

# दिल्ली विश्वविद्यालय UNIVERSITY OF DELHI

Bachelor of Commerce

B. Com.

(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**

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## 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**

<b>Letter Grades</b>	<b>Grade Points</b>
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.**

The salient features of the UGCF in B. Com. 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. course structure has thirty- two Generic Elective Courses placed from semester V to VIII; twenty Skill Enhancement Courses placed in first six semesters and forty Discipline Specific Elective Courses are placed in the last four semesters. In all, eighty 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**

<b>NHEQF Level</b>	<b>Qualification Title/ Nomenclature</b>	<b>Credit Requirement</b>
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

**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. 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. 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.**

The B. Com. 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 21<sup>st</sup> 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.**

The overall aim of B. Com. 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.**

The graduate attributes in B. Com. are the outline of the expected course learning outcomes mentioned in the beginning of each course. The characteristic attributes that a B. Com. 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.**

The qualification descriptors suggest the generic outcomes and attributes to be obtained while obtaining the degree of B. Com. 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. 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;
  - iii. Values.

### **VIII. Programme Learning Outcomes of B. Com.**

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. 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. Programme for the award of bachelor degree. The programme learning outcomes of B. Com. 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.

**1. Programme Outcomes for Core Courses (a)**

S. No.	Programme Outcomes	DSC-1.1	DSC-1.2	DSC-1.3	DSC-2.1	DSC-2.2	DSC-2.3	DSC-3.1	DSC-3.2	DSC-3.3	DSC-4.1
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:** DSC- 1.1: Business Organisation and Management; DSC- 1.2: Business Laws; DSC- 1.3: Financial Accounting; DSC- 2.1: Corporate Accounting; DSC- 2.2: Company Law; DSC- 2.3: Human Resource Management; DSC- 3.1: Business Statistics; DSC- 3.2: Fundamentals of Financial Management; DSC- 3.3: Principles of Marketing; DSC- 4.1: Entrepreneurship and New Venture Planning.

## 2. Programme Outcomes for Core Courses (b)

S. No.	Programme Outcomes	DSC-4.2	DSC-4.3	DSC-5.1	DSC-5.2	DSC-5.3	DSC-6.1	DSC-6.2	DSC-6.3	DSC-7.1	DSC-8.1
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:** 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.

### 3. Programme Outcomes for Generic Elective Courses (a)

S.No.	Programme Outcomes	GE-5.1	GE-5.2	GE-5.3	GE-5.4	GE-5.5	GE-5.6	GE-5.7	GE-5.8	GE-5.9	GE-5.10	GE-6.1	GE-6.2	GE-6.3
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/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- 5.1: General Management; GE- 5.2: Communication in Management; GE- 5.3: Accounting for Everyone; GE- 5.4: Finance for everyone; GE- 5.5: Marketing for Beginners; GE- 5.6: Ethics and Governance; GE- 5.7: Fundamentals of International Business; GE- 5.8: Project Management; GE- 5.9: Computer Applications in

Business; GE- 6.1: Business Organisation; GE- 6.2: Financial Management for Beginners; GE- 6.3: Basics of Advertising.

#### 4. Programme Outcomes for Generic Elective Courses (b)

S. No.	Programme Outcomes	GE-6.4	GE-6.5	GE-7.1	GE-7.2	GE-7.3	GE-7.4	GE-7.5	GE-7.6	GE-7.7	GE-7.8	GE-7.9	GE-7.10
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/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- 6.4: Computerised Accounting Systems; GE- 6.5: E-Filing of Returns; GE- 7.1: Fundamentals of HRM; GE- 7.2: Diversity Management; GE- 7.3: Investing in Stock Markets; GE- 7.4: Sales Promotion; GE- 7.5: E-

Commerce; GE- 7.6: Digital Marketing; GE- 7.7: Financial Statements Analysis; GE- 7.8: Creativity and Innovation; GE- 7.9: People Management; GE- 7.10: Sustainable Development.

### 5. Programme Outcomes for Generic Elective Courses (c)

S. No.	Programme Outcomes	GE-7.11	GE-8.1	GE-8.2	GE-8.3	GE-8.4	GE-8.5	GE-8.6	GE-8.7
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/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- 7.11: Consumer Affairs and Sovereignty; GE- 8.1: Basics of Organisational Behaviour; GE- 8.2: Indian Ethos and Management; GE- 8.3: Accounting for Managerial Decision Making; GE- 8.4: Data Visualisation; GE- 8.5: Rural Management; GE- 8.6: Risk Management; GE- 8.7: Personal Financial Planning

**6. Programme Outcomes for Discipline Specific Elective Courses (a)**

S.No.	Programme Outcomes	D S E-5.1	D S E-5.2	D S E-5.3	D S E-5.4	D S E-5.5	D S E-5.6	D S E-5.7	D S E-5.8	D S E-5.9	D S E-5.10	D S E-6.1	D S E-6.2	D S E-6.3	D S E-6.4	D S E-6.5	D S E-6.6	D S E-6.7	D S E-6.8
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	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
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**Legend:** DSE- 5.1: Organisational Behaviour; DSE- 5.2: Yoga and Happiness; DSE- 5.3: Financial Markets and Institutions; DSE- 5.4: Sustainability Marketing; DSE- 5.5: Business Mathematics; DSE- 5.6: Accounting for Mergers & Acquisitions and Valuations; DSE- 5.7: Auditing; DSE- 5.8: Business Tax Procedures and Management; DSE- 5.9: International Monetary and Financial Environment; DSE- 6.1: Human Resource Development; DSE- 6.2: Fundamentals of Investment; DSE- 6.3: Advertising; DSE- 6.4: Business Research Methods; DSE- 6.5: Social and Environmental Accounting; DSE- 6.6: Industrial Laws; DSE- 6.7: Export Import Management; DSE- 6.8: Business Incubation.

### 7. Programme Outcomes for Discipline Specific Elective Courses (b)

S. No.	Programme Outcomes	DS E-7.1	DS E-7.2	DS E-7.3	DS E-7.4	DS E-7.5	DS E-7.6	DS E-7.7	DS E-7.8	DS E-7.9	DS E-7.10	DS E-7.11	DS E-7.12	DS E-7.13
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/D igital Literacy	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
12	Self-directed Learning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
13	Moral and Ethical Awareness/Re asoning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
14	Leadership Readiness/Qu alities	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
15	Lifelong learning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
16	Professional Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
17	Application Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
18	Experiential Learning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

19	Employability	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
20	Decision Making Skills	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

**Legend:** DSE- 7.1: Performance Management; DSE- 7.2: Technology in HR; DSE- 7.3: Mind Management; DSE- 7.4: International Finance; DSE- 7.5: Financial Technology and Analytics; DSE- 7.6: Mergers, Acquisitions and Corporate Restructuring; DSE- 7.7: Integrated Marketing Communication; DSE- 7.8: Retail Management; DSE- 7.9: Consumer Affairs and Sovereignty; DSE- 7.10: International Taxation; DSE- 7.11: Corporate Tax Planning; DSE- 7.12: Personal Tax Planning; DSE- 7.13: Business Research Methods.

#### 8. Programme Outcomes for Discipline Specific Elective Courses (c)

S. No	Programme Outcomes	DSE - 8.1	DSE - 8.2	DSE - 8.3	DSE - 8.4	DSE - 8.5	DSE - 8.6	DSE - 8.7	DSE - 8.8	DSE - 8.9	DSE - 8.10
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:** ; DSE- 8.1: Compensation Management; DSE- 8.2: Learning and Development; DSE- 8.3: Business Ethics and Human Values; DSE- 8.4: Investment Banking and Financial Services; DSE- 8.5: Financial Derivatives; DSE- 8.6: Business Valuation; DSE- 8.7: Digital Marketing; DSE- 8.8: Distribution and Logistics Management; DSE- 8.9: Brand Management; DSE- 8.10: Advanced Business Research.

**9. Programme Outcomes for Skills Enhancement Course (SEC) (a)**

S. No.	Programme Outcomes	SE C-									
		1.1	1.2	1.3	2.1	2.2	2.3	2.4	3.1	3.2	3.3
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- 1.1: Business Communication; SEC- 1.2: Finance for Everyone; SEC- 1.3: Fundamentals of Marketing; SEC- 2.1: Personality Development; SEC- 2.2: Personal Financial Planning; SEC-2.3: Social Media Marketing; SEC-2.4: Financial Reporting Analysis and Valuation; SEC- 3.1: Team Building; SEC- 3.2: Advanced Spread Sheet Applications in Business; SEC- 3.3: E-Commerce.

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

S. No	Programme Outcomes	SEC								
		- 4.1	- 4.2	- 4.3	- 4.4	- 4.5	- 5.1	- 5.2	- 5.3	- 5.4
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- 4.1: Emotional Intelligence; SEC- 4.2: Data Visualisation; SEC- 4.3: Customer Relationship Management; SEC- 4.4: Analysis of Financial Statements; SEC- 4.5: Cyber Crime and Laws; SEC- 5.1: Social Media Analytics; SEC- 5.2: Banking and Insurance; SEC- 5.3: Personal Selling; SEC- 5.4: EXIM Procedures and Documentation.

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

S. No.	Programme Outcomes	SEC -6.1	SEC -6.2	SEC -6.3	SEC -6.4	SEC -6.5	SEC -6.6	SEC -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	✓	✓	✓	✓	✓	✓	✓
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**Legend:** 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. Structure with Credit Hours								
Course Code	Course Title	Course Type	Lectures	Tutorials	Practical	Credit		
<b>SEMESTER 1</b>								
DSC- 1.1	Business Organisation and Management	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
SEC- 1.1	Business Communication	SEC	2	0	0	2	50	Pass in XII
SEC- 1.2	Finance for Everyone	SEC	2	0	0	2	50	Pass in XII
SEC- 1.3	Fundamentals of Marketing	SEC	2	0	0	2	50	Pass in XII
<b>SEMESTER 2</b>								
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
SEC- 2.1	Personality Development	SEC	2	0	0	2	50	PASS IN SEC- 1.1
SEC- 2.2	Personal Financial Planning	SEC	2	0	0	2	50	PASS IN SEC- 1.2
SEC- 2.3	Social Media Marketing	SEC	2	0	0	2	50	PASS IN SEC- 1.3
SEC- 2.4	Financial Reporting Analysis and Valuation	SEC	2	0	0	2	50	NIL
<b>SEMESTER 3</b>								
DSC- 3.1	Business Statistics	DSC	3	0	1	4	100	NIL
DSC- 3.2	Fundamentals of Financial Management	DSC	3	1	0	4	100	NIL
DSC- 3.3	Principles of Marketing	DSC	3	1	0	4	100	NIL
SEC- 3.1	Team Building	SEC	2	0	0	2	50	PASS IN SEC 2.1
SEC- 3.2	Advanced Spreadsheet Applications in Business	SEC	1	0	1	2	50	NIL
SEC- 3.3	E-Commerce	SEC	2	0	0	2	50	PASS IN SEC- 2.3

<b>SEMESTER 4</b>								
DSC- 4.1	Entrepreneurship and New Venture Planning	DSC	3	1	0	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
SEC- 4.1	Emotional Intelligence	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 3.2
SEC- 4.3	Customer Relationship Management	SEC	2	0	0	2	50	PASS IN SEC- 3.3
SEC- 4.4	Analysis of Financial Statements	SEC	2	0	0	2	50	NIL
SEC- 4.5	Cyber Crimes and Laws	SEC	2	0	0	2	50	NIL
<b>SEMESTER 5</b>								
DSC- 5.1	Income- Tax Law and Practice	DSC	3	1	0	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	Organization Behaviour	DSE	3	1	0	4	100	NIL
DSE- 5.2	Yoga and Happiness	DSE	2	0	2	4	100	NIL
DSE- 5.3	Financial Markets and Institutions	DSE	3	1	0	4	100	NIL
DSE- 5.4	Sustainability Marketing	DSE	3	1	0	4	100	NIL
DSE- 5.5	Business Mathematics	DSE	3	0	1	4	100	NIL
DSE- 5.6	Accounting for mergers and acquisitions	DSE	3	1	0	4	100	NIL
DSE- 5.7	Auditing	DSE	3	1	0	4	100	NIL
DSE- 5.8	Business Tax Procedures and Management	DSE	3	1	0	4	100	NIL
DSE- 5.9	International Monetary and Financial Environment	DSE	3	1	0	4	100	NIL
DSE- 5.10	Bhartiya Gyan Parampara (Indian Knowledge System)	DSE	3	1	0	4	100	NIL
GE- 5.1	General Management	GE	3	1	0	4	100	NIL
GE- 5.2	Communication in Management	GE	3	1	0	4	100	NIL

GE- 5.3	Accounting for Everyone	GE	3	1	0	4	100	NIL
GE- 5.4	Finance for everyone	GE	3	1	0	4	100	NIL
GE- 5.5	Marketing for Beginners	GE	3	1	0	4	100	NIL
GE- 5.6	Ethics and Governance	GE	3	1	0	4	100	NIL
GE- 5.7	Fundamentals of International Business	GE	3	1	0	4	100	NIL
GE- 5.8	Project Management	GE	3	1	0	4	100	NIL
GE- 5.9	Computer Applications in Business	GE	3	1	0	4	100	NIL
GE- 5.10	Bhartiya Gyan Parampara (Indian Knowledge System)	GE	3	1	0	4	100	NIL
SEC- 5.1	Social Media Analytics	SEC	2	0	0	2	50	NIL
SEC- 5.2	Banking and Insurance	DSE	3	1	0	4	100	NIL
SEC- 5.3	Personal Selling	SEC	2	0	0	2	50	PASS IN SEC- 4.3
SEC- 5.4	EXIM Procedures and Documentation	SEC	2	0	0	2	50	NIL
<b>SEMESTER 6</b>								
DSC- 6.1	Business Analytics	<b>DSC</b>	1	0	3	4	100	NIL
DSC- 6.2	Corporate Governance	<b>DSC</b>	3	1	0	4	100	NIL
DSC- 6.3	GST and Customs Law	<b>DSC</b>	3	1	0	4	100	NIL
DSE- 6.1	Human Resource Development	DSE	3	1	0	4	100	PASS IN DSE- 5.1
DSE- 6.2	Fundamentals of Investment	DSE	3	1	0	4	100	PASS IN DSE- 5.3
DSE- 6.3	Advertising	DSE	3	1	0	4	100	PASS IN DSE- 5.4
DSE- 6.4	Business Research Methods	DSE	3	1	0	4	100	NIL
DSE- 6.5	Social and Environmental Accounting	DSE	3	1	0	4	100	PASS IN DSE- 5.6
DSE- 6.6	Industrial Laws	DSE	3	1	0	4	100	NIL
DSE- 6.7	Export Import Management	DSE	3	1	0	4	100	PASS IN DSE- 5.9
DSE- 6.8	Business Incubation	DSE	3	1	0	4	100	NIL
GE- 6.1	Business Organisation	GE	3	1	0	4	100	PASS IN GE- 5.1
GE- 6.2	Financial Management for	GE	3	1	0	4	100	PASS IN

	Beginners							GE- 5.4
GE- 6.3	Basics of Advertising	GE	3	1	0	4	100	PASS IN GE- 5.5
GE- 6.4	Computerised Accounting Systems	GE	3	1	0	4	100	PASS IN GE- 5.3
GE- 6.5	E-Filing of Returns	GE	2	0	2	4	100	NIL
SEC- 6.1	Artificial Intelligence in Business	SEC	2	0	0	2	50	NIL
SEC- 6.2	Sales Promotions and Public Relations	SEC	2	0	0	2	50	PASS IN SEC- 5.3
SEC- 6.3	Forensic Accounting and Fraud Detection	SEC	2	0	0	2	50	NIL
SEC- 6.4	International Trade Logistics	SEC	2	0	0	2	50	PASS IN SEC- 5.4
SEC- 6.5	Investing in stock markets	SEC	2	0	0	2	50	NIL
SEC- 6.6	E- Filing of Returns	SEC	0	0	2	2	50	NIL
<b>SEMESTER 7</b>								
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	Technology in HR	DSE	3	1	0	4	100	NIL
DSE- 7.3	Mind Management	DSE	3	1	0	4	100	NIL
DSE- 7.4	International Finance	DSE	3	1	0	4	100	PASS IN DSE- 6.2
DSE- 7.5	Financial Technology and Analytics	DSE	3	1	0	4	100	NIL
DSE- 7.6	Mergers, Acquisitions and Corporate Restructuring	DSE	3	1	0	4	100	PASS IN DSE- 6.5
DSE- 7.7	Integrated Marketing Communication	DSE	3	1	0	4	100	PASS IN DSE- 6.3
DSE- 7.8	Retail Management	DSE	3	1	0	4	100	NIL
DSE- 7.9	Consumer Affairs and Sovereignty	DSE	3	1	0	4	100	NIL
DSE- 7.10	International Taxation	DSE	3	1	0	4	100	NIL
DSE- 7.11	Corporate Tax Planning	DSE	3	1	0	4	100	NIL
DSE- 7.12	Personal Tax Planning	DSE	3	1	0	4	100	NIL
DSE- 7.13	Business Research Methods	DSE	3	1	0	4	100	NIL
GE- 7.1	Fundamentals of HRM	DSE	3	1	0	4	100	PASS IN GE- 6.1
GE- 7.2	Diversity Management	GE	3	1	0	4	100	NIL
GE- 7.3	Investing in Stock Market	GE	3	1	0	4	100	PASS IN GE- 6.2

