total income and tax liability of individuals.

SYLLABUS OF DSC-5.1

Unit 1: Introduction (9 hours)

Basic concepts: Income; Agricultural income, Person, Assessee, Assessment year, Previous year, Gross Total Income, Total income, Maximum marginal rate of tax and Permanent Account Number (PAN); Residential status: Scope of total income on the basis of residential

Unit 2: Computation of Income from Salaries and House Property (11 hours)

Income from Salaries; Income from House Property.

Unit 3: Computation of Income from Business or Profession and Capital Gains (11 hours)

Profits and gains of business or profession; Capital gains.

Unit 4: Income from Other Sources, Clubbing of Income and Set-off (7 hours)

Income from other sources; Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses.

Unit 5: Deductions and Computation of Total Income and Tax Liability (7 hours)

Deductions from gross total income; Rebates and reliefs; Computation of total income and tax liability of individuals (On-line filing of Returns of Income & TDS).

Practical Exercises:

The learners are required to:

1. Prepare a case study for a person resident but not ordinarily resident in India having income under the head other sources of income.
2. Prepare a presentation indicating the impact of alternative tax regime structure on the tax liability of an assessee.
3. Present a hypothetical case wherein the impact of change in the capital gains taxes are reflected as per the relevant Financial Act.
4. Learn about various tax services available on the official website of Government of India.
5. Prepare a list of tax deductions available in case of a senior citizen.
6. Explore and attempt on-line filing of Returns of Income & TDS on Income tax e-filing website under ITR-1 and ITR-2.

Suggested Readings:

- Ahuja, G., & Gupta, R. (2022). *Simplified Approach to Income Tax*. Delhi, India: Flair Publications Pvt. Ltd.
- Bandopadhyaya, S. B. (2019). *Taxation I, II*. Delhi, India: Oxford University Press.
- Mittal, N. (2019). *Concept Building Approach to Income Tax Law & Practice*. Delhi, India: Cengage Learning India Pvt. Ltd.

- Singhanian, V. K., & Singhanian, M. (2021). *Students' Guide to Income Tax, University Edition*. Delhi, India: Taxmann Publications Pvt. Ltd.

Additional Resources

- Current Tax Reporter. Jodhpur, India: Current Tax Reporter.
- Income Tax Reports. Chennai, India: Company Law Institute of India Pvt. Ltd.
- Corporate Professionals Today. Delhi, India: Taxmann.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Core Course- 5.2(DSC-5.2): Business Economics

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business Economics DSC- 5.2	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to acquaint the learners with Microeconomics and its applications.

Learning Outcomes:

After the completion of the course, the learners will be able to:

1. Examine the nature and scope of business economics.
2. Analyse how consumers try to maximize their satisfaction by spending on different goods.
3. Evaluate the relationship between inputs used in production and the resulting outputs and costs.
4. Analyse and interpret various facets of and pricing under different market situations.
5. Discuss the contemporary issues and applications in micro economics.

SYLLABUS OF DSC-5.2

Unit 1: Introduction to Business Economics (5 hours)

Nature and scope of Business Economics, Demand and Supply: Meaning, law, Individual Vs Market, Movement Vs Shift, Market equilibrium. Elasticity of Demand: Price, income and cross elasticity. Measurement of elasticity of demand: outlay and percentage method. Elasticity of supply: concept and measurement (Percentage method).

Unit 2: Consumer Behaviour (11 hours)

Cardinal Vs Ordinal Utility, Indifference curves: features, budget line, consumers equilibrium, ICC and Engels curve, PCC and derivation of demand curve, Income and substitution effects of price change (normal, inferior and giffen goods), Applications: effect of interest rates on household savings, lumpsum subsidy Vs excise subsidy.

Unit 3: Production and Cost (11 hours)

Production function: TP, AP and MP, Law of Variable proportions. Isoquants: properties, optimal combination of resources, expansion path and returns to scale.

Cost: Different cost concepts, Derivation of short run and long run cost curves (LAC and LMC), Economies and Diseconomies of scale.

Unit 4: Market Structures (11 hours)

Perfect competition: features, equilibrium under short run and long run, derivation of supply curve under short run and long run.

Monopoly: features, equilibrium under short run and long run, absence of supply curve, Price discrimination: degrees, conditions and dumping.

Monopolistic competition: features, product differentiation and excess capacity and equilibrium.

Oligopoly: Collusive and non-collusive: Cournot's model, Kinked demand curve, Cartels (OPEC and CIPEC)

Unit 5: Contemporary Issues and applications (7 hours)

Rent control, Minimum wages, Individual supply curve of labour, Peak load Pricing, Prisoners' dilemma and Game Theory.

Exercises:

The learners are required to:

1. Apply the concept of elasticity of demand and supply in real life.
2. Analyse the impact of changing prices on consumption of necessities by a household.
3. Visit any manufacturing unit and study its production process and costing.
4. Analysis of OPEL as a case of a successful cartel.

5. Comment on contemporary issues and applications of income tax law

Suggested Readings:

- Baye, M., & Prince J. (2021). *Managerial Economics and Business Strategy*. (3rd ed.). New York, United States: McGraw Hill.
- Case, K. E., & Fair, R. C. (2017). *Principles of Economics*. (12th ed.). London, United Kingdom: Pearson Education.
- Deepashree (2021). *Business Economics*. Delhi, India: MKM Publisher.
- Gillespie, A., (2013). *Business Economics*. Oxford, United Kingdom: Oxford University Press. (2nd ed.)
- Gupta, G. S. (2011). *Managerial Economics*. Delhi, India: McGraw Hill (2nd ed.)
- Maddala, G. S., & Ellen, M. (2017). *Microeconomics Theory and Applications*. Delhi, India: Tata McGraw Hill.
- Mankiw, N. G., Ashwin A., & Taylor, M. P. (2019). *Business Economics*. United Kingdom: Cengage Learning.
- Miller, R. L. (1982). *Intermediate microeconomics: theory, issues, applications*. New York, United States: McGraw-Hill Companies.
- Pindyck, R., & Rubinfeld, D. (2017). *Microeconomics*. (8th ed.). London, United Kingdom: Pearson education.
- Salvator, D., & Rastogi S. K. (2016). *Managerial Economics: Principles and Worldwide Applications*. (8th ed.). Delhi, India: Oxford University Press.
- Samuelson, P. A., Nordhaus, W. D., Chaudhari, S., & Sen, A. (2019). *Economics (SIE)*. (20th ed.). New York, United States: McGraw-Hill.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Core Course- 5.3(DSC-5.3): Management Accounting

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Management Accounting DSC- 5.3	4	3	0	1	Pass in Class XII	Studied DSC-4.2 (Cost Accounting)

Learning Objectives

The course aims to enable students to acquire knowledge of concepts, methods and techniques of management accounting for the purpose of managerial planning, control and decision making.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Examine the conceptual framework of Management Accounting and identify the differences between various forms of accounting.
2. Analyse budgetary control system as a tool of managerial planning and control
3. Evaluate the standard costing system as a tool of managerial control.
4. Recognise the concept of marginal costing and cost-volume-profit analysis.
5. Analyse techniques of decision making.
6. Discuss the concept of responsibility accounting and performance measurement.

SYLLABUS OF DSC-5.3

Unit 1: Introduction to Management Accounting

Meaning, objectives, nature and scope of management accounting, Difference between different forms of accounting- Cost, Financial and Management accounting, Cost control and Cost reduction.

Unit 2: Budgetary Control and Standard Costing Systems

- (a) Budgeting and Budgetary Control:** Concept of budget, budgeting and budgetary control; objectives, merits and limitations; Functional Budgets; Fixed and Flexible budgeting; An overview of different approaches to budgeting (Zero base budgeting, Performance budgeting and Programme budgeting)
- (b) Standard Costing and Variance Analysis:** Meaning of standard cost and standard costing; advantages, limitations and applications; Variance Analysis – material, labour, overheads and sales variances. Control ratios.

Unit 3: Marginal Costing

Concept of marginal cost and marginal costing; Absorption versus Variable Costing: Distinctive features and income determination; Cost-volume-profit analysis; Break-even

Analysis-Statements, mathematical and graphical approaches; Profit-volume ratio, angle of incidence, margin of safety, key factor, determination of cost indifference point.

Unit 4: Decision Making

Steps in Decision making process. Concept of relevant costs. solving various short -term decision making problems using marginal costing and differential costing techniques – Profitable product mix, Acceptance or rejection of special/ export offers, Make or buy, Addition or elimination of a product line, sell or process further, operate or shut down and Pricing decisions

Unit 5: Performance Measurement

Responsibility Accounting: Concept, Significance, Different Responsibility Centres;
Divisional Performance Measurement: Financial and Non-Financial measures;

Note: Spreadsheet may be used for doing basic calculations in Management Accounting and giving students subject related assignments for their internal assessment purposes.

Practical Exercises:

The learners are required to:

The learners are required to:

1. Discuss differences between various forms of accounting.
2. Prepare different types of budgets.
3. Apply the concept of zero base budgeting on a select firm by collecting relevant data.
4. Visit any manufacturing unit and study the relevance of marginal costing.
5. Compute variances and perform analysis.
6. Perform cost-volume-profit analysis.
7. Compute the foreign export sales price for a domestic firm engaged in manufacturing goods/services.
8. Evaluate various decision making techniques using case studies.
9. Identify the responsibility centres of a pharmaceutical industry.
10. Discuss case studies on divisional performance measurement.

Suggested Readings:

- Arora, M. N. (2019). *Management Accounting*. Delhi, India: Himalaya Publishing House.
- Goel, R. K. & Goel, I. (2019). *Concept Building Approach to Management Accounting for B.Com(Hons.)*. Delhi, India: Cengage.
- Maheshwari, S. N. & Mittal, S. N. (2019). *Management Accounting*. Delhi, India: Shri Mahaveer Book Depot.
- Maheshwari, S. N., Maheshwari, S. K. & Maheshwari, S. K. (2021). *Principles of Management Accounting*. Delhi, India: Sultan Chand & Sons.
- Maheshwari, S. N. (2015). *Management Accounting and Financial Control*. Delhi, India: Sultan Chand & Sons.
- Shah, P. (2015). *Management Accounting*. Delhi, India: Oxford University Press.

- Singh, S. (2023). *Management Accounting*. Delhi, India: PHI Learning Pvt. Limited.
- Singh, S. K., & Gupta, L. (2021). *Management Accounting: Theory and Practice*. Delhi, India: A. K. Publications.
- Tulsian, P. C., & Tulsian, B. (2023). *Advanced Management Accounting*. Delhi, India: S. Chand.

Additional Readings:

- Drury, C. (2020). *Management and Cost Accounting*. China: Cengage.
- Horngren, C. T., Foster, G., & Dattar, S. M. (2002). *Cost Accounting: A Managerial Emphasis*. Delhi, India: Prentice Hall of India Ltd.
- Khan, M. Y., & Jain, P. K. (2021). *Management Accounting*. Delhi, India: Tata McGraw Hill Publishing Co.
- Usry, M. E., & Lawrence, H. H. (2010). *Cost Accounting: Planning and Control*. Nashville, United States: South Western Publishing Co.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 5.1(DSE-5.1): Organisational Behaviour

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical / Practice		
Organization Behaviour DSE- 5.1	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to develop a basic understanding of the concept of organisational behaviour and its relevance in modern organisations. It will enable students to gain theoretical and practical knowledge along with desirable skills to become successful managers and effective employees in organisation.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Demonstrate understanding of the basic concepts of organisational behaviour and their applicability in contemporary organisations.
2. Analyse the various means of managing people at the workplace.
3. Interpret the complex nature of human behaviour and group dynamics.
4. Critically evaluate leadership styles and strategies.
5. Discuss the ways to build supportive organisational culture

SYLLABUS OF DSE-5.1

Unit 1: Introduction (7 hours)

Organisational Behaviour: Concepts and Determinants; Emergence of organizational behaviour; Contributing disciplines of OB; OB models.

Unit 2: Individual Behavior (9 hours)

Foundations of Individual Behaviour; Personality- Type A and B, Big five personality types; Attitude - components, job related attitudes; Learning- concept, theories and reinforcement; Perception - concept, perceptual process, factors influencing perception; Values - concept and types: terminal values and instrumental values.

Unit 3: Communication and Motivation (11 hours)

Communication – Understanding Communication; Communication styles; Transactional Analysis (TA), Johari Window.

Motivation – Early Theories of motivation (Need Hierarchy, Theory X and Theory Y, Two Factors Theory); Contemporary Theories of motivation (Self-Determination Theory, Goal-setting Theory, Reinforcement Theory, Self-efficacy Theory).

Unit 4: Group Behaviour and Leadership (11 hours)

Group Behaviour - concept, types- group norms, group roles, and group cohesiveness;

Leadership - Concept and theories; Styles of leadership; Leadership continuum; Trait, Behavioural and Situational approach; Contemporary leadership issues.

Unit 5: Dynamics of Organisational Behavior (7 hours)

Organisational culture- concept and determinants; Organisational change- types of change, resistance to change, managing change; Stress- source, prevention and management of stress.

Exercises:

The learners are required to:

1. Evaluate personality type as a group activity.
2. Play a role on TA and JOHRI Window
3. Identify the innovative ways to manage counter-productive behavior
4. Study the various leadership styles opted in MNCs
5. Practice stress management techniques.

Suggested Readings:

- Luthans, F. (2017). *Organisational Behavior-An evidence based approach*. (12th ed.). McGraw-Hill Education.
- Pareek, U. (2014). *Understanding Organisational Behavior*. Delhi, India: Oxford University Press.
- Robbins, S. T., & Judge, T. A. (2019). *Essentials of Organizational Behaviour*. (14th ed.). London, United Kingdom: Pearson.
- Singh, A. K., & Singh, B. P. (2007). *Organisational Behavior*. Delhi, India: Excel Books Pvt. Ltd.
- Singh, K. (2015). *Organisational Behavior: Texts & Cases*. (3rd ed.). India: Pearson.

Additional Resources:

- Greenberg, J. (2015). *Behavior in Organizations*. (10th ed.). Delhi, India: Pearson Education India.
- Hersey, P. K., Blanchard, D., & Johnson, D. (2013). *Management of Organizational Behavior*. Pearson.

Note: The course combines learning through analysis and discussion of case studies and active participation in experiential exercises and simulations.

Discipline Specific Elective Course- 5.2 (DSE-5.2): Financial Markets and Institutions

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Financial Markets and Institutions DSE- 5.2	4	3	1	0	Pass in Class XII	NIL

Learning Objective: The course aims to provide students an overview of financial markets and financial institutions.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Describe the components and functions of a financial system.
2. Analyse integration and linkages between different financial systems and describe how they operate.
3. Analyse the functioning and working of money and capital markets.
4. Evaluate the role of commercial banks.
5. Analyse role of insurance, mutual funds and NBFCs.

SYLLABUS OF DSE-5.2

Unit-I Introduction (9 hours)

An introduction to financial system– concept, functions, structure and components, inter-linkages between financial system and economic development; evolution of Indian financial system since 1951; recent reforms and developments in Indian financial system; financial stability; financial crisis – causes and policy response.

Unit-II: Financial Markets I: Money Markets (9 hours)

Money markets – functions, organisations and participants; money market instruments; role of central bank in money market; role of Reserve Bank of India in Indian money market.

Unit III: Financial Markets II: Capital Markets (9 hours)

Capital Markets - introduction, components, role and functions; equity market-methods of issue; debt market-concept, significance and classification; capital market instruments; primary and secondary markets- concept, similarities, differences; stock exchanges in India - NSE, BSE; Stock Indices: concept and major stock indices in India (NIFTY and BSE-SENSEX); SEBI and investor protection.

Unit-IV: Financial Institutions I: Commercial Banking (9 hours)

Commercial banking – introduction, classification and role in economy; asset liability management; non-performing assets; financial inclusion; recent developments including digital banking, universal banking.

Unit-V: Financial Institutions II: Insurance, Mutual Funds and NBFCs (9 hours)

Insurance - life and non-life insurance companies in India: public and private; Mutual Funds - introduction and their role in capital market development, types of mutual fund schemes (open ended vs close ended, equity, debt, hybrid schemes and ETFs; Non-banking Financial Companies (NBFCs)-role and types.

Exercises:

The learners are required to:

1. Identify one Indian and one global financial conglomerate and examine their genesis and evolution.
2. Compare the yield curve of India, another developing country and a developed country. Analyze the reasons for similarities and differences.
3. Pick two leading stock market indices in India, analyse their method of computation, reasons behind the differences and their implications.
4. Pick financial statements of any two Public Sector banks and compare their NPA
5. Pick any three mutual funds and make a comparison on the basis of its risk parameters, Portfolio holdings and historical return.

Suggested Readings:

- Balachandran, V. (2023). *Securities Market & Regulations*. Delhi, India: Sultan Chand & Sons.
- Bhole, L.M., & Mahakud, J. (2017). *Financial Institutions and Markets: Structure, Growth and Innovations*. Delhi, India: McGraw Hill Education.
- Bhole, L.M. (2009). *Financial Markets and Institutions*. Delhi, India: Tata McGraw Hill Publishing Company.
- Frederic S. M., & Stanley G. E. (2011). *Financial Markets and Institutions*. Prentice Hall.
- Goel, S. (2018). *Financial Markets, Institutions and Services*. Delhi, India: PHI learning
- Khan, M. Y. (2017). *Indian Financial System –Theory and Practice*. Delhi, India: Vikas Publishing House.
- Kohn (2013). *Financial Institutions and Markets*. Oxford, United Kingdom: Oxford University Press.
- Madura, J. (2018). *Financial Markets and Institutions*. Boston, United States: Cengage
- Pathak, B. V. (2018). *Indian Financial System: Markets, Institutions and Services*. Delhi, India: Pearson education.
- Saunders, A., & Cornett, M. M. (2007). *Financial Markets and Institutions*. Delhi, India: Tata McGraw Hill.

