

दिल्ली विश्वविद्यालय UNIVERSITY OF DELHI

Bachelor of Commerce (Honours)

B. Com. (Hons.)

(Effective from Academic Year 2022-23)



UGCF 2022 based on NEP 2020 as approved by the Faculty of Commerce and Business in its meeting held on 27th April 2022 & submitted to the University of Delhi for approval from the Academic Council.

**Applicable for students registered with Regular Colleges, Non-Collegiate
Women's Education Board and School of Open Learning**

Table of Contents

I. Preamble.....	4
II. Abbreviations	6
III. Definitions.....	6
IV. Objectives.....	9
V. Features of UGCF in B. Com. (Hons.).....	10
VI. Qualification Type and Credit Requirements.....	12
VII. Undergraduate Curriculum Framework (UGCF) In B.Com. (Hons.)	13
1. Introduction.....	13
2. Learning Outcomes-Based Approach to Curriculum Planning	13
2.1. Teaching-Learning Andragogy	14
2.2. Assessment of Student Learning.....	14
2.3. Nature and Extent of the Programme in B. Com. (Hons.)	14
2.4. Aims of Bachelor's Degree Programme in B. Com. (Hons.)	15
3. Graduate Attributes in B. Com. (Hons.)	15
4. Qualification Descriptors for B. Com. (Hons.).....	17
VIII. Programme Learning Outcomes of B. Com. (Hons.).....	18
1. Programme Outcomes for Core Courses (a)	19
2. Programme Outcomes for Core Courses (b).....	20
3. Programme Outcomes for Generic Elective Courses(a)	22
4. Programme Outcomes for Generic Elective Courses(b).....	24
5. Programme Outcomes for Generic Elective Courses(c)	25
6. Programme Outcomes for Discipline Specific Elective Courses (a)	27
7. Programme Outcomes for Discipline Specific Elective Courses (b)	28
8. Programme Outcomes for Discipline Specific Elective Courses (c)	30
9. Programme Outcomes For Skills Enhancement Course (SEC) (a).....	31

10. Programme Outcomes for Skills Enhancement Course (SEC) (b)	32
11. Programme Outcomes for Skills Enhancement Course (SEC) (c).....	33
IX. B. Com. (Hons.) Structure with Credit hours.....	35
X. B.Com. (Hons.) UGCF - 2022 based on NEP – 2020.....	43
XI. Note.....	53

I. Preamble

The objective of any programme at a Higher Education Institution is to create for its students a sound foundation for their character development which directly contributes to the well-being of a nation. The University of Delhi envisions all its programmes in the spirit of its “motto” which is to inspire the youth to show steadfastness and devotion in a fearless pursuit of truth. The Undergraduate Curriculum Framework (UGCF) aims at preparing young minds for constructive and productive character development by honing their creative and humanistic skills for their own betterment as well as for the greater good of the society. In order to provide an opportunity to students to discover a method of thinking which will help them realise their true potential, the University offers an Undergraduate Curriculum Framework-2022 for all its Under Graduate programmes.

The Undergraduate Curriculum Framework-2022 underlines the historical perspective, philosophical basis, and contemporary realities of higher education as enshrined in the National Education Policy 2020 (NEP 2020) including LOCF (Learning Based Curriculum Framework) & CBCS (Choice Based Credit System) and endeavours to synchronize these cornerstones while charting the road ahead for the state of higher education. The University of Delhi, a premier seat of teaching, learning, and research in higher education, acclaimed nationally and internationally, has nurtured the quest for reaching the peak in every sphere of education, in its true sense, in the process of its contribution to the nation-building. Being a Central University, mandated to act as the torchbearer in expanding the horizons of human resource development through expansion of higher education, it has always paid adequate premium towards constructive and meaningful innovation as a regular feature in its undergraduate curriculum development over the years.

The focus of UGCF of Commerce and Business Education is aimed at improving the students’ abilities and helping them to become a competent business leader who can contribute in nation building. Commerce education is not related only with knowing how to organize and apply skills related to business, trade, commerce, industry, and economy, but it further accelerates the process of thinking in a pragmatic manner about nation building through effective utilization of skills, resources, manpower, and one's abilities.

One essential aspect of UGCF is to develop a commerce graduate who can meet the present and the future requirements of industry and economy. UGCF emphasizes on developing the competent persons who can work as the contemporary and future leaders of the industry and business. The education system in the emerging scenario demands to enrich the personality of the students so as to develop a holistic personality. Therefore, the focus of UGCF is based on the

four pillars of education which are learning to know, learning to do, learning to live together, and learning to be.

Another focus of UGCF is to build a set of requisite social and ethical values that will meet the expectations of modern society. It shall also promote ideals of universal brotherhood and cooperation. The core basis of UGCF is to emphasize cultivating the ideology which promotes sustainable economic system and encourages eco-friendly fair business practices. The emphasis of this exercise is to provide a right understanding to the students about objective and transparent system of governance. This would bring a desired change in the system of administration and quality of governance of all the institutions.

The present situation of business education requires total over-hauling and restructuring in the light of changed socio-economic scenario of the global economy in the context of Industry 4.0. The dynamic nature of global business demands a pool of competent human capital for which relevant education is essential in terms of timeliness, speed, flexibility, and dynamism. There is a need to provide students with appropriate skills and knowledge inputs which would make them globally competent and empower them to work in the changing business environment. Therefore, the focus of the UGCF in Commerce is to introduce globally acknowledged choice-based credit system which will offer numerous opportunities to learn various core subjects and also explore additional avenues of learning beyond the routine and standardized framework. The sole purpose of this exercise is to provide opportunities for holistic development of the students.

Thus, the UGCF can help in bringing uniformity in curricula on the one hand and empower the student on the other hand to choose the career options making it more relevant and globally acceptable which would create new benchmark in the world.

II. Abbreviations

- ‘AEC’ indicates ‘Ability Enhancement Course’
- ‘B. Com.’ indicates ‘Bachelor of Commerce’
- ‘B.A.’ indicates ‘Bachelor of Arts’
- ‘B.Sc.’ indicates ‘Bachelor of Science’
- ‘CBCS’ indicates ‘Choice Based Credit System’
- ‘DSC’ indicates ‘Discipline Specific Core’
- ‘DSE’ indicates ‘Discipline Specific Elective’
- ‘GE’ indicates ‘Generic Elective’
- ‘LOCF’ indicates ‘Learning Outcome Curriculum Framework’
- ‘NEP’ indicates ‘National Education Policy’
- ‘SEC’ indicates ‘Skill Enhancement Course’
- ‘UGCF’ indicates ‘Undergraduate Curriculum Framework’
- ‘VAC’ indicates ‘Value Addition Course’

III. Definitions

1. **Academic Credit**-An academic credit is a unit by which the course work is measured. It determines the number of hours of instructions required per week. One credit is equivalent to one hour of teaching (lecture or tutorial) or two hours of practical work/field work per week.
2. **Courses of Study** – Courses of study indicates pursuance of study in a particular discipline. Every discipline shall offer three categories of courses of study, viz. Discipline Specific Core courses (DSCs), Discipline Specific Electives (DSEs) and Generic Electives (GEs).
 - a. **Discipline Specific Core (DSC):** Discipline Specific Core is a course of study, which should be pursued by a student as a mandatory requirement of his/her programme of study. DSCs shall be the core credit courses of that particular discipline which will be appropriately graded and arranged across the semesters of study, being undertaken by the student, with multiple exit options as per NEP 2020.

For example, for award of single discipline specific Honours degree, such as B.A. (Honours) History, B.Com. (Honours), B.Sc. (Honours) Physics and similar such programmes, DSCs shall be the core courses of History, Commerce and Physics, respectively.

However, to pursue Honours degree programme in a ‘Field of Multidisciplinary courses of Study’ (rather than a single discipline) such as B.Sc. (Honours) Life Sciences, B.A. (Honours) Social Sciences/ Humanities, the DSCs shall comprise of core credit courses of more than one discipline. For example, for B.Sc. (Honours) Life Sciences programme, a student shall study credit courses of three disciplines i.e., Botany, Zoology and Chemistry. DSC 1 may be of Discipline A1 (say, Botany), DSC 2 may be of Discipline B

1 (say, Zoology) and DSC 3 may be of Discipline C 1 (say, Chemistry). However, the fourth year of such honours degree programme shall be devoted to the study of only one discipline and hence the DSC courses in the VII and VIII semesters shall be of Discipline A/B/C and not a combination of these three disciplines.

- b. Discipline Specific Elective (DSE):** The Discipline Specific Electives (DSEs) shall be a pool of credit courses of that particular discipline (single discipline programme of study) or those disciplines (multidisciplinary programme of study), as the case may be, which a student chooses to study from his/her particular discipline(s). There shall be a pool of DSEs from which a student may choose a course of study.

For example, to pursue B.Sc. (Honours) Physics, DSEs chosen should be from a pool of DSEs of Physics.

Similarly, to pursue B.Sc. (Honours) Life Sciences programme, the DSEs chosen should be a pool of courses of DSEs of Botany, Zoology and Chemistry, the core subjects for this programme of study.

However, to pursue Honours degree programme in a 'Field of Multidisciplinary courses of Study' (rather than a single discipline) such as B.Sc. (Honours) Life Sciences, B.A. (Honours) Social Sciences/ Humanities, in the fourth year of such honours degree programme in the VII and VIII semesters, the student shall be required to choose DSEs from any one of the Disciplines A/B/C and not a combination of these three disciplines.

- c. Generic Elective (GE):** Generic Electives shall be a pool of courses which is meant to provide multidisciplinary or interdisciplinary education to students. GEs shall consist of a pool of courses offered by various disciplines of study (excluding the GEs offered by the parent discipline), in groups of odd and even semesters, from which a student can choose.

In case a student opts for DSEs beyond his/her discipline specific course(s) of study, such DSEs shall be treated as GEs for that student.

- d. Ability Enhancement course (AEC), Skill Enhancement Course (SEC) & Value Addition Course (VAC):** These three courses shall be a pool of courses offered by all the Departments in groups of odd and even semesters from which students can choose. A student who desires to make Academic Project/Entrepreneurship as Minor has to pick the appropriate combination of courses of GE, SEC, VAC, & Internship/Apprenticeship/Project/Community Outreach (IAPC) which shall be offered in the form of various modules as specified in the scheme of studies.

- i. AEC courses** are the courses based upon the content that leads to knowledge enhancement through various areas of study. They are Language and Literature and Environmental Science and Sustainable Development which will be mandatory for all disciplines.
- ii. SEC courses** are skill-based courses in all disciplines and are aimed at providing hands-on-training, competencies, skills, etc. SEC courses may be chosen from a pool of courses designed to provide skill-based instruction.

- iii. **VAC courses** are value-based courses which are meant to inculcate ethics, culture, constitutional values, soft skills, sports education and such similar values to students which will help in all round development of students.

3. Major discipline

- a. A student pursuing four-year undergraduate programme in a specific discipline (Core course) shall be awarded appropriate Honours degree with Major in a Discipline on completion of VIII Semester, if he/she secures in that Discipline at least 50% of the total credits i.e., at least 88 credits in that Discipline out of the total of 176 credits. He/she shall study 20 DSCs and at least 2 DSEs in eight semesters. For instance, a student who pursues B.Com. (Honours) shall earn the minimum 88 credits from 20 DSCs and at least two DSEs in order to get Major in Commerce.
- b. A student pursuing four-year undergraduate programme in more than one discipline as Core Course (for example B.A. Social Sciences/ Humanities, B.Sc. Life Sciences, B.Sc. Physical Sciences, B.Sc. Mathematical Sciences, B.Com. and such other programmes) shall be awarded appropriate Honours degree with Major in a Discipline on completion of VIII Semester, if he/she secures in that Discipline 80 credits out of a total of 176 credits. He/she shall study 6 DSCs and at least 3 DSEs in that discipline in the first six semesters and 2 DSCs, 6 DSEs and write dissertation in that discipline in the VII and VIII semesters. For instance, a student who pursues four-year B.A. (Honours) Social Sciences/Humanities shall be eligible for Major in History, on completion of VIII semester, if he/she earns minimum 80 credits from 8 DSCs and at least 9 DSEs of History and writes dissertation on a topic related to History.

4. Minor discipline

- a. A student mentioned at 2 (a) above may be awarded Minor in a discipline, on completion of VIII Semester, if he/she earns minimum 28 credits from seven GE courses of that discipline. For example, if a student pursuing B.A. (Honours) History chooses seven GE courses of Political Science out of a total of twelve GE courses and writes dissertation, he/she shall be awarded on successful completion of VIII Semester, Major in History and Minor in Political Science.
- b. A student mentioned at 2 (b) above may be awarded Minor in a discipline, on completion of VIII Semester, if he/she earns minimum 28 credits from six DSCs and one DSE of that discipline. For example, a student pursuing four-year B.A. (Honours) Social Sciences/Humanities with Major in History (after securing at least 80 credits in History), may be awarded Minor in Hindi if he/she earns 28 credits from six DSCs and one DSE of Hindi (up to VI semester), on successful completion of VIII Semester.

This definition of Minor is independent of GEs for which there is a requirement of 28 credits to be treated as Minor.

Further, in case a student opts for two disciplines such as Physics and Chemistry instead of three disciplines such as Physics, Chemistry and Mathematics, major and minor shall be determined as per credits earned in the respective courses of study. The concept of Minor is relevant only when there is a Major discipline.

5. Minimum acceptable level of academic standards

The minimum acceptable level of achievement that a student must demonstrate to be eligible for the award of academic credit or a qualification is the minimum acceptable level of academic standards. The Letter Grades and Grade Points which shall be used to reflect the outcome of assessment process of the student's performance is indicated in Table -1.

Table -1
Letter Grades and Grade Points

Letter Grades	Grade Points
O (Outstanding)	10
A+ (Excellent)	9
A (Very good)	8
B+ (Good)	7
B (Above average)	6
C (Average)	5
P (Pass)	4
F (Fail)	0
Ab (Absent)	0

IV. Objectives

The Undergraduate Curriculum Framework- 2022 (UGCF) is meant to bring about systemic change in the higher education system in the University and align itself with the National Education Policy 2020. The following objectives of NEP are kept in perspective while framing UGCF:

1. to promote each student's holistic development in both academic and non-academic spheres;
2. to provide flexibility to students so that learners have the ability to choose their learning trajectories and programmes, and thereby choose their paths in life according to their talents and interests;
3. to eliminate harmful hierarchies among disciplines/fields of study and silos between different areas of learning;
4. multidisciplinary and holistic education to ensure the unity and integrity of all knowledge;

5. to promote creativity and critical thinking and to encourage logical decision-making and innovation;
6. to promote ethics and human & Constitutional values;
7. to promote multilingualism and the power of language in learning and teaching;
8. to impart life skills such as communication, cooperation, teamwork, and resilience;
9. to promote outstanding research as a corequisite for outstanding education and development.

V. Features of UGCF in B. Com. (Hons.)

The salient features of the UGCF in B. Com. (Hons.) are:

1. The objectives of UGCF are to mentally prepare the students to learn various courses/ subjects in the domain of Commerce and Business leading to a graduate degree.
2. The learning outcomes for each course has been carefully designed to help students to have experiential learning in various domains of Commerce discipline.
3. Commerce itself is an interdisciplinary subject, therefore, proper care has been taken to integrate courses covering various domains like Accounting, Management, Finance, Taxation, Law, Marketing, Human Resource, Economics, Statistics, Information & Communication Technologies, Entrepreneurship, etc.
4. The core courses have been selected considering the need for studying Commerce as a separate discipline and the required theoretical knowledge and practical exposure.
5. In order to achieve the spirit of UGCF under NEP and to empower the students, large number of optional courses under Generic Elective (GE), Skill Enhancement Courses (SECs), and Discipline Specific Elective Courses (DSEs) have been included in the structure.
6. B. Com. (Hons.) course structure has thirty- seven Generic Elective Courses placed in all eight semesters; twenty-seven Skill Enhancement Courses placed in first six semesters and forty -eight Discipline Specific Elective Courses are placed in the last six semesters. In all, one hundred and twelve optional courses under three sets of course types (GE, SEC, DSE) have been developed with an idea to encompass all possible domains of knowledge and skills facilitating interface with various sections of the society so that a student can have a wide choice of courses to have a better living and to lead a meaningful and contented life. Keeping in view the needs of the Commerce students, Ability Enhancement Compulsory courses (AECCs) have been designed in a manner that provides relevant knowledge and skills.

7. Keeping in view the objectives and learning outcomes outlined in each course, proper care has been taken, to provide practical exercises for each unit in a course, so that the students gain hands on experience (learning by doing) apart from textbook based theoretical knowledge.
8. **Internship/ Apprenticeship/ Project/ Community outreach**
 - 8.1 Internship/ Apprenticeship/ Project/ Community outreach of 6 to 8 weeks' duration after completion of the third Semester, followed by Project Report and Viva-voce examination during the fourth semester has been provided as SEC to enable the students to have hands on experience in real life business situations.
 - 8.2 Internship/ Apprenticeship/ Project/ Community outreach of 6 to 8 weeks' duration after completion of the fourth Semester, followed by Project Report and Viva-voce examination during the fifth semester has been provided as SEC to enable the students to have hands on experience in real life business situations.
 - 8.3 Internship/ Apprenticeship/ Project/ Community outreach of 6 to 8 weeks' duration after completion of the fifth Semester, followed by Project Report and Viva-voce examination during the sixth semester has been provided as SEC to enable the students to have hands on experience in real life business situations.
 - 8.4 Internship/ Apprenticeship/ Project/ Community outreach of 6 to 8 weeks' duration after completion of the sixth Semester, followed by Project Report and Viva-voce examination during the seventh semester has been provided as SEC to enable the students to have hands on experience in real life business situations.
9. Dissertation/Academic Project/Entrepreneurship in the 4th year shall commence from VII semester and conclude in VIII semester. The courses are designed keeping in view the employability, research, and innovation in the field of Commerce and Business especially in Human Resource, Finance, Marketing, Accounting, Management, International Business, Taxation, Business Laws, Business Analytics, Economics and Entrepreneurship.
10. The teachers are expected that while delivering a lecture in a classroom situation, they should use ICT based teaching learning andragogy and various interactive teaching and learning techniques like case studies, simulation, role play, etc., to have better engagement of the students and effective teaching learning process. It is also expected that character building of students, development of holistic personality, values and ethics, etc., should be the prime focus in the teaching learning process so that they become good global citizens.

VI. Qualification Type and Credit Requirements

“Qualifications are formal ‘awards’ such as certificate, diploma or a degree are awarded by a competent authority such as a college or university in recognition of the attainment by students of the expected learning outcomes on the successful completion of a particular programme of study. They are awarded after an assessment and evaluation of learning levels conducted by a competent body that determines the achievement by students of the expected learning outcomes to given standards.”

A student who exits after the end of any even semesters has to earn the requisite credits (stated in Table- 4) in order to be awarded the relevant certificate/diploma/degree. The qualification title/nomenclature and corresponding credits requirements relevant for Level 5 to Level 8 of the undergraduate programmes are clearly stated in Table- 2.

Table- 2
Qualification Types and Credit Requirements

NHEQF Level	Qualification Title/ Nomenclature	Credit Requirement
Level 5	UG Certificate in the field of learning/discipline for those who exit after successful completion of Semester II. (Programme duration: 2 semesters of the undergraduate programme)	44
Level 6	UG Diploma in the field of learning/discipline for those who exit after successful completion of Semester IV. (Programme duration: 4 semesters of the undergraduate programme)	88
Level 7	Bachelor’s Degree (Honors) for those who opt for single discipline core courses and exit after successful completion of Semester VI. (Programme duration: 6 semesters)	132
Level 8	Bachelor’s Degree (Honors with Research/Academic Projects/Entrepreneurship) for those who opt for single discipline core courses and exit after successful completion of Semester VIII. (Programme duration: 8 semesters)	176

Level 8	Appropriate Bachelor's Degree (Honors) for those who opt for core courses of more than one discipline programme and exit after successful completion of Semester VIII. (Programme duration: 8 semesters)	176
---------	--	-----

VII. Undergraduate Curriculum Framework (UGCF) In B.Com. (Hons.)

1. Introduction

In order to foster education development agenda in India, significant reforms in the undergraduate education are to introduce the Undergraduate Curriculum Framework (UGCF) based on NEP, 2020 including LOCF & CBCS which aims at making teaching student-centric, interactive, and outcome-oriented with well-defined aims, objectives, and goals to be achieved. The programme learning outcomes include subject-specific skills and generic skills, including transferable global skills and competencies. It would also focus on knowledge and skills that prepare students for further study, research, employment, and research.

One of the ways to measure the development of a nation is the advancement of the knowledge of its people. Hence, advanced measures should be taken to improve the quality of commerce knowledge in our society by nurturing quality higher education. This shall include translation of academic research into innovations for practical use in society and economy.

In order to achieve the programme goals, following measures would be adopted:

- i. Enriching the quality of teaching and research;
- ii. Enlightening learning environment through ICT based hands-on approach to students;
- iii. Involving students in discussions, problem-solving, and out of the box thinking;
- iv. Motivating the students to understand various concepts of commerce and apply them in real life situations.

2. Learning Outcomes-Based Approach to Curriculum Planning

The Bachelor's Degree in B. Com. (Hons.) awarded to the student on the basis of demonstrated achievement of outcomes (expressed in terms of knowledge, understanding, skills, attitudes, and values) and academic criteria expected of graduates at the end of the programme. Therefore, the learning outcomes-based education of this particular programme is aimed at facilitating the students to acquire these attributes, keeping in view changes in the current socio-economic environment.

The UGCF of B. Com. (Hons.) has been designed keeping in view the graduate attributes, qualification descriptors, programme learning outcomes, and course learning outcomes which are in line with outcome-based education through LOCF and CBCS. The syllabi have been framed in order to engage students through an all – encompassing knowledge, character building of students, development of holistic personality, values and ethics so that they become good global citizens and create value for the society at large.

The programme has been framed by allowing flexibility and innovation in:

- i. Programme design and syllabi development;
- ii. Providing ICT based hands-on experience to students through high quality learning activities in relevant situations.

2.1. Teaching-Learning Andragogy

Teaching-learning andragogy should be based on higher levels of learning as per Bloom's Taxonomy i.e., apply, analyse, evaluate and create should have weightage of 80 % or more and the weightage of the first two levels of Bloom's Taxonomy i.e., remember and understand should be 20% or lower;

2.2. Assessment of Student Learning

Assessment of student learning levels based on higher levels of learning as per Bloom's Taxonomy i.e., apply, analyse, evaluate and create should have weightage of 80 % or more and the weightage of the first two levels of Bloom's Taxonomy i.e., remember and understand should be 20% or lower;

2.3. Nature and Extent of the Programme in B. Com. (Hons.)

The B. Com. (Hons.) Programme provides an extensive and rigorous base for learning, application, research, entrepreneurship, and holistic development. The key areas of study in Commerce and Business are:

- i. Human Resource Management
- ii. Finance
- iii. Marketing
- iv. Accountancy
- v. International Business
- vi. Tax
- vii. Business & Corporate Laws
- viii. Economics

Apart from these key areas present curriculum framework includes courses on Yoga and Happiness, Mind Management, Emotional Intelligence, Personality Development, Team Building, People Management, Business Ethics & Human Values, Ethics & Governance,

Sustainable Development, Sustainability and Ethical Aspects of Marketing, Social and Environment Accounting on one hand with an aim to imbibe in students a sense of self awareness, ethical conduct, human values, socially and environmentally conscious behaviour. On the other hand, to cater to the needs of 21st Century and Industry 4.0 courses like Business Analytics, Financial Technology Analytics, Social Media Analytics, HR Analytics, Data Visualisation, Artificial Intelligence for Business, Cyber Security etc.

Further there is a separate track for those who want to pursue research with courses like Business Research Methods, Advanced Business Research, Marketing Research etc. Also, Internship/Apprenticeship/Project/Research/Community Outreach is offered in the form of various modules in the scheme of studies to enable the students to have hands on experience in real life business situations.

Also, courses like Entrepreneurship Development are added to in addition to the, Dissertation/Academic Project/Entrepreneurship keeping in view the employability, research, and innovation in the field of Commerce and Business.

2.4. Aims of Bachelor's Degree Programme in B. Com. (Hons.)

The overall aim of B. Com. (Hons.) as a programme is to:

- a. Provide a conducive environment that holistically engages students through an all-encompassing knowledge impartation;
- b. Widen the scope and depth of the course enabling them to undertake further studies in commerce and its allied areas on multiple disciplines concerned with commerce;
- c. Construct a sound theoretical footing;
- d. Acquainting students with recent market practices;
- e. Encourage the students to advance a range of generic skills helpful in employment, internships, and social activities;
- f. Formulating business problems and provide innovative solutions to enable the students to be future ready management leaders who are compassionate and yet efficient.

3. Graduate Attributes in B. Com. (Hons.)

The graduate attributes in B. Com. (Hons.) are the outline of the expected course learning outcomes mentioned in the beginning of each course. The characteristic attributes that a B. Com. (Hons.) graduate will be able to demonstrate through learning various courses are listed below:

a. Disciplinary Knowledge

Capability of executing comprehensive knowledge and understanding of one or more discipline that form part of commerce.

b. Communication skills

- i. Ability to communicate long standing unsolved problems in commerce;
- ii. Ability to show the importance of commerce as precursor to various market developments since the beginning of the civilization.

c. Critical Thinking

- i. Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business;
- ii. Ability to examine the results and apply them to various problems appearing in different branches of Commerce and Business.

d. Problem solving

- i. Capability to deduce a business problem and apply the class room learning into practice to offer a solution for the same;
- ii. Capabilities to analyze and synthesize data and derive inferences for valid conclusion;
- iii. Able to comprehend solution to sustain problems originating in the diverse management areas such as Finance, Marketing, Human Resource, and Taxation.

e. Research Related Skills

- i. Ability to search for, locate, extract, organise, evaluate, and use or present information that is relevant to a particular topic;
- ii. Ability to identify the developments in various branches of Commerce and Business.

f. Information and Communication Technology (ICT) digital literacy

Capability to use various technical ICT tools (like spreadsheet) for exploring, analysis, and using the information for business purposes.

g. Self-directed Learning

Capability to work independently in diverse projects and ensure detailed study of various facets of Commerce and Business.

h. Moral and Ethical Awareness/Reasoning

- i. Ability to ascertain unethical behaviour, falsification, and manipulation of information;

- ii. Ability to manage self and various social systems.

- i. Lifelong learning**

Capability of self-paced and self-directed learning aimed at personal development and for improving knowledge/skill development and reskilling in all areas of Commerce.

4. Qualification Descriptors for B. Com. (Hons.)

The qualification descriptors suggest the generic outcomes and attributes to be obtained while obtaining the degree of B. Com. (Hons.). These parameters are expected to be attained and demonstrated by the students after becoming graduate in this programme. The HEI should consider the above-mentioned parameters at the time of assessing the learning of various courses for B. Com. (Hons.). The learning experiences and assessment procedures, thereby are so designed that every graduate in Commerce may achieve the programme learning outcomes with equal opportunity irrespective of class, gender, community, and regions. Each graduate in commerce should be able to:

- a. Demonstrate extensive and coherent knowledge of commerce and its applications in real business world;
- b. Understanding of various concepts and theories providing strong academic foundation;
- c. Demonstrate educational skills in areas of Marketing, Finance, Accounting, HR, Tax, Economics, and several other branches of Commerce;
- d. Acquire various soft skills (like communication, organizing, and analytical) required to manage complete business situation as well as life situations;
- e. Apply knowledge, understanding, and skills to identify the difficult/unsolved problems in rapidly changing environment and to collect the required information from possible range of sources and try to analyze and assess these problems using appropriate methodologies;
- f. Fulfill one's learning requirements to provide an insight of research in Commerce and interdisciplinary areas while seeking research pursuits;
- g. Apply one's disciplinary knowledge and transferable skills to new/unfamiliar contexts, rather than replicate curriculum content knowledge, to identify and analyze problems and issues and solve complex problems with well-defined solutions;
 - i. Good value systems leading to high ethical and moral conduct in society at large;
 - ii. Competencies and attitudes; Values.

VIII. Programme Learning Outcomes of B. Com. (Hons.)

The outcomes and attributes described in qualification descriptors are attained by students through learning acquired on completion of a programme of study. The term 'programme' refers to the entire scheme of study followed by students leading to a qualification.

Programme learning outcomes for B. Com. (Hons.) include various subject specific skills and generic skills like mind management, creativity, and innovation of competencies in diverse areas of Commerce and Business, the achievement of which will be demonstrated by the students of B. Com. (Hons.) Programme for the award of bachelor degree. The programme learning outcomes of B. Com. (Hons.) also enable a student to prepare for further study, employment, and good citizenship. Further, the difference in the level of achievement of programme outreach provides for comparing of learning levels and standards across different college/institution. The various learning outcomes of the programme are mentioned below:

- a. Bachelor's Degree in Commerce results in giving comprehensive knowledge of Marketing, Human Resource Management, Business and Corporate Law, Economics, Finance, Accounting, Management, Tax and several other branches of Commerce that includes Investment, Insurance, and Banking. Thus, this programme helps students in building a concrete footing for advanced studies in Commerce and to stand with the requirement of business sector, insurance, banking seeking youth fit for employment.
- b. Students undergoing this programme will be equipped to the world of work, particularly, work of the future. The student will get a first-hand exposure of working in the real world.
- c. Students completing this programme will be able to develop managerial knowledge and tactical dexterity, with a broader skill set and encourages them to seek out audacious, innovative solutions for today's business.
- d. Completion of this programme will also enable the students to formulate business problems and provide innovative solutions thus, molding them into future visionaries, management leaders that are compassionate yet efficient.
- e. The course provides an extreme and rigorous base for teaching, research, and allied business administrations.

11	Literacy										
12	Self-directed Learning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
13	Moral and Ethical Awareness/Reasoning	✓	✓	✓	✓	✓		✓	✓	✓	✓
14	Leadership Readiness/Qualities	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
15	Lifelong learning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
16	Professional Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
17	Application Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
18	Experiential Learning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
19	Employability	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
20	Decision Making Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Legend: DSC- 4.2: Cost Accounting; DSC- 4.3: International Business; DSC- 5.1: Income- Tax Law and Practice; DSC- 5.2: Business Economics; DSC- 5.3: Management Accounting; DSC- 6.1: Business Analytics; DSC- 6.2: Corporate Governance; DSC- 6.3: Goods and Services Tax (GST) and Customs Law; DSC- 7.1: Business and Macroeconomic Policy; DSC- 8.1: The Economy of Bharat.

15	Lifelong learning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
16	Professional Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
17	Application Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
18	Experiential Learning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
19	Employability	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
20	Decision Making Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Legend: GE- 1.1: Business Organisation; GE-1.2: Finance for Everyone; GE- 1.3: Marketing for Beginners; GE- 1.4: Accounting for Everyone; GE-1.5: Computer Applications in Business; GE- 2.1: Communication in Management; GE- 2.2: Financial Management for Beginners; GE- 2.3: Sales Promotion; GE- 2.4: Computerised Accounting System; GE- 3.1: General Management; GE- 3.2: Basics of Advertising; GE- 3.3: Investing in Stock Markets; GE- 3.4: Financial Statements Analysis.

7	Research related Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
8	Cooperation/Team work	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
9	Scientific Reasoning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
10	Reflective Thinking	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
11	Information/Digital Literacy	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
12	Self-directed Learning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
13	Moral and Ethical Awareness/Reasoning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
14	Leadership Readiness/Qualities	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
15	Lifelong learning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
16	Professional Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
17	Application Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
18	Experiential Learning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
19	Employability	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
20	Decision Making Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Legend: GE- 6.2: Data Visualisation; GE- 6.3: Distribution Logistics; GE- 6.4: E-Filing of Returns; GE- 7.1: Indian Ethos and Management; GE- 7.2: Creativity and Innovation; GE- 7.3: Sustainable Development; GE- 7.4: People Management; GE- 8.1: Diversity Management; GE- 8.2: Risk Management; GE- 8.3: Collective Bargaining and Negotiation Skills; GE- 8.4: Sustainability and Ethical Aspects of Marketing; GE- 8.5: Rural Development.

5	Problem Solving	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	Analytical Reasoning	✓	✓	✓	✓	✓	✓	✓	✓	✓
7	Research related skills	✓	✓	✓	✓	✓	✓	✓	✓	✓
8	Cooperation/Teamwork	✓	✓	✓	✓	✓	✓	✓	✓	✓
9	Scientific Reasoning	✓	✓	✓		✓	✓	✓	✓	✓
10	Reflective Thinking	✓	✓	✓	✓	✓	✓	✓	✓	✓
11	Information/Digital Literacy	✓	✓	✓	✓	✓	✓	✓	✓	✓
12	Self-directed Learning	✓	✓	✓	✓	✓	✓	✓	✓	✓
13	Moral and Ethical Awareness/Reasoning	✓	✓	✓	✓	✓	✓	✓	✓	✓
14	Leadership Readiness/Qualities	✓	✓	✓	✓	✓	✓	✓	✓	✓
15	Lifelong learning	✓	✓	✓	✓	✓	✓	✓	✓	✓
16	Professional Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓
17	Application Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓
18	Experiential Learning	✓	✓	✓	✓	✓	✓	✓	✓	✓
19	Employability	✓	✓	✓	✓	✓	✓	✓	✓	✓
20	Decision Making Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓

Legend: SEC- 1.1: Business Organisation; SEC- 1.2: Personality Development; SEC- 1.3: Finance for Everyone; SEC- 1.4: Fundamentals of Marketing; SEC- 1.5: Business Communication; SEC- 2.1: Competency Mapping; SEC- 2.2: Personal Financial Planning; SEC-2.3: Personal Selling; SEC- 3.1: Team Building.

10. Programme Outcomes for Skills Enhancement Course (SEC) (b)

S. No.	Programme Outcomes	SE C- 3.2	SE C- 3.3	SE C- 4.1	SE C- 4.2	SE C- 4.3	SE C- 4.4	SE C- 5.1	SE C- 5.2	SE C- 5.3
1	Values for life and character building			✓			✓	✓		
2	Disciplinary knowledge	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Communication skills	✓	✓	✓		✓	✓	✓	✓	✓

4	Critical thinking	✓	✓	✓	✓	✓	✓	✓	✓	✓
5	Problem Solving	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	Analytical Reasoning	✓	✓	✓	✓	✓	✓	✓	✓	✓
7	Research related skills	✓	✓	✓	✓	✓	✓	✓	✓	✓
8	Cooperation/Teamwork			✓	✓		✓	✓	✓	✓
9	Scientific Reasoning	✓	✓	✓	✓	✓	✓	✓	✓	✓
10	Reflective Thinking	✓	✓	✓	✓	✓	✓	✓	✓	✓
11	Information/Digital Literacy	✓	✓	✓	✓	✓	✓		✓	✓
12	Self-directed Learning	✓	✓	✓	✓	✓	✓	✓	✓	✓
13	Moral and Ethical Awareness/Reasoning	✓	✓	✓	✓	✓	✓	✓	✓	✓
14	Leadership Readiness/Qualities	✓	✓	✓	✓	✓	✓	✓	✓	✓
15	Lifelong learning	✓	✓	✓	✓	✓	✓	✓	✓	✓
16	Professional Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓
17	Application Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓
18	Experiential Learning	✓	✓	✓	✓	✓	✓	✓	✓	✓
19	Employability	✓	✓	✓	✓	✓	✓	✓	✓	✓
20	Decision Making Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓

Legend: SEC- 3.2: E-Commerce; SEC- 3.3: Advanced Spread Sheet Applications in Business; SEC- 4.1: Leadership and Team Development; SEC- 4.2: Data Visualisation; SEC- 4.3: Marketing of Financial Services; SEC- 4.4: Cyber Crime and Laws; SEC- 5.1: Emotional Intelligence; SEC- 5.2: Customer Relationship Management; SEC- 5.3: Social Media Analytics.

11. Programme Outcomes for Skills Enhancement Course (SEC) (c)

S. No.	Programme Outcomes	SE C								
		-5.4	-5.5	-6.1	-6.2	-6.3	-6.4	-6.5	-6.6	-6.7
1	Values for life and character building			✓		✓				

2	Disciplinary knowledge	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Communication skills	✓		✓		✓	✓	✓	✓	✓
4	Critical thinking	✓	✓	✓	✓	✓	✓	✓	✓	✓
5	Problem Solving	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	Analytical Reasoning	✓	✓	✓	✓	✓	✓	✓	✓	✓
7	Research related skills	✓	✓	✓	✓	✓	✓	✓	✓	✓
8	Cooperation/Teamwork		✓	✓		✓		✓	✓	✓
9	Scientific Reasoning		✓	✓	✓	✓	✓	✓	✓	✓
10	Reflective Thinking	✓	✓	✓	✓	✓	✓	✓	✓	✓
11	Information/Digital Literacy	✓	✓	✓	✓	✓	✓	✓	✓	✓
12	Self-directed Learning	✓	✓	✓	✓	✓	✓	✓	✓	✓
13	Moral and Ethical Awareness/Reasoning	✓	✓	✓	✓	✓	✓	✓	✓	✓
14	Leadership Readiness/Qualities	✓	✓	✓	✓	✓	✓	✓	✓	✓
15	Lifelong learning	✓	✓	✓	✓	✓	✓	✓	✓	✓
16	Professional Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓
17	Application Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓
18	Experiential Learning	✓	✓	✓	✓	✓	✓	✓	✓	✓
19	Employability	✓	✓	✓	✓	✓	✓	✓	✓	✓
20	Decision Making Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓

Legend: SEC- 5.4: EXIM Procedures and Documentation; SEC- 5.5: Investing in Stock Markets; SEC- 6.1:HR Analytics; SEC- 6.2: Applications of Econometrics in Finance; SEC- 6.3: Digital Marketing; SEC- 6.4: Artificial Intelligence in Business; SEC- 6.5: International Trade Logistics; SEC- 6.6: Forensic Accounting and Fraud Detection; SEC- 6.7: E-Filing of Returns.

IX. B. Com. (Hons.) Structure with Credit hours

Course Code	Course Title	Course Type	Lectures	Tutorials	Practical	Credit	Marks	Pre-requisites
SEMESTER 1								
DSC-1.1	Management Principles and Applications	DSC	3	1	0	4	100	Pass in XII
DSC-1.2	Business Laws	DSC	3	1	0	4	100	Pass in XII
DSC-1.3	Financial Accounting	DSC	2	1	1	4	100	Pass in XII
GE- 1.1	Business Organisation	GE	3	1	0	4	100	Pass in XII
GE- 1.2	Finance for Everyone	GE	3	1	0	4	100	Pass in XII
GE- 1.3	Marketing for Beginners	GE	3	1	0	4	100	Pass in XII
GE- 1.4	Accounting for Everyone	GE	3	1	0	4	100	Pass in XII
GE- 1.5	Computer Applications in Business	GE	2	0	2	4	100	Pass in XII
GE- 1.6	Bhartiya Gyan Parampara (Indian knowledge System)	GE	3	1	0	4	100	Pass in XII
GE- 1.7	Basic Personal Taxation	GE	3	1	0	4		
SEC- 1.1	Business Organisation	SEC	2	0	0	2	50	Pass in XII
SEC- 1.2	Personality Development	SEC	2	0	0	2	50	Pass in XII
SEC- 1.3	Finance for Everyone	SEC	2	0	0	2	50	Pass in XII
SEC- 1.4	Fundamentals of Marketing	SEC	2	0	0	2	50	Pass in XII
SEC- 1.5	Business Communication	SEC	2	0	0	2	50	Pass in XII
SEMESTER 2								
DSC-2.1	Corporate Accounting	DSC	3	1	0	4	100	PASS IN DSC-1.3
DSC-2.2	Company Law	DSC	3	1	0	4	100	NIL
DSC-2.3	Human Resource Management	DSC	3	1	0	4	100	NIL
GE- 2.1	Communication in Management	GE	3	1	0	4	100	PASS IN GE- 1.1
GE- 2.2	Financial Management	GE	3	1	0	4	100	PASS IN

	for Beginners							GE- 1.2
GE- 2.3	Sales Promotion	GE	3	1	0	4	100	PASS IN GE- 1.3
GE- 2.4	Computerised Accounting System	GE	2	0	2	4	100	PASS IN GE- 1.4
SEC- 2.1	Competency Mapping	SEC	2	0	0	2	50	PASS IN SEC- 1.2
SEC- 2.2	Personal Financial Planning	SEC	2	0	0	2	50	PASS IN SEC- 1.3
SEC- 2.3	Personal Selling	SEC	2	0	0	2	50	NIL
SEMESTER 3								
DSC- 3.1	Business Mathematics	DSC	3	0	1	4	100	NIL
DSC- 3.2	Financial Management	DSC	3	0	1	4	100	NIL
DSC- 3.3	Principles of Marketing	DSC	3	1	0	4	100	NIL
DSE- 3.1	Organisational Behaviour	DSE	3	1	0	4	100	NIL
DSE- 3.2	Financial Markets and Institutions	DSE	3	1	0	4	100	NIL
DSE- 3.3	Brand management	DSE	3	1	0	4	100	NIL
DSE- 3.4	Financial Reporting Analysis & Valuation	DSE	3	1	0	4	100	NIL
DSE- 3.5	Yoga and Happiness	DSE	2	0	2	4	100	NIL
GE- 3.1	General Management	GE	3	1	0	4	100	PASS IN GE- 2.1
GE- 3.2	Basics of Advertising	GE	3	1	0	4	100	PASS IN GE- 2.3
GE- 3.3	Investing in Stock Markets	GE	3	1	0	4	100	PASS IN GE- 2.2
GE- 3.4	Financial Statements Analysis	GE	3	1	0	4	100	PASS IN GE- 2.4
GE- 3.5	Yoga and Happiness	GE	2	0	2	4	100	NIL
SEC- 3.1	Team Building	SEC	2	0	0	2	50	PASS IN SEC- 2.1
SEC- 3.2	E-Commerce	SEC	2	0	0	2	50	NIL
SEC- 3.3	Advanced Spreadsheet Applications in Business	SEC	0	0	2	2	50	NIL
SEMESTER 4								
DSC- 4.1	Business Statistics	DSC	3	0	1	4	100	NIL
DSC- 4.2	Cost Accounting	DSC	3	1	0	4	100	NIL

DSC-4.3	International Business	DSC	3	1	0	4	100	NIL
DSE- 4.1	Human Resource Development	DSE	3	1	0	4	100	NIL
DSE- 4.2	Investment Management	DSE	3	1	0	4	100	PASS IN DSE- 3.2
DSE- 4.3	Sustainability Marketing	DSE	3	1	0	4	100	NIL
DSE- 4.4	Analysis of Financial Statements	DSE	3	1	0	4	100	PASS IN DSE- 3.4
DSE- 4.5	Decision Science	DSE	3	1	0	4	100	NIL
DSE- 4.6	Bhartiya Gyan Parampara (Indian knowledge System)	GE	3	1	0	0	100	NIL
GE- 4.1	Basics of Organisational Behaviour	GE	3	1	0	4	100	PASS IN GE- 3.1
GE- 4.2	Personal Financial Planning	GE	3	1	0	4	100	PASS IN GE- 3.3
GE- 4.3	Brand Management	GE	3	1	0	4	100	PASS IN GE- 3.2
GE- 4.4	Accounting for Managerial Decision Making	GE	3	1	0	4	100	PASS IN GE- 3.4
GE- 4.5	Fundamentals of International Business	GE	3	1	0	4	100	NIL
SEC- 4.1	Leadership and Team Development	SEC	2	0	0	2	50	PASS IN SEC- 3.1
SEC- 4.2	Data Visualisation	SEC	0	0	2	2	50	PASS IN SEC- 3.3
SEC- 4.3	Marketing of Financial Services	SEC	2	0	0	2	50	NIL
SEC- 4.4	Cyber Crime and Laws	SEC	2	0	0	2	50	NIL
SEMESTER 5								
DSC-5.1	Income- Tax Law and Practice	DSC	3	0	1	4	100	NIL
DSC-5.2	Business Economics	DSC	3	1	0	4	100	NIL
DSC-5.3	Management Accounting	DSC	3	0	1	4	100	PASS IN DSC- 4.2
DSE- 5.1	Organisational Democracy and Industrial Relations	DSE	3	1	0	4	100	PASS IN DSE- 4.1
DSE- 5.2	International Finance	DSE	3	1	0	4	100	PASS IN DSE- 4.2
DSE- 5.3	Consumer Affairs and Sovereignty	DSE	3	1	0	4	100	PASS IN DSE- 4.3

DSE- 5.4	Accounting for Mergers & Acquisitions and Valuations	DSE	3	1	0	4	100	PASS IN DSE- 4.4
DSE- 5.5	Auditing	DSE	3	1	0	4	10	PASS IN DSE- 4.4
DSE- 5.6	Export-Import Management	DSE	3	1	0	4	100	NIL
DSE- 5.7	Public Administration and Business	DSE	3	1	0	4	100	NIL
DSE- 5.8	Business Tax Procedures and Management	DSE	3	1	0	4	100	NIL
GE- 5.1	Fundamentals of HRM	GE	3	1	0	4	100	PASS IN GE- 4.1
GE- 5.2	Project Management	GE	3	1	0	4	100	NIL
GE- 5.3	Digital Marketing	GE	3	1	0	4	100	PASS IN GE- 4.3
GE- 5.4	Ethics and Governance	GE	3	1	0	4	100	NIL
GE- 5.5	Consumer Affairs and Sovereignty	GE	3	1	0	4	100	NIL
SEC- 5.1	Emotional Intelligence	SEC	2	0	0	2	50	PASS IN SEC- 4.1
SEC- 5.2	Customer Relationship Management	SEC	2	0	0	2	50	NIL
SEC- 5.3	Social Media Analytics	SEC	2	0	0	2	50	PASS IN SEC- 3.2
SEC- 5.4	EXIM Procedures and Documentation	SEC	2	0	0	2	50	NIL
SEC- 5.5	Investing in Stock Markets	SEC	2	0	0	2	50	PASS IN SEC- 1.3
SEMESTER 6								
DSC- 6.1	Business Analytics	DSC	1	0	3	4	100	PASS IN DSC- 4.1
DSC- 6.2	Corporate Governance	DSC	3	1	0	4	100	PASS IN DSC- 2.2
DSC- 6.3	Goods and Services Tax (GST) and Customs Law	DSC	3	1	0	4	100	NIL
DSE- 6.1	Learning and Development	DSE	3	1	0	4	100	PASS IN DSE- 4.1
DSE- 6.2	Investment Banking and Financial Services	DSE	3	1	0	4	100	PASS IN DSE- 5.2
DSE- 6.3	Advertising	DSE	3	1	0	4	100	PASS IN DSE- 3.3
DSE- 6.4	Industrial Relations and Labour Laws	DSE	3	1	0	4	100	PASS IN DSE- 5.1

DSE- 6.5	International Monetary and Financial Environment	DSE	3	1	0	4	100	PASS IN DSE- 5.6
DSE- 6.6	Business Research Methods	DSE	3	1	0	4	100	NIL
DSE- 6.7	Social and Environmental Accounting	DSE	3	1	0	4	100	PASS IN DSE- 5.4
GE- 6.1	Leadership Development	GE	3	1	0	4	100	PASS IN GE- 5.1
GE- 6.2	Data Visualisation	GE	0	0	4	4	100	NIL
GE- 6.3	Distribution Logistics	GE	3	1	0	4	100	PASS IN GE- 5.3
GE- 6.4	E- Filing of Returns	GE	2	0	2	4	100	NIL
SEC- 6.1	HR Analytics	SEC	2	0	0	2	50	NIL
SEC- 6.2	Applications of Econometrics in Finance	SEC	0	0	2	2	50	NIL
SEC- 6.3	Digital Marketing	SEC	2	0	0	2	50	PASS IN SEC- 5.3
SEC- 6.4	Artificial Intelligence in Business	SEC	2	0	0	2	50	NIL
SEC- 6.5	International Trade Logistics	SEC	2	0	0	2	50	PASS IN SEC- 5.4
SEC- 6.6	Forensic Accounting and Fraud Detection	SEC	2	0	0	2	50	NIL
SEC- 6.7	E- Filing of Returns	SEC	0	0	2	2	50	NIL
SEMESTER 7								
DSC- 7.1	Business and Macroeconomic Policy	DSC	3	1	0	4	100	NIL
DSE- 7.1	Performance Management	DSE	3	1	0	4	100	PASS IN DSE- 6.1
DSE- 7.2	Entrepreneurship Development	DSE	3	1	0	4	100	NIL
DSE- 7.3	Mind Management	DSE	3	1	0	4	100	NIL
DSE- 7.4	Financial Derivatives	DSE	3	1	0	4	100	PASS IN DSE- 6.2
DSE- 7.5	Business Valuation	DSE	3	1	0	4	100	NIL
DSE- 7.6	Financial Technology and Analytics	DSE	3	1	0	4	100	NIL
DSE- 7.7	Integrated Marketing Communication	DSE	3	1	0	4	100	PASS IN DSE- 6.3
DSE- 7.8	Social Media Marketing	DSE	3	1	0	4	100	NIL
DSE- 7.9	Marketing Research	DSE	3	1	0	4	100	NIL
DSE-	International Taxation	DSE	3	1	0	4	100	NIL

7.10								
DSE-7.11	Corporate Tax Planning	DSE	3	1	0	4	100	NIL
DSE-7.12	Personal Tax Planning and Tax Management	DSE	3	1	0	4	100	NIL
DSE-7.13	Business Research Methods	DSE	3	1	0	4	100	NIL
GE- 7.1	Indian Ethos and Management	GE	3	1	0	4	100	PASS IN GE- 6.1
GE- 7.2	Creativity and Innovation	GE	3	1	0	4	100	NIL
GE- 7.3	Sustainable Development	GE	3	1	0	4	100	NIL
GE- 7.4	People Management	GE	3	1	0	4	100	NIL
SEMESTER 8								
DSC-8.1	The Economy of Bharat	DSC	3	1	0	4	100	NIL
DSE- 8.1	Technology in HR	DSE	3	1	0	4	100	NIL
DSE- 8.2	Event management	DSE	3	1	0	4	100	NIL
DSE- 8.3	Business Ethics and Human Values	DSE	3	1	0	4	100	PASS IN DSE- 7.1
DSE- 8.4	Financial Risk Management	DSE	3	1	0	4	100	PASS IN DSE- 7.4
DSE- 8.5	Behavioural Finance	DSE	3	1	0	4	100	NIL
DSE- 8.6	Mergers, Acquisitions and Corporate Restructuring	DSE	3	1	0	4	100	NIL
DSE- 8.7	Retail Management	DSE	3	1	0	4	100	PASS IN DSE- 7.9
DSE- 8.8	Distribution and Logistics Management	DSE	3	1	0	4	100	NIL
DSE- 8.9	Rural Marketing	DSE	3	1	0	4	100	NIL
DSE- 8.10	Advanced Business Research	DSE	3	0	1	4	100	PASS IN DSE- 6.6/ 7.13
GE- 8.1	Diversity Management	GE	3	1	0	4	100	PASS IN GE- 7.1
GE- 8.2	Risk Management	GE	3	1	0	4	100	PASS IN GE- 3.3
GE- 8.3	Collective Bargaining and Negotiation Skills	GE	3	1	0	4	100	NIL
GE- 8.4	Sustainability and Ethical Aspects of Marketing	GE	3	1	0	4	100	NIL

GE- 8.5	Rural Development	GE	3	1	0	4	100	NIL
---------	-------------------	----	---	---	---	---	-----	-----

**UGCF- 2022 BASED
ON NEP- 2020
B.COM. (HONS.)
STRUCTURE**

I. B.Com. (Hons.) UGCF - 2022 based on NEP – 2020

Semester	Core (DSC)	Elective (DSE) (Atleast two should be offered by the college)	Generic Elective (GE)	Ability Enhancement Course (AEC)	Skill Enhancement Course (SEC)	Internship/ Apprenticeship/Project (2)	Value Addition Course (VAC)	Total Credits
I	DSC- 1 (4)- Management Principles and Applications (DSC-1.1) DSC- 2 (4)- Business Laws (DSC- 1.2) DSC- 3 (4)- Financial Accounting (DSC-1.3)		Choose one from pool of courses, GE-1 (4) i) Business Organisation (GE-1.1) ii) Finance for Everyone (GE-1.2) iii) Marketing for Beginners (GE- 1.3) iv) Accounting for Everyone (GE- 1.4) v) Computer Applications in Business (GE-1.5) vi) Bhartiya Gyan Parampara (Indian Knowledge System)	1.6Choose one from pool of AEC Courses (2)	Choose one from pool of courses (2) i) Business Organisation (SEC- 1.1) ii) Personality Development (SEC- 1.2) iii) Finance for Everyone (SEC- 1.3) iv) Fundamentals of Marketing (SEC- 1.4) v) Business Communication (SEC- 1.5)		Choose one from pool of courses (2)	22 Credits

			(GE- 1.6) vii) Basic Personal Taxation					
II	DSC- 4 (4) - Corporate Accounting (DSC- 2.1) DSC- 5 (4) – Company Law (DSC- 2.2) DSC- 6 (4) - Human Resource Management (DSC- 2.3)		Choose one from pool of courses, GE- 2 (4) i) Communication in Management (GE- 2.1) ii) Financial Management for Beginners (GE- 2.2) iii) Sales Promotion (GE- 2.3) iv) Computerised Accounting System (GE- 2.4)	Choose one from pool of AEC Courses (2)	Choose one from pool of courses (2) i) Competency Mapping (SEC- 2.1) ii) Personal Financial Planning (SEC- 2.2) iii) Personal Selling (SEC- 2.3)		Choose one from pool of courses (2)	22 Credits
<i>Students on exit shall be awarded Undergraduate Certificate (In the Field of Commerce) after securing the requisite 44 credits in the Semesters I and II.</i>								44 Credits

III	<p>DSC-7 (4) - Business Mathematics (DSC- 3.1)</p> <p>DSC- 8 (4)- Financial Management (DSC- 3.2)</p> <p>DSC-9 (4)- Principles of Marketing (DSC- 3.3)</p>	<p>Choose one from pool of courses, DSE- 1 (4)</p> <p>i) Organisational Behaviour (DSE- 3.1) ii) Financial Markets and Institutions (DSE- 3.2) iii) Brand management (DSE- 3.3) iv) Financial Reporting Analysis & Valuation (DSE- 3.4) v) Yoga and Happiness (DSE- 3.5)</p> <p>OR</p> <p>Choose one from pool of courses, GE- 3 (4) **</p> <p>i) General Management (GE- 3.1) ii) Basics of Advertising (GE- 3.2) iii) Investing in Stock Markets (GE- 3.3) iv) Financial Statements Analysis (GE- 3.4) v) Yoga and Happiness (GE- 3.5)</p>	<p>Choose one from pool of AEC Courses (2)</p>	<p>Choose one SEC (2)</p> <p>i) Team Building (SEC- 3.1) ii) E-Commerce (SEC- 3.2) iii) Advanced Spread sheet Applications in Business (SEC- 3.3)</p> <p>OR</p> <p>Internship/ Apprenticeship/ Project/ Community outreach (IAPC) (2) *</p>	<p>Choose one from pool of courses (2)</p>	<p>22 Credits</p>
IV	<p>DSC-10 (4)- Business Statistics (DSC- 4.1)</p> <p>DSC- 11(4)- Cost Accounting (DSC- 4.2)</p> <p>DSC-12 (4) - International Business (DSC-</p>	<p>Choose one from pool of courses, DSE- 2(4)</p> <p>i) Human Resource Development (DSE- 4.1) ii) Investment Management (DSE- 4.2) iii) Sustainability Marketing (DSE- 4.3) iv) Analysis of Financial Statements (DSE- 4.4) v) Decision Science (DSE- 4.5) vi)) Bhartiya Gyan Parampara (Indian Knowledge System) (DSC- 4.6)</p>	<p>Choose one from pool of AEC Courses (2)</p>	<p>Choose one SEC (2)</p> <p>i) Leadership and Team Development (SEC- 4.1) ii) Data Visualisation (SEC- 4.2) iii) Marketing of Financial Services (SEC- 4.3) iv) Cyber Crime and Laws</p>	<p>Choose one from pool of courses (2)</p>	<p>22 Credits</p>