GE- 7.4	Sales Promotion	GE	3	1	0	4	100	PASS IN GE- 6.3
GE- 7.5	E-Commerce	GE	3	1	0	4	100	NIL
GE- 7.6	Digital Marketing	GE	3	1	0	4	100	PASS IN GE- 6.3
GE- 7.7	Financial Statements Analysis	GE	3	1	0	4	100	PASS IN GE- 5.3
GE- 7.8	Creativity and Innovation	GE	3	1	0	4	100	NIL
GE- 7.9	People Management	GE	3	1	0	4	100	NIL
GE- 7.10	Sustainable Development	GE	3	1	0	4	100	NIL
GE- 7.11	Consumer Affairs and Sovereignty	GE	3	1	0	4	100	NIL
<b>SEMESTER 8</b>								
DSC- 8.1	The Economy of Bharat	<b>DSC</b>	3	1	0	4	100	NIL
DSE- 8.1	Compensation management	DSE	3	1	0	4	100	PASS IN DSE- 7.1
DSE- 8.2	Learning and Development	DSE	3	1	0	4	100	NIL
DSE- 8.3	Business Ethics and Human Values	DSE	3	1	0	4	100	NIL
DSE- 8.4	Investment Banking and Financial Services	DSE	3	1	0	4	100	PASS IN DSE- 7.4
DSE- 8.5	Financial Derivatives	DSE	3	1	0	4	100	NIL
DSE- 8.6	Business Valuation	DSE	3	1	0	4	100	NIL
DSE- 8.7	Digital Marketing	DSE	3	1	0	4	100	PASS IN DSE- 7.7
DSE- 8.8	Distribution Logistics management	DSE	3	1	0	4	100	NIL
DSE- 8.9	Brand Management	DSE	3	1	0	4	100	NIL
DSE- 8.10	Advanced Business Research	DSE	3	1	0	4	100	PASS IN 6.4 or 7.13
GE- 8.1	Basics of Organisational Behaviour	DSE	3	1	0	4	100	PASS IN GE- 7.1
GE- 8.2	Indian Ethos and Management	DSE	3	1	0	4	100	NIL
GE- 8.3	Accounting for Managerial Decision Making	DSE	3	1	0	4	100	PASS IN GE- 7.7
GE- 8.4	Data Visualisation	DSE	0	0	4	4	100	NIL
GE- 8.5	Rural Management	DSE	3	1	0	4	100	NIL
GE- 8.6	Risk Management	DSE	3	1	0	4	100	NIL
GE- 8.7	Personal Financial Planning	DSE	3	1	0	4	100	PASS IN GE- 7.3

**UGC- 2022 BASED  
ON NEP- 2020  
B. COM.  
STRUCTURE**

### IX. B.Com. UGCF - 2022 based on NEP – 2020

Semester	Core (DSC)	Elective (DSE)*  <i>(Atleast 2 courses should be offered by the college)</i>	Generic Elective (GE)	Ability Enhancement Course (AEC)	Skill Enhancement Course (SEC)	Internship/Apprenticeship/Project (2)	Value Addition Course (VAC)	Total Credits
I	<b>DSC 1 (4)</b> - Business Organisation and Management (DSC- 1.1) <b>DSC-2 (4)</b> - Business Laws (DSC- 1.2) <b>DSC-3 (4)</b> - Financial Accounting (DSC- 1.3)		Choose one from a pool of GE Languages  Languages-1 *(4)	<b>Choose one from pool of AEC Courses (2)</b>	<b>Choose one from a pool of courses</b> i) Business Communication (SEC- 1.1) ii) Finance for Everyone (SEC- 1.2) iii) Fundamentals of Marketing(SEC- 1.3)		<b>Choose one from pool of courses (2)</b>	<b>22 Credits</b>

II	<b>DSC-4 (4)</b> - Corporate Accounting (DSC- 2.1) <b>DSC-5 (4)</b> - Company Law (DSC- 2.2) <b>DSC-6 (4)</b> -Human Resource Management (DSC- 2.3)		Choose one from a pool of GE Languages Languages-2 *(4)	<b>Choose one from pool of AEC Courses (2)</b>	<b>Choose one from a pool of courses</b> i) Personality Development (SEC- 2.1) ii) Personal Financial Planning (SEC- 2.2) iii) Social Media Marketing (SEC- 2.3) iv) Financial Reporting Analysis and Valuation (SEC- 2.4)	<b>Choose one from pool of courses (2)</b>	<b>22 Credits</b>
<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>							<b>44 Credits</b>
III	<b>DSC-7 (4)</b> - Business Statistics (DSC- 3.1) <b>DSC- 8 (4)</b> - Fundamentals of Financial Management (DSC- 3.2) <b>DSC-9 (4)</b> - Principles of Marketing (DSC- 3.3)		Choose one from a pool of GE Languages Languages-3 *(4)	<b>Choose one from pool of AEC Courses (2)</b>	<b>Choose one SEC</b> i) Team Building (SEC- 3.1) ii) Advanced Spreadsheet Applications in Business (SEC- 3.2) iii) E-Commerce (SEC- 3.3) <b>or</b> <b>Internship/ Apprenticeship/ Project/ Community outreach (IAPC) (2)</b>	<b>Choose one from pool of courses (2)</b>	<b>22 Credits</b>

IV	<b>DSC-10 (4)</b> - Entrepreneurship and New Venture Planning (DSC- 4.1) <b>DSC- 11(4)</b> - Cost Accounting (DSC- 4.2) <b>DSC-12 (4) -</b> International Business (DSC- 4.3)		Choose one from a pool of GE Languages  Languages-4*(4)	<b>Choose          one          from          pool of          AEC          Course          s (2)</b>	<b>Choose one SEC</b> i) Emotional Intelligence (SEC- 4.1) ii) Data Visualisation (SEC- 4.2)  iii) Customer Relationship Management (SEC- 4.3) iv) Analysis of Financial Statements (SEC- 4.4) v) Cyber Crimes and Laws  (SEC- 4.5) <b>or</b> <b>Internship/ Apprenticeship/ Project/          Community outreach (IAPC) (2)</b>	<b>Choose          one          from          pool of          courses          (2)</b>	<b>22 Credits</b>
<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>							<b>88 Credits</b>

V	<p><b>DSC-13 (4)</b>- Income Tax Law and Practice (DSC- 5.1)</p> <p><b>DSC- 14 (4)</b>- Business Economics (DSC- 5.2)</p> <p><b>DSC-15 (4)</b>- Management Accounting (DSC- 5.3)</p>	<p><b>Choose one from a pool of courses DSE-1 (A/B)</b></p> <p>i) Organization Behaviour (DSE- 5.1)</p> <p>ii) Yoga and Happiness (DSE- 5.2)</p> <p>iii) Financial Markets and Institutions (DSE- 5.3)</p> <p>iv) Sustainability Marketing (DSE- 5.4)</p> <p>v) Business Mathematics (DSE- 5.5)</p> <p>vi) Accounting for mergers and acquisitions (DSE- 5.6)</p> <p>vii) Auditing (DSE- 5.7)</p> <p>viii) Business Tax Procedures and Management (DSE- 5.8)</p> <p>ix) International Monetary and Financial Environment (DSE- 5.9)</p> <p>x) Bhartiya Gyan Parampara (Indian Knowledge System)</p>	<p><b>Choose one from a pool of courses GE-5</b></p> <p>i) General Management (GE- 5.1)</p> <p>ii) Communication in Management (GE- 5.2)</p> <p>iii) Accounting for Everyone (GE- 5.3)</p> <p>iv) Finance for everyone (GE- 5.4)</p> <p>v) Marketing for Beginners (GE- 5.5)</p> <p>vi) Ethics and Governance (GE- 5.6)</p> <p>vii) Fundamentals of International Business (GE- 5.7)</p> <p>viii) Project Management (GE- 5.8)</p> <p>ix) Computer Applications in Business (GE- 5.9)</p> <p>x) Bhartiya Gyan Parampara (Indian Knowledge System)</p>	<p><b>Choose one SEC</b></p> <p>i) Social Media Analytics (SEC- 5.1)</p> <p>ii) Banking and Insurance (SEC-5.2)</p> <p>iii) Personal Selling (SEC- 5.3)</p> <p>iv) EXIM Procedures and Documentation (SEC- 5.4)</p> <p><b>or</b></p> <p><b>Internship/ Apprenticeship/ Project/ Research/Community outreach (2)</b></p>	22 Credits
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VI	<p>6.1 <b>DSC-16 (4)</b> – Business Analytics (DSC- 6.1)</p> <p>6.2 <b>DSC- 17 (4)</b> - Corporate Governance (DSC- 6.2)</p> <p>6.3 <b>DSC-18 (4)</b>- Goods and Services Tax (GST) and Customs Law (DSC- 6.3)</p>	<p><b>Choose one from a pool of courses DSE-2 (A/B)</b></p> <p>i) Human Resource Development (DSE- 6.1)</p> <p>ii) Fundamentals of Investment (DSE- 6.2)</p> <p>iii) Advertising (DSE- 6.3)</p> <p>iv) Business Research Methods (DSE- 6.4)</p> <p>v) Social and Environmental Accounting (DSE- 6.5)</p> <p>vi) Industrial Laws (DSE- 6.6)</p> <p>vii) Export Import Management (DSE- 6.7)</p> <p>viii) Business Incubation (DSE- 6.8)</p>	<p><b>Choose one from a pool of courses GE-6</b></p> <p>i) Business Organisation (GE- 6.1)</p> <p>ii) Financial Management for Beginners (GE- 6.2)</p> <p>iii) Basics of Advertising (GE- 6.3)</p> <p>iv) Computerised Accounting Systems (GE- 6.4)</p> <p>v) E-Filing of Returns (GE - 6.5)</p>	<p><b>Choose one SEC</b></p> <p>i) Artificial Intelligence in Business (SEC- 6.1)</p> <p>ii) Sales Promotions and Public Relations (SEC- 6.2)</p> <p>iii) Forensic Accounting and Fraud Detection (SEC- 6.3)</p> <p>iv) International Trade Logistics (SEC- 6.4)</p> <p>v) Investing in stock markets (SEC- 6.5)</p> <p>vi) E-Filing of Returns (SEC- 6.6)</p> <p><b>or</b></p> <p><b>Internship/ Apprenticeship/ Project/ Research/Community outreach (2)</b></p>	22 Credits
<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>					132 Credits

VII	<p><b>DSC-19 (4)-</b> Business and Macroeconomic Policy (DSC- 7.1)</p>	<p><b>Choose three DSE courses or Choose two DSE and one GE or Choose one DSE and two GE</b></p> <p><b><u>DSE Courses</u></b></p> <p><b>Group 1</b></p> <p>i) Performance Management(DSE- 7.1) ii) Technology in HR (DSE- 7.2) iii) Mind Management (DSE- 7.3)</p> <p><b>Group 2</b></p> <p>iv) International Finance (DSE- 7.4) v) Financial Technology and Analytics (DSE- 7.5) vi) Mergers, Acquisitions and Corporate Restructuring (DSE- 7.6)</p> <p><b>Group 3</b></p> <p>vii) Integrated marketing Communication (DSE- 7.7) viii) Retail Management (DSE- 7.8) ix) Consumer Affairs and Sovereignty (DSE- 7.9)</p> <p><b>Group 4</b></p> <p>x) International Taxation (DSE- 7.10) xi) Corporate Tax Planning (DSE- 7.11) xii) Personal Tax Planning (DSE- 7.12)</p> <p><b>Compulsory course for students pursuing four years Honours Degree with research and did not opt for the following paper in Semester 6</b></p> <p>xiii) Business Research Methods (DSE-<sup>50</sup>7.13)</p>			<p><b>Dissertation on Major (2)</b></p> <p><b>OR</b></p> <p><b>Dissertation on Major (2)</b></p> <p><b>OR</b></p> <p><b>Academic Project / Entrepreneurship (2)</b></p>	<p><b>22 Credits</b></p>
		<p><b><u>GE Courses</u></b></p> <p>i) Fundamentals of HRM (GE- 7.1)</p>				

VIII	<b>DSC- 20 (4)</b> - The Economy of Bharat (DSC- 8.1)	<p style="text-align: center;"><b>Choose three DSE courses or Choose two DSE and one GE or Choose one DSE and two GE</b></p> <p style="text-align: center;"><b><u>DSE Courses</u></b></p> <p style="text-align: center;"><b>Group 1</b></p> <p>i) Compensation management (DSE- 8.1)  ii) Learning and Development (DSE- 8.2)  iii) Business Ethics and Human Values (DSE- 8.3)</p> <p style="text-align: center;"><b>Group 2</b></p> <p>iv) Investment Banking and Financial Services (DSE- 8.4)  v) Financial Derivatives (DSE- 8.5)  vi) Business Valuation (DSE- 8.6)</p> <p style="text-align: center;"><b>Group 3</b></p> <p>vii) Digital Marketing (DSE- 8.7)  viii) Distribution Logistics management (DSE- 8.8)  ix) Brand Management (DSE- 8.9)</p> <p style="text-align: center;"><b>Group 4</b></p> <p>x) Advanced Business Research (DSE- 8.10)</p> <p style="text-align: center;"><b><u>GE Courses</u></b></p> <p>i) Basics of Organisational Behaviour (GE- 8.1)  ii) Indian Ethos and Management (GE- 8.2)  iii) Accounting for Managerial Decision Making (GE- 8.3)  iv) Data Visualisation (GE- 8.4)  v) Rural Management (GE- 8.5)  vi) Risk Management (GE- 8.6)<sup>51</sup>  vii) Personal Financial Planning (GE- 8.7)</p>					<b>Dissertation on Major (2)</b>  <b>OR</b>  <b>Dissertation on Major (2)</b>  <b>OR</b>  <b>Academic Project / Entrepreneurship (2)</b>	<b>22 Credits</b>
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<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>	<i>176 Credits</i>
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\* Languages 1, 2, 3 and 4 offered in semesters I, II, III and IV respectively are courses of two different languages (one of which shall be an Indian language) to be chosen from a pool of languages offered as GE. A student shall study two courses of each language.

## X. 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 Multidisciplinary courses of Study</i> ) (for multiple core discipline course of study)	After successful completion of Semester VI	132
4	Bachelor of ( <i>Field of Study/Discipline</i> ) ( <i>Honors with Research/Academic Projects/Entrepreneurship</i> ) <i>Discipline</i> (for single core discipline course of study)	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.

**UNIVERSITY OF DELHI**  
**UNDERGRADUATE CURRICULUM**  
**FRAMEWORK – 2022 BASED ON NEW**  
**EDUCATION POLICY-2020**

**B. COM.**

# **SEMESTER- I**

### Category III

#### B. Com.

## DISCIPLINE SPECIFIC CORE COURSE (DSC-1): BUSINESS ORGANISATION 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		
Business Organisation and Management <b>BC: DSC-1.1</b>	4	3	1	0	<b>Pass in XII</b>	<b>NIL</b>

#### Learning Objectives

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

#### Learning outcomes

The Learning Outcomes of this course are as follows:

1. explain the dynamics of business organisations and recent management practices.
2. describe varied perspectives related to the business environment and entrepreneurship.

3. analyse how the organisations adapt to an uncertain environment and decipher decision-making techniques.
4. analyse the relationship amongst functions of management *i.e.* planning, organizing, directing and controlling.
5. analyse the change in the working pattern of modern organisations.

**Course Contents:**

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

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

**SYLLABUS OF DSC-1**

**Unit 1: Introduction**

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

**Unit 2: Business Environment and Entrepreneurship**

Meaning and layers of Business Environment (micro/immediate, meso/intermediate, macro and international); Business ethics and social responsibility; Entrepreneurship

and its relevance, Business and social entrepreneurship as a process of opportunity/problem; Micro, small and medium Enterprises; Government Policy regarding MSMEs

### **Unit 3: Planning and Organizing**

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

### **Unit 4: Directing and Controlling**

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

### **Unit 5: Indian Ethos and Contemporary Issues in Management**

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

### **Practical Exercises**

The learners are required to

1. complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, the scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.

2. participate in a role-play activity for describing the various levels of Management and competencies.
3. each learner is required to identify various elements affecting the business environment and conduct a SWOT analysis for the company identified.
4. participate in a simulation activity wherein each learner is asked to prepare strategic plans concerning increasing the effectiveness of their respective organisation.
5. present a role play on bounded rationality or any aspect of decision making.
6. create a simulation exercise in class to demonstrate various types of authority, delegation, and decentralization of authority.
7. using Maslow's Need-Hierarchy Theory, analyse various needs and prepare a report.
8. demonstrate various types of Leadership Styles in the form of Role Play by identifying real-life leaders from the corporate world.

### Suggested readings

- Basu, C. (2017). Business Organisation and Management. McGraw Hill Education.
- Chhabra, T. N. (2021). Business Organisation and Management. Sun India Publications. New Delhi.
- Drucker, P. F. (1954). The Practice of Management. Newyork: Harper & Row.
- Kalra, S., & Singhal, N. (2020). Business Organisation and Management. Scholar Tech Press, Delhi.
- Kaul, V. K. (2012). Business Organisation Management. Pearson Education.
- Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. Paperback.
- Laasch, O. (2022). Principles of Management, 2e, Sage Textbook
- Sherlekar, S. A. (2016). Modern Business Organisation and Management. Himalaya Publishing House.
- Singh, B. P., & Singh, A. K. (2002). Essentials of Management. New Delhi. Excel Books Pvt. Ltd.
- Vasishth, N., & Rajput N. (2013). Business Organisation & Management Kitab Mahal, Delhi.