Additional References

- Annual Reports of Major Financial Institutions in India.
- BSE website www.bseindia.com
- National Stock Exchange website www.nseindia.com.
- NIFM, Department of Economic Affairs
- SEBI website www.sebi.gov.in
- Reserve Bank of India website www.rbi.org.in
- Economic Survey, www.indiabudget.gov.in
- Reports on Trends and Progress of Banking in India, RBI
- Reports on Currency and Finance, RBI

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 5.3 (DSE-5.3): Sustainability Marketing

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Sustainability Marketing DSE- 5.3	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

This course aims to familiarize the students with the concept and process of sustainable marketing.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Describe the need of sustainable marketing in view of environmental, legal and ethical aspects.
2. Recognise the opportunities for sustainable marketing strategies.
3. Identify the consumer behaviour for sustainable marketing
4. Demonstrate how sustainable marketing can be applied in marketing mix strategies.
5. Discover the case studies of legal framework for sustainable marketing.

SYLLABUS OF DSE-5.3

UNIT 1: Introduction (9 hours)

Sustainability- Concept, Issues, SDG Goals. Sustainability Marketing- Concept, Rationale, Evolution, Pillars of Sustainability Marketing, Linkage with SDGs.

Sustainability and Ethical Decision Making. Challenges of Practising SM- Sustainability and Profitability. Triple Bottom Line- An Overview.

Unit 2: Sustainability Marketing Opportunities (9 hours)

Sustainability Opportunities- Marketing Environment; Segmentation, Targeting and Positioning; Creating Value through Sustainability- Designing the Marketing Mix, Holistic Approach to Sustainability.

UNIT 3: Consumer Behaviour and Sustainability Marketing (9 hours)

Unsustainable Lifestyles, Dimensions of Sustainable Consumer Behaviour. Motives of adapting Sustainable Consumer Behaviour, Attitude-Behaviour Inconsistency in Sustainable Buying Decisions, Environmental Consciousness; Sustainable Consumption- Beliefs, Social Norms, Values, Cases of Mindful Consumption and Responsible Consumption.

Unit 4: Sustainability and Marketing Mix Decisions (9 hours)

Developing and Reinforcing Behaviour through 3 R's- Recycle, Reuse and Reduce.

Sustainable Products, Sustainable Branding and Packaging. Sustainable Pricing Decisions, Sustainable Marketing Communication, Sustainability and Promotion Mix Decision, Marketing Channels and Sustainable Supply Chain.

UNIT 5: Sustainability Legal Framework and its Implementation in India (9 hours)

An Overview of Legal Framework- Leading Cases and Developments. Role of Sustainable Marketing in Global Network.

Exercises:

The learners are required to:

1. Perform a role play (as a marketer and as consumers)
2. Make presentations of companies' case examples where marketers have adapted sustainable marketing mix strategies and how it impacted their business.
3. Represent their own behaviour for mindful and responsible behaviour.
4. Demonstrate how marketers can develop and reinforce consumer behaviour through 3 R's.
5. Find out the leading case studies where sustainable marketing has emerged as an important issue.

Suggested Readings

- Kotler, P. (2012). *Rethinking Marketing: Sustainable Marketing Enterprise in Asia*. (2nd ed.). Delhi, India: Pearson.
- Ross, G., Magnusson, M., & Merenda, M. (2012). *The Sustainable Business Case Book*. Washington DC, United States: FlatWorld.
- Frank-Martin, B., & Ken, P. (2012). *Sustainability Marketing: A Global Perspective*. (2nd ed.). Delhi, India: Willey publication.
- Richardson, N. (2020). *Sustainable Marketing Planning*. Delhi, India: Routledge, Taylor and Francis Group.
- Peterson, M. (2021). *Sustainable Marketing: A holistic Approach*. Delhi, India: Sage Publication Ltd.
- Carvill, M., Butler, G., & Evans, G. (2021). *Sustainable Marketing: How to Drive Profits with Purpose*. London, United Kingdom: Bloomsbury Business.
- Fuller, D. A. (1999). *Sustainable Marketing: Managerial-Ecological Issues*. London, United Kingdom: Sage Publications Inc.

Useful links:

1. <https://open.umn.edu/opentextbooks/textbooks?term=sustainable+development&commit=Go>
2. <http://www.sacep.org/pdf/Reports-Technical/2002-UNEP-SACEP-Law-Handbook-India.pdf>
3. <https://moef.gov.in/wp-content/uploads/wssd/doc2/ch2.html>
4. <https://www.oecd.org/env/outreach/37838061.pdf>

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 5.4 (DSE-5.4): Business Mathematics

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business Mathematics DSE-5.4	4	3	0	1	Pass in Class XII	NIL

Learning Objectives

The course aims to familiarize students with the applications of Mathematics and Statistical techniques in business decision making.

Learning Outcomes

After completion of the course, learners will be able to:

1. Identify proficiency in using different mathematical tools in solving real life business and economic problems.
2. Analyse how matrices are used as mathematical tool in representing a system of equations.
3. Apply differential calculus to solve simple business problems.
4. Discuss mathematical formulation and solution of problems related to finance including different methods of interest calculation, future and present value of money.
5. Identify business problems involving linear relationships between decision variables and their determining factors.

SYLLABUS OF DSE-5.4

Unit 1: Matrices (9 hours)

Definition and types; Algebra of matrices; Applications of matrix operations to simple business and economic problems; Calculation of values of determinants up to third order; Finding the solution of system of linear equations up to three variables by Matrix Inversion and Cramer's Rule.

Unit 2: Differentiation (9 hours)

Concept and rules of differentiation; applications of differentiation - elasticity of demand and supply, Cost, Revenue, Profit and Break Even Point, Maxima and Minima of functions relating to cost, revenue and profit.

Unit 3: Integration (9 hours)

Standard forms of Integration Definite integration. Application of Integration to marginal analysis; Marginal Cost to Cost function, Marginal Revenue to Revenue function, Elasticity of Demand to Demand function.

Unit 4: Basic Mathematics of Finance (9 hours)

Simple and Compound interest (including continuous compounding); Rates of interest - nominal and effective and their inter-relationships; Compounding of a sum using different types of rates.

Unit 5: Linear Programming (9 hours)

Formulation of Linear programming problems (LPPs), Graphical solutions of LPPs. Cases of unique solutions, multiple optional solutions, unbounded solutions, infeasibility, and redundant constraints.

Practical Exercises:

The learners are required to:

1. Identify the decision-making variables and assess their functional relationship with other variables affecting the decision in a hypothetical business situation.
2. Take the business case and assess how the use of matrices helps in deciding about competing alternatives
3. Identify and formulate business problems as an application of calculus
4. Identify and solve business problems of any company of your choice as an application of linear programming
5. Gather information about various deposit and loan schemes of banks to find out interest rate differential, and compounded value.

Note: Use of a simple calculator is allowed. Proofs of theorems/ formulae are not required.

Suggested Readings:

- Aggarwal, B. M. (2018). *Business Mathematics*. Delhi, India: Kitab Mahal.
- Anthony, M., & Biggs, N. (1996). *Mathematics for Economics and Finance*. Cambridge, United Kingdom: Cambridge University Press.
- Ayres, F. J. (1963). *Theory and Problems of Mathematics of Finance*. New York,

United States: McGraw Hill Publishing.

- Budnick, P. (1986). *Applied Mathematics for Business, Economics, & Social Sciences*. New York, United States of America : McGraw Hill Publishing.
- Dowling, E. (2011). *Introduction to Mathematical Economics*. New York, United States: McGraw Hill Publishing Kapoor.
- Ghosh, S., & Sinha, S. (2018). *Business Mathematics and Statistics*. Delhi, India: Oxford University Press.
- Sharma, S. K., & Kaur, G. (2019). *Business Mathematics*. Delhi, India: Sultan Chand & Sons (P) Ltd.
- Thukral, J. K. (2020). *Mathematics for Business Studies*. Delhi, India: Mayur Paperbacks.
- Singh, J. K. (2017). *Business Mathematics*. Delhi, India: Himalaya Publishing House.
- V. K., & Sancheti, D. C. (2014). *Business Mathematics, Theory & Applications*. Delhi, India: S. Chand Publishing.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 5.5 (DSE-5.5): Accounting for Mergers & Acquisitions and Valuation

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Accounting for Mergers & Acquisitions and Valuation DSE-5.5	4	3	1	0	Pass in Class XII	NIL

Learning Objectives: The course aims to help learners to conceptualise the knowledge of value creation through Mergers and Acquisitions and acquire skills for accounting for Mergers and Acquisitions both from the perspective of India and Internationally.

Learning Outcomes: After completion of the course, learners will be able to understand:

1. Define value creation through Mergers and Acquisitions.
2. Describe valuation tools used during Mergers and Acquisitions.
3. Demonstrate accounting for Mergers and Acquisitions from Indian Perspective.
4. Demonstrate the accounting for Mergers and Acquisitions from International Perspective.

5. Analyse the different types of Synergic effects and the concept of Demerger along with Reverse Merger.

SYLLABUS OF DSE-5.5

Unit 1: Introduction to Mergers and Acquisitions (9 hours)

Introduction to mergers and acquisitions (M&A), Types of Mergers, Participants in Merger and Acquisition, Understanding financial statements and key valuation concepts, Leveraging M&A for value creation, M&A- Cure for Corporate Turbulence, Fast Track Mergers, Significance of Intellectual Property Rights in M&A, Cross Border Mergers.

Unit 2: Modelling and Valuation (9 hours)

Income Approach (Capitalization Method and Discounted Cash Flow Method); Market Approach (Comparable Company Method); Assets Approach (Book Value Method and Liquidation Method); Modelling for Internal Rate of Return calculations; Discounted cash flow valuation; Due Diligence in M&A, Negotiation; Synergistic benefits and distribution of Synergy gains.

Unit 3: Accounting for Mergers and Acquisitions (Indian Perspective) (9 hours)

Looking at the dynamics of an actual transaction, Examining the effects of the transaction, Accounting for Amalgamation in the nature of Purchase, Accounting for Amalgamation in the nature of Merger, Treatment of Reserve on Amalgamation, Amalgamation after balance sheet date, Acquisition under Business Transfer Agreement (BTA), Accounting for Business Combination as per Ind AS 103, Identifying a business combination, Acquisition Method, Acquisition Date, Applications of Acquisition methods, Common Control Accounting as per Ind AS 103, Accounting for Acquisition-related Transaction Costs, Acquisition of control through the acquisition of Equity Shares, Acquisition of Group of Assets.

Unit 4: Accounting for Mergers and Acquisitions (International Perspective) (9 hours)

Identification of the Acquirer, Determining the Acquisition Date, Recognising and Measuring Identifiable Assets Acquired & Liabilities, Conditions for Recognition (IFRS 3 Paras 10-14), Measurement Principle- Fair Values (IFRS 3 Para 18) subject to Exceptions (IFRS 3 Paras 22-31A), Recognising and Measuring any Non-Controlling Interest (NCI), Identifying and Measuring Consideration (IFRS 3 Para 37), Recognising and Measuring Goodwill or Gain from a Bargain Purchase transaction, Controversies and Dilemma in Accounting for M&A, Accounting for M&A, Features of Pooling Accounting, Criteria for Pooling of Interests, Incentives to choose Pooling Over Purchase, Accounting for Valuation of Goodwill, IFRS-3 on International Accounting Standards for M&A, Comparison between Indian GAAP and IFRS-3.

Unit 5: Laws and Regulations affecting M&A, Demerger and Reverse Merger (9 hours)

Tax Laws, The Companies Act, 2013, The Competition Act, 2002, SEBI Regulations and any other laws and regulations affecting M&A, Substantial Acquisitions and Buyouts in listed and unlisted space, Ethical Considerations in M&A; Conceptualization of Demerger; Tax Laws, The Companies Act, 2013, SEBI Regulations and any other laws and regulations affecting Demerger; Accounting Aspects of Demerger, Demerger vs. Reconstruction; Reverse Merger.

Exercises:

The learners are required to:

1. Collect information from business newspapers, periodicals, print and digital media for analysing reasons for mergers, acquisitions and demergers.
2. Analyse the annual reports of companies before and after the merger to evaluate the tools applied for valuation.
3. Discuss and analyse the case study on domestic mergers.
4. Discuss and evaluate the impact of cross border mergers.
5. Analyse the impact of laws and regulation and its results on the merger and acquisition, demerger and reverse merger.

Suggested Readings:

- DePamphillis, D. M. (2021). *Mergers, Acquisitions, and Other Restructuring Activities: An Integrated Approach to Process, Tools, Cases and Solutions*. United States: Elsevier.
- Koller, T., Goedhart, M., & Wessels, D. (2020). *Valuation: Measuring and Managing the Value of Companies*. New Jersey, United States: Mckinsey & Company.
- Pettit, B. S., & Ferris, K. R. (2013). *Valuation for Mergers & Acquisitions*. London, United Kingdom: FT Press.
- Reed, S. F., Lajoux, A., & Nesvold, H. P. (2019). *The Art of M&A: A Merger Acquisition Buyout Guide*. London, United Kingdom: McGraw Hill.
- Sherman, A. J. (1998). *Mergers & Acquisitions from A to Z: Strategic and Practical Guidance for Buyers and Sellers*. United States: Goodreads.
- Sudarsanam, S. (2003). *Creating Value from Mergers and Acquisitions: The Challenges*. Delhi, India: Prentice-Hall.
- Zadeh, A. A., & Meeks, G. (2021). *Accounting for M&A: Uses and Abuses of Accounting in Monitoring and Promoting Merger*. New York, United States: Routledge.

Additional Resources:

- AS – 14 issued by the Institute of Chartered Accountants of India.
- Educational Material on Indian Accounting Standard (Ind AS) Business Combinations issued by The Institute of Chartered Accountants of India.
- IFRS–3 issued by the International Accounting Standard Board.
- Ind AS 103 issued by the Ministry of Corporate Affairs, India.
- Study Material of the Institute of Cost Accountants of India for the “Strategic Performance Management and Business Valuation”.
- Study Material of the Institute of Company Secretary of India for the Professional Programme Course on “Valuation and Business Modelling”.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 5.6 (DSE-5.6): Auditing

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Auditing DSE-5.6	4	3	1	0	Pass in Class XII	NIL

Learning Objective: The course aims to provide knowledge of auditing concepts, principles, procedures, and techniques in accordance with current legal requirements.

Learning Outcomes: After completion of the course, learners will be able to:

1. Recognise the basic concepts of auditing and acquaint with latest developments in the area of auditing;
2. Describe the need of auditing and role of auditors;
3. Demonstrate the principles, procedures and techniques of auditing;
4. Interpret the contents of audit reports;
5. Analyse the provisions of Companies Act, 2013 relating to auditor and auditing.

SYLLABUS OF DSE-5.6

Unit 1: Introduction (7 hours)

Meaning and objectives of auditing; nature and scope of auditing; basic principles and techniques of auditing; Classification of audit; Audit in a computerized environment.

Unit 2: Internal Control and Audit Procedures (9 hours)

Audit planning and documentation; audit evidence; audit sampling, internal check, internal control, and internal audit.

Unit 3: Vouching and Verification (11 hours)

Vouching – Meaning and objectives; Procedure of Vouching; Vouching of Cash and Bank, Purchase and Sales; Verification of Assets and Liabilities; Inventory Valuation.

Unit 4: Company Auditors (11 hours)

Qualifications and disqualifications; appointment and rotation, removal, remuneration, rights, duties and liabilities of Auditors.

Unit 5: Audit Report and Special Audit (7 hours)

Contents and types of audit report, Qualified and Unqualified report; National Financial Reporting Authority. Special Audit: Banking and Insurance company; Forensic Audit.

Exercises:

The learners are required to:

1. Critically analyse auditing-based case studies with the help of focussed group discussions.
2. Examine the audit reports published by Indian companies.
3. Identify and verify any five-documentary evidence in connection with sales, purchases of goods/machineries, payment of expenses and liabilities.
4. Prepare internal control questionnaire and internal control checklist for audit of an organisation/business firm.
5. Examine the P & L Account and Balance Sheet of Listed Companies and identify gaps for forensic audit.

Suggested Readings:

- Ainapure, V., & Ainapure, M. (2009). *Auditing & Assurance*. Delhi, India: PHI Learning.
- Garg, P. (2022). *Auditing & Assurance*. Delhi, India: Taxmann Publication.
- Kamal, G. (1980). *Contemporary Auditing*. Delhi, India: Tata Mcgraw Hill Publishing Company.
- Kumar, R., & Sharma, V. (2015). *Auditing Principles and Practice*. Delhi, India: PHI Learning.
- Roy, P.K. (2019). *Auditing & Assurance*. (1st ed.). Delhi, India: Oxford University Press.
- Singh A. K., & Gupta, L. (2011). *Auditing Theory and Practice*. Noida, India: Galgotia Publishing.
- Tandon, B. N., Sudharsnam, S., & Sundharabahu, S. (2007). *A Hand book on Practical Auditing*. Delhi, India: S. Chand Publishing.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Standard on Auditing and Statements on Auditing Practice issued by the ICAI shall be referred wherever necessary.

Discipline Specific Elective Course- 5.7 (DSE-5.7): Business Tax Procedures and Management

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business Tax Procedures and Management DSE-5.7	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to provide knowledge of provisions pertaining to income tax procedures with a view to equip students with effective tax management skills.

Learning Outcomes

After completion of the course, learners will be able to:

1. Discuss the provisions of payment of tax in advance, deduction of tax at source and computation of tax, interest and fee payable to / by government;
2. Describe about various Income Tax authorities and return of income;
3. Recognise the assessment procedures and filing of appeals;
4. Interpret and learn the provisions dealing with penalties and prosecutions, and search, seizure and survey; and
5. Evaluate the concept of GAAR and conditions for levy of Securities Transaction Tax.