	4.3)	OR Choose one from Pool, GE-4 (4) ** i) Basics of Organisational Behaviour (GE- 4.1) ii) Personal Financial Planning (GE- 4.2) iii) Brand Management (GE- 4.3) iv) Accounting for Managerial Decision Making (GE- 4.4) v) Fundamentals of International Business (GE- 4.5)		(SEC- 4.4) OR Internship/ Apprenticeship/ Project/ Community outreach (IAPC) (2) *		
<i>Students on exit shall be awarded Undergraduate Diploma (In the Field of Commerce) after securing the requisite 88 credits on completion of Semester IV.</i>						88 Credits
V	DSC- 13 (4)- Income- Tax Law and Practice (DSC- 5.1) DSC- 14 (4)- Business Economics (DSC- 5.2) DSC- 15 (4)- Management Accounting (DSC- 5.3)	Choose one from pool of courses, DSE- 3 (4) i)Organisational Democracy and Industrial Relations (DSE- 5.1) ii) International Finance (DSE- 5.2) iii) Consumer Affairs and Sovereignty (DSE- 5.3) iv) Accounting for Mergers & Acquisitions and Valuations (DSE- 5.4) v) Auditing (DSE- 5.5) vi) Export-Import Management (DSE- 5.6) vii) Public Administration and Business (DSE- 5.7) viii) Business Tax Procedures and Management (DSE- 5.8)	Choose one from a pool of courses. GE- 5 (4) i) Fundamentals of HRM (GE- 5.1) ii) Project Management (GE- 5.2) iii) Digital Marketing (GE- 5.3) iv) Ethics and Governance (GE- 5.4) v) Consumer Affairs and Sovereignty (GE- 5.5)	Choose one SEC (2) i) Emotional Intelligence (SEC- 5.1) ii) Customer Relationship Management (SEC- 5.2) iii) Social Media Analytics (SEC- 5.3) iv) EXIM Procedures and Documentation (SEC- 5.4) v) Investing in Stock Markets (SEC- 5.5) OR Internship/ Apprenticeship/ Project/ Research/Community Outreach (2) ***		22 Credits

VI	<p>DSC- 16 (4) - Business Analytics (DSC- 6.1)</p> <p>DSC- 17 (4) - Corporate Governance (DSC- 6.2)</p> <p>DSC- 18 (4)- Goods and Services Tax (GST) and Customs Law (DSC- 6.3)</p>	<p>Choose one from pool of courses, DSE- 4 (4)</p> <p>i) Learning and Development (DSE- 6.1)</p> <p>ii) Investment Banking and Financial Services (DSE- 6.2)</p> <p>iii) Advertising (DSE- 6.3)</p> <p>iv) Industrial Relations and Labour Laws (DSE- 6.4)</p> <p>v) International Monetary and Financial Environment (DSE- 6.5)</p> <p>vi) Business Research Methods (DSE- 6.6)</p> <p>vii) Social and Environmental Accounting (DSE- 6.7)</p>	<p>Choose one from pool of courses, GE- 6 (4) ^</p> <p>i) Leadership Development (GE- 6.1)</p> <p>ii) Data Visualisation (GE- 6.2)</p> <p>iii) Distribution Logistics (GE- 6.3)</p> <p>iv) E-Filing of Returns (GE- 6.4)</p>		<p>Choose one SEC (2)</p> <p>i) HR Analytics (SEC- 6.1)</p> <p>ii) Applications of Econometrics in Finance (SEC- 6.2)</p> <p>iii) Digital Marketing (SEC- 6.3)</p> <p>iv) Artificial Intelligence in Business (SEC- 6.4)</p> <p>v) International Trade Logistics (SEC- 6.5)</p> <p>vi) Forensic Accounting and Fraud Detection (SEC- 6.6)</p> <p>vii) E-Filing of Returns (SEC- 6.7)</p> <p style="text-align: center;">OR</p> <p>Internship/ Apprenticeship/ Project/ Research/Community Outreach (2) ***</p>	<p>22 Credits</p>
<p><i>Students on exit shall be awarded Bachelor of (In the Field of Commerce) after securing the requisite 132 credits on completion of Semester VI.</i></p>						<p>132 Credits</p>

VII	<p>DSC- 19 (4) - Business and Macroeconomic Policy (DSC- 7.1)</p>	<p>Choose three DSEs OR two DSEs + one GE^ OR one DSE + two GEs # (total=12)</p> <p>DSE Options:</p> <p>Group 1 i) Performance Management (DSE- 7.1) ii) Entrepreneurship Development (DSE- 7.2) iii) Mind Management (DSE- 7.3)</p> <p>Group 2 iv) Financial Derivatives (DSE- 7.4) v) Business Valuation (DSE- 7.5) vi) Financial Technology and Analytics (DSE- 7.6)</p> <p>Group 3 vii) Integrated Marketing Communication (DSE- 7.7)</p> <p>viii) Social Media Marketing (DSE- 7.8)</p> <p>ix) Marketing Research (DSE- 7.9)</p> <p>Group 4</p>				<p>Dissertatio n on Major (2)</p> <p>OR</p> <p>Dissertatio n on Major (2)</p> <p>OR</p> <p>Academic Project/ Entrepre neurship (2)</p>	<p>22 Credits</p>
-----	--	---	--	--	--	--	--------------------------

		<p>x) International Taxation (DSE- 7.10)</p> <p>xi) Corporate Tax Planning (DSE- 7.11)</p> <p>xii) Personal Tax Planning and Tax Management (DSE- 7.12)</p> <p>Compulsory course for students pursuing four years Honours Degree with research and did not opt for the following paper in Semester 6</p> <p>xiii) Business Research Methods (DSE- 7.13)</p> <p>GE Options:</p> <p>i) Indian Ethos and Management (GE- 7.1)</p> <p>ii) Creativity and Innovation (GE- 7.2)</p> <p>iii) Sustainable Development (GE- 7.3)</p> <p>iv) People Management (GE- 7.4)</p>					
VIII	DSC- 20 (4) - The Economy of Bharat (DSC- 8.1)	<p>Choose three DSEs</p> <p>OR</p> <p>two DSEs + one GE</p> <p>OR</p> <p>one DSE + two GEs</p>				Dissertation on Major (2)	22 Credits

		<p>(Total =12) #</p> <p>DSE Options:</p> <p>Group 1 i) Technology in HR (DSE- 8.1) ii) Event management (DSE- 8.2) iii) Business Ethics and Human Values (DSE- 8.3)</p> <p>Group 2 iv) Financial Risk Management (DSE- 8.4) v) Behavioural Finance (DSE- 8.5) vi) Mergers, Acquisitions and Corporate Restructuring (DSE- 8.6)</p> <p>Group 3 vii) Retail Management (DSE- 8.7) viii) Distribution and</p>				<p>OR</p> <p>Dissertation on Major (2)</p> <p>OR</p> <p>Academic Project/Entrepreneurship (2)</p>	
--	--	---	--	--	--	---	--

		<p>Logistics Management (DSE- 8.8)</p> <p>ix) Rural Marketing (DSE- 8.9)</p> <p>Group 4</p> <p>x) Advanced Business Research (DSE- 8.10)</p> <p>GE Options –</p> <p>i) Diversity Management (GE- 8.1)</p> <p>ii) Risk Management (GE- 8.2)</p> <p>iii) Collective Bargaining and Negotiation Skills (GE- 8.3)</p> <p>iv) Sustainability and Ethical Aspects of Marketing (GE- 8.4)</p> <p>v) Rural Development (GE-</p>					
--	--	---	--	--	--	--	--

		8.5)					
<i>Students on exit shall be awarded Bachelor of (In the Field of Commerce) (Honours or Honours with Academic Project/Entrepreneurship) after securing the requisite 176 credits on completion of Semester VIII.</i>							176 Credits

* There shall be choice in III and IV Semesters to choose either one ‘SEC’ or in the alternative ‘Internship/Apprenticeship/Project/Community Outreach’ in each Semester for two credits each.

** There shall be choice in Semester III and IV to either choose a DSE or a GE.

***There shall be choice in V and VI Semesters to choose either one ‘SEC’ or in the alternative ‘Internship/Apprenticeship/Project/Research/Community Outreach’ in each Semester for two credits each.

There shall be four choices in VII and VIII Semesters –

- (i) to choose three DSEs of 4 credits each OR
- (ii) to choose two DSEs and one GE of 4 credits each OR to choose one DSE and two GEs of 4 credits each OR
- (iii) to choose three GEs of 4 credits each.

^ ‘Research Methodology’ shall be offered as one of the GE courses in VI and VII Semesters. Students can opt for it either in VI semester or VII semester. However, students pursuing multidisciplinary studies in three core disciplines shall have to choose research methodology in VI semester, if she/he wishes to Major in one of the three disciplines in the fourth year.

II. Note

1. Entry level eligibility: The general feeder category for entry into Level 5 is the Secondary School Leaving Certificate obtained after successfully completing Grade 12. A programme of study leading to entry into the first year of the Bachelor's degree is open to those students who have met the entrance requirements, including specified levels of attainment at the secondary level of education mentioned in the programme admission regulations. Admission to the Bachelor degree programme of study is based on the evaluation of documentary evidence (including the academic record) of the applicant's ability to undertake and complete a Bachelor's degree programme which is specified in the UGC Guidelines for Multiple Entry and Exit Scheme in Academic Programmes Offered in Higher Education.
2. Number of hours of a credit course shall be defined by its component of lecture, tutorial and practical.
3. Every student has to study "Environmental Science and Sustainable Development" courses I and II of two credits each in the first year (I/II semester) and the second year (III/IV semester), respectively. The AEC pool will also consist of credit courses in languages listed in the Eighth Schedule of the Constitution of India, as updated from time to time. The University of Delhi shall extend necessary support to those Colleges (where faculty is not available) which may require it in course of teaching learning in these languages.
4. Design of degrees: Students shall be able to design their own degrees according to their mission and aspiration for a future befitting to their ability and attainment, rather than following the conventional pathway.
5. A student who pursues three years undergraduate degree programme in a specific discipline as a Core course [for example, B.A. (Honours) English, B. Com (Honours), B.Sc. (Honours) Physics and such other Programmes] will earn at least 80 credits in that discipline (from 18 DSCs and at least 2 DSEs of that discipline) and shall be awarded Honours degree in that discipline, if he/she exits after completion of VI semester.
6. A student who pursues three years undergraduate degree programme in more than one discipline as core courses of study (for example B.A. in Social Sciences/ Humanities, B.Sc. in Life Sciences, B.Sc. in Physical Sciences, B.Sc. in Mathematical Sciences, Bachelor in Commerce Studies and such other programmes) he/she shall be awarded Bachelor's degree in that field of multidisciplinary course of study, if he/she exits after completion of VI semester.
7. If a student wishes to pursue four years Honours Degree with research, he/she shall compulsorily opt for a Research Methodology course in either VI Semester or VII Semester as GE.
8. Dissertation/Academic Project/Entrepreneurship in the 4th year shall commence from VII semester and conclude in VIII semester. Detailed outcomes of each track chosen out of these three options shall be notified and assessment at the end of VII and VIII semesters shall be done

accordingly.

9. Dissertation may be written in the Major or Minor or Interdisciplinary (combination of Major and Minor) discipline.

10. If a student mentioned at (6) above continues or re-enters the fourth year for pursuing an Honours degree in that field of multidisciplinary study, he/she has to choose only one of the disciplines he/she had studied as core courses of study in the previous six semesters and earn credits from the 2DSCs and 6DSEs of that chosen discipline in the VII and VIII semesters and write dissertation or opt for Academic Project or Entrepreneurship.

11. If a student mentioned at (5) above, continues or re-enters to study the VII and VIII semesters in the same discipline, and writes dissertation mentioned at (9) above, but no Minor discipline is made out (i.e., credits earned in the GEs of any one discipline is less than 28 credits), then he/she shall be awarded 'Honours with Research' with Major in that discipline on successful completion of VIII Semester.

12. A student mentioned at (6) above, shall be awarded 'Honours' degree in that field of multidisciplinary study on successful completion of VIII semester. For example, B.A. (Honours) Social Sciences/ Humanities, B.Sc. (Honours) Life Sciences, B.Sc. (Honours) Physical Sciences, B.Sc. (Honours) Mathematical Sciences and Bachelor in Commerce Studies (Honours). Major and Minor shall be indicated on fulfilment of the conditions mentioned above at III(2)(b) and III(3)(b), respectively. For instance, a student who pursues four years B.A. (Honours) in Social Sciences/ Humanities with History, Political Science and Hindi as core courses, shall get Major in History, on successful completion of VIII semester, if he/she earns minimum 80 credits in History from 8 DSCs and at least 9 DSEs of History and writes dissertation on a topic related to History. Such a student shall get a Minor in Political Science/Hindi, if he/she earns minimum 28 credits from 6 DSCs and one DSE of Political Science/Hindi.

13. Only a student mentioned at (5) above who opts to write a dissertation in the Major/Minor subject in VII and VIII semesters in the fourth year, shall be awarded 'Bachelor of Field of Study/Discipline (Honours with Research) in Discipline'. For instance, a student who pursues B.Sc. (Honours) in Physics and writes a dissertation on a topic relating to Physics or the Minor in VII and VIII semesters, shall be awarded 'Bachelor of Science (Honours with Research) Physics. Major and Minor shall be indicated on fulfilment of the conditions mentioned above at III(2)(a) and III(3)(a), respectively.

14. A student who opts for 'Academic Project' or 'Entrepreneurship' in VII and VIII semesters, instead of writing dissertations, and has earned 28 credits in the relevant GEs, SECs, AECs & IAPC, shall be awarded Minor in Academic Project or Entrepreneurship, as the case may be. 'Bachelor of Field of Study/Discipline (Honours with Academic Project/ Entrepreneurship) in Discipline (Major) & Academic Project/ Entrepreneurship (Minor)'. If he/she is unable to earn the requisite 28 credits, he/she shall be awarded 'Bachelor of Field of

Study/Discipline (Honours with Academic Project/ Entrepreneurship) in Discipline (Major).

15. A student who a pursues four-year undergraduate degree programme shall be awarded after completion of the VIII semester an appropriate degree.

16. Exit Options: The minimum credit to be earned by a student per semester is 18 credits and the maximum is 26 credits. However, students are advised to earn 22 credits per semester. This provision is meant to provide students the comfort of the flexibility of semester wise academic load and to learn at his/her own pace. However, the mandatory number of credits have to be secured for the purpose of award of Undergraduate Certificate/ Undergraduate Diploma/ Appropriate Bachelor's Degree in the field of Study/Discipline, to a student who chooses to exit at the end of even semesters (details provided in the table below).

TABLE

S.No	Type of Award	Stage of Exit	Mandatory credits to be secured for the award
1	Undergraduate Certificate in the field of Study/Discipline	After successful completion of Semester II	44
2	Undergraduate Diploma in the field of Study/Discipline	After successful completion of Semester IV	88
3	Bachelor of (<i>field of Study</i>) (<i>Honors</i>) Discipline (for single core discipline course of study)	After successful completion of Semester VI	132
4	Bachelor of (<i>field of Multidisciplinary courses of Study</i>) (for multiple core discipline course of study)	After successful completion of Semester VI	132
5	Bachelor of (<i>Field of Study/Discipline</i>) (<i>Honors with Research/Academic Projects/Entrepreneurship</i>) Discipline (for single core discipline course of study)	After successful completion of Semester VIII	176
6	Bachelor of (<i>field of Multidisciplinary courses of Study</i>) (<i>Honors</i>)	After successful completion of Semester VIII	176

17. The course code, number of credits, components of lecture, tutorial and practical, pre-requisites to be fulfilled for choosing that course and the department offering the course shall be spelt out for each course. A student should fulfil the pre-requisites of a course to be able to opt it for study.

SEMESTER- I



DEPARTMENT OF COMMERCE
FACULTY OF COMMERCE AND BUSINESS
UNIVERSITY OF DELHI

COURSES OFFERED BY DEPARTMENT OF COMMERCE

Category I

(Single Core Discipline)

[UG Programme for Bachelor of Commerce (Honours) degree in three years]

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF 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.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	15	√	√
Unit 2: Planning	25	√	√
Unit 3: Organising	20	√	√
Unit 4: Directing and Controlling	25	√	√
Unit 5: Salient Developments and Contemporary Issues in Management	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

SYLLABUS OF DSC-1

Unit 1: Introduction

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

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

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

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

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.

Suggested 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: 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 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.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**

Unit 1: Introduction	15	√	√
Unit 2: Planning	25	√	√
Unit 3: Organising	20	√	√
Unit 4: Directing and Controlling	25	√	√
Unit 5: Salient Developments and Contemporary Issues in Management	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

SYLLABUS OF DSC- 2

Unit 1: The Indian Contract Act, 1872

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

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

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

Unit 4: The Sale of Goods Act, 1930

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

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.

Suggested 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.

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

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	2	1	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.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Conceptual Framework and Accounting Process	15	√	√
Unit 2: Business Income, Accounting for Property, Plant and Equipment, and Valuation of Inventory	20	√	√
Unit 3: Financial Statements of Sole Proprietorship and Not-for-Profit Organisations	20	√	√
Unit 4: Accounting for Inland Branches, Departments and Leases	25	√	√
Unit 5: computerised Accounting Systems	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

SYLLABUS OF DSC-3

Unit 1: Theoretical Framework and Accounting Process:

(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:

- (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:

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

Unit 4: Accounting for Inland Branches, Departments and Leases:

- (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:

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:

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.

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.

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 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.

COMMON POOL OF GENERIC ELECTIVES (GE) COURSES

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	Department offering the course
		Lecture	Tutorial	Practical/ Practice			
Business Organisation BCH: GE-1.1	4	3	1	0	Pass in XII	NIL	Commerce

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

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

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

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

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

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.

Suggested 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. Newyork: Harper & Row.
- Kaul, V. K. (2012). Business Organisation Management. Pearson Education.
- Koontz, H., & Wehrich, 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: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

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

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

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

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

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

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

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.

Suggested 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: Suggested 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.

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

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

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

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

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

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.

Suggested Readings

- Baines, P. et al. (2021). Fundamentals of Marketing. Oxford University Press.
- Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). Marketing. Mc Graw Hill.
- Kapoor, N. (2022). Principles of Marketing, 2nd ed. PHI learning
- Kotler, P., Armstrong, G., & Agnihotri, P. (2018). Principles of Marketing. Pearson Education. Indian edition.
- Kotler, P., Chernev, A., & Keller, K. L. (2022). Marketing Management. United Kingdom: Pearson Education.
- Levy, M., & Grewal, D. (2022). Marketing. United States: McGraw-Hill Education.
- Masterson, R. (2022), Marketing, 5ed., Sage Textbook
- Ramaswamy, N. (2018), Marketing Management, Sage Textbook
- Sharma, K. & Aggarwal S. (2021). Principles of Marketing. Taxmann Publications.

Note: 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 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

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

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

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

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

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

Practical Exercises:

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.

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

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.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	25	√	√
Unit 2: Word Processing	20	√	√
Unit 3: Preparing presentation	10	√	√
Unit 4: Spreadsheet basics	20	√	√
Unit 5: Spreadsheet projects	25	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

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

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

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

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

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

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.

Suggestive Readings:

- Jain, H. C., & Tiwari, H. N. (2021). Computer Applications in Business. Taxmann, Delhi.
- Joseph, P. T., S. J. (2015). E-Commerce: An Indian Perspective, 6th ed. PHI Learning
- Mathur, S., & Jain, P. (2016). Computer Applications in Business. Galgotia Publishing Company
- Madan, S. (2020). Computer Applications in Business. Scholar Tech Press, Delhi.

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

Additional Readings:

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

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

Credit distribution, Eligibility and Pre-requisites of the Course

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course
		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. apporition 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.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Bhartiya Gyan Parampara (Indian Knowledge System) – An Overview	25	√	√
Unit 2: Knowledge: Framework and Classification	25	√	√
Unit 3: Health, Wellness and Psychology	25	√	√
Unit 4: Governance and Public Administration	25	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

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

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

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

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

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.

Suggested 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

Additional Sources for material Indian Knowledge System

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

GENERIC ELECTIVES (GE- 6) 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.

Course Contents:

Units	Unit wise weightage of marks (in %)	C & K*	A & A*
Unit 1: Introduction	20	√	√
Unit 2: Computation of Income – 1	26	√	√
Unit 3: Computation of Income – 2	27	√	√
Unit 4 Computation of Income -3	27	√	√

Unit 1: Introduction

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

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

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

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, and card games and their taxation.

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.

Suggested 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.
- Singhanian, V. K., & Singhanian, M. (2021). Students' Guide to Income Tax. University Edition. Taxmann Publications Pvt. Ltd., New Delhi.

Additional 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: Suggested 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.

Business Organisation

BCH: SEC- 1.1

Objective: 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. examine the dynamics of the most suitable form of business organisations 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. defend changes in the working pattern of modern organisations.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	15	√	√
Unit 2: Business Enterprises	25	√	√
Unit 3: Business Environment	20	√	√
Unit 4: Entrepreneurship: Founding the Business	25	√	√
Unit 5: Contemporary Issues of Business Organisations	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

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

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

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

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

UNIT 5: Contemporary Issues of Business Organisations

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, 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 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.

Suggested Readings:

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

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

Personality Development

BCH: SEC- 1.2

Objective: The course aims to provide in-depth information about personalities. It will help the learner gain a better understanding about those around.

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

1. gather a detailed understanding about personality development, personality traits, types etc.
2. learn their personality better and understand the stages of personality development and enhance their self-esteem.
3. apprehend methods and ways to improve one's interpersonal relationship with those around them for better growth and opportunities.
4. explain attitudes better and learn about negative and positive attitudes.
5. learn about various skills for employability to enhance personality.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Personality Development:	20	√	√
Unit 2: Self-Esteem	20	√	√
Unit 3: Interpersonal Relationships	15	√	√
Unit 4: Attitude Development	20	√	√
Unit 5: Employability & Developing Personality	25	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Personality Development

Definition of Personality, Determinants of Personality, Types and Traits of Personality, Understanding Self; Self Awareness, Social Awareness, Self-Management and Relationship Management.

Unit 2: Self-Esteem

Define self-esteem, Symptoms, Advantages, Do's and Don'ts to develop positive self-esteem; Low self-esteem, Symptoms, Personality having low self-esteem, Positive and negative self-esteem. Self-Confidence, ways to enhance self-confidence.

Unit 3: Interpersonal Relationships

Define Interpersonal Relationships, difference between aggressive, submissive and assertive Behaviours, Lateral thinking, Enhancing Interpersonal Skills to improve relationships.

Unit 4: Attitude Development

Concept, Significance, Factors affecting attitudes; Positive attitude, Advantages, Negative attitude, Disadvantages, Ways to develop positive attitude, Carl Jung 's contribution to personality development, theory of attitude (any 2).

Unit 5: Employability & Developing Personality

Skills enhancing Personality; Body language, Problem-solving, Conflict and Stress Management , Decision-making skills, Leadership and qualities of a successful leader, Character building, Team-work, Time management and Goal Setting; Setting Smart Goals; Employability Quotient; Resume building- The art of participating in Group Discussion, Facing the Personal (HR & Technical, Interview -Frequently Asked Questions, Psychometric Analysis, Mock Interview Sessions.

Practical Exercises:

The learners are required to:

1. identify trigger moments for various emotions.
2. spend 15-30 minutes on self -reflection.
3. role playing exercises for attitude creation, confidence building exercises.
4. analyse the case studies to understand the dynamics of Personalities.
5. mock interviews/ drills, delivering monologue.
6. presentation on eminent personalities.

Suggested Textbooks:

- Enhance your employability: A Practical manual to career planning, interview process and group discussion- Dr. V. K Verma & Prof. N. K Chadha.
- Understanding Psychology: By Robert S Feldman. (Tata McGraw Hill Publishing).

Suggested Readings:

- Business Communication (Principles, Methods and Techniques) Nirmal Singh - Deep & Deep Publications Pvt. Ltd., New Delhi.
- Effective Business Communication – H.Murphy.

- Essentials of Business Communication - Rajendra Pal and J. S. Korlhalli - Sultan Chand & Sons, New Delhi.
- Hurlock Elizabeth B Personality Development Tata Mcgraw Hill New Delhi.
- Mcgrath Eh Basics Management Skills For All Printish Hall Of India Pvt Ltd New Delhi.
- Mitra Barun(2016). Personality development and soft Skills.Oxford University Press.
- Personality Development and Career management: By R.M.Onkar (S Chand Publications).
- Personality Development and Career management: By R.M.Onkar (S Chand Publications).
- Seven Habits Of Highly Effective People – Stephen Covey.
- Social Psychology: By Robert S Feldman. (Tata McGraw Hill Publishing.
- Three Basic Managerial Skills For All – Hall Of India Pvt Ltd New Delhi.
- Wehtlel David A and Kin S Kemerron – Developing Managerial Skills – Pearson Education New Delhi.
- Life Skills for Success, Alka Wadkar, Sage Textbook
- You Can Win – Shiv Khera.

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

Finance For Everyone
BCH: SEC- 1.3

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

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction, Financial Planning and Budgeting	20	√	√
Unit 2: Banking Services	20	√	√
Unit 3: Financial Services from India Post Office	20	√	√
Unit 4: Insurance Services	20	√	√
Unit 5: Stock Markets – Some Basic Concepts	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction, Financial Planning and Budgeting

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

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

Post office savings schemes: savings bank, recurring deposit, term deposit, monthly income scheme, kisan vikas patra, NSC, PPF, senior citizen savings scheme, sukanya samridhi 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

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

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 Exercises:

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.

Suggested Readings:

- Avadhani, V. A. “Investment Management” Himalaya Publishing House Pvt. Ltd., Mumbai.
- Batra, J.K., Accounting and Finance for Non-finance Managers, Sage Textbook
- Chandra, P. “Investment Game: How to Win” Tata McGraw Hill Education, New Delhi.
- Kothari, R. “Financial Services in India-Concept and Application” Sage Publications India Pvt. Ltd., New Delhi.
- Milling, B. E. “The Basics of Finance: Financial Tools for Non-Financial Managers” Universe Company, Indiana,
- Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. “Financial Planning” Sage Publications India Pvt. Ltd., New Delhi.
- Zokaityte, A. “Financial Literacy Education” Palgrave Macmillan, London.

Note: Suggested 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.

Fundamentals of Marketing

BCH: SEC- 1.4

Objective: The course aims to equip and develop marketing skills in learners through knowledge of concepts, tools and techniques of marketing to create a marketing mix for a product.

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

1. analyse the marketing mix strategy of various products.
2. formulate marketing mix for a product ensuring integration and synchronisation of all 4 P's.
3. examine the concept of segmentation, targeting and positioning.
4. learn about the marketing decisions related to product, price, promotion and distribution.
5. compare the pricing strategy of new products launched.
6. prepare a report on channels of distribution used for several products.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Marketing	40	√	√
Unit 2: Product and Pricing Decisions	30	√	√
Unit 3: Distribution and Promotion Decisions	30	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1:Introduction to Marketing:

Marketing - Concept,Scope and Importance; Marketing Mix of Goods and Services.

Market Selection: Choosing market value through STP. Market Segmentation- Concept and bases, Market Targeting,Product Positioning – concept and bases.

Unit 2: Product and pricing Decisions:

Product Decisions: Concept and classification; Levels of Product,Branding, Packaging, Labelling and Product support services.

Pricing Decisions:Factors affecting the price of a product; New Product Pricing: Skimming and penetration pricing.

Unit 3: Distribution and Promotion Decisions:

Distribution Decisions: Channels of distribution- types and functions, factors affecting choice of distribution channel, Logistics decisions.

Promotion Decisions: Significance of promotion, Promotion mix tools including advertising, personal selling, sales promotion, public relations, publicity and direct marketing.

Practical Exercises#:

The learners are required to:

1. conduct a field survey to analyse the marketing mix strategy of a product of your choice.
2. as the marketing consultant of a political party, draft a marketing mix for the forthcoming election while ensuring that all the 4 Ps are integrated and well synchronized.
3. examine the bases for positioning of a product in comparison to its competitive products.
4. identify the bases for segmentation of consumer products.
5. you are the marketing manager of a firm producing bicycles. on what basis will you segment the market? Outline a marketing program for these segments while highlighting how these programs vary from one segment to the other.
6. visit any retail store to examine the promotion strategy used by the store to gain a competitive edge.
7. compare the pricing strategy used by recently launched products.
8. prepare a report by visiting a nearby store to identify the channels of distribution used for several products.
9. through a role play imagine you are appointed as a salesperson to market a newly launched product of your choice (high involvement and low involvement product). What steps will you undertake in selling the product?

#Note: Practical exercises will be used for Internal Assessment purpose. Emphasis will be on originality and presentation of the inputs of the practical 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*. Mc Graw Hill.
- Kapoor, N. Principles of Marketing, 2nd ed. PHI learning
- Kotler, P., Armstrong, G., Agnihotri, P. (2018). *Principles of Marketing*. Pearson Education. Indian edition.
- Masterson, R. (2022), Marketing, 5ed., Sage Textbook
- Ramaswamy, N, (2018), Marketing Management, Sage Textbook
- Sharma, K., Aggarwal S. (2021). *Principles of Marketing*. Taxmann Publications.

Note: Suggested readings will be updated by the Department of Commerce and

uploaded on Department's website.

Business Communication

BCH: SEC- 1.5

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

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

1. explain the need for communication in management.
2. appreciate the need of effective writing for communication.
3. demonstrate the skill of effective report writing and summarizing annual reports.
4. analyse business correspondence and e-correspondence.
5. appreciate oral presentations.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to the essentials of Business communication	30	√	√
Unit 2: Effective writing	10	√	√
Unit 3: Report writing	20	√	√
Unit 4: Business correspondence and E-Correspondence	20	√	√
Unit 5: Spoken English and oral presentation	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to the essentials of Business Communication

Meaning, process and functions. Need and importance. Medium: verbal & non-verbal communication. Channels: formal & informal. Levels of communication. Direction of communication: downward, upward, lateral, & diagonal. Effective communication: difficulties/barriers and solutions. Interactive and non-interactive techniques of communication. Listening as a tool of communication, Guidelines for effective listening.

Unit 2: Effective Writing

Guidelines for clear writing. References, bibliographical research tools. Citing methods, footnotes, discussion footnotes. Use of library and internet for collection, classification and interpretation of data and information.

Unit 3: Report Writing

Types of reports. Formal report: components and purpose. Organising information: outlining & numbering sections, section headings, sub-headings, & presentation. Writing reports on field work/visits to industries, business concerns. Summarising annual reports of companies: purpose, structure and principles. Drafting minutes.

Unit 4: Business Correspondence and E-Correspondence

Need and importance of business letters. Office memorandum, office circulars, notices and orders. Technology for communication. Effective IT communication tools. Electronic mail: advantages, safety and smartness in email. E-mail etiquettes.

Unit 5: Spoken English and Oral Presentation

Effective negotiation: elements, process and general guidelines. Telephonic conversation. Conducting & facing interviews. Conducting & participating in group decisions. Making presentations: content and organising. Features of a good presentation. Delivering a presentation.

Practical Exercises:

The learners are required to:

1. learn how to summarise annual reports of companies.
2. prepare presentations using power-point.
3. participate in Group discussions and mock interviews.
4. smartly draft business emails.

Suggested Readings:

- C.B.Gupta (2019). Essentials of Business Communication, Sultan Chand & Sons.
- Kaul, A. Effective Business Communication, 2nd ed. PHI learning
- Lesikar, R.V. & Flatley, M.E. (2001). Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi.
- Ludlow, R. & Panton, F.(1992). The Essence of Effective Communications, Prentice Hall of India Pvt. Ltd., New Delhi.
- Meyer C,Dev(2021). Communicating for Results,Oxford University Press
- Quintanilla, Kelly M, (2021), Business and Professional Communication, 4e, Sage Textbook
- R. C. Bhatia (2008), Business Communication, Ane Books Pvt Ltd, New Delhi.
- Raman and Singh(2012). Business Communication. Oxford University Press
- Scot, O., Contemporary Business Communication. Biztantra, New Delhi.

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

SEMESTER- II

Corporate Accounting
BCH: DSC- 2.1

Objective: 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 understand:

1. examine the matters related to issues of share capital, debentures, bonus shares, redemption of preference shares and debentures of a company.
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. prepare a report on amalgamation of companies from news articles.
4. the preparation of financial statements of companies manually as well as using online software.
5. analyse the voluntary and mandatory information contained in the financial statements.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Accounting for Share Capital & Debentures	15	√	√
Unit 2: Preparation of Financial Statements	25	√	√
Unit 3: Valuation of Intangible Assets and Shares	20	√	√
Unit 4: Amalgamation and Internal Reconstruction of Companies	20	√	√
Unit 5: Corporate Financial Reporting	20	√	√

Note: Weightage to the various units of the syllabus has been assigned in terms of the range of marks in accordance with their relative significance in the syllabus and practical utility.

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Accounting for Share Capital and Debentures:

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:

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:

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

Unit 4: Amalgamation of Companies and Internal Reconstruction:

- (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

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 issues of shares.
2. examine the annual reports of business organisations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not.
3. collect information from business newspapers, periodicals, print and digital media on the amalgamation of companies and prepare a report.

4. prepare financial statements using appropriate software.
5. download company annual reports of reputed companies from the websites and analyse the voluntary and mandatory information contained in these statements.

Suggested Readings:

- Bergeron, B. “Essentials of XBRL: Financial Reporting in the 21st Century” John Wiley & Sons, New Jersey.
- Dam, B. B. & Gautam, H. C. “Corporate Accounting” Gayatri Publications, Guwahati.
- Goyal, B. K. “Corporate Accounting” Taxmann Publication, New Delhi.
- Goyal, V. K., & Goyal, R. “Corporate Accounting” PHI Learning, New Delhi.
- Jain, S. P., & Narang, K. L. “Corporate Accounting” Kalyani Publishers, New Delhi.
- Kumar, A. “Corporate Accounting” Singhal Publications, New Delhi.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. “Corporate Accounting” Vikas Publishing House, New Delhi.
- Monga, J. R. & Bahadur, R. “Fundamentals of Corporate Accounting” Scholar Tech Press, New Delhi.
- Mukherjee, A., & Hanif, M. “Corporate Accounting” Tata McGraw Hill Education, New Delhi.
- Mukherjee (2019). Corporate Accounting. Oxford University Press
- Sah, R.K. “Concept Building Approach to Corporate Accounting” Cengage.
- Sehgal, A. “Fundamentals of Corporate Accounting” Taxmann Publication, New Delhi.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. “Advanced Accounts. Vol.-II” S. Chand Publishing, New Delhi.
- Tulsian, P. C., & Tulsian, B. “Corporate Accounting” S. Chand Publishing, New Delhi.

Additional Resources:

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

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

Company Law

BCH: DSC- 2.2

Objective: 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. recognize the basic legal documents and their usage essential for formation of a company.
3. analyse the process and documents required for raising capital for the company.
4. evaluate the process of company meetings and corporate decision making.
5. know the framework of dividend distribution and develop understanding of the winding up process including Insolvency Resolution.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	20	√	√
Unit 2: Formation and Incorporation Documents	20	√	√
Unit 3: Share Capital	20	√	√
Unit 4: Management and Meetings	20	√	√
Unit 5: Dividends, Audit and Winding up	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

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

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

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

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

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.
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 through SEBI website.
4. identify the actual composition of the Board of Directors in listed companies.
5. find out about the top few audit firms and their rotation in different listed companies.

Suggested Readings:

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

Additional Readings:

- Gowar, LCB. Principles of Modern Company Law, Stevens & Sons, London.
- Hannigan, Brenda. Company Law, Oxford University Press, U.K.

- Hicks, Andrew & Goo S.H. Cases and Material on Company Law, Oxford University Press.

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

Human Resource Management

BCH: DSC- 2.3

Objective: 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. demonstrate necessary skills to design an HR policy that improves the work environment.
2. analyse job requirements and prepare a Human Resource Plan;
3. match the skills with the job requirement and preparation of report on job analysis;
4. organize an onboarding programme in an organisation;
5. describe and apply the use of different kinds of training and development strategies in real life situations;
6. organize counselling sessions for employees for better psychological health;
7. create incentive schemes for diverse job roles to enhance satisfaction and improve retention of employees;
8. design HR policies for employee engagement and experience; grievance redressal, employee health, safety, welfare, and social security, for employees to attain stress-free work life balance.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Human Resource Management	20	√	√
Unit 2: Procurement of Human Resource	20	√	√
Unit 3: Upgrading Employees: Training and Development	20	√	√

Unit 4: Performance Appraisal and Compensation Management	20	√	√
Unit 5: Employee Maintenance, Engagement and Emerging Horizons	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Human Resource Management

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

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

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

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

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.
2. conduct orientation cum induction programme.
3. develop case studies that reflect alternative training and development strategies catering to real life problems.
4. hold mock counselling sessions for employees.
5. design team building activities.
6. devise incentive plans for a diverse workforce.
7. participate in simulation activities on work life balance. and analyse them.
8. draft a procedure for grievance redressal.

Suggested Readings:

- Aswathappa, K. & Dash, S. (2021). Human Resource Management-Text and cases, Ninth Edition, Tata McGraw-Hill.
- Chhabra, T. N. & Chhabra, M. (2020). 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, Sixteenth Edition Pearson Paperback.
- French, W. L. (2006). Human Resource Management. Boston: Houghton Mifflin.
- Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons.
- Pattanayak, B. Human Resource Management, 6th ed. PHI learning
- Prasad, L.M. (2018). Human Resource Management, Delhi: Sultan Chand & Sons
- Rao, V. S. P. (2020). Human Resource Management. Delhi: Second edition, Taxmann's.
- Sengupta, A. (2018), Human Resource Management, Sage Textbook

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

Competency Mapping

BCH: SEC- 2.1

Objective: The course aims to give input regarding competency aspect of human resource management and also integrates competency of an employee with the human resource practices.

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

1. analyse various basics concepts of Competency.
2. understand the framework for Competency Management.
3. experience the process of designing a Competency Model.
4. interpret the concept of Concept Mapping.
5. integrate Competency Mapping to various HR applications.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to the concept of Competency	20	√	√
Unit 2: Framework of Competency Management	15	√	√
Unit 3: Designing Competency Models	25	√	√
Unit 4: Competency Mapping	25	√	√
Unit 5: Application/Scope of Competency Mapping	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to the concept of Competency

Concept and Definition of Competency, History of Competency, Basic Components of Competency Knowledge, Skill, Attitude (KSA), Compare Competence and Competency, Performance vs Competency, Types of Competency- Generic/Specific Competency, Threshold/Performance Competency, Managerial/Human Competency, Limitations Of Competency.

Unit 2: Framework of Competency Management

Need and Importance of Competency framework, Types of Competency Models- The Iceberg Model, The Lancaster Model of Managerial Competence, Competency Models for HR Professionals.

Unit 3: Designing Competency Models

Stages in Developing and Implementing Competency Models-Understanding job positions, Data collection instruments for job descriptions, Validation of the competency model after data gathering ,Competency Gap Analysis, Validation, and Benchmark; Competency assessment - 360 degrees.

Unit 4: Competency Mapping

Define Competency Mapping, Need for Competency Mapping, Purpose of Competency Mapping, Compare Competence Map and Competency Mapping, Steps in developing Competency Mapping.

Unit 5: Scope of Competency Mapping

Use of Competency Mapping in HR decisions like Assessment Centres, Recruitment and Selection, Training and Development, Performance Management, Compensation and Rewards, Succession Planning.

Practical Exercises:

The learners are required to:

1. identify a company of your choice and create a Competency Role Matrix depending on the type of job undertaken by keeping in mind Critical Level of Competency
2. identify the Proficiency, Functional skills required for different jobs that of Sales, Marketing or Human Resource at different levels say Managerial, Executive and Administrator in an organisation of your choice
3. identify a job in an organisation and conduct its job analysis and prepare a job description. Further using a suitable method of Competency mapping, collect data about key competencies of the employee. Classify the obtained data into required data into required skills. Evaluate the results and identify the performance gaps.
4. analyse a case study of the sales department of any manufacturing company, identify and map key competencies of job , key roles of job, performance gaps and reasons for the same.

Suggested Readings:

- McClelland, David Competence at Work, Spencer and Spencer,1993
- Sanghi, S., The Handbook of Competency Mapping: Understanding, Designing and Implementing Competency Models in organisations.2nd ed. SAGE Publications Pvt.ltd 2007,India.
- Sharma, Radha. 360 degree feedback, competency mapping & assessment centers, R. Tata McGraw Hill – 2003.
- Shermon, Ganesh. Competency based HRM. 1st edition , Tata McGraw Hill.
- The Competencies Handbook, 2005, Steve Whiddett & Sarah Hollyforde, Jaico Publishing House

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

Personal Financial Planning

BCH: SEC- 2.2

Objective: The course aims to familiarize learners with different aspects of personal financial planning like savings, investment, taxation, insurance, and retirement planning and to develop the necessary knowledge and skills for effective financial planning.

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

1. understand the meaning and appreciate the relevance of financial planning.
2. understand the concept of investment planning and its methods.
3. examine the scope and ways of personal tax planning.
4. analyse insurance planning and its relevance.
5. develop insight into retirement planning and its relevance.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Financial Planning	20	√	√
Unit 2: Investment Planning	20	√	√
Unit 3: Personal Tax Planning	20	√	√
Unit 4: Insurance Planning	20	√	√
Unit 5: Retirement Benefits Planning	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Financial Planning:

Financial goals, steps in financial planning, budgeting incomes and payments, time value of money. Introduction to savings, benefits of savings, management of spending & financial discipline, Setting alerts and maintaining sufficient funds for fixed commitments.

Unit 2: Investment Planning:

Process and objectives of investment, concept and measurement of return & risk for various asset classes, measurement of portfolio risk and return, diversification & portfolio formation. Gold bond; Real estate; Investment in greenfield and brownfield Projects; Investment in fixed

income instruments, financial derivatives & commodity market in India. Mutual fund schemes; International investment avenues. Currency derivatives and digital currency.

Unit 3: Personal Tax Planning:

Tax structure in India for personal taxation, Scope of personal tax planning, exemptions and deductions available to individuals under different heads of income and gross total income. Comparison of benefits - Special provision u/s 115 BAC vis-à-vis General provisions of the Income-tax Act, 1961, tax avoidance versus tax evasion.

Unit 4: Insurance Planning:

Need for insurance. Life insurance, health insurance, property insurance, credit life insurance and professional liability insurance.

Unit 5: Retirement Benefits Planning:

Retirement planning goals, process of retirement planning, Pension plans available in India, Reverse mortgage, Estate planning.

Practical Exercises:

The learners are required to:

1. perform electronic fund transfers through net banking and UPI.
2. identify certain recent Ponzi schemes in the market.
3. prepare tax planning for a hypothetical individual.

Suggested Readings:

- Halan, M. “Let’s Talk Money: You’ve Worked Hard for It, Now Make It Work for You” Harper Collins Publishers, New York.
- Indian Institute of Banking & Finance. “Introduction to Financial Planning” Taxmann Publication, New Delhi.
- Keown A.J. “Personal Finance” Pearson, New York.
- Madura, J. “Personal Finance”, Pearson
- Pandit, A. “The Only Financial Planning Book that You Will Ever Need” Network 18 Publications Ltd., Mumbai.
- Sinha, M. “Financial Planning: A Ready Reckoner” McGraw Hill Education, New York.
- Tripathi, V. “Fundamentals of Investment” Taxmann Publication, New Delhi.

Note: Suggested 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.

Personal Selling

BCH: SEC- 2.3

Objective: The course aims to familiarize the students with the concept and process of personal selling

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

1. describe the theoretical and practical aspect of personal selling.
2. demonstrate the sales presentations.
3. develop and execute the selling skills in different situations.
4. build the ability and confidence to face customer grievances and objections.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Personal Selling	25	√	√
Unit 2: Buying motives and theories of selling	25	√	√
Unit 3: Selling Process and Sales Report	35	√	√
Unit 4: Career in Personal Selling	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Personal selling

Concept and Nature of personal selling; Importance of personal selling; Relationship marketing and role of personal selling in marketing; Types of selling situations; Ethical aspect of selling.

Unit 2: Buying Motives and Theories of Selling

Concept of motivation; Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling. AIDAS model of selling; Traditional and Modern sales approach.

Unit 3: Selling Process and Sales Report

Prospecting and qualifying; Pre-approach; Approach; Presentation and Demonstration;

Handling objections- Acknowledging the objections, types of objection, overcoming objections.

Closing the sales; Techniques of closing sales; Customer relations and follow ups; Addressing customer concerns and complaints.

Reports and documents - Sales manual; Order book; Cash memo; Tour dairy; Daily and periodical reports.

Unit 4: Career in Selling

Characteristics of salesperson; Types of salesperson; Career opportunities in selling; Measures for making selling an attractive career.

Practical Exercises:

The learners are required to:

1. role play (as a sales personal and as a consumer).
2. sales presentation – manual presentation, demonstration.
3. mock sessions: objection handling, query handling, complaints handling etc.
4. sales report preparation.

Suggested Readings:

- Chaudhary, P. (2019), *Selling and Negotiation Skills*, Sage Textbook
- Gupta C. B. (2020) *Personal selling and salesmanship*. (3 rd ed.) Scholar tech press
- Kapoor, N. *Advertising and personal selling*. Pinnacle learning.
- Kotler, P. & Keller, K.L.(2021). *A framework for marketing management*. (6 th ed.) Pearson
- Marks, Ronald B. (2004). *Personal selling: A relationship approach*. (6 th ed) Pearson Education/Prentice Hall
- Weitz, Barton A., Pederson, Carlton A. & Wright, Milburn D. (1987) *Selling: Principles and methods*. McGraw-Hill.

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

Communication in Management

BCH: GE- 2.1

Objective: 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. understand the basics of written and spoken communication.
4. demonstrate the role of group discussion and interviews.
5. summarise business reports and proposals.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Communications	20	√	√
Unit 2: Listening	20	√	√
Unit 3: Spoken communication	20	√	√
Unit 4: Group Discussion	20	√	√
Unit 5: Meetings	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Communications

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

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

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

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

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. 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.

Suggested Readings:

- Bell, Reginald & Martin, Jeanette (2014). Managerial Communication. Business Expert Press.
- Kaul, A. Effective Business Communication, 2nd ed. PHI learning
- Lesikar, R.V. & Flatley, M.E. (2001). Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi.
- Ludlow, R. & Panton, F.(1992). The Essence of Effective Communications, Prentice Hall of India Pvt. Ltd., New Delhi.
- Meyer C,Dev(2021). Communicating for Results,Oxford University Press.
- Owen Hargie, David Dickson, Dennis Tourish (1999). Communication in Management. Gower Publishing, Ltd.
- Quintanilla, Kelly M, (2021), Business and Professional Communication, 4e, Sage Textbook
- Raman and Singh(2012). Business Communication. Oxford University Press.
- R. C. Bhatia (2008), Business Communication, Ane Books Pvt Ltd, New Delhi.

- Scot, O., Contemporary Business Communication. Biztantra, New Delhi.

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

Financial Management For Beginners **BCH: GE- 2.2**

Objective: 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. understand the overview of finance, the concept of time value of money and risk & return.
2. learn 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.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	20	√	√
Unit 2: Financial Analysis & Capital Budgeting	20	√	√
Unit 3: Cost of Capital & Capital Structure	20	√	√
Unit 4: Dividend Decisions & Working Capital	20	√	√
Unit 5: Valuation of Securities	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

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

Unit 2: Financial Analysis & Capital Budgeting

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

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

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

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. 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 capital structure of various companies from their annual reports.
3. determine the working capital of various companies from their annual reports.
4. determine the operating cycle of the manufacturing company.
5. use excel for evaluating various financing decisions.

Suggested Readings:

- Bhargav, B. K. "Finance For Non Finance Managers" Jaiko Publishing House.
- Chandra, P. "Finance Sense: Finance For Non Finance executives" Tata McGraw Hill.
- Gabriel Hawawini & Claude Viallet. "Finance For Non Finance Managers" Cengage Delmar Learning India Pvt Ltd.

- Gene Siciliano. “Finance for Nonfinancial Managers” (Briefcase Books Series), Tata McGraw Hill.
- Joshipura, M.(2022) Cases in Financial Management, Sage Textbook
- Maheshwari, S. N. *Elements of Financial Management*. Sultan Chand & Sons.
- Maheshwari, S. N. *Financial Management – Principles & Practice*. Sultan Chand & Sons.
- Tripathi, Vanita. “Basic Financial Management” Taxmann Publication.

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

Assessment Method:

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

Sales Promotion

BCH: GE- 2.3

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

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

1. develop a sales promotion campaign.
2. design different tools for sales campaign
3. analyse the need of a particular tool.
4. examine the public relation management.
5. contribute positively in business.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Sales Promotion	25	√	√
Unit 2: Types of Sales Promotion	15	√	√
Unit 3: Major tools of Sales Promotion	25	√	√
Unit 4: Developing Sales Promotion Program	25	√	√
Unit 5: Ethical and Legal aspect of Sales Promotion	10	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Sales Promotion

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

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

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

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

Unit 5: Ethical and legal aspects of sales promotion

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. designing promotional campaigns.
2. designing promotional tools like coupons, pamphlets etc.
3. writing digital promotional messages.
4. role play.

Suggested Readings:

- Kazmi, S.H.H. & Batra, S.K. (2009). *Advertising and sales promotion*. Excel Books. India
- Kotler, P. & Keller, K.L. (2021). *A framework for marketing management*. (6 th ed.) Pearson
- Minahan, S. & Ogden-Barnes, S. (2015). *Sales Promotion Decision Making: Concepts, Principles, and Practice*. (1 st 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, Scott A., & Blattberg, Robert C. (1990). *Sales Promotion: Concepts, Methods and Strategies*. United States, Prentice Hall
- Quelch, John A. (1989). *Sales promotion management*. Prentice Hall.

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

Computerised Accounting System

BCH: GE- 2.4

Objective: 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. understand manual and computerised accounting system environments.
2. create a structure of a computerised accounting system for a business firm.
3. record day to day business transactions in Computerised Accounting System
4. make necessary adjustments for Goods and Service Tax (GST) while recording business transactions
5. generate various accounting reports for analysis and decision making

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to accounting	10	√	√
Unit 2: Recording of business transactions and preparation of financial statements	25	√	√
Unit 3: Computerised accounting system	10	√	√
Unit 4: Creating masters and voucher entry	40	√	√
Unit 5: Taxation and generating reports	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Accounting

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

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

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

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:

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:

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred to in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 50 Marks (2 hours duration), theory exam of 25 marks (1 hour duration) and Internal Assessment of 25 marks (Class Test-10 Marks, Workbook- 10 Marks and attendance- 5 marks).
3. There shall be 2 lecture periods per class and 4 Practical Lab periods per batch to be taught in the Computer Laboratory.

Suggested Readings:

- Charles, T Horngren, Gart L. Sundem, John A Elliot and Donna R. Philbrick. Introduction to Financial Accounting, Pearson.
- Goyal, Bhushan Kumar and Tiwari, H.N. Financial Accounting , Taxmann.
- Kumar, Alok. Financial Accounting, Singhal Publication.
- Lal, Jawahar, Seema Srivastava & Abrol, Shivani. Financial Accounting Text and problems, Himalaya Publishing House, New Delhi.
- Leonardo, A. Robinson, James R. Qanis, C. Wayne Alderman, Accounting Information Systems: A cycle Approach. Publisher Wiley.
- Lt Bhupinder. Financial Accounting – Concepts and Applications, Cengage.
- Monga, J R and Bahadur, R. Financial Accounting: concept and Applications. Scholar Tech Press, New Delhi.
- Robert, L. Hurt, Accounting Information Systems: Basic Concepts and Current Issues, McGraw Hill.
- Sah, R. K. Concept Building Approach to Financial Accounting (2019th ed.). Cengage Learning India Pvt. Ltd.
- Sehgal, Ashok & Deepak Sehgal. Fundamentals of Financial Accounting, Taxmann.
- 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).
- Tulsian, P C. Financial Accounting, S.Chand. New Delhi.

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.

SEMESTER- III

Business Mathematics
BCH: DSC- 3.1

Objective: 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. analyse how matrices are used as mathematical tools in representing a system of equations.
2. explain 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.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Matrices and Determinants	20	√	√
Unit 2: Basic Calculus	15	√	√
Unit 3: Advanced Calculus	25	√	√
Unit 4: Mathematics of Finance	20	√	√
Unit 5: Linear Programming	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Matrices and Determinants

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

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

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

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

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:

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 and economic situation.
2. assess how the use of matrices help in deciding about competing alternatives.
3. identify and solve 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.

Assessment Criteria

The Assessment for this paper would include a theory exam of 50 marks, Practical Exam of 25 marks and Internal assessment of 25 marks. Internal assessment will include 20 marks for class tests/assignments, and 5 marks for attendance. There shall be 3 Credit Hrs. for Lectures + one Credit Hr. (Two Practical Periods per week per batch) for P. Use of a simple calculator is allowed. Proofs of theorems/ formulae are not required.

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, Gurmeet. Business Mathematics. Sultan Chand & Sons (P) Ltd, New Delhi.
- Singh, J. K., Business Mathematics, New Delhi, Himalaya Publishing House.
- Thukral, J. K., 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.

Financial Management

BCH: DSC- 3.2

Objective: 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 will have an insight into the concept of time value of money and risk and return.
2. analyse the capital budgeting process and demonstrate decision making abilities using different techniques of capital budgeting.
3. compute the cost of capital; critically analyse and understand different capital structure theories and factors affecting capital structure decision of a firm.
4. analyse and understand different theories of dividend and factors affecting dividend policy.
5. examine the concept of working capital and estimate working capital requirements of a firm; critically examine and decide optimum credit policy for a firm.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Financial Management: An Overview	10	√	√
Unit 2: Capital Budgeting Decision	25	√	√
Unit 3: Cost of Capital and Financing Decision	30	√	√
Unit 4: Dividend Decision	15	√	√
Unit 5: Working Capital Decision	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Financial Management: An Overview

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

Unit 2: Capital Budgeting Decision

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

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

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

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.