**Note: 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 BC: DSC-1.2	4	3	1	0	Pass in XII	NIL

### Learning Objectives

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

### Learning outcomes

The Learning Outcomes of this course are as follows:

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

### Course Contents:

<b>Unit</b>	<b>Unit wise weightage of marks (in %)</b>	<b>C&amp;K*</b>	<b>A&amp;A**</b>
Unit 1: The Indian Contract Act, 1872	25	√	√
Unit 2: Discharge of Contract and Remedies for Breach	10	√	√
Unit 3: Introduction to Special Contracts	10	√	√
Unit 4: The Sale of Goods Act, 1930	25	√	√
Unit 5: The Limited Liability Partnership Act, 2008	30	√	√

\*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 in daily life.
4. analyse some case studies where '*caveat venditor*' is applicable.
5. examine RUN form and FiLLip webform from notification on MCA portal and enlist the mandatory fields.

## Recommended readings

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

## 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.

**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 Prerequisites of the Course

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Financial Accounting BC: DSC-1.3	4	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. analyse the generally accepted accounting principles while recording transactions and preparing financial statements.
2. demonstrate the accounting process under a computerized accounting system.
3. measure business income applying relevant accounting standards.
4. evaluate the impact of depreciation and inventories on Business Income.
5. prepare the Financial Statements of sole proprietor firms and Not-For-Profit Organisations.
6. prepare the accounts for Inland Branches, Departments and Leases.

## Course Contents:

Unit	Unit weightage marks (in %)	wise of	C&K*	A&A**
Unit 1: Theoretical 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: Computerized Accounting Systems	20		√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

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

## 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 adjusting, transfer and closing entries. Application of Generally Accepted Accounting Principles in recording financial transactions and preparing financial statements and accounting treatment of GST.

## **Unit 2: Business Income, Accounting for Property, Plant and Equipment, and Valuation of Inventory:**

- (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: Computerized Accounting Systems:**

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

#### **Notes:**

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

### **Practical Exercises**

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.

### Suggested 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 computerized accounting system: Practical for 20 marks. The practical exam will be for one hour.
3. Theory exam shall carry 80 marks (Including Internal Assessment of 25 Marks). The theory exam will be for 2.5 hours.

### Category III

**Commerce Courses for Undergraduate Programme of study with discipline as one of the Core Disciplines**

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

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

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

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

#### **Learning Objectives**

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

#### **Learning outcomes**

The Learning Outcomes of this course are as follows:

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

**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

**SYLLABUS OF DSC-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, Startup 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, 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. (2020). Business Organisation and Management. Sun India Publications. New Delhi.
- Drucker, P. F. (1954). The Practice of Management. Newyork: Harper & Row.
- Kaul, V. K. (2012). Business Organisation Management. Pearson Education.
- Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. Paperback.
- Laasch, O. (2022), Principles of Management, 2e, Sage Textbook
- Singh, B. P., & Singh, A. K. (2002). Essentials of Management. New Delhi. Excel Books Pvt. Ltd.

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

### Learning Objectives

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

### Learning outcomes

The Learning Outcomes of this course are as follows:

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

<b>Course Contents: Unit</b>	<b>Unit-wise weightage of marks (in %)</b>		
<b>Unit 1: Introduction</b>	25	√	√
<b>Unit 2: The Environment of Business</b>	25	√	√
<b>Unit 3: Forms of Business Organisations</b>	25	√	√
<b>Unit 4: Principles of Business Management</b>	25	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

### Unit I: Introduction

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

### Unit II: Organizational Structures

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

### **Unit III: Establishing different forms of business organization**

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

### **Unit IV: Principles of Business Management**

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

#### **Practical Exercise:**

The learners are required to:

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

#### **Suggested Readings:**

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

#### **Additional Resources**

- Buskirk, R. H., et al. (1972). *Concepts of Business: An Introduction to Business System*. New York. Dryden Press.

- Griffin, R. W. (2009). *Management Principles and Application*. Cengage Learning.
- Griffin, R. W., Phillips, J. M., & Gully, S. M. (2019). *Organisational Behavior: Managing People and Organisations*. Biztantra publishers.

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

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

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

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

## DISCIPLINE CORE: FUNDAMENTALS OF FINANCIAL MANAGEMENT (Major/

### Learning Objectives

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

### Learning outcomes

The Learning Outcomes of this course are as follows:

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

### Course Contents:

Units	Unit-wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Financial Management: An Overview	15	√	√
Unit 2: Time Value of Money	15	√	√
Unit 3: Investment Decisions	35	√	√
Unit 4: Cost of Capital & Financing Decisions	20	√	√
Unit 5: Dividend Decisions	15	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

### **Unit 1: Financial Management: An Overview**

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

### **Unit 2: Time Value of Money**

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

### **Unit 3: Investment Decisions**

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

### **Unit 4: Cost of Capital & Financing Decisions**

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

### **Unit 5: Dividend Decisions**

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

## Practical Exercises:

The learners are required to:

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

## Suggested Readings:

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

## Additional Readings:

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

## Assessment Method:

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

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



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

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

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

#### DISCIPLINE CORE: INTRODUCTION TO INSURANCE (Major/ Minor)

### Learning Objectives

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

### Learning outcomes

The Learning Outcomes of this course are as follows:

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

### Course Contents:

Unit	Unit-wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Introduction to Insurance</b>	20	√	√
<b>Unit 2: Principles of Insurance</b>	20	√	√
<b>Unit 3: Nature of Insurance Contract</b>	20	√	√
<b>Unit 4: Documentations</b>	20	√	√
<b>Unit 5: Emerging Trends in Insurance Industry</b>	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

### **Unit 1: Introduction to Insurance**

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

### **Unit II: Principles of Insurance**

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

### **Unit III: Nature of Insurance Contract**

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

### **Unit IV: Documentation and Claim Settlement**

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

## **Unit V Emerging Trends in Insurance Industry**

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

### **Practical Exercises:**

**The learners are required to:**

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

### **Suggested Readings:**

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

### **Additional Readings:**

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

- Singh, I., & Katyal, R. (2014). Insurance Principles and Practice. Kalyani Publishers, New Delhi

**Note: Latest edition of the readings should be used.**

## Business Communication

### BC: SEC- 1.1

**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. develop an understanding of 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:**

- Bhatia (2008), Business Communication, Ane Books Pvt Ltd, New Delhi.
- Gupta, C. B. (2019). Essentials of Business Communication, Sultan Chand & Sons.
- Kaul, A. Business Communication, 2nd ed. PHI Learning
- Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi.
- Lesikar, R.V. & Flatley, M.E. (2001). Basic Business Communication Skills for Empowering the R. C. 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
- Raman and Singh(2012). Business Communication. Oxford University Press
- Scot, O., Contemporary Business Communication. Biztantra, New Delhi.

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

**Finance for Everyone**  
**BC: SEC- 1.2**

**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. demonstrate the importance of financial literacy and the institutions providing financial services.
2. describe financial plan, budget and manage personal finances.
3. demonstrate the open, avail and manage services offered by banks.
4. demonstrate open, avail and manage services offered by post offices.
5. describe the plan for life insurance and property insurance.
6. analyse and 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; movidesh, 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 (DISlips), blue chips, defensive stocks, face value, market value, market capitalisation, pre-opening session, trading session, opening price, closing price, business days, bull, bear, bull market, bear market, risk, stop loss, derivatives, call option, put option, hedge, holding period; Tax on short term capital gains and long-term capital gains, Mutual Fund and its various schemes.

### **Practical Exercises:**

The learners are required to:

1. 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 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
- Bhattacharya(2018). Indian Financial System.Oxford University Press.
- 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.
- Sofat, Rajni & Hiro,Preeti Basic Accounting, 3rd ed. PHI learning
- Zukaityte, A. “*Financial Literacy Education*” Palgrave Macmillan, London.

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

**Assessment Method:**

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

## Fundamentals of Marketing

### BC: SEC- 1.3

**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. describe meaning, nature and scope of marketing.
2. analyse and familiarise with the concept of segmentation, targeting and positioning.
3. demonstrate and learn about the marketing decisions related to product, price, promotion and distribution.

#### 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. 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.
2. 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.
3. prepare a promotion mix strategy for promoting electric cars in India and present the same justifying the reasons thereof.
4. conduct a field survey to analyse the marketing mix strategy of a product of your choice.
5. examine the bases for positioning of a product in comparison to its competitive products.
6. compare the pricing strategy used by recently launched products.
7. prepare a report by visiting a nearby store to identify the channels of distribution used for several products.
8. 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 purposes. 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*. McGraw Hill.
- Kapoor, N. (2021). *Principles of Marketing*. Prentice Hall of India.
- 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: Learners are advised to use the latest edition of readings.**

# **SEMESTER- II**

**Corporate Accounting**  
**BC: 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. analyse accounting for Share Capital, Debentures, Bonus Shares, Redemption of Preference Shares and Debentures of a company.
2. describe the preparation of Financial Statements of Companies manually as well as using online software.
3. interpret the Valuation of Intangible Assets and Shares
4. describe accounting for Amalgamation and Internal Reconstruction of Companies.
5. demonstrate the preparation of Annual Reports of companies.

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

### **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: Latest edition of the readings may be used.**

## Company Law

### BC: 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. understand 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. understand 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 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; 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. 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:

- identify the type of company based on information available on the NSE/BSE website.
- fill dummy SPICE+ form for incorporation of a company.
- write about the timeline and details of the book building process of an actual IPO/FPO through SEBI website.
- identify the actual composition of the Board of Directors in listed companies.
- find out about the top few audit firms and their rotation in different listed companies.

### **Suggested Readings:**

- Chadha R. & Chadha, S., *Company Law*, Scholar Tech Press, Delhi.
- Das & Roy(2018). *Company Laws*. Oxford University Press.
- Jagota, R., *Corporate Laws*, Taxmann Pvt Ltd, Delhi.

- Kapoor, N. D. (2022). *Corporate Laws*. Sultan Chand.
- Kaur Harleen. *Company Law Kitab Mahal*, Delhi.
- Kuchhal, M. C. and Kuchhal, A., *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 Resources**

- Gowar, LCB. *Principles of Modern company Law*, Stevens & Sons, London.
- Hanningan, Brenda. *Company Law*, Oxford University Press, U.K.
- Hicks, Andrew & Goo S.H. *Cases and Material on Company Law*, Oxford University Press.

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

## Human Resource Management

### BC: DSC- 2.3

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

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

1. develop a clear understanding on the importance of human resource management.
2. analyse the concept and sources of recruitment and selection process.
3. design performance appraisal techniques.
4. devise effective compensation schemes that enhance employee satisfaction and encourage employee retention.
5. cater to the dynamics of the business environment.

#### 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: Aspects of Training and Development	20	√	√
Unit 4: Compensation and Maintenance	20	√	√
Unit 5: Performance Appraisal	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### Unit 1: Introduction to Human Resource Management

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

## **Unit 2: Procurement of Human Resource**

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

## **Unit 3: Aspects of Training and Development**

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

## **Unit 4: Performance Appraisal and Compensation Management**

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

## **Unit 5: Maintenance of employees and Emerging Horizons of HRM**

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

### **Practical Exercises:**

The learners are required to:

1. design a human resource plan.
2. conduct orientation cum induction programme.
3. hold mock counselling sessions.
4. design 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). Essentials of Human Resource Management. . Delhi: Sun India Publications.
- Decenzo, D.A. , & Robbins, S. P. (2009). Fundamental of Human Resource Management. New Jersey; Wiley.
- Dessler G. & Varrkey B.(2020) Human Resource Management , Sixteenth Edition By Pearson Paperback.
- French, W. L. (2006). Human Resource Management. Boston: Houghton Mifflin.
- Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons.
- Prasad, L.M. (2018). Human Resource Management, Delhi: Sultan Chand & Sons
- Pattanayak, B. Human Resource Management, 6th ed. PHI learning
- Rao, V. S. P. (2020). Human Resource Management. Delhi: Second edition,Taxmann's.
  
- Sengupta, A. (2018), Human Resource Management, Sage Textbook

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

## Personality Development

### BC: SEC- 2.1

**Objective:** The course aims to get in-depth information about various kinds of personalities. It will provide a better understanding about one's personality and the people around.

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

1. demonstrate, identify and evaluate various personality traits, types etc.
2. describe the stages of personality development.
3. analyse and identify and examine the methods and ways to improve one's personality for better growth and opportunities.

#### 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. class presentation and quiz submission
2. focused group discussion
3. analyse the case studies to understand the dynamics of Personalities
4. report writing exercise for critical decision making

#### **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
- Life Skills for Success, Alka Wadkar, Sage Textbook
- Mcgrath Eh Basics Management Skills For All PHI Learning 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)
- 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
- Understanding Psychology: By Robert S Feldman. ( Tata McGraw Hill Publishing)
- Wehtlel David A and Kin S Kemerron – Developing Managerial Skills – Pearson Education New Delhi.
- You Can Win – Shiv Khera

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

## Personal Financial Planning

### BC: 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. examine the meaning and appreciate the relevance of financial planning.
2. demonstrate 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. interpret 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.
- 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
- Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. —*Financial Planning”* Sage Publications India Pvt. Ltd
- Note: Students are advised to use the latest editions of textbooks.
- 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: Latest edition of the readings may be used.**

**Assessment Method:**

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

## Social Media Marketing

### BC: SEC- 2.3

**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. demonstrate the concept of social media marketing and its role in marketing, advertising and public relations.
2. interpret optimal use of various social media platforms for social media marketing.
3. describe social media for developing an effective marketing plan.
4. describe the effectiveness of social media analytics.
5. demonstrate any product through social media platforms.
6. describe practical skills required for creating and sharing content through online communities and social networks.
7. demonstrate and 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	30	√	√
Unit 2: Social media marketing Plan and Performance Measurement	35	√	√
Unit 3: Content Creation and Sharing using Case Campaigns	35	√	√

\*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. Social Media Influencers.

#### Unit 2: Social media marketing Plan and Performance Measurement:

SMM Plan- Setting Goals, Determining Strategies, Identifying Target Market, Selecting Tools, Selecting Platforms, Implementation: Measuring Effectiveness - Conversion rate, amplification rate, applause rate: on page and on post level.

### **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.

#### **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 blog posts 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 Organization. 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.
- Mamoria C.B, Bhatacahrya A,Marketing Management. Kitab Mahal, Delhi
- Mathur,V. & Arora,S. Digital Marketing PHI Learning
- 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.
- Rishi, B., Tuten, T.L., (2020) Social Media Marketing, 3ed., Sage Textbook
- Setiawan, I., Kartajaya, H., Kotler, P. (2016). Marketing 4.0: Moving from Traditional to Digital. Germany: Wiley.

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

## Financial Reporting Analysis & Valuation

### BC: SEC- 2.4

**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. 3.3
- *Financial Accounting for Business Managers*, Prentice Hall of India
- Gibson, C. H., *Financial reporting and analysis*. Nelson Education.
- Gupta, Ambrish, *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: Latest edition of the readings may be used.**

# **SEMESTER- III**

## Business Statistics

### BC: DSC- 3.1

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

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

1. examine and understand the various descriptive properties of statistical data.
2. identify probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context.
3. analyse the underlying 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. identify and apply index numbers to real life situations.

#### Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K* (Comprehension & Knowledge)	A&A** (Analysis & Application)
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 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 P.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., Jhunjhunwala Bharat. Business statistics. S. Chand publishing.
- Vohra, N. D. Business Statistics, New Delhi: McGraw-Hill Education India.

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

## Fundamentals of Financial Management

### BC: 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. understand thoroughly the conceptual framework of financial management. Further learners will have an insight into the concept of time value of money and risk and return.
2. analyse capital budgeting process and demonstrate decision making ability using different techniques of capital budgeting.
3. demonstrate the computation of cost of capital; critically analyse, understand and demonstrate different capital structure theories and factors affecting capital structure decision of a firm
4. analyse, understand and demonstrate different theories of dividend and factors affecting dividend policy.
5. understand the concept of working capital and demonstrate the estimation of working capital requirement 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, 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), 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 and cost of preference capital, Weighted Average Cost of Capital (WACC). Incremental (Marginal) cost of capital.

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

### **Unit 4: Dividend Decision**

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, quick understanding, problem solving 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 Hill's Education
- 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*, (5<sup>th</sup> ed.). Pearson.
- Rustagi, R.P. *Basic Financial Management* Sultan Chand, New Delhi
- Sharma, S.K. and Sareen, Rachna. *Fundamentals of Financial Management* Sultan Chand & Sons ( P) Ltd. New Delhi.
- Singh, J.K. *Basic Financial Management: Theory and Practice*. Galgotia Publishing House New Delhi
- Singh, Surender and Kaur, Rajeev. *Basic Financial Management*. SCHOLAR Tech Press. New Delhi

**Additional Resources:**

- Chandra, P. *Financial Management: Theory and Practice*. Tata McGraw Hills, New Delhi
- Khan, M.Y. and Jain, P.K. *Financial Management: Text and Problems*. Tata McGraw Hills, New Delhi.
- Srivastava, Rajeev and Mishra, Anil. *Financial Management*: Oxford University Press. UK
- Tulsian, P.C. and Tulsian, B. *Financial Management*, S. Chand. New Delhi.
- VanHorne, James, C, and John, Wachowicz. *Fundamentals of Financial Management*. Pearson Education

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

## Principles of Marketing

### BC: 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 completion of 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. describe the dynamics of consumer behaviour and process of market selection through STP stages.
3. analyse the process of value creation through marketing decisions involving product development.
4. analyse the marketing decisions involving product pricing and its distribution.
5. explore marketing decisions involving product promotion and also to equip them with the knowledge of various developments in the 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 Developments in Marketing	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

## **Unit-1: Introduction to Marketing and Marketing Environment**

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

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

## **Unit-2: Consumer Behaviour and Market Selection**

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

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

## **Unit-3: Product Decisions and New Product Development**

**Product Decisions:** Concept and classification; Levels of Product. Product- mix; Branding- concept, types, significance, qualities of good brand name; Packaging and Labeling- types and functions; Product support service; New product development process; Product life cycle – concept and marketing strategies.