SYLLABUS OF DSE-5.7

Unit 1: Advance Payment of Tax and Collection and Recovery of Tax (18 hours)

Advance payment of Tax; Tax deduction/ collection at source: Provisions, documentation, returns and Certificates; Interest payable by assessee/ Government; Collection and recovery of Tax.

Unit 2: Administration and Return of Income (4 hours)

Income Tax authorities; Return of income.

Unit 3: Assessment and Appeals (9 hours)

Assessment, re-assessment and rectification of mistakes; Appeals and revisions; Preparation and filing of appeals with appellate authorities.

Unit 4: Penalties and Prosecutions (9 hours)

Penalties and Prosecutions; Provisions relating to undisclosed income/ investment; Search, seizure and survey.

Unit 5: GAAR, Securities Transaction Tax, TAN and TIN (5 hours)

Transactions with persons located in notified jurisdictional area; General anti-avoidance rule (GAAR); Tax clearance certificate; Securities transaction tax; TAN (Tax Deduction and Collection Account Number); TIN (Tax Information Network).

Exercises:

The learners are required to:

1. Illustrate the concepts and features of assessment of profits and gains of proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee.
2. Prepare a presentation explaining the return of Income.
3. Illustrate the filing of appeals with appellate authorities.
4. Discuss case studies on Penalties and prosecutions related to Business Tax Procedures and Management.
5. Prepare case studies related to general anti-avoidance rules.
6. Check United States of America and importance of GAAR, TAN and TIN.

Suggested Readings:

- Ahuja, G. & Gupta, R. (2022). *Corporate Tax Planning*. Delhi, India: Commercial Law House.
- Singhania, V. K., & Singhania, M. (2022). *Corporate Tax planning & Business Tax Procedures*. Delhi, India: Taxmann Publications Pvt. Ltd.
- Ahuja, G., & Gupta, R. (2012). *Systematic Approach to Income Tax*. Delhi, India: Bharat Law House.
- Bajpai, O. S. (2023). *Search. Seizure and Survey*. Delhi, India: Taxmann Publications Pvt. Ltd.

Additional Sources

- Current Tax Reporter. Jodhpur, India.
- Income Tax Reports. Chennai, India: Company Law Institute of India Pvt. Ltd.
- Corporate Professionals Today. Delhi, India: Taxman.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 5.8 (DSE-5.8): International Monetary and Financial Environment

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
International Monetary and Financial Environment DSE- 5.8	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to introduce learners to the international monetary and financial environment. Learners are also expected to understand the basic features of the international monetary system, foreign exchange market and exchange rate risk. In addition, the course creates awareness about international financial markets and instruments

Learning Outcomes

After completion of the course, learners will be able to:

1. Demonstrate an understanding of the international monetary system and balance of payments
2. Discuss the importance of international finance in a global context.
3. Analyse the factors affecting exchange rates and the inter linkages among them.
4. Summarize the evolution and spread of international financial markets and the implications of globalized finance.
5. Demonstrate how the international financial market operates and the inherent foreign exchange risk involved in it.
6. Evaluate and compare different types of international financial instruments.

SYLLABUS OF DSE-5.8

Unit 1: International Monetary System (9 hours)

Overview of International Monetary System: evolution, Gold Standard, Bretton Woods system, the floating exchange rate regime; types of exchange rate systems; international agencies regulating and facilitating international financial flows: IMF, World Bank Group and its

institutions, Bank for International Settlements, Balance of Payments (BOP): concept, components of BOP, factors affecting BOP, BOP- equilibrium and disequilibrium.

Unit 2: Foreign Exchange Markets and Exchange Rate Determination (9 hours)

Foreign exchange markets: characteristics, functions, structure and participants; factors affecting exchange rate: relative inflation rates, relative interest rates, relative income levels, government controls, current account deficit, currency speculation and expectations, public debt, political stability and economic performance. Government intervention and influence on exchange rates.

Theories of exchange rate determination: Purchasing Power Parity; Interest Rate Parity, International Fisher effect

Unit 3: Foreign Exchange Derivatives (11 hours)

Spot market, spot rate quotations, bid-ask spreads, trading in spot markets, cross exchange rates; trading in forward markets, long and short forward positions, forwards premium and discount; arbitrage, hedging and speculation.

Unit 4: Foreign Exchange Risk Management (7 hours)

Types of foreign exchange risk: transaction exposure, translation exposure, economic exposure; hedging against foreign exchange exposure; Forwards market, Futures market and Options market; country risk analysis.

Unit 5: International Financial Markets and Instruments (9 hours)

Foreign Portfolio Investment: International bond and equity market, GDRs, ADRs, cross-listing of shares; global registered shares; international financial instruments: Foreign bonds, Eurobonds, Global Bonds, Floating rate bonds, Zero coupon Bonds; International Money Markets.

Exercises:

The learners are required to:

1. Illustrate and explain the direction of India's foreign trade and investment flows through an analysis of Balance of payments over a period of last five years.
2. Do practical questions on working of foreign exchange quotations
3. Conduct an inter-country comparison to understand the factors affecting exchange rates under different exchange rate systems
4. Explain through examples how companies use currency derivatives to minimise the risk.
5. Examine the market conditions under which companies use foreign currency instruments to raise funds
6. Compare and list out the different types of international financial instruments of top five companies in the service industry.

Suggested Readings:

- Cavusgil, S. T., Knight, G., & Riesenberger, J. (2007). *International Business: Strategy, Management and the New Realities*. Delhi, India: Pearson India.
- Daniels, J. D., Radenbaugh, L. H., Sullivan, D. P., & Salwan, P. (2016). *International Business*. London, United Kingdom: Pearson Education.

- Eiteman, D. K., Stonehill, A. I., & Moffett, M. H. (2018). *Multinational Business Finance*. Essex, England: Pearson.
- Krugman, P., Obstfeld, M., & Melitz, M. J. (2017). *International Finance Theory and Policy*. (10th ed.) Essex, England: Pearson.
- Levi, M. D. (2009). *International Finance*. New York, United States: Taylor and Francis Ltd.
- Madura, J. (2013). *International Financial Management*. Boston, United States: Cengage Learning.
- Vij, M. (2010). *International Financial Management*. Delhi, India: Excel Books.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

POOL OF GENERIC ELECTIVES

General Elective Course- 5.1 (GE-5.1): General Management

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
General Management GE-5.1	4	3	1	0	Pass in Class XII	NIL

Learning Objectives:

The course aims to equip learners with essential management related knowledge and skills and their applicability in the real world.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Discuss the evolution of management and its significance
2. Analyse applicability of managerial functions
3. Recognise the role of decision-making in business
4. Analyse the role of directing in management
5. Discuss the function of controlling and contemporary issues in management

SYLLABUS OF G.E-5.1

Unit 1: Introduction to Management (9 hours)

Principles of management - concept, nature and significance; Evolution of Management thought: Classical (Fayol's principles of management; Taylor's scientific management), Neo-classical (Hawthorne Experiments), Modern approach (Systems Approach; Contingency Approach).

Unit 2: Functions of Management (7 hours)

Management functions and their relationship- planning, organizing, staffing, directing and controlling; Functional areas of management – an overview; Coordination - concept, characteristics and importance.

Unit 3: Planning and Organizing (11 hours)

Planning- meaning, strategic and operations planning; Decision-making- concept, importance

and bounded rationality; Organizing- division of labour & specialization; Organisational structures; Factors affecting organisational design.

Unit 4: Directing and Staffing (9 hours)

Directing- concept and importance; Concept and theories of Motivation- Maslow's need hierarchy, Herzber's two-factor theory, Theory X&Y; Leadership-meaning and importance; Communication- meaning and importance; Staffing- concept, importance and process.

Unit 5: Controlling and Contemporary Issues in Management (9 hours)

Principles of Controlling, performing controlling function; Management challenges of the 21st Century; Factors reshaping and redesigning management purpose, performance and reward perceptions- internationalization; Digitalization; Entrepreneurship & innovation; Workplace Diversity

Exercises:

The learners are required to:

1. Assess the applicability of managerial theories in today's corporate world.
2. Discuss the interrelationship between various managerial functions
3. Present a role play on bounded rationality or on any other aspect of decision-making
4. Identify various motivation techniques used by organizations.
5. Discuss the impact of emerging issues in management.

Suggested Readings:

- Drucker, P. F. (1954). *The Practice of Management*. New York, United States: Harper & Row.
- Drucker, P. F. (1999). *Management Challenges for the 21st Century*. United States: HarperCollins Publishers Inc.
- Griffin. (2013). *Management Principles and Application*. Boston, United States: Cengage.
- Gupta C. B., & Mathur, S. (2021). *Management Principles and Applications*. Delhi, India: Scholar Tech Press.
- Koontz, H., & Weihrich, H. (2012). *Essentials of Management: An International and Leadership Perspective*. New York, United States: McGraw Hill Publications.
- Kumar, P. (2020). *Management: Principles and Applications*. Delhi, India: JSR Publication House LP.
- Mahajan, J. P., & Mahajan A. (2016). *Management Principles and Applications*. Delhi, India: Vikas Publications.
- Rao, V. S. P. (2022). *Management Principles and Applications*. Delhi, India: Taxmann Publications.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

General Elective Course- 5.2 (GE-5.2): Communication in Management

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Communication in Management GE- 5.2	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to train students to enhance written as well as oral communication in management. This course will help students in understanding the principles and techniques of communication. Also, to understand the use of electronic media for communication.

Learning Outcomes

After completion of the course, learners will be able to:

1. Analyse basics of communication in management.
2. Interpret need for effective listening.
3. Discuss basics of written and spoken communication.
4. Demonstrate the role of group discussion and interviews.
5. Prepare business reports and proposals.

SYLLABUS OF GE-5.2

Unit 1: Introduction to Communications (9 hours)

Meaning and Objectives of Communication. Process of Communication. Forms of communication: formal and informal; upward, downward, diagonal and lateral. Role of a Manager. Barriers to effective Communication and Overcoming them. Effectiveness in Managerial Communication. Make use of grapevine. Role of verbal and non-verbal communication; interpreting non-verbal communication.

Unit 2: Listening (9 hours)

Meaning and objectives of Listening. Features of a good listener. Analysing poor listening. Effective listening skills and barriers to effective listening.

Unit 3: Spoken communication (9 hours)

Oral Presentation: Planning, structuring and delivering presentation. Handling queries. Challenges and etiquettes associated with Telephonic, web-conferencing and Teleconferencing communication.

Written communication: Principles and steps of effective writing. Seven Cs of Letter writing. Business Letters: inquiries, placing orders, sales letters. Job applications and resumes. Memos.

Unit 4: Group Discussion (9 hours)

Nature, forms and classification of Groups. Role of managers in Group Discussions. Effective Group Decision Making. Group Conflict.

Interviews: Interviewing, Nature and types of Interviewing Questions. Verbal and Non-Verbal aspects of interviewing. Types of Interviews: structured and unstructured; group and depth.

Unit 5: Meetings (9 hours)

Planning and conducting meetings. Meeting Process. Ways to Effectively lead a meeting. Evaluating meetings and drafting minutes of a meeting.

E-mail, Business Reports and Proposals: E-mail Etiquettes, smartness and presentation. Business Reports and proposals: Writing and purpose.

Exercises:

The learners are required to:

1. Learn how to summarise annual reports of companies.
2. Write business proposals.
3. Participate in group discussions and mock interviews
4. Smartly draft business emails.
5. Draft a business letter

Suggested Readings:

- Bell, R. L., & Martin, J. S. (2014). *Managerial Communication*. New York, United States: Business Expert Press.
- Lesikar, R. V., & Flatley, M. E. (2001). *Basic Business Communication Skills for Empowering the Internet Generation*. Delhi, India: Tata McGraw Hill Publishing Company Ltd.
- Meyer, C., & Dev, N. B. (2021). *Communicating for Results*. (4th ed.) Delhi, India: Oxford University Press.
- Hargie, O. D. W., Dickson, D., Tourish, D. (1999). *Communication in Management*. United Kingdom: Gower Publishing Ltd.
- Ludlow, R., & Panton, F. (1992). *The Essence of Effective Communications*. Delhi, India: Prentice Hall of India Pvt. Ltd.
- Raman, M., & Singh, P. (2012). *Business Communication*. Delhi, India: Oxford University Press.
- Bhatia, R. C. (2008). *Business Communication*. Delhi, India: Ane Books Pvt Ltd.
- Scot, O. (1998). *Contemporary Business Communication*. Delhi, India: Biztantra.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

General Elective Course- 5.3 (GE-5.3): Accounting for Everyone

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Accounting for Everyone GE- 5.3	4	3	0	1	Pass in Class XII	NIL

Learning Objectives

The course aims to help learners coming from non-commerce backgrounds acquire basic knowledge of financial accounting and to impart preliminary skills for recording various kinds of financial transactions and prepare financial statements.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Analyse various terms used in accounting;
2. Identify and record business transactions.
3. Prepare accounts and calculate depreciation.
4. Prepare profit and loss account and balance sheet for a sole proprietor;
5. Estimate profit and loss from incomplete records.

SYLLABUS OF GE-5.3

Unit 1: Introduction to Accounting and Accounting Principles (7 hours)

Accounting - Meaning, Importance, Need, objectives, advantages and limitations. Accounting as an information system, user of accounting information, sources of accounting information. Some Basic Accounting Terms – Transactions, Accounts, Assets, Liabilities, Capital, Drawings, Expenditure and Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Accounting Principles Basis of Accounting – Cash, Accrual and Hybrid. Difference between Double Entry system and Single entry system (accounting for incomplete records).

Unit 2: Recording of transactions (9 hours)

Identification of transactions and events for recording, Classifications of accounts (Traditional) : Personal Account, Real Account and Nominal Account, Classifications of accounts (Modern) : Assets, Liabilities, Capital, Income and expenses. Accounting Equation, Rules of debit and credit. Basis of recording – vouchers., Journalising the transactions.

Unit 3: Preparation of Accounts and Depreciation Accounting (11 hours)

Preparation of Ledger, Cash Book including bank transactions and depreciation accounting: concept, features, causes, methods (SLM and WDV), charging to assets account.

Unit 4: Preparation of Financial Statement (11 hours)

Trial Balance; Concept of Revenue and Capital expenditure; Preparation of Trading and Profit & Loss Account and Balance Sheet for a sole proprietor with basic adjustments.

Unit 5: Accounts from Incomplete Records (7 hours)

Meaning, features, reasons and limitations of accounting from incomplete records. Determining profit and loss using the Statement of affairs method.

Practical Exercises:

The learners are required to:

1. Analyse the basic accounting principles.
2. Prepare a small business basic accounting transactions.
3. Compute depreciation of select companies registered in NSE stock exchange.
4. Evaluate financial position on the basis of financial statements of select health insurance companies.
5. Determine the complete accounting records of a single entry firm.

Suggested Readings:

- Bhupinder, Lt. (2020). *Principles of Financial Accounting*. Delhi, India: Cengage.
- Goyal, B. K., & Tiwari, H. N. (2022). *Financial Accounting*. Delhi, India: Taxmann Publication.
- Gupta, R. L., & Radhaswamy, M. (2020). *Financial Accounting*. Delhi, India: S. Chand Publishing.
- Hatfield, L. (2022). *Accounting Basics*. Delhi, India: Amazon Digital Services LLC.
- Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2017). *Introduction to Financial Accounting*. London, United Kingdom: Pearson Education.
- Jain, S. P., & Narang, K. L. (2020). *Financial Accounting*. Delhi, India: Kalyani Publishers.
- Kumar, A. (2019). *Financial Accounting*. Delhi, India: Singhal Publication.
- Lal, J., & Srivastava, S. (2019). *Financial Accounting Text & Problems*. Mumbai, India: Himalaya Publishing House.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2019). *Financial Accounting*. Delhi, India: Vikas Publishing House Pvt. Ltd.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2020). *The Introduction of Accountancy*. Delhi, India: Vikas Publishing House Pvt. Ltd.
- Monga, J. R. (2021). *Financial Accounting: Concepts and Applications*. Delhi, India: Mayur Paperback.
- Mukharji, A., & Hanif, M. (2020). *Financial Accounting*. Delhi, India: Tata McGraw Hill Publishing Co. Ltd.
- Mukherjee, S., & Mukherjee, A. K. (2019). *Financial Accounting*. United States: Oxford University Press.
- Sah, R. K. (2019). *Concept building approach to financial accounting*. Delhi, India: Cengage.
- Sehgal, D. (2020). *Financial Accounting*. Delhi, India: Vikas Publishing House Pvt. Ltd.
- Siddiqui, S. A. (2019). *Book Keeping & Accountancy*. Delhi, India: Laxmi Publications Pvt. Ltd.
- Tulsian, P. C. (2019). *Financial Accounting*. Delhi, India: Tata McGraw Hill Publishing Co. Ltd.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

General Elective Course- 5.4 (GE-5.4): Finance for Everyone

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Finance for Everyone GE-5.4	4	3	0	1	Pass in Class XII	NIL

Learning Objectives

The course aims to offer an integrated approach to the understanding of concepts and applications of financial planning.

Learning Outcomes

After completion of the course, learners will be able to:

1. Analyze the importance of financial literacy and the role of institutions in providing financial services.
2. Prepare financial plans, budgets and manage personal finances.
3. Compare, analyze and examine various services offered by banks.
4. Compare, analyze and examine various services offered by post offices.
5. Compare, analyze and examine various life insurance policies.
6. Evaluate and examine various financial securities for investment in the stock market.

SYLLABUS OF GE-5.4

Unit 1: Introduction, Financial Planning and Budgeting (9 hours)

Meaning, importance and scope of financial literacy; Prerequisites of financial literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, post offices, mobile app-based services. Need of availing of financial services from banks, insurance companies and postal services. Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal budget, family budget, business budget and national budget; Procedure for financial planning and preparing a budget; Budget surplus and budget deficit, Avenues for savings from surplus, Sources for meeting the deficit.