Suggested Readings:

- Brealey, Richard A, Myers Stewart C, Allen Franklin, Mohanty, Pitabas. Principles of Corporate Finance. McGraw Hills Education.
- Khan, M.Y. and Jain, P.K. Financial Management: Text and Problems. Tata McGraw Hills, New Delhi.
- Kothari, R. Financial Management: A Contemporary Approach. Sage Publications Pvt. Ltd. New Delhi.
- Maheshwari, S. N. *Elements of Financial Management*. Sultan Chand & Sons.
- Maheshwari, S. N. *Financial Management – Principles & Practice*. Sultan Chand & Sons.
- Pandey, I. M. (2022). *Essentials of Financial Management*, (5th ed.). Pearson.
- Rustagi, R.P. *Fundamentals of Financial Management* Taxmann. New Delhi.
- Sharma, S.K. and Sareen, Rachna. *Fundamentals of Financial Management* Sultan Chand & Sons (P) Ltd. New Delhi.
- Singh, J.K. *Financial Management: Theory and Practice*. Galgotia Publishing House New Delhi.
- Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. SCHOLAR Tech Press. New Delhi.
- Tulsian, P.C. and Tulsian, B. *Financial Management*, S. Chand. New Delhi.

Additional Resources:

- Chandra, P. *Financial Management: Theory and Practice*. Tata McGraw Hills, New Delhi.
- Ross, Stephen A, Westerfield, Randolph and Jefferey, Jaffe. *Corporate Finance*. Tata McGraw Hills.
- Srivastava, Rajeev and Mishra, Anil. *Financial Management*: Oxford University Press. UK.

- VanHorne, James, C, and John, Wachowicz. Fundamentals of Financial Management. Pearson Education.

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

Principles Of Marketing

BCH: DSC- 3.3

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

Learning Outcomes: After completing the course, learners will be able to:

1. develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm.
2. explore 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. analyse the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm.

Course Contents:

Unit	Unit Wise Weightage of Marks (in %)	C&K*	A & A**
Unit 1: Introduction to Marketing and Marketing Environment	20	√	√
Unit 2: Consumer Behaviour and Market Selection	20	√	√
Unit 3: Product Decisions and New Product Development	20	√	√
Unit 4: Pricing Decisions and Distribution Decisions	20	√	√
Unit 5: Promotion Decisions and	20	√	√

Developments in Marketing			
----------------------------------	--	--	--

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Marketing and Marketing Environment

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

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

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

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

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.

Practical Exercises:

The learners are required to:

1. analyse the marketing mix strategy of a durable good/ non-durable good/ service/ idea/ event/ organisation/ people.
2. select any product and analyse its segmentation strategy in comparison to its immediate competitive product.
3. examine the marketing strategies followed by companies to prolong the maturity stage and defer its decline.
4. suggest an appropriate distribution strategy of a product of your choice.
5. prepare a marketing mix for a product of your choice to be targeted to a rural market.
6. study the promotional strategies followed by companies selling products through digital mode.

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. 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.,Marketing Management. Kitab Mahal, Delhi
- Sharma, K., Aggarwal S. (2021). Principles of Marketing. Taxmann Publications.

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

Organisational Behaviour

BCH: DSE- 3.1

Objective: The course aims 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. 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. summarise the ways to build supportive organisational culture.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	15	√	
Unit 2: Individual Behaviour	20	√	√
Unit 3: Communication and Motivation	25	√	√
Unit 4: Group Behaviour and Leadership	25	√	√
Unit 5: Dynamics of Organisational Behaviour	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

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

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

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

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

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.

Practical Exercises:

The learners are required to:

1. evaluate personality type as a group activity.
2. role play on TA and Johari Window.
3. identify the innovative ways to manage counter-productive behaviour.
4. conduct a primary survey to study leadership styles.
5. practice five different types of stress management techniques including meditation.

Suggested Readings:

- Greenberg, J. (2015). Behaviour in organisations. Pearson Education India. Tenth edition
- Hersey, P. K., Blanchard, D., & Johnson, D. (2013). Management of organisational Behaviour. Pearson.
- Luthans, F. (2017). Organisational Behaviour-An evidence based approach. McGraw-Hill Education, Twelfth Edition.
- Pareek, U. (2014). Understanding Organisational Behaviour. Oxford University Press.
- Robbins, S. T., Judge, T. A. (2019). Essentials of organisational Behaviour. Pearson.

- Singh, A. K., & Singh, B. P. Organisational Behaviour. New Delhi: Excel Books Pvt. Ltd.
- Singh, K. (2015). Organisational Behaviour: Texts & Cases (3rd Edition). India: Pearson. Additional Resources

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

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

Financial Markets and Institutions

BCH: DSE- 3.2

Objective: 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 meaning, components and functions of a financial system.
2. interpret different financial systems and describe how they operate.
3. analyse theoretical concepts underlying money and capital markets.
4. describe the evolution of the Indian financial system.
5. assess information related to financial markets and institutions in a global context with special emphasis on financial stability.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	15	√	√
Unit 2: Financial Markets I: Money Markets	20	√	√
Unit 3: Financial Markets II: Capital Markets	20	√	√
Unit 4: Financial Institutions	25	√	√
Unit 5: Financial Stability	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

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

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

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

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

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.

Practical Exercises:

The learners are required to:

1. select a company and analyse its role in the financial market.
2. visit websites mentioned under additional resources and write a report.
3. visit Reserve bank of India website and prepare a project on measures taken by RBI and its role in the financial markets.
4. prepare a report on the growth of various financial institutions in the country.
5. prepare a report on the growth of the banking sector in India.
6. prepare a project on the role of banks in the financial crisis.
7. study the growth of digital banking in India.
8. analyse and prepare a report on developments in the mutual fund industry.
9. prepare a report on the insurance sector.

Suggested Readings:

- Bhole L.M. and Mahakud J., Financial Institutions and Markets: Structure, Growth and Innovations (6th Edition). McGraw Hill Education, Chennai, India.
- Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company.

- Frederic S. Mishkin and Stanley G. Eakins, Financial Markets and Institutions, Prentice Hall
- Goel,S. Financial Markets, Institutions and Services PHI learning
- Khan, M.Y., Indian Financial System –Theory and Practice, Vikas Publishing House.
- Kohn(2013). Financial Institutions and Markets.Oxford University Press.
- Madura, J. , Financial Markets and Institutions. Cengage
- Pathak, Bharati V., Indian Financial System: Markets, Institutions and Services, Pearson education, New Delhi, Second edition, 2008.
- Saunders, Anthony & Cornett, Marcia Millon (2007). Financial Markets and Institutions (3rd ed.). Tata McGraw Hill.
- Sharma, G.L., & Singh, Y.P., Contemporary Issues in Finance and Taxation, Academic Foundation, Delhi.

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

Brand Management

BCH: DSE- 3.3

Objective: 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 brands
2. analyse various strategies of popular brands
3. describe the brand extensions
4. explore the life cycle of a brand
5. apply brand management strategies to real life products.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	20	√	√
Unit 2: Brand Positioning	20	√	√
Unit 3: Designing Marketing Program	25	√	√
Unit 4: Brand Equity	25	√	√
Unit 5: Recent Issues In Branding	10	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1 : Introduction

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

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

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

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

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.

Practical Exercises:

The learners are required to:

1. take up popular brands and analyse the life cycle of select brands.
2. discuss suggestive strategies for brand positioning.
3. use appeals for advertising and branding of products.
4. understand the rationale behind a brand story.
5. develop a brand story for a unique product idea.

Suggested Readings:

- Aaker, D. *Brand Leadership*. UK: Simon & Schuster.
- Beverland, M. *Brand Management: Co-creating Meaningful Brands*. UK: SAGE Publications.
- Chernev, A. *Strategic Brand Management*. Illinois, USA: Cerebellum Press.
- Chitale, A. K. & Gupta, Ravi. *Product Policy and Brand Management: Text and Cases*, 4th ed. PHI Learning
- Cowley, D. *Understanding Brands*. India: Kogan Page Ltd.
- John, D. R. *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. *Strategic Brand Management: Building, Measuring and Managing Brand Equity*. India: Pearson Education.
- Miller, D. *Building a StoryBrand: Clarify Your Message So Customers Will Listen*, India: HarperCollins Publishers.
- Temporal, P. *Advanced Brand Management*. UK: Harriman House.
- Parameswaran, M.G. *Building Brand Value*. India: McGraw Hill Education.

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

Financial Reporting Analysis & Valuation

BCH: DSE- 3.4

Objective: 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 information provided in the financial statements of a company.
2. interpret the contents of corporate annual reports.
3. demonstrate applicability of relevant Ind AS.
4. understand valuation of tangible and intangible assets.
5. understand and summarise emerging areas in financial reporting.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Corporate Financial Reporting	10	√	√
Unit 2: Financial Statements and Disclosures	20	√	√
Unit 3: Valuation	25	√	√
Unit 4: Elements of Financial Statements	25	√	√
Unit 5: Emerging Trends in Reporting	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Corporate Financial Reporting

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

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

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

Select Elements of Financial Statements: Revenues- Identification and disclosures, Leases and Accounting for Tax.

Unit 5: Emerging Trends in Reporting

Accounting for E-commerce business – Introduction, elements of e-commerce transactions, business models, classification of e-commerce websites, revenue recognition and measurement of costs. 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.

Practical Exercises:

The learners are required to:

1. download company annual reports of reputed companies from the websites and analyse the voluntary and mandatory information contained in these statements.
2. examine the annual reports of business organisations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not.
3. examine the Directors' Report and Auditor's Report with reference to compliance with the provisions of Companies Act, 2013
4. collect and summarise information from business newspapers and periodicals related to latest developments in financial reporting and valuation
5. apply the relevant provisions of accounting standards in various financial reporting case studies.

Suggested Readings:

- Bhattacharjee, A. K., Financial Accounting for Business Managers, PHI Learning
- Gibson, C. H., Financial reporting and analysis. Nelson Education.

- Gupta, A. , Financial Accounting for Management: An Analytical Perspective, Pearson Education, Delhi.
- Gupta, Meenu, Kaur, Hersheen & Gupta, Rekha. Financial Reporting and Analysis. JSR Publishing House LLP, New Delhi.
- Lal, Jawahar & Sucheta, Gauba, Financial Reporting and Analysis. Himalaya Publishing House, Mumbai
- Soffer, L. C., & Soffer, R. J. Financial Statement Analysis: A Valuation Approach. London: Pearson Education.
- Tulsian, P. C., & Tulsian, B. “Corporate Accounting” S. Chand Publishing, New Delhi
- Tulsian, P. C., & Tulsian, B. “Financial Management” S. Chand Publishing, New Delhi
- Young, David and Cohen, Jacob, Corporate Financial Reporting and Analysis : A Global Perspective. Wiley Publications

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

Yoga and Happiness

BCH: DSE- 3.5

Objective: The course aims to cultivate a pure mindset in learners which in turn reduces the possibility of corruption, crime, and injustice in the society. It also aims to instill a healthy mindset that allows learners to break free from themselves (addictions, depression, personal problems) and experience true change in their lives.

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

1. demonstrate Asanas, Pranayama, Kriya with proficiency.
2. demonstrate postures of Hatha Yoga, Raja Yoga, and Laya Yoga.
3. analyse the relevance of Yog Sutras in real life situations.
4. interpret the significance of Meditation in Business Context;.
5. summarise the importance of Ayurveda in modern lifestyle.
6. enhance their Happiness & Spiritual Quotient.

Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit 1: Introduction	20	√	
Unit 2: Classical and Emerging Schools of Yoga	25	√	√
Unit 3: Meditation: A way of Life	20	√	√
Unit 4: Yoga & Meditation in Modern Setting	20	√	√
Unit 5: Developing Happiness & Spiritual Quotient	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Yoga: Concept, Meaning, and Origin; Relation between mind and body; Importance of healthy body and mind; Body Management Techniques: Asana, Pranayama, Kriya. Principles of yogic practice, Meaning of Asana, its types and principles, Meaning of pranayama, its types and

principles. Impact of yoga limbs like asana, pranayama, meditation, etc. on achieving excellence in performance.

Unit 2: Classical and Emerging Schools of Yoga

Classical Schools of thoughts in Yoga: Hatha Yoga, Raja Yoga, Laya Yoga, Bhakti Yoga, Gyana Yoga, Karma Yoga; Asthang Yoga. Patanjali Yoga Sutra. Emerging schools of thoughts in Yoga.

Unit 3: Meditation: A Way of Life

Relation between body, breath, and mind; Meaning of meditation and its types and principles. Ancient Scriptures and relevance of Meditation; Meaning and importance of prayer. Psychology of mantras. Essence of Mudras. Relevance of Meditation for different age groups and body requirements. Healing and Meditation. Seven layers of existence. Meditation for adding hours to your day, excellence at workplace, harmony in relationships, better decision making, heightened awareness and concentration.

Unit 4: Yoga & Meditation in Modern Setting

Yogic therapies and modern concept of Yoga; Naturopathy, Hydrotherapy, Electrotherapy, Mesotherapy, Acupressure, acupuncture. Anatomy and Physiology and their importance in Yogic Practices. Food and Lifestyle: Basics of Ayurveda, Yogic Diet; Importance of having Sattvic Ayurvedic Food, Workplace productivity which is directly linked to Healthy Sattvic food. Modulation of ailments through food and balanced nutrition and dieting practices, integrating traditional food items with modern food habits, mental health and food types.

Unit 5: Developing Happiness & Spiritual Quotient

Happiness: Meaning and sources. Four hormones of happiness: Dopamine, Oxytocin, Serotonin, Endorphins. Happiness: independent variable vs. dependent variable, life view, models of happiness, Distinction between Religion and Spirituality.

Myths about Happiness, Principles of being happy. Concept of Self; Positive thinking; Self Introspection; Religion and Spirituality; Life Stories of Spiritual Masters. Concept of Prana. Techniques of studying spiritual quotient. Applied Kinesiology: Introduction to the concept of Applied Kinesiology; Muscle Testing, Nutrient Testing.

Practical Exercises:

Learners are required to:

1. participate in the practical sessions in Yoga Lab. on Asanas, Pranayama, Kriya: Sudarshan Kriya of Art of Living, Isha Kriya, etc.
2. participate in the practical sessions in Yoga Lab. on Hatha Yoga, Raja Yoga, Laya Yoga.
3. interpret the Yog Sutras by Patanjali as per their applicability in real life situations and submit a report of the same.

4. submit and present report on their key learnings from the following:
 - a. Sudarshan Kriya yoga: Breathing for health–NCBI
 - b. How Meditation Benefits CEOs–A case study at Harvard Business School
 - c. A Little Meditating Helps You Make Better Business Decisions–A case study at Harvard Business School.
5. participate in simulation exercises in class where all learners are divided into two teams wherein, they have to debate for and against imbibing Ayurveda & health in modern lifestyle.
6. participate in simulation exercises in class using applied kinesiology techniques.
7. write a summary of their personal experience of learning various yoga, breathing, and meditation techniques in the course and how do you think it will help you in the future.

Suggested Readings:

- Shankar, S. S. R. (2018). Patanjali Yog Sutra. Bangalore: Sri Sri Publications Trust.
- Shankar, S. S. R. (2010). 25 Ways To Improve Your Life. Bangalore: Sri Sri Publications Trust.
- Shankar, S. S. R. (2010). Ayurveda & Breath. Bangalore: Sri Sri Publications Trust.
- Taimni, I. K. (2005). The Science of Yoga. Adyar, Chennai: Theosophical Publishing House.
- Verma, K. (2008). Sri Sri Yoga. Bangalore: Sri Sri Publications Trust.
- Vivekananda, S. (2019). The Complete Book of Yoga: Karma Yoga, Bhakti Yoga, Raja Yoga, Jnana Yoga. Delhi: Fingerprint! Publishing.
- Zope, S. A., & Zope, R. A. (2013). Sudarshan Kriya Yoga: Breathing for Health. International Journal of Yoga, 6(1), 4-10.

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

Team Building

BCH: SEC- 3.1

Objective: The course aims to teach students importance of building teams in business and industry. The course will examine basic structure of a team, how they are developed their management and evaluation.

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

1. explore the definition of Team and examine unique features of types of Teams.
2. design various ways of building an effective team.
3. evaluate techniques to manage teams at each stage of Development.
4. design shared vision and articulate business strategy of a hypothetical organisation to create high performing team.
5. examine and explore methods and techniques of assessing team performance.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Understanding Teams	20	√	√
Unit 2: Team Building	20	√	√
Unit 3: Stages of Team Building	20	√	√
Unit 4: Leading Transformation through high performance teams	20	√	√
Unit 5: Evaluation of Team Performance	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Understanding Teams

Define Team and Group, Difference between Team and Group, Characteristics of a Team, Strength of a Team, Limitations of a Team, Types of Teams: Functional or Department Team, Cross Functional Teams, Self-Managing Team, Virtual Team, Operational Team, Problem Solving Team.

Unit 2: Team Building

Meaning and importance of Team Work, Psychology of Team Building, Team Building Process, Goal Setting and Problem Solving.

Unit 3: Stages of Team Building

Stages of Team Development- Tukman's Model etc, Team Leader, Belbin Team Roles-Action Oriented Roles, People Oriented Roles and Cerebral Roles; Team Meetings and Leadership; Ginnett-Team Effectiveness Leadership Model (TELM).

Unit 4: Leading Transformation through high Performance Teams

Leading Transformation: Context, Shared Vision, Strategy, Wheel of Transformation Model, Determinants of High Performing Teams:12 Cs; Leading Innovative Teams – Employee First Customer Second.

Unit 5: Evaluation of Team Performance

Measuring Team Effectiveness-Creating Objectives, Measuring Productivity, Time Management, 360Degree Feedback; Problem Solving and Conflict Resolution in Teams.

Practical Exercises:

The learners are required to:

1. identify a firm and analyse how business decisions are made in a particular situation as individuals versus a team. Also state which form is better and why?
2. build a skill matrix for your team to develop right skills and competencies to achieve desired goals of organisation. Also identify various training needs of your team in the process.
3. team members working in remote mode or working in different time zones can often feel left out from mainstream and could fail to build rapport. Find out online tools to maintain effective communication with virtual team members so they always feel welcome in organisation.
4. create a Team Charter of your team and provide it to your team member's. Draft strategies to inspire and bring together team together for this shared vision. Once role of every team member is decided it is unlikely they will move away in different directions.

Suggested Readings:

- Dyer, W. G. J., Dyer, J. H., & Dyer, W. G. (2013). Team Building: Proven Strategies for Improving Team Performance. New Jersey: John Wiley & Sons.
- Gratton, L. E. (2007). Eight ways to build collaborative teams. Harvard Business Review. 85 (11), 100-109.
- Katzenbach, J. R., Douglas S. K. (2001). Discipline of Teams. Harvard Business Review.71(2).111-120.
- Kohn, S. E., & O'Connell, V. D. (2007). 6 Habits of Highly Effective Teams.
- Mittal, R. (2015). Leadership: Personal Effectiveness and Team Building. Uttar Pradesh: Vikas Publishing House Pvt. Ltd.

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

E-Commerce BCH: SEC- 3.2

Objective: The course aims to enhance skills for effective and contemporary applications of E-Commerce.

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

1. describe the challenging needs of the society in the field of e-commerce.
2. evaluate various applications in the context of online transactions.
3. construct the steps in designing of website.
4. compare various e-payment systems.
5. analyse security and operational issues in e-commerce.

Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K*	A&A**
Unit 1: Introduction to E-Commerce	30	√	√
Unit 2: Website Designing and Publishing	40	√	√
Unit 3: E-Payment System	15	√	√
Unit 4: Security and Operational Aspects of E-Commerce	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to E-Commerce

Concepts and significance of E-Commerce; E-Commerce business models; design and launch of E-Commerce website; functions of E-Commerce; types of E-Commerce.

E-Commerce Applications: Internet Banking, Insurance, payment of utility bills and Online Shopping.

Unit 2: Website Designing and Publishing

Pre-requisites: URLs and Internet-Protocols, Internet Service Protocols (ISP), World Wide Web (www); Domain Name System (DNS).

Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets.

Unit 3: E-Payment System

E- payment Methods- debit card, credit card, smart cards, E-Wallets; payment gateways; Electronic Fund Transfer; Emerging modes and systems of E-payment (M-Paisa, PayPal and other digital currency), UPI Apps, Aadhar-Enabled Payment Systems, BHIM App.

Unit 4: Security and Operational Aspects of E-Commerce

E-Commerce security: meaning and Issues; technology solutions- encryption, security channels of communication, protecting networks, servers and clients.

Operational Issues: complaints handling and building customer relationships.

Practical Exercises:

The learners are required to:

1. design a web page in Notepad and HTML.
2. help others to learn the use of e-wallet, e-payment. Prepare a report on the skills used by them to help others learn.
3. design their own webpage, highlighting their strengths, weaknesses, and prepare their CV. Use the link in their CV while applying for the job.
4. use the internet banking facility to buy a product from any online website.
5. open internet banking account and operate it.
6. create their own YouTube channel and post one video on awareness of cyber security and crime.

Suggested Readings:

- Arora, S. *E-Commerce*. New Delhi: Taxmann.
- Awad, E. M. *Electronic Commerce: From Vision to Fulfillment*. New Delhi: Pearson, UBS Publisher & Distributors.
- Chhabra, T.N., Jain, H. C., and Jain, A. *An Introduction to HTML*. New Delhi: Dhanpat Rai & Co.
- Gupta, P., ed. *E-Commerce In India: Economic And Legal Perspectives*. New Delhi: Sage Publications.
- Joseph, P.T., S.J. *E-Commerce: An Indian Perspective, 6th ed.* PHI Learning
- Loudon, K. C. and Traver, C. G. *E-commerce: Business, Technology and Society*. Noida, India: Pearson Education.
- Madan, S. *E-Commerce*. India: Scholar Tech Press.
- Mathur, S., ed. *E-Commerce*. New Delhi: Pinnacle Learning.

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

Advanced Spreadsheet Applications in Business

BCH: SEC- 3.3

Objective: This course is designed to enable students understand and utilize the powerful spreadsheet tools to handle and manipulate huge amounts of data generated through business transactions, use spreadsheet utilities to take business decisions, automate repetitive tasks and present complex information in a professional manner. This course expected to make the learner industry ready.

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

1. examine large data generated through business transactions using advanced spreadsheet tools.
2. analyse and present data using tables, pivot tables, pivot charts and dashboards.
3. examine complex business problems using various functions.
4. evaluate excel add-ins for constraint optimization, summarization and forecasting.
5. use advanced spreadsheets in various real life problems.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Spreadsheet basics	10	√	√
Unit 2: Data handling	20	√	√
Unit 3: Spreadsheet Functions, data analysis and constraint optimization	25	√	√
Unit 4: Interactivity and Automation	15	√	√
Unit 5: Business projects	30	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Spreadsheet Basics

Spreadsheet concepts, Managing worksheets; Formatting cells, Conditional formatting, Entering data; Editing, Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets; Working with Multiple worksheets; controlling worksheet views; Cell Referencing and Naming of cells and cell ranges.

Unit 2: Data Handling

Sorting, multilayer sorting; data validation; find and replace; paste special; identifying missing values, Filter and advanced filter; Conditional Formatting; Tabulation; flash-fill; Graphical

Representation using charts, Organizing Charts and graphs, advanced Charting Tools; identifying outliers; Formatting as table; pivot tables, pivot charts and dynamic dashboards.

Unit 3: Spreadsheet Functions, Data Analysis and Constraint Optimization

Formulae vs functions; Cell formulae vs Array formulae; mathematical functions; Statistical functions; Financial functions; Logical functions; Date and Time functions; Lookup and reference: Hlookup, and Vlookup, Index and Match functions; Text functions and Error functions.

What-if-analysis: Goal-seek, Data tables and Scenario manager; Data analysis ToolPak: Descriptive Statistics, Moving averages, Histogram, Covariance, correlation and Regression analysis (only for projection); solver add-in.

Unit 4: Interactivity and Automation

Recording Macros, Absolute and relative macros, Editing macros, Use of spinner buttons and command buttons; Sub Procedure, Function Procedure (creating New Functions); Working with Loops: Do_while loop, For_Next loop; Creating User Forms: Message Box, Input Box; If_Then_Else.

Unit 5: Business Projects

EMI calculation and Loan repayment schedule; Ratio Analysis; Payroll statements; Capital Budgeting; Constraint optimization problems, Assignment Problems, Depreciation Accounting; Graphical representation of stock price and return data; Frequency distribution and its statistical parameters; forecasting: stock prices, costs & revenues.

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 in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be practical examination of 38 Marks (2 hours duration) and Internal Assessment of 12 marks (Class Test-5 Marks, Work Book- 5 Marks and attendance- 2 marks).

Practical Exercises

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

1. Prepare a Spreadsheet document with any hypothesized data and perform all the above functions therein.
2. Download stock price data from NSE/BSE/any other site for an year or more and make charts to understand price patterns.
3. 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.

4. Randomly create a company with 5 departments, 100 employees with their qualification and different financial indicators of the company related with these employees such as sales generated, production, salaries and other benefits, etc. and analyse the data so generated using pivot table and dashboards.
5. Using logical, mathematical and statistical functions of 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 number of absentees, counting no. of students scoring marks with distinction, etc.
6. The learners should be able to prepare loan repayment schedule using both fixed rate system as well as floating rate system for the amounts borrowed by themselves or by the corporates, prepare a payroll statement using spreadsheet functions listed above.
7. Conduct break even analysis from published financial data of any company and conduct sensitivity and scenario analysis for the same. The additional information, if required, may be hypothesized.
8. The learners should analyse different personal investment opportunities and capital budgeting projects using financial functions.
9. From the assets data available in the balance sheet of a company prepare a depreciation schedule.
10. By taking 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. and conduct regression analysis using relevant excel functions and using excel add-ins: Analysis ToolPak.
11. Create a Macro for any operating/ functional aspect of business that requires repetitive processes.
12. Create small functions or macros involving different loops which may be capable of financial calculations such calculating value of a bond or for adding series of values or for calculating sum of squares/ cubes of a series of values, etc.

Suggestive Readings:

- Jain, H. C. & Tiwari, H. N. "Computer Applications in Business" Taxmann, Delhi.
- Mathur, S. & Jain, P. "Computer Applications in Business" Galgotia Publishing Company.
- Madan, S. "Computer Applications in Business" Scholar Tech Press, Delhi.
- Sharma, S.K. & Bansal, M. "Computer Applications in Business" Taxmann, Delhi.
- Walkenbach, J. "MS Excel 2016, Bible". John Wiley & Sons, USA.
- Winston, W. L. "MS Excel 2013, Data Analysis & Business Modeling" Microsoft Press, USA.

- Winston, W.L. Microsoft Excel 2019—Data Analysis and Business Modeling, 6th ed. PHI Learning

Additional Readings:

- Benninga, S. “Financial Modelling” The MIT Press, USA.

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

General Management

BCH: GE- 3.1

Objective: 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

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Management	20	√	√
Unit 2: Functions of Management	15	√	√
Unit 3: Planning and Organising	25	√	√
Unit 4: Directing and Staffing	20	√	√
Unit 5: Controlling and Contemporary Issues in Management	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Management

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

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

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

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

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

Practical 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 organisations.
5. discuss the impact of emerging issues in management.

Suggested Readings:

- 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.
- Griffin. *Management Principles and Application*. Cengage.
- Koontz, H., & Weihrich, H. (2012). *Essentials of Management: An International and Leadership Perspective*. McGraw Hill Publications
- Kumar, Pardeep. *Management: Principles and Applications*. JSR Publication House LP, Delhi.
- Mahajan, J.P. and Mahajan Anupama. *Management Principles and Applications*. Vikas Publications
- Rao, V.S.P. *Management Principles and Applications*. Taxmann Publications.

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

Basics to Advertising

BCH: GE- 3.2

Objective: 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 of various products and services.
2. explain various advertising and media elements in the advertising decisions.
3. identify ethical issues of advertising.

Course Contents:

Unit	Unit Wise Weightage of Marks (in %)	C&K*	A & A**
Unit 1: Introduction to Advertising	20	√	
Unit 2: Message	20		√
Unit 3: Media Decisions	20		√
Unit 4: Advertising Agency	20		√
Unit 5: Advertising: Effectiveness and Institutional Framework	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Advertising

Marketing Communication Process; Advertising: Significance, Types and Objectives; Target audience selection- basis; DAGMAR Approach; Methods of setting of Advertising Budget.

Unit 2: Message

Advertising Appeals; Advertising Copy: Elements of Print Advertising Copy.

Unit 3: Media Decisions

Types of Media: Merits and Demerits; Advertising through internet and interactive media issues and considerations.

Unit 4: Advertising Agency

Role, Types and Selection of advertising agency.

Unit 5: Advertising: Effectiveness and Institutional Framework

Rationale of Measuring Advertising Effectiveness: Evaluating Communication and Sales Effect; Pre and Post testing Techniques. Brief role of Advertising Standards Council of India (ASCI).

Practical Exercises:

The learners are required to:

1. 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.
2. select a product to develop an advertising campaign for it.

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.

Investing in Stock Markets

BCH: GE- 3.3

Objective: 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. explain the basics of investing in the stock market, the investment environment as well as risk & return.
2. analyse the Indian securities market including the derivatives market.
3. examine the EIC (economic, industry and company) framework.
4. conduct fundamental analysis.
5. conduct technical analysis.
6. analyse the mutual funds market.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Basics of Investing	20	√	√
Unit 2: Fundamental Analysis	20	√	√
Unit 3: Technical Analysis	20	√	√
Unit 4: Indian Stock Market	20	√	√
Unit 5: Investing in Mutual Funds	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Basics of Investing

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

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

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

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

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.

Practical Exercises:

The learners are required to:

1. work on the spreadsheet for doing basic calculations in finance. Learners will also practice technical analysis with the help of relevant software.
2. practice use of Technical charts and indicators in predicting price movements through line charts, bar charts, candle-stick charts, moving averages, exponential moving averages etc.
3. calculate risk and return of stocks using the price history available on the NSE website.
4. prepare equity research report by carrying out fundamental analysis of securities with the help of data of atleast two listed companies (from different sectors) available on various websites and then determine the value of securities by using MS Excel or similar software.

Suggested Readings:

- Chandra, P. "Investment Analysis and Portfolio Management" Tata McGraw Hill Education, New Delhi.
- Chaturvedi S., Kaur G., Singh A. & Kaur J. "Investing in Stock Markets" Scholar Trust Press.
- Kevin, S. "Security Analysis and Portfolio Management" PHI Learning, Delhi.
- Kumar V., Kumar N., and Sethi R. "Investing in Stock Markets" Ane Books.

- Pandian, P. “Security Analysis and Portfolio Management” Vikas Publishing House, New Delhi.
- Ranganatham, M., & Madhumathi, R. “Security Analysis and Portfolio Management” Pearson Education, India.
- Singh J.K. and Singh A.K. “Investing in Stock Markets” A K Publications, Delhi.
- Tripath V. & Pawar N. “Investing in Stock Markets” Taxmann Publications.

Assessment Method:

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

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

Financial Statements Analysis

BCH: GE- 3.4

Objective: The course aims to enable the student to analyse and interpret the financial statements and related footnotes of publicly traded companies.

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

1. explain the meaning of financial statements as per Companies act, 2013.
2. describe the tools of financial statements analysis.
3. compute the financial ratios using spreadsheets.
4. analyse the financial performance of companies using the techniques of ratio analysis.
5. examine the cash position of companies using the cash flow statements.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	20	√	√
Unit 2: Techniques of financial statements analysis:	20	√	√
Unit 3: Ratio analysis	20	√	√
Unit 4: Cash Flow Analysis	20	√	√
Unit 5: Financial Statement analysis – Real-life case work	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

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

Comparative and common-size statements: horizontal and vertical analysis, trend analysis.

Unit 3: Ratio analysis

Ratio analysis and interpretation: liquidity, solvency, profitability, activity and market ratios; Du Pont analysis.

Unit 4: Cash Flow Analysis

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

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.

Practical Exercises:

The learners are required to:

1. download soft copies of annual reports of public listed companies & analyse the financial statements.
2. compute accounting ratios to analyse the operating efficiency, solvency, profitability and liquidity position of the company from the financial statements.
3. prepare the comparative & common size financial statements for three years of at least two listed companies.
4. give the analysis & interpretation of ratios computed from the financial statements.
5. analyse & interpret the cash position of companies using the cash flow statements.

Note: Students should be encouraged to use spreadsheets for practical exercises.

Suggested Readings:

- Gupta, Ambrish, "Financial Accounting for Management - An Analytical Perspective, Pearson Education.
- Lal, Jawahar & Sucheta, Gauba, "Financial Reporting and Analysis", Himalaya Publishing House, Mumbai.
- Myer, John Nicolas. Financial Statement Analysis. Prentice-Hall.
- Penman, S.H, "Financial Statement Analysis", Tata McGraw Hill.
- Subramanyam, K. R. and John, J.W., "Financial Accounting – A Managerial Perspective", Prentice Hall of India.
- Tulsian, P. C., & Tulsian, B. "Corporate Accounting" S. Chand Publishing, New Delhi.
- Tulsian, P. C., & Tulsian, B. "Financial Management" S. Chand Publishing, New Delhi.

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

Yoga and Happiness

BCH: GE- 3.5

Objective: The course aims to cultivate a pure mindset in learners which in turn reduces the possibility of corruption, crime, and injustice in the society. It also aims to instill a healthy mindset that allows learners to break free from themselves (addictions, depression, personal problems) and experience true change in their lives.

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

1. demonstrate Asanas, Pranayama, Kriya with proficiency;
2. demonstrate postures of Hatha Yoga, Raja Yoga, and Laya Yoga;
3. analyse the relevance of Yog Sutras in real life situation;
4. interpret the significance of Meditation in Business Context;
5. summarise the importance of Ayurveda in modern lifestyle;
6. enhance their Happiness & Spiritual Quotient.

Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit 1: Introduction	20	√	
Unit 2: Classical and Emerging Schools of Yoga	25	√	√
Unit 3: Meditation: A way of Life	20	√	√
Unit 4: Yoga & Meditation in Modern Setting	20	√	√
Unit 5: Developing Happiness & Spiritual Quotient	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Yoga: Concept, Meaning, and Origin; Relation between mind and body; Importance of healthy body and mind; Body Management Techniques: Asana, Pranayama, Kriya. Principles of yogic practice, Meaning of Asana, its types and principles, Meaning of pranayama, its types and principles. Impact of yoga limbs like asana, pranayama, meditation, etc. on achieving excellence in performance.

Unit 2: Classical and Emerging Schools of Yoga

Classical Schools of thoughts in Yoga: Hatha Yoga, Raja Yoga, Laya Yoga, Bhakti Yoga, Gyana Yoga, Karma Yoga; Asthang Yoga. Patanjali Yoga Sutra. Emerging schools of thoughts in Yoga.

Unit 3: Meditation: A Way of Life

Relation between body, breath, and mind; Meaning of meditation and its types and principles. Ancient Scriptures and relevance of Meditation; Meaning and importance of prayer. Psychology of mantras. Essence of Mudras. Relevance of Meditation for different age groups and body requirements. Healing and Meditation. Seven layers of existence. Meditation for adding hours to your day, excellence at the workplace, harmony in relationships, better decision making, heightened awareness and concentration.

Unit 4: Yoga & Meditation in Modern Setting

Yogic therapies and modern concept of Yoga; Naturopathy, Hydrotherapy, Electrotherapy, Mesotherapy, Acupressure, acupuncture. Anatomy and Physiology and their importance in Yogic Practices. Food and Lifestyle: Basics of Ayurveda, Yogic Diet; Importance of having Sattvic Ayurvedic Food, Workplace productivity which is directly linked to Healthy Sattvic food. Modulation of ailments through food and balanced nutrition and dieting practices, integrating traditional food items with modern food habits, mental health and food types.

Unit 5: Developing Happiness & Spiritual Quotient

Happiness: Meaning and sources. Four hormones of happiness: Dopamine, Oxytocin, Serotonin, Endorphins. Happiness: independent variable vs. dependent variable, life view, models of happiness, Distinction between Religion and Spirituality.

Myths about Happiness, Principles of being happy. Concept of Self; Positive thinking; Self Introspection; Religion and Spirituality; Life Stories of Spiritual Masters. Concept of Prana. Techniques of studying spiritual quotients. Applied Kinesiology: Introduction to the concept of Applied Kinesiology; Muscle Testing, Nutrient Testing.

Practical Exercises:

Learners are required to:

1. participate in the practical sessions in Yoga Lab. on Asanas, Pranayama, Kriya: Sudarshan Kriya of Art of Living, Isha Kriya, etc.

2. participate in the practical sessions in Yoga Lab. on Hatha Yoga, Raja Yoga, Laya Yoga.
3. interpret the Yog Sutras by Patanjali as per their applicability in real life situations and submit a report of the same.
4. submit and present report on their key learnings from the following:
 - a. Sudarshan Kriya yoga: Breathing for health–NCBI
 - b. How Meditation Benefits CEOs–A case study at Harvard Business School
 - c. A Little Meditating Helps You Make Better Business Decisions–A case study at Harvard Business School.
5. participate in simulation exercises in class where all learners are divided into two teams wherein, they have to debate for and against imbibing Ayurveda & health in modern lifestyle.
6. participate in simulation exercises in class using applied kinesiology techniques.
7. write a summary of their personal experience of learning various yoga, breathing, and meditation techniques in the course and how you think it will help you in the future.

Suggested Readings:

- Shankar, S. S. R. (2018). Patanjali Yog Sutra. Bangalore: Sri Sri Publications Trust.
- Shankar, S. S. R. (2010). 25 Ways To Improve Your Life. Bangalore: Sri Sri Publications Trust.
- Shankar, S. S. R. (2010). Ayurveda & Breath. Bangalore: Sri Sri Publications Trust.
- Taimni, I. K. (2005). The Science of Yoga. Adyar, Chennai: Theosophical Publishing House.
- Verma, K. (2008). Sri Sri Yoga. Bangalore: Sri Sri Publications Trust.
- Vivekananda, S. (2019). The Complete Book of Yoga: Karma Yoga, Bhakti Yoga, Raja Yoga, Jnana Yoga. Delhi: Fingerprint! Publishing.
- Zope, S. A., & Zope, R. A. (2013). Sudarshan Kriya Yoga: Breathing for Health. International Journal of Yoga, 6(1), 4-10.

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

SEMESTER- IV

Business Statistics
BCH: DSC- 4.1

Objective: The course aims to develop amongst the learners the ability to summarise, analyse and interpret quantitative information for business decision making.

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

1. examine and understand the various descriptive properties of statistical data.
2. compare probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context.
3. analyse the underlying relationships between the variables to use simple regression models.
4. analyse the trends and tendencies over a period of time through time series analysis.
5. examine and apply index numbers to real life situations.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Descriptive Statistics	20	√	√
Unit 2: Probability and Probability Distributions	30	√	√
Unit 3: Simple Correlation and Regression Analysis	25	√	√
Unit 4: Analysis of Time Series	15	√	√
Unit 5: Index Numbers	10	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Descriptive Statistics

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

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

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

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

Meaning and uses of index numbers.

Construction of Index numbers: Methods of Laspeyres, Paasche and Fisher's Ideal index.

Construction and Utility of Consumer Price Indices; BSE SENSEX, and NSE NIFTY.

Practical Exercises:

The learners are encouraged to:

1. Observe and apply the concepts learned in real life situations.
2. Practice basic calculations in statistics using spreadsheets/ statistical packages/ open source ware such as R/ Python and try to use it for solving subject related assignments.
3. Do small primary research/survey in groups and analyse the data using statistical tools discussed in the class (Examples: Buying Behaviour, Motivation, Stress, Brand aspects, Sales Projections, Impact of advertisements etc).

Assessment Criteria

The Assessment for this paper would include a theory exam of 50 marks, Practical Exam of 25 marks and Internal assessment of 25 marks. Internal assessment will include 20 marks for class tests/assignments, and 5 marks for attendance. There shall be 3 Credit Hrs. for Lectures + one Credit Hr. (Two Practical Periods per week per batch) for practicals. Use of a simple calculator is allowed

Suggested Readings:

- Anderson, D. R. Statistics for learners of Economics and Business. Boston: Cengage Learning.
- Douglas A. Lind, Robert D. Mason, William G. Marchal. Basic Statistics for Business and Economics. Mc-Graw-Hill international editions.
- Gupta, S. C. & Gupta, I. Business Statistics, Mumbai: Himalaya Publishing House.
- Gupta, S. P., & Gupta, A. Business Statistics: Statistical Methods. New Delhi: S. Chand Publishing.
- Hazarika, P. A. Textbook of Business Statistics. New Delhi: S. Chand Publishing.
- Levine, D. M., Krehbiel, C., Berenson, L., Viswanathan. Business Statistics – A First Course. Pearson Education.
- Levin R., Rubin D. S., Rastogi S., & Siddqui M. H. Statistics for Management. London: Pearson Education.
- Mark L. Berenson, Bernard M. Baruch, David M. Levine, Kathryn A. Szabat, David F. Stephen. Basic Business Statistics. Pearson.
- Murray R. Spiegel, Larry J. Stephens. Statistics. Tata McGraw Hill edition.
- Siegel, O. F. Practical Business Statistics. Cambridge: Academic Press.
- Thukral, J. K. Business Statistics, New Delhi: Taxman Publication.
- Tulsian, P.C., Jhunjunwala Bharat. Business statistics. S. Chand publishing.
- Vohra, N. D. 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.

Cost Accounting

BCH: DSC- 4.2

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. examine and analyse the different cost concepts.
2. determine various components of cost of production.
3. classify unit cost and total cost by preparing a cost statement.
4. compute employee cost, employee productivity and employee turnover.
5. compare cost for different industries using job costing, process costing, contract costing and service costing.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	25	√	√
Unit 2: Elements of Cost : Material and Employee Cost	20	√	√
Unit 3: Elements of Cost: Overheads	20	√	√
Unit 4: Methods of Costing	20	√	√
Unit 5: Cost Accounting Book-Keeping Systems	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and 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

- (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

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

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

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.

Practical 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 cost system.
3. visit industries to understand process costing and prepare a cost statement for any process industry.
4. visit a factory and compute the employee cost of the firm.
5. suggest a suitable cost system for different types of services organisation.
6. analyse research & development cost in pharmaceutical & similar industry.

Suggested Readings:

- Arora, M.N. Cost Accounting-principles and practice. Vikas Publishing House, New Delhi.
- Goel, Rajiv Kumar & Ishaan Goel. Concept Building Approach to Cost Accounting for B.Com (Hons.)/B.Com., Cengage,
- Gupta, Shruti, Reeta & Rao, R. Prabhakar. Cost Accounting for B.Com., Sultan Chand.
- Maheshwari, S. N., &S. N. Mittal. Cost Accounting. Theory and Problems. Shri Mahaveer Book Depot, New Delhi.
- Maheshwari, S. N., Maheshwari, S. K., Mittal, S.N. *Cost Accounting: Principles & Practice*. Shree Mahaveer Book Depot, New Delhi.
- Maheshwari, S. N., Maheshwari, S. K., Mittal, S.N. *Elements of Cost Accounting*. Shree Mahaveer Book Depot, New Delhi.
- Mitra(2018). Cost and Management accounting.Oxford University Press.
- Nigam,B.M.Lal & Jain,I.C. Cost Accounting: Principles and Practice PHI Learning
- Singh, S. Fundamentals of Cost Accounting. Kitab Mahal, Allahabad/New Delhi.
- Tulsian, P.C. Cost Accounting. S.Chand, New Delhi.

Additional Resources:

- Drury,Colin. Management and Cost Accounting. Thomson Learning.
- Horngren, Charles T., George Foster and Srikant M. Dattar. Cost Accounting: A Managerial Emphasis. Prentice Hall of India Ltd., New Delhi.
- Jain, S.P., and Narang, K.L. Cost Accounting: Principles and Methods. Kalyani Publishers, Jalandhar.

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

International Business

BCH: DSC- 4.3

Objective: 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. summarize the concept and components of the Balance of Payments statement.
6. evaluate the forms of foreign direct investment and analyse benefits and costs of FDI.
7. create awareness about emerging issues in international business such as outsourcing and sustainable development.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to International Business	15	√	√
Unit 2: International Business Environment	25	√	√
Unit 3: International Trade and BOP	20	√	√
Unit 4: Regional Economic Integration and International Economic Organisations	20	√	√
Unit 5: International Finance and Contemporary Issues in IB	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to International Business

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

Role of political and legal systems in international business; cultural environment of international business (including Hofstede's dimensions of culture); implications of economic environment for international business.

Unit 3: International Trade and BOP

Theories of international trade – Theory of Absolute Advantage theory, Theory of Comparative Advantage, Factor Proportions theory and Leontief paradox, Product Life Cycle theory, Theory of National Competitive Advantage; Instruments of trade control.

Balance of payments (BOP) statement and its components

Unit 4: Regional Economic Integration and International Economic Organisations

Forms of regional economic integration; Integration efforts amongst countries in Europe, North America and Asia: EU, USMCA, SAARC and ASEAN; Cost and benefits of regional economic integration.

International Economic Organisations: WTO- functions, structure and scope; World Bank and IMF.

Unit 5: International finance and contemporary issues in IB

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.

Practical 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. International Business, Delhi: Pearson
- Cavusgil, S. T., Knight, G. & Riesenberger. International Business: Strategy, Management and the New Realities. Pearson India.
- Chaturvedi, D. D., Jindal, D. & Kaur R. International Business. Scholar Tech Press, Delhi.
- Charles, W L Hill & Jain, A. K. International Business, New Delhi: Tata McGraw Hill.
- Cherunilam, F. International Business: Text and Cases, 6th ed. PHI learning
- Daniels, J. D., Radenbaugh, L. H. & Sullivan, D. P. International Business, Pearson Education.

- Griffin, R. W & Pustay, M. W. International Business - A Managerial Perspective. Prentice Hall.
- Joshi RM,(2009). International Business.Oxford University Press.
- Menipaz, E., Menipaz A. and Tripathi S.S. International Business : Theory and Practice. New Delhi. 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 Department's website.

Human Resource Development

BCH: DSE- 4.1

Objective: The course aims to make students understand the various aspects of human resource development and its contribution in the organisation.

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

1. Examine the evolution of HRD.
2. analyse the role of HRD strategies in organisations.
3. apply and evaluate a learning process starting with training needs, analysis, assessment and evaluation process.
4. explore the role of training needs of employees.
5. evaluate the training methods used in industry.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	15	√	
Unit 2: Strategic Perspectives in HRD	25	√	√
Unit 3: Learning Technology for HRD	20	√	√
Unit 4: Human Resource Training and Development	20	√	√
Unit 5: Training Methods	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Human Resource Development (HRD)- concept, components, evolution, need and significance, difference between human resource management and human resource development, Role of HR manager, HRD culture and climate, contemporary issues in HRD.

Unit 2: Strategic Perspectives in HRD

Concept of Strategic HRD, HRD Interventions-Performance Appraisal, Potential Appraisal, Performance Coaching and Feedback, Career Planning, Training, Systems Development, Rewards, Employee Welfare and Work Life balance, Roles of HR Developer, Physical and Financial Resources for HRD, HR Accounting, HRD Audit.

Unit 3: Learning Technology for HRD

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)

Concept and Importance, Assessing Training Needs, Designing and Evaluating Training & Development Programmes, Role, Responsibilities and challenges to Training Managers.

Unit 5: Training Methods

Training within Industry: On the Job & Off the Job Training, Management Development: Lecture Method, Role Play, In-basket Exercise, Simulation, Vestibule Training, Management Games, Case Study, Programmed Instruction, Sensitivity Training, Strategies of Training Program, Review on T&D Programmes in India.

Practical Exercises:

The learners are required to:

1. engage themselves in trainer competencies through developing and implementing experiential sessions
2. list the various rewards and employee welfare schemes
3. assess the ways of self-directed learning
4. design and evaluate training and development programs.
5. analyse the case studies to understand various training methods.

Suggested Readings:

- Chhabra, T.N.(2016). Human Resource Management: Concepts and Issues. DhanpatRai and Co. Publications.
- Durai, P.(2016). Human Resource Management (2nd ed.). New Delhi: Pearson Education.
- Graig, Robert L. and Bittel, Lester r. (Ed): Training and Development Hand Book, McGraw-Hill, New Delhi .
- ILO, Teaching and Training Methods for Management Development Hand Book, McGraw-Hill , New York .
- Kapur, Sashi: Human Resource Development and Training in Practice, Beacon Books, New Delhi .
- Mondy, A., Wayne and Martocchio, J. J. (2016). Human Resource Management (14th Ed.). Pearson Education Publications.
- Nadler, Leonard : Corporat Human Resource Development, Van Nostrand Reinhold, ASTD, New York .
- Padmalita Rourty Kalyani Mohanthy, Human Resource Development and Organisational Effectiveness, Excel Books New Delhi 2009
- Rao, T.V: Human Resource Development, Sage Publications, New Delhi .

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

Investment Management

BCH: DSE- 4.2

Objective: 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. examine the basics of investment management and different investment avenues available.
2. evaluate the securities in terms of their risk and return.
3. create an optimal portfolio.
4. analyse the performance of mutual funds.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A*
Unit 1: Introduction to Investment	20	√	√
Unit 2: Bond Analysis and Valuation	20	√	√
Unit 3: Equity Analysis and Valuation	20	√	√
Unit 4: Portfolio Management	20	√	√
Unit 5: Mutual Fund and Derivatives	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Investment

Concept of Investment, Investment Decision Process; Avenues for investment- features and classes; Difference between investment, speculation, and gambling; Primary market- IPO, Secondary Markets- Trading of securities; Security market indices; Return and risk: concept, calculation, trade-off between risk and return; Impact of taxes and inflation on investments.

Unit 2: Bond Analysis and Valuation

Bond Fundamentals; Estimating bond yields; Bond Valuation and Malkiel Theorems; Bond risks and credit rating; Present Scenario of Indian Debt Market.

Unit 3: Equity Analysis and Valuation

Fundamental Analysis; Technical Analysis and Efficient Market Hypothesis; Valuation of

Equity Shares using Dividend Discount Model and P/E Ratio model.

Unit 4: Portfolio Management

Portfolio Management- Concept and need, Measurement of Portfolio Return and risk; Diversification- Markowitz Theory; Capital Asset Pricing Model.

Unit 5: Mutual Fund and Derivatives

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

Practical Exercises:

The learners are required to:

1. Practice the concepts learned in different units through spreadsheets and other relevant software.
2. Perform valuation of selected debt and equity instruments.
3. Create a dummy investment portfolio of selected securities and evaluate their performance.
4. Evaluate the performance of selected mutual funds schemes.
5. Create and analyse the price and volume movements of selected securities and indices using technical charts and graphs.

Suggested Readings:

- Jones, C.P., Investment Analysis and Management, Wiley.
- Chandra, P. (2008). Investment Analysis & Portfolio Management. New Delhi: Tata McGraw Hill Education.
- Kevin, S. (2015). Security Analysis and Portfolio Management. New Delhi: PHI Learning.
- Alexander, G.J., Sharpe, W.F. and Bailey J.V. (2009). Fundamentals of Investments, PHI Learning.
- Bodie, Z., Kane, A., Marcus, A. J., and Mohanty, P. (2019). Investments, 11th edition, Mc Graw Hill.
- Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.
- Ranganatham, M., & Madhumathi, R. (2nd Edition). Security Analysis and Portfolio Management. Noida:Pearson (India) Education
- Mayo, An Introduction to Investment, Cengage Learning.
- Rustagi,R.P., Investment Management, Sultan Chand, New Delhi
- Singh, Y.P., Fundamentals of Investment Management, Galgotia Publications
- Tripathi, V., Fundamentals of Investment, Taxmann Publications.
- Sharma, S.K. and Kaur, G. (2019). Fundamentals of Investment, Sultan Chand

Suggested readings will be updated by the Department of Commerce and uploaded on

Department's website.

Sustainability Marketing

BCH: DSE- 4.3

Objective: This course aims to familiarize the students with the concept and process of sustainable marketing.

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

1. describe the need of sustainable marketing in view of environmental, legal and ethical aspects.
2. explore the opportunities for sustainable marketing strategies.
3. identify the consumer behaviour for sustainable marketing.
4. demonstrate how sustainable marketing can be applied in marketing mix strategies.
5. discover the case studies of legal framework for sustainable marketing.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	20	√	√
Unit 2: Sustainability Marketing Opportunities	20	√	√
Unit 3: Consumer Behaviour and Sustainability Marketing	20	√	√
Unit 4: Sustainability and Marketing Mix Decisions	20	√	√
Unit 5: Sustainability Legal Framework and its Implementation in India	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

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

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

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

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

An Overview of Legal Framework- Leading Cases and Developments. Role of Sustainable Marketing in Global Network.

Practical Exercises:

The learners are required to:

1. 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. To represent their own Behaviour for mindful and responsible Behaviour.
4. To demonstrate how marketers can develop and reinforce consumer Behaviour through 3 R's.
5. To find out the leading case studies where sustainable marketing has emerged as an important issue.

Suggested Readings:

- Rethinking Marketing: Sustainable Marketing Enterprise in Asia, Second Edition by Philip Kotler, Released December 2012, Publisher (s): Pearson
- Ross Gittell, University of New Hampshire, Matt Magnusson, University of New Hampshire, Michael Merenda, Whittemore School of Business
- Sustainability Marketing: A Global Perspective, 2nd Edition, Frank-Martin Belz, Ken Peattie, ISBN: 978-1-119-96619-7, October 2012
- Sustainable Marketing Planning: Neil Richardson
- Sustainable Marketing: A holistic Approach, Mark Peterson, 2021
- Sustainable Marketing: How to Drive Profits with Purpose-Michelle Carvill, Gemma Butler, Geriant Evans
- Sustainable Marketing: Managerial-Ecological Issues, Donald A. Fuller, Year of Publication: 1999
- Sharma, R. R., Kaur, T., & Syan, S. A. (2021). Sustainability Marketing: New Directions and Practices. Emerald Publishing.
- The Sustainable Business Case Book
- University of Minnesota—Open Textbook Library

Additional Resources:

1. <https://moef.gov.in/wp-content/uploads/wssd/doc2/ch2.html>
2. <https://www.oecd.org/env/outreach/37838061.pdf>
3. <http://www.sacep.org/pdf/Reports-Technical/2002-UNEP-SACEP-Law-Handbook-India.pdf>
4. <https://open.umn.edu/opentextbooks/textbooks?term=sustainable+development&commit=Go>

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

Analysis Of Financial Statements

BCH: DSE- 4.4

Objective: The course aims to help the learners to analyse accounting and other information incorporated in the corporate annual reports, and to analyse the operating, financial, and structural performance of business firms with the help of appropriate analytical tools.

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

1. Analyse and interpret the quantitative information provided in the Financial Statements of a company;
2. Compute and analyse accounting ratios of a company;
3. Conduct cash flow analysis.

Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K *	A&A**
Unit 1: Introduction	10	√	
Unit 2: Techniques of Financial Statement Analysis - I	15	√	√
Unit 3: Techniques of Financial Statement Analysis - II	25	√	√
Unit 4: Cash Flow Analysis	20	√	√
Unit 5: Analysis of Financial Statements- Case Study	30		√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Introduction to Corporate Financial Statements, Financial/Accounting information contained in the Financial Statements; Meaning, objectives, and limitations of Financial Statement Analysis; Considerations for the economic and financial analysis.