## **Unit-4: Pricing Decisions and Distribution Decisions**

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

**Distribution Decisions:** Channels of distribution- types and functions. Factors affecting choice of distribution channel; Distribution logistics decisions.

## **Unit-5: Promotion Decisions and Developments in Marketing**

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

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

### **Practical Exercises\*:**

The learners are required to:

1. submit a report on any one marketing aspect of an organisation/group/cell/society/unit/department operating in your College/Institute.
2. analyse the STP strategy of a multinational company of your choice.
3. with reference to the concept of levels of a product examine the marketing strategy of any company which has customized the augmented product and has gained customer satisfaction.
4. you are appointed a marketing manager of a newly floated fine dining restaurant, draft the promotion mix strategy for the same.
5. visit two bank branches (one being a public sector and the other being an international bank branch) and meet the PRO/ manager or a suitable staff member. Outline the key elements of the marketing strategy pursued by the branch managers and compare the implementation of the same. Prepare a report about these observations with a critical analysis of the same.
6. choose any company engaged in sustainable marketing and prepare a presentation of the analysis of its marketing mix. Propose changes to enhance its marketing mix.

\*Note: These are suggestive exercises.

### **Suggested Readings**

- Baines Et AL(2021).Fundamentals of Marketing.Oxford University Press
- Etzel, M. J., Walker, B. J., Stanton, W. J., Pandit, A. (2010). Marketing. McGraw Hill.
- Jain, P & Singhal, N. 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: Latest edition of the readings may be used.**

## Team Building

### BC: SEC- 3.1

**Objective:** The course aims to teach students the importance of building teams in business and industry. The course will examine the basic structure of a team, how they have 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. develop an understanding on 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 Team: 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, Tuckman'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, 360 Degree 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 the right skills and competencies to achieve desired goals of organization. Also identify various training needs of your team in the process.
3. work in remote mode or working in different time zones can often feel left out from the 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 organization.
4. create a Team Charter of your team and provide it to your team member's. Draft strategies to inspire and bring the 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
- Katzenbach, J. R., Douglas S. K. (2001). Discipline of Teams. Harvard Business
- 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. Review. 85 (11), 100-109.
- Review.71(2).111-120.

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

## Advanced Spreadsheet Applications in Business

### BC: SEC- 3.2

**Objective:** This course is designed to enable students to 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 is expected to make the learner industry ready.

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

1. identify 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. identify excel add-ins for constraint optimization, summarization and forecasting.
5. identify 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 constrained 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 Constrained 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 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 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.
- Madan, S. “*Computer Applications in Business*” Scholar Tech Press, Delhi.
- Mathur, S. & Jain, P. “*Computer Applications in Business*” Galgotia Publishing Company.
- 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: Latest edition of the readings may be used.**

## E-Commerce

### BC: SEC- 3.3

#### 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. identify various applications in the context of online transactions.
3. explain the steps in designing a website.
4. describe 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 **
1: Introduction to E-Commerce	30	√	√
2: Website Designing and Publishing	40	√	√
3: E-Payment System	15	√	√
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 Ecommerce; 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-Pesa, 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 an 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.
- Joseph, P.T., S.J. *E-Commerce: An Indian Perspective*, 6th ed. PHI Learning
- Gupta, P., ed. *E-Commerce In India: Economic And Legal Perspectives*. New Delhi: Sage Publications.
- 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: Latest edition of the readings may be used.**

# SEMESTER- IV

## Entrepreneurship & New Venture Planning

### BC: DSC- 4.1

**Objective:** This course aims at instituting entrepreneurial skills in the students by giving an overview of entrepreneurship and the competencies that are needed to become an entrepreneur. To enable students to explore and launch entrepreneurial ventures in their own areas of interest.

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

1. discern distinct entrepreneurial traits.
2. develop an understanding of the process and nature of entrepreneurship.
3. identify the different ways in which entrepreneur manifests in start-ups .
4. comprehend the entrepreneurial process for initiating new venture creation.
5. design strategies for the successful implementation of innovative ideas of new ventures.

#### Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	20%	√	√
Unit 2: Types of Entrepreneurs	20%	√	√
Unit 3: Business plan	20%	√	√
Unit 4: Mobilizing Resources	20%	√	√
Unit 5: Managerial Aspects of Business and Government Initiatives	20%	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### Unit 1: Introduction

Concept and Definitions Entrepreneurship, Entrepreneurial Mind-set, Traits/Qualities of Entrepreneurs, Entrepreneurship process; Theories of entrepreneurship; Factors affecting the emergence of entrepreneurship; Role of an entrepreneur in economic growth as an innovator; Generation of employment opportunities; complementing and supplementing economic growth; Bringing about social stability and balanced regional development of industries.

## **Unit 2: Types of Entrepreneurs**

Classification and Types of Entrepreneurs; Women Entrepreneurs; Social Entrepreneurship; Corporate Entrepreneurs, Family Business: Concept, structure, and kinds of family firms; Culture and evolution of family firm; Managing Business.

## **Unit 3: Business plan**

Creating Entrepreneurial Venture: Generating Business ideas, Team building, Sources of Innovation, Creativity, and Entrepreneurship; Challenges in managing innovation; Entrepreneurial strategy and Scaling up, Business planning process; Drawing business plans; Failure of the business plan.

## **Unit 4: Mobilizing Resources**

Resource Mobilization for entrepreneurship: Resources mobilization, types of resources, Process of resource mobilization, Arrangement of funds; writing a Funding Proposal, Traditional sources of financing, Venture capital, Angel investors, Business Incubators.

## **Unit 5: Managerial Aspects of Business and Government Initiatives**

Managing finance; Understanding capital structure; organisation structure and management of human resources of a new enterprise; Marketing-mix; Management of cash; Relationship management; Cost management, Government initiatives for promoting entrepreneurship.

### **Practical Exercises:**

The learners are required to:

1. discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits.
2. prepare a business plan for a start-up venture in a rural setting after analyzing the various facets of the rural economy.
3. analyse and present the key initiatives of the Government of India for promoting entrepreneurship in the country in a business area
4. analyse and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations.
5. participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for the start-ups.

### **Suggested Readings:**

- Barringer, B.R. and R. Duane Ireland, Entrepreneurship, (latest edition) Pearson Prentice Hall

- Gersick, K. E., Davis, J. A., Hampton, M. M., & Lansberg, I. (1997). Generation to generation: Life cycles of the family business. Boston: Harvard Business School Press.
- Hisrich, R.D., Manimala, M.J., Peters, M.P., Shepherd, D.A.: Entrepreneurship, Tata McGraw Hill
- Kuratko, D.F., and Rao, T. V., Entrepreneurship: A South-Asian Perspective, (latest edition) Cengage
- M.B. Shukla . Entrepreneurship and Small Business Management : Kitab Mahal Publishers
- Nicholls, A. (Ed.). (2006). Social entrepreneurship new models of sustainable social change. Oxford University Press.
- R.D. Hishrich., Peters, M., Entrepreneurship: Irwin, (latest edition)
- Scarborough, N. M., Cornwall, J. R., & Zimmerer, T. (2016). Essentials of entrepreneurship and small business management. Boston: Pearson
- Shankar, R., Entrepreneurship Theory and Practice, (latest edition) Tata McGraw Hill
- Sharma, S Entrepreneurship Development, 2nd ed. PHI Learning

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

## Cost Accounting

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

#### 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
- 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: Latest edition of the readings may be used.**

## International Business

### BC: 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. 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.
- 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.

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

#### **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*

## Emotional Intelligence

### BC: SEC- 4.1

**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. develop an understanding and apply the components of emotional intelligence
3. interpret the emotions of self and others
4. demonstrate a positive and happy mind set
5. analyse their thoughts and master their mind
6. develop an understanding and apply the components of emotional intelligence

#### Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	20	√	√
Unit 2: Self-awareness and Self-Management	20	√	√
Unit 3: Social Awareness and Relationship Management	20	√	√
Unit 4: Techniques and strategies to improve emotional intelligence	20	√	√
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, urgent- important matrix, 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 the work and personal life with the help of case studies and role plays, emotional intelligence and mental wellbeing of the human beings, role of emotional intelligence in conflict management.

### **Practical Exercises:**

The learners are required to:

1. standardised scale/ questionnaire to be administered in practical in order to know the **emotional quotient** of the students
2. **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
3. a daily **reflection journal** will be maintained by each student in order to understand his/ her feelings and the causes behind those feelings.
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. **breathing, meditation and positive affirmation exercise:** The students will engage in breathing, meditation and positive affirmation exercises in order to live in the present moment and enjoy the present
6. **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

### **Suggested Readings:**

- Covey, S.R. (2013). The 7 habits of highly effective people. Pocket Books.
- Goleman, D. (2005). Emotional Intelligence. New York: Bantam Book. [Emotional Intelligence \(wordpress.com\)](#)
- Goleman, D. (2020). *Emotional intelligence: Why it can matter more than IQ*. Bloomsbury Publishing.
- Harris, T. A. (1995). I'm ok you're ok.
- <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=0YyNXHI8GPO8SUQIuYNtTA==> Commerce - MPOB - Emotions, Appreciative Inquiry, Management of Conflict
- Johnston, E., & Olson, L. (2015). *The feeling brain: The biology and psychology of emotions*. W.W. Norton & Company.

- Mangal, S.K., Mangal, S. (2015). *Emotional intelligence: Managing emotions to win in life*. PHI Learning Private Limited
- Payne, R., & Cooper, C. L. (2001). *Emotions at work: Theory, research, and applications in management*. Wiley.
- Robbins, S. P., Judge, T. A., & Vohra , N. (2018). *Organizational Behavior* (18 ed.). Pearson.
- Singh, D. (2003). *Emotional intelligence at work*. New Delhi: Response Books.
- Stein, S., & Book, H. E. (2011). *The Eq Edge Emotional Intelligence and your success*. Jossey-Bass.
- Strongman, K. T. (2007). *The psychology of emotion: From Everyday Life to theory*. J. Wiley.

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

## Data Visualisation

### BC: 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. analyse how to build effective visualizations and dashboards.
2. describe how to create advanced visualizations that explain complex financial data with clarity and style.
3. understand dig deeper into data and interpretation of results.
4. describe 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 Visualizations using Conditional Formatting, Sparklines and Number Formats, Charts - line charts, pie charts, scatter charts, area charts, column and bar charts, histogram. Specialized Charts: hierarchical charts, waterfall, funnel, stock charts and combo charts.

### **UNIT 3: Creating Visualisation and Dashboard using Spreadsheet**

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 PowerBI 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: Latest edition of the readings may be used.**

*Note: Learners are advised to use web sources.*

**(2 Credits = 4 Practical Lab Hours)**

**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 4 Practical Lab periods per batch per week to be taught in Computer Laboratory

## Customer Relationship Management

### BC: SEC- 4.3

**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 relationships.
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 I- Introduction	40	√	√
Unit II-Technological Tools for CRM and Implementation	30	√	√
Unit III- CRM in Services and Support	30	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### Unit I- Introduction

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

#### Unit II- Technological Tools for CRM and Implementation

Customer related databases 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 III- 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.
- 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: Latest edition of the readings may be used.**

## Analysis Of Financial Statements

### BC: SEC- 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. demonstration to compute and analyse accounting ratios of a company;
3. describe the conduct of 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 Exercise:**

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 Reading**

- 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.
- Foster, G. (1986). *Financial Statement Analysis*. London: Pearson Education.
- Friedson, M. S., & Alvarez, F. (2022). *Financial Statement Analysis: A practitioners' Guide*. New Jersey: Wiley.
- 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. *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: Latest edition of the readings may be used.**

## Cyber Crimes and Laws

### BC: SEC- 4.5

**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. identify cyber risk associated with online activities and develop cyber hygiene.
2. demonstrate and prepare themselves for safe working in the vertical having varied access points, data sources, network, and system-related issues in online activities.
3. describe and generate and preserve electronic evidences for personal and professional use.
4. interpret work safely in 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 Cyber Space**

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

### **Unit 3: Legal framework and Cyber Laws in India**

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 locality.
2. comprehend the procedure of filing online and offline complaint in cyber cell.
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. *Cybercrimes and laws*, Taxmann Pvt Ltd, New Delhi.
- Brian, Craig. *Cyber Law: The Law of the Internet and Information Technology*. Pearson Education.
- Chander H. & Kaur, G. *Cyber Laws and IT Protection*, 2nd ed. PHI Learning
- Dejeu(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.
- Madan, Sushila, *Cyber Crimes and Laws*. Scholar Tech Press, Delhi.
- Rattan. J, *Cyber Crime and Information Technology*, Bharat Law House, Pvt Ltd.
- Sharma J. P., and Kanojia, S. *E-Business and Cyber Laws*. New Delhi. Bharat Law House Pvt Ltd.

### **Additional Resources:**

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

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

# **SEMESTER-V**

## INCOME TAX LAW AND PRACTICE

### BC: 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. understand 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. understand 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**
<b>Unit 1:Introduction</b>	<b>20%</b>	√	√
<b>Unit 2: Computation of Income from Salaries and House Property</b>	<b>25%</b>	√	√
<b>Unit 3: Computation of Income from Business or Profession and Capital Gains</b>	<b>25%</b>	√	√
<b>Unit 4: Income from Other Sources, Clubbing of Income and Set-off</b>	<b>15%</b>	√	√

<b>Unit 5: Deductions and Computation of Total Income and Tax Liability</b>	<b>15%</b>	√	√
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**\*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.

**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 assesses 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.
- Singhanian, Vinod K. and Singhanian, Monica. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.

### **Additional Resources**

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

**Note:** Learners are advised to use latest edition of text books.

## Business Economics

### BC: 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. explain the nature and scope of Business Economics.
2. analyse how consumers try to maximize their satisfaction by spending on different goods.
3. identify 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. analyse about 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, lumpsum 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, (3<sup>rd</sup> ed.)
- Case, K. E., and Fair, R.C. (2017). *Principles of Economics*, Pearson Education,(12<sup>th</sup> 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. (2<sup>nd</sup> ed.)
- Gupta, G.S. (2011), *Managerial Economics*, McGraw Hill (2<sup>nd</sup> 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, (8<sup>th</sup> Ed.).
- Samuelson, P. A., and Nordhaus, W.D., Chaudhari S. and Sen, A., (2019) *Economics* (SIE), McGraw-Hill. (20<sup>th</sup> ed.)

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

## Management Accounting

### BC: 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. understand 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) understand budgetary control system as a tool of managerial planning and control; prepare various types of budgets.
  - (b) understand standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios
2. understand the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break-even analysis through statements, mathematical and graphical approaches; identification of key factor and determination of profitability; determination of cost indifference point.
3. understand the concept of relevant cost and make decisions related to different business situations using marginal costing and differential costing techniques
4. demonstrate and 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, Surender. *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: Latest edition of the readings may be used.**

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

## Organization Behaviour

### BC: DSE- 5.1

**Objective:** The course aims to develop a basic understanding of the concept of organisational behaviour and its relevance in modern organisations. It will enable students to gain theoretical and practical knowledge along with desirable skills to become successful managers and effective employees in organisation.

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

1. demonstrate understanding of the basic concepts of organisational behaviour and their applicability in contemporary organisations.
2. analyse the various means of managing people at workplace.
3. interpret the complex nature of human behaviour and group dynamics.
4. critically evaluate leadership styles and strategies.
5. summarize 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 Behavior	15	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### Unit 1: Introduction

Organisational Behaviour: Concepts and Determinants; Emergence of organizational behaviour; Contributing disciplines of OB; OB models.

## **Unit 2: Individual Behavior**

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

## **Unit 3: Communication and Motivation**

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

Motivation – Early Theories of motivation (Need Hierarchy, Theory X and Theory Y, Two Factors Theory); Contemporary Theories of motivation (Self-Determination Theory, Goal-setting Theory, Reinforcement Theory, Self-efficacy Theory).

## **Unit 4: Group Behaviour and Leadership**

Group Behaviour - concept, types- group norms, group roles, and group cohesiveness;

Leadership - Concept and theories; Styles of leadership; Leadership continuum; Trait, Behavioural and Situational approach; Contemporary leadership issues.

## **Unit 5: Dynamics of Organisational Behavior**

Organisational culture- concept and determinants; Organisational change- types of change, resistance to change, managing change; Stress- source, 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 JOHRI Window
3. Identify the innovative ways to manage counter-productive behavior
4. Study various leadership styles.
5. Practice stress management techniques.

### **Suggested Readings:**

- Luthans, F. (2017). Organisational Behavior-An evidence based approach. McGraw-Hill Education, Twelfth Edition.
- Pareek, U. (2014). Understanding Organisational Behavior. Oxford University Press.
- Robbins, S. T., Judge, T. A. (2019). Essentials of Organizational Behaviour. Pearson.
- Singh, A. K., & Singh, B. P. Organisational Behavior. New Delhi: Excel Books Pvt. Ltd.
- Singh, K. (2015). Organisational Behavior: Texts & Cases (3rd Edition). India: Pearson.

**Additional Resources:**

- Greenberg, J. (2015). Behavior in Organizations. Pearson Education India. Tenth edition
- Hersey, P. K., Blanchard, D., & Johnson, D. (2013). Management of Organizational Behavior. Pearson.

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

**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.

## Yoga and Happiness

### BC: DSE- 5.2

**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 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. (2010). 25 Ways To Improve Your Life. Bangalore: Sri Sri Publications Trust.
- Shankar, S. S. R. (2010). Ayurveda & Breath. Bangalore: Sri Sri Publications Trust.
- Shankar, S. S. R. (2018). Patanjali Yog Sutra. 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: Latest edition of the readings may be used.**

## Financial Markets and Institutions

### BC: DSE- 5.3

**Objective:** The course aims to provide students an overview of financial markets and financial institutions.

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

1. describe the meaning, components and functions of a financial system.
2. interpret different financial systems and how they operate.
3. analyse theoretical concepts underlying money and capital markets.
4. evaluate role of commercial banks.
5. analyse role of insurance, mutual funds and NBFCs.

#### Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	20	√	√
Unit 2: Financial Markets I: Money Markets	20	√	√
Unit 3: Financial Markets II: Capital Markets	20	√	√
Unit 4: Financial Institutions I: Commercial Banking	20	√	√
Unit 5: Financial Institutions II: Insurance, Mutual Funds and NBFCs	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### Unit-I Introduction

An introduction to financial system– concept, functions, structure and components, inter-linkages between financial system and economic development; evolution of Indian financial system since 1951; recent reforms and developments in Indian financial system; financial stability; financial crisis – causes and policy response.

## **Unit-II: Financial Markets I: Money Markets**

Money markets – functions, organisations and participants; money market instruments; role of central bank in money market; role of Reserve Bank of India in Indian money market.

## **Unit III: Financial Markets II: Capital Markets**

Capital Markets - introduction, components, role and functions; equity market-methods of issue; debt market-concept, significance and classification; capital market instruments; primary and secondary markets- concept, similarities, differences; stock exchanges in India - NSE, BSE; Stock Indices: concept and major stock indices in India (NIFTY and BSE-SENSEX); SEBI and investor protection.

## **Unit-IV: Financial Institutions I: Commercial Banking**

Commercial banking – introduction, classification and role in economy; asset liability management; non-performing assets; financial inclusion; recent developments including digital banking, universal banking.

## **Unit-V: Financial Institutions II: Insurance, Mutual Funds and NBFCs**

Insurance - life and non-life insurance companies in India: public and private; Mutual Funds - introduction and their role in capital market development, types of mutual fund schemes (open ended vs close ended, equity, debt, hybrid schemes and ETFs; Non-banking Financial Companies (NBFCs)-role and types.

### **Practical Exercises:**

The learners are required to:

1. select a financial institution 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 of growth of various financial institutions in the country.
5. prepare a report of growth of banking sector in India.
6. prepare a project on role of banks in financial crisis.
7. study the growth of digital banking in India.
8. analyse and prepare a report on developments in mutual fund industry.
9. prepare a report on 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

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

### **Additional References**

- Annual Reports of Major Financial Institutions in India.
- BSE website [www.bseindia.com](http://www.bseindia.com)
- National Stock Exchange website [www.nseindia.com](http://www.nseindia.com).
- NIFM, Department of Economic Affairs
- SEBI website [www.sebi.gov.in](http://www.sebi.gov.in)
- Reserve Bank of India website [www.rbi.org.in](http://www.rbi.org.in)
- Economic Survey, [www.indiabudget.gov.in](http://www.indiabudget.gov.in)
- Reports on Trends and Progress of Banking in India, RBI
- Reports on Currency and Finance, RBI

## Sustainability Marketing

### BC: DSE- 5.4

**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 I: Introduction	20%	√	√
Unit II: Sustainability Marketing Opportunities	20%	√	√
Unit III: Consumer Behaviour and Sustainability Marketing	20%	√	√
Unit IV: Sustainability and Marketing Mix Decisions	20%	√	√
Unit V: 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
- The Sustainable Business Case Book
- University of Minnesota—Open Textbook Library

Useful links:

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

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

## Business Mathematics

### BC: DSE- 5.5

**Objective:** The course aims to familiarize students with the applications of Mathematics and Statistical techniques in business decision making.

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

1. identify proficiency in using different mathematical tools in solving real life business and economic problems.
2. analyse how matrices are used as mathematical tool in representing a system of equations.
3. explain differential calculus to solve simple business problems.
4. explain mathematical formulation and solution of problems related to finance including different methods of interest calculation, future and present value of money.
5. identify business problems involving linear relationships between decision variables and their determining factors.

#### Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Matrices	20	√	√
Unit 2: Differentiation	20	√	√
Unit 3: Integration	20	√	√
Unit 4: Basic Mathematics of Finance	20	√	√
Unit 5: Linear Programming	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

**Unit 1: Matrices:** Definition and types; Algebra of matrices; Applications of matrix operations to simple business and economic problems; Calculation of values of determinants up to third order; Finding the solution of system of linear equations up to three variables by Matrix Inversion and Cramer’s Rule.

**Unit 2: Differentiation:** Concept and rules of differentiation; applications of differentiation - elasticity of demand and supply, Cost, Revenue, Profit and Break Even Point, Maxima and Minima of functions relating to cost, revenue and profit.

**Unit 3: Integration:** Standard forms of Integration Definite integration. Application of Integration to marginal analysis; Marginal Cost to Cost function, Marginal Revenue to Revenue function, Elasticity of Demand to Demand function.

**Unit 4: Basic Mathematics of Finance:** Simple and Compound interest (including continuous compounding); Rates of interest - nominal and effective and their inter-relationships; Compounding of a sum using different types of rates.

**Unit 5: Linear Programming:** Formulation of Linear programming problems (LPPs), Graphical solutions of LPPs. Cases of unique solutions, multiple optional solutions, unbounded solutions, infeasibility, and redundant constraints.

### **Practical Exercises:**

The learners are required to:

1. identify the decision-making variables and assess their functional relationship with other variables affecting the decision in a hypothetical business situation.
2. take the business case and assess how the use of matrices help in deciding about competing alternatives
3. identify and formulate business problems as an application of Calculus
4. identify and solve business problems of any company of your choice as an application of linear programming
5. gather information about various deposit and loan schemes of banks to find out interest rate differential, and compounded value.

### **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:**

- Aggarwal B. M. Business Mathematics Kitab Mahal, Delhi.
- 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, New Delhi; Sultan Chand & Sons (P) Ltd.
- Thukral, J. K., Mathematics For Business Studies, New Delhi, Mayur Paperbacks.
- Singh, J. K., Business Mathematics, New Delhi: Himalaya Publishing House.
- V. K., & Sancheti, D. C. (2014). Business Mathematics, Theory & Applications. Delhi: S. Chand Publishing.

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

## **Accounting for Mergers & Acquisitions**

### **BC: DSE- 5.6**

**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. describe value creation through Mergers and Acquisitions.
2. describe valuation tools used during Mergers and Acquisitions.
3. demonstrate accounting for Mergers and Acquisitions from Indian Perspective.
4. demonstrate the accounting for Mergers and Acquisitions from International Perspective.
5. describe different types of Synergic effects.
6. describe concept of Demerger and Reverse Merger.

#### **Course Contents:**

Unit	Unit wise weightage of	C&K*	A&A**
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	marks (in %)		
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, Fast Track Mergers, Significance of Intellectual Property Rights in M&A, Cross Border Mergers.

### **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: Latest edition of the readings may be used.**

## **Auditing**

### **BC: DSE- 5.7**

**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. summarize the basic concepts of auditing and acquaint with latest developments in the area of auditing;
2. describe the need of auditing and role of auditors;
3. demonstrates 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:**

<b>Unit</b>	<b>Unit wise weightage of marks (in %)</b>	<b>C&amp;K*</b>	<b>A&amp;A**</b>
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 computerized 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 evidences 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.
- Kamal, G. *Contemporary Auditing*. Delhi: Tata Mcgraw Hill Publishing Company.
- 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.
- Tandon, B. N., Sudharsnam, S., & Sundharabahu, S. *A Hand book on Practical Auditing*. New Delhi: S. Chand Publishing.

#### **Note:**

(i) Latest edition of the readings may be used.

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

## Business Tax Procedures and Management

### BC: 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. understand the provisions of payment of tax in advance, deduction of tax at source and computation of tax, interest and fee payable to / by government;
2. describe know about various Income Tax authorities and return of income;
3. understand the assessment procedures and filing of appeals;
4. interpret and learn the provisions dealing with penalties and prosecutions, and search, seizure and survey; and
5. understand 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 the readings may be used.**

## International Monetary and Financial Environment

### BC: DSE- 5.9

**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. comprehend 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: Latest edition of the readings may be used.**

## **Bhartiya Gyan Parampara (Indian Knowledge System)**

### **BCH: DSE- 5.10**

**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:**

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

#### **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.bhratiyakritisampada.nic.in>

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



## General Management

### BC: GE- 5.1

**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. understand the evolution of management and its significance
2. comprehend and analyse applicability of managerial functions
3. understand the role of decision-making in business
4. analyse the role of directing in management
5. understand 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 Organizing	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 Organizing**

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, Herzber's two-factor theory, Theory X&Y; Leadership-meaning and importance; Communication- meaning and importance; Staffing- concept, importance and process.

### **Unit 5: Controlling and Contemporary Issues in Management**

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

#### **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
- identify various motivation techniques used by organizations.  
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.
- Gupta C.B. and Mathur S. Management Principles and Applications. Scholar Tech Press, Delhi.
- 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: Latest edition of the readings may be used.**

## Communication in Management

### BC: GE- 5.2

**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. analysis basics of communication in management.
2. interpret need for effective listening.
3. understand basics of written and spoken communication.
4. demonstrate role of group discussion and interviews.
5. summarize 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 meeting 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. writing 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.
- Lesikar, R.V. & Flatley, M.E. (2001). Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company 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.
- Ludlow, R. & Panton, F.(1992). The Essence of Effective Communications, Prentice Hall of India Pvt. Ltd., New Delhi.
- 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: Latest edition of the readings may be used.**

## Accounting for Everyone

### BC: GE- 5.3

**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 prepare financial statements.

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

1. understand and Analyse various terms used in accounting;
2. classify and record business transactions.
3. prepare accounts and calculate depreciation.
4. prepare profit and loss account and balance sheet for a sole proprietor;
5. determine profit and loss from incomplete records.

#### Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit 1: Introduction to Accounting and Accounting Principles	15	√	√
Unit 2: Recording of transactions	20	√	√
Unit 3: Preparation of Accounts and Depreciation Accounting	25	√	√
Unit 4: Preparation of Financial Statement	25	√	√
Unit 5: Accounts from Incomplete Records	15	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### 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.

### **Suggested Readings:**

- Bhupinder, Lt. Principles of Financial Accounting, Cengage.
- Goyal, B. K., & Tiwari, H. N. Financial Accounting. Taxmann Publication, New Delhi.
- Gupta, R. L., & Radhaswamy, M. Financial Accounting. S. Chand Publishing, New Delhi.
- Hatfield, L. Accounting Basics. Amazon Digital Services LLC.
- Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. Introduction to Financial Accounting. Pearson Education, London.
- Jain, S. P., & Narang, K. L. Financial Accounting. Kalyani Publishers, New Delhi.
- Kumar, Alok. Financial Accounting, Singhal Publication.
- Lal, J., & Srivastava, S.. Financial Accounting Text & Problems. Himalaya Publishing House, Mumbai.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. Financial Accounting. Vikas Publishing House Pvt. Ltd, New Delhi.
  
- Maheshwari, S. N., Maheshwari, S. K., Maheshwari, S.K. *The Introduction of Accountancy*. Vikas Publishing House Pvt. Ltd.
  
- Monga, J. R. Financial Accounting: Concepts and Applications. Mayur Paperback , New Delhi.
  
- Mukharji, A., & Hanif, M. Financial Accounting. Tata McGraw Hill Publishing Co. Ltd, New Delhi.
- Mukherjee, S., & Mukherjee, A. K. Financial Accounting Oxford University Press, USA.
- Sah, R. K. Concept building approach to financial accounting, Cengage.
- Sehgal, D. Financial Accounting. Vikas Publishing House Pvt. Ltd, New Delhi.
- Siddiqui, S. A. Book Keeping & Accountancy. Laxmi Publications Pvt. Ltd, New Delhi.
- Tulsian, P. C. Financial Accounting. Tata McGraw Hill Publishing Co. Ltd, New Delhi.

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

## Finance for Everyone

### BC: GE- 5.4

**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. describe and prepare financial plan, budget and manage personal finances.
3. interpret and open, avail and manage services offered by banks.
4. interpret and open, avail and manage services offered by post offices.
5. describe the Plan for life insurance and property insurance.
6. demonstrate and 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 vikaspatra, 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; movidesh, 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 (DISlips),blue chips, defensive stocks, face value, market value, market capitalisation, pre-opening session, trading session, opening price, closing price, business days, bull, bear, bull market, bear market, risk, stop loss, derivatives, call option, put option, hedge, holding period; Tax on short term capital gains and long-term capital gains, Mutual Fund and its various schemes.

### **Practical Exercises:**

The learners are required to:

1. 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 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.
- Bhattacharya(2018). Indian Financial System.Oxford University Press.
- 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: Latest edition of the readings may be used.**

### **Assessment Method:**

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

## Marketing for Beginners

### BC: GE- 5.5

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

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

1. develop the understanding about the basic concepts and philosophies of marketing.
2. demonstrate the dynamics of consumer behaviour and the basic product decisions.
3. analyse the process of value creation through marketing decisions involving product, pricing and its distribution.
4. explain marketing decisions involving product promotion and to acquire knowledge about the various developments in the marketing area.

#### 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 Developments in Marketing	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### Unit 1

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

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

## **Unit 3**

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

## **Unit 4**

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

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

## **Unit 5**

**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\*:**

1. scan the marketing environment of any product/ service on the basis of its demographic and socio-cultural environment affecting it. Make a presentation on the basis of the report.
2. study the impact of the factors affecting Consumer Behaviour of a company marketing health products in the Indian market.
3. suggest the suitable bases for segmentation of a product, service, event, organization of your choice.
4. identify 20 brand names of real-life products of your choice and justify as to why they are good brand names.
5. identify 5 real-life products each that have been using penetration pricing and market-skimming pricing.

6. analyse the rural marketing strategies of a business organization.

\*Note: These are suggestive exercises.

### **Suggested Readings**

- Baines Et AL(2021).Fundamentals of Marketing.Oxford University Press.
- Etzel, M. J., Walker, B. J., Stanton, W. J., Pandit, A. (2010). Marketing. 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.
- 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.
- Sharma, K., Aggarwal S. (2021). Principles of Marketing. Taxmann Publications.

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

## Ethics and Governance

### BC: GE- 5.6

**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. understand and analyses 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 Governance	20%	√	√

\*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: Latest edition of the readings may be used.**

## Fundamentals of International Business

### BC: GE- 5.7

**Objective:** The course aims to impart the core body of knowledge in international business to the students. The course would introduce students to 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.
- 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.

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

### **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*

## Project Management

### BC: GE- 5.8

**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. explain the concept and attributes of projects, project management system, process and its principles;
2. describe perform technical feasibility, marketing feasibility and commercial viability; using NPV, and further to understand tax and legal aspects of a project;
3. demonstrate and develop schedule for a specific project and its appraisal using various techniques;
4. describe and 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. identify the project running in the local area and list the activities required for project completion;
2. develop time estimates for various activities;
3. identify 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.
- Khatua, S. (2011). Project Management and Appraisal. Oxford: Oxford Press University.

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

## Computer Applications in Business

### BC: GE- 5.9

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

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

1. describe the various concepts and terminologies used in computing, computer networks and the internet.
2. examine document creation for report making and communication.
3. create innovative and creative presentations.
4. analyse various computations using various functions in the area of accounting and finance and represent the business data using suitable charts. S/He should also be able to manipulate and analyse the business data for better understanding of the business environment and decision making.
5. examine the spreadsheet knowledge acquired through this paper in solving real life problems that help in decision making.

#### 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

#### Unit1: 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 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 document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto-text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, page break, table of contents, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge (including linking with spreadsheet files as data source); Printing documents; Citations, references and Footnotes.

## **Unit 3: Preparing Presentations**

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 formula, Project involving multiple spreadsheets, Organizing Charts and graphs; Flash-fill; Working with Multiple worksheets; controlling worksheet views, naming cells and cell ranges.

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

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

## **Unit 5: Spreadsheet projects**

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

### **Practical Exercises**

The learners are required to do the practical exercises which include, but 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 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 next five to ten years.
6. 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.
7. The learners should be able to prepare repayment schedule of the loans that they borrow, prepare a payroll statement using spreadsheet functions listed above and analyse different investment opportunities using financial functions.

8. 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.

**Suggestive Readings:**

- Jain, H. C. & Tiwari, H. N. “Computer Applications in Business” Taxmann, Delhi.
- Joseph, P.T.,S.J. E-Commerce: An Indian Perspective, 6th ed. PHI Learning
- Madan, S. “Computer Applications in Business” Scholar Tech Press, Delhi.
- Mathur, S. & Jain, P. “Computer Applications in Business” Galgotia Publishing Company
- Sharma, S.K. & Bansal, M. “Computer Applications in Business” Taxmann, Delhi.
- Thareja R(2019). Fundamentals of Computers. Oxford University Press.
- Thareja R(2018). IT & Its Business Application.Oxford University Press
- Walkenbach, J. “MS Excel 2016, Bible”. John Wiley & Sons, USA.
- Winston, W. L. “MS Excel 2013, Data Analysis & Business Modeling” Microsoft Press, USA.

**Additional Readings:**

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

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

## **Bhartiya Gyan Parampara (Indian Knowledge System)**

**BC: GE- 5.10**

**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. appportion 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:**

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

#### **Practical Exercises:**

5. visit a Gurukul/ Ashram and have own experience (*anubhooti*) of Indian ancient knowledge system.
6. muktchintan (brainstorming) on topics life worldview of existence.
7. practise of meditation on Panchkoshas and Chakras.
8. 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.bhratiyakritisampada.nic.in>

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

## Social Media Analytics

### BC: SEC- 5.1

**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. after completion of the course, learners will be able to
2. identify the applications of social media platforms.
3. analyse the fundamentals of social media analytics.
4. explain the basics of Python.
5. examine and process social media data.
6. 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: Latest edition of the readings may be used.**

## Banking & Insurance

### BC: SEC- 5.2

**Objective:** The course aims to impart knowledge about the basic principles of the banking and insurance.

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

1. explain the meaning, scope and functions of Banking along with legal framework;
2. assess the operations of banking and its services;
3. evaluate the lending operations of banks and identify causes of NPA in banks;
4. explain the concept of insurance and its principles;
5. explain types of insurance and regulatory framework of insurance.