Unit 2: Banking Services (9 hours)

Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – savings bank account, term deposit, current account, recurring deposit; pan card, address proof, KYC norm; Various types of loans – education loan, consumer durable loan, vehicle loan, housing loan, short term, medium term, long term, microfinance, bank overdraft, cash credit, mortgage, reverse mortgage, hypothecation, pledge, Agricultural and related interest rates offered by various nationalized banks; Cashless banking, e-banking, check counterfeit currency; CIBIL, ATM, net banking, RTGS, NEFT, IMPS, electronic clearance services (ECS), debit and credit card, app based payment system, bank draft and pay order; banking complaints and ombudsman.

Unit 3: Financial Services from India Post Office (9 hours)

Post office savings schemes: savings bank, recurring deposit, term deposit, monthly income scheme, kisan vikaspatri, NSC, PPF, senior citizen savings scheme, Sukanya samriddhiyojana ;india post payments bank. money transfer: money order, e-money order. instant money order, collaboration with the western union financial services; movidesh, international money transfer service, money gram international money transfer, indian postal order.

Unit 4: Insurance Services (9 hours)

Life insurance policies: life insurance, term life insurance, endowment policies, pension policies, ULIP, health insurance plans, comparison of policies offered by various life insurance companies, comparison of policies offered by various health insurance companies. Property insurance policies. Post office life insurance schemes: postal life insurance and rural postal life insurance.

Unit 5: Stock Markets – Some Basic Concepts (9 hours)

Terms used in stock markets: SENSEX, NIFTY, primary markets, secondary markets, initial public offering(IPO), follow-on public offering (FPO), offer for sale (OFS), block deal, equity shares, preference shares, debentures, bonus shares, stock split, dividend, buyback, DEMAT account, trading account, delivery instruction slip (DISlips),blue chips, defensive stocks, face value, market value, market capitalisation, pre-opening session, trading session, opening price, closing price, business days, bull, bear, bull market, bear market, risk, stop loss, derivatives, call option, put option, hedge, holding period; Tax on short term capital gains and long-term capital gains, Mutual Fund and its various schemes.

Practical Exercises:

The learners are required to:

1. Prepare a financial budget for any two individuals belonging to different age groups and draw a comparative analysis.
2. Visit banks, post offices, and insurance companies to collect information and documents related to the services offered by these institutions.
3. Pick any two schemes offered by the post office and draw a comparative analysis.
4. Pick any two life insurance policies of different insurance companies and draw a comparative analysis.
5. Construct a portfolio for any number of securities and analyze their returns over a period of time.

6. Compare and list out at least twenty various financial securities for investment in the stock market.

Suggested Readings:

- Avadhani, V. A. (2022). *Investment Management*. Mumbai, India: Himalaya Publishing House Pvt. Ltd.
- Bhattacharya, S. (2018). *Indian Financial System*. Delhi, India: Oxford University Press.
- Chandra, P. (2013). *Investment Game: How to Win*. Delhi, India: Tata McGraw Hill Education.
- Kothari, R. (2010). *Financial Services in India-Concept and Application*. Delhi, India: Sage Publications India Pvt. Ltd.
- Milling, B. E. (2003). *The Basics of Finance: Financial Tools for Non-Financial Managers*. Indiana, United States: Universe Company.
- Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). *Financial Planning*. Delhi, India: Sage Publications India Pvt. Ltd.
- Zokaityte, A. (2017). *Financial Literacy Education*. London, United Kingdom: Palgrave Macmillan.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

General Elective Course- 5.5 (GE-5.5): Marketing for Beginners

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Marketing for Beginners GE- 5.5	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The structure of this course is to provide basic understanding of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing scenario in India.

Learning Outcomes

After completion of the course, learners will be able to:

1. Recognise the basic concepts and philosophies of marketing.
2. Demonstrate the dynamics of consumer behaviour and the basic product decisions.
3. Analyse the process of value creation through marketing decisions involving product, pricing and its distribution.
4. Discuss marketing decisions involving product promotion
5. Discuss various developments in the marketing area.

SYLLABUS OF GE-5.5

Unit 1 (9 hours)

Introduction to Marketing: Concept, Scope and Importance; Marketing Philosophies; Marketing Mix for goods and services.

Marketing Environment: Need for studying marketing environment; Micro environment- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environment- demographic, economic, natural technological, politico-legal and socio-cultural factors.

Unit 2 (9 hours)

Consumer Behaviour: Need for studying consumer behavior; Stages in consumer buying decision process, Factors influencing consumer's buying decisions.

Market Selection: Market segmentation-concept and bases of segmenting consumer markets; Market Targeting; Product Positioning- concept and bases.

Unit 3 (9 hours)

Product Decisions: Concept and classification; Product mix; Branding; Packaging; Labeling; Product support services; Product life cycle-concept and marketing strategies.

Unit 4 (9 hours)

Pricing Decisions: Objectives; Factors affecting price of a product; Pricing strategies for new products- penetration pricing and skimming pricing.

Distribution Decisions: Channels of Distribution: types and functions; Wholesaling and retailing; factors affecting the channels of distribution; Distribution Logistics Decisions.

Unit 5 (9 hours)

Promotion Decisions: Communication process; Importance of promotion; Promotion tools: advertising, personal selling, sales promotion, public relations, publicity and direct marketing.

Developments in Marketing: Sustainable Marketing, Rural marketing, Social marketing, Digital marketing – an overview.

Exercises:

The learners are required to:

1. Scan the marketing environment of any product/ service on the basis of its demographic and socio-cultural environment affecting it. Make a presentation on the basis of the report.
2. Study the impact of the factors affecting consumer behaviour of a company marketing health products in the Indian market.
3. Suggest the suitable bases for segmentation of a product, service, event, organization of your choice.
4. Identify 20 brand names of real-life products of your choice and justify as to why they are good brand names.
5. Identify 5 real-life products each that have been using penetration pricing and market-skimming pricing.
6. Analyse the rural marketing strategies of a business organization.

Suggested Readings:

- Baines, P., Whitehouse, S., Rosengren, S., & Antonetti, P. (2021). *Fundamentals of Marketing*. United States: Oxford University Press.
- Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). *Marketing*. Delhi, India: McGraw Hill.
- Kotler, P., Armstrong, G., & Agnihotri, P. (2018). *Principles of Marketing*. (Indian edition). Delhi, India: Pearson Education.
- Kotler, P., Chernev, A., & Keller, K. L. (2022). *Marketing Management*. United Kingdom: Pearson Education.
- Levy, M., & Grewal, D. (2022). *Marketing*. New York, United States: McGraw-Hill Education.
- Sharma, K., & Aggarwal S. (2021). *Principles of Marketing*. Delhi, India: Taxmann Publications.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

General Elective Course- 5.6 (GE-5.6): Ethics and Governance

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Ethics and Governance GE-5.6	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

This course is designed keeping in view the dominant role that modern corporations play in creating desirable economic, social and environmental outcomes for the society. As corporate governance is intertwined with social responsibility, it requires a multi-disciplinary approach to understand the associated issues and challenges. Therefore, the course outlines the key theoretical and practical issues underpinning the study of both corporate governance (CG) and corporate social responsibility (CSR) in an integrated fashion.

Learning Outcomes

After completion of the course, learners will be able to:

1. Discuss the concepts, tools and theories of ethics and the issues in ethics.
2. Recognize the essence of ethics in business.
3. Analyse the concept of ethical governance.
4. Discuss major aspects of corporate governance principles and various theories and systems of corporate governance.
5. Describe the recent issues and challenges of governance.

SYLLABUS OF GE-5.6

Unit 1: Introduction to Ethics (9 hours)

Concept of moral reasoning and ethics; Contributions of moral thinkers and philosophers to the concepts of morality; Approaches to Moral reasoning; Essence of Ethics, Dimensions of Ethics; Human Values; Ethical concerns and dilemmas

Unit 2: Business Ethics (9 hours)

Concept; Principles; Theories of Business Ethics; Ethical Organisations, Code of Ethics; Ethical issues in business

Unit 3: Governance of Business Entities (9 hours)

The philosophical basis of governance; Corporate Governance- Meaning and significance; Conceptual framework; Corporate governance systems across the world; Corporate governance in India.

Unit 4: Corporate Frauds (9 hours)

Cases of corporate frauds and scams- Enron, Lehman Brothers; Satyam Computer Services; PNB Heist; IL&FS Fraud, ABG Shipyards, Yes Bank; Governance issues and challenges

Unit 5: Recent Issues and Challenges of Governance (9 hours)

Insider Trading; Whistle Blowing; Shareholders Activism; Class Action suits; Gender Diversity in Boards; Governance of Family entities; Governance of multinational corporations.

Exercises:

The learners are required to:

1. Narrate the cases on ethics and values.
2. Perform simulation exercises to present ethics and ethical dilemmas.

3. Discuss corporate governance concerns highlighted in print and virtual media.
4. Organise brainstorming and discussion sessions on corporate frauds.
5. Prepare a project on critical analysis of recent cases on whistle blowing/insider trading/class action suits.

Suggested Readings:

- Crane, A., Matten, D., Glozer, S., & Spence, L. J. (2019). *Business ethics: Managing corporate citizenship and sustainability in the age of globalization*. Oxford, United Kingdom: Oxford University Press.
- Monks, R. A. G., & Minow, N. (2011). *Corporate governance*. Hoboken, NJ, United States: John Wiley & Sons.
- Reddy, N. K., & Ajmera, S. (2015). *Ethics integrity and aptitude: For Civil Services Main Examination*. Delhi, India: McGraw Hill Education (India) Private Limited.
- Sharma, J. P. (2013). *Corporate Governance, Business Ethics and CSR: (with Case Studies and Major Corporate Scandals)*. Delhi, India: Ane Books Pvt.
- Tricker, B., & Tricker, R. I. (2015). *Corporate governance: Principles, policies, and practices*. New York, United States: Oxford University Press.
- Weiss, J. W. (2022). *Business ethics: A stakeholder and issues management approach*. Oakland, CA, United States: Berrett-Koehler.

Additional Readings:

- Mallin, C. A. (2019). *Corporate governance*. Oxford, United Kingdom: Oxford University Press.
- Rani, D. G., & Mishra, R. K. (2017). *Corporate governance: Theory and practice*. Delhi, India: Excel Books India.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

General Elective Course- 5.7 (GE-5.7): Fundamentals of International Business

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Fundamentals of International Business	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to impart the core body of knowledge in international business to the students. The course would introduce students to the international trading and investment environment and also create awareness about emerging issues such as outsourcing and sustainable development in the context of international business.

Learning Outcomes

After completion of the course, learners will be able to:

1. Analyse the process of globalization and its impact on growth of international business.
2. Evaluate the changing dynamics of the diverse international business environment.
3. Analyse the theoretical dimensions of international trade as well as intervention measures adopted.
4. Analyse the significance of different forms of regional economic integration and the role played by various international economic organisations.
5. Evaluate the forms of foreign direct investment and analyse benefits and costs of FDI.
6. Discuss emerging issues in international business such as outsourcing and sustainable development.

SYLLABUS OF GE-5.7

Unit 1: Introduction to International Business (7 hours)

Globalization - concept, significance and impact on international business; international business contrasted with domestic business; complexities of international business; internationalization stages and orientations; modes of entry into international businesses.

Unit 2: International Business Environment (11 hours)

Role of political and legal systems in international business; cultural environment of international business; implications of economic environment for international business.

Unit 3: International Trade (9 hours)

Theories of international trade – Theory of Absolute Advantage theory, Theory of Comparative Advantage, Factor Proportions theory and Leontief paradox, Product Life Cycle theory, Theory of National Competitive Advantage; Instruments of trade control.

Unit 4: Regional Economic Integration and International Economic Organisations (9 hours)

Forms of regional economic integration; Integration efforts amongst countries in Europe, North America and Asia: EU, USMCA, and SAARC; Cost and benefits of regional economic integration.

International Economic Organisations: WTO- functions, structure and scope; World Bank and IMF

Unit 5: International finance and contemporary issues in IB (9 hours)

Types of FDI - Greenfield investment, Mergers & Acquisition, strategic alliances; benefits and drawbacks of FDI

Overview of Exchange Rate systems

Contemporary issues in international business: Outsourcing and its potential for India; international business and sustainable development.

Exercises:

The learners are required to:

1. Demonstrate through case studies the suitability of each mode of entry in international business.
2. Conduct a comparative analysis of countries which are different in terms of political/legal/economic/cultural environment to understand the impact of these dimensions on international business.
3. Analyse data on trade of select countries to examine if trade patterns conform to different trade theories.
4. Conduct an in-depth study of a regional economic arrangement and evaluate its costs and benefits by applying the theoretical knowledge gained during the course
5. Make presentations on developments in contemporary issues affecting international business such as sustainable development.
6. Comment on various emerging issues in international business such as outsourcing and sustainable development

Suggested Readings:

- Bennett, R. (2006). *International Business*. Delhi, India: Pearson.
- Cavusgil, S. T., Knight, G., & Riesenberger, J. (2007). *International Business: Strategy, Management and the New Realities*. Delhi, India: Pearson India.
- Chaturvedi, D. D., Jindal, D., & Kaur, R. (2022). *International Business*. Delhi, India: Scholar Tech Press.
- Daniels, J. D., Radenbaugh, L. H., & Sullivan, D. P. (2016). *International Business*. Pearson Education.
- Griffin, R. W., & Pustay, M. W. (2014). *International Business - A Managerial Perspective*. Pearson.
- Hill, C. W. L., & Jain, A. K. (2011). *International Business*. Delhi, India: Tata McGraw Hill.
- Joshi, R. M. (2009). *International Business*. Oxford University Press.
- Menipaz, E., Menipaz A., & Tripathi S. S. (2017). *International Business: Theory and*

Practice. Delhi, India: Sage Publications India Pvt. Ltd.

Additional Resources

- Economic Survey, various issues.
- RBI Report on Currency & Finance, various issues.
- World Investment Reports, UNCTAD
- Websites: RBI, IMF, WORLD BANK, WTO.
- WTO Annual reports

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

General Elective Course- 5.8 (GE-5.8): Project Management

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Project Management GE- 5.8	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to enable the learners to evolve a suitable framework for the preparation, appraisal, monitoring, and control of projects undertaken in an organisation.

Learning Outcomes

After completion of the course, learners will be able to:

1. Discuss the concept and attributes of projects, project management system, process and its principles.
2. Analyse technical feasibility, marketing feasibility and commercial viability of a project.
3. Demonstrate project scheduling and appraisal using various techniques.
4. Describe and calculate project duration and assess the project cost.
5. Evaluate project management in terms of risk and performance.

SYLLABUS OF GE-5.8

Unit 1: Introduction (5 hours)

Concept and attributes of Project, Project Management Information System, Project Management Process and Principles, Role of Project Manager, Relationship between Project Manager and Line Manager, Project Stakeholder Analysis, Identification of Investment opportunities, Project life cycle, Project Planning, Monitoring and Control of Investment Projects, Pre-Feasibility study, Identify common sources of conflict within a project environment.

Unit 2: Project Preparation and Budgeting (11 hours)

Technical Feasibility, Marketing Feasibility, Financial Planning: Estimation of Costs and Funds (including sources of funds), Loan Syndication for the Projects, Demand Analysis and Commercial Viability (brief introduction to NPV), Project budget, Collaboration Arrangements, Tax considerations and legal aspects.

Unit 3: Project Scheduling and Appraisal (9 hours)

Decomposition of work into activities, determining activity-time duration. Business Criterion of Growth, Liquidity and Profitability, Social Cost Benefit Analysis in Public and Private Sector, Investment Criterion and Choice of techniques, Estimation of Shadow prices and Social discount rate.

Unit 4: Project Planning Techniques (11 hours)

Determine project duration through critical path analysis using PERT & CPM techniques. Resource allocations to activities. Cost and Time Management issues in Project Planning and Management.

Unit 5: Project Risk and Performance Assessment (9 hours)

Project Risk Management- Identification, Analysis and Reduction, Project quality management, Project Performance Measurement and Evaluation, Project Report, Project Closure and Audit.

Exercises:

The learners are required to:

1. Discuss project management systems of various organisations through case studies.
2. Analyse technical feasibility, marketing feasibility and commercial viability of a hypothetical project.
3. Discuss case studies on Social Cost Benefit Analysis in the Public and Private sector.
4. Evaluate PERT and CPM techniques using case studies.
5. Analyse case studies on project risk management.

Suggested Readings

- Chandra, P. (2019). *Projects: Planning, Analysis, Selection, Financing, Implementation and Review*. Delhi, India: Tata McGraw Hill.
- Gido, J., & Clements, J. P. (2015). *Project Management*. Delhi, India: Cengage Learning Pvt. Ltd.
- Gray, C. F., Larson, E. W., & Desai, G. V. (2014). *Project Management: The Managerial Process*. Delhi, India: Tata McGraw Hill.
- Khatua, S. (2011). *Project Management and Appraisal*. Oxford, United Kingdom: Oxford Press University.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

General Elective Course- 5.9 (GE-5.9): Computer Applications in Business

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Computer Applications in Business GE- 5.9	4	1	0	3	Pass in Class XII	NIL

Learning Objectives

This paper aims to impart computer knowledge that will enable them with the ability to handle and analyse data for decision making and presenting it to the person concerned in the form of presentations and/or reports in the fast-moving business world.

Learning Outcomes

After completion of the course, learners will be able to:

1. Describe the various concepts and terminologies used in computing, computer networks and the internet.
2. Examine document creation for report making and communication.
3. Create innovative and creative presentations.
4. Analyse various computations using various functions in the area of accounting and finance and represent the business data using suitable charts. S/he should also be able to manipulate and analyse the business data for better understanding of the business environment and decision making.
5. Examine the spreadsheet knowledge acquired through this paper in solving real life problems that help in decision making.