Unit 2: Techniques of Financial Statement Analysis - I

Techniques of financial statement analysis – Comparative Financial Statements, Common-size Financial Statement, and Trend Analysis.

Unit 3: Techniques of Financial Statement Analysis - II

Meaning, objectives, and classification of Accounting Ratios and Ratio Analysis; Computation and application of accounting ratios for evaluation of performance (Activity and Profitability Analysis), evaluation of financial health (Liquidity, Solvency, and Structural Analysis); and market ratios. EVA analysis. Intra-firm and inter-firm comparison using ratio analysis. DuPont analysis.

Unit 4: Cash Flow Analysis

Meaning of Cash Flow; Objectives and Importance of Statement of Cash Flows; Preparation of Statement of Cash Flows as per AS 3 and Ind AS 7.

Unit 5: Analysis of Financial Statements- Case Study

A Case Study Intra-firm and inter-firm comparison of any three listed companies from any sector/industry for a period of five years using the spreadsheet, Industry Averages, Growth rates, CAGR, Z-score etc. using the techniques of financial statement analysis.

Practical Exercises:

Learners are required to:

1. Download annual reports of reputed companies from the websites and analyse the information contained in the financial statements.
2. From the financial statements, compute the accounting ratios to examine the operating efficiency, profitability, liquidity, and solvency of the company.
3. analyse the working capital from the information available in the financial statements.
4. Prepare cash flow statements from the information available in the financial statements.

Suggested Readings:

- Ahuja, N. L., & Dawar, V. (2015). Financial Accounting and Analysis. New Delhi: Taxmann Publications.
- Bhattacharyya, A.K. (2016); Financial Accounting for Business Managers, Prentice Hall of India.
- Friedson, M. S., & Alvarez, F. (2022). Financial Statement Analysis: A practitioners' Guide. New Jersey: Wiley.
- Foster, G. (1986). Financial Statement Analysis. London: Pearson Education.
- Gopalkrishnan, A. A. (2001). Understanding Financial Statements - Interpretation and Analysis. New Delhi: Label Book Publisher.
- Goyal, B.K. (2022). Corporate Accounting, New Delhi: Taxmann Publications.
- Gupta, A. (2018). Financial Accounting for Managers: An Analytical Perspective. Delhi: Pearson Education.
- Gupta, M., Kaur, H., & Gupta, R. (2020). Financial Reporting and Analysis: JSR Publishing House LLP.
- Helfert, E. A. (1996). Techniques of Financial Analysis: A Practical Guide to Measuring Business Performance. New York: McGraw Hill Education.
- Lal, Jawahar & Sucheta, Gauba, (2018). Financial Reporting and Analysis. Himalaya Publishing House, Mumbai.
- Narasimhan, M. S. (2016). Financial Statement and Analysis. Noida, Uttar Pradesh: Cengage Learning India.
- Sah, R. K. (2019). Concept Building Approach to Corporate Accounting (2019th ed.). Cengage Learning India Pvt. Ltd.
- Soffer, L. C., & Soffer, R. J. (2002). Financial Statement Analysis: A Valuation Approach. London: Pearson Education.
- Myer, John Nicolas. Financial Statement Analysis. Prentice-Hall.

- Tulsian, P. C., & Tulsian, B. “Corporate Accounting” S. Chand Publishing, New Delhi.
- Tulsian, P. C., & Tulsian, B. “Financial Management” S. Chand Publishing, New Delhi.

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

Decision Science

BCH: DSE- 4.5

Objective: The course aims to familiarise the learners with basic mathematical tools, emphasising applications to business and economic situations.

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

1. analyse quantitative techniques that play an important role in managerial decision-making.
2. compare programming for business problems involving constrained optimization.
3. examine, schedule, and coordinate the activities of a large-scale project using PERT and CPM.
4. describe programming to assign sources and jobs to destinations and machines.
5. examine how competitive choices in a business are made.
6. examine how the business strategies are developed to reduce the customers' wait time.
7. analyse the decision-making process to replace used equipment.

Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K*	A&A**
Unit 1: Linear Programming	20	√	√
Unit 2: Assignment and Transportation	20	√	√
Unit 3: Sequencing and Game Theory	20	√	√
Unit 4: Queuing Model and Replacement Theory	20	√	√
Unit 5: Project Management: PERT and CPM	20	√	√

*C & K- Comprehension and Knowledge

**A & A – Analysis and Application

Unit 1: Linear Programming

Formulation of Linear programming problems (LPPs) with more than two variables. Solution of LPPs by simplex method - maximization and minimization cases. The dual problem: Formulation, the relationship between Primal and Dual LPP, Primal and Dual solutions (excluding mixed constraints LPPs). The economic interpretation of the dual.

Unit 2: Assignment and Transportation

Assignment Problem, Hungarian Method of Assignment, Unbalanced Assignment Problems, Transportation Problem, Method to find the initial solution: North-west

corner method, Least cost Method, Vogel's approximation method, Finding optimal solution: Stepping-stone method and Modified Distribution Method.

Unit 3: Sequencing and Game Theory

Introduction of sequencing, Notations, Terminology, and Assumptions, Processing n jobs through two and three machines, Introduction of Game Theory, Two-Person Zero-Sum Game, Pure Strategies (Minimax and Maximin Principles): Game with a saddle point. Mixed Strategies, Rule of Dominance.

Unit 4: Queuing Model and Replacement Theory

Introduction of Queuing Model, Structure of a Queuing System, Performance Measure of a Queuing System, Model I: $\{(M/M/1): (\text{Infinite/FCFS})\}$, Introduction of Replacement, Replacement of items whose efficiency deteriorates with time.

Unit 5: Project Management: PERT and CPM

Introduction, Basic Difference PERT and CPM, Phases of Project Management, PERT/CPM Network Components and Precedence Relationships, Critical Path Analysis, Critical Path, Project Scheduling with uncertain activity times, Estimation of project completion time.

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 business situation.
2. establish the production sequence of a hypothetical manufacturing company.
3. solve business problems as an application of linear programming/assignment/transportation.
4. estimate the time when an asset of a company should be replaced.
5. use a hypothetical case of a project and plan, schedule, and coordinate the activities. learner may use software packages.

Suggested Readings:

- Anthony, M., & Biggs, N. (1996). *Mathematics for Economics and Finance*. Cambridge: Cambridge University Press.
- 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.
- Hamdy A. Taha, (2017) *Operational Research*, Pearson.
- Kapoor, VK *Operations Research: Quantitative Techniques for Management*, Sultan Chand and Sons.
- Levin R. I., Rubin D.S., Stinson J.P., Gardner E.S. Jr., *Quantitative Approaches to Management*, McGraw Hill International Editions.
- Vohra, ND, & Arora, Hitesh, *Quantitative Techniques in Management*, McGraw Hill.
- Tulsian, P.C. & Pandey, V. "Quantitative Techniques" Pearson Education, India.

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

Bhartiya Gyan Parampara (Indian Knowledge System)**BCH: DSE- 4.6**

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

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

1. apportion the experience of 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 with the policies and schemes of Government of India.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Bhartiya Gyan Parampara (Indian Knowledge System) – An Overview	25	√	√
Unit 2: Knowledge: Framework and Classification	25	√	√
Unit 3: : Health, Wellness and Psychology	25	√	√
Unit 4: Governance and Public Administration	25	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

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

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

Unit 2: Knowledge: Framework and Classification

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.

Unit 3: Health, Wellness and Psychology

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).

Unit 4: Governance and Public Administration

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 Amatyas, 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

Practical Exercises:

1. visit a Gurukul/ Ashram and have own experience (*anubhooti*) of 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.

Suggested Readings:

- Mahadevan, B., Bhat, V. R., Pavana, N. (2022) Introduction to Indian Knowledge System Concepts and Applications. PHI Learning
- Delpe (2005). Hidden dangers of meditation and yoga. Payal Books
- Indian Knowledge Systems. (2005). India: Indian Institute of Advanced Study.
- Aurobindo, S. (1998). The Foundations of Indian Culture. India: Sri Aurobindo Ashram.
- The ARTHASHASTRA. (2000). India: Penguin Books Limited.
- Simpson, A. (2019). Leadership Lessons from the Bhagavad Gita. India: SAGE Publications.
- Patanjali Yog Sutra

Sources for material on Indian Knowledge System

- <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.bhratyakritisampada.nic.in>

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

Leadership and Team Development

BCH: SEC- 4.1

Objective: The course aims to enable the learners to understand key leadership theories and be able to apply them effectively in developing solutions to relevant case studies and issues.

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

1. evaluate the traits of successful leader;
2. create the leadership self-assessment tool to assess their leadership styles;
3. differentiate between different leadership styles with real life examples and demonstrate role play as a leader in a team in the class;
4. analyse the strategies of building an effective team with a real-life example;
5. design shared vision and articulate business strategy of a hypothetical organisation to create high performing teams.

Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K*	A&A**
Unit 1: Introduction	20	√	√
Unit 2: Leadership Styles	20	√	√
Unit 3: Leading and Empowering	20	√	√
Unit 4: Team Building	20	√	√
Unit 5: Leading Transformation through High Performance Teams	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Leadership: Meaning & Concept; Role and Functions of a Leader; The Great Man Theory; Trait Theory; Leadership & 3 Forces Model; Power: Definition & Types; Ways

to use Power for Effective Leadership; Creating Appropriate Power Base; Current Trends in Leveraging of Power.

Unit 2: Leadership Styles

Self & Personality in Leadership; Leadership Traits & Motive Profile. Lewin's (Iowa) Leadership Styles: Autocratic, Democratic, Free Reign; Contingency Theories of Leadership: Fiedler's Contingency Model, The Path-Goal Theory, Hersey-Blanchard Situational Leadership Theory; Transactional Leadership; Charismatic Leadership; Transformational Leadership.

Unit 3: Leading and Empowering

Leader as a Coach; Leader as a Mentor; Empowering Skills; Delegation of Authority; Decentralization; Service Leadership; Servant Leadership; Ethics & Leadership; Sustainable Leadership; Collective Leadership. Leadership Development Practices in various organisations.

Unit 4: Team Building

Team: Meaning, Characteristics, Types; Team Development Stages - Tuckman's Model, etc.; Team Building; Team Leader; Belbin Team Roles- Action Oriented Roles, People Oriented Roles, and Cerebral Roles; Team Meetings and Leadership; Ginnett-Team Effectiveness Leadership Model (TELM); High Performance Teams & Leadership.

Unit 5: Leading Transformation through High Performance Teams

Leading Transformation: Context, Shared Vision, Strategy. Wheel of Transformation Model. Determinants of High Performing Teams: 4 Cs- Context, Composition, Competencies, Change; Leading Innovative Teams- Employee First Customer Second, Cross-Cultural Teams, Virtual Teams.

Practical Exercises:

The learners are required to:

1. identify a Leader of your choice, prepare and present a report highlighting the important traits that have contributed to the effectiveness of that Leader.
2. using the leadership self-assessment tool available at the link <https://www.zerotothree.org/resources/413-leadership-self-assessment-tool>, rate themselves with respect to their leadership style. Prepare and present a report of their analysis.
3. identify organisations where:
 - a) model of Service Leadership is being followed,
 - b) model of Sustainable Leadership is being followed,
 - c) and Collective Leadership is followed;

present a report on their key learnings from its Leadership.

4. read a case study of Starbucks Company on Team Building. analyse its strategy of building an effective team and present a report of their key learnings.
5. analyse the organisation of the Leader chosen in Exercise 1 in terms of implementation of the concept of shared vision, well-articulated strategy, 4 Cs of high performing teams and present the findings in front of the class and respond to the questions raised by the learners;
6. analyse and interpret case study on Employee First Customer Second: Turning Conventional Management Upside Down by Vineet Nayar or any other similar case study.

Suggested Readings:

- Dyer, W. G. J., Dyer, J. H., & Dyer, W. G. (2013). Team Building: Proven Strategies for Improving Team Performance. New Jersey: John Wiley & Sons.
- Day, D. V. (2014). The Oxford Handbook of Leadership and organisations. Oxford, New York: Oxford University Press.
- Northouse, P. (2018). Leadership: theory and practice. California: SAGE Publications Inc.
- Mittal, R. (2015). Leadership: Personal Effectiveness and Team Building. Uttar Pradesh: Vikas Publishing House Pvt. Ltd.
- McGrath, E.H., S.J. Basic Managerial Skills for All, 9th ed. PHI learning
- Illink, J. (2020). Leadership Strategy and Tactics: Field Manual. New York: Macmillan Publishers.

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

Data Visualisation

BCH: SEC- 4.2

Objective: The course helps students learn the technique to visualise data and to gain hands-on experience with creating visualisations of financial data.

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

1. find out how to build effective visualisations and dashboards.
2. discover how to create advanced visualisations that explain complex financial data with clarity and style.
3. analyse data and interpret results.
4. export and share dashboards and visualisations.

Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K*	A&A**
Unit 1: Introduction	10	√	√
Unit 2: Data Visualisation using Spreadsheet	15	√	√
Unit 3: Creating Visualisation and Dashboard using Spreadsheet	25	√	√
Unit 4: Financial Data Analysis using Power BI	25	√	√
Unit 5: Working with Tableau Public	25	√	√

*C & K- Comprehension and Knowledge

**A & A – Analysis and Application

Unit 1: Introduction

Concept of data visualisation, Significance and role, Functions of data analyst, Types of charts, Selecting an appropriate visualisation based on the data.

Unit 2: Data Visualisation using Spreadsheet

Data visualisations using Conditional Formatting, Sparklines and Number Formats, Charts - line charts, pie charts, scatter charts, area charts, column and bar charts, histogram. Specialized Charts: hierarchical charts, waterfall, funnel, stock charts and combo charts.

Unit 3: Creating Visualisation and Dashboard using Spreadsheet

Working with pivot tables and charts, Slicer, Timeline, Power Query, Power Pivot, Power View, Power Map.

Unit 4: Financial Data Analysis using Power BI

Introduction to Power BI, Possible Data Sources, Cleansing, Transforming and Loading Data, Add Columns, Remove Columns, Split and Rename column and Change data types, Merge data, Append data, Create report and Power BI Dashboard using visualisation controls, Publish report and export it to PDF.

Unit 5: Working with Tableau Public

Introduction, Loading the Data and Preparing the Sheets, Bar and Line Combination Chart, Horizontal Bars Chart, Candlesticks and stock markets, Creating the Tableau Dashboard, and Adding a Brand Filter and Interpretation.

Practical Exercises:

The learners are required to:

1. practice quantitative analysis through the help of Spreadsheets, Power BI, and Tableau.
2. analyse and interpret case studies based on real-life business problems.

Suggested Readings:

- Alberto Ferrari, Marco Russo, (2017) Analyzing Data with Microsoft Power BI and Power Pivot for Excel, PHI.
- Brett Powell, (2017), Microsoft Power BI Cookbook, Packt Publishing Limited.
- Loma Brown, (2020) Tableau Desktop Cookbook, O'Reilly Media.
- Ryan Sleeper, Practical Tableau, O'Reilly Media.

Note: Learners are advised to use latest edition of readings and use web sources..

Note:

1. The General Purpose Software referred in this course will be notified by the University Department every three years. If the specific features, referred to in the detailed course above, are not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 37.5 Marks (1.5 hours duration (External)), and an Internal Assessment of 12.5 marks.
3. There shall be 4 Practical Lab periods per batch per week to be taught in Computer Laboratory.

Marketing of Financial Services

BCH: SEC- 4.3

Objective: The course aims to acquaint students with the distinctive characteristics of financial services and the problems and issues involved in the marketing of financial services. A framework for developing a marketing-mix strategy for financial services is presented and recent developments in the field will be introduced to the students.

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

1. distinguish the characteristics and issues involved in financial services marketing.
2. analyse the marketing framework of financial services organisations.
3. examine the consumer buying behaviour in the context of financial services marketing and how the organisations can have enduring relationships with the customers.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Financial Services Marketing	30	√	√
Unit 2: Marketing Mix of Financial Services	35	√	√
Unit 3: Consumer Buying Behaviour in Financial Services	35	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Financial Services Marketing

Financial services marketing- Basic Concepts, Characteristics, Role, Contribution, Scope, Issues and Challenges, Marketing Environment and Strategic Marketing Process for Financial Services

Unit 2: Marketing Mix of Financial Services

Segmentation, Targeting, Positioning and Marketing Mix for Financial Services- Product, Pricing, Promotion and Distribution decisions, Marketing Strategy in Financial Services

Unit 3: Consumer Buying Behaviour in Financial Services

The Financial Services Consumer, Customer Relationship Management Strategies, Customer Relationship in practice, Service Quality, Customer Satisfaction, Customer Value and Ethical Dilemmas in Financial Services Marketing

Practical Exercises:

The learners are required to:

1. develop a comprehensive marketing plan for any of the financial service product and present as financial services marketing consultant.
2. solve case studies related to financial service marketing organisations.
3. identify and analyse the marketing mix strategies of major domestic and international financial service organisations.
4. compare the customer relationship practices of financial service organisations and non-financial service organisations.

Suggested Readings:

- Bapat, D. (2013). Marketing of Financial Services. Dreamtech Press.
- Goel, S. Financial Markets, Institutions and Services PHI learning
- Ennew, C. T., Waite, N. & Waite, R. (2017). Financial Services Marketing: An International Guide to Principles and Practice (3rd ed.). Routledge.
- Estelami, H. (2006). Marketing Financial Services. Dog Ear Publishing.
- Farquhar, J. & Meidan, A. (2010). Marketing Financial Services (2nd ed.). Palgrave MacMillan.

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

Cyber Crimes and Laws

BCH: SEC- 4.4

Objective: The course aims to create an understanding of cybercrimes 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. examine cyber risk associated with online activities and develop cyber hygiene.
2. prepare themselves for safe working in the vertical having varied access points, data sources, network, and system-related issues in online activities.
3. generate and preserve electronic evidence for personal and professional use.
4. examine global virtual space conforming to the regulatory framework and not falling under the ambit of cybercrimes.
5. analyse the cases and find pertinent facts for resolutions on managerial cyber issues.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Cybercrimes	20	√	√
Unit 2: Contemporary Business Issues in Cyber Space	20	√	√
Unit 3: Legal framework and Cyber Laws in India	25	√	√
Unit 4: Regulatory Framework and International Perspective	15	√	√
Unit 5: Case Laws	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Cybercrimes

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

Unit 2: Contemporary Business Issues in CyberSpace

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 CyberSpace.

Unit 3: Legal framework and Cyber Laws in India

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

Introduction to Regulatory Framework and authorities; Penalties and Adjudication; Offences; Overview of GDPR and Indian data protection regime.

Unit 5: Case Laws

1. Communication Device-Section 2(ha) of the Information Technology (Amendment) Act, 2008- ‘State v Mohd. Afzal and others (2003), VIIAD (Delhi) 1, 107(2003) DLT385, 2003(71) DRJ178, 2003(3) JCC1669’
2. Computer Network-Section 2 (j) of the Information Technology (Amendment) Act, 2008 ‘Diebold System Pvt Ltd. v The Commissioner of Commercial Taxes, (2006), 144 STC, 59 (Kar)’
3. Electronic Record Sec. 2 (t)- ‘Dharambir v Central Bureau of Investigation 148 (2008) DLT 289’
4. 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 Jogesh Kwatra’, 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. conduct a survey to ascertain the awareness about various cybercrimes in nearby localities.
2. comprehend the procedure of filing online and offline complaints in cyber cells.
3. enlist usage of e-signatures and digital signatures in daily life.
4. understand the gravity of various cyber offences and remedies available.
5. analyse recent cases related to various cybercrimes for business and personal implications.

Suggested Readings:

- Arora, Sushma. and Arora R. Cyber crimes and laws, Taxmann Pvt Ltd, New Delhi.
- Brian, Craig. Cyber Law: The Law of the Internet and Information Technology. Pearson Education.
- Deje(2018). Cyber Forensics. Oxford University Press
- Gusai, O.P. Concept Building Approach to Cybercrimes and Cyber Laws: Indian and International Perspective. Cengage Learning India Pvt. Ltd. Delhi.
- Harish Chander & Kaur, G. Cyber Laws and IT Protection, 2nd ed.
- Madan, Sushila, Cyber Crimes and Laws. Scholar Tech Press, Delhi.
- Sharma J. P., and Kanojia, S. E-Business and Cyber Laws. New Delhi. Bharat Law House Pvt Ltd.

Additional Resources:

- Joseph, P.T. E-Commerce-An Indian Perspective. PHI
- Painttal, D. Law of Information Technology, New Delhi: Taxmann Publications Pvt. Ltd.
- Rattan, J. Cyber Crime and Information Technology, Bharat Law House, Pvt Ltd.
- Information Technology Rules & Cyber Regulations Appellate Tribunal Rules with Information Technology Act 2000. Taxmann Publications Pvt. Ltd., New Delhi.

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

Basics of Organisation Behaviour

BCH: GE- 4.1

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

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

1. analyse the working of organisations and human Behaviour.
2. apply the concepts of OB in managing people at the workplace.
3. critically evaluate the role of motivation theories in guiding human behaviour.
4. develop understanding of diverse leadership styles and strategies.
5. summarise the ways to build supportive organisational culture.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	15	√	
Unit 2: Individual Behaviour	20	√	√
Unit 3: Communication and Motivation	25	√	√
Unit 4: Group Behaviour and Leadership	25	√	√
Unit 5: Organisational Dynamics	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Introduction to organisational studies, importance of organisations, relationship between management and organizing function, emergence and development of Organisation Behaviour, Organisational Behaviour in changing times.

Unit 2: Individual Behaviour

Individual characteristics - Inherited characteristics vs. learned characteristics; Personality- concept and types; Components of Attitude, organisational commitment

and job satisfaction as work attitude; Sources and types of values; role of values and beliefs in the making of an individual.

Unit 3: Communication and Motivation

Communication - concept, process and types, essentials of effective communication; Johari Window.

Why people work - Maslow's Need Hierarchy theory, intrinsic and extrinsic rewards, monetary and non-monetary incentives, contemporary motivation practices.

Unit 4: Group Behaviour and Leadership

Importance of groups, groups vs. teams;

Leadership - trait theory, nature vs. nurture leadership; difference between a leader and a manager; Leadership styles (Likert) - exploitative, benevolent, consultative, and participative; making of great leaders, contemporary leadership practices.

Unit 5: Organisational Dynamics

Organisation as a system; organisational structure, relationship between organisation structure, system, and strategy; Managing conflict - reasons, types and resolutions; Managing stress.

Practical Exercises:

The learners are required to:

1. undertake a group activity to identify personality type.
2. role play on JOHARI Window
3. conduct a primary survey to study the dynamics of group Behaviour.
4. apply and test various stress management techniques like deep breathing, exercise, and mindfulness.
5. identify the innovative ways of motivation practiced by contemporary organisations.

Suggested Readings:

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

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

Personal Financial Planning

BCH: GE- 4.2

Objective: The course aims to familiarize learners with different aspects of personal financial planning like savings, investment, taxation, insurance, and retirement planning and to develop the necessary knowledge and skills for effective financial planning.

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

1. analyse the meaning and appreciate the relevance of financial planning.
2. appraise the concept of investment planning and its methods.
3. examine the scope and ways of personal tax planning.
4. analyse insurance planning and its relevance.
5. develop insight into retirement planning and its relevance.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Financial Planning	20	√	√
Unit 2: Investment Planning	20	√	√
Unit 3: Personal Tax Planning	20	√	√
Unit 4: Insurance Planning	20	√	√
Unit 5: Retirement Benefits Planning	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Financial Planning

Financial goals, steps in financial planning, budgeting incomes and payments, time value of money. Introduction to savings, benefits of savings, management of spending

& financial discipline, Setting alerts and maintaining sufficient funds for fixed commitments.

Unit 2: Investment Planning

Process and objectives of investment, concept and measurement of return & risk for various asset classes, measurement of portfolio risk and return, diversification & portfolio formation. Gold bond; Real estate; Investment in greenfield and brownfield Projects; Investment in fixed income instruments, financial derivatives & commodity market in India. Mutual fund schemes; International investment avenues. Currency derivatives and digital currency.

Unit 3: Personal Tax Planning

Tax structure in India for personal taxation, Scope of personal tax planning, exemptions and deductions available to individuals under different heads of income and gross total income. Comparison of benefits - Special provision u/s 115 BAC vis-à-vis General provisions of the Income-tax Act, 1961, tax avoidance versus tax evasion.

Unit 4: Insurance Planning

Need for insurance. Life insurance, health insurance, property insurance, credit life insurance and professional liability insurance.

Unit 5: Retirement Benefits Planning

Retirement planning goals, process of retirement planning, Pension plans available in India, Reverse mortgage, Estate planning.

Practical Exercises:

The learners are required to:

1. perform electronic fund transfers through net banking and UPI.
2. identify certain recent Ponzi schemes in the market.
3. prepare tax planning for a hypothetical individual.

Suggested Readings:

- Halan, M. “Let’s Talk Money: You’ve Worked Hard for It, Now Make It Work for You” HarperCollins Publishers, New York.
- Madura, J. “Personal Finance”, Pearson.
- Indian Institute of Banking & Finance. “Introduction to Financial Planning” Taxmann Publication, New Delhi.
- Keown A.J. “Personal Finance” Pearson, New York.
- Pandit, A. “The Only Financial Planning Book that You Will Ever Need” Network 18 Publications Ltd., Mumbai.
- Sinha, M. “Financial Planning: A Ready Reckoner” McGraw Hill Education, New York.

- Tripathi, V. “Fundamentals of Investment” Taxmann Publication, New Delhi.

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

Assessment Method:

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

Brand Management

BCH: GE- 4.3

Objective: The course aims to make students aware of brands, their evolution, extensions, simple brand management strategies and its practical implications for business. The course shall focus on developing skills to devise success actions for brand positioning and equity in the market.

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

1. comprehend the conceptual framework of brands
2. analyse various success actions of popular brands
3. describe the brand extensions
4. explore the life stages of a brand
5. apply brand management success actions to real life products.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	20	√	√
Unit 2: Brand Positioning	20	√	√
Unit 3: Designing Marketing Program	25	√	√
Unit 4: Brand Equity	25	√	√
Unit 5: Recent Issues In Branding	10	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit I : Introduction

Introduction to Brands and Brand Management, Concept of a Brand, Evolution of a Brand, Challenges and Opportunities, Brand Identity, Brands and Consumers, IMC: Evolution and Growth-

Unit II: Brand Positioning

Brand Building, Identifying and Establishing Brand Positioning and Values, Brand Repositioning, Life Stages of a Brand, Brand Personality, Brand Image.

Unit III: Designing Marketing Program

Brand Management Process, Designing And Implementing Brand Actions, Brand Extensions, Brand Reinforcement Strategies,

Unit IV: Brand Equity & Performance

Customer-based Brand Equity, Understanding Brand Performance: Brand Equity Management System, New Media Environment, Growing and Sustaining Brand Equity.

Unit V: Recent Issues in Branding

Managing Strong Brands, Managing Brands in the Digital Era. Contemporary Scene: storytelling, Internet and Social Media, Brands amplifiers, Legal and Ethical aspects in Brand Management.

Note: Real-life examples may be discussed in every unit, where ever possible to supplement the subject matter.

Practical Exercises:

The learners are required to:

1. take up popular brands and analyse the life-cycle of select brands.
2. discuss suggestive strategies for brand positioning.
3. use appeals for advertising and branding of products.
4. understand the rationale behind a brand story.
5. develop a brand story for a unique product idea.

Suggested Readings:

- Aaker, D. *Brand Leadership*. UK: Simon & Schuster.
- Beverland, M. *Brand Management: Co-creating Meaningful Brands*. UK: SAGE Publications.
- Chernev, A. *Strategic Brand Management*. Illinois, USA: Cerebellum Press.
- Chitale, A.K. & Gupta, R. *Product Policy and Brand Management: Text and Cases, 4th ed.* PHI Learning
- Cowley, D. *Understanding Brands*. India: Kogan Page Ltd.
- John, D. R. *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.

Strategic Brand Management: Building, Measuring and Managing Brand Equity. India: Pearson Education.

- Miller, D. *Building a Story Brand: Clarify Your Message So Customers Will Listen*, India: HarperCollins Publishers.
- Temporal, P. *Advanced Brand Management*. UK: Harriman House.
- Parameshwaran, M.G. *Building Brand Value*. India: McGraw Hill Education.

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

Accounting for Managerial Decision Making

BCH: GE- 4.4

Objective: The course aims to enable students to acquire knowledge of concepts, methods and various techniques of accounting for the purpose of managerial planning, control and decision making.

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

1. examine the fundamentals of accounting and its branches.
2. apply financial statements and their uses in managerial decision making.
3. evaluate the budgetary control system as a tool of managerial planning and control.
4. evaluate the concept of cost-volume-profit analysis for use in short-term decision making.
5. relate the concept of relevant cost and make decisions related to different business situations using marginal costing and differential costing techniques.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Fundamentals of Accounting	20	√	√
Unit 2: Financial Statements and their Analysis	20	√	√
Unit 3: Budgetary Control System	20	√	√
Unit 4: Cost Volume Profit Analysis	20	√	√
Unit 5: Decision Making under Specific	20	√	√

Situations			
-------------------	--	--	--

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Fundamentals of Accounting

An Overview of Accounting: meaning, scope, objectives, accounting as part of information system, branches of accounting. Financial accounting process, accounting concepts, accounting standards. Basic cost concepts, cost classification, cost sheet, an overview of various types of costing methods.

Unit 2: Financial Statements and their Analysis

Understanding of financial statements. Interpretation of financial statements with the help of ratio analysis (liquidity ratios, profitability ratios, turnover ratios and solvency ratios) and cash flow analysis.

Unit 3: Budgetary Control System

Concept of budget, budgeting and budgetary control; objectives, merits and limitations; Functional Budgets; Fixed and Flexible budgeting.

Unit 4: Cost Volume Profit Analysis

Concept of marginal cost and marginal costing, marginal costing equation and contribution margin, Cost-volume-profit analysis; Break-even Analysis, Profit-volume ratio, break-even point, angle of incidence, margin of safety, key factor.

Unit 5: Decision Making under Specific Situations

Steps in decision making process. Concept of relevant costs. Solving various short - term decision making problems using marginal costing and differential costing techniques – Profitable product mix, Acceptance or rejection of special/ export offers, Make or buy, Addition or elimination of a product line, and pricing decisions.

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

Suggested Readings:

- Arora, M.N. Management Accounting. Himalaya Publishing House, New Delhi
- Bhattacharyya, A. K. Essentials of Financial Accounting, 6th ed. PHI learning
- Goel, Rajiv Kumar & Goel Ishaan. Concept Building Approach to Management Accounting for B.Com Cengage
- Goel, Rajiv Kumar & Goel Ishaan. Concept Building Approach to Cost Accounting for B.Com (Hons)/B.Com., Cengage
- Goyal, B.K and Tiwari, H. N. Financial Accounting. Taxmann, New Delhi
- Kishore, Ravi.M. Financial Management. Taxmann, New Delhi
- Monga, G.R. and Bahadur, Raj. Basic Financial Accounting. SCHOLAR Tech Press, New Delhi

- Narayanaswamy. Financial Accounting: A Managerial Perspective, 7th ed. PHI learning
- Sah, R. K. Concept Building Approach to Financial Accounting (2019th ed.). Cengage Learning India Pvt. Ltd.
- Singh, Surender. Management Accounting. PHI Learning Pvt. Limited, New Delhi
- Singh, Surender. Elements of Cost Accounting. Kitab Mahal, New Delhi
- Singh, S.K.and Gupta, Lovleen. Basic Management Accounting: Theory and Practice. A.K. Publications. New Delhi
- Tulsian, P.C. & Tulsian, B. Advanced Management Accounting. S.Chand, New Delhi.
- Tulsian, P.C. Cost Accounting. S.Chand, New Delhi.

Additional Readings:

- Myer, John Nicolas. Financial Statement Analysis. Prentice-Hall.
- Drury,Colin. Management and Cost Accounting. Thomson Learning.
- Gibson, Charles. H. Analysis of Financial Statement. Cengage Learning
- Horngren, Charles T., George Foster and Srikant M. Dattar. Cost Accounting: A Managerial Emphasis. Prentice Hall of India Ltd., New Delhi.
- Usry, Milton E. and Lawrence H. Hammer. Cost Accounting: Planning and Control. South Western Publishing Co.

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

Fundamentals of International Business

BCH: GE- 4.5

Objective: 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. create awareness about emerging issues in international business such as outsourcing and sustainable development.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to International Business	15	√	√
Unit 2: International Business Environment	25	√	√
Unit 3: International Trade	20	√	√
Unit 4: Regional Economic Integration and International Economic Organisations	20	√	√
Unit 5: International Finance and Contemporary Issues in IB	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to International Business

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

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

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

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

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.

Practical 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. International Business, Delhi: Pearson.

- Cavusgil, S. T., Knight, G. & Riesenberger. International Business: Strategy, Management and the New Realities. Pearson India.
- Charles, W L Hill & Jain, A. K. International Business, New Delhi: Tata McGraw Hill.
- Chaturvedi, D.D., Jindal, D. & Kaur, R. International Business. Scholar Tech Press, Delhi.
- Cherunilam,F. International Business: Text and Cases, 6th ed. PHI learning
- Daniels, J. D., Radenbaugh, L. H. & Sullivan, D. P. International Business, Pearson Education.
- Griffin, R. W & Pustay, M. W. International Business - A Managerial Perspective. Prentice Hall.
- Joshi RM,(2009). International Business.Oxford University Press
- Menipaz, E., Menipaz A. and Tripathi S.S. International Business : Theory and Practice. New Delhi. 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 Department's website.

SEMESTER- V

INCOME TAX LAW AND PRACTICE
BCH: DSC- 5.1**Objective:**

The course aims to impart knowledge of law pertaining to levy of income tax in India.

Learning Outcomes:

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

1. analyse the basic concepts of income tax and determine the residential status of different persons;
2. compute income under the heads 'salaries' and 'income from house property';
3. compute income under the heads 'profits and gains of business or profession' and 'capital gains';
4. compute income under the head 'income from other sources' and understand the provisions relating to 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.

Course Content:

Units	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1:Introduction	20%	√	√
Unit 2: Computation of Income from Salaries and House Property	25%	√	√
Unit 3: Computation of Income from Business or Profession and Capital Gains	25%	√	√
Unit 4: Income from Other Sources, Clubbing of Income and Set-off	15%	√	√
Unit 5: Deductions and Computation of Total Income and Tax Liability	15%	√	√

--	--	--	--

***C&K- Comprehension & Knowledge**

****A&A – Analysis & Application**

Unit 1: Introduction

Basic concepts: Income; Agricultural income, Person, Assessee, Assessment year, Previous year, Gross Total Income, Total income, Maximum marginal rate of tax and Permanent Account Number (PAN); Residential status: Scope of total income on the basis of residential status; Exempted incomes under section 10; Learning lessons from Kautilya's Taxation Policy.

Unit 2: Computation of Income from Salaries and House Property

Income from Salaries; Income from House Property.

Unit 3: Computation of Income from Business or Profession and Capital Gains

Profits and gains of business or profession; Capital gains.

Unit 4: Income from Other Sources, Clubbing of Income and Set-off

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

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. discuss selected provisions of the Income-tax Act, 1961 from the official website of Government of India;
2. refer 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. learn about various tax services available on the official website of Government of India.
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, Girish and Gupta, Ravi. Simplified Approach to Income Tax. Flair Publications Pvt. Ltd. Delhi.
- Bandopadhyaya (2019). Taxation I,II.Oxford University Press.
- Mittal, Naveen. Concept Building Approach to Income Tax Law & Practice. Cengage Learning India Pvt. Ltd., Delhi.
- Singhania, Vinod K. and Singhania, Monica. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.

Additional Readings:

- Current Tax Reporter. Current Tax Reporter, Jodhpur.
- Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.

Assessment Criteria

The Assessment for this paper would include a theory examination of 50 marks, Practical Examination of 25 marks and Internal assessment of 25 marks. Internal assessment will include 20 marks for class tests/assignments, and 5 marks for attendance. There shall be 3 Credit Hours for Lectures + one Credit Hour (Two Practical Periods per week per batch) for Practical. Use of a simple calculator is allowed. Proofs of theorems/ formulae are not required.

Note: Learners are advised to use the latest edition of textbooks.

Business Economics**BCH: DSC- 5.2**

Objective: The course aims to acquaint the learners with Micro economics and its applications.

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

1. examine the nature and scope of business economics.
2. analyse how consumers try to maximize their satisfaction by spending on different goods.
3. evaluate the relationship between inputs used in production and the resulting outputs and costs.
4. analyse and interpret various facets of and pricing under different market situations.
5. relate the contemporary issues and applications in micro economics.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Business Economics	10	√	√
Unit 2: Consumer Behaviour	25	√	√
Unit 3: Production and Cost	25	√	√
Unit 4: Market Structures	25	√	√
Unit 5: Contemporary Issues and applications	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Business Economics

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 elasticities. Measurement of elasticity of demand: outlay and percentage method. Elasticity of supply: concept and measurement (Percentage method).

Unit 2: Consumer Behaviour

Cardinal Vs Ordinal Utility, Indifference curves: features, budget line, consumers equilibrium, ICC and Engels curve, PCC and derivation of demand curve, Income and substitution effects of price change (normal, inferior and giffen goods), Applications: effect of interest rates on household savings, lump sum subsidy Vs excise subsidy.

Unit 3: Production and Cost

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

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

Rent control, Minimum wages, Individual supply curve of labour, Peak load Pricing, Prisoners' dilemma and Game Theory.

Practical 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 OPEC as a case of a successful cartel.

Suggested Readings:

- Baye, M., and Prince J.(2021), Managerial Economics and Business Strategy. McGraw Hill, (3rd ed.).
- Case, K. E., and Fair, R.C. (2017). Principles of Economics, Pearson Education,(12th ed.).
- Chaturvedi D.D, Chaturvedi S. Business Economics Kitab Mahal, Delhi
- Deepashree, (2021) Business Economics, MKM Publisher, New Delhi.
- Gillespie, A., (2013) Business Economics, Oxford University Press. (2nd ed.)
- Gupta, G.S. (2011), Managerial Economics, McGraw Hill (2nd ed.).
- Maddala, G.S and Miller Ellen, Microeconomics Theory and Applications, (2017) Tata McGraw Hill.
- Mankiw, Gregory N., Aswin A., Mark P Taylor, Business Economics (2019), Cengage Learning, UK.

- Miller, R. L. Intermediate Microeconomics: Theory, Issues, Applications, 2nd ed. New York: McGraw-Hill.
- Pindyck, Robert S. Rubinfeld, Daniel L, Microeconomics. (Eighth edition), Pearson education.
- Salvator, D., Rastogi S.K.(2016) managerial Economics: Principles and Worldwide Applications, Oxford University Press, (8th Ed.).
- Samuelson, P. A., and Nordhaus, W.D., Chaudhari S. and Sen, A., (2019) Economics (SIE), McGraw-Hill. (20th ed.)

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

Management Accounting

BCH: DSC- 5.3

Objective: The course aims to enable students to acquire knowledge of concepts, methods and techniques of management accounting for the purpose of managerial planning, control and decision making.

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

1. examine thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting—Financial, Cost and Management; distinction between cost control and cost reduction
 - (a) analyse budgetary control system as a tool of managerial planning and control; prepare various types of budget
 - (b) Explore standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios
2. recognise the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break even analysis through statements, mathematical and graphical approaches; identification of key factor and determination of profitability; determination of cost indifference point.
3. infer the concept of relevant cost and make decisions related to different business situations using marginal costing and differential costing techniques
4. facilitate basic understanding of different contemporary issues involved in management accounting like Responsibility Accounting, Divisional Performance Measurement.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Management Accounting	10	√	----
Unit 2: Budgetary Control and Standard Costing Systems	40	√	√
Unit 3: Marginal Costing	20	√	√
Unit 4: Decision Making	20	√	√
Unit 5: Performance Measurement	10	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

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.

Suggested Readings:

- Arora, M.N. Management Accounting. Himalaya Publishing House, New Delhi
- Goel, Rajiv Kumar & Goel, Ishaan. Concept Building Approach to Management Accounting for B.Com(Hons.). Cengage
- Maheshwari & Mittal .Management Accounting. Shri Mahaveer Book Depot, New Delhi.
- Maheshwari, S. N. *Principles of Management Accounting*. Sultan Chand & Sons.
- Maheshwari, S. N. *Management Accounting and Financial Control*. Sultan Chand & Sons.

- Shah Paresh(2015).Management Accounting.Oxford University Press.
- Singh, S. Management Accounting. PHI Learning Pvt. Limited, New Delhi
- Singh, S.K. and Gupta, Lovleen Management Accounting: Theory and Practice. A.K. Publications. New Delhi
- Tulsian, P.C. & Tulsian, B. Advanced Management Accounting. S.Chand, New Delhi.

Additional Readings:

- Drury,Colin. Management and Cost Accounting. Thomson Learning.
- Horngren, Charles T., George Foster and Srikant M. Dattar. Cost Accounting: A Managerial Emphasis. Prentice Hall of India Ltd., New Delhi.
- Khan, M. Y. and Jain, P.K. Management Accounting. Tata McGraw Hill Publishing Co., New Delhi
- Usry, Milton E. and Lawrence H. Hammer. Cost Accounting: Planning and Control. South Western Publishing Co.

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

Organisational Democracy and Industrial Relations

BCH: DSE- 5.1

Objective: The course enables the learners to understand and apply the important concepts of Organisational democracy and industrial relations including trade unions, workers participation in management, collective bargaining, industrial disputes, grievance handling and various labour enactments through the pedagogy of case discussions and the practices of Indian Organisations in this context.

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

1. explain the organisational democracy and industrial relations in a changing environment.
2. examine the effectiveness of trade unions and to analyse the legal framework of trade unions.
3. identify the role of workers' participation in management and collective bargaining.
4. analyse industrial disputes and implementation of its legal provisions and to evaluate the effectiveness of grievance redressal mechanism;
5. appraise the various legal enactments related to Industrial relations.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Organisational Democracy and Industrial Relations: Introduction	20	√	√
Unit 2: Trade Union: Theoretical and Legal Framework	15	√	√
Unit 3: Workers' Participation and Collective Bargaining	20	√	√
Unit 4: Industrial Disputes and Grievance Redressal	20	√	√
Unit 5: Other Labour Enactments	25	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Organisational Democracy and Industrial Relations: Introduction

Organisational Democracy: Concept, definition, nature of organisational democracy. elements, significance of organisational democracy. Industrial Relations: Concept,

Nature, Objectives, Importance, Factors influencing Industrial Relations in changing Environment, Approaches to Industrial Relations.

Unit 2: Trade Union: Theoretical and Legal Framework

Theories of Trade Union Movement, Definition, Objectives, Registration of trade unions and Recognitions, Rights, Duties and Liabilities of registered trade union, problems of trade unions, dissolution of trade union, Factors influencing the growth of trade unions.

Unit 3: Workers' Participation and Collective Bargaining

Worker's participation: concept, principles, levels, objectives and importance; Strategies to make participative management more successful, Collective Bargaining: concepts, nature, Negotiations Techniques and Skills.

Unit 4: Industrial Disputes and Grievance Redressal

Industrial Disputes: concept, essentials of industrial dispute, classification, impact and causes. Grievance Handlings in industries: concept, meaning and nature of employees' grievance, Grievance redressal machinery in India- Preventive Machinery, Settlement Machinery: conciliation, arbitration and adjudication.

Unit 5: Other Labour Enactments

The Industrial Disputes Act, 1947: Important Definitions; various Authorities, Procedure, Powers and Duties of Authorities; The Factories Act, 1948: Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, The Code on Wages, 2019, Minimum Wages Act 1948, Payment of Wages Act 1948 (Cover salient features only).

Note: Case studies are compulsory to develop the concept and evaluation of the students.

Practical Exercises:

The learners are required to:

1. class presentation and quiz submission on organisational democracy and industrial relations,
2. assess and prepare a report on the grievance redressal mechanism of the industrial unit.
3. focused group discussions on industrial relations and related concepts.
4. comprehensive essay writing on various terms and concepts of industrial relations with plagiarism report.
5. role play to discuss various concepts in the class.

Suggested Readings:

- D. P Sahoo (2019), Employee Relations Management - Texts and Cases, SAGE Publishing India

- Mamoria, Mamoria and Gankar (2010), Dynamics of Industrial Relations. Himalaya Publishing House, Delhi.
- Monappa Arun (2012), Industrial Relations and Labor laws. Tata McGraw Hill Edition, New Delhi
- Monappa, A., Nambudiri, R., & Selvaraj P. (2012), Industrial Relations and Labour Laws. New Delhi: Tata McGraw Hill Education.
- Padhi, P. K. (2019), Industrial Relations and Labour Law. New Delhi: PHI Learning.
- Sharma, J. P. (2018), Simplified Approach to Labour Laws. Bharat Law House.
- Sinha, P.R.N., Sinha, Indu Bala and Shekhar (2017), Seema Priyadarshini, Industrial Relations, Trade Unions and Labour Legislation, Pearson Education, New Delhi.
- Srivastava, S. C. (2009), Industrial Relations and Labour Laws. New Delhi: Vikas Publishing House.

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

International Finance

BCH: DSE- 5.2

Objective: The course aims to familiarize the students with the principles and practice of international finance.

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

- (1) Describe the International Monetary System and the nature and scope of international finance.
- (2) Understand Foreign Exchange Markets.
- (3) Analyse the factors affecting the exchange rates.
- (4) Understand the International Financial Markets and Instruments.
- (5) Evaluate various kinds of risks due to fluctuation in the exchange rate and management of these risks.
- (6) Analyse issues in International Capital Budgeting.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: International Financial Environment	20	√	√
Unit 2: Foreign Exchange Markets	20	√	√
Unit 3: Exchange Rate Determination	20	√	√
Unit 4: International Financial Markets and Foreign Exchange Risk Management	20	√	√
Unit 5: International Capital Budgeting	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: International Financial Environment:

Evolution of International Monetary System, Bimetallism, Gold Standard, Bretton Woods System, Flexible Exchange Rate Regime and Current Exchange Rate Arrangements. Globalization and Multinational Enterprise. Issues in international finance.

Unit 2: Foreign Exchange Markets:

Spot Markets, Spot Rate Quotations, Trading in Spot Markets, Cross Exchange Rates. Forward Markets: Concept of Forward Rates, Long and Short Forward Positions, Forward Premium and Discounts. Arbitrage, Hedging and Speculation.

Unit 3: Exchange Rate Determination:

Factors affecting Exchange Rate, Relative Inflation Rate, Relative Interest Rate, Relative Income Levels, Government Controls, expectations, etc. Theories of Exchange Rate (Purchasing Power Parity, Interest Rate Parity and Fisher's Effect).

Unit 4: International Financial Markets and Foreign Exchange Risk Management:

Foreign Portfolio Investment, International Bond & Equity market, GDR, ADR. International Financial Instruments, Foreign Bonds, Eurobonds and Global Bonds. Floating rate Notes, Zero-coupon Bonds. Types of risk exposure - Transaction exposure, Economic exposure and Translation exposure, Measurement of risk exposure. Management of currency risk using currency forwards and futures, currency options and currency swaps. Interest Rate Risk and its management.

Unit 5: International Capital Budgeting

Cross border investment decision: Types and issues, Greenfield investment vs. cross border M&As. Estimation of cash flows from cross border investment projects. Risks in cross border investment decision-currency risk, political risk, country risk, inflation risk etc. Valuation techniques by incorporating risk and other factors.

Practical Exercises:

The learners are required to:

1. use RBI and other websites to evaluate the impact of change in exchange rates.
2. use various software to assess the impact of different factors on exchange rates,
3. calculate cross exchange rate to find arbitrage opportunities.
4. select the appropriate international financial instruments as per investment needs.
5. select the appropriate instrument for managing the risk.
6. study cross-border mergers and acquisitions.
7. evaluate cross-border investment opportunities.

Suggested Readings:

- Agnihotri, Anurag. "International Financial Management" Vikas Publications.
- Apte, P.G. "Multinational Financial Management" Tata McGraw-Hill, New Delhi.
- Eun, Cheol S. & Resnick, Bruce G. "International Financial Management" Tata McGraw-Hill.
- Madura, Jeff. "International Financial Management" Cengage Learning.
- Maurice, Levi D. "International Finance" Routledge.
- Shapiro, Alan C. "Multinational Financial Management" John Wiley.
- Sharan, V. International Financial Management, 6th ed. PHI Learning

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

Assessment Method:

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

BCH: DSE- 5.3

Objective: This course seeks to familiarize the learners with their rights and responsibilities of a consumer and the procedure to redress their complaints. The learner should be able to comprehend the business firms' interface with consumers and the related regulatory and business environment.

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

1. describe the concept of consumer and post-purchase voicing of consumer grievances.
2. demonstrate how to exercise the consumer rights provided under Consumer Protection Act, 2019.
3. comprehend the filing, hearings, and appeal provisions.
4. identify the role of industry regulators in consumer protection.
5. demonstrate the impact of standards on quality of products.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	20	√	
Unit 2: The Consumer Protection Act, 2019	25	√	√
Unit 3: Grievance Redress Mechanism under the CPA, 2019	20	√	√
Unit 4: Role of Industry Regulators in Consumer Protection	20	√	√
Unit 5: Developments in Consumer Protection in India	15	√	

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Concept of Consumer, Consumer Buying Process, Post-Purchase Behaviour, Factors affecting voicing of consumer grievances, Alternatives available to dissatisfied consumers: Private Action and Public Action. Complaint handling process : ISO 10000 suite

Nature of markets: Liberalization and Globalisation of the Indian Consumer Market, Socio Economic Classification of Indian Consumers, online and offline markets; Organized and unorganized market, Grey market Concept of price in retail and wholesale, MRP, Fair price, labelling and packaging: legal aspects.

Unit 2: The Consumer Protection Act, 2019

Genesis of the Consumer Protection law in India; Basic concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods, unfair trade practice, restrictive trade practice, unfair contract, product liability, consumer rights.

Organisational Set up under the CPA, 2019: Advisory bodies: Consumer Protection Councils at the Central, State, and District level: Composition and role. Central Consumer Protection Authority: Composition and Powers; Adjudicatory bodies: District Commission, State Commission, and National Commission: Composition and Jurisdiction (Territorial and Pecuniary). Role of Supreme Court under the CPA with relevant case laws. Consumer Mediation Cell.

Unit 3: Grievance Redress Mechanism under the CPA, 2019

Who can File a Complaint? Grounds of Filing a Complaint, Limitation Period, Procedure for Filing and Hearing of Complaint, Reliefs provided, Appeal, Enforcement of Order, Offences and Penalties.

Leading cases decided by the National Commission/Supreme Court under the CPA in: Medical service, Banking, Insurance, Housing Construction, Education, defective product, Unfair Trade Practices.

Unit 4: Role of Industry Regulators in Consumer Protection

Banking: Banking Ombudsman Scheme

Insurance: Insurance Ombudsman

Food Products: FSSAI

Advertising: ASCI

Housing Construction: RERA

Telecom : Role of TRAI

Role of. Central Consumers Protection Authority (CCPA) : under CPA, 2019

Unit 5: Developments in Consumer Protection in India:

Consumer Movement in India; Voluntary Consumer Organisations (VCOs); National Consumer Helpline, GAMA, CONFONET, e-daakhil,

Quality and Standardisation: AGMARK, ISI mark, Hallmarking, Consumer Grievance Redressal under the BIS Act, 2016. Role Of Energy Rating and Energy standards, Role of ISO and international Standards.

Practical Exercises:

The learners are required to:

1. talk to people in your community and find out what they do when they are dissatisfied with a product or service.
2. observe the buying patterns of your family with respect to online and offline purchasing during the last two years..
3. share your experience with respect to infringement of any of the consumer rights.
4. visit the www.ncdrc.nic.in and pick any two case judgments on deficiency in services , examine who was the complainant, ground of complaint, appeal filed, and where filed and final order passed by the concerned consumer commission.
5. observe the advertisements given by builders and verify whether they are registered under the RERA.
6. visit the website of ASCI and find out the nature of complaints received and what action was taken by ASCI.
7. identify products which is using ISI mark. Check whether it is genuine or fake
8. identify the product categories for which standards are mandatory under the BIS.

Suggested Readings:

- Aggarwal, V. K. (2021), *Law of Consumer Protection*, (4 th ed.), Bharat Law House, Delhi
- Khanna, S R and Hanspal, Savita (2020), *Consumer Affairs & Customer Care*, (1 st ed.), VOICE Society (Regd.), Delhi.
- Kapoor, Sheetal (2021), *Consumer Affairs and Customer Care*, (1st ed.), Scholar Tech Press, Delhi

- Rao, Rajyalakshami (2022), *Consumer is King*, Universal Law Publishing Company, Delhi
- Patil, Ashok, R. (2022), *Landmark Judgments on Consumer Protection and Law: 2008-2020*, e-book, www.consumeraffairs.nic.in
- The Bureau of Indian Standards, 2016
- The Consumer Protection Act, 2019
- Real Estate (Regulation and Development) Act, 2016

Additional Resources:

- www.consumeraffairs.nic.in
- www.bis.org
- <https://fssai.gov.in>
- <https://irdai.gov.in>
- <https://rbi.org.in/Scripts/Complaints.aspx>
- www.confonet.nic.in
- www.ncdrc.nic.in
- <https://ascionline.in>

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

BCH: DSE- 5.4

Objective: 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. value creation through Mergers and Acquisitions.
2. analyse reasons for mergers, acquisitions and demergers from Indian perspective.
3. analyse reasons for mergers, acquisitions and demergers from International Perspective.
4. compare different types of Synergic effects.
5. compare the concepts of Demerger and Reverse Merger.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Mergers and Acquisitions	20	√	√
Unit 2: Modelling and Valuation	20	√	√
Unit 3: Accounting for Mergers and Acquisitions (Indian Perspective)	20	√	√
Unit 4: Accounting for Mergers and Acquisitions (International Perspective)	20	√	√
Unit 5: Laws and regulations affecting M&A, Demerger and Reverse Merger	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Mergers and Acquisitions

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,

Unit 2: Modelling and Valuation

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)

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)

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

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.

Practical Exercises:

The learners are required to:

1. analyse the annual reports of companies before and after the merger to determine the synergic effect.

2. collect information from business newspapers, periodicals, print and digital media for analysing reasons for mergers, acquisitions and demergers.
3. discuss and analyse the case study on cross border mergers.
4. discuss and analyse the case study on demergers.
5. discuss and analyse the case study of any successful merger.
6. discuss and analyse the case study of any unsuccessful merger.