#### Course contents:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit-1: Banking Business	20	√	
Unit- 2: Banking Operations	15	√	
Unit- 3: Loans and Advances	20	√	√
Unit- 4: Insurance Business	20	√	
Unit- 5: Life and Non-Life Insurance	25	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### Unit 1: Banking Business

Definition and function of banks, need for banks; legal framework; structure, organisation and working of banks, need for proper regulation and supervision; banker and customer relationship, general and special types of customers. Types of Deposits: Types of banks in India; Role of Foreign Banks in India; Advantages and Disadvantages of Foreign banks, Road Map for Foreign Banks in India; India's approach to Banking Sector reforms; Achievements of financial sector reforms and areas of concern, Credit Allocation Policies of Commercial banks, Credit Market Reforms.

#### Unit 2: Banking Operations

Cheque: definition, features and types; Endorsement: meaning and essentials of a valid endorsement, types of endorsement; Era of Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), E-payments, Electronic Fund Transfer (EFT), E-money, Unified Payment Interface (UPI), Safeguard for internet banking, Critical comparison of traditional banking methods and e-banking; Balance Sheet of

a Bank, special items of a Balance Sheet, off Balance Sheet Items; Anti-money Laundering Guidelines. Basics of Negotiable Instruments.

### **Unit 3: Loans and Advances**

Principles of sound lending, Types of loans and advances, Advances against various securities; Securitization of Standard Assets and its computation; Basel Accord: merits and weaknesses of the Basel II, Basel III and Basel IV. Meaning of Non-performing assets, types of non-performing assets, treatment in balance sheet of bank and provisioning requirements, Non-performing assets in Indian Banking system- issues and resolution.

### **Unit 4: Insurance Business**

Basic concept of Risk-kinds of Business Risks; Insurance Business: concept, characteristics, functions; Fundamental principles- Indemnity, Insurable Interest, Utmost Good faith, Proximate Cause, Contribution, Subrogation. Reinsurance and Coinsurance: features, objectives, methods; Bancassurance: features and merits.

### **Unit 5: Life and Non-Life Insurance**

Types of Insurance, Life and Non-Life: Features, needs, policies of different types of Insurance, Control of Malpractices and Mis-Selling, Negligence, Loss Assessment and Loss control, Computation of Insurance Premium, Dematerialization of Insurance Policies; Claims and Settlement Procedure; Regulatory Framework of Insurance: IRDA Act 1999; Objectives of IRDA, Composition of IRDA, Duties, Powers and Functions of IRDA; Role of IRDA: Delegation of Powers, establishment of Insurance Advisory Committee, Power to make Regulations.

### **Practical Exercises:**

The learners are required to:

1. Describe the procedure of opening a bank account-current A/C, savings A/C, recurring A/C, and fixed deposit A/C on the basis of your experience.
2. Practice online account opening, E-banking operations, and UPI transfers.
3. Analyse the Balance sheet of a bank with respect to loans and advances and to identify the stressful assets.
4. Prepare the documents of a hypothetical insurance claim.
5. Make a comparative analysis of the claim settlement procedure of select insurance companies and assess their efficiency.

### **Suggested Readings:**

- Agarwal, O. P. (2011). *Banking and Insurance*. New Delhi: Himalaya Publishing.
- Black, K. J., & Skipper, H. J. (2000). *Life and Health Insurance*. London: Pearson Education.
- Chaturvedi, D.D., Mittal, A & Chaturvedi, S. *Banking and Insurance*. Scholar Tech Press, Delhi.
- Gupta, P. K. (2011). *Insurance and Risk Management*. New Delhi: Himalaya Publishing.

- Mishra, M. N., & Mishra, S. B. (2007). *Insurance Principles and Practice*. New Delhi: S. Chand Publishing.
- Sethi, J. & Bhatia, N. *Elements of Banking and Insurance*, 2nd ed. PHI Learning
- Suneja, H.R. *Practical and Law of Banking*. Himalaya Publishing House.
- Vaughan, E. J., & Vaughan, T. M. (2013). *Fundamentals of Risk and Insurance*. New Jersey: Wiley.

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

## Personal Selling

### BC: SEC- 5.3

**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; 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; 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 objections, overcoming objections. Closing the sales and follow ups  
Sales Reports – Meaning and significance of Sales report.

## Unit 4: Career in Selling

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

### Practical Exercises:

The learners are required to:

1. role play (as a sales person and as a consumer)
2. sales presentation – Manual Presentation, Demonstration,
3. mock sessions: Objection handling, query handling, complaints handling etc
4. sales report preparation
5. group task- problem solving, cross selling the product, praising the criticism

### Suggested Readings:

- 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: Latest edition of the readings may be used.**

Note\*

The specific emphasis for syllabus execution inside the class shall be as per guidelines prescribed by the 'syllabus execution committee' of department of commerce, from time to time, that shall not be more than 2-years' old.

Special emphasis shall be on developing skills and hands-on experience in specific business and economic circumstances.

Syllabus shall be carried with latest editions of reference materials interspersed with live/ real-life examples.

## EXIM Procedures and Documentation

### BC: 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](http://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: Latest edition of the readings may be used.**

**Important websites:**

[www.commin.nic.in](http://www.commin.nic.in)

[www.finmin.nic.in](http://www.finmin.nic.in)

[www.rbi.org.in](http://www.rbi.org.in)

[www.intracen.org](http://www.intracen.org)

[www.dgft.gov.in](http://www.dgft.gov.in)

[commerce.gov.in](http://commerce.gov.in)

# **SEMESTER- VI**

## Business Analytics

### BC: 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. identify 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 & Knowledge

\*\*A&A – Analysis & 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:**

3. 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.
4. 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).
5. There shall be 1 lecture period per class and 6 Practical Lab periods per batch per week to be taught in 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; Visualization & Reporting.

#### **Suggested Readings:**

- Alexander, M., Decker, J., & Wehbe, B. (2014). Microsoft Business Intelligence Tools for Spreadsheet analysis. New Jersey: Wiley.
- 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.
- 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.
- Rao, P. H. Business Analytics—An Application Focus PHI Learning
- Ohri, A (2012). R for Business Analytics, Springer.

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

## Corporate Governance

### BC: 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.

## **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.

## **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: Latest edition of the readings may be used.**

## Goods & Services Tax (Gst) and Customs Law

### BC: 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. understand 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. understand the utilization of input tax credit and the provisions of reverse charge mechanism;
4. understand various returns under GST and payment of taxes; and
5. understand concepts of Customs Act, various custom duties and computation of the assessable value for charging customs duty.

#### Course Content:

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 & Service Tax, & Customs Laws*. Cengage.
- Singhania, V. K, *GST & Customs Law*. Taxmann Publication, Delhi.

**Additional Resources:**

- Gupta, S.S., *Vastu and Sevakar*, Taxmann Publications, 2017.
- Sisodia Pushpendra, *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: Latest edition of the readings may be used.**

## Human Resource Development

### BC: DSE- 6.1

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

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

1. implementing experiential sessions.
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 weightage wise 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, 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.

## **Unit 3: Instructional 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 with in 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.

### **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:**

- Mehta, M. C. & Kar. D. (2020). Human Resource Development. Bharti Publications.
- Bhattacharya, D.K. (2016). Human Resource Management. Himalaya Publishing House.
- Durai, P. (2016). *Human Resource Management* (2nd ed.). New Delhi: Pearson Education.
- Mondy, A., Wayne and Martocchio, J. J. (2016). Human Resource Management (14th Ed.). Pearson Education Publications.
- Rao, T.V: Human Resource Development, Sage Publications, 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 .
- Graig, Robert L. and Bittel, Lester r. (Ed): Training and Development Hand Book, McGraw-Hill, New Delhi.
- Nadler, Leonard : Corporate Human Resource Development, Van Nostrand Reinhold, ASTD, New York.
- Padmalita Routry Kalyani Mohanthy, Human Resource Development and Organisational Effectiveness, Excel Books,New Delhi.

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

## Fundamentals of Investment

### BC: DSE- 6.2

**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. Analyse and interpret the basics of investments and different investment avenues available.
2. evaluate the securities in terms of their risk and return.
3. create an optimal portfolio.
4. comprehend the mutual fund schemes.

#### Course Contents:

Unit	Unit wise weightage of marks(in %)	C&K*	A&A**
Unit1: Introduction to Investment	20	√	√
Unit2: Bond Analysis and Valuation	20	√	√
Unit3: Equity Analysis and Valuation	20	√	√
Unit4: Portfolio Management	20	√	√
Unit5: Mutual Fund and Derivatives	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### Unit1: Introduction to Investment

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

## **Unit 2: Bond Analysis and Valuation**

Bond Fundamentals, Estimating bond yields; Bond Valuation; Relationship between bonds prices, interest rates and term to maturity; bond risks and credit rating.

## **Unit3: Equity Analysis and Valuation**

Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis; Valuation of Equity Shares using Dividend Discount Model and P/E Ratio model.

## **Unit4: Portfolio Management**

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

## **Unit5: Mutual Fund and Derivatives**

Mutual Fund-concept and types; 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. estimate NAVs 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:**

- 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,11<sup>th</sup> edition McGraw Hill.
- Chandra, P.(2008).Investment Analysis &Portfolio Management. New Delhi: Tata McGraw Hill Education
- Jones, C.P., Investment Analysis and Management, Wiley.
- Kevin, S.(2015).Security Analysis and Portfolio Management. New Delhi: PHI Learning
- Mayo, An Introduction to Investment, Cengage Learning.
- Pandian, P.(2012).Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.

- Ranganatham M., & Madhumati R. (2<sup>nd</sup> Edition) Security Analysis and Portfolio Management. Pearson (India) Education.
- Rustagi, R.P., Investment Management, Sultan Chand, New Delhi
- Sharma S.K.and KaurG.(2019),Fundamentals of Investment, Sultan Chand publishers
- Singh,Y.P.,Fundamentals of Investment Management,Galgotia Publications
- Tripathi,V.,Fundamentals of Investment, Taxmann Publications.

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

## Advertising

### BC: 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. analyse communication objectives behind advertising of various products and services;
2. elucidate various advertising and media elements in the advertising decisions;
3. examine 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. (2012). *Advertising Principles and Practice*. S. Chand.
- Gupta, Ruchi. *Advertising*. Scholar Tech Press, Delhi.
- Kapoor, Neeru. (2022). *Fundamentals of Advertising-II*nd 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: Latest edition of the readings may be used.**

## Business Research Methods

### BC: DSE- 6.4

**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. understand research concepts, its types and steps in the research process.
2. analyse and formulate research problem and assimilate various types of Research Design.
3. understand scales, sampling techniques and design data collection tools.
4. interpret and get acquainted with various techniques of data analysis and interpretation.
5. analyse and prepare a complete research report in appropriate format.

#### 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. 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. identify type of a research design that will be most appropriate in a given scenario.
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. using spreadsheet practice t- test, z-test and Chi- square test on the secondary data.
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.
- Bryman, A., & Bell, E. (2011). Business research methods. 3rd ed. Cambridge; New York, NY: 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, 8<sup>th</sup> ed. Pearson.
- Sekran, U.& Bougie, R. (2015). Research Methods For Business A Skill Building Approach. 6<sup>th</sup> ed. John Wiley.
- Zikmund, Babin, B.J., Carr, J.C. & Griffin, M. (2013). Business research methods (9th Edition). South Western: Cengage Learning.

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

## Social and Environmental Accounting

### BC: DSE- 6.5

**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. understand the limitations of the Conventional Accounting System.
2. understand Hidden and True Costs.
3. evaluate the impact of Externalities.
4. evaluate the impact of activities of Companies on the Environment.
5. understand the Principles of Environmental Accounting and Audit.
6. evaluate the impact of corporate activities at the National and Global levels
7. understand 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 EPRA 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: Latest edition of the readings may be used.**

## Industrial Laws

### BC: DSE- 6.6

**Objective:** The course aims to familiarize the students with the understanding and provisions of industry related laws. Case studies and issues involved in industrial laws are required to be discussed.

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

1. acquaint themselves with the basic framework of payment of wages.
2. analyse the calculation of bonus and eligibility to receive bonus as per legislation.
3. examine the schemes for labour and their benefits enacted under the Indian legislation.
4. create channels to extend the benefits of different schemes of insurance available for defined set of employees.
5. interpret the legal structure provided for social security.

#### Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Payment of Wages	15%	√	√
Unit 2: Payment of Bonus	25%	√	√
Unit 3: Employees Provident Fund	20%	√	√
Unit 4: Employees State Insurance	20%	√	√
Unit 5: Payment of Gratuity	20%	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### Unit 1: Payment of Wages

Definitions under Payment of Wages legislation<sup>#</sup>; Fixation of Wage Period; Time of Payment of Wages; Mode of Payment; Deductions from Wages and Fines.

#### Unit 2: Payment of Bonus

Definitions under the Payment of Bonus legislation<sup>#</sup>; allocable surplus, available surplus; determination of bonus; calculation of bonus; eligibility for bonus; disqualifications for bonus; payment of minimum and maximum bonus; set on and set off of allocable surplus; deductions of certain amounts from bonus payable; time limit for payment of bonus.

### **Unit 3: Employees Provident Fund**

Definitions under the legislation<sup>#</sup>; EPF Schemes– Employees’ Provident Fund Scheme; Employees’ Pension Scheme; Employees’ Deposit linked Insurance Scheme.

### **Unit 4: Employees State Insurance**

Definitions under the legislation<sup>#</sup>; Partial and Permanent Disablement; ESI Corporation; Contributions; Benefits available under Employees’ State Insurance.

### **Unit 5: Payment of Gratuity**

Definitions under the legislation<sup>#</sup>; continuous service; payment of gratuity; forfeiture of gratuity; determination of amount of gratuity.

### **Practical Exercises:**

The learners are required to:

1. enlist authorized deductions from wages. Identify unauthorised deductions faced by workers/ employees in your local area.
2. identify practices of dissemination of bonus paid by business units.
3. discuss various schemes within the ambit of employees’ provident fund.
4. visit nearby ESI hospital or dispensary and enlist the services available for employees covered under the legislation.
5. identify scenarios wherein employees’ gratuity can be forfeited.

### **Suggested Readings:**

- Maheshwari, S. N., Maheshwari, S. K. *Industrial Laws*. Himalaya Publishing House Pvt. Ltd.
- Malik, K. L. *Industrial Laws and Labour Laws*, Eastern Book Company, Lucknow.
- Sharma, J. P. *Simplified Approach to Labour Laws*. New Delhi. Bharat Law House Pvt. Ltd.
- Singh, Avtar. *Introduction to Labour and Industrial Laws*. Nagpur. Wadhwa and Company.

### **Additional Resources**

- Arora S, and Arora R. *Industrial Laws*, Taxmann Pvt Ltd.
- Institute of Company Secretaries of India, “*Executive Programme-Module II, Paper 5 Economic and Labour Laws*”, New Delhi.
- Srivastava, S. C. *Industrial Relations & Labour Laws*. Vikas Publishing House (P) Ltd.

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

*#From the date of implementation of labour codes, this syllabus shall be disseminated as per new labour codes (Code on Wages and Code on Social Security)*

## Export-Import Management

### BC: DSE- 6.7

**Objective:** The course aims is 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.
- Singh, R. (2020). *Export and Import Management: Text and Cases*. SAGE Publishing.
- Rai, U. K. *Export-Import and Logistics Management*, 2nd ed. PHI Learning

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

### **Important Weblinks**

- <https://www.dgft.gov.in/CP/?opt=export-management-system>
- <https://www.dgft.gov.in/CP/?opt=import-management-system>
- [https://www.icegate.gov.in/about\\_icegate.html](https://www.icegate.gov.in/about_icegate.html)
- [https://cip.icegate.gov.in/CIP/#/import and export through post](https://cip.icegate.gov.in/CIP/#/import_and_export_through_post)
- [https://cip.icegate.gov.in/CIP/#/import and export through courier](https://cip.icegate.gov.in/CIP/#/import_and_export_through_courier)
- <https://www.youtube.com/watch?v=3lxRK76JwH4>
- <https://www.youtube.com/watch?v=eq2WRACDMfw>
- [https://www.youtube.com/watch?v=dUpVkNGA\\_q0](https://www.youtube.com/watch?v=dUpVkNGA_q0)

## Business Incubation

### BC: DSE- 6.8

**Objective:** The course aims to familiarize the learners with development of business incubators and its management.

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

1. explain the incubation as a concept, types of business incubators and the role played by business incubators in supporting entrepreneurial efforts;
2. describe the process of business incubation, incubator structure, and value propositions leading to start-up development;
3. explain about various funding opportunities available to business incubators and understand the funding needs of the incubator;
4. explain about various aspects of development of a business incubator, such as preparation of feasibility study, team building, and preparation of business plan;
5. carry management of business incubators involving formulation of policy for entry and exit, employee management, identification of key performance indicators and mentoring process;
6. explain the role of M&E as well as of benchmarking in incubator management.