SYLLABUS OF GE-5.9

Unit1: Introduction (4 hours)

Computing: Concept of computing, Data and information; Computing Interfaces Graphical User Interface (GUI), Command Line Interface (CLI), Touch Interface, Natural Language Interface(NLI); data processing; applications of computers in business.

Computer Networks: Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network

Topologies; Distributed Computing: Client Server Computing, Peer- to- peer Computing; Wireless Networking; Securing Networks: firewall.

Basic Internet Terminology: I.P. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines, Proxy Server, Intranet and Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s), Uses of Internet to Society; Cyber Security: Cryptography, digital signature.

Unit 2: Word Processing (3 hours)

Introduction to word Processing, Word processing concepts, Use of Templates and styles, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto-text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, page break, table of contents, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge (including linking with spreadsheet files as data source); Printing documents; Citations, references and Footnotes.

Unit 3: Preparing Presentations (2 hours)

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow, exporting presentations as pdf handouts and videos.

Unit 4: Spreadsheet basics (3 hours)

Spreadsheet concepts, Managing worksheets; Formatting, conditional formatting, Entering data, Editing, and Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs; Flash-fill; Working with Multiple worksheets; controlling worksheet views, naming cells and cell ranges.

Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Text functions and Error functions

Working with Data: Sort and filter; Consolidate; Tables; Pivot tables; What-if-analysis: Goal seek, Data tables and Scenario manager.

Unit 5: Spreadsheet projects (3 hours)

Creating business spreadsheet: Loan repayment scheduling; forecasting: stock prices, costs & revenues; Payroll statements; handling annuities and unequal cash flows; Frequency distribution and its statistical parameters and break-even analysis.

Note: The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.

Practical Exercises:

The learners are required to:

1. Analyze and compare the different mobile payment apps (at least 5) on the basis of their pros and cons and prepare a report on the same in word document using table of contents, bullets, numbering, citations, etc. Also prepare a presentation for the same.
2. Using mail merge utility of word processing for either sending letters or for creating any other document like salary slip/ utility bills to be delivered to multiple recipients using data from a business organization or of the peer students.
3. Identify a topic related to any business operation and prepare a PowerPoint Presentation with all the above functions therein.
4. Prepare a Spreadsheet document with any hypothesized data and perform all the above functions therein.
5. Take secondary data from a company's income statement and balance sheet for five to ten years. All learners are required to conduct the Ratio Analysis and forecast values for different items of these statements for the next five to ten years.
6. Use logical, mathematical and statistical functions of spreadsheets. The learners should be able to analyse the results of the class test using hypothesized data to determine the students who passed or failed, assigning them ranks like first, second, third, etc., finding out number of absentees, counting no. of students scoring marks with distinction, etc.
7. Prepare repayment schedule of the loans that they borrow, prepare a payroll statement using spreadsheet functions listed above and analyse different investment opportunities using financial functions.
8. Take live data from the website of the Government of India, use Spreadsheet for preparing frequency distribution, graphs, and calculate statistical measures like mean, median, mode, standard deviation, Correlation etc.

Suggestive Readings

- Jain, H. C., & Tiwari, H. N. (2021). *Computer Applications in Business*. Delhi, India: Taxmann.
- Joseph, P. T., S. J. (2019). *E-Commerce: An Indian Perspective*. (6th ed.). Delhi, India: PHI Learning
- Madan, S. (2020). *Computer Applications in Business*. Delhi, India: Scholar Tech Press.
- Mathur, S., & Jain, P. (2016). *Computer Applications in Business*. Noida, India: Galgotia Publishing Company.
- Sharma, S. K., & Bansal, M. (2017). *Computer Applications in Business*. Delhi, India: Taxmann.
- Thareja, R. (2019). *Fundamentals of Computers*. Delhi, India: Oxford University Press.
- Thareja, R. (2018). *IT & Its Business Application*. Delhi, India: Oxford University Press
- Walkenbach, J. (2016). *MS Excel 2016, Bible*. United States: John Wiley & Sons.
- Winston, W. L. (2013). *MS Excel 2013, Data Analysis & Business Modeling*. Redmond, United States: Microsoft Press.

· **Additional Readings**

- Benninga, S. (2022). Financial Modelling. Massachusetts, United States: The MIT Press.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

UNIVERSITY OF DELHI

CNC-II/093/1(28)/2023-24/282

Dated: 13.11.2023

NOTIFICATION

Sub: Amendment to Ordinance V

[E.C Resolution No. 14-1-2/- and 27-1-7/- dated 09.06.2023
and 25.08.2023 respectively]

Following addition be made to Appendix-II-A to the Ordinance V (2-A) of the Ordinances of the University;

Add the following:

Syllabi of Semester-IV, V and VI of the following programmes in the Department of Commerce under Faculty of Commerce & Business based on Under Graduate Curriculum Framework -2022 implemented from the Academic Year 2022-23 :

1. B.Com (Hons.)
2. B. Com (Prog.)
3. BA Commerce Based Papers

Semester-VI
(B.Com)

Discipline Specific Core Course- 6.1 (DSC-6.1): Business Analytics

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business Analytics DSC- 6.1	4	2	0	2	Pass in Class XII	Studied Business Statistics (DSC-3.1)

Learning Objectives

This course aims to introduce the learners to business intelligence and analytics which includes describing business data, analysing the data using various statistical tools for creating predictive models and making inferences for solving business problems and for providing assistance in business decision making.

Learning Outcomes:

After completion of the course, the learners will be able to:

1. Describe skills for computation and aggregation of data using spreadsheets.
2. Analyse data with the help of pivot tables and pivot charts.
3. Analyse data using R packages and interpret the results.
4. Identify linear regression models using spreadsheet & R and interpret the results.
5. Examine textual data analysis using R.

SYLLABUS OF DSC-6.1

Unit 1: Introduction (3 hours)

Data and Data Science; Data analytics and data analysis, Classification of Analytics, Application of analytics in business, Types of data: nominal, ordinal, scale; Big Data and its characteristics, Applications of Big data. Challenges in data analytics.

Unit 2: Data Preparation, Summarisation and Visualisation Using spreadsheet (6 hours)

Data Preparation and Cleaning, Sort and filter, Conditional formatting, Text to Column, Removing Duplicates, Data Validation, identifying outliers in the data, covariance and correlation matrix, Moving Averages, Finding the missing value from data; Summarisation; Visualisation: scatter plots, line charts, histogram, etc., Pivot Tables, pivot charts and interactive dashboards.

Unit 3: Getting started with R (6 hours)

Introduction to R, Advantages of R, Installation of R Packages, Importing data from spreadsheet files,

Commands and Syntax, Packages and Libraries, Data Structures in R - Vectors, Matrices, Arrays, Lists, Factors, Data Frames, Conditionals and Control Flows, Loops, Functions, and Apply family.

Unit 4: Descriptive Statistics Using R (6 hours)

Importing Data file; Data visualisation using charts: histograms, bar charts, box plots, line graphs, scatter plots. etc; Data description: Measure of Central Tendency, Measure of Dispersion, Relationship between variables: Covariance, Correlation and coefficient of determination.

Unit 5: Predictive and Textual Analytics (9 hours)

Simple Linear Regression models; Confidence & Prediction intervals; Multiple Linear Regression; Interpretation of Regression Coefficients; heteroscedasticity; multi-collinearity.

Basics of textual data analysis, significance, application, and challenges. Introduction to Textual Analysis using R. Methods and Techniques of textual analysis: Text Mining, Categorization and Sentiment Analysis.

Note:

The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred to in the detailed course above, are not available in that software, to that extent it will be deemed to have been modified.

Practical Exercises (60 hours):

The learners are required to

1. Showcase their understanding of the basics of Spreadsheet: Organizing data with Spreadsheet – Performing simple computations and aggregations using Spreadsheet - Working with Summing and other Reporting functions in Spreadsheet - Working with pivot tables and charts - Using Spreadsheet for Data Analytics: Power Query - Power Pivot - Power view - Power Map - Building tips – Display tips - Keyboard shortcuts – Mouse shortcuts - Standardized layouts - Understanding table-based and spreadsheet-based layouts.
2. Showcase their understanding of data cleansing techniques using External Data – Searching and Combining Data with Power Query: Getting started with Power Query - Know the Environment tabs and toolbars - Access new or existing reports - Importing and combining data from databases, web, files - Splitting and aggregating data - Discovering and Analyzing Data with Power Pivot: Database concepts - Loading Data into Power Pivot - Using Power Query and Power map add-ins - Designing Pivot Table reports - Filtering data – Creating Custom functions and formulas - Formatting Pivot Tables - Managing Power Pivot Data - Setting Connection properties - Managing Data sources - Configuring Pivot Table Options, Preparation of Histograms - Pareto charts – Boxplots - Treemap and Sunburst charts.
3. Create Linear Regression Models using Spreadsheet; Interpretation of results. Applying tests for heteroscedasticity and multi-collinearity.
4. Read datasets into R - Export data from R - Manipulate and Process Data in R - Use functions and packages in R - Demonstrate with a Case Study to perform basic analytics using R.
5. Use R for analysing textual data; Data loading into Python; Pre-processing and Text Clean up; Generating a TF-IDF (Term Frequency Inverse Document Frequency) Matrix; Data Clustering; Visualization & Reporting.

Suggested Readings:

- Alexander, M., Decker, J., & Wehbe, B. (2014). *Microsoft business intelligence tools for spreadsheet analysis*. New Jersey, United States: Wiley.
- Giri, A., & Paul, P. (2021). *Applied marketing analytics: using spss (modeler, statistics and amos graphics)*. Delhi, India: PHI Learning Pvt. Ltd.
- Kumar, D. U. (2017). *Business analytics: the science of data driven decision making*. New Jersey, United States: Wiley.
- McKee, A. (2003). *Textual analysis: a beginner's guide*. London, United Kingdom: Sage Publication.
- Motwani, B. (2019). *Data analytics with r*. New Jersey, United States: Wiley.
- North, M. (2012). *Data mining for the masses*. Athens, Greece: Global Text Project.
- Ohri, A (2012). *R for business analytics*. Springer.
- Paul, T. (2011). *R cookbook*. New York, United States: O Reilly Media.
- Provost, F., & Fawcett, T. (2013). *Data science for business*. New York, United States: O'Reilly Media.
- Rao, P. H. (2013). *Business analytics—an application focus*. Delhi, India: PHI Learning Private Limited.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Core Course- 6.2 (DSC-6.2): Corporate Governance

Course title & Code	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Corporate Governance DSC- 6.2	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to develop critical thinking ability and provide knowledge of corporate governance, its procedures, techniques in accordance with current legal requirements and professional standards.

Learning Outcomes

After completion of the course, learners will be able to:

1. Describe the concept and significance of corporate governance in a business setup
2. Analyse the role of the board of directors.
3. Discuss important dimensions in corporate governance.
4. Analyse global corporate failures; understand International Codes and its implications.
5. Evaluate corporate governance regulatory framework in India.
6. Assess and analyse the problems of corporate governance in Indian Inc.

SYLLABUS OF DSC-6.2

Unit 1: Conceptual Framework of Corporate Governance (9 hours)

Corporate Governance: Meaning, significance and principles; Management and corporate governance; Theories of Corporate Governance: Agency Theory, Stewardship theory, Stakeholder Theory, Resource Dependency Theory, Managerial Hegemony Theory; Models of Corporate Governance; Art of Governance as per Kautilya's Arthashastra.

Unit 2: Recent Issues and Challenges of Corporate Governance (9 hours)

Board structure and Directors; Role of Board; Board Committees and their functions; Insider Trading; Whistle Blowing; Shareholders Activism; Role of institutional investors; Class Action suits. CSR and Corporate Governance, Concept of Gandhian Trusteeship.

Unit 3: Global Corporate Failures and International Codes (9 hours)

BCCI (UK), Maxwell (UK), Enron (USA), World.Com (USA), Vivendi (France), Lehman Brothers; Sir Adrian Cadbury Committee 1992, SOX 2002, OECD Principles of Corporate Governance.

Unit 4: Corporate Governance Regulatory Framework in India (9 hours)

Regulatory framework in India: Kumar Mangalam Birla (1999), NR Narayana Murthy Committee (2005), Relevant provisions of Companies Act, 2013, SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015 and Uday Kotak Committee (2017).

Unit 5: Corporate Failures and Scams in India (9 hours)

Satyam Computer Services Ltd, Kingfisher Airlines, PNB Heist, IL&FS Group Crisis; ICICI Bank, Yes Bank; Common Governance Problems in various corporate failures in India and abroad.

Exercises:

The learners are required to:

1. Identify and analyse corporate governance models followed by companies incorporated in India and abroad.
2. Analyse Board composition and Board committees of different companies; Analyse cases on the topic of Whistle blowing/ Shareholder activism/ Insider trading.
3. Critically analyse global corporate governance failure and identify corporate governance issues therein.
4. Identify corporate governance issues and concerns raised in context of Indian companies and their implications (from published sources newspapers or websites).
5. Comment on the latest corporate governance regulatory framework in India.
6. Critically analyse major corporate governance failure to suggest common governance problems in Indian context.

Suggested Readings:

- *A handbook of corporate governance*. (2022). (3rd ed.). Institute of Directors. Delhi, India: IOD Publishing.
- Das, S. C. (2018). *Corporate governance in India: an evaluation*. Delhi, India: PHI Learning Private Limited.
- Goel, S. (2019). *Corporate governance: principles and practices*. (1st ed.). Delhi, India: McGraw Hill Education (India) Private Limited.
- Sharma, J. P. (2018). *Corporate governance, business ethics and csr: (with case studies and major corporate scandals)*. Delhi, India: Ane Books Pvt. Ltd.
- Tricker, B., & Tricker, R. I. (2015). *Corporate governance: principles, policies, and practices*. United States: Oxford University Press.
- Tricker, B. (2020). *Elements in corporate governance*. United Kingdom: Cambridge University Press.

Additional Resources:

- Mallin, C. A. (2019). *Corporate governance*. (6th ed.). Oxford, United Kingdom: Oxford University Press.
- Rani, D. G., & Mishra, R. K. (2017). *Corporate governance: theory and practice*. Delhi, India: Excel Books.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Latest amendments to the regulations shall be referred.

Discipline Specific Core Course- 6.3(DSC-6.3): Goods & Services Tax (GST) and Customs Law

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Goods & Services Tax (GST) and Customs Law DSC- 6.3	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to impart knowledge of principles and provisions of GST and Customs Law, the important legislation dealing with the indirect tax system in India; and to enable the students to apply the same practically.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Describe the rationale of Goods and Services Tax (GST), constitutional amendment carried out to install GST in India and comprehend the composition and working of the GST council.
2. Interpret the meaning of supply under GST law, differentiate between intra-state and inter-state supply, provisions related to place of supply, time of supply and compute the value of supply.
3. Explain the utilization of input tax credit and the provisions of reverse charge mechanism.
4. Define various returns under GST and payment of taxes.

5. Evaluate the concepts of Customs Act, various custom duties and computation of the assessable value for charging customs duty.

SYLLABUS OF DSC-6.3

Unit 1: Structure, Registration and Exemptions (9 hours)

Constitutional framework of indirect taxes before GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism; Registration; Exemptions from GST.

Unit 2: Levy and Collection of GST (15 hours)

Scope of 'Supply'; Nature of supply: Inter-State, Intra-State; Classification of goods and services; Composite and Mixed supplies; Composition levy scheme; Place of supply; Time of supply; Value of supply.

Unit 3: Input Tax Credit and Reverse Charge Mechanism (9 hours)

Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Availability of tax credit in special circumstances; Reverse Charge Mechanism.

Unit 4: Tax invoice, Returns and Payment of Tax (7 hours)

Tax Invoice, Credit and debit notes, and e-Way bills; Returns; Payment of taxes; Taxability of e-Commerce.

Unit 5: Customs Law (5 hours)

Basic concepts, Territorial waters and High seas; Types of custom duties; Valuation.

Note: *In case of any subsequent notifications/amendments regarding GST or customs law by the government, the syllabus would be updated accordingly.*

Exercises:

The learners are required to:

1. Discuss relevant provisions of the CGST Act, IGST Act, GST (Compensation to States) Act and Constitution (One Hundred and First Amendment) Act from the official website of Government of India.
2. Refer relevant notifications and circulars from the official website of Government of India to differentiate between intra-state and inter-state supply and provisions related to place of supply.
3. Illustrate the utilization of input tax credit and the provisions of reverse charge mechanism.
4. Identify the eligible and ineligible tax credit under various circumstances.
5. Study cases related to utilization of input tax credit.

6. Enlist the process of returns under GST and payment of taxes.
7. Illustrate computation of the assessable value for charging customs duty with hands-on exercise.
8. Gather information available under the heading 'Popular help topics' on the official website of the Government of India.

Suggested Readings:

- Ahuja, G., & Gupta, R. (2023). *GST & customs law*. Delhi, India: Flair Publications Pvt. Ltd.
- Babbar, S., Kaur, R., & Khurana, K. (2018). *Goods and service tax (gst) and customs law*. Delhi, India: Scholar Tech Press.
- Balachandran, V. (2023). *Indirect taxation. Goods and service tax and customs law*. (19th ed.). Delhi, India: Sultan Chand & Sons.
- Balachandran, V. (2023). *Textbook of GST & customs law*. (2nd ed.). Delhi, India: Sultan Chand & Sons.
- Bansal, K. M. (2023). *GST & customs law*. Delhi, India: Taxmann Publication.
- Gupta, S.S. (2020). *GST- how to meet your obligations*. Delhi, India: Taxmann Publications.
- Mittal, N. (2022). *Goods & services tax and customs law*. Delhi, India: Cengage Learning India Pvt. Ltd.
- Sahi, S. (2019). *Concept building approach to goods & service tax, & customs laws*. Delhi, India: Cengage India Private Limited.
- Singhanian, V. K. (2022). *Taxmann's students' guide to gst & customs law – the bridge between theory & application*. (1st ed.). Delhi, India: Taxmann Publications Private Limited.