Suggested Readings:

- DePamphillis, D.M. “Mergers, Acquisitions, and Other Restructuring Activities: An Integrated Approach to Process, Tools, Cases and Solutions” Elsevier.
- Koller, T., Goedhart, M. & Wessels, D. “Valuation: Measuring and Managing the Value of Companies” Mckinsey & Company.
- Pettit, B.S., & Ferris, K.R. “Valuation for Mergers & Acquisitions” FT Press.
- Reed, S.F., Lajoux, A., & Nesvold, H.P. “The Art of M&A: A Merger Acquisition Buyout Guide” McGraw Hill.
- Sherman, A.J. “Mergers & Acquisitions from A to Z: Strategic and Practical Guidance for Buyers and Sellers” Goodreads.
- Sudarsanam, S. “Creating Value from Mergers and Acquisitions: The Challenges” Prentice-Hall.
- Zadeh, A.A., & Meeks, G. “Accounting for M&A: Uses and Abuses of Accounting in Monitoring and Promoting Merger” Routledge.

Additional Resources:

- AS – 14 issued by the Institute of Chartered Accountants of India.
- Educational Material on Indian Accounting Standard (Ind AS) Business Combinations issued by The Institute of Chartered Accountants of India.
- IFRS–3 issued by the International Accounting Standard Board.
- Ind AS 103 issued by the Ministry of Corporate Affairs, India.
- Study Material of the Institute of Cost Accountants of India for the “Strategic Performance Management and Business Valuation”.
- Study Material of the Institute of Company Secretary of India for the Professional Programme Course on “Valuation and Business Modelling”.

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

Auditing

BCH: DSE- 5.5

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. summarise the basic concepts of auditing and acquaint with latest developments in the area of auditing.
2. describe the need of auditing and the role of auditors.
3. demonstrate the principles, procedures and techniques of auditing.
4. interpret the contents of audit reports.
5. analyse the provisions of Companies Act, 2013 relating to auditor and auditing.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	15	√	√
Unit 2: Internal Control and Audit Procedures	20	√	√
Unit 3: Vouching and Verification	25	√	√
Unit 4: Company Auditors	25	√	√
Unit 5: Audit Report	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Meaning and objectives of auditing; nature and scope of auditing; basic principles and techniques of auditing; Classification of audit; Audit in computerised environment.

Unit 2: Internal Control and Audit Procedures

Audit planning and documentation; audit evidence; audit sampling, internal check, internal control, and internal audit.

Unit 3: Vouching and Verification

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

Qualifications and disqualifications; appointment and rotation, removal, remuneration, rights, duties and liabilities of Auditors.

Unit 5: Audit Report and Special Audit

Contents and types of audit report, Qualified and Unqualified report; National Financial Reporting Authority. Special Audit: Banking and Insurance company; Forensic Audit.

Practical 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. Auditing & Assurance. Delhi: PHI Learning.
- Garg, P. Auditing & Assurance. Delhi: Taxmann Publication.
- Kumar, R., & Sharma, V. Auditing Principles and Practice. Delhi: PHI Learning.
- Roy(2019). Auditing & Assurance. Oxford University Press
- Singh A. K., & Gupta, L. Auditing Theory and Practice. Galgotia Publishing

Additional Readings:

- Kamal, G. Contemporary Auditing. Delhi: Tata Mcgraw Hill Publishing Company.
- Tandon, B. N., Sudharsnam, S., & Sundharabahu, S. A. Hand book on Practical Auditing. New Delhi: S. Chand Publishing.

Note:

(i) Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.

(ii) Standard on Auditing and Statements on Auditing Practice issued by the ICAI shall be referred wherever necessary.

Export-Import Management

BCH: DSE- 5.6

Objective: The course aims to develop an understanding and build knowledge on the key aspects of export-import management in India and enabling 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.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Basics of Export-Import Management	25	√	√
Unit 2: Export--Import Procedure and Documentation	20	√	√
Unit 3: An Overview of Export Promotion Schemes and Organisational Support	20	√	√
Unit 4: Legal framework of Custom Law	20	√	√
Unit 5: Make in India and Export Competitiveness	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Basics of Export-Import Management: 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: 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: Niryat Bandhu 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: 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: 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).

Practical 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 Make in India initiative in export promotion through survey reports and government decisions.

Suggested Readings:

- Custom Manual (2018). Central Board of Indirect Taxes & Customs, India.
- Gupta, P. (2020). Export Import Management, Tata McGraw Hill.
- Joshi, R.M. (2018). International Marketing. OXFORD University Press.

- Lall, M., & Ahmed, S. (2021). Export-Import Procedure and Documentation. Sultan Chand & Sons, New Delhi.
- NITI Aayog. Export Preparedness Index, 2020.
- Paul, J., & Aserkar, R. (2008). Export Import Management. OXFORD University Press.
- Rai, U.K. Export-Import and Logistics Management, 2nd ed. PHI Learning
- Singh, R. (2020). Export and Import Management: Text and Cases. SAGE Publishing.

Additional Resources:

- <https://www.dgft.gov.in/CP/?opt=export-management-system>
- <https://www.dgft.gov.in/CP/?opt=import-management-system>
- https://www.icegate.gov.in/about_icegate.html
- https://cip.icegate.gov.in/CIP/#/import_and_export_through_post
- https://cip.icegate.gov.in/CIP/#/import_and_export_through_courier
- <https://www.youtube.com/watch?v=3lxRK76JwH4>
- <https://www.youtube.com/watch?v=eq2WRACDMfw>
- https://www.youtube.com/watch?v=dUpVkNGA_q0

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

BCH: DSE- 5.7

Objective: The course aims to impart basic knowledge about the structure and working of the public administration system in India.

Learning Outcomes: After completion of this course, learners will be able to:

1. explain the basic concept of public administration and its relevance for business.
2. explain the difference between public administration and business administration.
3. analyse the concept of good society and its impact on business.
4. analyse the impact of the political system on the business environment in India.
5. evaluate the impact of the judicial system on the business environment in India.
6. assess the impact of governance and public policies on business.

Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K*	A&A**
Unit 1: Introduction	20	√	
Unit 2: Idea of a Good Society	20	√	√
Unit 3: Political System and Business	20	√	√
Unit 4: Judicial System and Business	20	√	√
Unit 5: Governance and Public Policy	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Public Administration- meaning, nature and scope and limitations; Concept and functions of a welfare state; Emergence of civil society; Factors leading to emergence of civil society; Concept of liberty, Theories of liberty; Concept of equality, Dimensions of equality; Concept of justice, dimensions of justice. Similarity and Dissimilarity between Public Administration and Business Administration.

Unit 2: Idea of a Good Society

Good society: Need and Importance, Moral Reasoning, Theories of Moral Reasoning; Diversity, Equity and Equality; Leadership; Responsibility, Accountability; Globalization and society; Cross cultural issues; Ethical Conduct of National and Multinational Corporations.

Unit 3: Political System and Business

Constitution of India- Preamble, Fundamental rights, Directive Principles of state policies; India's federal system, NITI AYOOG-role and functions; Impact of political system on business environment- policies, programmes and procedure; Ease of doing business; Startup India, Stand Up India, Make in India, Recent trends in taxation policies-impact on investment and business.

Unit 4: Judicial System and Business

Judicial System- features and structure; Jurisdiction, Powers and Functions, Judicial Review, Judicial Activism and business, Human Rights and business- challenges and opportunities, Social Justice. Public Interest Litigation and writs- challenges and opportunities for business.

Unit 5: Governance and Public Policy

Governance- Concept and Nature; Public accountability; Redressal of public grievances with special reference to RTI, Lokpal, and Lokayukta, Election Commission, Association for Democratic Reforms (ADR), Bringing people closer to Administration: E-governance; Political Representation, Decentralization of Governance- Panchayati Raj System, Urban Local Bodies.

Practical Exercises:

The learners are required to:

1. analyse cases from real life regarding fundamental rights, freedom of expression, and civil society
2. discuss case studies from real life regarding equity and equality in the context of organisations.
3. evaluate the ease of doing business parameters in the context of a specific sector.
4. practice session as Mock Parliament.
5. practice session as Moot Court related to business cases.
6. discuss case study on decentralization of governance and present key learnings.

Suggested Readings:

- Basu, D. D. (2015). Introduction to the Constitution of India. New York: LexisNexis.
- Fadia, B. L., &Fadia, K. (2017). Indian Government and Politics. Uttar Pradesh: Sahitya Bhawan.
- Granville, A. (1999). The Indian Constitution: Cornerstone of a Nation. Oxford: Oxford University Press.
- Granville, A. (2003). Working a Democratic Constitution: A History of the Indian Experience. Oxford: Oxford University Press.
- Kashyap, S. C. (2011). Our Constitution. New Delhi: National Book Trust.
- Sapru, R. K. (2012). Public Policy: Formation, Implementation and Evaluation. New York: Sterling Publishers.
- Sarkar,S. Public Administration in India, 2nd ed. PHI Learning
- Singh, M. P., & Saxena, R. (2008). Indian Politics: Contemporary Issues and Concerns. Delhi: PHI Learning.

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

BCH: DSE- 5.8**Objective:**

The course aims to provide knowledge of provisions pertaining to income tax procedures with a view to equip students with effective tax management skills.

Learning Outcomes:

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

1. Analyse the provisions of payment of tax in advance, deduction of tax at source and computation of tax, interest and fee payable to / by government;
2. Know about various Income Tax authorities and return of income;
3. Comprehend the assessment procedures and filing of appeals;
4. 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.

Course Content:

Units	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Advance Payment of Tax and Collection and Recovery of Tax	40%	√	√
Unit 2: Administration and Return of Income	10%	√	√
Unit 3: Assessment and Appeals	20%	√	√

Unit 4: Penalties and Prosecutions	20%	√	√
Unit 5: GAAR, Securities Transaction Tax, TAN and TIN	10%	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Advance Payment of Tax and Collection and Recovery of Tax

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

Income Tax authorities; Return of income.

Unit 3: Assessment and Appeals

Assessment, re-assessment and rectification of mistakes; Appeals and revisions; Preparation and filing of appeals with appellate authorities.

Unit 4: Penalties and Prosecutions

Penalties and Prosecutions; Provisions relating to undisclosed income/ investment; Search, seizure and survey.

Unit 5: GAAR, Securities Transaction Tax, TAN and TIN

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).

Practical Exercises:

The learners are required to:

1. Discuss relevant provisions of the Income-tax Act, 1961 from the official website of Government of India;
2. Refer the Finance Act to know about the amendments done in various provisions of the Income-tax Act, 1961;

3. Refer relevant notifications and circulars from the official website of Government of India;
4. Refer the information available in the heading 'Tax Charts and Tables' on the official website of Government of India; and
5. Learn about various tax services available on the official website of Government of India.

Suggested Readings:

- Ahuja, Girish and Gupta, Ravi. *Corporate Tax Planning*. Commercial Law House, Delhi.
- Singhanian, Vinod K. and Singhanian, Monica. *Corporate Tax planning & Business Tax Procedures*. Taxmann Publications Pvt. Ltd., New Delhi.
- Ahuja, Girish., and Gupta. Ravi. *Systematic Approach to Income Tax*. Bharat Law House. Delhi.
- Bajpai. Om Shanker. *Search. Seizure and Survey*. Taxmann Publications Pvt. Ltd., New Delhi.

Additional Sources

- *Current Tax Reporter*. Jodhpur.
- *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
- *Corporate Professionals Today*. Taxman. New Delhi.

Note: Latest edition of readings may be used.

Emotional Intelligence

BCH: SEC- 5.1

Objective: The course aims to create a positive mindset of the future leaders (students) in order to make them ready to face any challenges that the world might throw at them. Further, the course will also help the students to become emotionally intelligent human beings.

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

1. describe the meaning and need of emotional intelligence.
2. understand their own self and manage your emotions.
3. interpret the emotions of self and others to maintain healthy relations with others.
4. apply the strategies to improve their emotional intelligence.
5. understand and apply the components of emotional intelligence.

COURSE CONTENTS:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	15	√	√
Unit 2: Self-awareness and Self-Management	25	√	√
Unit 3: Social Awareness and Relationship Management	25	√	√
Unit 4: Techniques and strategies to improve emotional intelligence	15	√	√
Unit 5: Application of Emotional Intelligence	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction:

The Nature, characteristics of Emotions and types/ kinds of emotions, mood, and feelings, factors affecting emotions, difference between thoughts, emotions, and actions, meaning and components of emotional intelligence, Evolution from IQ to EQ.

Unit 2: Self Awareness & Self-Management:

Meaning of self-awareness, role of consciousness in self-awareness, self-motivation. knowing your strengths and weaknesses meaning of self-management, appreciative inquiry, time management, self-control and assertiveness

Unit 3: Social Awareness & Relationship Management:

Elements of social skills such as empathy, social connect, body language, listening actively, law of energy & positive vibrations, gratitude, celebrate life- spending quality time with family, friends and colleagues in order to build trust and team spirit

Unit 4: Techniques and strategies to improve emotional intelligence:

Show you care, keep your word, law of patience, role of emotional intelligence in success and happiness, strategies to improve emotional intelligence.

Unit 5: Application of Emotional Intelligence:

At work and personal life with the help of case studies and role plays, emotional intelligence and mental wellbeing of human beings, and the role of emotional intelligence in conflict management.

Practical Exercises:

The learners are required to:

1. Standardised scale/ questionnaire after due permission from the author to be administered in practical in order to know the **emotional quotient** of the students.
2. A **daily reflection journal** will be maintained by each student in order to understand his/ her feelings and the causes behind those feelings. This activity will make learners aware about what they feel, how they feel and why do they feel the way they do.
3. **Let us Acknowledge Exercise:** It is a must to appreciate and acknowledge the work of people around you. Build a culture in your class where every small and big positive act of students is appreciated and acknowledged by using the words “let us acknowledge” followed by a big round of applause. Every learner can share his one biggest achievement till date and all can acknowledge it. This helps learners to understand how to apply emotional intelligence in real life.
4. **Count your blessings:** Everyone should write down all the good things he/ she has in his/ her life, it can be anything like a roof over your head, a smartphone, loving parents. Now exchange your list with your partner and read his/ her list.
5. **Gratitude Notes:** Make gratitude notes for all those people whom you wish to thank. Write what you feel for them and how grateful you are to them. This will help in building healthy relationships.

Suggested Readings:

- Ciarrochi, J., Mayer, J.D. (2007). Applying Emotional Intelligence: A practitioner’s guide. Psychology Press.
- Goleman, D. (2005). Emotional Intelligence. New York: Bantam Book.
- Goleman, D. (2020). Emotional intelligence: Why it can matter more than IQ. Bloomsbury Publishing.
- Payne, R., & Cooper, C. L. (2001). Emotions at work: Theory, research, and applications in management. Wiley.
- Mangal, S.K., Mangal, S. (2015). Emotional intelligence: Managing emotions to win in life. PHI Learning Private Limited.
- Robbins, S. P., Judge, T. A., & Vohra, N. (2018). organisational Behaviour (18 ed.). Pearson..

- **Mastering Emotional Intelligence: Making Emotions Work “For” you and not “Against” you.**
- Singh, D. (2015). Emotional intelligence at work. New Delhi: Response Books.

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

Customer Relationship Management

BCH: SEC- 5.2

Objective: This course aims to familiarise the students with the concept and importance of the relationship with customers and techniques of customer relationship management (CRM) in different market situations.

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

1. demonstrate the management of customer life-cycle, importance of trust, value and commitment in building relationship.
2. analyse the CRM technological tools.
3. describe the applications of CRM tools in the service sector.

Course Contents:

Unit	Unit Wise Weightage of Marks (in %)	C&K*	A & A**
Unit 1: Introduction	40	√	√
Unit 2: Technological Tools for CRM and Implementation	30	√	√
Unit 3: CRM in Services and Support	30	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Concept and significance of Customer Relationship Management; Firm and customer motivations for relationships; Customer Profiling and Total Customer Experience; Data base marketing; Customer life cycle and customer lifetime value; Customer acquisition, retention and development; Customer Satisfaction; Customer Loyalty- Customer loyalty management, Campaign Management.

Unit 2: Technological Tools for CRM and Implementation

Customer related data bases and its development and maintenance; Data Mining for CRM - Some Relevant Issues; Changing Patterns of e-CRM Solutions in the Future; Sales force automation (SFA); E-CRM.

Unit 3: CRM in Services and Support

Relevance of CRM for Hospitality Services; Customer Relationship Management in Banking and Financial Services; CRM in Insurance; The Past, Present and Future of CRM; Emerging issues in CRM.

Practical Exercises:

The learners are required to do the following:

1. compare and contrast between traditional forms of maintaining relationships with customers and through CRM technologies.
2. discuss marketing strategies of companies which have successfully implemented CRM software.
3. describe the benefits of CRM software used by any company to whom they are customers of.
4. create a hypothetical venture and discuss its CRM strategies.

Suggested Readings:

- Barnes, J. G. (2001). *Secrets of Customer Relationship Management: It's All about how You Make Them Feel*. University of Virginia: McGraw-Hill.
- Mckenna, R. (1993). *Relationship Marketing: Successful Strategies for the Age of the Customers*. Addison-Wesley Publishing Company.
- Rai, A. K. *Customer Relationship Management: Concepts and Cases*, 2nd ed. PHI learning
- Sheth, J. N., & Parvatiyar, A. (2013). *Handbook of Relationship Marketing*. London, UK: Sage Publications Ltd.
- Sheth, J. N., Parvatiyar, A., & Shainesh, G. (2017). *Customer Relationship Management: Emerging Concept, Tools and Applications*. India: McGraw Hill.
- Stone, M., & Woodrock, N. (1995). *Relationship Marketing*. London: Kogan Page.

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

Social Media Analytics

BCH: SEC- 5.3

Objective: The course aims to equip the learners with the basic ideas and techniques underlying the usage of Social Media & Analytics. The goal is to explain the concept of social media analytics and demonstrate its applications using various software tools.

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

1. examine the applications of social media platforms.
2. analyse the fundamentals of social media analytics.
3. infer the basics of python.
4. examine and process social media data.
5. analyse and visualize data more effectively.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Understanding social media: meaning and significance	15	√	√
Unit 2: Fundamentals of Social Media Analytics	15	√	√
Unit 3: Getting started with Python	20	√	√
Unit 4: Data Extraction & Preparation	20	√	√
Unit 5: Data Analysis	30	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Understanding social media: meaning and significance

Introduction to social media; characteristics of social media; relevance and applications of social media platforms in business; types of social media; general social media terminologies and concepts – Call to Action, Cost Per Click, Impressions, Conversion, Engagement Rate, Reach, etc.; types of social media data.

Unit 2: Fundamentals of Social Media Analytics

Meaning and purpose of social media analytics; social media monitoring; social media intelligence; social media engagement; social media analytics vs traditional business analytics; layers of social media analytics; types of social media analytics- Descriptive, Predictive and Prescriptive; social media analytics cycle; challenges of social media analytics.

Unit 3: Getting started with Python

Introduction to Python; installation of Python; Python environment- Anaconda, Pandas, Jupyter notebook; interface of Python; Python keywords; execution modes; identifiers; variables; data types; operators; expressions; type conversion; debugging; compilers.

Unit 4: Data Extraction & Preparation

Concept of APIs; types of APIs; advantages of social media APIs; data extraction from social media platforms; exploring API's for social media platforms (Twitter, Facebook, YouTube etc.); noise in data; data pull; basic data cleaning techniques-data type and encoding, structure of data, pre-processing and text normalization, duplicate removal; MongoDB.

Unit 5: Data analysis

Content analysis- keywords, hashtags, parts of speech; Sentiment analysis; Data visualisation; Dashboard; Key Google Analytics metrics; Social reports.

Practical Exercises:

The learners are encouraged to:

1. identify and compare various social media platforms and their APIs.
2. analyse different social media engagement metrics used in various social media platforms.
3. extract real time data by selecting any social media platform(s).
4. clean the extracted data from any social media platform(s).
5. prepare a social media analytics report.

Suggested Readings:

- Anandarajan, M. & Nolan, C. H. T. (2019), Practical Text Analytics, Springer Nature Switzerland.
- Berkman R. I.(2015). Find it Fast: Extracting Expert Information from Social Networks, Big Data, Tweets, and More, Sixth Edition, CyberAge Books.
- Chatterjee, S., & Krystyanczuk, M. (2017). Python Social Media Analytics (1st ed.). Packt Publishing.
- Clifton, B. (2012). Advanced web metrics with Google Analytics. John Wiley & Sons.
- Gowrishankar, S., & Veena, A. (2018). Introduction to Python Programming. CRC Press.
- Khan, G. F. (2015). Seven layers of social media analytics: Mining business insights from social media text, actions, networks, hyperlinks, apps, search engines, and location data. CreateSpace Independent Publishing Platform.

- Kumar, S., & Qiu, L. (2022). *Social Media Analytics and Practical Applications: The Change to the Competition Landscape*. CRC Press.

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

EXIM Procedures and Documentation

BCH: SEC- 5.4

Objective: The course aims to acquaint students with the documentation and procedures in trade from planning to execution stage.

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

1. assess how to plan and set up international business.
2. analyse the importance of documentation in export compliance management.
3. carry out routine operations such as drafting an export sale contract, deciding price list, selection of method of payment, etc.
4. describe documentation and procedures from planning to execution stage.
5. develop skills for application of delivery terms in international transactions to minimise potential losses.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Trade, Procedures and Documentation: An Overview	20	√	√
Unit 2: Foreign Exchange Regulations and Pricing	20	√	√
Unit 3: Offshore Contracts	20	√	√
Unit 4: Export Documentation	20	√	√
Unit 5: Freight Forwarding and Custom Clearance Procedures	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Trade, Procedures and Documentation: An Overview

Overview, institutional framework and major participants in foreign trade; foreign trade policy of India; procedure for setting up export-import business; procedure for obtaining Importer-Exporter Code (IEC) number; Registration-cum-Membership Certificate (RCMC) and setting up a unit in Special Economic Zone (SEZ).

Unit 2: Foreign Exchange Regulations and Pricing

Setting up export-import business; FEMA guidelines relating to export-import business; INCO terms: Meaning, rationale, contents and impact on pricing; Export pricing:

Introduction, methods of export pricing, factors affecting export pricing and construction of export price list.

Unit 3: Offshore Contracts

Types of export contracts: export sales contract (ESC)-basics and essential elements and typical terms/conditions incorporated in an ESC; setting up an export sale contract/export order; clean payments, documentary collections and counter trade transactions.

Unit 4: Export Documentation

Export documents-meaning, importance and classification; financial or payment documents-meaning, purpose, functions, types; regulatory aspects and application of URC and UCP; Commercial documents - Meaning, purpose, functions, types; Transport documents; Risk covering and Insurance documents.

Unit 5: Freight Forwarding and Custom Clearance Procedures

Freight forwarders - role, functions and organisational set-up; procedure and documentation relating to custom clearance of import and export cargo; Export finance - Pre-shipment and post-shipment finance, meaning, schemes and procedure; role of financial institutions in export finance; export factoring.

Practical Exercises:

The learners are required to:

1. visit the website of Directorate General of Foreign Trade and learn how to get IEC
2. visit www.sezindia.nic.in and prepare a Project Report on SEZs.
3. prepare a report on INCOTERMS 2020
4. visit an Export House and prepare a report on procedures and documentation required.

Suggested Readings:

- Export Import Policy and Handbook of Procedures, Ministry of Commerce, Govt. of India
- Gopal, R. Export Import Procedures, Documentation and Logistics. New Age International Publishers, New Delhi.
- Government of India, Handbook of Import - Export Procedures.
- ICC Publications on UCPDC and URC
- Jain, Khushpat, S. Export Import Procedures and Documentation. (4th Edition 2007) by, Himalaya Publication, New Delhi.
- Jeevanandam, C. International trade policy, practices, procedures and documentation Sulthan & Chand Publication, New Delhi.
- Kumar, A. Export and Import Management. Excel Publication, New Delhi.
- Mahajan. M. L. A Guide on Export Policy Procedure and Documentation. Snow white Publications, Mumbai.
- M. D. Jitendra. Export Procedures and Documentation, Rajat Publications.
- Pervin Wadia, Export Markets and Foreign Trade Management, Manishka Publications.

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

Additional resources:

- www.commin.nic.in
- www.finmin.nic.in
- www.rbi.org.in
- www.intracen.org
- www.dgft.gov.in
- commerce.gov.in

Investing In Stock Markets

BCH: SEC- 5.5

Objective: 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. analyse the basics of investing in the stock market, the investment environment as well as risk & return.
2. analyse the Indian securities market including the derivatives market.
3. examine the EIC (economic, industry and company) framework.
4. conduct fundamental analysis.
5. conduct technical analysis.
6. analyse the mutual funds market.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Basics of Investing	20	√	√
Unit 2: Fundamental Analysis	20	√	√
Unit 3: Technical Analysis	20	√	√
Unit 4: Indian Stock Market	20	√	√
Unit 5: Investing in Mutual Funds	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Basics of Investing:

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:

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:

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:

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:

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.

Practical Exercises:

The learners are required to:

1. work on the spreadsheet for doing basic calculations in finance. Learners will also practice technical analysis with the help of relevant software.
2. practice use of Technical charts and indicators in predicting price movements through line charts, bar charts, candle-stick charts, moving averages, exponential moving averages etc.
3. calculate risk and return of stocks using the price history available on the NSE website.

4. prepare an equity research report by carrying out fundamental analysis of securities with the help of data of at least two listed companies (from different sectors) available on various websites and then determine the value of securities by using MS Excel or similar software.

Suggested Readings:

- Chandra, P. “Investment Analysis and Portfolio Management” Tata McGraw Hill Education, New Delhi.
- Chaturvedi, S., Kaur, G., Singh, A. & Kaur, J. “Investing in Stock Markets”. Scholar Tech Press, Delhi.
- Kevin, S. “Security Analysis and Portfolio Management” PHI Learning, Delhi.
- Kumar V., Kumar N., and Sethi R. “Investing in Stock Markets” Ane Books.
- Pandian, P. “Security Analysis and Portfolio Management” Vikas Publishing House, New Delhi.
- Ranganatham, M., & Madhumathi, R. “Security Analysis and Portfolio Management” Pearson Education, India.
- Singh J.K. and Singh A.K. “Investing in Stock Markets” A K Publications, Delhi.
- Tripath V. & Pawar N. “Investing in Stock Markets” Taxmann Publications.

Note: Suggested 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.

Fundamentals of Human Resource Management

BCH: GE- 5.1

Objective: The course aims to introduce learners to the field of human resource management by exposing them to the key concepts.

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

1. Examine the organisational human resource processes.
2. compare job analysis, job description, and job design.
3. evaluate the relevance and methods of training and development.
4. categorise the requisite skills in performance appraisal and compensation of employees.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to HRM	20	√	√
Unit 2: Human Resource Planning and Procurement	20	√	√
Unit 3: Employee Training and Development	20	√	√
Unit 4: Performance Appraisal and Employee Compensation	20	√	√
Unit 5: Employee Maintenance and Emerging issues in HRM	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to HRM

Concept, functions and significance of HRM. Challenges of human resource management. Workplace diversity, employee empowerment, maintaining work life balance, and stress management.

Unit 2: Human Resource Planning and Procurement

Quantitative and qualitative dimensions of human resource planning; job analysis, job description and job specification. Recruitment: concept, sources and techniques. Selection: concept and process.

Unit 3: Employee Training and Development

Training: concept and methods; Apprenticeship, understudy, job rotation, vestibule training. case study, role playing, and sensitivity training. Development: In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing.

Unit 4: Performance Appraisal and Employee Compensation

Performance appraisal: nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job transfer and promotion.

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

Unit 5: Employee Maintenance and Emerging issues in HRM

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

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. create team building activities.
5. devise incentive plans for a diverse workforce.

Suggested Readings:

- Aswathappa, K. & Dash, S. (2021). Human Resource Management-Text and cases, Ninth Edition, Tata McGraw-Hill.
- Chhabra, T. N. & Chhabra, M. (2020). 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 , Sixteenth Edition Pearson Paperback.
- French, W. L. (2006). Human Resource Management. Boston: Houghton Mifflin.
- Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons.
- Pattanayak. Human Resource Management, 6th ed. PHI learning
- Prasad, L.M. (2018). Human Resource Management, Delhi: Sultan Chand & Sons
- Rao, V. S. P. (2020). Human Resource Management. Delhi: Second edition, Taxmann's.

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

Project Management

BCH: GE- 5.2

Objective: The course aims to enable the learners to evolve a suitable framework for the preparation, appraisal, monitoring, and control of projects undertaken in an organisation.

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

1. relate the concept and attributes of projects, project management system, process and its principles;
2. perform technical feasibility, marketing feasibility and commercial viability; using NPV, and further to understand tax and legal aspects of a project;
3. develop schedule for a specific project and its appraisal using various techniques;
4. calculate project duration and assess project cost;
5. evaluate project management in terms of risk and performance.

Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K*	A&A**
Unit 1: Introduction	10	√	
Unit 2: Project Preparation and Budgeting	25	√	√
Unit 3: Project Scheduling and Appraisal	20	√	√
Unit 4: Project Planning Techniques	25	√	√
Unit 5: Project Risk and Performance Assessment	20	√	

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

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

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

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

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

Project Risk Management- Identification, Analysis and Reduction, Project quality management, Project Performance Measurement and Evaluation, Project Report, Project Closure and Audit.

Practical Exercises:

The learners are required to:

1. examine the project running in the local area and list the activities required for project completion.
2. develop time estimates for various activities.
3. evaluate the critical activities of the project using CPM technique.
4. find out the delays in the activities, if any, and their impact on cost and project completion.

Suggested Readings:

- Chandra. P. (2019). Projects: Planning, Analysis, Selection, Financing, Implementation and Review. New Delhi: Tata McGraw Hill.

- Gido, J., & Clements, J. P. (2015). Project Management. New Delhi: Cengage Learning Pvt. Ltd.
- Gray, C. F., Larson, E. W., & Desai, G. V. (2014). Project Management: The Managerial Process. New Delhi: Tata McGraw Hill.
- Kanda, A. Project Management: A Life Cycle Approach PHI learning
- Khatua, S. (2011). Project Management and Appraisal. Oxford: Oxford Press University.

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

Digital Marketing

BCH: GE- 5.3

Objective: The course aims to provide knowledge regarding the concepts, tools, techniques and relevance of digital marketing in the current scenario. It also enables the learners to learn the practical application of the Digital Marketing tools and the ethical and legal issues involved therein.

Learning Outcomes: After completion of course, learners will be able to:

1. identify and assess the impact of digital technology in transforming the business environment and also the customer journey.
2. describe the functioning of the digital marketers and how it is different than the traditional marketing practices
3. explain the significance of digital marketing tools, such as, SEO, Social media platforms, Online advertising, Blogging etc.
4. gather knowledge about the ethical considerations and the regulatory framework of digital marketing in India

Course Contents:

Unit	Unit Wise Weightage of Marks (in %)	C&K*	A & A**
Unit 1: Introduction	20	√	
Unit 2: Digital Marketing Management	20	√	
Unit 3: Digital Marketing Presence	20		√
Unit 4: Interactive Marketing	20		√
Unit 5: Ethical	20	√	

and Legal Issues			
-------------------------	--	--	--

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Concept, Scope and Importance of Digital Marketing, Traditional Marketing vs Digital Marketing, Challenges and opportunities for Digital Marketers, Digital Marketing landscape: an overview of Indian Markets.

Unit 2: Digital Marketing Management

Digital marketing-mix, Segmentation, Targeting, Differentiation and Positioning: Concept, Levels, and strategies in digital environment, Digital Technology and Customer Relationship Management, Digital Consumers and their Buying Decision process.

Unit 3: Digital Marketing Presence

Concept and role of Internet in Marketing, Online marketing Domains, The P.O.E.S.M. Framework, Website design and domain name branding, Search Engine Optimization stages, Types of traffic, Online Advertising: Types, formats, requisites of a good online advertisement, Email marketing: types and strategies.

Unit 4: Interactive Marketing

Interactive Marketing: Concept and options, Social media marketing: concept and tools, Online Communities and Social networks, Blogging: types and role, Video marketing: tools and techniques, Mobile marketing tools, PPC marketing, Payment options and Gateways.

Unit 5: Ethical and Legal Issues

Ethical Issues and Legal Challenges in digital marketing, Regulatory framework for digital marketing in India.

Practical Exercises:

The learners are required to do the following:

1. discussing marketing strategies of Companies who have succeeded in marketing their products through online platforms.
2. create a hypothetical Online venture and discuss its marketing and advertising strategies.
3. learn to design the advertising campaign and run it on various social media handles: Facebook, Instagram, Twitter, LinkedIn, SnapChat etc.
4. learning the implementation of the various tools with the help of free softwares available online, such as, Google Adword, Google Analytics etc.
5. design e-mail marketing campaigns using mail chimp or other free softwares available online.

Suggested Readings:

- Ahuja V(2015).Digital Marketing.Oxford University Press.
- Chaffey, D., Chadwick, F.E., Johnson, K., & Mayer, R. (2008). Internet Marketing: Strategy, Implementation and Practice. New Jersey: Pearson Hall.
- Charlesworth, A. (2018). Digital Marketing: A Practical Approach. Abingdon: Routledge.
- Frost, R. D., Fox, A., & Strauss, J. (2018). E-Marketing. Abingdon: Routledge.
- Gay, R., Charlesworth, A., & Esen, R. (2007). Online Marketing: A Customer Led Approach.
- Gupta, S. (2018). Digital Marketing. Delhi: Tata McGraw Hill Education.
- Kapoor, N. (2021). Concept Building Approach to Digital Marketing. Delhi: Cengage Learning India Pvt. Ltd.
- Kotler, P., Kartajaya, H., & Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons.
- Maity M(2022). Digital Marketing.Oxford University Press.
- Mathur,V. & Arora,S. Digital Marketing PHI Learning
- Ryan, D., & Calvin, J. (2016). Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation. London: Kogan Page. Oxford University Press.
- Tasner, M. (2015). Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First. London:

Person.

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

Ethics and Governance

BCH: GE- 5.4

Objective: This course is designed keeping in view the dominant role that modern corporations play in creating desirable economic, social and environmental outcomes for the society. As corporate governance is intertwined with social responsibility, it requires a multi-disciplinary approach to understand the associated issues and challenges. Therefore, the course outlines the key theoretical and practical issues underpinning the study of both corporate governance (CG) and corporate social responsibility (CSR) in an integrated fashion.

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

1. evaluate and analyse the concepts, tools and theories of ethics and the issues in ethics.
2. recognize the essence of ethics in business.
3. develop decision-making skills with regard to ethical governance.
4. understand major aspects of corporate governance principles and various theories and systems of corporate governance.
5. provide opportunities for reflection on the roles and responsibilities of directors towards the shareholders and other stakeholders covering both theory and relevant practices.
6. recognise emerging issues and challenges in corporate governance.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Ethics	20	√	√
Unit 2: Business Ethics	20	√	√
Unit 3: Governance of Business Entities	20	√	√
Unit 4: Corporate Frauds	20	√	√
Unit 5: Recent Issues and Challenges of	20	√	√

Governance			
-------------------	--	--	--

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Ethics

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

Concept; Principles; Theories of Business Ethics; Ethical Organisations, Code of Ethics; Ethical issues in business

Unit 3: Governance of Business Entities

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

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

Insider Trading; Whistle Blowing; Shareholders Activism; Class Action suits; Gender Diversity in Boards; Governance of Family entities; Governance of multi-national corporations.

Practical Exercises:

The learners are required to:

1. narrate the cases on ethics and values.
2. perform simulation exercises to present ethics and ethical dilemma.
3. discuss corporate governance concerns highlighted in print and virtual media.
4. organise brainstorming and discussion sessions on corporate frauds.
5. project on critical analysis of recent cases on whistle blowing/insider trading/class action suits.

Suggested Readings:

- Crane & Matten (2020). Business Ethics.Oxford University Press.
- Monks, Robert A.G. and Minow, Nell, Corporate Governance, Wiley.
- Reddy, Nanda Kishore and Ajmera, Santosh, Ethics, Integrity and Aptitude, McGraw-Hill Education.

- Sharma, J.P. Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi.
- Tricker, Bob. Corporate Governance-Principles, Policies, and Practice (Indian Edition). Oxford University Press, New Delhi.
- Weiss, Joseph W. Business Ethics, Berrett-Koehler Publishers.

Additional Readings:

- Mallin, Christine A. Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
- Rani, Geeta D., and Mishra, R.K. Corporate Governance- Theory and Practice, Excel Books, New Delhi.

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

BCH: GE- 5.5

Objective: This course seeks to familiarize the learners with their rights and responsibilities of a consumer and the procedure to redress their complaints. The learner should be able to comprehend the business firms' interface with consumers and the related regulatory and business environment.

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

1. describe the concept of consumer and post-purchase voicing of consumer grievances.
2. demonstrate how to exercise the consumer rights provided under Consumer Protection Act, 2019.
3. comprehend the filing, hearings, and appeal provisions.
4. examine the role of industry regulators in consumer protection.
5. demonstrate the impact of standards on quality of products.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	20	√	
Unit 2: The Consumer Protection Act, 2019	25	√	√
Unit 3: Grievance Redress Mechanism under the CPA, 2019	20	√	√
Unit 4: Role of Industry Regulators in Consumer Protection	20	√	√
Unit 5: Developments in Consumer Protection in India	15	√	

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Concept of Consumer, Consumer Buying Process, Post-Purchase Behaviour, Factors affecting voicing of consumer grievances, Alternatives available to dissatisfied consumers: Private Action and Public Action. Complaint handing process : ISO 10000 suite

Nature of markets: Liberalization and Globalisation of the Indian Consumer Market, Socio Economic Classification of Indian Consumers, online and offline markets; Organized and unorganized market, Grey market Concept of price in retail and wholesale, MRP, Fair price, labelling and packaging: legal aspects.

Unit 2: The Consumer Protection Act, 2019

Genesis of the Consumer Protection law in India; Basic concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods, unfair trade practice, restrictive trade practice, unfair contract, product liability, consumer rights.

Organisational Set up under the CPA, 2019: Advisory bodies: Consumer Protection Councils at the Central, State, and District level: Composition and role. Central Consumer Protection Authority: Composition and Powers; Adjudicatory bodies: District Commission, State Commission, and National Commission: Composition and Jurisdiction (Territorial and Pecuniary). Role of Supreme Court under the CPA with relevant case laws. Consumer Mediation Cell.

Unit 3: Grievance Redress Mechanism under the CPA, 2019

Who can File a Complaint? Grounds of Filing a Complaint, Limitation Period, Procedure for Filing and Hearing of Complaint, Reliefs provided, Appeal, Enforcement of Order, Offences and Penalties.

Leading cases decided by the National Commission/Supreme Court under the CPA in: Medical service, Banking, Insurance, Housing Construction, Education, defective product, Unfair Trade Practices.

Unit 4: Role of Industry Regulators in Consumer Protection

Banking: Banking Ombudsman Scheme

Insurance: Insurance Ombudsman

Food Products: FSSAI

Advertising: ASCI

Housing Construction: RERA

Telecom : Role of TRAI.

Role of. Central Consumers Protection Authority (CCPA) : under CPA, 2019

Unit 5: Developments in Consumer Protection in India:

Consumer Movement in India; Voluntary Consumer Organisations (VCOs); National Consumer Helpline, GAMA, CONFONET, e-daakhil, Comparative Product Testing Quality and Standardisation: AGMARK, ISI mark, Hallmarking, Consumer Grievance Redressal under the BIS Act, 2016. Role Of Energy Rating and Energy standards, Role of ISO and international Standards.

Practical exercises:

The learners are required to:

1. talk to people in your community and find out what they do when they are dissatisfied with a product or service.
2. during the last two years observe the buying patterns of your family with respect to online and offline purchasing.
3. share your experience with respect to infringement of any of the consumer rights.
4. visit the www.ncdr.nic.in and pick any two case judgments on deficiency in services , examine who was the complainant, ground of complaint, appeal filed, and where filed and final order passed by the concerned consumer commission.
5. observe the advertisements given by builders and verify whether they are registered under the RERA.
6. visit the website of ASCI and find out the nature of complaints received and what action was taken by ASCI.
7. identify products which is using ISI mark. Check whether it is genuine or fake
8. identify the product categories for which standards are mandatory under the BIS.

Suggested Readings:

- Aggarwal, V. K., Law of Consumer Protection, 4th ed. (Bharat Law House, Delhi, 2021).
- Khanna, Sri Ram and Hanspal, Savita, Consumer Affairs & Customer Care, 1st ed. (VOICE Society Regd., 2020).
- Kapoor, Sheetal, Consumer Affairs and Customer Care, 1st ed. (Scholar Tech Press, Delhi, 2021).
- Rao, Rajyalakshami, Consumer is King (Universal Law Publishing Company, 2022).
- Patil, Ashok, R., Landmark Judgments on Consumer Protection and Law, e-book

www.consumeraffairs.nic.in, 2022

- The Consumer Protection Act, 2019
- The Bureau of Indian Standards, 2016

Additional Resources

- www.consumeraffairs.nic.in
- www.bis.org
- <https://fssai.gov.in>
- <https://irdai.gov.in>
- <https://rbi.org.in/Scripts/Complaints.aspx>
- www.confonet.nic.in

Note: Learners are advised to refer the latest edition of the suggested books/legislations.

SEMESTER- VI

Business Analytics

BCH: DSC- 6.1

Objective: 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 spreadsheet.
2. explain data with the help of pivot tables and pivot charts.
3. analyse data using R Packages and interpret the results.
4. compare Linear Regression Models using spreadsheet & R and interpret the results.
5. examine textual data analysis using R.

Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K*	A&A**
Unit 1: Introduction	10	√	√
Unit 2: Data Preparation, Summarisation and Visualisation using spreadsheet	20	√	√
Unit 3: Getting started with R	20	√	√
Unit 4: Descriptive Statistics Using R	20	√	√
Unit 5: Predictive and Textual Analytics	30	√	√

*C & K- Comprehension and Knowledge

**A & A – Analysis and Application

Unit 1: Introduction

Data and Data Science; Data analytics and data analysis, Classification of Analytics, Application of analytics in business; Big Data and its characteristics, Applications of Big data. Challenges in data analytics.

Unit 2: Data Preparation, Summarisation and Visualisation using spreadsheet

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, 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

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 and Exporting Data.

Unit 4: Descriptive Statistics Using R

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

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:

1. The General-Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred to in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 50 Marks (2 hours duration (External)), 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 per week to be taught in the Computer Laboratory.

Practical Exercises:

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; visualisation & Reporting.

Suggested Readings:

- Alexander, M., Decker, J., & Wehbe, B. (2014). Microsoft Business Intelligence Tools for Spreadsheet Analysis. New Jersey: Wiley.
- Giri ,A. & Paul, P. Applied Marketing Analytics: Using SPSS (Modeler, Statistics and AMOS Graphics) PHI Learning
- Kumar, D. U. (2017). Business Analytics: The Science of Data Driven Decision Making. New Jersey: Wiley.
- McKee, A. (2003). Textual Analysis: A Beginner's Guide. London: Sage Publication.
- Motwani, B. (2019). Data Analytics with R. New Jersey: Wiley.
- North, M. (2012). Data Mining for the masses. Athens, Georgia: Global Text Project.
- Ohri, A (2012). R for Business Analytics, Springer.
- Paul, T. (2011). R Cook book. New York: O Reilly Media.
- Provost, F., & Fawcett, T. (2013). Data Science for Business. New York: O'Reilly Media.

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

Corporate Governance

BCH: DSC- 6.2

Objective: 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 and
2. analyse the role of board of directors.
3. explain important dimensions in corporate governance.
4. analyse global corporate failures, understand international codes and its implications.
5. comprehend corporate governance regulatory framework in india.
6. assess and analyse the problems of corporate governance in indian inc.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Conceptual Framework of Corporate Governance	20	√	√
Unit 2: Recent Issues and Challenges of Corporate Governance	20	√	√
Unit 3: Global Corporate Failures and International Codes	20	√	√
Unit 4: Corporate Governance Regulatory Framework in India	20	√	√
Unit 5: Corporate Failures and Scams in India	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Conceptual Framework of Corporate Governance

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. "KAUTILYA'S 'art of governance' in ARTHASHASTRA"

Unit 2: Recent Issues and Challenges of Corporate Governance

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. "Gandhian Trusteeship"

Unit 3: Global Corporate Failures and International Codes

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

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

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.

Practical Exercises:

The learners are required to:

1. Identify and analyse corporate governance models followed by companies incorporated in India and abroad.
2. Analyse Board composition and Board committees of different companies; Analyse cases on the topic of Whistle blowing/ Shareholder activism/ Insider trading.
3. Critically analyse global corporate governance failure and identify corporate governance issues therein.
4. Identify corporate governance issues and concerns raised in context of Indian companies and their implications (from published sources newspapers or websites).
5. Critically analyse major corporate governance failure to suggest common governance problems in Indian context.

Suggested Readings:

- Das,S.C. Corporate Governance in India: An Evaluation, 5th ed. PHI Learning
- Goel, Sandeep, Corporate Governance: Principles and Practice, Mc Graw Hill.
- Sharma, J.P, Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi.
- Tricker, Bob, Corporate Governance-Principles, Policies, and Practice (Indian Edition). Oxford University Press, New Delhi.

Additional Resources

- Mallin, Christine A, Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
- Rani, Geeta D., and Mishra, R.K. Corporate Governance- Theory and Practice, Excel Books, New Delhi.

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

Latest amendments to the regulations shall be referred.

Goods & Services Tax (GST) and Customs Law
BCH: DSC- 6.3

Objective:

The course aims to impart knowledge of principles and provisions of GST and Customs Law, the important legislation dealing with indirect tax system in India; and to enable the students to apply the same practically.

Learning Outcomes:

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

1. analyse the rationale of Goods and Services Tax (GST), constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council;
2. interpret the meaning of supply under GST law, differentiate between intra-state and inter-state supply, provisions related to place of supply, time of supply and compute the value of supply;
3. evaluate the utilization of input tax credit and the provisions of reverse charge mechanism;
4. analyse various returns under GST and payment of taxes; and
5. evaluate the concepts of Customs Act, various custom duties and computation of the assessable value for charging customs duty.

Course Contents:

Units	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Structure, Registration and Exemptions	20	√	√
Unit 2: Levy and Collection of GST	35	√	√
Unit 3: Input Tax Credit and Reverse Charge Mechanism	20	√	√
Unit 4: Tax invoice, Returns and Payment of Tax	15	√	√
Unit 5: Customs Law	10	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Structure, Registration and Exemptions

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

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

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

Tax Invoice, Credit and debit notes, and e-Way bills; Returns; Payment of taxes; Taxability of e-Commerce.

Unit 5: Customs Law

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.

Practical 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;
3. refer various offline utilities available on the official website of the Government of India;
4. read the minutes of the GST council on the official website of the Government of India; and
5. gather information available under the heading 'Popular help topics' on the official website of the Government of India.

Suggested Readings:

- Ahuja, Girish and Gupta, Ravi, GST & Customs Law. Flair Publications Pvt. Ltd., Delhi.
- Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press, New Delhi.
- Bansal, K. M., GST & Customs Law. Taxmann Publication, Delhi.
- Gupta, S.S., GST- How to meet your obligations, Taxmann Publications.
- Mittal, Naveen, Goods & Services Tax and Customs Law. Cengage Learning India Pvt. Ltd., Delhi.
- Sahi, Shilpi, Concept Building Approach to Goods and Services Tax (GST), & Customs Law. Cengage Learning India Pvt. Ltd., Delhi.
- Singhania, V. K, GST & Customs Law. Taxmann Publication, Delhi.

Additional Readings:

- Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017
- Sisodia, Pushendra. GST Law, 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 Department's website.

Learning and Development

BCH: DSE- 6.1

Objective: The course aims at equipping the learners with the concept and practice of Learning and Development in the modern organisational setting through the pedagogy of case study, counselling, discussions and recent experiences.

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

1. analyse the various learning strategies used in real situations.
2. compare individual development in terms of intelligence, creativity and personality.
3. develop the learning needs to create learning environment.
4. demonstrate various techniques for enhancing decision-making and interpersonal skills.
5. examine the need and importance of guidance & counselling.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	15	√	
Unit 2: Individual Learning and Development	25	√	√
Unit 3: Developing Learning Environment	25	√	√
Unit 4: Development Methodologies	25	√	√
Unit 5: Guidance and counselling	10	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Learning- concept, characteristics, principles, types, learning theories; Classical conditioning, operant conditioning, cognitive, observational and social learning; Learning strategies and constructivist approach to learning, learning in a digital world.

Unit 2: Individual Learning and Development

Individual development: Meaning and stages; Role of creativity in learning; process and measures of creativity; Personality- concept and determinants, approaches of

development of personality; Intelligence – concept, measurement of intelligence; emotional intelligence and its relevance in learning and development of an individual.

Unit 3: Developing Learning Environment

Overview of learning methodologies- logic and process of learning; Principles of learning, Learning process, learning curve, learning management system; Criteria for method selection; skills of an effective trainer; Computer aided instructions- distance learning, e-learning; technologies convergence and multimedia environment.

Unit 4: Development Methodologies

Development techniques for enhancing decision-making and interpersonal skills, case-study, in-basket exercise, special projects, action learning, syndicate work, games, action maze, role play, experience learning, discovery learning, brainstorming, position rotation, team building, and sensitivity training.

Unit 5: Guidance and Counselling

Guidance: meaning, needs, principles, types, importance; counselling; meaning, nature objectives and importance, techniques of counselling; directive, nondirective, eclectic, ethics in counselling, effect of guidance and counselling on individual learning and development.

Practical Exercises:

The learners are required to:

1. analyse and interpret case study of any Indian organisations learning strategies.
2. participate in simulation exercise in the classroom to conduct learning assessment of oneself thereby preparing a questionnaire on learning and development of an individual.
3. develop a learning and development module on the basis of selected strategies in the previous exercise.
4. to compare different learning requirements of individuals in the organisations as per their individual learning abilities.
5. to restructure the strategies after assessing the learning and development report.

Suggested Readings:

- A.K. Narayana Rao (2002) Guidance and counselling, APH Publishing Corporation, New Delhi.
- Bernard, H.W. & Fullner, D.W. (1987); Principles of Guidance, A Basic Text (Indian Education), New Delhi: Allied publishers Pvt.Ltd.,
- Carson, B. (2021). L&D's Playbook for the Digital Age. United States: American Society for Training & Development.
- Clifford, J., Thorpe, S. (2007). Workplace Learning and Development: Delivering Competitive Advantage for Your organisation. United Kingdom: Kogan Page.

- Fee, K. (2011). 101 Learning and Development Tools: Essential Techniques for Creating, Delivering and Managing Effective Training. United Kingdom: Kogan Page.
- Hilgard, E. & Bower, G.H. (1966). Theories of Learning. USA: Englewood Cliffs: Prentice Hill.
- Mishra , R.C. (2005); Guidance & Counselling (2 vols); New Delhi: APH, Publishing Cooperation.
- Parry-Slater, M. (2021). The Learning and Development Handbook: A Learning Practitioner's Toolkit. India: Kogan Page.
- Page-Tickell, R. (2018). Learning and Development: A Practical Introduction (Vol. 15). Kogan Page Publishers.

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

Investment Banking and Financial Services

BCH: DSE- 6.2

Objective: The course aims to provide students with necessary theoretical and conceptual understanding of investment banking and financial services.

Learning Outcomes: After completion of the course, students will be able to:

1. examine investment banking activities.
2. describe the process of issue management.
3. interpret corporate restructuring.
4. evaluate mergers & acquisitions.
5. analyse various financial services available in financial markets.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Investment Banking	20	√	√
Unit 2: Issue Management	20	√	√
Unit 3: Financial Services -I	20	√	√
Unit 4: Financial services II	20	√	√
Unit 5: Mergers and Acquisitions	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1

Investment Banking: Introduction: Concept, Importance; Commercial Banks vs. Investment banks; Functions of Investment Banks; Types of Investment banking operations; Investment Banking in India – Evolution, characteristics; Recent Developments and the way ahead; Structure of Investment Banks; SEBI guidelines for Merchant Bankers, Pre-issue and Post-issue regulatory framework.

Unit 2

Issue Management: Emergence and role of Capital markets, Types of Issue: Public Issue, Book building, Green Shoe option, Private placements, Preferential allotment, Rights Issue, Bonus Issue, Depository Receipts; Process of Issue Management; Lead Managers – Duties and responsibilities of Lead Managers; Underwriting- concept and types; Issue management intermediaries; De-mat account – Concept and importance; Depository System – NSDL, CDSL.

Unit 3

Financial Services -I: Leasing – Concept and types of leasing; Venture Capital – various steps in venture financing; Start-ups – Concept and financing; Mutual Funds - Role, Types of Mutual Funds; Pension Funds; Insurance- Classification, Principles of insurance; An Overview of Regulatory Framework – RBI, SEBI, IRDA, PFRDA.

Unit 4

Financial Services -II: Banking products and services – Recent trends; Innovations in banking sector; NBFCs - Concept, Commercial Banks vs. NBFCs, Services provided by NBFCs; Housing Finance- Concept and Types, Housing Finance institutions; Credit Rating- Concept and significance, Credit Rating Agencies; Factoring and Forfaiting; Securitisation – concept, securitisation as a funding mechanism; Financial Counselling; Portfolio management services.

Unit 5

Mergers and Acquisitions: Process of M&A, Role of Investment Bankers in M&A; Rationale and considerations of M&A; Financial Evaluation of M&A; Valuation techniques – Comparable companies analysis, Precedent Transaction analysis, Discounted Cash Flow Analysis, Leveraged Buyouts; Takeover defenses; Corporate Restructuring – Methods of corporate restructuring; Challenges: Legal, ethical and governance issues in Investment Banking.

Practical Exercises:

The learners are required to:

1. examine a case study on any merger and acquisition.
2. prepare a project on the performance of a mutual fund.
3. select a company and analyse its public issue.
4. interpret the rating of different financial securities.

Suggested Readings:

- Frederic S. Mishkin, Stanley G. Eakins. Financial Markets and Institutions, Pearson Education, New Delhi; 7th edition.
- Gordon E.& Natarajan K. (2019). Financial Markets and Services. Himalaya Publishing House.
- Khan M.Y. & Jain P.K.: Financial Services, Tata McGraw Hill.

- Khan M.Y.: Financial Services, Tata McGraw Hill; 9th edition; 2018.
- Khan M.Y.: Indian Financial System; Tata McGraw Hill; 10th edition; 2018.
- Pathak, Bharti V., – Indian Financial System: Markets, Institutions and Services, Pearson Education, New Delhi; 5th edition 2018.
- Pratap, Giri S.: Investment Banking, McGraw Hill, 4th Edition.
- Saunders, Anthony & Cornett, Marcia Millon (2007). Financial Markets and Institutions (3rd Edition); Tata McGraw Hill.
- Shanmugham,R.: Financial Services (2nd Edition). Wiley Publication.

Additional Resources:

- www.sebi.gov.in
- <https://www.rbi.org.in/>
- <http://www.tin-nsdl.com>
- <http://www.cdslindia.com>
- www.financialservices.gov.in
- <http://www.irdai.gov.in>
- <http://www.pfrda.org.in/pfrda.org.in>

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

Advertising

BCH: DSE- 6.3

Objective: 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. evaluate communication objectives behind advertising of various products and services.
2. compare various advertising and media elements in the advertising decisions.
3. analyse the ethical and legal issues of advertising.