#### Course contents:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit- 1: Introduction	10	√	-
Unit- 2: Incubation Process	15	√	√
Unit- 3: Incubator Business Environment	15	-	√
Unit- 4: Planning an Incubator	30	√	√
Unit- 5: Managing Business Incubator	30	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### Unit 1: Introduction

Business Incubation- Concept and Principles; Incubator and Incubation; Pre-requisites of incubator; Development of an incubator; Types of incubators; Corporate and educational incubators. Incubation and Entrepreneurship. Business incubation models and success factors.

Virtual business incubation. Agribusiness incubation. Government Policies and Programmes, Role of business incubation in the economy.

### **Unit 2: Incubation Process**

Process of business incubation and business incubator; Pre-incubation and post-incubation; Idea lab; Business plan structure; Value proposition. Role of business incubation in start-up development.

### **Unit 3: Incubator Business Environment**

Managing business incubator; Financing business incubator; Owners and Fund providers; Seed funding/venture capital; Angel Financiers: types, nature, and procedures; Services of incubators.

### **Unit 4: Planning an Incubator**

Feasibility study; Team formation and team building; Examining sample business idea and writing business plans; Developing business plan; Business incubation marketing and stakeholder management; Understanding investor/lender's perspective and presenting business plan; Valuation of business plan and elevator pitch.

### **Unit 5: Managing Business Incubator**

Policy formulation for entry and exit; Incubation structures; Roles and responsibilities of key players; Managing incubator employees; Performance indicators of business incubator. Mentoring process; Legal issues and other formalities.

### **Practical Exercises:**

The learners are required to:

1. develop a comparative study of various business incubators in the context of real- life cases.
2. analyse the case of a start- up and elaborate upon the business incubation process and business plan structure.
3. identify funding sources for various business incubators on the basis of real-life examples.
4. develop a business incubator plan and prepare its management plan.

### **Suggested Readings:**

- Adkins, D. (2002). *A Brief History of Business Incubation in the United States*. Athens: National Business Incubation Association.
- Gerl, E. (2000). *Brick and Mortar, Renovating or Building a Business Incubation Facility*. Athens: National Business Incubation Association.

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

## Business Organisation

### BC: GE- 6.1

**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. analyse the dynamics of business organisations
2. describe the various forms of business organisations
3. examine varied perspectives related to business environment and entrepreneurship.
4. appreciate the change in working pattern of modern organisations.

#### 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 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.
- Drucker, P. F. (1954). *The Practice of Management*. New York: Harper & Row.
- Chhabra, T. N. *Business Organisation and Management*. Sun India Publications. New 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.

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

## Financial Management for Beginners

### BC: GE- 6.2

**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. analyse the concept of the time value of money and risk & return.
2. interpret financial analysis with the aid of various financial statements & analyse the capital budgeting process and techniques.
3. analyse the cost of capital, capital structure and leverage.
4. examine dividend & working capital dividend decisions.
5. perform valuation of securities.

#### 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 (Pay back 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:

6. analyse and interpret case studies on capital budgeting, financial structure and working capital of a company based on annual reports and other information.
7. determine the capital structure of various companies from their annual reports.
8. determine the working capital of various companies from their annual reports.
9. determine the operating cycle of the manufacturing company.
10. 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.
- 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: Latest edition of the readings may be used.**

**Assessment Method:**

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

## Basics to Advertising

### BC: GE- 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. analyse communication objectives behind advertising of various products and services;
2. elucidate various advertising and media elements in the advertising decisions;
3. interpret 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 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. (2012). *Advertising Principles and Practice*. S. Chand
- Kapoor, Neeru. (2022). *Fundamentals of Advertising-II*nd 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.

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

## Computerized Accounting System

### BC: GE- 6.4

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

#### 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 book keeping system, journalizing transactions; preparation of ledgers; fundamental accounting equation; preparation of Trial Balance; concept of revenue and capital; preparation of Trading and Profit & Loss Account and Balance Sheet manually.

## **Unit-3: Computerised Accounting System**

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

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

## **Unit-4: Creating Masters and voucher entry**

**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 transections, 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.

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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 50 Marks (2 hours duration), theory exam of 25 marks (1 hour duration) and Internal Assessment of 25 marks (Class Test-10 Marks, Work Book- 10 Marks and attendance- 5 marks).
3. There shall be 2 lectures periods per class and 4 Practical Lab periods per batch to be taught in 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 – 4<sup>th</sup> 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

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

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

**E-Filing of Returns**  
**BC: GE- 6.5**

**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. explain the provisions when business or professional income is computed on estimated basis;
3. electronically furnish the return of income;
4. interpret the provisions of TDS; and
5. electronically furnish the TDS returns.

**Pre-requisite:** Student has studied Income tax as core paper

**Course Content:**

<b>Units</b>	<b>Unit wise weightage of marks (in %)</b>	<b>C&amp;K*</b>	<b>A&amp;A**</b>
<b>Unit 1: Introduction to Income tax</b>	15%	√	√
<b>Unit 2: Maintenance of accounts, audit and taxation on presumptive basis</b>	5%	√	√
<b>Unit 3: e-Filing: Conceptual framework and filing of Income Tax Returns</b>	50%	√	√
<b>Unit 4: Tax Deducted at Source</b>	10%	√	√
<b>Unit 5: e-Filing of TDS returns</b>	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 [Form24Q 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](http://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](http://www.incometaxindia.gov.in)

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

## Artificial Intelligence in Business

### BC: SEC- 6.1

**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. explain 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. explain how algorithms is changing the board room landscape.
4. describe the customer services provided by various banks using AI.
5. examine the role of AI in transforming the retail sector.
6. create 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 & Knowledge

\*\*A&A – Analysis & 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 organization, 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.
- Kulkarni, P & Joshi, P. Artificial Intelligence: Building Intelligent Systems PHI Learning
- 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: Latest edition of the readings may be used.**

## Sales Promotion and Public Relations

### BC: SEC- 6.2

**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 sales promotion campaign.
2. design different tools for sales campaign
3. analyse the need of a particular tool.
4. describe 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	20%	√	√
Unit 2: Major tools of Sales Promotion	20%	√	√
Unit 3: Developing Promotion Programmes	25%	√	√
Unit 4: Public Relations	25%	√	√
Unit 5: Ethical and Legal aspect of Sales Promotion and public relations	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; Different forms of Sales Promotions; Consumer-oriented Sales Promotion; Trade oriented Sales Promotion; and Sales force oriented Sales Promotion

#### Unit 2: 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 3: Developing Promotion Programmes**

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

### **Unit 4: Public Relations**

Public Relations- meaning, characteristics and increasing significance; Similarities between publicity and public relations. Tools of public relations- news, special events, speeches, public service activities and other recent prevalent tools.

### **Unit 5: Ethical and legal aspects of sales promotion and public relations**

Importance of ethics in sales promotion and public relations; Unethical practices and its consequences in Sales Promotion and public relations; 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
5. PR management case studies- handling crises, new product launch

#### **Suggested Readings:**

- Jaishri Jethwaney & N.N. Sarkar. *Public Relations Management*, Sterling Publisher
- Julian Cummins *Sales Promotion; Universal Book Stall*
- Kotler, Philip, and Kevin Lane Keller. *A framework for marketing management*. Boston, MA: Pearson
- Minahan, Stella, and Ogden-Barnes, Steve. *Sales Promotion Decision Making: Concepts, Principles, and Practice*. United States, Business Expert Press
- Mullin & Cummins *Sales Promotion; Paperback*
- Neslin, Scott A., and Blattberg, Robert C. *Sales Promotion: Concepts, Methods, and Strategies*. United States, Prentice Hall
- Quelch, John A. *Sales promotion management*. Prentice Hall

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

Note: The specific emphasis for syllabus execution inside the class shall be as per guidelines prescribed by the 'syllabus execution committee' of department of commerce, from time to time, that shall not be more than 2-years' old.

Special emphasis shall be on developing skills and hands-on experience in specific business and economic circumstances.

Syllabus shall be carried with latest editions of reference materials interspersed with live/ real-life examples.

## Forensic Accounting and Fraud Detection

### BC: SEC- 6.3

**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. understand the fundamental of forensic accounting and its significance
2. comprehend the forensic accounting concepts to be able to apply them in practice
3. gather knowledge 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 fraud
5. discuss the measures one take would 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 –

## International Trade Logistics

### BC: SEC- 6.4

**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](https://www.academia.edu/34574428/Logistics_of_international_trade)
- Langlely, 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: Latest edition of the readings may be used.**

## Investing in Stock Markets

### BC: SEC- 6.5

**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. 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 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: Latest edition of the readings may be used.**

**Assessment Method:**

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

**E-Filing of Returns**  
**BC: SEC- 6.6**

**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. explain the provisions when business or professional income is computed on estimated basis;
3. electronically furnish the return of income;
4. interpret the provisions of TDS; and
5. electronically furnish the TDS returns.

**Pre-requisite:** Student has studied Income tax as core paper

**Course Content:**

<b>Units</b>	<b>Unit wise weightage of marks (in %)</b>	<b>C&amp;K*</b>	<b>A&amp;A**</b>
<b>Unit 1: Introduction to Income tax</b>	15%	√	√
<b>Unit 2: Maintenance of accounts, audit and taxation on presumptive basis</b>	5%	√	√
<b>Unit 3: e-Filing: Conceptual framework and filing of Income Tax Returns</b>	50%	√	√
<b>Unit 4: Tax Deducted at Source</b>	10%	√	√
<b>Unit 5: e-Filing of TDS returns</b>	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 [Form24Q 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](http://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.
- Panwar, V & Mahajan, J. *Introduction to E Filing of Returns*. Scholar Tech Press, 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](http://www.incometaxindia.gov.in)

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

# **SEMESTER-VII**

## Business and Macroeconomic Policy

### BC: 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. expose fiscal and monetary policy implications through IS-LM framework in short run and long run.
3. explain the different theories of demand for money, supply of money approach and working of money multiplier.
4. examine causes and effects of different types of inflation and trade-off between inflation and unemployment.
5. describe 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 I: Introduction

Introduction – Concepts and variables of macroeconomics, Income, Expenditure and the circular flow (three sector economy), Components of expenditure. Consumption, Saving and investment and S-I approach, Multiplier (three sector) and numericals.

## **Unit II: Economy in the Short Run**

Meaning, Objectives and instruments of fiscal and monetary policy, AD-AS approach- Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in the short-run and long-run, Aggregate demand- Aggregate supply analysis. Economy in the short run- IS-LM framework and numericals.

## **Unit 3: Unit III: Demand for money and Supply of money**

Demand for money- Quantity Theory of Money (Fisher's Transactions approach), Keynesian theory of demand for money, Baumol-Tobin Transaction approach, Tobin's Portfolio Balance approach. Supply of money- Measures of money supply by RBI, Money multiplier.

## **Unit IV: Inflation, Unemployment and Labor Market**

Inflation-Causes and effects, Demand pull and cost push inflation. Measures to control inflation. Social costs of inflation. Unemployment – Natural rate of unemployment, Frictional and wait unemployment. Phillips curve, Trade-off between inflation and unemployment, Sacrifice ratio.

## **Unit V: Open Economy**

Flows of goods and capital, Saving and investment in a small and a large open economy, Exchange rates- Fixed and flexible, Mundell– Fleming model.

### **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, (8<sup>th</sup> ed.)
- Branson, W. H., (2005), *Macroeconomic Theory and Policy*, East West Book Pvt. Ltd. (3<sup>rd</sup> ed.)
- Deepashree and Aggarwal, V., (2021), *Macro Economics*, Scholar, Tech Press, New Delhi.
- Dornbusch, R., Stanley F., & Startz R., (2018), *Macroeconomics*, McGraw Hill Education (13<sup>th</sup> ed.)
- Gupta, G. S. (2017), *Macroeconomics: Theory ad Applications*, McGraw Hill Education (4<sup>th</sup> ed.)
- Mankiw,N.G., (2021), *Principles of Economics*, Cengage Learning, Inc. (9<sup>th</sup> ed.)
- Mankiw,N.G., (2019) *Macroeconomics*, Macmillan Learning. (10<sup>th</sup> ed.)
- Samuelson P., A.,Wiliam D. Nordhaus & Chaudhary S. (2021), *Macroeconomics*, McGraw Hill Education (20<sup>th</sup> ed.)

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

## Performance Management

### BC: 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 organization through the pedagogy of case discussions and the practices of Indian Organisations in this context.

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

1. Examine 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 system.
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 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 Process

## **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.

## **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: Latest edition of the readings may be used.**

## Technology in HR

### BC: DSE- 7.2

**Objective:** The course aims to make students understand the basic concepts and trends of Digital Transformation of the organization and learn their functional application for critical decision making in HR.

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

1. demonstrate to study the technology in HR.
2. describe and understand information systems designed for human resources.
3. analyse the role of digital transformation in HR for rational decision making
4. demonstrate trends of technology in HR for overall development of the employees and the organization.
5. demonstrate and 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:

1. interpret various e-HR issues via group discussion.
2. understand HR Terminologies using class presentations.
3. analyse the current and future trends in HR technology using case studies.
4. evaluate competencies of Technology in HR using report writing. (with plagiarism report)
5. 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 organizational 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: Latest edition of the readings may be used.**

## Mind Management

### BC: 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. analyse and observe and identify the modulations of mind;
2. describe the rate themselves on emotional matrix to analyse their strengths & weaknesses and improve themselves;
3. examine and practice time mind and anger management techniques in their daily life;
4. explain 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 positive environment at 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 daily basis: breathe 10 time focusing on each chakra.
6. participate in role play exercise in 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 technique 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: Latest edition of the readings may be used.**

## International Finance

### BC: DSE- 7.4

**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. examine Foreign Exchange Markets.
3. analyse the factors affecting the exchange rates.
4. examine 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 opportunity.
4. select the appropriate international financial instruments as per investment needs.
5. select the appropriate instrument for managing the risk.
6. study cross- border mergers and acquisitions.
7. evaluate cross-border investment opportunities.

### **Suggested Readings:**

- Apte, P.G. "*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.
- Sharan, V. International Financial Management, 6th ed. PHI Learning
- Shapiro, Alan C. "*Multinational Financial Management*" John Wiley.
- Agnihotri, Anurag. "*International Financial Management*" Vikas Publications.

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

**Assessment Method:**

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

## Financial Technology and Analytics

### BC: DSE- 7.5

**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. Examine 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. demonstrate the application of 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: Latest edition of the readings may be used.**

## Mergers, Acquisitions and Corporate Restructuring

### BC: DSE- 7.6

**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:

1. interpret the different forms of corporate restructuring.
2. describe the different types, motives and reasons of mergers and acquisitions.
3. summarize the legal provisions of mergers and acquisitions.
4. analyse the important methods of valuation.
5. demonstrate 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, 2<sup>nd</sup> Edition. John Wiley & Sons.
- Brealey, Myers & Allen. (2018). Principles of corporate finance, 12<sup>th</sup> Edition. McGraw Hill.
- Chandra, P. (2015). Corporate creation. Tata McGraw Hill.
- Damodaran, A. (2012). Damodaran on valuation: Security analysis for investment and corporate finance, 2<sup>nd</sup> Edition. John Wiley & Sons.
- De Pamphilis, D.M. (2008). Mergers, acquisitions, and other restructuring activities, 4<sup>th</sup> Edition. Academic press, Elsevier Inc.
- Gaughan, Patrick A. (2015). Mergers acquisitions and corporate restructurings, 5<sup>th</sup> Edition. Wiley India.
- J. Fred Weston, Mitchell, Mulherin and Salwan (2011). Takeovers, restructuring and corporate governance, 4<sup>th</sup> 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, 3<sup>rd</sup> Edition. Taxmann.
- Ramanujan, S. (2000). Mergers: The new dimensions for corporate restructuring. Tata McGraw Hill.

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

## Integrated Marketing Communication

### BC: DSE- 7.7

**Objective:** The course aims to make students understand the shift from mass communications to integrated marketing communication.

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

1. understand the concept of marketing communication.
2. describe the various communication tools, marketers can use.
3. interpret the message and media strategies in the context of communication objectives.
4. articulate the challenges related to IMC
5. summarize 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

\*\*A&A – Analysis & Application

### Unit 1 Introduction

Communication Process and its Effectiveness

The Meaning and Importance of Marketing Communication

The Meaning of IMC and its need in the Contemporary Environments

### Unit 2: The Process of IMC –Planning

Understanding consumers’ Levels of Involvements

Setting the Communication Objectives – in terms of Sales and Communication Tasks

Classic Response Hierarchy models – AIDA, Hierarchy-of-Effects and Innovation- Adoption model

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

Digital Communication Tools – Online Advertising and Public Relations, Websites, Blogs/Vlogs, Mobile Marketing, e-mail Marketing, viral Marketing

Factors affecting the designing of 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 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 the use of product placements. Do we see this as a continuing trend? Why or why not?
5. while the Internet has its distinct advantages, some traditional media have features which make them more useful for achieving certain communication objectives. Discuss with examples.
6. design and develop an Integrated Promotion Campaign for a novelty in 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 smart phone or a car?
8. how are communication companies facilitating one-stop-shopping for their clients to improve their overall communications 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: Latest edition of the readings may be used.**

## Retail Management

### BC: DSE- 7.8

**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. explain the dynamics of retail store location, its design and visual display.
3. describe and 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. comprehend the 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, 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 Relationships in Retailing**

HRM process in Retail: an overview, Customer Relationship Management: Concept and Types 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 experiential report on the use of vending machines in a retail format of your choice.
2. *haats* are popular not only in rural India, but in urban areas too. Conduct a study on the effectiveness of their location and visual merchandising display strategy that they have adopted.
3. study the layout, merchandising and display of any store-based retail format.
4. analyse any element of retail marketing mix strategy in detail of any store-based retail format.
5. perform role play as customer and retailer with respect to different product categories to effectively demonstrate the ability to close the sale.
6. conduct personal interviews of the sales staff in a retail store to identify what motivates them more- monetary or non-monetary incentives.
7. study the customer relationship management practices followed at a retail store.
8. prepare a case study on the promotional strategy used in a mall in your vicinity.