Additional Resources:

- Gupta, S. S. (2017). *GST how to meet your obligations*. (13th ed., Vol. 3). Delhi, India: Taxmann Publication.
- Bansal, K. M. (2023). *GST & customs law*. (9th ed.) Delhi, India: Taxmann Publications Private Limited.
- Sisodia, P. (2018). *Bharat's handbook on goods & services tax (gst)*. Delhi, India: Bharat Law House.
- *The Constitution (One hundred and First Amendment) Act, 2016.*
- *The Central Goods and Services Tax Act, 2017.*
- *The Integrated Goods and Services Tax Act, 2017.*
- *The Union Territory Goods and Services Tax Act, 2017.*
- *The Goods and Services Tax (Compensation to States) Act, 2017.*
- *Vastu and Sevakar Vidhan, by Government of India.*

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 6.1 (DSC-6.1): Human Resource Development

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical / Practice		
Human Resource Development DSE-6.1	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to make students understand the various aspects of human resource development and its contribution in the organization.

Learning Outcomes

After completion of the course, learners will be able to:

1. Define the concept of human resource management and the role of HR manager.
2. Analyse the role of HRD strategies in organisations
3. Apply and evaluate a learning process starting with training needs, analysis, assessment and evaluation process
4. Explore the role of training needs of employees
5. Evaluate the training methods used in industry

SYLLABUS OF DSE-6.1

Unit 1: Introduction (7 hours)

Human Resource Development (HRD)- concept, components, evolution, need and significance, difference between human resource management and human resource development, Role of HR manager, Contemporary issues in HRD.

Unit 2: Strategic Perspectives in HRD (11 hours)

Concept of Strategic HRD, HRD Interventions-Performance Appraisal, Potential Appraisal, Performance Coaching and Feedback, Career Planning, Training, Systems Development, Rewards, Employee Welfare and Work-Life Balance.

Unit 3: Instructional Technology for HRD (9 hours)

Learning and HRD, Models and Curriculum, Principles of Learning, Individual and Group Learning, Assessment Centre, Transactional Analysis, Behaviour Modeling and Self- Directed Learning, Evaluating the HRD.

Unit 4: Human Resource Training and Development (T&D) (9 hours)

Concept and Importance, Assessing Training Needs, Designing and Evaluating Training & Development Programmes, Role, Responsibilities and Challenges to Training Managers.

Unit 5: Training Methods (9 hours)

Training within Industry: On the Job & Off the Job Training, Management Development: Lecture Method, Role Play, In-basket Exercise, Simulation, Vestibule Training, Management Games, Case Study, Programmed Instruction, Sensitivity Training.

Exercises:

The learners are required to:

1. Engage themselves in manager competencies through developing and implementing experiential sessions
2. List the various rewards and employee welfare schemes
3. Assess the ways of self-directed learning
4. Design and evaluate training and development programs.
5. Analyse the case studies to understand various training methods.

Suggested Readings:

- Sadler-Smith, E. (2022). *Human resource development: from theory into practice*. (1st ed.). United Kingdom: SAGE Publications Limited.
- Mehta, M. C., & Kar. D. (2020). *Human resource development*. (1st ed.). India: Bharti Publications.
- Bhattacharya, D. K. (2016). *Human resource management*. (1st ed.). India: Himalaya Publishing House.
- Durai, P. (2016). *Human resource management*. (2nd ed.). Delhi, India: Pearson Education.
- Mondy, R. W., & Martocchio, J. J. (2016). *Human resource management*. (14th ed.). United Kingdom: Pearson Education Publications.
- Chalofsky, N. F. (2014). *Handbook of human resource development*. Philippines: Wiley.
- Werner, J. M., & DeSimone, R. L. (2011). *Human resource development*. United States: Cengage Learning.
- Kapur, S. (1999). *Human resource development & training: in practice*. India: Infinity Books.
- Rao, T. V. (1987). *planning for human resources development*. Vikalpa, 12(3), 45-51.
- Taylor B., & Lippitt, G. L. (1974). *Management development and training handbook*. London, United kingdom: Mcgraw-Hill.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 6.2 (DSE-6.2): Fundamentals of Investment

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Fundamentals of Investment DSE-6.2	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to familiarize learners with different aspects of investment management and risks, introduce them to the framework of securities analysis and valuation and highlight the process of portfolio management.

Learning Outcomes: After completion of the course, learners will be able to:

1. Analyze the environment of investment and risk return framework.
2. Explain bonds in terms of valuation, yields, and risks.
3. Analyze equity shares using different approaches and models.
4. Construct, analyse, select and evaluate portfolios along with a deep understanding of capital market theory and associated models.
5. Comprehend and analyse futures and options and to be able to devise own investment strategies using various options trading strategies in the derivative market.

SYLLABUS OF DSE-6.2

Unit1: Introduction to Investment (9 hours)

Concept of Investment; Investment Decision Process; Avenues for investment- features and classes; Difference between investment, speculation, and gambling; Primary market and Secondary Markets- Trading of securities; Security market indices; Return and risk: concept, calculation; trade-off between risk and return; Impact of taxes and inflation on investments.

Unit 2: Bond Analysis and Valuation (9 hours)

Bond Fundamentals, Estimating bond yields; Bond Valuation; Relationship between bonds prices, interest rates and term to maturity; bond risks and credit rating.

Unit3: Equity Analysis and Valuation (9 hours)

Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis; Valuation of Equity Shares using Dividend Discount Model and P/E Ratio model.

Unit4: Portfolio Management (9 hours)

Portfolio Management- Concept and need; Measurement of Portfolio Return and risk; Diversification-Markowitz Theory; Capital Asset Pricing Model.

Unit5: Mutual Fund and Derivatives (9 hours)

Mutual Fund-concept and types; Overview of Financial Derivatives-Forwards; Futures and Options.

Exercises:

The learners are required to:

1. Extract historical data on daily/monthly/annual prices for stocks in an index from a financial database. Evaluate them in terms of risk and return using appropriate software.
2. Participate in a group discussion on ‘Verifying the existence of Bond price – yield relationship in today’s times with real life examples’.
3. Estimate the Yield-to-Maturity of a corporate bond using relevant software.
4. Carry out moving average analysis on a stock of a real company to decide whether to buy, sell or hold the stock for one month using spreadsheets. Further, learners are also required to assess their decision after one month of decision making.
5. a) Draft a case study to devise an investment strategy for yourself in the short term based on your risk aversion.
b. Prepare a presentation to demonstrate real-life examples of stock market anomalies.
6. Select any 5 companies of your choice. Using appropriate models, forecast their future cash flows, growth rate and cost of capital. Estimate the intrinsic value of stocks of these companies using relevant software.
7. Select any 5 stocks of your choice. Extract past data on their prices and volumes from a financial database. Make investment decisions using appropriate technical analysis tools and techniques. Use any technical analysis software for this purpose.
8. Construct portfolios based on any firm attribute using past data on NSE 500 stocks. Assess the profitability of this investment strategy. Evaluate if the returns on this strategy are explained by standard risk models such as CAPM. Use relevant software for your estimations.
9. Build and analyse option strategies for Index and Stock options using any option building analytical tool.

Suggested Readings:

- Alexander, G. J., Sharpe, W. F., & Bailey, J. V. (2009). *Fundamentals of investments*. PHI Learning.
- Bodie, Z., Kane, A., Marcus, A. J., & Mohanty, P. (2019). *Investments*. McGraw Hill.
- Chandra, P. (2021). *Investment analysis & portfolio management*. Delhi, India: Tata McGraw Hill Education.
- Jones, C. P. (2019). *Investment analysis and management*. United States: Wiley.

- Kevin, S. (2022). *Security analysis and portfolio management*. Delhi, India: PHI Learning.
- Mayo, H. (2020). *An introduction to investment*. Cengage Learning.
- Pandian, P. (2012). *Security analysis and portfolio management*. Delhi, India: Vikas Publishing House.
- Ranganatham, M., & Madhumati, R. (2015). *Security analysis and portfolio management*. (2nd ed.). India: Pearson (India) Education.
- Rustagi, R. P. (2022). *Investment management*. Delhi, India: Sultan Chand.
- Sharma, S. K., & Kaur, G. (2019). *Fundamentals of investment*. Delhi, India: Sultan Chand.
- Tripathi, V. (2020). *Fundamentals of investment*. Delhi, India: Taxmann Publications.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 6.3(DSE-6.3): Advertising

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Advertising DSE-6.3	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The objective of this paper is to familiarise the students with concepts and techniques of advertising used in marketing.

Learning Outcomes

After completion of the course, learners will be able to:

1. Discuss communication objectives behind advertising of various products and services.
2. Describe advertising appeals, elements of print and broadcast advertisement.
3. Elucidate various advertising and media elements in the advertising decisions.
4. Discuss advertising effectiveness.
5. Explain various organizational arrangements and examine the ethical and legal issues of advertising.

SYLLABUS OF DSE-6.3

Unit 1: Introduction to Advertising (9 hours)

Communication Process-basic and elements; Communication Response Hierarchy Models: AIDA Model, Hierarchy of Effects Model, Advertising: significance, types and objectives; DAGMAR Approach; Target audience selection – approaches and basis; Setting of advertising budget: determinants and major methods. Integrated marketing communication- meaning and process.

Unit 2: Advertising Message (9 hours)

Advertising appeals – types; Advertising Copy - Elements of print and broadcast advertisements

Unit 3: Advertising Media Decisions (9 hours)

Major media types: merits and demerits; Factors influencing media choice; Media scheduling-types.

Unit 4: Advertising: Effectiveness (9 hours)

Rationale of Measuring Advertising Effectiveness: Evaluating Communication and Sales effects; Pre and Post-testing techniques

Unit 5: Organisational Arrangements (9 hours)

Advertising Agency: Role, types and selection; Agency remuneration - methods

Social, ethical and legal aspects of advertising in India; Role of Advertising Standards Council of India (ASCI), Recent developments and issues in Advertising

Exercises:

The learners are required to:

1. Discuss communication objectives behind advertising of any product or service.
2. Identify advertising appeals used in any advertisement.
3. Identify various media elements in advertising decisions.
4. Discuss a case study on advertising effectiveness.
5. Present a report on the role of ASCI.
6. Comment on various ethical and legal issues in advertising.
7. Perform a content analysis of various advertising campaigns to:
 - a. Identify the objective of an advertisement forming part of an advertising campaign.
 - b. Find out the target audience of a campaign.
 - c. Prepare a report on various media options used in a campaign.
 - d. Prepare a report on message strategy and copy elements used in the campaign.
8. Develop an advertising campaign for any product or service.

Suggested Readings:

- Belch, G. E., Belch, M. A., & Purani, K. (2009). *Advertising and promotion: an integrated marketing communications perspective*. New York, United States: McGraw Hill Education.
- Gupta, R. (2017). *Advertising*. Delhi, India: Scholar Tech Press.
- Kapoor, N. (2022). *Fundamentals of advertising*. (2nd ed.). Delhi, India: Cengage Learning India Pvt. Ltd.
- Shah, K., & D'Souza, A. (2008). *Advertising and promotions: an imc perspective*. Delhi, India: Tata McGraw Hill Publishing Company Limited.
- Sharma, K. (2018). *Advertising: planning and decision making*. Delhi, India: Taxmann Publication.
- Sharma, S., & Singh, R. (2006). *Advertising: planning and implementation*. (3rd ed.). India: PHI Learning Pvt. Ltd.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 6.4 (DSE-6.4): Business Research Methodology

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business Research Methodology DSE-6.4	4	3	0	1	Pass in Class XII	NIL

Learning Objectives

The course aims to inculcate research aptitude among the learners and equip them with knowledge and skills required to successfully undertake various steps in the research process.

Learning Outcomes

After completion of the course the learners will be able to:

1. Define various research concepts, its types and steps in the research process.
2. Analyse and formulate research problems and assimilate various types of research design.
3. Discuss different scales, sampling techniques and design data collection tools.
4. Interpret and get acquainted with various techniques of data analysis and interpretation.
5. Analyse and prepare a complete research report in appropriate format.

SYLLABUS OF DSE-6.4

Unit 1: Introduction (9 hours)

Meaning and Scope of Research; Application of research in Business; Types of Research- qualitative, quantitative, longitudinal, cross-sectional, fundamental, applied, conceptual and empirical; Characteristics of Good Research; Steps in Research Process; Terminologies of research- Concept, Construct, Variables, Proposition and Hypothesis. Theory and Model; Literature Review and Formulation of Research Question; Philosophies of Research; Induction and Deduction Approach.

Unit 2: Research Design (9 hours)

Research Design- Meaning and Characteristics; Types of Research Design- Exploratory, Descriptive and Experimental. Meaning, Examples and Characteristics of Exploratory Research Design. Methods of Exploratory Research Design. Steps in Exploratory Research. Meaning, Characteristics and Methods of Descriptive Research Design with examples. Meaning and Types of Experimental Research Design.

Unit 3: Data Collection (9 hours)

Measurement and Scaling; Primary scales of Measurement (Nominal, Ordinal, Interval and Ratio). Scales for Measurements of Constructs- Likert, Semantic Differential Scale and Staple; Reliability and Validity; Meaning and Sources of Primary and Secondary Data; Questionnaire Design (also using online tools); Census and Survey Method; Probability and Non-Probability Sampling Techniques; Sample Size Determination.

Unit 4: Data Analysis Using Spreadsheet (9 hours)

Data Preparation and Cleaning; Graphical Presentation of Data; Frequency Distribution, Descriptive Statistics; Steps in Hypothesis Testing; Hypothesis Testing- parametric (z test and t test) and non-parametric (chi- square test).

Unit 5: Report Writing and Ethics (9 hours)

Types of Reports; Steps in Report Writing; Format and Presentation of Report, Referencing (APA, Chicago manual etc.), Ethics in Business Research.

Practical Exercises (30 hours):

The learners are required to:

1. Prepare literature review from a topic of your choice involving business and economics. Also, comment on the following case 1:
Case 1: A product manager wants to know the viability of a new innovative product being launched by his company. What are the steps that need to be followed in his research?
2. Identify the type of a research design that will be most appropriate in a given scenario as per Case 1..
3. Apply online tools and platforms, design a questionnaire using various kinds of questions including Likert scale statements to address a particular business problem.
4. Use spreadsheet to practice t- test, z-test and Chi- square test on the secondary data from a given sample set of data.
5. Prepare a brief report following proper format in Word processing software.

Suggested Readings:

- Bryman, A. (2020). *Business research methods*. Oxford University Press.
- Bryman, A., Bell, E., & Harley, B. (2019). *Business research methods*. Oxford, United Kingdom: University Press.
- Bryman, A., & Bell, E. (2011). *Business research methods*. (3rd ed.). Cambridge, United States: Oxford University Press.
- Chawla D., & Sondhi N.(2023). *Research Methodology: Concepts and Cases*. (2nd ed.). Delhi, India: Vikas Publishing.
- Cooper, D. R., & Schindler, P. S. (2014). *Business research methods*. (12th ed.). New York, United States: McGraw Hill International Edition.

- Creswell, J. D., & Creswell, J. W. (2017). *Research design: qualitative, quantitative, and mixed methods approaches*. United States: SAGE Publications.
- Dangi, H., & Dewan, S. (2016). *Business research methods*. India: Cengage Learning India Pvt. Ltd.
- Field, A. (2013). *Discovering statistics using IBM SPSS statistics*. Sage.
- Hair, J. F., Page, M., & Brunsveld, N. (2019). *Essentials of business research methods* (4th ed.). Routledge. <https://doi.org/10.4324/9780429203374>
- Ken, B. (2019). *Business statistics: for contemporary decision making*. United States: John Wiley & Sons.
- Kothari, B. L. (2007). *Research methodology: tools and techniques*. Jaipur, India: ABD Publishers.
- Mishra, P. (2014). *Business research methods*. Oxford University Press.
- Newman, W. L. (2021). *Social research methods: qualitative and quantitative approaches*. (8th ed.). Pearson.
- Saunders, M. (2010). *Research methods for business*. Pearson Education
- Schindler, P. S. (2021), *Business research methods*. (13th ed.). India: Mc Graw Hill Education
- Sekran, U., & Bougie, R. (2015). *Research methods for business: a skill building approach*. (6th ed.). United States: Wiley.
- Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin, M. (2013). *Business research methods*. (9th ed.). United States: South Western Cengage Learning.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 6.5 (DSE-6.5): Social Accounting

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Social Accounting DSE-6.5	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to help learners to know issues in Social Accounting and Reporting and how these issues can be reported more transparently and responsibly.

Learning Outcomes

After completion of the course, learners will be able to:

1. Compare Conventional Accounting System with Social Accounting.
2. Describe and measure various Social Costs and Social Benefits
3. Analyse Corporate Social Accounting.
4. Evaluate the framework and standards of Corporate social reporting.
5. Evaluate the impact of corporate activities at the National and Global Levels.

SYLLABUS OF DSE-6.5

Unit 1: Conventional Accounting and Shift in Paradigm (6 hours)

Traditional Framework of Accounting, Limitations with traditional framework of Accounting, Shift in Paradigm. Historical Development & Evolution of Social Accounting. Rationale for Social Accounting.

Unit 2: Social Benefits and Costs (9 hours)

Social Benefits and Costs. Measurement of Costs and Benefits. Social Impact Assessment of Business Activities. Seidler's Model for Social Income Statement, Abt's Model, Ralph's Comprehensive Social Benefit Cost Model.

Unit 3: Corporate Social Accounting (9 hours)

Definitions of Social Accounting, Responsibility Accounting, Objectives & Scope of Social Accounting. Role & Importance. Social Accounting in India. Approaches, Challenges in Social Accounting. Theories of Social Accounting (Stakeholder, Legitimacy, Institutional).