Course Contents

Unit	Unit Wise Weightage of Marks (in %)	C&K*	A & A**
Unit 1: Introduction to Advertising	20	√	
Unit 2: Message	20		√
Unit 3: Media Decisions	20		√
Unit 4: Advertising Agency	20		√
Unit 5: Advertising: Effectiveness and Institutional Framework	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Advertising

Communication Process-basic and elements; Communication Response Hierarchy Models: AIDA Model, Hierarchy of Effects Model, DAGMAR Approach; Advertising: significance, types and objectives; Audience selection; Setting of advertising budget: determinants and major methods.

Unit 2: Message

Advertising appeals; Advertising Copy: Elements of Print and Broadcast Advertisements.

Unit 3: Media Decisions

Major media types: merits and demerits; Factors influencing media choice; media scheduling.

Unit 4: Advertising: Effectiveness

Rationale of Measuring Advertising Effectiveness: Evaluating Communication and Sales effects; Pre and Post-testing techniques.

Unit 5: Organisational Arrangements

Advertising Agency: Role, types and selection

Social, ethical and legal aspects of advertising in India; Role of Advertising Standards Council of India (ASCI), Recent developments and issues in Advertising.

Practical Exercises:

The learners are required to:

1. perform a content analysis of various advertising campaigns to:
 - a. identify 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.
2. instructor to assign a product and students to develop an advertising campaign for it.

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. Advertising. Scholar Tech Press, Delhi.
- 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 & Singh. 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.

Industrial Relations and Labour Laws

BCH: DSE- 6.4

Objective: The course aims to enable the students to learn the concepts of industrial relations including trade unions, discipline, grievance redressal and various labour laws/code.

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

1. analyse the evolution of industrial relations and its significance in managerial world.
2. evaluate the significance of international dimensions of industrial relations in globalized world.
3. imbibe how to interact, negotiate and transact with trade unions.
4. design and understand the discipline measures and grievance mechanisms.
5. analyse the legal structure provided for handling the industrial disputes.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Industrial Relations (IR)	25%	√	√
Unit 2: International Dimensions of Industrial Relations	10 %	√	√
Unit 3: Trade Union	25%	√	√
Unit 4: Discipline and Grievance Redressal	15%	√	√
Unit 5: Industrial Disputes	25%	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Industrial Relations (IR)

Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Role of State; Trade Union; Employers' Organisation; Human Resource Management and IR; Concept of GIG Economy and ramifications for industrial relations.

Unit 2: International Dimensions of Industrial Relations

Role of ILO in Industrial Relations: Adoption of conventions and recommendations, Influence on Indian labour legislation, Impact of globalization on IR.

Unit 3: Trade Union

Origin and growth, Unions in the era of liberalisation; Factors Affecting Growth of Trade Unions in India, Multiplicity & Recognition of Trade Unions; Major Provisions of Trade Union Law.

Unit 4: Discipline and Grievance Redressal

Discipline: Causes of indiscipline, Maintenance of discipline, Misconduct, Highlights of domestic enquiries; Labour turnover; Absenteeism; Grievance: Meaning and Grievance redressal machinery in India; Salient features of Industrial Employment Standing orders.

Unit 5: Industrial Disputes

Definitions of Industry, and Industrial Dispute; Procedure, Powers and Duties of Authorities for resolution of disputes; Strikes and Lock outs; Provisions relating to Layoff, Retrenchment, and Closure.

Practical Exercises:

The learners are required to:

1. examine various factors having bearing on industrial relations.
2. analyse the ratification of ILO conventions by different countries.
3. enlist the process of registering a trade union.
4. study the Grievance redressal mechanism of any business unit.
5. identify the recently reported industrial dispute in India in large corporate or MNC's having factories in India, and analyse latest case laws related to industrial disputes.

Suggested Readings:

- Katz, Harry., Kochan, Thomas A., & Colvin, A. J.S. An Introduction to Collective Bargaining and Industrial Relations, McGraw Hill Companies.
- Padhi, P K, Industrial Relations, Prentice Hall India
- Sharma, J.P., Simplified Approach to Labour Laws. Bharat Law House (P) Ltd.
- Venkat Ratnam, C.S. Industrial Relations: Text and Cases, Oxford University Press, Delhi.

Additional Resources:

- Farnham., and Limlott, J. Understanding Industrial Relations Cassell.
- Salamon, M., Industrial Relations: Theory & practice. Pearson higher Education.

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

From the date of implementation of labour codes, this syllabus shall be disseminated as per Industrial Relations code wherever applicable

International Monetary and Financial Environment

BCH: DSE- 6.5

Objective: The course aims to introduce learners to the international monetary and financial environment. Learners are also expected to understand the basic features of the international monetary system, foreign exchange market and exchange rate risk. In addition, the course creates awareness about international financial markets and instruments.

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

1. demonstrate an understanding of the international monetary system and balance of payments
2. infer the importance of international finance in global context.
3. analyse the factors affecting exchange rates and the inter linkages among them.
4. summarize the evolution and spread of international financial markets and the implications of globalized finance.
5. demonstrate how international financial market operates and the inherent foreign exchange risk involved in it.
6. evaluate and compare different types of international financial instruments.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: International Monetary system	20	√	√
Unit 2: Foreign Exchange Markets and Exchange Rate determination	20	√	√
Unit 3: Foreign Exchange Derivatives	25	√	√
Unit 4: Foreign Exchange Risk Management	15	√	√
Unit 5: International Financial Markets and Instruments	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: International Monetary System

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

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

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

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

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.

Practical Exercises:

The learners are required to:

1. illustrate and explain the direction of India's foreign trade and investment flows through an analysis of Balance of payments over a period of last five years.
2. do practical questions on working of foreign exchange quotations
3. conduct an inter-country comparison to understand the factors affecting exchange rates under different exchange rate systems
4. explain through examples how companies use currency derivatives to minimise the risk.
5. examine the market conditions under which companies use foreign currency instruments to raise funds

Suggested Readings:

- Cavusgil, S. T., Knight, G. & Riesenberger. International Business: Strategy, Management and the New Realities. Pearson India.
- Daniels, J. D., Radenbaugh, L. H., Sullivan, D. P., & Salwan, P. (2016). International Business. London: Pearson Education
- Eiteman, D. K., Stonehill, A. I. & Moffett, M. H. Multinational Business Finance. Pearson.
- Krugman, P., Obstfeld, M. & Melitz, M. J. International Finance Theory and Policy. Pearson.
- Levi, M. D. International Finance, Taylor and Francis Ltd.
- Madura, J. International Financial Management. Cengage Learning.
- Vij, M. International Financial Management. Excel Books.

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

BCH: DSE- 6.6

Objective: The course aims to inculcate research aptitude among the learners and equip them with knowledge and skills required to successfully undertake various steps in the research process.

Learning Outcomes: After completion of the course the learners will be able to:

1. analyse research concepts, its types and steps in the research process.
2. formulate research problem and assimilate various types of research design.
3. create scales, sampling techniques and design data collection tools.
4. get acquainted with various techniques of data analysis and interpretation.
5. prepare a complete research report in appropriate format.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	20	√	√
Unit 2: Research Design	20	√	√
Unit 3: Data Collection	20	√	√
Unit 4: Data Analysis	20	√	√
Unit 5: Report Writing and Ethics	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

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

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

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; Census and Survey Method; Probability and Non-Probability Sampling Techniques; Sample Size Determination.

Unit 4: Data Analysis

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

Types of Reports; Steps in Report Writing; Format and Presentation of Report, Referencing (APA, Chicago manual etc.), Ethics in Business Research.

Practical Exercises

Certain hands on practical exercises may be given as assignment to the students to make them conversant with the concepts being taught in the class. Following are a few examples of practical exercises from each unit-

1. Unit 1 – A product manager wants to know the viability of new innovative product being launched by his company. What are the steps that need to be followed in his research?
Prepare Literature review from a topic of your choice involving business and economics.
2. Unit 2- Identify type of a research design that will be most appropriate in a given scenario.
3. Unit 3- Using online tools and platforms, design a questionnaire using various kinds of questions including Likert scale statements to address a particular business problem.
4. Unit 4- Using spreadsheet practice t- test, z-test and Chi- square test on the secondary data.
5. Unit 5- Prepare a brief report following proper format in Word processing software.

Suggested Readings:

- Bryman(2020). Business research Methods.Oxford University Press.
- Bryman, A., Bell, E. and Harley, B. (n.d.). Business research methods, Oxford University Press.
- Dangi, H., Dewan, S., Business research methods, Cengage Learning India Pvt. Ltd.
- Hair, J.F., Page, M., & Brunsveld, N. (2019). Essentials of Business Research Methods (4th ed.). Routledge. <https://doi.org/10.4324/9780429203374>

- Cooper, D.R. and Schindler, P.S. (2014) Business Research Methods. 12th Edition, McGraw Hill International Edition, New York.
- Mark Saunders: Research Methods for Business: Pearson Education, 2010.
- Mishra (2014).Business Research Methods. Oxford University Press.
- Kothari, B. L. (2007). Research Methodology: Tools and Techniques. Jaipur: ABD Publishers.
- Zikmund, Babin, B.J., Carr, J.C. & Griffin, M. (2013). Business research methods (9th Edition). South Western: Cengage Learning.
- Bryman, A., & Bell, E. (2011). Business research methods. 3rd ed. Cambridge; New York, NY: Oxford University Press.
- Sekran, U.& Bougie, R. (2015). Research Methods For Business A Skill Building Approach. 6th ed. John Wiley.
- Newman, W.L. (2021). Social Research Methods: Qualitative and Quantitative Approaches, 8th ed. Pearson.
- Creswell, J. D., Creswell, J. W. (2017). Research Design: Qualitative, Quantitative, and Mixed Methods Approaches. United States: SAGE Publications.
- Ken, B. (2019). Business statistics: for contemporary decision making. John Wiley & Sons.
- Field, A.(2013). Discovering statistics using IBM SPSS statistics. Sage.

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

Social and Environmental Accounting
BCH: DSE- 6.7

Objective: The course aims to help learners to know issues in Social and Environmental Accounting and how these issues can be reported more transparently and responsibly.

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

1. examine the limitations of the Conventional Accounting System.
2. evaluate Hidden and True Costs.
3. evaluate the impact of Externalities.
4. evaluate the impact of activities of Companies on the Environment.
5. infer the Principles of Environmental Accounting and Audit.
6. evaluate the impact of corporate activities at the National and Global levels
7. analyse the Rationale of the New Accounting Framework and the Corporate Responsibility Approach.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Conventional Accounting and Shift in Paradigm	20	√	√
Unit 2: Social and Environmental Costs	20	√	√
Unit 3: Corporate Environmental Accounting	20	√	√
Unit 4: National and Global Environmental Accounting	20	√	√
Unit 5: Corporate Responsibility Approach for Reporting	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Conventional Accounting and Shift in Paradigm

Traditional Framework of Accounting, Limitations with traditional framework of Accounting, Concept of True Cost and failure of Conventional accounting to determine True cost, Shift in Paradigm, Increasing awareness of Social and Environmental Issues, Rationale for Social and Environmental Accounting, Transparency in Reporting.

Unit 2: Social and Environmental Costs

Different Levels of Environmental Costs, Components of Environmental Costs, Externalities, Costs of Externalities, True Cost and Hidden Cost, Life Cycle Assessment, Energy, Environmentally Differentiated Accounting and Ecological Accounting.

Unit 3: Corporate Environmental Accounting

Corporate Environmental Accounting, Benefits of Corporate Environmental Accounting, Environmental Management Accounting, Purpose of Environmental Management Accounting, Environmental Financial Accounting, Environmental Audit, Components of Environmental Audit, Benefits of Environmental Audit; Certified Emission Reduction Accounting; Triple Bottom Line Reporting, CSR Reporting and Green Accounting; Green Energy Stocks & ESG Index.

Unit 4: National and Global Environmental Accounting

National Environmental Accounting, System of Integrated Environmental and Economic Accounts (SEEA), Economy-wide material flow accounts, Environmental protection expenditure accounts, Assessment of Environment Cost and Benefits, Social Accounting Matrix, Green Accounts and Green GDP, Greenhouse Gas Emissions; Global Environmental Accounting, Sustainable Economic Development and Environmental Kuznets Curve.

Unit 5: Corporate Responsibility Approach for Reporting

Consideration of Non – Financial Factors in reporting, Sustainability Reporting, SEBI Guidelines on Business Responsibility & Sustainability Reporting and Various International Standards on Sustainability Reporting; Need for New and Robust Framework for Reporting, Corporate Responsibility Approach, Transparency and Responsibility.

Practical Exercises:

The learners are required to:

1. Create awareness among different sections of society for social and environmental issues.
2. Study Sustainability Reporting of different companies.
3. Discuss and Analyse the Case Study on measures to control the emissions.
4. Study the Behaviour of top companies in Green Energy Stocks.

Suggested Readings:

- Bhanumurthy, K.V. (2011). Business Ethics and Corporate Responsibility - About Social Responsibility Standards. In R. Mishra, & J. Kiranmai, Corporate Governance in Asia (pp. 236-247). New Delhi: Allied Publishers Pvt. Ltd.

- Bhanumurthy, K.V., Bhandari, V. & Pandey, V. (2014). Does Indian Stock Market Encourage Socially Responsible Companies? *Manthan Journal of Commerce and Management*, Vol 01 No. 01, pp. 1-34.
- Callan, S.J. and Thomas, J.M. "Environmental Economics and Management: Theory, Policy, and Applications" Dryden Press.
- Jha R and Bhanumurthy, K.V. "Environmental Sustainability – Consumption Approach" Routledge, London.
- Naik, I.S. "Environmental Movements, State and Civil Society" Rawat Publications.
- Odum, H.T. "Environmental Accounting: Energy and Environmental Decision Making" Wiley, U.S.A.
- Porchelvi, A. "Environmental Reporting and Company Characteristics: A Study of Indian Companies" , *International Journal of Research and Analytical Reviews*.
- Porchelvi, A. "Environmental Reporting Practices: An Analysis of Indian Companies" published in *EPR International Journal of Economic and Business Review*, Volume 7, Issue 10, Page 83 - 93.
- Robbins, P., Hintz, J and Moore, S.A. "Environment and Society: A Critical Introduction" John Wiley & Sons.
- Trivedi, V. and Shrivastava, V.K. "Environment and Social Concerns" Concept Publishing Co.
- Verma, M.K. "Globalisation, Environment and Social Justice: Perspectives, Issues and Concerns" Routledge India.

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

HR Analytics

BCH: SEC- 6.1

Objective: The course aims to improve the understanding of HR Analytics, identifying effective data sources, developing metrics, designing long-term measures and its applications.

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

1. examine the conceptual framework of HR Analytics.
2. apply the HR Metrics in evaluation and measurement.
3. evaluate HR tools for effective statistical measurement.
4. evaluate the HR Analytical process.
5. develop a suitable HR Analytics for critical decision making.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	15	√	
Unit 2: HR Metrics	15	√	√
Unit 3: Statistics tools	20	√	√
Unit 4: HR Analytics Process	30	√	√
Unit 5: Contribution of HR Analytics for decision making	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Concept of Analytics, Concepts of Analytics in HR Context: People and Workforce Analytics, Importance of HR Analytics, Understanding HR indicators conceptually.

Unit 2: HR Metrics

Defining Metrics: key metrics measured by HR Analytics; Demographics, Data sources and Requirements, Data Requirements and Types of data, Difficulties in Obtaining data, Ethics of Measurement and Evaluation.

Unit 3: Statistics Tools

Statistical analysis for HR (Measures of central tendency-Mean, Median, Mode; Basics of Regression Analysis), Graphs, Tables, Spreadsheets.

Unit 4: HR Analytics Process

Frameworks for HR Analytics: LAMP Framework, HCM 21 Framework, HR Analytics Process/ Cycle, Introduction to levels of HR Analytics.

Practical Exercises: The learners are required to understand the HR analytics process and its framework through focused group discussions.

Unit 5: Contribution of HR Analytics for decision making

Developing HR Scorecard, Developing HR Analytics, and Analytics for Decision Making (Improved Productivity and Efficiency).

Practical Exercises:

The learners are required to:

1. explain relevant concepts of HR analytics by way of class presentation and case studies.
2. assess the understanding of conceptual and practical framework in HR analytics by objective and subjective assessment (Class test, assignments, MCQs, Fill in the blanks and quiz).
3. have hands-on experience in statistical tools application on Ms-Excel through student oriented workshops and labs.
4. understand the HR analytics process and its framework through focused group discussions.
5. develop reports using HR analytics statistics for policy and decision making.

Suggested Readings:

- Bassi, L., Carpenter, R., and McMurrer, D., HR Analytics Handbook, Reed Business.
- Becker, B.E., Huselid, M.A., Ulrich, D. The HR Scorecard: Linking People, Strategy and Performance, Harvard Business School Press.
- Fitz-Enz, J., The New HR Analytics: Predicting the Economic Value of Your Company's Human Capital Investments, American Management Association.
- Kumar, P. C., Rao, S and Nayana N. Fundamentals of HR analytics.
- Rao, P. H. Business Analytics- An Application Focus. PHI Learning
- Smith, T. H R Analytics: The What, Why and How.
- Walsh, M. J. HR analytics Essentials .
- Bhattacharya, D. K. HR analytics: Understanding Theories and Application.
- Prasad, B. V. S., and Sangeetha, K., HR Metrics: An Introduction, IUP.
- Edwards, M. R. and Edwards K. Predictive HR Analytics Mastering the HR Metric

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

Applications of Econometrics in Finance

BCH: SEC- 6.2

Objective: The course aims to teach students basic econometric applications in finance. The course imparts knowledge of understanding linear regression model and its basic assumptions for best unbiased OLS estimators. The goal is that the students are able to analyse time series models and conduct diagnostics tests using R programming. Finally, students are expected to acquire the skills to conduct and present original empirical research in finance.

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

1. understand the basic theory of econometrics.
2. compute ordinary least squares (OLS) estimator.
3. conduct hypothesis testing of linear regression models.
4. translate the financial problems in to the regression models.
5. conduct the univariate time series analysis and diagnostic tests using R.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	20	√	√
Unit 2: Models and Data-Hypothesis Testing	15	√	√
Unit 3: Financial models	15	√	√
Unit 4: Time series Analysis-Diagnostic Tests	25	√	√
Unit 5: Time Series Models	25	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Introduction to Econometrics, Application in finance: Simple regression with classical assumptions; Ordinary least square (OLS) estimation, Properties of estimators and Gauss-Markov Theorem - BLUE.

Unit 2: Models and Data-Hypothesis Testing

Multiple regression model and Hypothesis testing related to parameters – Simple and joint- Wald test, Use of dummy variables and its application in finance.

Unit 3: Financial Models

Modelling financial problems with special characteristics using classical regression models – non-linear relations, Application of moving averages (MA).

Unit 4: Time Series Analysis-Diagnostic Tests

Introduction to univariate time series. Testing of stationarity using Augmented Dickey-Fuller test, Test of normality, Multicollinearity, Serial correlation, and Heteroscedasticity. Applications of R programming.

Unit 5: Time Series Models

Introduction to modelling and forecasting: AR, MA and ARIMA; Basics of ARCH. Applications of R programming.

Practical Exercises:

The learners are required to:

1. practice the basic concepts of econometrics for financial applications.
2. create a multiple regression model with application in finance and use R programming to test the hypothesis.
3. create a financial model with use of dummy variables.
4. analyse time series data downloaded from equity/commodity/currency exchange markets and conduct forecasts using R programming.

Suggested Readings:

- D.N. Gujarati and Sangeetha: Basic Econometrics, Tata McGraw-Hill.
- Chris Brooks: Introductory Econometrics for Finance, Cambridge University Press.
- T.M.J.A. Cooray: Applied Time Series – Analysis and Forecasting, Narosa Publications.
- Pindyck, Robert S. and Daniel L. Rubinfeld Econometric Models and Economic Forecasts. Singapore: McGraw Hill.
- Christopher Dougherty. Introductory Econometrics. Oxford University Press.
- Ramanathan, Ramu (2002). Introductory Econometrics with Applications (5th ed.).

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

Note: There shall be 4 Practical Lab periods per batch per week to be taught in Computer Laboratory

Digital Marketing

BCH: SEC- 6.3

Objective: The course aims to provide knowledge regarding the concepts, tools, techniques and relevance of digital marketing in the current scenario. It also enables the learners to learn the practical application of the Digital Marketing tools and the ethical and legal issues involved therein.

Learning Outcomes: After completion of Course, Learners will be able to:

1. assess the impact of digital technology in transforming the business environment and also the customer journey.
2. examine the functioning of the Digital Marketers and how it is different than the traditional marketing practices
3. evaluate the significance of digital marketing tools, such as, SEO, Social media platforms, Online advertising, Blogging etc.
4. recommend the ethical considerations and the expected regulatory framework of digital marketing in India

Course Contents:

Unit	Unit Wise Weightage of Marks (in %)	C&K*	A & A**
Unit 1: Introduction	30	√	
Unit 2: Digital Marketing Presence	30		√
Unit 3: Interactive Marketing	20		√
Unit 4: Ethical and Legal	20	√	

Issues			
---------------	--	--	--

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Concept, Scope and Importance of Digital Marketing, Traditional Marketing vs Digital Marketing, Challenges and opportunities for Digital Marketers, Digital marketing-mix, Introduction to the concept of segmentation, targeting, differentiation and positioning.

Unit 2: Digital Marketing Presence

Website design and domain name branding, Search Engine Optimization stages, Types of traffic, Online Advertising: Types, formats, requisites of a good online advertisement, Email marketing: types and strategies.

Unit 3: Interactive Marketing

Interactive Marketing: Concept and options, Social media marketing: concept and tools, Online Communities and Social networks, Blogging: types and role, PPC marketing, Payment options and Gateways.

Unit 4: Ethical and Legal Issues

Ethical Issues and Legal Challenges in digital marketing, Regulatory framework for digital marketing in India.

Practical Exercises:

The learners are required to do the following:

1. discussing marketing strategies of Companies who have succeeded in marketing their products through online platforms.
2. create a hypothetical Online venture and discuss its marketing and advertising strategies.
3. learn to design the advertising campaign and run it on the various social media handles: Facebook, Instagram, Twitter, LinkedIn, SnapChat etc.
4. learning the implementation of the various tools with the help of free softwares available online, such as, Google Adword, Google Analytics etc.

5. design e-mail marketing campaigns using mail chimp or other free softwares available online.

Suggested Readings:

- Chaffey, D., Chadwick, F.E., Johnson, K., & Mayer, R. (2008). Internet Marketing: Strategy, Implementation and Practice. New Jersey: Pearson Hall.
- Charlesworth, A. (2018). Digital Marketing: A Practical Approach. Abingdon: Routledge.
- Frost, R. D., Fox, A., & Strauss, J. (2018). E-Marketing. Abingdon: Routledge.
- Gay, R., Charlesworth, A., & Esen, R. (2007). Online Marketing: A Customer Led Approach.
- Gupta, S. (2018). Digital Marketing. Delhi: Tata McGraw Hill Education.
- Kapoor, N. (2021). Concept Building Approach to Digital Marketing. Delhi: Cengage Learning India Pvt. Ltd.
- Kotler, P., Kartajaya, H., & Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons.
- Maity M(2022). Digital Marketing.Oxford University Press.
- Mathur,V. & Arora,S. Digital Marketing PHI Learning
- Ryan, D., & Calvin, J. (2016). Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation. London: Kogan Page. Oxford University Press.
- Tasner, M. (2015). Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First. London: Person.

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

Artificial Intelligence in Business

BCH: SEC- 6.4

Objective: This course aims to equip the learners with the basic ideas and techniques underlying the usage of Artificial Intelligence in Business. The course illustrates both the potential and current limitations of these techniques with examples from a variety of applications.

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

1. examine how the AI is being leveraged by start-ups as a success tool.
2. Analyse and interpret the applicability of AI in HR functions.
3. analyse how algorithms are changing the board room landscape.
4. describe the customer services provided by various banks using AI.
5. demonstrate the role of AI in transforming the retail sector.
6. develop a case study on the success story of AI-driven business processes.

Course contents:

Unit	Unit wise Weightage of Marks (in %)	C&K*	A&A**
Unit 1: Introduction	20	√	√
Unit 2: AI-led strategic interventions	20	√	√
Unit 3: AI in Banking & Insurance	20	√	√
Unit 4: AI in Retail	20	√	√
Unit 5: Exponential Technologies	20	√	√

*C & K- Comprehension and Knowledge

**A & A – Analysis and Application

Unit 1: Introduction

Artificial Intelligence: Concept, benefits, and scope. Differences between AI, Machine Learning (ML) and Deep Learning (DL) - AI applications, capabilities, and competitive advantage; Industry drivers; AI strategy for the enterprise - Considerations for an AI strategy, AI & Startups. Internet of Things (IoT), Introduction to mobile computing and Cloud computing.

Unit 2: AI-led strategic interventions

Algorithm: New member in the boardroom, Accelerated decision making with real-time analytics, AI in operational models in an organisation, AI: future of AI in HR, Talent sciences, Algorithms & Talent Acquisitions (TA), AI & transformation in Finance & Accounting, CFO of tomorrow, Changing role of Chief Information Officer (CIO): Industry 4.0.

Unit 3: AI in Banking & Insurance

Redefined banking industry – the adoption of Analytics, AI-powered financial services, Fraud

mitigation in banks with AI, Reorienting customer retention, Risk management with AI, AI-driven transformation in Insurance, Digital-based insurance model.

Unit 4: AI in Retail

AI interventions in Retail Outlets. The emergence of smart customers, ad content predictions, Evolution of smart retailers, Omnichannel experience, AI in consumer packaged goods, Fluid supply chain transformation with AI. AI-Led marketing transformations, Data to Clusters – Ad content prediction - AI-based Ad buy and CPC optimization, AI-driven campaign management.

Unit 5: Exponential Technologies

Beating cyber-attacks with Analytics, AI in the automotive industry: driverless cars and drones, IoT Analytics: extracting value and transforming business, Real-time streaming analytics, Crypto-currency Analytics, AI for customer service-data to scores.

Practical Exercises:

Learners are required to:

1. Identify a startup using AI and prepare a report on how it is leveraging AI for its business processes.
2. Analyse, interpret, and present key learnings of the case study titled Making the business case for AI in HR (Altemeyer, 2019).
3. Participate in a simulation exercise of a boardroom meeting with a robot.
4. Identify a bank providing AI-powered services and prepare a report on the facilities available for the customers through AI.
5. The learners are divided into groups and each group represents a retail brand. With the use of AI, the group has to showcase how it has brought transformation in the business and customer experience.
6. Identify the success stories (at least five) of AI-driven businesses (different sectors) across the globe and prepare a case study on the basis of your analysis of the same.

Suggested Readings:

- Akerkar, R. (2018). Artificial Intelligence for Business. Basingstoke: Springer Nature.
- Dhanrajani, S. (2018). AI & Analytics: Accelerating Business Decisions. New Jersey: Wiley.
- Padhy (2005). Artificial Intelligence and Intelligent system. Oxford University Press.
- Russell, S. J., & Norvig, P. (2019). Artificial Intelligence: A Modern Approach, 3rd Edition. New Jersey: Prentice Hall.

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

International Trade Logistics

BCH: SEC- 6.5

Objective: The course aims to provide managerial tools, knowledge, and insights on International Trade Logistics and Supply Chain.

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

1. analyse the supply chain coordination;
2. integrate new approaches for coordinating and working with suppliers and strategic partners in the global supply chain;
3. assess the commercial and strategic challenges of transport & logistics in an international environment;
4. develop skills in three areas: trade, international trade and logistics;
5. determine the scope of supplier selection, evaluation and management.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Global Logistics & Supply Chain- Introduction & Fundamentals	20	√	
Unit 2: Global Logistics & Supply Chain Operations	20	√	√
Unit 3: Global Logistics & Supply Chain Design	20	√	√
Unit 4: Selecting International Logistics Operators	20	√	√
Unit 5: Multi Modal Transport	20	√	

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Global Logistics & Supply Chain- Introduction & Fundamentals

Meaning and evolution of logistics; Role of supply chain; Managing supply pipeline for global trade flows; National v/s international logistics, Factors affecting development of logistics; Logistics Performance Index.

Unit 2: Global Logistics & Supply Chain Operations

Inventory management; Warehousing and materials handling; Technology in supply chain; Information and financial flows.

Unit 3: Global Logistics & Supply Chain Design

Vulnerability, risk and robustness; Sustainable logistics; Reverse logistics; Service supply chains; Emerging logistics designs.

Unit 4: Selecting International Logistics Operator

Introduction;, Criteria of selecting third-party logistics operator; Factors affecting Development of successful 3PL; Contract logistics.

Unit 5: Multi Modal Transport

Transportation decisions; Intermediaries; Inherent risks and hazards; Handling hazardous and perishable goods; Trade-offs in international logistics Multi Modalism; Sustainable supply chain management.

Practical Exercises:

The learners are required to:

1. demonstrate through presentations their understanding of the course objectives and the application of these objectives in real-life situations (applicable to all units);
2. make financial evaluation and supply chain metrics for management of the overall supply chain (exercise based on Unit II and III);
3. interpret and analyse case study on DHL (exercise meant to measure the understanding of International Trade Logistics)

Suggested Readings:

- Branch, A. E. (2008). Global Supply Chain Management and International Logistics (1st edition). Routledge.
- David, P. A. (2017). International Logistics: The Management of International Trade Operations. Cicero Books.
- Hines, T. (2004). Supply Chain Strategies: Customer Driven and Customer Focused. Routledge.
- Hoffmann, J. (n.d.). Logistics of international trade. Retrieved from https://www.academia.edu/34574428/Logistics_of_international_trade
- Langley, C. J., Novack, R. A., Gibson, B., & Coyle, J. J. (2020). Supply Chain Management: A Logistics Perspective (11th edition). Cengage Learning.
- Mangan,J. Lalwani,C. & Butcher,T.(2008). Global Logistics and Supply Chain Management, John Wiley & Sons.

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

Forensic Accounting and Fraud Detection
BCH: SEC- 6.6

Objective: The course aims to enable the students to understand the role of forensic accounting in financial reporting and decision-making and prepare them to deal with the increasing cases of financial frauds and scams around the world.

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

1. analyse the fundamentals of forensic accounting and its significance.
2. comprehend the forensic accounting concepts to be able to apply them in practice.
3. appraise on the concept of frauds and explore in detail its various types.
4. evaluate the process of fraud investigation and detection.
5. develop the ability to analyse and interpret the ways to effectively prevent the frauds and manage the challenge of detection of frauds.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to forensic accounting	20	√	√
Unit 2: Forensic Accounting as a Practice	20	√	√
Unit 3: Frauds and its types	20	√	√
Unit 4: Fraud Investigation and Detection	20	√	√
Unit 5: Fraud Prevention and Management	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to forensic accounting:

Forensic accounting -Meaning and Concept, History and Evolution, Scope of Forensic Accounting, Qualities of a Good Forensic Accountant, Duties and responsibility of Forensic Accountants,. Forensic Accounting and Investigation Standards (FAIS). Relevance and Application of Forensic Accounting.

Unit 2: Forensic Accounting as a Practice:

Techniques Involved in The Conduct of Forensic Accounting, Process of Forensic Accounting, Forensic Accounting Vs Traditional Accounting, Forensic accounting in Indian context- Need for Forensic Accounting in India, Challenges in the Implementation of Forensic Accounting in India.

Unit 3: Frauds and its types:

Meaning and Concept of Frauds, Types of Frauds: Securities Fraud, Misappropriation of Cash or Assets, Inventory Frauds, Corporate Frauds, Insurance Frauds, Cyber frauds, Capital Market Frauds, Financial Frauds, Bank Frauds, assets frauds and Money Laundering.

Unit 4: Fraud Investigation and Detection:

Causes Behind Committing Fraud, Fraud Triangle, Detecting Red flags associated with frauds, Fraud detection methods, Fraud Investigation Procedure- Examination of documents, Inquiry Methods, Evidence Gathering and examination and Preparation of Reports.

Unit 5: Fraud Prevention and Management:

Methods/Measures for prevention of the frauds, Consequences and Policy Implications of Frauds, Legal Implementation, Case studies- Accounting Frauds in India and outside India.

Practical Exercises:

The learners are required to:

1. examining the modus operandi of one of the biggest accounting frauds in the world.
2. reviewing the financial statements of suspected companies to detect red flags.
3. finding solutions to complicated or conceptual problems in the forensic investigation field.
4. designing a comprehensive forensic accounting strategy for a company that was a victim of fraud.
5. discuss the measures one would take as a forensic accountant to investigate the cases.

Suggested Readings:

- Bologna, Jack and Lindquist, Robert J. (1995). Fraud Auditing and

Forensic Accounting. Wiley.

- Crain, M. A., Hopwood, W. S., Gendler, R. S., Young, G. R., & Pacini, C. (2019). Essentials of forensic accounting (2nd ed.). John Wiley and Sons.
- Dejeu (2018). Cyber Forensics. Oxford University Press.
- Golden, T., Skalak, S., & Clayton, M. (2011). A Guide to Forensic Accounting Investigation. John Wiley & Sons.
- Hopwood, W., Leiner, J., & Young, G. (2011). Forensic Accounting and Fraud Examination. McGraw-Hill Companies.
- Manning, George A. Financial Investigation and Forensic Accounting. CRC Press: Taylor & Francis Group.
- Nekrasz, F., & Bremser, W. (2001). Forensic Accounting and Financial Fraud. American Management Association.
- Study material of The Institute of Chartered Accountants of India -

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

E-Filing of Returns
BCH: SEC- 6.7

Objective:

The course aims to equip students with the practical skills required for filing of returns under Income Tax Laws.

Learning Outcomes:

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

1. examine the basic concepts of income tax applicable to an individual assessee;
2. analyse and explain the provisions when business or professional income is computed on estimated basis;
3. evaluate and understand the electronically furnishing of the return of income;
4. comprehend the provisions of TDS; and
5. evaluate and understand the electronically furnished TDS returns.

Pre-requisite: Student has studied Income tax as core paper

Course Content:

Units	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Income tax	15%	√	√
Unit 2: Maintenance of accounts, audit and taxation on presumptive basis	5%	√	√
Unit 3: e-Filing: Conceptual framework and filing of Income Tax Returns	50%	√	√
Unit 4: Tax Deducted at Source	10%	√	√
Unit 5: e-Filing of TDS returns	20%	√	√

*C&K – Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Income tax: An overview

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.

Unit 2: Maintenance of accounts, audit, and taxation on presumptive basis

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

Meaning and merits of e-Filing; Filing of income tax returns in ITR-2, ITR-3, ITR-4, ITR-5 and ITR-U.

Unit 4: Tax Deducted at Source

Provisions relating to TDS; Schedule for deposit of TDS; Schedule for submission of TDS returns; Exemption from TDS: Form 13, 15G and 15H.

Unit 5: e-Filing of TDS returns

Prescribed forms for filing of TDS returns; Practical workshop on e-filing of TDS returns [Form 24Q and Form 26Q].

Practical Exercises

The learners are required to:

1. discuss relevant provisions of the Income-tax Act, 1961 from the official website of Government of India;
2. refer the Finance Act to know about the amendments done in various provisions of the Income-tax Act, 1961;
3. refer relevant notifications and circulars from the official website of Government of India;
4. do hands on training to furnish ITRs on the official e-filing website of the Government of India i.e., www.incometax.gov.in; and
5. do hands-on training to furnish TDS returns at <https://www.tin-ndsl.com/services/etds-etcs/etds-rpu.html>.

Suggested Readings: References

- Ahuja, Girish and Gupta, Ravi. *Systematic Approach to Income Tax*. Flair Publications Pvt.Ltd., Delhi.
- Mittal, Naveen. *Concept Building Approach to Income Tax Law & Practice*. Cengage Learning India Pvt. Ltd., Delhi.
- Panwar, V & Mahajan, J. *Introduction to E Filing of Returns*. Scholar Tech Press, Delhi.
- Singhania, Vinod K. and Singhania, Monica. *Students' Guide to Income Tax. University Edition*. Taxmann Publications Pvt. Ltd., Delhi.

Additional Resources:

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

Note: Learners are advised to use the latest edition of textbooks.

Leadership Development

BCH: GE- 6.1

Objective: The course aims to create an understanding of the various leadership theories amongst the upcoming leaders in order to decide as to which style of leadership should they follow in numerous situations that they might encounter in their careers or personal lives.

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

1. describe the meaning of the term leadership and various theories of leadership.
2. interpret the various situations and decide the style of leadership based on the situation.
3. demonstrate qualities of a good leader.
4. analyse styles of several leaders.
5. summarise the theories of culture and its impact on leadership.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	20	√	√
Unit 2: Theories of Leadership	30	√	√
Unit 3: Culture and Leadership	15	√	√
Unit 4: E leadership	15	√	√
Unit 5: Contemporary Leaders	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Meaning of Leadership, definitions of leadership, significance of leadership, qualities of a leader, difference between leadership and management, basic styles of leadership – autocratic, democratic, laissez faire (their meaning, features, advantages, disadvantages and suitability), Rensis Likert styles of management, Tanenbaum and Schmidt Model.

Unit 2: Theories of Leadership

Traditional Theories-Great Man Theory, Trait Theory, **Behavioural Theories**- Ohio Studies, Michigan Studies, Managerial Grid, **Contingency theories**- Fiedler's Theory, Hersey and Blanchard Situational Model, Path Goal Theory, Transformational Leadership, Transactional Leadership, Charismatic Leadership, Servant Leadership, Ethical Leadership.

Unit 3: Culture and Leadership

Trompenaars Cultural Dimensions, Hofstede's study on culture, Hall's Cultural Theory, GLOBE Model: Global Leadership and organisational Behaviour Effectiveness, organisation Culture and Leadership, OCTAPACE profile by Uday Parekh - Openness, Collaboration, Trust, Autonomy, Proactive, Authenticity, Confrontation, Experimentation.

Unit 4: E Leadership

Meaning, definition, need and significance especially pre covid, during covid and post covid, social media and leadership, use of whatsapp, emails, facebook, LinkedIn, twitter, Instagram, google meet, MS Teams, zoom for electronically connecting the team and the leaders, using collaborative tools like google drive (docs, forms etc.) online.

Unit 5: Contemporary Leaders

Cases on contemporary leaders like Narendra Modi, Indra Nooyi, Ratan Tata, Narayan Murthy.

Practical Exercises:

The learners are required to:

1. Identify a Leader of your choice, prepare and present a report highlighting the important traits that have contributed to the effectiveness of that Leader. (Should be done in a team)
2. Movie screening of movies like Mission Mangal, Lagan, Chak De, Rock On, Lakshay, Super 30 etc, open house for discussing the movie and a report/presentation on lessons learnt from the movie.
3. Administering Fidler's Least Preferred Coworker scale in the class on all the students to make sure that they understand the theory well.
4. Administering Managerial Grid questionnaire in order to help students assess their style of leadership.
5. Present how E leadership has changed from pre corona period to during corona period to post corona period
6. Practice using collaborative tools online like google docs, mindmeister etc.

Suggested Readings:

- Chhabra, T.N, Business organisation and Management, Sun India Publications
- Day, D. V. (2014). The Oxford Handbook of Leadership and organisations. Oxford, New York: Oxford University Press.
- Hughes, R. L., Ginnett, R., & Gordon, C. (2019). Leadership: Enhancing the lessons of experience (9th ed.). McGraw Hill Education.
- Gupta C.B, Business organisation & management, Sun India Publication, New Delhi
- Koontz, H., & Weihrich, H, Essentials of management : An international and leadership perspective, Paperback
- Mittal, R. (2015). Leadership: Personal Effectiveness and Team Building. Uttar Pradesh: Vikas Publishing House Pvt. Ltd.

- Nooyi, I. K. (2021). My Life in Full: Work, Family, and our future. Penguin.
- Northouse, P. (2018). Leadership: theory and practice. California: SAGE Publications Inc.
- Robbins, S. P., Judge, T. A., & Vohra, N. (2018). organisational Behaviour (18 ed.). Pearson.
- Willink, J. (2020). Leadership Strategy and Tactics: Field Manual. New York: Macmillan Publishers.

Additional Resources:

- https://repository.iimb.ac.in/bitstream/2074/11692/1/Reddy_VKPA_2011_Vol.36_Iss.3.pdf
- https://icmrindia.org/casestudies/Case_Studies.asp?cat=Leadership%20and%20Entrepreneurship
- <https://hbr.org/2010/03/leadership-lessons-from-india>
- <https://hbr.org/2018/04/how-humble-leadership-really-works>

NOTE: The students are advised to read the articles regularly from HBR and other news items related to Leadership for class discussions and in order to be up to date with the contemporary industry practices.

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

Data Visualisation**BCH: GE- 6.2**

Objective: The course helps students learn the technique to visualise data and to gain hands-on experience with creating visualisations of financial data.

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

1. find out how to build effective visualisations and dashboards.
2. discover how to create advanced visualisations that explain complex financial data with clarity and style.
3. dig deeper into data and interpretation of results.
4. export and share dashboards and visualisations.

Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K*	A&A**
Unit 1: Introduction	10	√	√
Unit 2: Data Visualisation using Spreadsheet	15	√	√
Unit 3: Creating Visualisation and Dashboard using Spreadsheet	25	√	√
Unit 4: Financial Data Analysis using Power BI	25	√	√
Unit 5: Working with Tableau Public	25	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Concept of data visualisation, Significance and role, Functions of data analyst, Types of charts, Selecting an appropriate visualisation based on the data.

Unit 2: Data Visualisation using Spreadsheet

Data visualisations using Conditional Formatting, Sparklines and Number Formats, Charts - line charts, pie charts, scatter charts, area charts, column and bar charts, histogram. Specialized Charts: hierarchical charts, waterfall, funnel, stock charts and combo charts.

Unit 3: Creating Visualisation and Dashboard using Spreadsheet

Working with pivot tables and charts, Slicer, Timeline, Power Query, Power Pivot, Power View, Power Map.

Unit 4: Financial Data Analysis using Power BI

Introduction to Power BI, Possible Data Sources, Cleansing, Transforming and Loading Data, Add Columns, Remove Columns, Split and Rename column and Change data types, Merge data, Append data, Create report and Power BI Dashboard using visualisation controls, Publish report and export it to PDF.

Unit 5: Working with Tableau Public

Introduction, Loading the Data and Preparing the Sheets, Bar and Line Combination Chart, Horizontal Bars Chart, Candlesticks and stock markets, Creating the Tableau Dashboard, and Adding a Brand Filter and Interpretation.

Practical Exercises:

The learners are required to:

1. practice quantitative analysis through the help of Spreadsheets, Power BI, and Tableau.
2. analyse and interpret case studies based on real-life business problems.

Suggested Readings:

- Alberto Ferrari, Marco Russo, (2017) Analyzing Data with Microsoft Power BI and Power Pivot for Excel, PHI
- Brett Powell, (2017), Microsoft Power BI Cookbook, Packt Publishing Limited
- Loma Brown, (2020) Tableau Desktop Cookbook, O'Reilly Media
- Ryan Sleeper, Practical Tableau, O'Reilly Media

Note: Learners are advised to use web sources and the latest edition of readings.

Note:

1. The General Purpose Software referred in this course will be notified by the University Department every three years. If the specific features, referred to in the detailed course above, are not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 37.5 Marks (1.5 hours duration (External)), and an Internal Assessment of 12.5 marks.
3. There shall be 4 Practical Lab periods per batch per week to be taught in Computer Laboratory.

Distribution Logistics

BCH: GE- 6.3

Objective: The course aims to acquaint the student with the concept, tools and importance of Distribution logistics in Marketing.

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

1. describe the basics of logistics management.
2. explore the distribution channels and their importance.
3. evaluate the various modes of transportation for distribution.
4. demonstrate the basic knowledge about the various tools for operational efficiency.
5. explore how the advanced technology used in distribution logistics.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Logistics	10	√	
Unit 2: Distribution Strategy	25	√	√
Unit 3: Transportation and Warehousing Decision	20	√	√
Unit 4: Operational Efficiency and its tools	25	√	√
Unit 5: Technology in Logistics	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Logistics: Concept, Evolution, Components and Process. Dimensions of Logistics – Micro and Macro; inbound, outbound, Value-Added Role of Logistics.

Unit 2: Distribution Strategy – Meaning, Marketing channels: nature and importance, conventional and emerging channels, role of online sales and supply chain; Designing strategic distribution network; Factors influencing distribution network.

Unit 3: Transportation and Warehousing Decision - Role and importance. Factors influencing transportation and warehousing decisions. Importance of Multimodal Transport and containerization. Cost effectiveness of various modes of transport and types of warehouses.

Unit 4: Operational Efficiency and its tools: Inventory Management: introduction, objectives, types and importance, EOQ and JIT approach. Third and fourth-party logistic outsourcing– challenges and future directions.

Unit 5: Technology in Logistics

Overview of AI in Logistics, Robotics, Block Chain, Reverse Logistics, Re-engineering the supply chain, RFID, EDI, Bar coding.

Practical Exercises:

The learners are required to:

1. do case studies of firms for logistics management.
2. analyse the impact of transportation modes.
3. evaluate the role of efficiency tools in cost reduction.
4. functional applications – HR, marketing, operations, finance, IT.
5. logistics organisation - Logistics in different industries.

Suggested Readings:

- Bloomberg, D.J. & Lemay, S. (2015) *Logistics* 8th edition, Pearson Education.
- Bozarth, C.C. & Handfield, R. B. (2015). *Introduction to Operations and Supply Chain Management*. Pearson Education.
- Chopra, S. & Meindl, P. (2007). *Supply Chain Management: Strategy, Planning and Operation*, Pearson Education.
- Hult, M. G., Closs, D., Frayer, D. Global (2014). *Supply Chain Management: Leveraging Processes, Measurements, and Tools for Strategic Corporate Advantage*. Mc Graw Hill Ltd.
- Shapiro, J.F. (2007). *Modelling the Supply Chain*, Cengage Learning.
- Simchi-Levi, D., Kaminsky, P., Simchi-Levi, E., & Shankar, R. (2008). *Designing and Managing the Supply Chain*. Tata McGraw-Hill Education.

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

E-Filing of Returns
BCH: GE- 6.4

Objective:

The course aims to equip students with the practical skills required for filing of returns under Income Tax Laws.

Learning Outcomes:

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

1. examine the basic concepts of income tax applicable to an individual assessee;
2. analyse the provisions when business or professional income is computed on estimated basis;
3. electronically furnish the return of income;
4. analyse the provisions of TDS; and
5. electronically furnish the TDS returns.

Prerequisite: Student has studied Income tax as core paper

Course Content:

Units	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Income tax	15%	√	√
Unit 2: Maintenance of accounts, audit and taxation on presumptive basis	5%	√	√
Unit 3: e-Filing: Conceptual framework and filing of Income Tax Returns	50%	√	√
Unit 4: Tax Deducted at Source	10%	√	√
Unit 5: e-Filing of TDS returns	20%	√	√

*C&K – Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Income tax: An overview

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.

Unit 2: Maintenance of accounts, audit, and taxation on presumptive basis

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

Meaning and merits of e-Filing; Filing of income tax returns in ITR-2, ITR-3, ITR-4, ITR-5 and ITR-U.

Unit 4: Tax Deducted at Source

Provisions relating to TDS; Schedule for deposit of TDS; Schedule for submission of TDS returns; Exemption from TDS: Form 13, 15G and 15H.

Unit 5: e-Filing of TDS returns

Prescribed forms for filing of TDS returns; Practical workshop on e-filing of TDS returns [Form 24Q and Form 26Q].

Practical Exercises

The learners are required to:

1. discuss relevant provisions of the Income-tax Act, 1961 from the official website of Government of India;
2. refer the Finance Act to know about the amendments done in various provisions of the Income-tax Act, 1961;
3. refer relevant notifications and circulars from the official website of Government of India;
4. do hands on training to furnish ITRs on the official e-filing website of the Government of India i.e., www.incometax.gov.in; and
5. do hands-on training to furnish TDS returns at <https://www.tin-nsdl.com/services/etds-etcs/etds-rpu.html>.

Suggested Readings: References

- Ahuja, Girish and Gupta, Ravi. *Systematic Approach to Income Tax*. Flair Publications Pvt.Ltd., Delhi.
- Mittal, Naveen. *Concept Building Approach to Income Tax Law & Practice*. Cengage Learning India Pvt. Ltd., Delhi.
- Singhanian, Vinod K. and Singhanian, Monica. *Students' Guide to Income Tax. University Edition*. Taxmann Publications Pvt. Ltd., Delhi.

Additional Resources:

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

Note: Learners are advised to use the latest edition of textbooks.

SEMESTER- VII

BCH: DSC- 7.1

Objective: The course aims to provide the students with knowledge of enriching concepts and variables of macro - economics, appreciate the impact of labour market, money market and foreign exchange on working of an economy and understand the modern tools of macroeconomic analysis.

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

1. describe the nature and scope of Macro Economics, Income, Expenditure and their components and determinants.
2. analyse fiscal and monetary policy implications through IS-LM framework in short run and long run.
3. compare the different theories of demand for money, supply of money approach and working of money multiplier.
4. analyse causes and effects of different types of inflation and trade-off between inflation and unemployment.
5. examine the role of saving and investment in different size of economies on trade and exchange rate and rate of interest.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	10	√	√
Unit 2: Economy in the Short Run	25	√	√
Unit 3: Demand for money and Supply of money	25	√	√
Unit 4: Inflation, Unemployment and Labor Market	25	√	√
Unit 5: Open Economy	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Introduction – Concepts and variables of macroeconomics, Income, Expenditure and the circular flow (three sector economy), Components of expenditure. Consumption, Saving and investment and S-I approach, Multiplier (three sector) and numericals.

Unit 2: Economy in the Short Run

Meaning, Objectives and instruments of fiscal and monetary policy, AD-AS approach-Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in

the short-run and long-run, Aggregate demand- Aggregate supply analysis. Economy in the short run- IS–LM framework and numericals.

Unit 3: Demand for money and Supply of money

Demand for money- Quantity Theory of Money (Fisher’s Transactions approach), Keynesian theory of demand for money, Baumol-Tobin Transaction approach, Tobin’s Portfolio Balance approach. Supply of money- Measures of money supply by RBI, Money multiplier.

Unit 4: Inflation, Unemployment and Labor Market

Inflation-Causes and effects, Demand pull and cost push inflation. Measures to control inflation. Social costs of inflation. Unemployment – Natural rate of unemployment, Frictional and wait unemployment. Phillips curve, Trade-off between inflation and unemployment, Sacrifice ratio.

Unit 5: Open Economy

Flows of goods and capital, Saving and investment in a small and a large open economy, Exchange rates- Fixed and flexible, Mundell– Fleming model.

Practical Exercises:

The learners are required to:

Participate in interactive classroom sessions with the help of PowerPoint presentations, reflective assessment and case study discussions to ensure active participation and continuous learning.

Suggested Readings:

- Blanchard, O., (2021), Macroeconomics-Global edition, Pearson education, (8th ed.)
- Branson, W. H., (2005), Macroeconomic Theory and Policy, East West Book Pvt. Ltd. (3rd ed.)
- Chaturvedi, D. D. .Macro Economics. Kitab Mahal, Delhi
- Deepashree and Aggarwal, V., (2021), Macro Economics, Scholar, Tech Press, New Delhi.
- Dornbusch, R., Stanley F., & Startz R., (2018), Macroeconomics, McGraw Hill Education (13th ed.)
- Gupta, G. S. (2017), Macroeconomics: Theory ad Applications, McGraw Hill Education (4th ed.)
- Mankiw,N.G., (2019) Macroeconomics, Macmillan Learning. (10th ed.)
- Mankiw,N.G., (2021), Principles of Economics, Cengage Learning, Inc. (9th ed.)
- Samuelson P., A.,William D. Nordhaus & Chaudhary S. (2021), Macroeconomics, McGraw Hill Education (20th ed.)

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

Performance Management

BCH: DSE- 7.1

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

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

1. Analyse the key concepts of performance management and methods of performance management in practices.
2. interpret the organisation in the context of Talent Management, Coaching and Mentoring, Competency Model and its linkage with Performance Management.
3. relate the elements of performance appraisal and potential appraisal and devise a system of performance-based compensation systems.
4. devise the performance management system in the organisation, with the help of performance planning that are specific, measurable, attainable, relevant and trackable in the organisation.
5. appraise the concept of performance management in analysing the case studies and to evaluate their effectiveness in a rapidly changing environment.

Course Contents:

Unit	Unit Wise Weightage of Marks (In %)	C & K*	A & A**
Unit 1: Introduction to Performance Management	15	√	√
Unit 2: Performance Planning and Managing Performance	25	√	√
Unit 3: Learning Organisation and Performance Based Compensation	20	√	√
Unit 4: Implementation of Performance Management	20	√	√
Unit 5: Contemporary Issues in Performance Management	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Performance Management

Meaning, Principles, Objectives, Purpose of Performance Management, Performance Management vs Performance Appraisal, Performance management as a System and Process of Management.

Unit 2: Performance Planning and Managing Performance

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

Unit 3: Learning Organisation and Performance Based Compensation

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

Unit 4: Implementation of Performance Management

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

Unit 5: Contemporary Issues in Performance Management

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

Note: Case studies are compulsory to develop the concept and evaluation of the students.

Practical Exercises:

The learners are required to:

1. class presentation and quiz submission on performance management.
2. focused group discussions on performance management and related concepts.
3. comprehensive essay writing on various terms and concepts of performance management with plagiarism report.
4. analyse the case studies to understand and evaluate the dynamics of performance management.
5. report writing exercises on critical decision making.

Suggested Readings:

- Armstrong, M. & Baron, A. (2005), Performance management and development. Mumbai: Jaico Publishing House.
- Bhattacharyya, D. K. (2011), Performance management systems and strategies. India: Pearson Education.
- Chadha, P. (2003), Performance Management: It's About Performing Not Just Appraising. McMillan India Ltd.
- Kandula, S. R. Performance Management: Strategies, Interventions, Drivers PHI Learning
- Kohli(2008). Performance Management.Oxford University Press.
- Rao, T.V. (2004), Performance Management and Appraisal Systems: HR Tools for Global Competitiveness. Response Books: A division of Sage Publications.
- Shrinivas R. Kandula (2006), Performance Management: Strategies, Intervention & Drivers. Pearson.
- Soumendra, Narain Bagchi (2013), Performance Management. Delhi: Cengage Learning India Pvt. Ltd.

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

Entrepreneurship Development

BCH: DSE- 7.2

Objective: The course aims to equip the learners with entrepreneurship so that they are inspired to look at entrepreneurship as a viable, lucrative, and preferred option of professional life.

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

1. discern distinct entrepreneurial traits.
2. compare the parameters to assess opportunities and constraints for new business ideas.
3. develop a business idea by adopting a systematic process.
4. design strategies for successful implementation of ideas.
5. create a business plan.

Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K*	A&A**
Unit 1: Introduction	20	√	
Unit 2: Entrepreneurship in India	20	√	√
Unit 3: Entrepreneurship Ecosystem	20	√	
Unit 4: Sources of business ideas and tests of feasibility	20	√	√
Unit 5: Mobilizing Resources	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Meaning, elements, determinants and importance of entrepreneurship and creative Behaviour; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural

entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.

Unit 2: Entrepreneurship in India

Concept of business houses and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and Behavioural orientations; Conflict in family business and its resolution. Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, Make in India, etc.

Unit 3: Entrepreneurship Ecosystem

Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of government, Institutions, industries/entrepreneur's associations and self-help groups, Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.

Unit 4: Sources of business ideas and tests of feasibility

Significance of writing the business plan/ project proposal including feasibility analysis; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions

Unit 5: Mobilizing Resources

Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

Practical Exercises:

The learners are required to:

1. discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits.
2. analyse and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations.
3. analyse and present the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area.
4. develop a business idea and conduct a feasibility analysis of the same.
5. participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for startup.

Suggested Readings:

- Desai, V. (2009). Dynamics of Entrepreneurial Development and Management. Mumbai: Himalaya Publishing House.
- Dollinger, M. J. (2008). Entrepreneurship: Strategies and Resources. New Jersey: Prentice Hall.
- Hisrich, R., Peters, M., & Shepherd, D. (2017). Entrepreneurship. New York: McGraw Hill Education.
- Jyotsana, Shaifali & Poswal L. Entrepreneurship (Concepts & Fundamentals) Kitab Mahal Delhi
- Mukherjee and Roy(2018). Entrepreneurship development and Business ethics.Oxford University Press.
- Rao, T. V., & Kuratko, D. F. (2012). Entrepreneurship: A South Asian Perspective. Boston: Cengage Learning.
- Roy R (2020). Entrepreneurship. Oxford University Press.
- Sharma, S. Entrepreneurship Development, 2nd ed. PHI Learning
- Yadav, V., & Goyal, P. (2015). User innovation and entrepreneurship: case studies from rural India.. Journal of Entrepreneurship & Innovation, 4(5). Retrieved from <https://link.springer.com/article/10.1186/s13731-015-0018-4>.

.

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

Mind Management

BCH: DSE- 7.3

Objective: The course aims to build confidence and ability among the learners to cultivate mindfulness in their daily life.

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

1. observe and identify the modulations of mind.
2. rate themselves on an emotional matrix to analyse their strengths and weaknesses; and improve themselves.
3. practice time, mind and anger management techniques in their daily life.
4. interpret the results of psychometric testing.
5. demonstrate the skill of using humour to heal.

Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K*	A&A**
Unit 1: Introduction	15	√	√
Unit 2: Mindfulness	20	√	√
Unit 3: Intelligences of Effective People	20	√	√
Unit 4: Mind Management for Achieving Excellence	20	√	√
Unit 5: Self- Assessment	25	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Mind Management

Importance of knowing the Mind, Understanding Thoughts and Emotions, Modulations of Mind by Maharishi Patanjali, Emotional turmoil (Anger, Jealousy, Lust, Greed, etc.): Causes and Cure, Peace of Mind: Luxury or Necessity; Managing Mind through breath. Mind Management: Efficiency, Creativity, and Excellence at Work.

Unit 2: Mindfulness

Mind and Stress, Components and Benefits of Mindfulness, Mindfulness Vs Meditation; Energy Centers in the body. Tools for reducing Stress: Yoga, Pranayama, Meditation, other Breathing Techniques. Different types of Meditation. Time Management, Anger Management. Mind: Doorway between Consciousness and Creation.

Unit 3: Intelligences of Effective People

Del Pe's 5 Types of Intelligences: Instinctive, Emotional, Concrete Mental, Abstract Mental, Spiritual Intelligence. Concept of Right Brain and Left Brain. Gardner's Model of Multiple Intelligence: Naturalist, Musical, Logical-Mathematical, Existential, Interpersonal, Bodily-Kinesthetic, Linguistic, Intra-personal, Spatial. Techniques of understanding Competencies: Psychometric Testing. Enhancing Intelligence Quotient by activating Chakras.

Unit 4: Mind Management for Achieving Excellence

Enrich your Communication; Align yourself with the environment: Levels of Influence; Building Rapport; Cultivating Trust; Heal through Humor, Learning from Mistakes, Effective Decision Making; How to deal with Criticism; Being comfortable outside your Comfort Zone. Skills to build a positive environment at the workplace.

Unit 5: Self-Assessment

Practicing self-care, importance of having personal & professional goals: short term goals, medium term goals, long term goals; Goal of life, SMART Goals; Developing resilience and attitude of gratitude. Success in business. Measuring the Intelligence Quotient, Emotional Quotient, Dermatoglyphics Testing, Applied Kinesiology.

Practical Exercise:

The learners are required to:

1. participate in simulation activity in class to demonstrate the modulations of mind. The learners should present a report discussing the situations from their real life where they encountered such modulations of mind and how they should deal with it.
2. rate themselves on Emotional matrix highlighting where they wish to reach and deciding the time frame of the same. Each learner can identify a buddy to support them on their journey. After the completion of the exercise, each learner has to prepare the report of their success story.
3. prepare a schedule of their daily activities and divide them into Four Quadrants. analyse and present a report on:
 - a. time allocated to things which are not important;

- b. time allocated in fulfilling the long-term objectives;
 - c. the present scenario (dasha) and future direction (disha) to be chosen
4. take online Psychometric Test available at <https://www.assessmentday.co.uk/psychometric-test.htm> or from any other source. analyse its outcome and present a report of key learnings from the same.
 5. perform Del Pe practical exercises on a daily basis: breathe 10 times focusing on each chakra.
 6. participate in role play exercise in the classroom to demonstrate the skill of using humour to heal.
 7. practice and demonstrate different types of yoga, pranayama, and meditation in yoga Lab. analyse your state of mind before and after the practice and present a report of the same.
 8. practice the technique of Applied Kinesiology to check his/her Intelligence Quotient, Emotional Quotient, and Spiritual Quotient.
 9. practice and demonstrate meditation techniques to activate chakras. analyse its effect and write a report on the same.

Suggested Readings:

- Knight, S. (2009). NLP at Work: The Essence of Excellence. Boston: Nicholas Brealey Publishing.
- Murphy, J. (2015). The Power of Your Subconscious Mind. Delhi: Fingerprint! Publishing.
- Zohar, D. (2012). Spiritual Intelligence: The Ultimate Intelligence. London: Bloomsbury Paperbacks.

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

Financial Derivatives

BCH: DSE- 7.4

Objective: The course aims to impart knowledge about development and trading of derivatives in India focusing specifically on futures, options and swaps.

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

1. examine the meaning, functions, participants and historical development of the derivatives market.
2. classify financial derivatives, their features, uses and differences between them.
3. summarise pricing of futures and options.
4. get an insight into trading mechanisms, clearing and settlement of futures and options.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Derivatives	20	√	√
Unit 2: Financial Derivatives	25	√	√
Unit 3: Pricing of Futures and Options	20	√	√
Unit 4: Trading, Clearing and Settlement	15	√	√
Unit 5: Swaps	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Derivatives

Meaning, definition and features of derivatives, Functions of derivatives, Participants in derivatives market, Cash market vs. derivatives market, Evolution of derivatives market, Introduction of derivatives trading in India, L. C. Gupta Committee and J. R. Varma Committee on derivatives. Recent developments in the derivatives market in India. Regulations of derivatives market.

Unit 2: Financial Derivatives

Concept and Types of derivatives, Currency Derivatives, Exchange traded and over the counter derivatives, Financial derivatives: Meaning and features of forward contracts, limitations of forward markets; Spots and Forward Rate, Meaning and features of Futures Contracts, Difference between futures and forwards contracts, Hedging using futures; Meaning and features of options, Types of option contracts, Options Trading strategies, Futures and Options pay off.

Unit 3: Pricing of Futures and Options

The cost of carry model and Expectancy model for stock and index futures- cash price and future price, Arbitrage opportunity; Factors determining options pricing, Option pricing models: Binomial pricing model, The Black and Scholes model, Pricing of Index options.

Unit 4: Trading, Clearing and Settlement

Prerequisites for trading in derivatives market, Futures and Options trading system, Contract specification for stock and index, Eligibility for trading charges, Derivatives trading risks, Clearing entities and their role, Clearing mechanism: adjustment for corporate actions, Open position calculation; Margining and settlement mechanism, Risk management, Concept and Mechanics of Standard Portfolio Risk Analysis (SPAN).

Unit 5: Swaps

Introduction to Swaps, Overview of Interest Rate Swaps, Cross Currency Swaps, Pricing of Swaps, Equity and Commodity Swaps.

Practical Exercises:

The learners are required to:

1. analyse the trends of futures and options in india.
2. calculate the pay offs of futures and options.
3. learn the valuation of options.
4. determine the margin requirements.
5. comprehend the trading, clearing and settlement.

Suggested Readings:

- David and Thomas (2007). Derivatives, (1st Edition), Oxford University Press, Delhi.
- Gupta, S.L, Financial Derivatives: Theory, Concepts and Problems (latest ed.), PHI Learning Publications.
- Hull, J. C. (2003). Options futures and other derivatives. Pearson Education India.
- Hull, J., Treepongkaruna, S., Colwell, D., Heaney, R., & Pitt, D. (2013). Fundamentals of futures and options markets. Pearson Higher Education AU.
- Varma, Jayanth R. (2011). Derivatives and Risk Management, Tata McGraw Hills, New Delhi.
- Vohra, N.D. and Bagri, B.R. (2011). Futures and Options, (2nd Edition), Tata McGraw Hills, New Delhi.

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

Business Valuation

BCH: DSE- 7.5

Objective: The course aims to familiarize the students with the principles and practice of valuation of business.

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

1. examine the valuation of business and its principles.
2. classify different bases of valuation.
3. evaluate different techniques of valuation and apply them in various situations.
4. demonstrate skills in valuing tangibles and intangibles.
5. analyse specific cases of valuation.
6. evaluate the impact of non-financial factors on valuation.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to valuation	20	√	√
Unit 2: Techniques of valuation	25	√	√
Unit 3: Valuation of tangibles and intangibles	25	√	√
Unit 4: Valuation in specific cases	20	√	√
Unit 5: Non-financial considerations in valuation	10	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to valuation

Need for valuation, issues and problems in valuation, various types of values and relationship between them, principles of valuation, purpose of valuation. Indian and international standards on valuation.

Unit 2: Techniques of valuation

Different approaches and models of valuation, discounted cash flow analysis, comparable transaction method, comparable market multiple method, market valuation, economic value added, free cash flow to equity, dividend discount model, net asset valuation, relative valuation. Factors affecting the choice of valuation techniques.

Unit 3: Valuation of tangibles and intangibles

(a) Valuation of tangibles – valuation of property, plant and equipment.

(b) Valuation of intangibles: Goodwill, brand, patents, trade marks, copyrights, process, franchises, licenses, internet domains, softwares, databases, advertising agreements.

Unit 4: Valuation in specific cases

Valuation of large enterprises, Valuation of micro, small and medium enterprises, valuation of start-ups, valuation during mergers & acquisitions, valuation during distress sales. Valuation of forward contracts, Valuation of futures and options pricing.

Unit 5: Non-financial considerations in valuation

Human resource, top and middle-level management, governance, corporate social responsibility and environmental accountability.

Practical Exercises:

The learners are required to:

1. use various software programmes for understanding valuation techniques and methods.
2. download financial statements of companies for valuing them under different approaches.
3. analyse various financial instruments for overvaluation and undervaluation.
4. discuss and analyse valuation of any startup through case study.
5. discuss and analyse valuation of any merger and acquisition through case study.
6. analyse the impact of non-financial factors on the share prices of a company.

Suggested Readings:

- Koller T, Goedhart M & Wessels D. “Valuation: Measuring and managing the value of companies” Mckinsey & Company.
- Palepu K.G & Healey P.M. “Business analysis and valuation: Using financial statements” Cengage Publications.
- Parker D. “International valuation standards: A guide to the valuation of real property assets” Wiley blackwell.
- Parks J.A & Banerjee D.N. “Principles & practice of valuation” Eastern law house.

Additional Readings:

- Study material of the Institute of Company Secretary of India for the professional programme course on “Valuation and business modelling”.
- Study material of the Institute of Cost Accountants of India for the “Strategic performance management and business valuation”.

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

Assessment Method:

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

Financial Technology and Analytics
BCH: DSE- 7.6

Objective: The aim of the course is to teach students about the financial technology revolution, as well as the disruption, innovation, and opportunities that it brings. The course also aims to impart awareness of the existing and emerging technologies and tools needed to analyse financial data and develop analytical models in the financial service sector to create new business paradigms.

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

1. compare the different business models using financial technology and analytics;
2. analyse the functioning of block chain with smart contracts, creating cryptocurrency, and robotic process agents;
3. apply Artificial Intelligence (AI) in finance
4. demonstrate the contribution of digital payment system in creating a cashless economy;
5. analyse the growth of FinTech industry in India and the relevance of various regulatory forms adopted by the government in this regard;

Course Contents:

Unit	Unit wise weightage of marks (in %)	*C&K	**A&A
Unit 1: Introduction	15	√	√
Unit 2: Digital finance and applications in business	20	√	√
Unit 3: Digital payments, cryptocurrency, and block chain	25	√	√
Unit 4: Financial data and analytics	25		√
Unit 5: FinTech in India	15	√	

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Introduction to technologies in financial markets; Financial technologies (FinTech) and the transformation in financial services; FinTech evaluation and regulation in banks, start-ups, and emerging markets, different types of FinTech users, top FinTech companies.

Unit 2: Digital Finance and applications in Business

Digitization of financial services (Retail banking and corporate banking), Artificial Intelligence (AI) and Machine Learning (ML) applications in finance, FinTech and the online lending landscape - Rise of alternate finance, future of SME lending; Funding ecosystem; Crowd-funding and business financing; payments and retail transactions.

Unit 3: Digital payments, cryptocurrencies, and blockchain

Digital payments and innovations; Developing countries and digital financial services (DFS): Regulations of mobile centric payment system; Real time gross settlement (RTGS) systems; Crypto-currencies and blockchain; Understanding blockchain technology, its potential and application – overview of crypto currency, Legal and regulatory implications of cryptocurrencies.

Unit 4: Financial data and analytics

Understanding the technology enabling FinTech - and what constitutes a FinTech application; Future of AI in Robo-Advice; RPA (Overview of Robotic Process Automation) issues of privacy management in the financial services environment; Application of data analytics in financial services; Data protection and privacy, cybersecurity – overview of cybersecurity industry's best practices and standards.

Unit 5: FinTech in India

FinTech in India: Opportunities and challenges; Role of FinTech in financial inclusion and financial integration; FinTech and government regulations; Implications of FinTech developments for banks; Social implications of FinTech transformation, FinTech growth in India, case studies.

Practical Exercises: The learners are required to:

1. identify a FinTech start-up, analyse, and present a report on its business model.
2. identify a FinTech involved in the SME lending business and analyse how they are contributing to restructuring the SME lending landscape.
3. analyse and prepare a report on the role of digital India Project in building a cashless society and evaluate its achievements.
4. analyse and prepare a report on increase in digital payments.
5. analyse and prepare a report of FinTech growth in India over the past five years.

Suggested Readings:

- Akkizidis, I., & Stagars, M. (2015). Marketplace lending, financial analysis, and the future of credit. New Jersey: Wiley.

- Chishti, S., & Barberis, J. (2016). The financial technology handbook for investors, entrepreneurs and visionaries. New Jersey: Wiley.
- Chishti, S., Craddock, T., Courtneidge, R., & Zachariadis, M. (2020). The PayTech book. New Jersey: Wiley.
- Hill, J. (2018). FinTech and the remaking of financial institutions. London: Academic press, Elsevier.
- Diamandis, P. H., & Kotler, S. (2020). The future is faster than you think: How converging technologies are disrupting business, industries, and our lives. New York: Simon & Schuster.

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

Integrated Marketing Communication

BCH: DSE- 7.7

Objective: The course aims to make students understand the shift from mass communications to integrated marketing communication.

Learning Outcomes: After completing the course, learners will be able to:

1. analyse the concept of marketing communication.
2. compare the various communication tools marketers can use.
3. interpret the message and media strategies in the context of communication objectives.
4. summarise the challenges related to IMC.
5. develop the process of IMC.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	10	√	√
Unit 2: The Process of IMC – Planning	20	√	√
Unit 3: The Process of IMC – Designing the Marketing Communication Mix	30	√	√
Unit 4: The Process of IMC - Creative strategies and Media Coordination	30	√	√
Unit 5: The Process of IMC - Implementation and Monitoring	10	√	√

*C&K- Comprehension & Knowledge

Unit 1 Introduction

IMC – Concept, Definitions, Evolution, Importance, Role of IMC in marketing process, Communication Process and its Effectiveness, Communication vehicles.

Unit 2: The Process of IMC –Planning

IMC Planning Model, Understanding consumers' Levels of Involvements, Setting the Communication Objectives – in terms of Sales and Communication Tasks, Communication objectives and Classic Response Hierarchy models – AIDA, Hierarchy-of-Effects, Establishing the Communication Budget – the Methods and Trade-Offs.

Unit 3: The Process of IMC –Designing the Marketing Communication Mix

Personal Communication Tools – Personal Selling, Tele-marketing, Mass Communication Tools – Advertising, Publicity and Public Relations, Sales Promotion. Role of promotion in IMC.

Digital Communication Tools – Online Advertising and Public Relations, Websites, Blogs/Vlogs, Mobile Marketing, email Marketing, viral Marketing.

Factors affecting the designing of Integrated Marketing Communication Mix.

Unit 4: The Process of IMC - Creative strategies and Media Coordination

Value Propositions and Appeals, Message Structure and Message Sources, Personal and non-personal Channels of Communication, Media Selection- Objectives and Scheduling.

Unit 5: The Process of IMC - Implementation and Monitoring

Measuring and Evaluating the Performance, Role of Communication Companies for IMC.

Challenges of IMC – Internal and External.

Practical Exercises:

The learners are required to:

1. understand the communication challenges occurring inside the firm through role-playing.
2. prepare a budget for introducing an expensive unique product.
3. discuss how each one of the consumer response models could be used by a company such as Philips in planning the introduction of a new product like an Air Purifier?

4. In recent times, we have seen growth in product placements. Do we see this as a continuing trend? Why or why not?
5. While the Internet has distinct advantages, some traditional media have features that make them more helpful in achieving specific communication objectives. Discuss with examples.
6. design and develop an Integrated Promotion Campaign for a novelty in the rural market.
7. discuss how marketers of low-involvement products like shampoo or soaps would use the various IMC tools differently than a marketer of a high involvement product like a smartphone or a car?
8. How are communication companies facilitating one-stop-shopping for their clients to improve their overall communication effectiveness?

Suggested Readings:

- Belch, G. E., Belch, M. A., and Purani Keyoor (2021). Advertising and Promotion: An Integrated Marketing Communications Perspective, 12th ed. McGraw-Hill Education(India) Pvt Ltd.
- Capon, N., & Singh, S. S. (2010). Managing marketing: an applied approach. Wiley
- Chaffey, D, Chadwick, F.A, Johnston, Kevin, and Mayer, Richard (2019),Internet marketing: Strategy, Implementation and Practice. Third ed. (Pearson Education)
- Chaffey, D., & Smith, P. R. (2013). eMarketing EXcellence: Planning and optimizing your digital marketing. Routledge.
- Clow, Kenneth E. and Baack, Donald E (2021) , Integrated Advertising, Promotion and Marketing Communications, Ninth Ed. Global Edition (Pearson Education)
- Dutta K(2016).Integrated Marketing Communications.Oxford University Press.
- Frost, R. D., & Strauss, J. (2016). E-marketing. Routledge
- Gupta, Seema (2020) , Digital Marketing, 2nd Ed. McGraw-Hill Education(India) Pvt Ltd.
- Kotler, P., Keller, K. L., Ang, S. H., Tan, C. T., & Leong, S. M. (2021). Marketing management: an Asian perspective. Pearson Education
- Kotler,P., Kartajiyana, H, Setiawan, Ivan. and (2019), Marketing 4.0: Moving from Traditional to Digital , Audible audiobook, (Gildan Media LLC)
- Shah, Kruti (2018). Advertising and Integrated marketing Communications, McGraw-Hill Education(India) Pvt Ltd., 8th ed.

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

Social Media Marketing

BCH: DSE- 7.8

Objective: The course aims to provide basic knowledge of social media marketing concepts, to enhance skills as social media marketer and start a career in social media marketing.

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

1. analyse the concept of social media marketing and its role in marketing, advertising and public relations.
2. Compare and evaluate the use of various social media platforms for social media marketing.
3. employ social media for developing an effective marketing plan.
4. examine the effectiveness of social media analytics.
5. promote any product through social media platforms.
6. develop practical skills required for creating and sharing content through online communities and social networks.
7. appreciate social media ethics to use social media spaces effectively.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Social Media Marketing	20	√	√
Unit 2: Social media marketing Plan	20	√	√
Unit 3: Content Creation and Sharing using Case Campaigns	25	√	√
Unit 4: Scheduling and Measurement	25	√	√
Unit 5: Social Media Engagement	10	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Social Media Marketing

Social Media Marketing- Concept and Importance.

Social Media Platforms- Online Communities and Forums; Blogs and Microblogs, Social Networks, other contemporary social media platforms: Goals, Role in Marketing and Use as listening tools. Trends in SMM.

Unit 2: Social Media Marketing Plan

SMM Plan- Setting Goals, Determining Strategies, Identifying Target Market, Selecting Tools, Selecting Platforms, Implementation and Improvement.

Unit 3: Content Creation and Sharing using Case Campaigns

Blogging, Streaming Video and Podcasting: Criteria and approach-70/20/10 with risk variants, 50-50 content, Brand Mnemonic, Brand story. Contextualising content creation. Social Media Ethics.

Unit 4: Scheduling and Measurement

Scheduling posts/campaigns: Buffer or Tweet deck; Preparing a calendar for scheduling.

Measuring performance of posts/campaign: Conversion rate, Amplification rate and Applause rate; Engagement rate and economic value/per visitor, on page and on post level.

Social media optimization: Concept, Goals, Tools and Social Media Analytics

Unit 5: Social Media Engagement

Social Media and Customer Engagement, Social Media Influencers, Viral marketing, e-Word of Mouth, Consumer reviews.

Suggested Practical Exercises:

The learners are required to:

1. identify social media platforms for marketing five different products of your choice: a good, a service, an institution, an event and a person.
2. examine the use of social media by your institution to improve alumni engagement.
3. promote any college event of your choice using social media. Measure the effectiveness of your campaign.
4. create a blog/ vlog on any topic of your interest. Measure performance of your blog post.
5. prepare a social media marketing plan for any product of your choice.
6. observe the engagement rate in Twitter Campaigns of your College and suggest improvements, if needed.
7. assess the reviews/ratings, comments, likes, dislikes, sharing of blogposts in the categories of health and nutrition or yoga counselling or family therapy.
8. examine the twitter handles of Delhi Government or of Delhi University and find out how consistent they are in their reaction checks?
9. assuming you are an honest tax-payer and feel that everyone should be like you, design a social media plan for sensitising citizens to this cause for timely tax payments.
10. prepare a calendar for scheduling various posts/campaigns via Buffer or Tweet deck. Find out the conversion rate, amplification rate, and the applause rate. Calculate the engagement rate and economic value/per visitor of the concerned

campaigns.

Suggested Readings:

- Ahuja V(2015).Digital Marketing.Oxford University Press.
- Blanchard, O. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your organisation. United Kingdom: Pearson Education.
- Charlesworth, A. (2014). An Introduction to Social Media Marketing. United Kingdom: Taylor & Francis.
- Gupta, S. (2020). Digital Marketing. India: McGraw Hill Education (India) Private Limited.
- Johnson, S. (2020). Social Media Marketing: Secret Strategies for Advertising Your Business and Personal Brand on Instagram, YouTube, Twitter, And Facebook. A Guide to being an Influencer of Millions. Italy: AndreaAstemio.
- Keller, K. L., Kotler, P. (2016). Marketing Management. India: Pearson Education.
- Maity M(2022). Digital Marketing.Oxford University Press.
- McDonald, J. (2016). Social Media Marketing Workbook: How to Use Social Media for Business. United States: CreateSpace Independent Publishing Platform.
- Parker, J., Roberts, M. L., Zahay, D., Barker, D. I., Barker, M. (2022). Social Media Marketing: A Strategic Approach. United States: Cengage Learning.
- Quesenberry, K. A. (2015). Social Media Strategy: Marketing and Advertising in the Consumer Revolution. United States: Rowman & Littlefield Publishers.
- Setiawan, I., Kartajaya, H., Kotler, P. (2016). Marketing 4.0: Moving from Traditional to Digital. Germany: Wiley.

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

Marketing Research

BCH: DSE- 7.9

Objective: The course aims to guide students to develop their research, inquiry and analytical skills in the field of Marketing.

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

1. analyse the basics of marketing research, roles, functions, processes, problems surrounding marketing research.
2. examine alternative research designs.
3. discern data collection methods and sampling techniques.
4. operationalize concepts for the purpose of developing testable propositions.
5. analyse several multivariate techniques and write research report.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	20	√	√
Unit 2: Research Design	20	√	√
Unit 3: Data Collection	20	√	√
Unit 4: Hypothesis Testing	20	√	√
Unit 5: Introduction to Multivariate Analysis	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Meaning, Characteristics, Importance and Role of Marketing Research; Marketing research problem; Types of market research; Market research process; Market research approaches.

Unit 2: Research Design

Exploratory Research Design, Descriptive Research Design, Experimental Research Design.

Unit 3: Data Collection

Measurement and Scaling: Comparative and non-comparative scaling techniques, Questionnaire development, Sampling: design, procedure, types, techniques, sample size determination; Data collection: Primary Data, Secondary Data; Fieldwork, observation, interviews, Focus-groups, survey.

Unit 4: Hypothesis Testing

Correlation, Regression, ANOVA, Factor Analysis.

Unit 5: Introduction to Multivariate Analysis

Overview of Multidimensional Scaling, Conjoint Analysis, Cluster Analysis. Marketing Research Report preparation and presentation: format, common problems in preparing reports, the critical nature of the report, Graphical presentation of reports.

Practical Exercises:

The learners are required to:

1. select a manufacturing, service, or governmental organisation that they believe would benefit from new data-driven insights, and describe a specific marketing problem it is facing.
2. design a research plan.
3. collect appropriate data.
4. analyse the data using appropriate technique.
5. write a research report.

Suggested Readings:

- Arora, R. & Mahankale, N. R. Marketing Research PHI Learning
- Dangi, H.K. & Dewen, S. (2016). Business Research Methods. Cengage Learning, India Private Limited (1st Edition), India.
- Hair, J.F., Black, W.C., Babin, B.J., and Anderson, R.E. (2009). Multivariate Data Analysis, Pearson (7th edition).
- Hair, Wolfinbarger, Ortinau, and Bush. Essentials of Marketing Research (paperback) (3rd ed.).
- Kothari, C.R. & Garg, G. (2019). Research Methodology: Methods & Techniques, New Age International Publishers, New Delhi, India.
- Malhotra, N. K. (2007). Marketing research: An applied orientation. Upper Saddle River, NJ: Pearson/Prentice Hall.

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

International Taxation

BCH: DSE- 7.10

Objective: The course aims to introduce students to the issues of international tax avoidance and evasion. The course would also create awareness about the various methods followed to alleviate international double taxation, along with understanding international initiatives on tax compliance.

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

1. comprehend the meaning and causes of international double taxation.
2. compare and evaluate the different methods adopted by countries to alleviate international double taxation.
3. analyse the techniques used for international tax evasion and avoidance.
4. evaluate the methods used nationally and internationally for prevention of international tax evasion and avoidance.
5. demonstrate their awareness of international Model Conventions on prevention of international double taxation.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: International Double Taxation	15	√	√
Unit 2: Alleviation of International Double Taxation	25	√	√
Unit 3: International Tax Evasion and Avoidance	20	√	√
Unit 4: Prevention of International Tax Evasion and Avoidance	25	√	√
Unit 5: Tax Challenges Arising from Digitalisation of the Economy	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: International Double Taxation

Concept of international double taxation; principles of international taxation – source rule and residence rule; international tax evasion and avoidance; Advance Ruling; withholding tax rates on different sources of incomes.

Unit 2: Alleviation of International Double Taxation

Methods to alleviate international double taxation: exemption method, tax credit method, tax sparing credit method; bilateral tax treaties (Double Taxation Avoidance Agreements) – objectives, features and benefits; multilateral tax treaties; bilateral investment treaties.

Model Bilateral Double Taxation Conventions: OECD Model Convention and United Nations Model Convention.

Unit 3: International Tax Evasion and Avoidance

Methods of tax evasion and avoidance: transfer pricing, Base Erosion and Profit Shifting; tax havens and treaty shopping; the case of India-Mauritius tax treaty.

Unit 4: Prevention of International Tax Evasion and Avoidance

Arm's length price, transfer pricing regulations in India, transfer pricing methods, transfer pricing compliance practices; Advance Pricing Agreements; anti-treaty abuse provisions; General Anti Avoidance Rules; exchange of information.

BEPS Action Plan, BEPS Multilateral Instrument; Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEP

Unit 5: Tax Challenges arising from Digitalisation of the Economy

Importance of corporate taxes; trends in corporate taxes; reforms in international direct taxation rules, indirect taxation and e-commerce; enhancing Digital Platforms Reporting.

Practical Exercises:

The learners are required to:

1. conduct an inter-country comparison of corporate taxes as well as withholding tax rates for different kinds of income.
2. conduct a trend analysis of proliferation of bilateral tax treaties over a period of time.
3. prepare case studies of some specific bilateral treaties to demonstrate the concept of tax treaty shopping.
4. conduct an in-depth analysis of the methods used by individual countries as well as international organisations to avoid Base erosion and Profit Shifting
5. make presentation on contemporary issues such as tax challenges arising from digitisation of economies.

Suggested Readings:

- Agrawal, D. C. Basic Concepts of International Taxation, Taxmann.
- Garg, K. Guide to International Taxation. Bharat Law House.
- OECD (2017). Model Convention on Income and Capital.
- OECD (2022). Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations.
- OECD (2020). Tax Challenges arising from Digitalisation – Economic Impact Assessment: Inclusive Framework on BEPS.

- UNCTAD (2021). World Investment Report.
- United Nations (2017). Department of Economic and Social Affairs, United Nations Model Double Taxation Convention between Developed and Developing Countries.
- Vijayasathy, D. Fundamentals of International Taxation. Bharat Law House.

- <https://www.oecd.org/tax/beps/beps-actions/>

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

Corporate Tax Planning
BCH: DSE- 7.11

Objective:

The course aims to provide knowledge of various aspects of corporate tax planning and their impact on decision-making.

Learning Outcomes:

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

1. differentiate between various tax planning concepts and understand the assessment of corporate assesses.
2. devise strategies for tax planning in respect of setting up of a new business specially the tax issues of start-ups.
3. examine the relevant tax provisions for non-resident indians and double taxation relief.
4. analyse the provisions of transfer pricing.
5. evaluate tax planning with reference to different forms of business restructuring.

Course Contents:

Units	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Tax Planning and computation of tax liability of companies	30	√	√
Unit 2: Setting up of new business and capital gains in select cases	20	√	√
Unit 3: Non-residents and Double Taxation	20	√	√
Unit 4: Transfer Pricing and Advance Rulings	15	√	√
Unit 5: Business Restructuring	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Tax Planning and computation of tax liability of companies

Tax planning, tax management, tax evasion, tax avoidance; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Carry forward and set off of losses in case of certain companies; Deductions available to corporate assesseees.

Unit 2: Setting up of new business and capital gains in select cases

Tax planning with reference to setting up of a new business: forms of organisation and tax provisions for start-ups; Tax planning with reference to receipt of insurance compensation, distribution of assets at the time of liquidation and sale of scientific research assets.

Unit 3: Non-residents and Double Taxation

Tax planning in respect of non-resident Indians: Tax on non-resident sportsmen or sports associations, Exemption of Interest on NRE accounts and Exemption in respect of salaries of foreign citizens; Double taxation relief.

Unit 4: Transfer Pricing and Advance Rulings

Transfer pricing: Arm's length price and its computation; Advance rulings.

Unit 5: Business Restructuring

Tax planning with reference to business restructuring: Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/ partnership firm into Company and Conversion of company into LLP.

Practical Exercises:

The learners are required to:

1. discuss relevant provisions of the Income-tax Act, 1961 from the official website of Government of India;
2. refer the Finance Act to know about the amendments done in various provisions of the Income-tax Act, 1961;
3. refer relevant notifications and circulars from the official website of Government of India;
4. refer the information available in the heading 'International Taxation' on the official website of Government of India; and learn about various tax services available on the official website of Government of India.

Suggested Readings:

- Ahuja, Girish and Gupta, Ravi. Corporate Tax Planning. Commercial Law House, Delhi.
- Singhanian, Vinod K. and Singhanian, Monica. Corporate Tax Planning & Business Tax Procedures. Taxmann Publications Pvt. Ltd., New Delhi.

Additional Readings:

- Acharya. Shuklendra and Gurha. M.G. Tax Planning under Direct taxes. Modern Law Publications, Allahabad.
- Ghosh. T.P. IFRSs. Taxmann Publications Pvt. Ltd., New Delhi.
- IAS-12 and AS-22.
- Mittal, D.P. Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi.
- The Income Tax Act, 1961.
- The Limited Liability Partnership Act, 2008.

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

Personal Tax Planning and Tax Management

BCH: DSE- 7.12

Objective: The course aims to enable learners to understand the importance of tax planning and use various instruments and measures for tax planning. It also aims to explain how systematic investment and selection of investment avenues can help in tax planning. The course provides an insight into tax management by developing an understanding of the provisions relating to deduction and collection of tax at source, advance tax, refund, assessment procedures and provisions relating to income-tax authorities and appeals and revisions.

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

1. examine how tax planning is useful and essential for every tax payer and to understand the concept of tax evasion and tax planning from direct taxes point of view;
2. determine residential status and its relationship with tax planning. Examine how tax planning is permitted under different provisions of the Income Tax Act;
3. assess the tax liability of individuals and HUFs having income under different heads, by considering tax planning measures providing for optimal tax relief;
4. choose the avenues of investment with an intent to reduce tax liabilities and identify merits and limitations of different means of investments and examine various provisions relating to deduction and collection of tax at source and advance tax obligations;
5. examine the provisions relating to survey, search, and seizure and the related powers of various income-tax authorities;
6. examine the procedure for assessment and recall the time limits for completion of assessments as well as remedies available by way of appeal and revision.

Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
I. TAX PLANNING			
Unit 1: Basic Concepts	15	√	
Unit 2: Tax Planning with reference to residential status	15	√	√
Unit 3: Tax Planning under different heads of Income	25	√	√
4: Tax Planning through investments	25	√	√

II TAX MANAGEMENT			
Unit 5(A): Deduction, collection and recovery of tax	20	√	√
Unit 5(B): Assessment Procedures, Income-tax Authorities and Appeal and Revision		√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

I. TAX PLANNING

Unit 1: Basic Concepts

Meaning, Need of Tax Planning- Principles and objectives of Tax Planning, Obligations of parties to Tax Planning, Tax Avoidance and Tax Evasion- Legal thinking on Tax Planning, Tax Planning-Scope of Tax Planning.

Unit 2: Tax Planning with reference to residential status

Tax planning through exempted income for residents/ non-residents, Tax planning through permissible deductions for residents/non-residents, Tax planning with reference to clubbing provisions

Unit 3: Tax Planning under different heads of Income

Tax planning measures relating to income from salary, Income from House Property, profits and gains of business or profession, capital gains and income from other sources

Unit 4: Tax Planning through investments

Tax planning through various tax saving investment avenues available for individuals and HUF like Mutual funds unit linked insurance plans, Bonds, Equity linked savings schemes, Post office savings schemes and others. Tax deductions under Income-Tax Act

II. TAX MANAGEMENT

Unit 5(A): Deduction, collection and recovery of tax

Advance tax, tax deduction at source, tax collection at source, refund.

Unit 5(B): Assessment Procedures, Income-tax Authorities and Appeal and Revision

Income-tax authorities, filing return of income, self-assessment, summary assessment, scrutiny assessment, best judgement assessment, time limit for completion of assessments and appeals and revisions.

Practical Exercises:

The learners are required to:

1. compute tax liability of individuals and HUF having different sources of income by considering the special exemption and deduction provisions under each head as well as the deductions from gross total income to minimize tax liability
2. compute tax liability of an individual and HUF under the general provisions of the Income-tax Act, 1961 and under section 115BAC to determine which is more beneficial in each case.
3. assess the remedies available under the Act by way of rectification, appeal and revision in case of aggrieved assesses based on the issue involved and threshold time limit.
4. fill up return forms based on the details of income and deductions provided in respect of an individual/HUF and TDS details gathered from Form 16, Form 16A and 26AS.

Suggested Readings:

- Ahuja, G., & Gupta, R. (2018). Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.
- Gaur, V. P., Narang, D. B., & Gaur, P. (2018). Income Tax Law and Practice. New Delhi: Kalyani Publishers.
- Singhania, V. K., & Singhania, K. (2020). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.

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

Business Research Methods**BCH: DSE- 7.13**

Objective: 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. examine research concepts, its types and steps in the research process.
2. analyse research problems and assimilate various types of research design.
3. examine scales, sampling techniques and design data collection tools.
4. compare the various techniques of data analysis and interpretation.
5. summarise a complete research report in appropriate format.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	20	√	√
Unit 2: Research Design	20	√	√
Unit 3: Data Collection	20	√	√
Unit 4: Data Analysis	20	√	√
Unit 5: Report Writing and Ethics	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

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

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

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; Census and Survey Method; Probability and Non-Probability Sampling Techniques; Sample Size Determination.

Unit 4: Data Analysis

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

Types of Reports; Steps in Report Writing; Format and Presentation of Report, Referencing (APA, Chicago manual etc.), Ethics in Business Research.

Practical Exercises:

Certain hands on practical exercises may be given as assignment to the students to make them conversant with the concepts being taught in the class. Following are a few examples of practical exercises from each unit-

Unit 1 – A product manager wants to know the viability of new innovative product being launched by his company. What are the steps that need to be followed in his research?

Prepare Literature review from a topic of your choice involving business and economics.

Unit 2- Identify type of a research design that will be most appropriate in a given scenario.

Unit 3- Using online tools and platforms, design a questionnaire using various kinds of questions including Likert scale statements to address a particular business problem.

Unit 4- Using spreadsheet practice t- test, z-test and Chi- square test on the secondary data.

Unit 5- Prepare a brief report following proper format in Word processing software.

Suggested Readings:

- Bryman(2020). Business research Methods.Oxford University Press.
- Bryman, A., & Bell, E. (2011). Business research methods. 3rd ed. Cambridge; New York, NY: Oxford University Press.
- Bryman, A., Bell, E. and Harley, B. (n.d.). Business research methods, Oxford University Press.
- Cooper, D.R. and Schindler, P.S. (2014) Business Research Methods. 12th Edition, McGraw Hill International Edition, New York.
- Creswell, J. D., Creswell, J. W. (2017). Research Design: Qualitative, Quantitative, and Mixed Methods Approaches. United States: SAGE Publications.
- Dangi, H., Dewan, S., Business research methods, 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. John Wiley & Sons.
- Kothari, B. L. (2007). Research Methodology: Tools and Techniques. Jaipur: ABD Publishers.
- Mark Saunders: Research Methods for Business: Pearson Education, 2010.
- Mishra (2014). Business Research Methods. Oxford University Press.
- Newman, W.L. (2021). Social Research Methods: Qualitative and Quantitative Approaches, 8th ed. Pearson.
- Sekran, U.& Bougie, R. (2015). Research Methods For Business A Skill Building Approach. 6th ed. John Wiley.
- Zikmund, Babin, B.J., Carr, J.C. & Griffin, M. (2013). Business research methods (9th Edition). South Western: Cengage Learning.

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

Indian Ethos and Management

BCH: GE- 7.1

Objective: The course aims to develop an insight and understanding of Ethics and Indian Ethos in Management and their application in managing business.

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

1. analyse the concepts and elements of Indian ethos and management lessons from Indian scriptures.
2. compare work ethos and values and their relevance in managing business enterprises.
3. analyse the Indian system of learning and the philosophy of karma.
4. apply Indian ethos in holistic management.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Business Ethics	20	√	√
Unit 2: Indian Ethos	20	√	√
Unit 3: Work Ethos and Values	20	√	√
Unit 4: Indian Systems of Learning	20	√	√
Unit 5: Holistic Management System	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Business Ethics

Introduction, Approaches to Business Ethics, Role of Ethics in Business, Business Ethics and Moral Obligations; Business Ethics and Management, Global perspectives on Business Ethics; Corporate Social Responsibility; Corporate Governance; Cases Studies on unethical practices in industry/ corporate sector.

Unit 2: Indian Ethos

Concept and Nature of Indian Ethos, Relevance for Management and Business, Role and Significance in Managerial Practices – Management Lessons from Indian Heritage Scriptures and Vedas, Management Lessons from Kautilya's Arthashastra; Ethics v/s Ethos; Indian Management v/s Western Management, Principles Practised by Indian Companies.

Unit 3: Work Ethos and Values

a) Work Ethos: Meaning and Dimensions, Factors Responsible for Poor Work Ethos.

b) Values: Meaning, Significance of Value System in Work Culture, Values and Work Ethics, Relevance of Value Based Management, Impact of Values on Stakeholders: Employees, Customers, Government, Competitors and Society.

Unit 4: Indian Systems of Learning

Learning: Meaning and Mechanisms, Gurukul System Vs. Modern System of Learning; Indian Model of Management including Laws of Karma and its relevance in business settings; Corporate Karma: Meaning and Guidelines for Good Corporate Karma.

Unit 5: Holistic Management System

Self-Management: Personal growth and Lessons from Ancient Indian Education System; Personality Development: Meaning, Determinants, Indian Ethos and Personality Development; Workplace Spirituality - Spirituality in Management in Modern Era, Values of Spirituality at workplace; Holistic approach for managers in Decision Making.

Practical Exercises:

The learners are required to:

1. identify ethical practices followed by Indian Companies such as Infosys and Tata
2. examine unethical practices in the corporate sector in recent times
3. apply workplace spirituality for personal development
4. relate the knowledge of Indian scriptures for creating positive work culture

Suggested Readings:

- Al Gini, Case Studies in Business Ethics, 6th edition 2009, Pearson Education.
- Biswanath Ghosh, Ethics in Management and Indian Ethos, Vikas Publishing House, 2009
- Chakraborty, S.K. Management by Values, 2009, Oxford University Press, New Delhi
- Chakraborty, S.K.: Foundation of Managerial Work-Contributions from Indian Thought, 1998, Himalaya Publication House, Delhi
- Chhabra, T.N., Values and Ethics in Business, 2011, Sun India Publications, New Delhi
- Fernando, A.C., Business Ethics: An Indian Perspective, 2009, Pearson Education, New Delhi
- Joseph Des Jardins, An Introduction to Business Ethics, 2009, Tata Mc Graw Hill
- Khandelwal NK, Indian Ethos and Values for Managers, Himalaya Publishing House, 2009
- Mahadevan, B. Vinayak, Rajat Bhat & Nagendra P R. N. Introduction to Indian Knowledge System: Concepts and Applications PHI Learning
- Nandagopal, R., Sankar, A. R. N. Indian Ethics and Values in Management, 2010, Tata Mc Graw Hill
- Chakraborty, S. K. Ethics in Management-Vedantic Approach, New Delhi, 1997, Oxford India Ltd.
- Swami Jitatananda, Indian Ethos for Management, Rajkot, Ramakrishna Ashrama, 1996.
- Sharlekar, S.A. & Sharlekar, V.S. Modern Business Organisation and Management. Himalaya Publishing House.

- Velasquez, Business Ethics, Concepts & Cases, 6th edition, 2009, PHI

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

Creativity and Innovation

BCH: GE- 7.2

Objective: The course aims to enable learners to explore approaches used by managers and organisations for creating and sustaining high levels of innovation.

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

1. analyse the creative thoughts of renowned personalities in the past and its contribution towards the success and shortcomings of business model.
2. generate Innovative idea for business and defend/ justify the same.
3. interpret the Business Competence achieved by various organisations by using the Innovative Business Model.
4. describe the significance of Innovative Leadership.
5. analyse patents already granted in their field of interest and make a case with innovative idea for filing a new patent.

Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K*	A&A**
Unit 1: Introduction	20	√	
Unit 2: Idea Generation & Creativity in Problem Solving	20	√	√
Unit 3. Innovation Management	20	√	
Unit 4: Setting the Right Ecosystem for Innovation	20	√	√
Unit 5: Intellectual Property	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Meaning & Concept of Creativity; Creativity Process; Nature & Characteristics of Creativity and Creative Persons; Factors affecting Creativity; Recognizing and Avoiding Mental Blocks; Thinking Preferences; Risk Taking; Creativity Styles;

Creative Thinking Tools; Innovation vs Creativity; Types of Innovations: Incremental & Radical.

Unit 2: Idea Generation & Creativity in Problem Solving

Ideation; Pattern Breaking Strategies; Mind stimulation: games, brain-twisters and puzzles; Idea-collection processes: Brainstorming/Brain-writing, SCAMPER methods, Metaphoric thinking, Outrageous thinking, Mapping thoughts; Eight-Dimensional (8D) Approach to Ideation; Systematic Inventive Thinking: TRIZ methodology.

Unit 3: Innovation Management

Invention and Discovery- Process and Typology; Methods and Techniques; Arenas of Innovative Competence; Categories of Innovation: Product, Process, and Service Finance (Venture Capital, Angel Investors), Offerings, Delivery. Evaluation of Effectiveness of Innovation.

Unit 4: Setting the Right Ecosystem for Innovation

The Essence of Right Ecosystem; Dimensions of the Ecosystem for Innovation; Intrinsic Motivation & Extrinsic Motivation; Leadership Styles fostering Innovation; Organisational Alignment; Creating Self-Sustaining Culture of Innovation; Organisational Enrichment.

Unit 5: Intellectual Property

Introduction to intellectual property: Patents (novel, useful, and not obvious), Copyrights, Trademarks; Transforming Innovations into Proprietary Assets: significance and steps; Strategizing Intellectual Property; Issues of IP Enforcement, Piracy, Counterfeiting, Copyright violation, etc. IPR and New Product Development. Government Policies and Issues on National and International IP Legislations and Treaties.

Practical Exercises:

The learners are required to:

1. identify a creative person to comprehend, study, analyse, and present a report highlighting the contribution of his/her creative work.
2. generate a creative idea for business and present the same in the class for critical evaluation by other learners regarding its uniqueness and feasibility.
3. identify an Innovative Business Model (like Amazon, Redubs, Flipkart, Ola, Uber, Big Basket, Zomato, Swingy, etc.) used by an organisation recently and present a report on Business Competence achieved by it.
4. analyse the case study on Innovative Leader like Steve Jobs who launched Apple's iPod & iPhone or any other case study on innovation and present a report on the key learnings.
5. select an aspect (in the field of their interest) on which patent has been granted already and think of an innovative idea so that it makes a case for filing a new patent application.

Suggested Readings:

- Harvard Business Essentials. (2003). *Managing Creativity and Innovation*. Boston: Harvard Business School Publishing.
- Prather, C. (2010). *The Manager's Guide to Fostering Innovation and Creativity in Teams*. New York: McGraw-Hill Education.

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

Sustainable Development

BCH: GE- 7.3

Objective: The course aims to provide the learners an understanding of the key challenges and pathways to sustainable development i.e. also socially inclusive and environmentally sustainable.

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

1. analyse key initiatives required to enhance the contribution of an organisation towards Sustainable Development;
2. analyse the significance of various steps taken by UNDP to ensure Sustainable Development;
3. assess the results of Smart Cities Mission Initiative of Government of India;
4. examine the key achievements of National Programmes/Initiatives aligned with SDGs.

Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K*	A&A**
Unit 1: Introduction	15	√	-
Unit 2: Sustainable Development Goals (SDGs)-I	20	√	√
Unit 3: Sustainable Development Goals (SDGs)-II	20	√	√
Unit 4: Responsible Production and Mindful Consumption	25	√	√
Unit 5: Responsible Investment	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Sustainable Development: Meaning, Principles, History of Sustainable Development. Components of sustainability, Goal Based Development, Feasibility of Sustainable Development; Sustainable Development and International Contribution: International Summits, Conventions, Agreements. Triple Bottom Line approach. Environmental,

social and governance (ESG) factors. Role of ICT in Sustainable Development. Community Engagement. Policy framework on Sustainable Development in India.

Unit 2: Sustainable Development Goals (SDGs)-I

Sustainable Development Goals (SDGs): Meaning, Background, Transition from Millennium Development Goals (MDGs) to SDGs. Role of UNDP; SDG Integration. SDGs (1-6): No Poverty, Zero Hunger, Good Health and Well-Being, Quality Education, Gender Equality, Clean Water and Sanitation. SDGs (1-6) in India: Key indicators of performance.

Unit 3: Sustainable Development Goals (SDGs)-II

SDGs (7-17): Affordable and Clean Energy, Decent Work and Economic Growth, Industry, Innovation and Infrastructure, Reduced Inequalities, Sustainable Cities and Communities, Climate Action, Life Below Water, Life on Land. Peace, Justice and Strong Institutions, Partnerships for the Goals. SDGs (7-17) in India: Key indicators of performance.

Unit 4: Responsible Production and Mindful Consumption

Responsible Production and mindful consumption: concept, rationale, implications, challenges and opportunities. Global initiatives on Sustainable Development by Industry: World Business Council for Business Development.

Unit 5: Responsible Investment

Responsible Investment: concept, rationale, implications, challenges, and opportunities. Socially Responsible Investment: Green Bonds, Carbon Credits. Socially Responsible Mutual Funds. Global Reporting Initiatives.

Practical Exercises:

The learners are required to:

1. identify an organisation and suggest key initiatives required to enhance the contribution of that organisation towards Sustainable Development and measure the quantum of improvements that would be achieved by the implementation of such initiatives.
2. visit the website of UNDP and other related internet resources wherein the cases related to action taken for achieving the SDGs are specified and compare it with the organisation chosen in unit 1 above and present report of the benchmarking exercise and the new suggestions/recommendations for taking the organisation to the next level.
3. prepare and present a report on Smart Cities Mission Initiative of Government of India highlighting the strategy, key features of Smart Cities, achievements, and challenges.

4. identify an organisation which is integrating practices (green initiative, dry waste management, recycling, etc.) related to SDGs of responsible Production & Consumption. Prepare and present the report of its strategies highlighting the cumulative impact of its outcome.
5. identify a company dealing with green bonds in India, analyse its business model. Prepare and present a report of its contribution to the environment.

Suggested Readings:

- Blowfield (2019). Business and Sustainability. Oxford University Press.
- Edwards, A. R., & Orr, D. W. (2005). The Sustainability Revolution: Portrait of a Paradigm Shift. British Columbia: New Society Publishers.
- Reid, D. (1995). Sustainable Development: An Introductory Guide. London: Earthscan Publications Ltd.
- Rogers, P. P., Jalal, K. F., & Boyd, J. A. (2012). An Introduction to Sustainable Development. Abingdon: Routledge.
- Stokke, O. (2018). Sustainable Development. Abingdon: Routledge.

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

People Management

BCH: GE- 7.4

Objective: The course aims to provide an overview to the learners of what it means to be an effective people manager. The programme is designed in such a manner so that the learners can develop leadership and communication skills and manage people in an Organisation effectively.

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

1. (a) perform meditation techniques (Brain stilling exercise) for mind management;
(b) create a personal development plan for oneself;
(c) demonstrate decision making skills and prepare Time Management framework in real life situations;
2. analyse the applicability of People First Strategy in an Organisation;
3. demonstrate team building skills and leadership qualities;
4. conduct team evaluation and assessment.
5. demonstrate skills to resolve conflicts in an Organisation and lead teams.

Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit 1: Managing and Evaluating Oneself	20	√	√
Unit 2: Managing and Motivating Others	20	√	√
Unit 3: Building Team and Peer Networks	20	√	√
Unit 4: Managing Evaluation and Assessment	20	√	√
Unit 5: Leading People & Resolving Conflicts	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Managing and Evaluating Oneself

Mind Management, Time Management, Tackling Time Robbers, Planning workload, Active Listening, Decision Making - steps, Managing your Manager, Evaluating and building a personal development plan for oneself.

Unit 2: Managing and Motivating Others

Basics of People Management and its significance, Difference between People Management and Human Resource Management; impact of individual and Organisational factors on people management, Motivating Others - Employee First Strategy: Employee First Customer Second. Developing Intrinsic Motivation amongst People - People First Strategy: Emerging cases.

Unit 3: Building Team and Peer Networks

Team Building Process, Managing Diversity in Teams, Competency mapping, Team Roles, Team Identity, Team Charter, Team Performance, Managing Behaviour of people in groups, 360 Degree Feedback as a Development tool. Group Dynamics, Challenges of getting work done; Significance of prioritization and assigning work to team members, Importance of peer networks in an Organisation.

Unit 4: Managing Evaluation and Assessment

Managing Performance, Appraisal methods, Role Reviews and performance management, Dealing with Poor Performers, Agreeing Performance Targets, Negative Feedback, Performance Management System, 360 Degree Feedback as a Performance Appraisal Tool.

Unit 5: Leading People & Resolving Conflicts

Leading people to achieve the vision and mission of the Organisation. Leadership for high performance culture, Leadership Styles for creating conducive Organisational climate and culture of excellence. Managing different types of conflicts in an Organisation, Problem solving and quality improvement process.

Practical Exercises:

The learners are required to:

1. practice of meditation techniques (brain stilling exercise) for mind management.
2. build a personal development plan for themselves.
3. prepare time management framework for themselves.
4. participate in simulation exercise on preparing a workload plan in an organisation based on a case study.
5. participate in role play on active listening in an organisation.
6. participate in role play for developing intrinsic motivation amongst other people.
7. discuss case study of HCL on Employee First Customer Second by Vinit Nayar.
8. discuss case studies of Organisations where People first strategy is being used.
9. conduct competency mapping of learners of the class.
10. conduct 360-degree feedback-role play and tips for development amongst the learners of the class.
11. participate in simulation activity wherein learners are divided into groups with one leader in each group wherein each team is assigned responsibility of planning and

executing a business activity that shows the team work and leadership qualities followed by its presentation.

12. role play of 360-degree appraisal in groups (as formed in previous activity) assessing the performance of each member of the group.
13. discuss and analyse case study on High Performing Organisational culture.
14. discuss and analyse case study on High Performing Organisational climate.
15. discuss and analyse case study on Leadership.

Suggested Readings:

- Randall, J., & Sim, A. J. (2013). *Managing People at Work*. Abingdon: Routledge.
- Thomas, M. (2007). *Mastering People Management*. London: Thorogood Publishing.
- Thomson, R., & Thomson, A. (2012). *Managing People*. Abingdon: Routledge.
- Wellington, P. (2011). *Effective People Management: Improve Performance Delegate More Effectively*. London: Kogan Page Publishers.

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

SEMESTER- VIII

THE ECONOMY OF BHARAT

BCH: DSC- 8.1

Objective: The course aims to provide an understanding of constituent sectors that define the Indian Economy and enable learners to examine the role and contribution of different sections of the economy in economic development of India. The course also aims to enable the learners to examine the role and impact of the planning process on economic development of India.