Unit 4: Corporate Responsibility Approach for Reporting (11 hours)

Social Performance Indicators. Corporate Social Responsibility, CSR Reporting Framework in Companies Act 2013. Sustainability Reporting. Triple Bottom Line. SEBI Guidelines on Business Responsibility & Sustainability Reporting. Stakeholder Engagement and Reporting. Need for Corporate Social Reporting.

Unit 5: National and Global Social Accounting (10 hours)

International accounting standards, frameworks, and guidance – SASB, GRI, SDG. National Income and Social Accounting, Social Accounting Matrix. Social Audit and Assurance. Socially Responsible Investment.

Exercises:

The learners are required to:

1. Prepare a small report on conventional accounting and shift in a paradigm based on the research papers.
2. Identify the different types of social costs based on the financial statements of selected companies.
3. Give a presentation on corporate social accounting by collecting information from the annual reports of select companies.
4. Evaluate the impact of the Corporate Responsibility Approach for Reporting on the financial performance of the select national companies based on their financial statements.
5. Prepare a project on analysing unique aspects of social accounting in the nonprofit sector and reporting on social outcomes and impact for nonprofits.
6. Do a comprehensive analysis of National and Global Social Accounting standards and procedures.

Suggested Readings:

- Bhanumurthy, K. V. (2011). *Business ethics and corporate responsibility - about social responsibility standards*. In R. Mishra, & J. Kiranmai, Corporate Governance in Asia. (pp. 236-247). Delhi, India: Allied Publishers Pvt. Ltd.
- Bhanumurthy, K. V., Bhandari, V., & Pandey, V. (2014). *Does Indian stock market encourage socially responsible companies?* Manthan Journal of Commerce and Management, 1(1), 1-34.
- Ramanathan, K. V. (1976). Toward a theory of corporate social accounting. *The accounting review*, 51(3), 516-528.
- Gray, R., Collison, D., & Bebbington, J. (1998). Environmental and social accounting and reporting. *Financial reporting today*, 179-214.
- Retolaza, J. L., & San-Jose, L. (2021). Understanding Social Accounting Based on Evidence. *SAGE Open*, 11(2). <https://doi.org/10.1177/21582440211003865>
- Owen, T. S. D. (2001). Introduction social accounting, reporting and auditing: beyond the rhetoric?.
- Shaikh, J. M., & Jakpar, S. (2007). Dispelling and construction of social accounting in view of social audit. *Information Systems Control Journal*, 2(6).
- Gray, R. (2013). Back to basics: What do we mean by environmental (and social) accounting and what is it for?—A reaction to Thornton. *Critical perspectives on Accounting*, 24(6), 459-468.
- Robbins, P., Hintz, J., & Moore, S. A. (2022). *Environment and society: a critical introduction*. United States: John Wiley & Sons.
- Trivedi, V., & Shrivastava, V. K. (2011). *Environment and social concerns*. Delhi, India: Concept Publishing Co.
- Verma, M. K. (2018). *Globalisation, environment and social justice: perspectives, issues and concerns*. Delhi, India: Routledge.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 6.6 (DSE-6.6): Environmental Accounting

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Environmental Accounting DSE-6.6	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to help learners to know issues in Environmental Accounting and how these issues can be reported more transparently and responsibly.

Learning Outcomes

After completion of the course, learners will be able to:

1. Compare the Conventional Accounting System with Environmental Accounting.
2. Describe the Environmental costs and benefits.
3. Analyse Corporate Environmental Accounting.
4. Analyse the rationale of the New Accounting Framework and the Corporate Responsibility Approach.
5. Evaluate the impact of corporate activities at the National and Global Levels.

SYLLABUS OF DSE-6.6

Unit 1: Conventional Accounting and Shift in Paradigm (6 hours)

Traditional Framework of Accounting, Limitations with traditional framework of Accounting, Shift in Paradigm, Increasing awareness of Environmental Issues. Rationale for Environmental Accounting. Importance of environmental accounting in sustainable development.

Unit 2: Environmental Costs (9 hours)

Different Levels of Environmental Costs, Components of Environmental Costs, Externalities, Costs of Externalities, True Cost and Hidden Cost and Life Cycle Assessment, Role of Environmental Costing, Environmental cost-benefit analysis, Energy and Environmentally Differentiated Accounting

Unit 3: Corporate Environmental Accounting (9 hours)

Corporate Environmental Accounting, Environmental Accounting Methods, Environmental Management Accounting and Environmental Audit. Carbon Accounting, Carbon footprint calculation and reduction strategies. Environmental Performance Indicators

Unit 4: Corporate Reporting on Environmental Impact (9 hours)

Triple Bottom Line Reporting, CSR Reporting and Green Accounting, SEBI Guidelines on Business Responsibility & Sustainability Reporting. Need & Significance of Environmental Reporting Standards, GRI, SASB, BR&SR. Green Energy Stocks & ESG Index

Unit 5: National and Global Environmental Accounting (12 hours)

National Environmental Accounting, System of Integrated Environmental and Economic Accounts (SEEA), Economy-wide material flow accounts, Environmental protection expenditure accounts, Assessment of Environment Cost and Benefits, Green Accounts and Green GDP, Greenhouse Gas Emissions; Global Environmental Accounting, Sustainable Economic Development and Environmental Kuznets Curve.

Exercises:

The learners are required to:

1. Prepare a small report on conventional accounting and shift in a paradigm based on the research papers.
2. Identify the different types of environmental costs based on the financial statements of selected companies.
3. Give a presentation on corporate environmental accounting by collecting information from the annual reports of select companies.
4. Evaluate the impact of the Corporate Responsibility Approach for Reporting on the financial performance of the select national companies based on their financial statements.
5. Make a comparative analysis of National and Global Environmental Accounting based on the policies adopted by selected national and global companies.

Suggested Readings:

- Bhanumurthy, K. V. (2011). *Business ethics and corporate responsibility - about social responsibility standards*. In R. Mishra, & J. Kiranmai, Corporate Governance in Asia. (pp. 236-247). Delhi, India: Allied Publishers Pvt. Ltd.
- Bhanumurthy, K. V., Bhandari, V., & Pandey, V. (2014). *Does Indian stock market encourage socially responsible companies?* Manthan Journal of Commerce and Management, 1(1), 1-34.
- Callan, S. J., & Thomas, J. M. (2013). *Environmental economics and management: theory, policy, and applications*. Dryden Press.
- Jha, R., & Bhanumurthy, K. V. (2009). *Environmental sustainability – consumption approach*. London, United Kingdom: Routledge.
- Naik, I. C. (2016). *Environmental movements, state and civil society*. Jaipur, India: Rawat Publications.
- Odum, H T. (1995). *Environmental accounting: energy and environmental decision making*. United States: Wiley.
- Porchelvi, A. (2020). *Environmental reporting and company characteristics: a study of indian companies*. International Journal of Research and Analytical Reviews, 7(1), 429-440.
- Porchelvi, A. (2019). *Environmental reporting practices: an analysis of indian companies*. EPRA International Journal of Economic and Business Review, 7(10), 83-93.
- Robbins, P., Hintz, J., & Moore, S. A. (2022). *Environment and society: a critical introduction*. United States: John Wiley & Sons.
- Trivedi, V., & Shrivastava, V. K. (2011). *Environment and social concerns*. Delhi, India: Concept Publishing Co.
- Verma, M. K. (2018). *Globalisation, environment and social justice: perspectives, issues and concerns*. Delhi, India: Routledge.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 6.7 (DSE-6.7): Industrial Laws

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Industrial Laws DSE-6.7	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to familiarize the students with the understanding and provisions of industry related laws. Case studies and issues involved in industrial laws are required to be discussed.

Learning Outcomes

After completion of the course, learners will be able to:

1. Acquaint themselves with the basic framework of payment of wages.
2. Analyse the calculation of bonus and eligibility to receive bonus as per legislation.
3. Examine the schemes for labour and their benefits enacted under the Indian legislation.
4. Create channels to extend the benefits of different schemes of insurance available for a defined set of employees.
5. Interpret the legal structure provided for social security.

SYLLABUS OF DSE-6.7

Unit 1: Payment of Wages (7 hours)

Definitions under Payment of Wages legislation[#]; Fixation of Wage Period; Time of Payment of Wages; Mode of Payment; Deductions from Wages and Fines.

Unit 2: Payment of Bonus (11 hours)

Definitions under the Payment of Bonus legislation[#]; allocable surplus, available surplus; determination of bonus; calculation of bonus; eligibility for bonus; disqualifications for bonus; payment of minimum and maximum bonus; set on and set off of allocable surplus; deductions of certain amounts from bonus payable; time limit for payment of bonus.

Unit 3: Employees Provident Fund (9 hours)

Definitions under the legislation[#]; EPF Schemes– Employees’ Provident Fund Scheme; Employees’ Pension Scheme; Employees’ Deposit linked Insurance Scheme.

Unit 4: Employees State Insurance (9 hours)

Definitions under the legislation[#]; Partial and Permanent Disablement; ESI Corporation; Contributions; Benefits available under Employees’ State Insurance.

Unit 5: Payment of Gratuity (9 hours)

Definitions under the legislation[#]; continuous service; payment of gratuity; forfeiture of gratuity; determination of amount of gratuity.

Exercises:

The learners are required to:

1. Enlist authorized deductions from wages. Identify unauthorized deductions faced by workers/ employees in your local area.
2. Identify practices of dissemination of bonuses paid by business units.
3. Discuss various schemes within the ambit of employees’ provident fund.
4. Visit nearby ESI hospital or dispensary and enlist the services available for employees covered under the legislation.
5. Identify scenarios wherein employees’ gratuity can be forfeited.

Suggested Readings:

- Maheshwari, S. N., Maheshwari, S. K. (2018) *Industrial laws*. Delhi, India: Himalaya Publishing House Pvt. Ltd.
- Malik, K. L.(2021) *Industrial laws and labour laws*. Lucknow, India: Eastern Book Company,.
- Sharma, J. P. (2018) *Simplified approach to labour laws*.(5th ed.). Delhi, India: Bharat Law House Pvt. Ltd.
- Singh, A. (2021) *Introduction to labour and industrial laws*. Nagpur, India: Wadhwa and Company.
- New Industrial and Labour Laws (2023). Delhi, India: Taxmann Publication.

Additional Resources

- Arora, S., & Arora, R. (2018). *Industrial laws*. Delhi, India: Taxmann Pvt Ltd.
- Institute of Company Secretaries of India. *Executive programme-module II, Paper 5 economic and labour laws*. Delhi, India.
- Srivastava, S. C. (2022). *Industrial relations & labour laws*. Uttar Pradesh, India: Vikas Publishing House (P) Ltd.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

#From the date of implementation of labour codes, this syllabus shall be disseminated as per new labour codes (Code on Wages and Code on Social Security)

Discipline Specific Elective Course- 6.8 (DSE-6.8): Export-Import Management

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Export-Import Management DSE-6.8	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to develop an understanding and build knowledge on the key aspects of export-import management in India and enable students to become export professionals and entrepreneurs in the fast-changing global environment.

Learning Outcomes

After completion of the course, learners will be able to:

1. Analyse the basics of export-import management in India.
2. Evaluate various export incentives and schemes designed for business firms and exporters.
3. Organise and plan the documents required for export and import transactions and export finance.
4. Analyse the different operations involved in executing export orders.
5. Summarize the procedure and documentation formalities, practices and regulations governing export trade.
6. Create awareness about India's policy reforms to promote export competitiveness.

SYLLABUS OF DSE-6.8

Unit 1: Basics of Export-Import Management (11 hours)

An overview of Foreign Trade Policy; An overview of export-import management system in India; Deemed exports; Importance of exports to economic growth; Understanding Export--Import Operations; Steps of export shipment from India; Processing of an Export Order; Legal Formalities for Getting Started in Foreign Trade; International Commercial (INCO) Terms 2020; Rules of Origin & Certificates of Origin;

Unit 2: Export-Import Procedure and Documentation (9 hours)

EXIM procedure; Export Documents related to goods, shipment and payment; Import documents used in import transaction; Export and Import through Post & Courier. Export finance: pre-shipment and post-shipment;

Unit 3: An Overview of Export Promotion Schemes and Organisational Support (9 hours)

NiryatBandhu Scheme, MEIS, SEIS, Information on Registered Exporter (REX) System, SCOMET guidelines; Export Incentives: Scheme For Remission of Duties or Taxes on Export Products (RoDTEP), Scheme For Rebate of State and Central Taxes and Levies (RoSCTL); Export Promotion Capital Goods (EPCG); Organisational support: government regulatory agencies involved in export and import i.e. Department of Commerce and Industry, Directorate General of Foreign Trade (DGFT), Directorate General of Trade Remedies (DGTR), Export Promotion Councils, Commodity Boards and Export Inspection Council (EIC).

Unit 4: Legal framework of Custom Law (9 hours)

Indian Customs Electronic Gateway (ICEGATE); Indian Customs EDI System (ICES); Procedure for clearance of imported and export goods.

Unit 5: Make in India and Export Competitiveness (7 hours)

NITI's Aayog Export Preparedness Index, 2020 – Policy, Business Ecosystem, Export Ecosystem, Export Performance, Learning and strategies; Emerging export entrepreneurs in India; Micro Exporters Policy (MEP).

Exercises:

The learners are required to:

1. Prepare flow-chart of export-import management system in India by accessing the steps prescribed by DGFT.
2. Access the DGFT website and if possible, interact with officials of DGFT for an in-depth and practical understanding of export import management and export finance.
3. Make field visits to various Export Promotion Councils (EPC) for goods and services established by the Department of Commerce and Industry, GOI.
4. Access the ICEGATE and ICES portal on FAQ to understand the legal framework of custom law.
5. Prepare case studies on emerging exporters in India and learn the contribution of the Make in India initiative in export promotion through survey reports and government decisions.
6. Prepare a campaign to create awareness about India's policy reforms to promote export competitiveness

Suggested Readings:

- Custom Manual (2018). *Central board of indirect taxes & customs, India.*
- Gupta, P. (2020). *Export-import management.* Tata McGraw Hill.
- Joshi, R. M. (2018). *International marketing.* OXFORD University Press.
- Lall, M., & Ahmed, S. (2021). *Export-import procedure and documentation.* Delhi, India: Sultan Chand & Sons.
- NITI Aayog (2020). *Export preparedness index.*
- Paul, J., & Aserkar, R. (2008). *Export-import management.* OXFORD University Press.

- Singh, R. (2020). *Export and import management: text and cases*. SAGE Publishing.
- Rai, U. K. (2010). *Export-import and logistics management*. (2nd ed.). PHI Learning.

Important Weblinks

- <https://www.dgft.gov.in/CP/?opt=export-management-system>
- <https://www.dgft.gov.in/CP/?opt=import-management-system>
- https://www.icegate.gov.in/about_icegate.html
- https://cip.icegate.gov.in/CIP/#/import_and_export_through_post
- https://cip.icegate.gov.in/CIP/#/import_and_export_through_courier
- <https://www.youtube.com/watch?v=3lxRK76JwH4>
- <https://www.youtube.com/watch?v=eq2WRACDMfw>
- https://www.youtube.com/watch?v=dUpVkNGA_q0

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Discipline Specific Elective Course- 6.9 (DSE-6.9): Business Incubation

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business Incubation DSE- 6.9	4	3	0	1	Pass in Class XII	NIL

Learning Objectives

The course aims to familiarize the learners with development of business incubators and its management.

Learning Outcomes

After completing the course, the learners will be able to:

1. Explain the incubation as a concept, types of business incubators and the role played by business incubators in supporting entrepreneurial efforts;
2. Describe the process of business incubation, incubator structure, and value propositions leading to start-up development;
3. Explain about various funding opportunities available to business incubators and understand the funding needs of the incubator;
4. Explain about various aspects of development of a business incubator, such as preparation of feasibility study, team building, and preparation of business plan;
5. Carry management of business incubators involving formulation of policy for entry and exit, employee management, identification of key performance indicators and mentoring process.

SYLLABUS OF DSE-6.9

Unit 1: Introduction (5 hours)

Business Incubation- Concept and Principles; Incubator and Incubation; Pre-requisites of incubator; Development of an incubator; Types of incubators; Corporate and educational incubators. Incubation and Entrepreneurship. Business incubation models and success factors. Virtual business incubation. Agribusiness incubation. Government Policies and Programmes, Role of business incubation in the economy.

Unit 2: Incubation Process (7 hours)

Process of business incubation and business incubator; Pre-incubation and post-incubation; Idea lab; Business plan structure; Value proposition. Role of business incubation in start-up development.

Unit 3: Incubator Business Environment (7 hours)

Managing business incubator; Financing business incubator; Owners and Fund providers; Seed funding/venture capital; Angel Financiers: types, nature, and procedures; Services of incubators.

Unit 4: Planning an Incubator (13 hours)

Feasibility study; Team formation and team building; Examining sample business idea and writing business plans; Developing business plan; Business incubation marketing and stakeholder management; Understanding investor/lender's perspective and presenting business plan; Valuation of business plan and elevator pitch.

Unit 5: Managing Business Incubator (13 hours)

Policy formulation for entry and exit; Incubation structures; Roles and responsibilities of key players; Managing incubator employees; Performance indicators of business incubator. Mentoring process; Legal issues and other formalities.