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

1. analyse the basic concepts of development
2. evaluate the magnitude, size, and dimensions of the Indian economy
3. evaluate the role of population as an economic resource
4. analyse the role and contribution of agriculture in the economic development of India
5. analyze the contribution of the industrial and service sector in the Indian economy.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Issues in Economic growth and Development	10	√	√
Unit 2: An overview of Indian Economy	20	√	√
Unit 3: Agricultural Sector	20	√	√
Unit 4 Industrial Sector	30	√	√

Unit 5: Service Sector	15	√	√
------------------------	----	---	---

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Issues in Economic Growth and Development

Concepts of economic growth and economic development, Human Development Index, Sustainable development, Determinants of economic development, Kautilya Arthashastra and economic development

Unit 2: An Overview of Economy of Bharat

Evolution of Indian Planning: from Planning Commission to NITI Aayog.

Issues in India's development: Population and economic development, Demographic aspects of India's population, Demographic dividend, Problems of unemployment, poverty

Unit 3: Agricultural Sector

Trends in India's agriculture sector, Agrarian crisis, Green Revolution, White and yellow revolution, Food security issues, Policy initiatives of the government of India

Unit 4: Industrial Sector

Pattern and performance of industrialisation, Industrial policies, Role of MSMEs, Role of foreign capital, Liberalisation, Privatisation and globalisation, 'Make in India' initiative, Atma Nirbhar Bharat, Changing structure of India's Foreign trade in post-independence period, Trends in Indian balance of payment, Price behaviour and price policies in India.

Unit 5: Service Sector

Role of the services sector in India's economy- its contribution to national income, employment and exports revenue, India's service revolution-a window of opportunity for growth, 'Digital India Mission', Issues and challenges for India's Services sector growth, Circular economy and India.

Practical Exercises:

The learners are required to:

1. Prepare a statistical profile of the Indian Economy.
2. List out the various PSUs which have undergone disinvestment since 1991. Visit to one or two may be advisable.

3. Prepare a chart explaining trends in HDI
4. To study the fastest growing components of Services sector
5. Take up case studies of Make in India

Suggested Reading list:

- Datt G. & Mahajan A., (2016) Indian Economy, S. Chand and Company.
- Deepashree (2021), Indian economy, MKM Publisher, New Delhi.
- Gupta S.K, Chaturvedi D.D & Chaturvedi S. Indian Economy. Kitab Mahal, Delhi
- Ghosh,S. Indian Economy PHI Learning
- Joshi, S., (2020), What determines manufacturing sector employment in India: Evidence from panel data? *Productivity*, Vol.61, No.1, April-June.
- Joshi, S., (2014), *The Service Sector: An Exploration of the Indian Experience*, World Association for Sustainable Development, U.K.
- Puri V.K. and Mishra S.K., (2020) Indian Economy-38th Revised & Updated edition, Himalya Publishing House.
- Salvatore D.(2020).Managerial Economics.Oxford University Press.
- Uma Kapila (2021), Indian Economy-Performance and Policies, Academic Foundation, New Delhi
- Vinay GB(2019).Indian Economy.Oxford University Press.

Web sources:

1. <https://www.indiabudget.gov.in/economicsurvey/>
2. <https://www.imf.org/en/News/Articles/2021/11/02/na111121-indias-economy-to-rebound-as-pandemic-prompts-reforms>
3. <https://www.ibef.org/>
4. <https://www.cmie.com/>
5. <https://www.ncaer.org/>
6. <http://www.igidr.ac.in/research-publications/publication-2/>
7. <https://data.worldbank.org/country/india>

Note: Learners are advised to use the latest edition of text/reference books.

Technology in HR**BCH: DSE- 8.1**

Objective: The course aims to make students understand the basic concepts and trends of Digital Transformation of the organisation and learn their functional application for critical decision making in HR.

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

1. appraise technology in HR.
2. evaluate information systems designed for human resources.
3. analyse the role of digital transformation in HR for rational decision making
4. examine trends of technology in HR for overall development of the employees and the organisation.
5. visualise future trends for technology and HR

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction of Technology in HR	15	√	
Unit 2: Human Resources Information System (HRIS)	15	√	√
Unit 3: Digital transformation in HR	25	√	√
Unit 4: Current Trends in HR Technology	25	√	√
Unit 5: Future Scenario for Technology and HR: A Road Ahead	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction of Technology in HR

Introduction of Technology in HR, Terminology of E-HRM: Information Communication Technology (ICT), Human Resource Information System (HRIS), Blockchain, Internet of Things (IoT), Artificial Intelligence (AI), Machine Learning (ML), Chat Bots, Use of technology and its Role in transforming HR practices.

Unit 2: Human Resources Information System (HRIS)

Introduction to HRIS-Concept, Need, Purpose of Information Systems designed for HR, HR Metrics, HR Administration and HRIS, Disruptive Technologies and emerging trends in HRIS.

Unit 3: Digital Transformation in HR

Digital HR Transformation in HR functions, Enterprise Resource Planning (ERP)-Meaning, benefits and pitfalls, Role of ERP in HRM, Challenges in Digital Transformation and its impact on Performance Management and Decision Making.

Unit 4: Current Trends in HR Technology

Major Technology trends - The Intersection between the Trends, Remote working and HR, Cloud based HR, Regulatory and Legal Issues regarding use of Technology.

Unit 5: Future Scenario for Technology and HR: A Road Ahead

Future Workplace Trends, Future HR Technology Trends, Future HR Technologies, and Strategic Thinking.

Practical Exercises:

The learners are required to:

- interpret various e-HR issues via group discussion.
- understand HR Terminologies using class presentations.
- analyse the current and future trends in HR technology using case studies.
- evaluate competencies of Technology in HR using report writing. (with plagiarism report).
- design and evaluate Technology in HR for decision making.

Suggested Readings:

- Deborah Waddill, (2018), Digital HR A Guide to Technology-Enabled Human Resources, Society for Human Resource Management, FIRST EDITION, ISBN (pbk): 978-1-586-44542-3; ISBN (PDF): 978-1-586- 44543-0; ISBN (EPUB): 978-1-586-44544-7; ISBN (MOBI): 978-1-586-44545-4.
- Iqbal, N., Ahmad, M., Raziq, M., & Borini, F. (2019). Linking e-hrm practices and organisational outcomes: empirical analysis of line manager's perception [Ebook] (21st ed., pp. 48-69). São Paulo: Review of Business Management.
- Joshbersin (2021), HR Technology 2021: The Definitive Guide.
- Marr, Bernard. Data-Driven HR: How to Use Analytics and Metrics to Drive Performance, Kogan Page, Limited, 2018. ProQuest Ebook Central.
- Roy Mac Leod (Ed.) New Technology and the workers Response, Sage Publications, New Delhi.
- Stacey Harris, Introduction to HR Technologies: Understand How to Use Technology to Improve Performance and Processes, 1st Edition (2021).

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

Event Management

BCH: DSE- 8.2

Objective: The course aims to equip learners with the skills to plan and manage events.

Learning Outcomes:

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

1. exhibit the capability to organize a formal event.
2. analyse, interpret, and present the learning lessons of organizing the event and Critical Success Factors.
3. create, organize, and manage team.
4. prepare and present the promotional material.
5. plan and prepare sponsorship proposals.

Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit 1: Introduction	20	√	
Unit 2: Planning and Organizing for Events	20	√	√
Unit 3: Managing Team	20	√	√
Unit 4: Event Marketing, Advertising, & PR	20	√	√
Unit 5: Sponsorship	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Management: meaning and functions. Event Management: Concept, and Scope, Categories of Events: Personal/Informal Events and Formal/Official Events, Requirement of Event Manager, Roles & Responsibilities of Event Manager in different events; Special event topics.

Unit 2: Planning and Organizing for Events

Characteristics of a Good Planner, SWOT Analysis, Understanding the client needs, identification of target audience; Event Planning Process, Conceptualization, Costing,

Canvassing, Customization, and Carrying-out. Critical Success Factors; Outsourcing Strategies, working with Vendors, Negotiating Tactics, Accountability and Responsibility. Event Risk Management and IT for Event Management.

Unit 3: Managing Team

Team Building and Managing Team: Concept, nature, approaches, activities, and practices. Characteristics of a high performing team. Skills required and Job Responsibilities of Leading Teams; Business communication.

Unit 4: Event Marketing, Advertising, & PR

Nature & Process of Marketing; Branding, Advertising; Publicity and Public relations. Types of advertising, merchandising, giveaways, competitions, promotions, website and text messaging. Media tools – Media invitations, press releases, TV opportunities, radio interviews. Promotional tools – Flyers, Posters, Invitations, Website, newsletters, blogs, tweets.

Unit 5: Sponsorship

Event Partners, Event Associates, Event Sponsor; Importance of Sponsorship–for event organizer, for sponsor; Type of Sponsorship; Making sponsorship database; Sponsorship Proposal; Ways to seek Sponsorship; Closing a sponsorship; Research on sponsorship avenues; Converting sponsorship into partnership.

Practical Exercises:

The learners are required to:

1. prepare a check-list for organizing a formal learner led event in your Institution, draft and present the role and responsibilities of all the members in the organizing team with timelines. The learner led event should be organized as a group activity for the class.
2. present SWOT analysis for the event organized as per Unit 1 and Critical Success factors
3. conduct a team building game to be performed with learners of the class.
4. prepare and present the promotional tools (flyers, posters, blogs, tweets, etc.) and post them on your Facebook, Instagram, LinkedIn, twitter, etc.
5. present Wedding Planner, prepare a note on skills required and job responsibilities of Wedding Planner. Understanding Rituals and Customer; Wedding arrangements: Creating Blueprint, Designing Wedding Plan, Catering Services, transportation.

OR

About Live Events, Planning Live Show, Job Responsibilities of Live Show Planner. Live Show arrangements, budgeting, Creating Blueprint, Designing Live Show Plan, Understanding technical requirements, Celebrity management in Live Show.

Suggested Readings:

- Conway, D. G. (2006). The Event Manager's Bible. Devon: How to books Ltd.
- Goldblatt, J. (2005). Special Events: Event Leadership for a New World. New Jersey: John Wiley & Sons Inc.
- Hoyle, L. H. (2002). Event Marketing. New Jersey: John Wiley & Sons Inc.

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

Business Ethics and Human Values

BCH: DSE- 8.3

Objective: The course aims to develop in learners an understanding of the concept of Business Ethics & Human Values and its application in business decision making using sustainable business practices.

Learning outcomes: After completion of this course, learners will be able to:

1. design code of ethics for an organisation
2. examine ethical performance of an organisation
3. distinguish between various types of values
4. compare issues related to whistle blowing and other moral issues
5. measure the level of participation of select companies/organisations related to social responsibility.

Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit 1: Introduction	20	√	√
Unit 2: Business Ethics Management	15	√	√
Unit 3: Human Values & Business	20	√	√
Unit 4: Moral Issues in Business	25	√	√
Unit 5: Corporate Social Responsibility (CSR)	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Business Ethics: Meaning, Importance; Business Ethics in Different Organisational contexts; Sustainability: A Goal for Business Ethics; Approaches and Practices of Business Ethics; Ethical Decision Making and Decision-Making Process, Relevance of Ethics and Values in Business; Codes of Ethics; Ethical Behaviour of Manager. Ethical theories: Normative and descriptive ethical theories.

Unit 2: Business Ethics Management

Management process and ethics, Ethos of Vedanta in management, Hierarchism as an organisational value, Business Ethics & Cultural Ethos; role of various agencies in

ensuring ethics in corporation; Setting standards of ethical Behaviour; Managing stakeholder relations; Assessing ethical performance; Organizing for Business Ethics Management.

Unit 3: Human Values & Business

Meaning of Human Values; Formation of Values: Socialization; Types of Values: Societal Values, Aesthetic Values, Organisational Values, Spiritual Values; Value Crisis in Management; concept of knowledge management and wisdom management, wisdom-based management. Concept of Karma and its kinds: Karma Yoga, Nishkam Karma, and Sakam Karma.

Unit 4: Moral Issues in Business

Implications of moral issues in different functional areas of business (finance, HR, and marketing). Whistle blowing; Marketing truth and advertising: Manipulation and coercion, Allocation of moral responsibility in advertising; Trade secrets, Corporate disclosure, Insider trading; Equal employment opportunity, Affirmative action, Preferential hiring; Consumerism; Environmental protection.

Unit 5: Corporate Social Responsibility (CSR)

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR. ISO 26000 Social Responsibility- definition, principles, scope, benefits, certification.

Practical Exercises: The learners are required to:

1. participate in discussion of decision-making situations by presenting scenarios;
2. design code of ethics for a selected organisation.
3. assess ethical performance of a selected organisation.
4. prepare a questionnaire to measure the importance of different types of values.
5. analyse, interpret and present key learnings of the case study on whistle blowing- Infosys case.
6. measure the level of participation of a select company/organisation/group of individuals regarding social responsibility.

Suggested Readings:

- Banerjee, S. B. (2007). Corporate Social Responsibility: The Good, The Bad and The Ugly. Cheltenham: Edward Elgar Publishing.
- Crane & Matten (2020). Business Ethics. Oxford University Press.
- Kumar, S. (2010). Corporate Governance. Oxford, England: Oxford University Press.
- Monks, R. A. G., & Minow, N. (2011). Corporate Governance, New Jersey: John Wiley and Sons.

- Mukherjee and Roy(2018). Entrepreneurship development and Business ethics.Oxford University Press.
- Sherlekar, S. A. (2009). Ethics in Management. New Delhi: Himalaya Publishing House.
- Vveinhardt, J., & Gulbovaite, E. (2015). Expert evaluation of diagnostic instrument for personal and organisational value congruence. Journal of Business Ethics, 136(3), 481–501.
- Werther, W. B., & Chandler, D. B. (2011). Strategic corporate social responsibility. California: Sage Publications Inc.

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

Financial Risk Management

BCH: DSE- 8.4

Objective: The course aims to provide the basic foundations to work in a world of finance with risk and arbitrage. It will equip students with analytical as well measurement tools of financial risk. Therefore, course should be relevant for those looking at a career opportunity in a global institution. The course analyses approaches to financial risk measurement and management and develops excel based models of measuring risk in asset classes.

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

1. Compare the different types of risk in financial market.
2. evaluate financial risk.
3. evaluate various techniques of measuring risk in financial market.
4. perform quantitative analysis of risk in financial market.
5. analyse credit, liquidity and operational risk.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Risk Management	20	√	√
Unit 2: Measurement and Control of Risk	20	√	√
Unit 3: Tools of Risk Management	20	√	√
Unit 4: Quantitative Analysis	20	√	√
Unit 5: Risk Management in Different Asset Classes	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Risk Management

The Concept of Risk, Risk versus Uncertainty, Different types of risk: Systematic and unsystematic risk. Risk management versus Risk avoidance; Risk Management Process; Risk Management Policies; Risk Immunization Strategies. Risk Environment in Global Banking and Finance, Episodes of Financial Crisis, Defining Risk in Asset Classes.

Unit 2: Measurement and Control of Risk

Methods of measuring and controlling risk – Statistical Method. Fixation and Delegation of Limits, Different Limits- Open Position / Asset Position Limits/ Deal Size/Individual Dealers/Stop Loss Limits. Margins: Value at Risk Margin, Extreme Loss Margin, Mark to market Margin.

Unit 3: Tools of Risk Management

Insurable and non-insurable tools; Financial Derivatives as a tool of risk management: meaning, types and uses. Risk and Return, Volatility measurement (SD, EWMA, GARCH processes, Implied Volatility, VIX, Volatility Clustering, Time varying volatility). Market Risk Measurement Techniques, Value-at-Risk (VaR), Variance-Covariance Approach.

Unit 4: Quantitative Analysis

Measuring risk using Simulation methods, Stress testing and back testing, Extreme Value methods, Monte Carlo methods in measuring risk, Portfolio VaR using stochastic simulations, Sector Risk Analytics, Active Portfolio Risk Management.

Unit 5: Risk Management in Different Asset Classes

Equity Portfolio Risk, Measuring downside exposure in equity, Credit Risk Basics (PD, LGD), Measuring and Managing Credit Risks, Market-based measurement of credit risk, Contingent claim approach - the KMV Model, Credit VaR, Credit Derivatives, Liquidity Risk, Liquidity trading and funding risks, tightness, depth, and resilience in trading liquidity, marked-to-market and market-to-exit concepts, Liquidity value at risk. Measurement of Operational Risk.

Note: Use of Spreadsheet should be encouraged for doing basic calculations, quick understanding, problem solving and giving students subject related assignments for their internal assessment purposes.

Suggested Readings:

- Arora R.K , Financial Risk management, Wiley Publication.
- Chance, Brooks. An Introduction to Derivative and Management, Cengage learning.
- George, E. R., & Michael, M. (2017). Principles of Risk Management and Insurance. London. Pearson.
- Ghosh, R. (2020). Risk Management and Derivatives. New Jersey: Wiley.
- Harrington, S., & Niehaus, G. (2017). Risk Management and Insurance. New York: McGraw Hill Education.
- Hopkin, P. (2018). Fundamentals of Risk Management: Understanding, Evaluating and Implementing Effective Risk Management. London: Kogan Page.
- Loomba,J. Risk Management and Insurance Planning PHI learning
- Madhumathi / Ranganatham. Derivative and Risk Management. Pearson.
- Marshall, Johon F. and Bansal, V. K., Financial Engineering, PHI Learning.
- Watsham Terry J., Futures and Options in Risk Management, Thomson Learning.

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

Behavioural Finance

BCH: DSE- 8.5

Objective: Behavioural finance provides an interdisciplinary approach to study financial Behaviour, thus offering a more realistic understanding of financial markets. The objective of this course is to provide a basic understanding of Behavioural finance and its practical relevance to study the financial markets.

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

1. examine the limitations of traditional finance.
2. appreciate the relevance of the theory of behavioural finance in studying financial markets.
3. analyse the role of incomplete information and behavioural biases in financial decision making.
4. utilize the understanding gained from the theoretical underpinnings to improve financial behaviour.

Course Contents:

Unit	Unit wise Weightage of Marks (in %)	*C&K	**A&A
Unit 1: Traditional theory of finance	20	√	√
Unit 2: Emergence of Behavioural finance	20	√	√
Unit 3: Behavioural finance: Introduction	20	√	√
Unit 4: Behavioural biases: Evidence from different financial markets	20	√	√
Unit 5: Asymmetric information	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Traditional theory of finance

Neoclassical economics: Basic assumptions, Rational choice theory, Expected utility theory; Extension to finance: Modern portfolio theory. Informational efficiency: Efficient market hypothesis- Weak, semi-strong, strong forms. CAPM. Challenges to EMH - Theoretical and empirical.

Unit 2: Emergence of Behavioural finance

Anomalies to neoclassical economics and standard theory of finance; Stock market anomalies: January effect and day of the week effect. Speculative market bubbles. Global financial crisis in Behavioural perspective. Equity premium puzzle and siamese twins problem; Search for alternative paradigms- Influence of psychology and emergence of Behavioural finance

Unit 3: Behavioural finance: Introduction

Behavioural finance: Meaning; Basic assumptions- Incomplete information, bounded rationality. Heuristics and biases- Prospect theory, endowment theory, inattention-bias, overconfidence, reference-point bias, herd Behaviour, familiarity bias etc.

Unit 4: Behavioural biases: Evidence from different financial markets

Behavioural biases under different market settings- Stock markets, mutual funds industry, insurance industry.

Unit 5: Asymmetric information

Asymmetric information: Market for lemons - Adverse selection, moral hazard, monitoring and signalling. Economic characteristics of financial contracts - Risk neutrality and risk aversion.

Practical Exercises:

The learners are required to understand:

1. Borrower and lender problem - with asymmetric information.
2. Heuristic methods
3. Quality choice
4. Asset Integration

Suggested Readings:

- Hal Varian (2010) Intermediate microeconomics - A modern approach, 8th Ed. W.W. Norton, London, Ch. 37, Asymmetric information
- Prassanna Chandra (2020) Behavioural finance, second edition, McGraw Hill. New Delhi.
- Singh, R. Behavioural Finance PHI learning
- Ricardo N. Bebezuk (2003) Asymmetric information in financial markets - Introduction and applications. Cambridge University Press, Cambridge, UK. Chapter 1.

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

Mergers, Acquisitions and Corporate Restructuring
BCH: DSE- 8.6

Objective: The course aims to familiarise the students with different aspects of corporate restructuring, mergers & acquisitions and to develop an understanding of the subject including contemporary practices in the corporate sector.

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

- Compare the different forms of corporate restructuring.
- examine the different types, motives and reasons of mergers and acquisitions.
- summarise the legal provisions of mergers and acquisitions.
- analyse the important methods of valuation.
- assess the issues related to integration.

Course Contents:

Unit	Unit wise weightage of marks (in %)	*C&K	**A&A
Unit 1: Introduction to corporate restructuring	20	√	√
Unit 2: Mergers and acquisitions	20	√	√
Unit 3: Legal aspects of mergers and acquisitions	20	√	√
Unit 4: Methods of valuation	20	√	√
Unit 5: Issues related to integration	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit-1: Introduction to corporate restructuring

Meaning and understanding of corporate restructuring: need, scope. Indian and global scenario. Forms of corporate restructuring—merger, acquisition, takeovers, amalgamation, consolidation, absorption, disinvestments, spin off, split-off, strategic alliance, reverse merger, demerger, joint venture and strategic alliances.

Unit-2: Mergers and acquisitions

Types of mergers and acquisitions - Horizontal, vertical & conglomerate. Motives and reasons: Growth & expansion, increase in market share, synergy, diversification, other economic motives, tax motives, financial motives, hubris and other motives. value creation in mergers and acquisitions.

Unit-3: Legal aspects of mergers and acquisitions

Provisions of the companies act, 2013 and competition act, 2002. Important regulations of SEBI Takeover Code, 2011.

Unit-4: Methods of valuation

Valuation of a business, methods of valuation - Market price, asset based, cash flow basis, earning potential basis. Computation of impact on EPS and market price. Determination of exchange ratio. Concept of EVA, MVA and FCF. Financing of merger.

Unit-5: Issues related to integration

Criteria for negotiating friendly takeover, hostile takeover, defence against hostile takeover.

Post-merger integration issues: H.R. and cultural issues. Recent cases of merger and acquisitions.

Practical Exercises:

The learners are required to:

1. understand the different methods of valuation of a business.
2. calculate the exchange ratio related to mergers and acquisitions.
3. understand financing of MACR.

Suggested Readings:

- Arzac, E. R. (2008). Valuation for mergers, buyout and restructuring, 2nd Edition. John Wiley & Sons.
- Brealey, Myers & Allen. (2018). Principles of corporate finance, 12th Edition. McGraw Hill.
- Chandra, P. (2015). Corporate creation. Tata McGraw Hill.
- Damodaran, A. (2012). Damodaran on valuation: Security analysis for investment and corporate finance, 2nd Edition. John Wiley & Sons.
- De Pamphilis, D.M. (2008). Mergers, acquisitions, and other restructuring activities, 4th Edition. Academic press, Elsevier Inc.
- Gaughan, Patrick A. (2015). Mergers acquisitions and corporate restructurings, 5th Edition. Wiley India.
- J. Fred Weston, Mitchell, Mulherin and Salwan (2011). Takeovers, restructuring and corporate governance, 4th Edition. Pearson Education.
- Jawa, Rachna. (2009). Mergers, acquisitions and corporate restructuring in India-procedures and case studies, New century publications.
- Kar, Rabi Narayan and Minakshi. (2017). Mergers acquisitions & corporate restructuring strategies & practices, 3rd Edition. Taxmann.
- Ramanujan, S. (2000). Mergers: The new dimensions for corporate restructuring. Tata McGraw Hill.

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

Retail Management

BCH: DSE- 8.7

Objective: The course aims to provide a comprehensive understanding of the theoretical and applied aspects of Retail Management.

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

1. develop fundamental understanding of the concept of retailing and its formats.
2. analyse the dynamics of retail store location, its design and visual display.
3. analyse the marketing mix strategies used by the retailers/e-tailers to interact with their customers.
4. develop an understanding of managing human resources in retailing for sustainable relationship building with the customers as enticed in the concept of customer relationship management.
5. relate legal and ethical issues and the role of ICT in Retail Management.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	20	√	√
Unit 2: Retail Planning	20	√	√
Unit 3: Retail Marketing Mix	25	√	√
Unit 4: Managing Human Resources and Customer Relationships in Retailing	20	√	√
Unit 5: Contemporary Issues in Retail Management	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Retailing: Nature, Scope and Importance of Retailing, Formats of Retailing: Store-based and Non-Store based including E-tailing, Theories of Retailing: Wheel of Retailing and Accordion Theory, Emerging Trends in Retailing in India, Career Options in Retailing.

Unit 2: Retail Planning

Understanding Retail Consumer, Selecting Target Market and Retail Location, Store Design and Layout, Visual Merchandising and Displays.

Unit 3: Retail Marketing Mix

Merchandising and Inventory Decisions, Merchandise Pricing Decisions, Retail Distribution Decisions and Retail Promotion Decisions with special emphasis on Retail Selling Skills.

Unit 4: Managing Human Resources and Customer Relationship in Retailing

HRM process in Retail: an overview, Challenges for HRM in Retail, Customer Relationship Management: Concept, Types and Application of CRM in Retailing.

Unit 5: Contemporary Issues in Retail Management

Role of Information Technology in Retailing, Legal and Ethical Issues in Retailing and Mall Management.

Practical Exercises:

The learners are required to:

1. prepare an analytical report on the salient features of any e-tailing platform.
2. study the layout, merchandising and display of any store-based retail format.
3. analyse any aspect of retail marketing mix strategy in detail.
4. perform role play as customer and retailer with respect to different product categories to effectively demonstrate the ability to close the sale.
5. conduct a comparative study of the retail salesforce motivation strategies with respect to monetary and non-monetary incentives in a retail store.
6. study the customer relationship management practices followed at a retail store.
7. prepare a case study on the management of a mall with respect to its promotional strategy.

Suggested Readings

- Bajaj C(2016).Retail Management.Oxford University Press.
- Bajaj, C., Tuli, R., & Srivastava, N. V. (2010). Retail management. Oxford University Press.
- Berman, B. R., & Evans, J. R. (1995). Retail Management: A Strategic Approach. Prentice Hall. Englewood Cliffs, NJ.
- Giri,A., Paul P. & Chatterjee S. Retail Management. PHI Learning
- Levy, M., Weitz, B. A., & Ajay, P. (2009). Retailing Management: Tata McGraw- Hills Publg. Co. Ltd., New Delhi.

- Newman, A.J., & Cullen, P. (2002). Retailing Environment; Operations. New Delhi: Cengage Learning India Private Limited.
- Sinha and Uniyal (2018). Managing Retailing. Oxford University Press.
- Vedamani, G. G. (2008). Retail management. Jaico, Ed. 3rd.

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

Distribution Logistics Management

BCH: DSE- 8.8

Objective: The course aims to acquaint the student with the concept, tools and importance of Distribution logistics in Marketing.

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

1. analyse the concept of Logistics management.
2. explore the various distribution channels and their importance.
3. evaluate the various modes of transportation for distribution.
4. explore the various tools for operational efficiency.
5. determine how the advanced technology is used in distribution logistics.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Logistics	10	√	
Unit 2: Distribution Strategy	25	√	√
Unit 3: Transportation and Warehousing Decision	20	√	√
Unit 4: Operational Efficiency and its tools	25	√	√
Unit 5: Technology in Logistics	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Logistics: Concept, Evolution, Components and Process. Dimensions of Logistics – Micro and Macro; inbound, outbound, Value-Added Role of Logistics.

Unit 2: Distribution Strategy – Meaning, Marketing channels: nature and importance, conventional and emerging channels, role of online sales and supply chain; Designing strategic distribution network; Factors influencing distribution network.

Unit 3: Transportation and Warehousing Decision - Role and importance. Factors influencing transportation and warehousing decision. Importance of Multimodal Transport and containerization. Cost effectiveness of various modes of transport and types of warehouses.

Unit 4: Operational Efficiency and its tools: Inventory Management: introduction, objectives, types and importance, EOQ and JIT approach. Third and fourth-party logistic outsourcing– challenges and future directions.

Unit 5: Technology in Logistics: Overview of AI in Logistics, Robotics, Block Chain, Reverse Logistics, Re-engineering the supply chain, RFID, EDI, Bar coding.

Practical Exercises:

The learners are required to:

1. do case studies of firms for logistics management.
2. analyse the impact of transportation modes
3. evaluate the role of efficiency tools in cost reduction.
4. functional applications – HR, marketing, operations, finance, IT.
5. logistics organisation - Logistics in different industries.

Suggested Readings:

- Altekar, R. V. Supply Chain Management: Concepts and Cases PHI learning
- Bloomberg,D.J. & Lemay,S. (2015) *Logistics* 8th edition, Pearson Education.
- Bozarth, C.C. & Handfield, R. B. (2015). *Introduction to Operations and Supply Chain Management*. Pearson Education.
- Chopra, S. & Meindl, P. (2007). *Supply Chain Management: Strategy, Planning and Operation*, Pearson Education.
- Hult, M. G., Closs, D., Frayer, D. Global (2014). *Supply Chain Management: Leveraging Processes, Measurements, and Tools for Strategic Corporate Advantage*. Mc Graw Hill Ltd.
- Shapiro, J.F. (2007). *Modelling the Supply Chain*, Cengage Learning.
- Simchi-Levi, D., Kaminsky, P., Simchi-Levi, E., & Shankar, R. (2008). *Designing and Managing the Supply Chain*. Tata McGraw-Hill Education.

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

Rural Marketing

BCH: DSE- 8.9

Objectives

The paper aims to develop basic understanding of concepts, tools, challenges and growing importance of rural markets in Indian scenario.

Learning Outcomes

After the completion of the course, the learner shall be able to

1. develop basic understanding of distinguishing characteristics of rural markets.
2. examine the concept of rural marketing environment with special focus on segmentation, targeting and positioning in rural markets.
3. analyse marketing decisions encompassing product, price, promotion and distribution in rural markets.

Course Content:

Unit	Unit Wise Weightage of Marks (in %)	C&K*	A & A**
Unit 1: Introduction	20	√	√
Unit 2: Product Decisions	20	√	√
Unit 3: Pricing Decisions	20	√	√
Unit 4: Promotion Decisions	20	√	√
Unit 5: Distribution Decisions	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Concept, nature and growing importance of rural markets; Rural vs Urban Marketing; Rural marketing environment; Characteristics of Rural Consumer and motives; Segmentation, targeting and positioning in rural markets; Emerging trends of rural marketing in India.

Unit 2: Product Decisions

Rural product classification; Product adoption process in rural market; product branding, packaging, labeling and product support services in rural markets, Challenges in developing a product for rural markets; Product innovations for rural market.

Unit 3: Pricing Decisions

Factors affecting pricing decisions for rural markets; setting price for rural market: factors, methods and strategies; Challenges in setting price for rural markets

Unit 4: Promotion Decisions

Factors affecting promotion mix for rural markets; Challenges in rural communication and promotion; promotion mix-promotion tools and their importance for rural markets; Cases for innovative approaches for promotion in rural market.

Unit 5: Distribution Decisions

Rural Distribution Channels; logistics decisions for rural markets; factors affecting distribution decisions in rural markets; challenges for distribution decisions in rural markets; Cases for innovative distribution approaches in rural market.

Practical Exercises:

Learners are required to:

1. analyse the STP strategy for any newly developed product for rural market.
2. draft the marketing mix for selling shampoos in rural marketing.
3. imagine yourself as a sales representative of an MNC. Do a role play exhibiting how your promotion strategy will change when marketing product in urban market vs Rural Market.
4. compare the distribution strategy used by any two companies in a Rural Market
5. with the increase in OTT content consumption by the rural market during the pandemic, as per reports, suggest measures to introduce new content by an OTT platform that can be targeted towards the rural audience.
6. design a communications campaign to create awareness in your rural market about the spurious products based on your company's products that are being marketed.

7. as a rural marketing expert, a consumer durables company seeks your inputs for introducing their products such as washing machine(or any other product) in the rural market. Provide suitable suggestions for their product/price/distribution/communications strategy.
8. analyse the rural marketing strategies used by companies for a national and a regional brand of detergent.

Suggested Readings:

- Dogra, B and Ghuman, K. (2008). Rural Marketing: Concepts and Practices, Tata McGraw Hill
- Kashyap, P. (2016). Rural Marketing (3/e), Pearson Education.
- Kotler, P., Armstrong, G. and Agnihotri, P. (2018). Principles of Marketing (17th edition), Pearson Education. Indian edition.
- Krishnamacharyulu, C.S.G and Ramakrishnan, L. (2011). Rural Marketing: Text and Cases (2/e). Pearson Education.
- Ramakrishnan, R. (2006). Rural Marketing in India: Strategies and Challenges. New Century Publications.

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

ADVANCED BUSINESS RESEARCH
BCH: DSE- 8.10

Objective: The objective of the course is to develop the students' theoretical and practical understanding of select multivariate research methods and central concepts of psychological measurement and analysis. The course will be a practice-oriented course and will provide working knowledge of the advance research using statistical package and open-source ware.

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

1. compare univariate and bivariate statistics for conducting tests of differences.
2. analyse association between two variables.
3. apply statistical methods that allow the simultaneous investigation of more than two variables.
4. summarise the procedure for conducting factor analysis
5. interpret the discriminant, cluster, and conjoint analysis.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Univariate and Bivariate Analysis: Investigation of two variables.	20	√	√
Unit 2: Bivariate Analysis: Measures of Association	20	√	√
Unit 3: Multivariate Analysis	20	√	√
Unit 4: Factor Analysis	20	√	√
Unit 5: Discriminant, Cluster and conjoint analysis	20	√	√

Unit 1: Univariate and Bivariate Analysis: Investigation of two variables

Hypothesis testing; steps in hypothesis testing, Type I and Type II errors. Parametric Tests of differences, t-test for two independent samples, paired sample, F - test ANOVA. Non-parametric statistics for tests of differences: Mann-Whitney Test, Wilcoxon Signed Rank Test and Kruskal-Wallis test, Chi-square test (expected frequency).

Unit 2: Bivariate Analysis: Measures of Association

Simple correlation coefficient, Bivariate linear regression, Least -square method of regression analysis, drawing a regression line, testing the statistical significance of a least-square regression, calculation of intercept and slope coefficients.

Unit 3: Multivariate Analysis

Distinguish between univariate, Bivariate and multivariate analysis. Methods of multivariate analysis: Dependent methods and interdependence methods. Concept of multiple regression analysis and multivariate analysis of variance (MANOVA).

Unit 4: Factor Analysis

Reliability, validity, measurement errors, concept of factor analysis, procedure for conducting factor analysis, construction of the correlation matrix, determination of the number of factors, rotation and interpretation of factors, factor loadings and eigen value.

Unit 5: Discriminant, Cluster and conjoint analysis

Discriminant analysis: Concept types and relevance in research; Cluster analysis: Concept of cluster analysis, different methods of performing cluster analysis and its relevance in research; Conjoint analysis: Concept of conjoint analysis, types and its relevance in research.

Note:

1. The General-Purpose software referred in this course will be notified by the University - Departments every three years.
2. There shall be practical examination of 25 marks (1 hour duration), theory exam of 50 marks (2 hour duration) and Internal Assessment of 25 marks (Class Test – 10 marks, workbook – 10 Marks and attendance – 5 marks).

Practical Exercises:

The learners are required to:

1. Know the basics of statistics.
2. Learn statistical package and software to test hypothesis.

3. Collect data to make analysis.
4. Learn the inferential statistics.

Suggested Readings:

1. William G. Zikmund/Barry J. Babin/Jon C Carr/Mitch Griffin (2013). Business Research Methods, Cengage publication, 8th edition.
2. Hair, Black, Babin, Anderson and Tatham (2017). Multivariate Data Analysis, 7e Pearson education India. ISBN – 13 9789332536500
3. DeVellis, R.F (1991). Scale Development: Theory and Applications, Newbury park, California: Sage.
4. Viswanathan, M. (2005). Measurement Error and Research Design. Thousand Oaks: Sage.
5. Dangi, H.K, Dewan, S (2016) Business Research methods, Cengage publication.
6. Surya, P.K., Sharma, S.K. (2020), Business Research Methods and Analytics, Virtual book. Taxmann publication. ISBN 9789390712717

Diversity Management

BCH: GE- 8.1

Objective: The course aims to provide up-to-date knowledge about the new realities of the workforce and understanding of impact of diversity on various human resource functions and dynamics of team diversity, ability to critically examine organisational culture and its various aspects so as to get a better understanding of individual differences in the organisation and knowledge of various strategies through which diversity can be managed so as to increase the effectiveness of the organisations.

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

1. apply the skills to manage the diversity at the workplace.
2. analyse the individual differences at the workplace.
3. describe the various dimensions of diversity and how these differences impact the interpersonal relationships of the individuals.
4. compare and use tools of diversity management.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Diversity- An Overview	13.34	√	√
Unit 2: Workplace Diversity	26.66	√	√
Unit 3: Cultural Diversity	20	√	√
Unit 4: Managing workplace Diversity	26.66	√	√
Unit 5: Recent Trends and Developments	13.34	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Diversity- An Overview

Diversity-concept & meaning, Types & Dimensions of Diversity, concept & significance of Diversity management, Drivers for diversity management, Diversity issues & challenges.

Unit 2: Workplace Diversity

Meaning & significance, Diversity & inclusion at workplace, Impact of Workforce diversity on HR functions, Workforce Diversity – Key to organisational Performance, Role of Diversity as a Determinant of Sustainable Competitive Advantage, Diversity in interpersonal relationships and cross-cultural communication, Team Diversity.

Unit 3: Cultural Diversity

Organisational Culture: meaning & significance, values and ethics of global work culture- task related, individual & interpersonal values, Diversity in Organisational

Culture, Culture as a multi-level dynamic construct, Complexity & challenges in global Organisations.

Unit 4: Managing workplace Diversity

Diversity Management, Approaches to Diversity management- Colour-blind approach, multicultural approach, All- inclusive multiculturalism, organisational Strategies for Managing Workplace Diversity – Workplace Inclusion, Strategies through Corporate Leadership, Diversity Training and Mentoring, Employee Resource Groups, corporate social responsibility & initiatives Flexible work programs.

Unit 5: Recent Trends and Developments

Diversity & multiculturalism Global Workplace Diversity management, Recent trends of workplace diversity: Role of Technology in managing diversity, Diversity and innovation. Ethical & Legal issues in managing diversity.

Practical Exercises:

The learners are required to:

1. identify the diverse composition of workforce of organisations in situated in india.
2. identify the practices adopted by organisations in india to manage their diverse workforce.
3. examine the inclusive strategies adopted by indian organisations to manage their diverse workforce.

Suggested Readings:

- De Anca, C., & Vega, A. V. (2016). *Managing diversity in the global organisation: Creating new Business values*. Springer.
- Kirton, G., & Greene, A. M. (2021). *The Dynamics of Managing Diversity and Inclusion: A Critical Approach*. Routledge.
- Klarsfeld, A., Booyesen, L. A., Ng, E., Tatli, A., & Roper, I. (2014). *International handbook on diversity management at work: country perspectives on diversity and equal treatment*. Edward Elgar Publishing.
- Konrad, A. M., Prasad, P., & Pringle, J. (Eds.). (2005). *Handbook of workplace diversity*. Sage.
- Machado, C., & Davim, J. P. (2017). *Managing organisational Diversity*. Springer International Publishing.
- Moss, G. (2012). *Lessons on profiting from diversity*. In *Lessons on profiting from diversity* (pp. 1-18). Palgrave Macmillan, London.
- Nkomo, S. M. (1997). *Managing diversity: Human resource strategies for transforming the workplace*.
- Schwabenland, C. (2012). *Metaphor and dialectic in managing diversity*. Palgrave Macmillan.
- Triana, M. (2017). *Managing diversity in organisations: A global perspective*. Routledge.

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

Risk Management

BCH: GE- 8.2

Objective: The course aims to provide knowledge and an insight into the spectrum of risks faced by businesses and to learn the techniques of managing risks.

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

1. explain the types of risk in business.
2. identify and evaluate business risk.
3. evaluate various techniques of managing business risk.
4. perform quantitative analysis of business risk.
5. analyse financial leverage and credit risk.

Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit 1: Introduction	10	√	
Unit 2: Business Risks and Measurement	15	√	√
Unit 3: Risk Management	25	√	
Unit 4: Quantitative Analysis	25	√	√
Unit 5: Quantitative Analysis	25	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Concept and meaning of Risk, Risk and Uncertainty, Classification of Risks, Dynamic Nature of Risks, Types of Risk, including Systematic and Unsystematic Risk, Strategic and Operational Risks, Business Risk, Financial Risk. Information Risk, Liquidity Risk.

Unit 2: Business Risks and Measurement

Identification and Sources of Risk, Various methodologies for measuring Business Risk, Impact of Business Risk on different stakeholders of business concern, Role of Risk Manager and Risk Committee in identifying and diversifying risk.

Unit 3: Risk Management

Risk Management- concept, objectives and importance; Process of Risk Management, Risk Management techniques, managing risk through diversification, Strategy of transferring the risk through re-insurance, underwriting and factoring etc.

Unit 4: Quantitative Analysis

Population and Sample Analysis, Bayesian analysis, Statistical inference and hypothesis testing, EWMA and GARCH Model, Volatility, Artificial Intelligence and Business Analytics, Risk model- VAR, Stress Testing, Scenario Analysis. Analysis with the help of relevant software.

Unit 5: Credit Risk Measurement and Financial Leverage

Credit risk- concept, components, relevance, evaluation and reduction. Emerging sources of credit risk and their impact on business development, Credit Risk and Financial Leverage.

Practical Exercises:

The learners are required to:

1. practice quantitative analysis of risk through the help of spreadsheets and relevant software
2. analyse and interpret case study based on real life business problems.

Suggested Readings:

- Crouhy, M., Galai, D., & Mark, R. (2013). The Essentials of Risk Management. New York: McGraw-Hill Education.
- Hopkin, P. (2018). Fundamentals of Risk Management: Understanding, Evaluating and Implementing Effective Risk Management. London: Kogan Page.
- Popli, G. S. & Gupta, S. Principles and Systems of Insurance. PHI Learning

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

Collective Bargaining & Negotiation Skills

BCH: GE- 8.3

Objective: The course aims to promote an understanding of theories and practical issues related to collective bargaining and to build awareness of managerial skills required for effectively negotiating with people.

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

1. illustrate different theories of collective bargaining;
2. analyse the practical aspects of collective bargaining process;
3. evaluate types of negotiation and manage a negotiation process;
4. demonstrate the vital skills during a negotiation process.

Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K*	A&A**
Unit 1: Collective Bargaining	20	√	
Unit 2: Collective Bargaining in India	20	√	√
Unit 3: Negotiating a Contract	20	√	
Unit 4: Negotiation Skills	20	√	√
Unit 5: Post Negotiation Process	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Collective Bargaining

Concept and Characteristics of Collective Bargaining; Collective Bargaining and Stakeholders; Theories of Collective Bargaining; Hicks' Analysis of Wage Setting under Collective Bargaining, Conflict-choice model of negotiation, A Behavioural Theory of Labor Negotiation.

Unit 2: Collective Bargaining in India

Legal Framework of Collective Bargaining; Units and Levels of Collective Bargaining, Coverage and Duration of Agreements, International Collective Bargaining; Factors Influencing Bargaining Units and Levels; Subject Matters of Collective Bargaining; Hurdles in the Bargaining Process.

Unit 3: Negotiating a Contract

Meaning of Negotiations; Features and Elements of Negotiation; Types of Negotiations: Distributive, Integrative; Steps in Pre-negotiation phase of collective bargaining – Preparing the Charter of Demand(s), Creating the Bargaining Team, Submission of COD, Costing of Labor Contracts. Negotiation process: Preparing, Opening, Bargaining, Closing, PRAM Model.

Unit 4: Negotiation Skills

Negotiation process; Effective negotiation – Preparing for negotiation, Negotiating Integrative agreements; Negotiation and Collective Bargaining - Approaches and Phases in Collective Bargaining, Coalition and Fractional Bargaining, Impasse Resolution, Contract Ratification.

Unit 5: Post Negotiation Process

Post-negotiation – Administration of the Agreement, Grievance Management, Binding up the Wounds. Distributive vs. Integrative Bargaining; Coalition and Fractional Bargaining; Post-negotiation - Grievance management. Emerging scenario in collective bargaining; Phases in collective bargaining.

Practical Exercises:

The learners are required to:

1. participate in an exercise wherein they will be divided into groups comprising of two teams i.e., trade union and management. Simulation exercise to be conducted in classroom on collective bargaining between both the teams (trade union and management);
2. interpret and analyse case study on collective bargaining at Nokia India; Cummins India Limited; Honda Motorcycle & Scooter (India) Private Limited and similar organisations;
3. participate in stimulation exercise in groups (created in previous unit) on preparation of Charter of Demands;
4. conduct role play in the classroom to exhibit Negotiation Skills by learners in resolving conflicts between management and trade unions;
5. participate in simulation exercise on preparing draft of grievance handling policy;
6. interpret and analyse case study on Grievance handling at TATA Steel Ltd. and similar organisations.

Suggested Readings:

- Kapoor, P. (2011). Counselling and Negotiation Skills for Managers. Delhi: Dreamtech Press.
- Lewicki, R., Barry, B., & Saunders, D. (2019). Negotiation. 7th Edition. New York: McGraw-Hill Education.

- Sinha, P. R. N., Sinha, I. B., & Shekhar, S. S. (2017). Industrial Relations, Trade Unions and Labour Legislation. 3rd Edition. Delhi: Pearson Education.
- Venkataratnam, C. S., & Dhal, M. (2017). Industrial Relations. 2nd Edition. Delhi: OUP India.

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

Sustainability and Ethical Aspects of Marketing

BCH: GE- 8.4

Objective: The course aims to familiarise the students with the concepts of Sustainability and how Ethical aspects of marketing are important.

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

1. describe the contemporary approaches for the long run sustenance of the organisation.
2. explain the meaning and emergent need of Sustainability and Sustainable Marketing.
3. analyse the way through Sustainability and Sustainable Marketing
4. analyse the linkages between Sustainable and Ethical Aspects of Marketing.
5. inculcate ethical processes and thinking/Behaviour into marketing tactics and strategies.
6. apprehend the role of Ethical Marketing in Brand Building and positive Corporate Culture.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Theoretical Foundation of Sustainability; Sustainable Marketing	20	√	√
Unit 2: Sustainable Marketing Mix; Sustainable Consumption	20	√	√
Unit 3: Sustainability Marketing and Marketing Ethics; Theoretical Foundation of Ethics	20	√	√
Unit 4: Ethics and the P's; Marketing Ethics and Positive Corporate Culture	20	√	√
Unit 5: Consumer Education of Marketing Ethics; Image Building and Marketing Ethics	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Theoretical Foundation of Sustainability; Sustainable Marketing

Theoretical Foundation of Sustainability: Meaning of Sustainability, Objectives of sustainability, Sustainable Development.

Sustainable Marketing: Concept and Evolution of Sustainable Marketing, 3 Pillars of Sustainable Marketing, Rationale for Sustainable Marketing, Basic Tenets of Sustainable Marketing, Balancing Sustainability and Profitability, Sustainability Issues, Mindful Consumption and Responsible Consumption

Unit 2: Sustainable Marketing Mix; Sustainable Consumption

Sustainable Marketing Mix: Sustainable products and services, 3 R's- recycle, reuse and reduce, Sustainable Pricing Decisions, Sustainable Marketing Communication, Sustainability and Promotion Mix Decision, Creating Value through Sustainability, Developing Holistic Approach to Sustainability.

Sustainable Consumption: Changing Consumer Attitudes and Behaviour including Unsustainable Lifestyles and Emergence of New Forms of Consumption, Triple Bottom Line, Attitude-Behavioural Inconsistency in Sustainable Buying-The Characteristics of a Sustainable Consumer

Unit 3: Sustainability Marketing and Marketing Ethics; Theoretical Foundation of Ethics

Sustainability Marketing and Marketing Ethics: Linkages, Sustainability and Ethical Decision Making in Marketing, Role of Marketing Ethics in Attaining Sustainability

Theoretical Foundation of Ethics: Concept of Ethics, Business Ethics and Marketing Ethics, Individual vs organisational Ethics, Normative Marketing Ethics: An Overview, Marketing Ethics and Decision Making, Ethicality vs Profitability.

Unit 4: Ethics and the P's; Marketing Ethics and Positive Corporate Culture

Ethics and the P's: Ethical Issues Pertaining to the P's of Marketing including Marketing Research, Advertising and Sales, Ethical Dilemmas and Marketing, Marketing Types and Ethicality Issues: Ethical Issues in Political and Social Marketing. (Case-Based)

Marketing Ethics and Positive Corporate Culture: Role of Marketing Ethics in Building Positive Corporate Culture; Code of Conduct: Role of Code of Conduct in Ethical Behaviour, Challenges in Implementation.

Unit 5: Consumer Education of Marketing Ethics; Image Building and Marketing Ethics

Consumer Education of Marketing Ethics : Responsible Marketing (Deception and Misrepresentation), Consumerism and Marketing, Ethics and Market Communication, Consumer Behaviour towards companies practising Ethical Marketing (Case Based).

Practical Exercises:

The learners are required to:

1. 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:

- "Ethical Marketing and the new consumer" by Chris Arnold, John Wiley & Sons, Year of Publication: 2009.
- "Ethical Marketing" by Patrick E. Murphy, Gene R. Laczniak, Norman E. Bowie and Thomas A. Klein, Pearson Publication, Year of Publication:2004.
- "Ethics in Marketing: International Cases and Perspectives", 2nd edition by Patrick E. Murphy, Gene R. Laczniak & Fiona Harris, Routledge Publications, 2017.
- "Marketing Ethics and Society" by Lynne Eagle and Stephen Dahl, James Cook University, Year of Publication: 2015.
- Rethinking Marketing: Sustainable Marketing Enterprise in Asia, Second Edition by Philip Kotler, Released December 2012 ,Publisher(s): Pearson
- Ross Gittell, University of New Hampshire, Matt Magnusson, University of New Hampshire, Michael Merenda, Whittemore School of Business
- Sustainability Marketing: A Global Perspective, 2nd Edition, Frank-Martin Belz, Ken Peattie, ISBN: 978-1-119-96619-7 ,October 2012
- Sustainable Marketing Planning: Neil Richardson
- Sustainable Marketing: A holistic Approach, Mark Peterson,2021
- Sustainable Marketing: How to Drive Profits with Purpose-Michelle Carvill, Gemma Butler, Geriant Evans
- Sustainable Marketing: Managerial-Ecological Issues, Donald A. Fuller, Year of Publication:1999.

- The Sustainable Business Case Book
- University of Minnesota—Open Textbook Library

Suggested Websites:

- <https://moef.gov.in/wp-content/uploads/wssd/doc2/ch2.html>
- <https://www.oecd.org/env/outreach/37838061.pdf>
- <http://www.sacep.org/pdf/Reports-Technical/2002-UNEP-SACEP-Law-Handbook-India.pdf>
- <https://open.umn.edu/opentextbooks/textbooks?term=sustainable+development&commit=Go>
- https://www.icmrindia.org/casestudies/Case_Studies_Concept_Wise.asp?cat=Marketing%20Ethics.

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

Rural Development

BCH: GE- 8.5

Objective: The course aims to help learners to acquire knowledge on various aspects of rural development and to acquaint them with the various programmes of rural development.

Learning Outcomes: After completing the course learners will be able to:

1. examine the concept of rural development.
2. analyse various skill development and capacity building programmes.
3. describe the role of institutional bodies like NABARD/ RRBs in financing rural based projects.
4. prepare a business plan for a start-up venture in rural setting after analyzing the various facets of rural economy in India.
5. assess the impact of infrastructure development in rural India.
6. evaluate the rural development programmes in India.

Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K*	A&A**
Unit 1: Introduction	15	√	
Unit 2: Leveraging Demographic Dividend	15	√	√
Unit 3: Rural Economy of India	25	√	√
Unit 4: Rural Infrastructure	25	√	√
Unit 5: Rural Development Programmes in India	20	√	

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Concepts and Connotations of Rural Development; Basic Elements of Rural Development; Determinants of Rural Development; Rural Development Policy; Goals of Rural Development Policy; Rural Development Policies in India; Generation and Transfer of Technology; Environmental Concerns.

Unit 2: Leveraging Demographic Dividend

Demographic characteristics of rural population, issue of urban migration; Rural Work Force; Livelihood: Micro and Macro Perspectives of Rural Livelihood, Gender Issues in Livelihood; Challenges and opportunities for demographic dividend - skill development and capacity building for employment and entrepreneurship; Production, Income Generation and Poverty Alleviation.

Unit 3: Rural Economy of India

Size and Structure of the Rural Economy, Characteristics of the Rural Sector - Agricultural and Allied Sectors, Non-Farm Sector - Rural Industrialization and Entrepreneurship.

Rural Finance: Rural credit and indebtedness; Institutional supports - NABARD, Nationalized Commercial Banks including Regional Rural Banks and Cooperatives.

Unit 4: Rural Infrastructure

Road infrastructure and communication network; Water and sanitation services; Rural Electrification and non-conventional energy sources; Educational Institutions; Primary Health Care Facilities; Irrigation; Flood Control; Market for Rural product - Rural Regulatory Markets, E-Market Place (E-Choupal, etc.), Public Distribution System (PDS); Rural Infrastructure Development Programmes in India.

Unit 5: Rural Development Programmes in India

Rural Development programmes in India, Role of Organisations engaged in implementation of rural development programmes in India - Government Organisations and Agencies, Panchayati Raj Institutions (PRIs), Cooperatives, Voluntary Agencies/Non-Governmental Organisations, Self-Help Groups, Evaluation and monitoring of the programmes, Role of Corporate sector in Rural Development.

Practical Exercises:

The learners are required to:

1. analyse various programmes related to skill development and capacity building for employment and entrepreneurship using primary/secondary data with the help of appropriate statistical tools.
2. prepare a business plan for a start-up venture in rural setting after analysing the various facets of rural economy.
3. evaluate the impact of rural infrastructure development using primary/secondary data with the help of appropriate statistical tools.
4. evaluate rural development programmes and rural infrastructure to see the impact on rural life using primary data and with the help of appropriate statistical tools.
5. prepare report to know how SHGs play crucial role in improving the savings and credits and also reducing poverty and social inequalities.

Suggested Readings:

- Dutta, S. K., & Ghosh, D. K. (2002). Empowering Rural Women. New Delhi: Akansha
- Dutta, S. K., & Ghosh, D. K. (2006). Institutions for Development: The case of Panchayats. New Delhi: Mittal Publications.
- Hussain, T., Tahir, M., & Tahir, R. (2017). Fundamentals of Rural Development. New Delhi: I. K. International Publishing House Pvt. Ltd.
- Publishing House.
- Sahu, B. K. (2003). Rural Development in India. New Delhi: Anmol Publications Pvt. Ltd.
- Samanta, R. K. (2000). New Vista in Rural Development Strategies & Approaches. Delhi: B.R. Publishing Corporation.
- Singh, K. (2008). Rural Development - Principles, Policies, and Management. New Delhi: Sage Texts.

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