Practical Exercises (30 hours):

The learners are required to:

1. Develop a comparative study of various business incubators in the context of real- life cases.

2. Analyse the case of a start-up and elaborate upon the business incubation process and business plan structure.
3. Identify funding sources for various business incubators on the basis of real-life examples.
4. Develop a business incubator plan and prepare its management plan.
5. Discuss various legal issues and other formalities for business incubator with help of case study

Suggested Readings:

- Adkins, D. (2002). *A brief history of business incubation in the United States*. Athens, Greece: National Business Incubation Association.
- Anand, P., Prasad, S., Mukherjee, S., Shukla, A. (2021). *The sustainability and challenges for entrepreneurship, business incubation and technology start-ups in India*. Eureka Publications.
- Blokdyk, G. (2021). *Business incubator A complete guide*. Brendale, Australia: 5starCooks.
- Gerl, E. (2000). *Brick and mortar, renovating or building a business incubation facility*. Athens, Greece: National Business Incubation Association
- Leonard, J. (2014). *Startup incubators and business accelerators: The Easy Way*. United States: CreateSpace Independent Publishing Platform.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

Note: Students in the team shall visit various centres of Incubation such as Incubation Centre at NSIC, NISBURD, MSME, etc., and other colleges' and Management Institutes' incubation centres. After the visit, the students have to present their learning experiences in the form of a formal report and the same will form a part of joint evaluation by internal and external examiners after taking formal viva-voce of the students. The evaluation of the submitted project report shall be completed after the classes are disbursed but before the commencement of theory examinations.

POOL OF GENERIC ELECTIVES

General Elective Course- 6.1 (GE-6.1): Business Organisation

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical / Practice		
Business Organisation GE- 6.1	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to familiarize the students with the forms of business organisation and contemporary issues.

Learning Outcomes

After completion of the course, learners will be able to:

1. Analyse the dynamics of business organisations
2. Describe the various forms of business organisations
3. Examine varied perspectives related to business environment and entrepreneurship.
4. Appreciate the change in working pattern of modern organisations.
5. To enable them to analyze and understand the emerging issues and challenges of the organization.

SYLLABUS OF GE-6.1

Unit 1: Introduction (7 hours)

Business – Concept, nature and scope, business as a system, business objectives, business and environment interface, distinction between business, commerce and trade, Business ethics, social responsibilities of Business

Unit 2: Business Enterprises (11 hours)

Forms of Business Organisation: Sole Proprietorship, Partnership firm, Joint Stock Company, One Person Company, Cooperative society; Limited Liability Partnership; Multinational Corporations; Choice of Form of Organisation; Business Combination: Need and Objectives, Forms: Mergers, Takeovers and Acquisitions

Unit 3: Business Environment (9 hours)

Meaning and significance of Business environment, Internal and external environment, Dimensions of Business Environment; Uncertainty and business; Environmental Analysis and Diagnosis, Environment scanning techniques: SWOT and ETOP

Unit 4: Entrepreneurship: Founding the Business (11 hours)

Entrepreneur-Entrepreneurship-Entreprise; entrepreneurial ideas and opportunities in contemporary business environment; Process of entrepreneurship; Forms of entrepreneurship; Skill India, Start Up India, Make in India, Globalisation

UNIT 5: Contemporary Issues of Business Organisations (7 hours)

Emerging Issues and Challenges; Innovation in Organisational Design; Learning Organisations, Workforce Diversity, Franchising, Outsourcing, and E-commerce; Government and business interface; Sustainability; Digitalisation and Technological innovations

Exercises:

The learners are required to:

1. Complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.
2. Visit different enterprises and present a report on business models followed by them through a comparative analysis.
3. Identify various elements affecting the business environment and conduct SWOT analysis for the company identified.
4. Record and report their observations regarding the emerging issues and challenges of Business Organisations
5. Identify changes in the working pattern of modern organisations.

Suggested Readings:

- Basu, C. (2017). *Business organisation and management*. McGraw Hill Education.
- Drucker, P. F. (1954). *The practice of management*. New York, United States: Harper & Row.
- Chhabra, T. N. (2021). *Business organisation and management*. Delhi, India: Sun India Publications.
- Kaul, V. K. (2012). *Business organisation management*. Pearson Education.
- Koontz, H., & Weihrich, H. (2012). *Essentials of management: an international and leadership perspective*. McGraw Hill Education.
- Singh, B. P., & Singh, A. K. (2002). *Essentials of management*. Delhi, India: Excel Books Pvt. Ltd.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

**General Elective Course- 6.2 (GE-6.2): Financial Management for
Beginners**

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Financial Management for Beginners GE-6.2	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to familiarize the students with the basic concepts of financial management.

Learning Outcomes

After completion of the course, learners will be able to:

1. Analyse the concept of the time value of money and risk & return.
2. Interpret financial analysis with the aid of various financial statements & analyse the capital budgeting process and techniques.
3. Analyse the cost of capital, capital structure and leverage.
4. Examine dividend & working capital dividend decisions.
5. Perform valuation of securities.

SYLLABUS OF GE-6.2

Unit 1: Introduction (9 hours)

Meaning and importance of finance. Time value of money (Compounding & Discounting), Risk & Return. Alternative investment options, Sources of long-term financing and short term financing.

Unit 2: Financial Analysis & Capital Budgeting (12 hours)

Financial statements- income statement, balance sheet, Ratio analysis: meaning, significance and limitations. Current ratio, quick ratio, absolute liquidity ratio, debt-equity ratio, interest coverage ratio, inventory turnover ratio, debtors turnover ratio, average collection period,

creditors turnover ratio, average payment period, return on capital employed, return on equity, earnings per share, dividend per share, price-earning ratio.

Capital budgeting process, Capital budgeting techniques (Payback period, Discounted payback period, NPV, IRR).

Unit 3: Cost of Capital & Capital Structure (7 hours)

Concept of cost of capital and capital structure: Cost of debt capital, Cost of preference share capital, Cost of equity share capital, Weighted average cost of capital (WACC). Meaning of leverage. Operating leverage, Financial leverage, Combined leverage.

Unit 4: Dividend Decisions & Working Capital (8 hours)

Types of dividends, Dividend policies and factors affecting dividend policies. Stock-split and bonus Shares. Concept of working capital, its components and factors affecting working capital requirements.

Unit 5: Valuation of Securities (9 hours)

Types of risks and returns. Concept of valuation, Equity valuation & analysis, Bond valuation & analysis.

Exercises:

The learners are required to:

1. Explain the importance of time value of money and how it is related to investment.
2. Analyse and interpret case studies on capital budgeting, financial structure and working capital of a company based on annual reports and other information.
3. Determine the capital structure of various companies from their annual reports.
4. Define the concept of working capital dividend decisions with the help of suitable examples.
5. Use sample excel data for valuation of securities.

Suggested Readings:

- Chandra, P. (2016). *Finance sense: finance for non finance executives*. Tata McGraw Hill.
- Hawawini, G., & Viallet, C. (2022). *Finance for non finance managers*. India: Cengage Delmar Learning India Pvt Ltd.
- Siciliano, G. (2014). *Finance for nonfinancial managers (briefcase books series)*. Tata McGraw Hill.
- Maheshwari, S. N. (2019). *Elements of financial management*. Delhi, India: Sultan Chand & Sons.
- Maheshwari, S. N. (2019). *Financial management – principles & practice*. Delhi, India: Sultan Chand & Sons.
- Tripathi, V. (2019). *Basic financial management*. Delhi, India: Taxmann Publication.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

General Elective Course- 6.3 (GE-6.3): Basics of Advertising

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Basics of Advertising GE-6.3	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The objective of this paper is to familiarise the students with concepts and techniques of advertising used in marketing.

Learning Outcomes

After completion of the course, learners will be able to:

1. Explain various introductory concepts of advertising.
2. Discuss advertising copy decisions.
3. Evaluate the use of different types of advertising media.
4. Discuss different types of advertising agencies.
5. Explain advertising effectiveness.

SYLLABUS OF GE-6.3

Unit 1: Basic Concepts (9 hours)

Communication: Meaning and process. Advertising: Meaning, Significance, and Types. Difference between advertising and publicity, advertising and personal selling. Sales and communication objectives for advertising. Advertising budget: Methods. Target audience: Meaning and basis of selection.

Unit 2: Advertising Copy Decisions (9 hours)

Message Appeals Rational and Emotional; Advertising Copy: Elements of Print Advertising Copy

Unit 3: Advertising Media Types (9 hours)

Types of Media: Merits and Demerits; Advertising through internet and interactive media - issues and considerations

Unit 4: Advertising Agency (9 hours)

Types and Selection of advertising agency

Unit 5: Evaluating Advertising Effectiveness (9 hours)

Evaluating Communication and Sales Effect -relevance and techniques.

Exercises:

The learners are required to:

1. Discuss case studies on different methods of setting advertising budget.
2. Analyse various advertising copy decisions of different firms.
3. Discuss the role of different advertising media types in the present times.
4. Present case studies on selection of advertising agencies.
5. Assess the effectiveness of any advertisement.

Suggested Readings:

- Belch, G. E., Belch, M. A., & Purani, K. (2009). *Advertising and promotion: an integrated marketing communications perspective*. New York, United States: McGraw Hill Education.
- Gupta, R. (2017). *Advertising*. Delhi, India: Scholar Tech Press.
- Kapoor, N. (2022). *Fundamentals of advertising*. (2nd ed.). Delhi, India: Cengage Learning India Pvt. Ltd.
- Shah, K., & D'Souza, A. (2008). *Advertising and promotions: an imc perspective*. Delhi, India: Tata McGraw Hill Publishing Company Limited.
- Sharma, K. (2018). *Advertising: planning and decision making*. Delhi, India: Taxmann Publication.
- Sharma, S., & Singh, R. (2006). *Advertising: planning and implementation*. (3rd ed.). India: PHI Learning Pvt. Ltd.

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

General Elective Course- 6.4 (GE-6.4): Computerized Accounting System

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Computerized Accounting System GE-6.4	4	2	0	2	Pass in Class XII	Studied Accounting for Everyone (GE-5.3)

Learning Objectives

This course aims to impart the skills needed for recording business transactions and producing final accounts by a non-commerce student using computerised accounting software.

Learning Outcomes

After completion of the course, learners will be able to:

1. Develop manual and computerised accounting system environments.
2. Create structure of a computerised accounting system for a business firm.
3. Record day to day business transactions in computerised accounting system
4. Describe and make necessary adjustments for goods and service tax (GST) while recording business transactions
5. Demonstrate and generate various accounting reports for analysis and decision making

SYLLABUS OF GE-6.4

Unit-1: Introduction to Accounting (3 hours)

Accounting – meaning, importance and need, its objectives and relevance to business establishments and other organisations, and individuals. accounting information: meaning, users and utilities, sources of accounting information. some basic terms –transaction, account, asset, liability, capital, expenditure & expense, income, revenue, gain, profit, surplus, loss, deficit. debit, credit, accounting year, financial year, financial accounting principles.

Unit-2: Recording of business transactions and preparation of financial statements (7 hours)

Features of recordable transactions and events; types of accounts: personal account, real account and nominal account; rules for debit and credit; double entry bookkeeping system, journalizing transactions; preparation of ledgers; fundamental accounting equation; preparation of Trial Balance; concept of revenue and capital; preparation of Trading and Profit & Loss Account and Balance Sheet manually.

Unit-3: Computerised Accounting System (3 hours)

Computerised Accounting Systems: Basics of computerised accounting systems; difference between manual and computerized accounting system; overview of available software packages for computerized accounting; factors affecting selection of suitable Computerised accounting software; procurement and installation of computerised accounting software.

Using any popular accounting software: create, select, shut, and delete a Company; setting security features of company; date and period features; configure and features settings; backup and restore data of a company.

Unit-4: Creating Masters and voucher entry (12 hours)

Creating Accounting Ledgers and Groups: Single create vs. multiple create, creating ledger under a group and entering opening balances

Creating Stock Items and Groups: Creating unit of measurement, creating stock groups using single or multiple create feature under an existing group, creating Stock items using single or multiple feature under an existing group,

Voucher Entry: Types of vouchers, selection of voucher type for transactions, vouchers entry, voucher number and date settings, voucher entry with more than one debit or credit accounts, editing and deleting a voucher and printing of voucher.

Unit-5: Taxation and Generating Reports: (5 hours)

Taxation: Accounting for Goods and Service Tax

Generating Reports: Cash Book, ledger accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Ratio analysis and Cash Flow Statement; exporting reports in pdf and excel formats.

Note: The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred to in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.

Practical Exercises (60 hours):

The learners are required to:

1. Discuss relevant provisions of the computerised accounting system environment.
2. Analyse the basic business transactions of select firms and create structure of computerised accounting systems .
3. Apply a computerised accounting system on manually prepared accounts of a firm.
4. Determine the tax amount with the help of computerised accounting entries.
5. Prepare the accounting reports of any three companies of your interest and comment how these accounting reports helpful in decision making

Suggested Readings:

- Charles, T. N., Gary, L. S., John, A. E., & Donna, R. P. (2017). *Introduction to financial accounting*. United States: Pearson.
- Goyal, B. K., & Tiwari, H. N. (2022). *Financial accounting*. Delhi, India: Taxmann.
- Kumar, A. (2018). *Financial accounting*. Delhi, India: Singhal Publication.
- Lal, J., Srivastava, S., & Abrol, S. (2017). *Financial accounting text and problems*. Delhi, India: Himalaya Publishing House.
- Leonardo, A. R., Qanis, J. R., & Alderman, C. W. (1990). *Accounting information systems: a cycle approach*. United States: Publisher Wiley.
- Lt. Bhupinder. (2020). *Financial accounting – concepts and applications*. Delhi, India: Cengage.
- Monga, J. R., & Bahadur, R. (2023). *Financial accounting: concept and applications*. Delhi, India: Scholar Tech Press.
- Hurt, R. L. (2015). *Accounting information systems: basic concepts and current issues*. United States: McGraw Hill.
- Sah, R. K. (2020). *Concept building approach to financial accounting*. Delhi, India: Cengage Learning India Pvt. Ltd.
- Sehgal, A., & Sehgal, D. (2019). *Fundamentals of financial accounting*. Delhi, India: Taxmann.
- Tulsian, P. C. (2023). *Financial accounting*. Delhi, India: S. Chand.

Additional Resources:

- Tally ERP 9 Training Guide – 4th Edition. Ashok K Nadhani. Publisher: BPB Publications
- Tally ERP 9 book advanced user. Publisher: Swayam Publication (www.tallyerp9book.com)
- **Web resource:** <http://tallyerp9book.com/TallyERP9-Book-Content.html>

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

General Elective Course- 6.5 (GE-6.5): E-Filing of Returns

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
E-Filing of Returns GE-6.5	4	2	0	2	Pass in Class XII	NIL

Learning Objectives

The course aims to equip students with the practical skills required for filing of returns under Income Tax Laws.

Learning Outcomes

After completing of the course, learners will be able to:

1. Examine the basic concepts of income tax applicable to an individual assessee.
2. Explain the provisions when business or professional income is computed on estimated basis.
3. Demonstrate e filing of return.
4. Analyse the provisions of TDS.
5. Demonstrate e filing of TDS returns.

SYLLABUS OF GE-6.5

Unit 1: Income tax: An overview (5 hours)

Incomes taxable under different heads, deductions available from gross total income, computation of total income and tax liability of individuals, PAN and due date of filing of income tax return; Provisions related to advance payment of tax; New tax regime for individuals; Reliefs for an individual.

Unit 2: Maintenance of accounts, audit, and taxation on presumptive basis (7 hours)

Provisions of maintenance of accounts by certain persons carrying on profession or business [Sec.44AA]; Provisions of audit of accounts of certain persons carrying on business or profession [Sec.44AB]; Special provision for computing profits and gains of business on presumptive basis [Sec.44AD]; Special provision for computing profits and gains of profession on presumptive basis [Sec.44ADA]; Special provision for computing profits and gains of business of plying, hiring or leasing goods carriages [Sec. 44AE].

Unit 3: e-Filing: Conceptual framework and filing of Income Tax Returns (9 hours)

Meaning and merits of e-Filing; Filing of income tax returns in ITR-1, ITR-2, ITR-3, ITR-4, ITR-5 and ITR-U.

Unit 4: Tax Deducted at Source (4 hours)

Provisions relating to TDS; Schedule for deposit of TDS; Schedule for submission of TDS returns; Exemption from TDS: Form 13, 15G and 15H; Form 16, AIS.

Unit 5: e-Filing of TDS returns (5 hours)

Prescribed forms for filing of TDS returns; Practical workshop on e-filing of TDS returns [Form 24Q and Form 26Q].

Practical Exercises (60 hours):

The learners are required to:

1. Discuss basic concepts of Income taxable under Income-tax Act, 1961 from the official website of Government of India.
 - a. Explain relevant provisions to understand basic concepts of income tax applicable to an individual assessee.
 - b. Give hands-on simulating exercise relating to due dates and advance payment of income tax.
2. Refer to the Finance Act to know about the amendments done in various provisions of the Income-tax Act, 1961.
3. Explain the process of e-filing by showing the video e-filing 2.0 guided tour on the official website of Income Tax department, Government of India.
4. Do hands-on training to furnish Income Tax Return (ITR) on the official e-filing website of the Government of India i.e., www.incometax.gov.in.
5. Do hands-on training to furnish TDS returns at <https://www.incometax.gov.in/iec/foportal/>
6. Demonstrate e filing of TDS returns.

Suggested Readings:

- Ahuja, G., & Gupta, R. (2021). *Systematic approach to income tax*. Delhi, India: Flair Publications Pvt.Ltd.
- Das, A. N., & Agnihotri, M. (2022). *Computerised Accounting and E-Filing of Tax Returns*. Kolkata, India: Tee Dee Publications.

- Lodha, R. (2022). *Computerised Accounting and E-Filing of Tax Returns*. Kolkata, India: Lawpoint Publications.
- Mittal, N. (2022). *Concept building approach to income tax law & practice*. Delhi, India: Cengage Learning India Pvt. Ltd.
- Panwar, V. & Mahajan, J. (2023). *Introduction to E-Filing of Returns (with practical workshops using Java and Excel utilities)*. Delhi, India: Scholar Tech Publication.
- Singhanian, V. K., & Singhanian, M. (2021). *Students' guide to income tax*. University ed.. Delhi, India: Taxmann Publications Private Limited.

Additional Resources:

- Income-tax Act, 1961
- www.incometaxindia.gov.in

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.