\*Note: These practical exercises are suggestive.

### **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.
- 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: Latest edition of the readings may be used.**

## Consumer Affairs & Sovereignty

### BC: DSE- 7.9

**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.ncdr.nic.in](http://www.ncdr.nic.in) and pick any two case judgments on deficiency in services , examine who was the complainant, ground of complaint, appeal filed, and where filed and final order passed by the concerned consumer commission.
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](http://www.consumeraffairs.nic.in)
- The Bureau of Indian Standards, 2016
- The Consumer Protection Act, 2019
- Real Estate (Regulation and Development) Act, 2016

**Additional Resources:**

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

**Note: Learners are advised to use the latest edition of readings**

## International Taxation

### BC: 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 (2022). *Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations*.
- OECD (2020). Tax Challenges arising from Digitalisation – Economic Impact Assessment: Inclusive Framework on BEPS.
- OECD (2017). *Model Convention on Income and Capital*.
- United Nations (2017). Department of Economic and Social Affairs, *United Nations Model Double Taxation Convention between Developed and Developing Countries*.
- UNCTAD (2021). World Investment Report.
- Vijayasathy, D. *Fundamentals of International Taxation*. Bharat Law House
- <https://www.oecd.org/tax/beps/beps-actions/>

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

## Corporate Tax Planning

### BC: 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. understand the relevant tax provisions for non-resident Indians and double taxation relief;
4. understand the provisions of transfer pricing; and
5. understanding tax planning with reference to different forms of business restructuring.

#### Course Content:

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 assesses.

#### 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
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.

### **Additional Readings:**

- *The Income Tax Act, 1961*
- *The Limited Liability Partnership Act, 2008*

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

## Personal Tax Planning

### BC: DSE- 7.12

**Objective:** The course aims to provide basic knowledge of Income Tax Laws and its planning to students in easily comprehensible manner with a view to equip them to use the legitimate tool of planning in their economic life.

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

1. understand the concept of tax planning, use the residential status to plan the scope of income and e-filing of ITR-1;
2. apply critical thinking to minimize tax liability of individuals with respect to salary income and understand how to develop the efficient pay packages;
3. devise tax planning strategies in relation to income from house property;
4. devise tax planning strategies in relation to income from transfer of capital assets viz., immovable property and shares; and
5. know about the deductions available for the purpose of reducing tax liability.

#### Course Content:

Units	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Concept of Tax Planning	20%	√	√
Unit 2: Tax Planning in relation to Salary Income	20%	√	√
Unit 3: Tax Planning in relation to Income from House Property	20%	√	√
Unit 4: Tax Planning in relation to Capital Gains and Other Sources	20%	√	√
Unit 5: Clubbing, Deductions and Computation of tax liability	20%	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### Unit 1: Concept of Tax Planning

Meaning of tax planning, tax avoidance, tax evasion and tax management; Objectives of tax planning; Tax Planning with reference to residential status of an individual: Determination of

residential status, and relationship between residential status and incidence of tax; Tax planning with reference to filing of ITR-1: e-Filing of ITR-1.

### **Unit 2: Tax Planning in relation to Salary Income**

Tax planning in respect of salary income: House rent allowance vs. perquisite of accommodation, transport allowance vs. transport facility, education allowance vs. education facility, and medical allowance vs. medical facility; Simple case studies based on designing pay package

### **Unit 3: Tax Planning in relation to Income from House Property**

Tax Planning in respect of self-occupied house property, let-out house property, and property used for business or profession of the assessee; Set-off and carry forward of house property losses.

### **Unit 4: Tax Planning in relation to Capital Gains and Other Sources**

Tax planning in respect of capital gains: Computation of long-term capital gains and short-term capital gains of immovable property and shares (simple cases); Exemptions from capital gains under section 54 and 54EC (simple cases); Tax planning in respect of Income from Other Sources: Gifts received from relatives and non-relatives.

### **Unit 5: Clubbing, Deductions and Computation of tax liability**

Income of other persons included in assessee's total income: Income of spouse and minor child;

Deductions under sections 80C, 80CCD (1), 80CCD(1B), 80CCD (2), 80D, 80DD, 80TTA, 80TTB and 80U; Computation of total income and tax liability of individuals (simple cases);

Tax planning in respect of old vs. new tax regime of individuals;

#### **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 ITR-1 on the official e-filing website of the Government of India i.e., [www.incometax.gov.in](http://www.incometax.gov.in); and

5. go through various information relevant for an individual assessee available on the official e-filing website of the Government of India.

**Suggested Readings:**

- 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.
- Singhania, Vinod K. and Singhania, Monica. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.

**Additional Resources**

- *Current Tax Reporter*. Current Tax Reporter, Jodhpur.
- *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
- Jain, R.K., *Ayakar Vidhan avam Likhankan*, Rajeev Bansal Publications, 2017.
- Mehrotra, H.C. and Goyal, S.P., *Ayakar Vidhan avam Likhankan (Income Tax Law and Accounts)*, Sahitya Bhawan, Agra, 2016.
- Mehrotra, H.C. and Goyal, S.P., *Direct Tax including Tax Planning & Management*. Sahitya Bhawan, Agra, 2017.

**Assessment:** There shall be no practical examination of e-filing of ITR-1.

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

## Business Research Methods

### BC: 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. explain 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. examine various techniques of data analysis and interpretation.
5. describe 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. 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?
2. prepare Literature review from a topic of your choice involving business and economics.
3. identify type of a research design that will be most appropriate in a given scenario.
4. using online tools and platforms, design a questionnaire using various kinds of questions including Likert scale statements to address a particular business problem.
5. using spreadsheet practice t- test, z-test and Chi- square test on the secondary data.
6. 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, 8<sup>th</sup> ed. Pearson.
- Panneerselvam R. Research Methodology, 2nd ed. PHI Learning
- Sekran, U.& Bougie, R. (2015). Research Methods For Business A Skill Building Approach. 6<sup>th</sup> ed. John Wiley.
- Zikmund, Babin, B.J., Carr, J.C. & Griffin, M. (2013). Business research methods (9th Edition). South Western: Cengage Learning.

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

## Fundamentals of Human Resource Management

### BC: GE- 7.1

**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. understand the organisational human resource processes.
2. define job analysis, job description, and job design.
3. discuss the relevance and methods of training and development.
4. demonstrate 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; 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; 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.
- Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons.
- Prasad, L.M. (2018). Human Resource Management, Delhi: Sultan Chand & Sons
- Rao, V. S. P. (2020). Human Resource Management. Delhi: Second edition, Taxmann's.
  
- **Note: Latest edition of the readings may be used.**

## Diversity Management

### BC: GE- 7.2

**Objective:** The course aims to provide knowledge about the new realities of the workforce and understanding of impact of diversity on various human resource functions and dynamics of team diversity.

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

1. demonstrate the skills to manage 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 Organizational 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, Organizational Strategies for Managing Workplace Diversity – Workplace Inclusion, Strategies through Corporate Leadership, Diversity Training and Mentoring, Employee Resource Groups, corporate social responsibility & initiatives Flexible work programs.

### **Unit 5: Recent Trends and Developments**

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 the workforce of organisations 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 organization: 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 Organizational 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 organizations: A global perspective*. Routledge.

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

## Investing In Stock Markets

### BC: GE- 7.3

**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 (cashmarket 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: Latest edition of the readings may be used.**

**Assessment Method:**

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

## Sales Promotion

### BC: GE- 7.4

**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;; Relationship marketing and Sales Promotion; Role of Sales

#### 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: Latest edition of the readings may be used.**

Note\*

The specific emphasis for syllabus execution inside the class shall be as per guidelines prescribed by the 'syllabus execution committee' of department of commerce, from time to time, that shall not be more than 2-years' old.

Special emphasis shall be on developing understanding for specific applications to business and economic circumstances.

Syllabus shall be carried with latest editions of reference materials interspersed with live/ real-life examples.

## E-Commerce

### BC: GE- 7.5

**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. identify various applications in the context of online transactions.
3. explain the steps in designing a website.
4. describe 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
Uni- 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 Ecommerce; 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.

### **Suggested 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.
- 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: Latest edition of the readings may be used.**

## Digital Marketing

### BC: GE- 7.6

**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. understand 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 and Legal Issues	20	√	

\*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: Latest edition of the readings may be used.**

## Financial Statements Analysis

### BC: GE- 7.8

**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. Interpret the meaning of financial statements as per Companies act, 2013.
2. describe the tools of financial statements analysis.
3. compute the financial ratios using spread sheets.
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 company's 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 capitalisation from the same sector/industry using spreadsheet. 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 to be encouraged to use spread sheets 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: Latest edition of the readings may be used.**

## Creativity & Innovation

### BC: GE- 7.9

**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, Swiggy, 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: Latest edition of the readings may be used.**

## People Management

### BC: GE- 7.10

**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 a Time Management framework for themselves.
4. participate in a 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 students of the class.

10. conduct 360-degree feedback-role play and tips for development amongst the students of the class.
11. participate in simulation activity wherein students 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: Latest edition of the readings may be used.**

## Sustainable Development

### BC: GE- 7.11

**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. explain 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. analyse and assess the results of Smart Cities Mission Initiative of Government of India;
4. explain the key achievements of National Programmes/Initiatives aligned with SDGs.

#### Course contents:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
1: Introduction	25	√	-
2: Sustainable Development Goals (SDGs)-I	20	√	√
3: Sustainable Development Goals (SDGs)-II	20	√	√
4: Responsible Production and Mindful Consumption	15	√	√
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: Latest edition of the readings may be used.**

## Consumer Affairs & Sovereignty

### BC: GE- 7.11

**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 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.ncdr.nic.in](http://www.ncdr.nic.in) and pick any two case judgments on deficiency in services , examine who was the complainant, ground of complaint, appeal filed, and where filed and final order passed by the concerned consumer commission.
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](http://www.consumeraffairs.nic.in)
- The Bureau of Indian Standards, 2016
- The Consumer Protection Act, 2019
- Real Estate (Regulation and Development) Act, 2016

### **Additional Resources:**

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

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

# SEMESTER— VIII

## THE ECONOMY OF BHARAT

### BC: 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. To study the basic concepts of development
2. To evaluate the magnitude, size, and dimensions of the Indian economy
3. Evaluate the role of population as an economic resource
4. Explain the role and contribution of agriculture in the economic development of India
5. Analyze contribution of industrial and service sector in Indian economy

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
<b>Unit 1: Issues in Economic growth and Development</b>	10	√	√
<b>Unit 2: An overview of Indian Economy</b>	20	√	√
<b>Unit 3: Agricultural Sector</b>	20	√	√
<b>Unit 4 Industrial Sector</b>	30	√	√
<b>Unit 5: Service Sector</b>	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 Indian Economy**

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, Aatmnirbhar 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:

- Puri V.K. and Mishra S.K., (2020) Indian Economy-38<sup>th</sup> Revised & Updated edition, Himalya Publishing House.
- Datt G. & Mahajan A., (2016) Indian Economy, S. Chand and Company.
- Uma Kapila (2021), Indian Economy-Performance and Policies, Academic Foundation, New Delhi
- Deepashree (2021), Indian economy, MKM Publisher, New Delhi.
- Ghosh, Sahana 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.
- Salvatore D.(2020).Managerial Economics.Oxford University Press.
- 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 latest edition of text/reference books.**

## Compensation Management

### BC: DSE- 8.1

**Objective:** The course aims to familiarize students about concepts of compensation management and how to use them to face the challenges of attracting, retaining and motivating employees to high performance.

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

1. analyse how effective appraisal systems can be linked to managerial objectives and compensation.
2. comprehend the components of executive compensation and understand how jobs are priced to establish compensation levels.
3. explain incentive systems and non-economic rewards.
4. interpret international aspects of Compensation.

#### Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Compensation Management	20	√	√
Unit 2: Introduction to Job Evaluation,	20	√	√
Unit 3: Understanding the Basics of Social Security	20	√	√
Unit 4: Contemporary Issues of Compensation Management	20	√	√
Unit 5: Recent Trends of Compensation Management	20	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### Unit 1: Introduction to Compensation Management

Nature and Objectives of Compensation, Factors affecting Compensation Policy, Concept of Wages and Salary, Wage Determination, Pay Grades, Wage Surveys, Minimum Wages, Fair Wages and Living Wages. Understanding Elements of Compensation Structure - Fixed Pay, Variable Pay, Cash Benefits, Incentives, Executive Compensation, Stock Options, Understanding Salary Slip, Company Wage Policy: Wage Components.

## **Unit 2: Job Evaluation**

Methods of Job Evaluation; Incentive plans for production employees and for other professionals, developing effective incentive plans, pay for performance; Supplementary pay benefits, insurance benefits, retirement benefits, employee services benefits, Benefits & Incentive practices in Indian industry.

## **Unit 3: Understanding the Basics of Social Security**

Concept of Social Security, Laws relating to Social Security -Introduction to Provident Fund, Employees State Insurance, Gratuity, Superannuation, Bonus, Reward Systems, Retirement, VRS / Golden Handshake

## **Unit 4: Contemporary Issues of Compensation Management**

Contemporary issues of Compensation Management, International Compensation, Global convergence of compensation practices - Pay for performance for global employees - practices in different industries.

## **Unit 5: Recent Trends of Compensation Management**

Employee benefits around the world - CEO pay in a global context - Beyond compensation. Modern trends in compensation - from wage and salary to cost to company concept, Comparable worth, broad banding, competency-based pay.

### **Practical Exercises:**

The learners are required to:

1. class presentation and quiz submission
2. focused group discussion
3. comprehensive essay writing with plagiarism report
4. analyse the case studies to understand the dynamics of HR Analytics
5. report writing exercise for compensation management

### **Suggested Readings:**

- Bhattacharyya, D.K.: Performance Management systems and strategies, Pearson Education.
- Gary Dessler, Human Resource Management, 12th ed., Prentice Hall.
- Goel, D. Performance Appraisal and Compensation Management: A Modern Approach, 2nd ed. PHI Learning
- Malkovich & Newman, Compensation, 12 ed. McGraw Hill.
- Richard Henderson: Compensation Management in a Knowledge Based World, 10th ed. Prentice Hall.

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

## Learning and Development

### BC: DSE- 8.2

**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. explain individual development in terms of intelligence, creativity and personality;
3. developing the learning needs to create learning environment;
4. demonstrate various techniques for enhancing decision-making and interpersonal skills;
5. elucidate 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.

#### 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, action maze, role play, experience learning, discovery learning, brainstorming, 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 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 requirement 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:**

- 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 Organization*. 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: Latest edition of the readings may be used.**

## Business Ethics and Human Values

### BC: 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. demonstrate the design Code of Ethics for an organisation;
2. discuss Ethical Performance of an organisation;
3. describe and distinguish between various types of values;
4. describe issues related to whistle blowing and other moral issues;
5. interpret and 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 organizational 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: Latest edition of the readings may be used.**

## Investment Banking and Financial Services

### BC: DSE- 8.4

**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; 7<sup>th</sup> 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; 9<sup>th</sup> edition; 2018.
- Khan M.Y.: Indian Financial System; Tata McGraw Hill; 10<sup>th</sup> edition; 2018.

- Pathak, Bharti V., – Indian Financial System: Markets, Institutions and Services, Pearson Education, New Delhi; 5<sup>th</sup> edition 2018.
- Pratap, Giri S.: Investment Banking, McGraw Hill, 4<sup>th</sup> Edition.
- Saunders, Anthony & Cornett, Marcia Millon (2007). Financial Markets and Institutions (3<sup>rd</sup> Edition); Tata McGraw Hill.
- Shanmugham,R.: Financial Services (2<sup>nd</sup> Edition). Wiley Publication.

**Websites:**

- [www.sebi.gov.in](http://www.sebi.gov.in)
- <https://www.rbi.org.in/>
- <http://www.tin-nsdl.com>
- <http://www.cdslindia.com>
- [www.financialservices.gov.in](http://www.financialservices.gov.in)
- <http://www.irdai.gov.in>
- <http://www.pfrda.org.in/pfrda.org.in>

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

## Financial Derivatives

### BC: DSE- 8.5

**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. interpret the meaning, functions, participants and historical development of derivatives market.
2. demonstrate the knowledge of financial derivatives, their features, uses and difference between them.
3. describe the concept of pricing of futures and options.
4. describe and get an insight into trading mechanism, 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 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**

Pre-requisites 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.
- 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
- 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.

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

## Business Valuation

### BC: DSE- 8.6

**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. interpret the valuation of business and its principles.
2. analyse different bases of valuation.
3. Analyse the 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, trademarks, 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: Latest edition of the readings may be used.**

### **Assessment Method:**

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

## Digital Marketing

### BC: DSE- 8.7

**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. 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. demonstrate 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 and Legal Issues	20	√	

\*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:**

- 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.
- 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: Latest edition of the readings may be used.**

## Distribution Logistics Management

### BC: 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. demonstrate the inventory management and tools for operational efficiency.
3. evaluate the various channels of distribution.
4. explore the various modes of transportation for distribution.
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 organization – Logistics in different industries

### **Suggested Readings:**

- Chain. Tata McGraw Hill Education Private Limited.
- Chopra, S. & Meindl, P. (2007). Supply Chain Management: Strategy, Planning and Operation, Pearson Education.
- David J Bloomberg, Stephen Lemay, (2015) Logistics 8<sup>th</sup> edition, 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. & Ravi, Shankar (2008). Designing and Managing the Supply

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

## Brand Management

### BC: DSE- 8.9

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

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

1. 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. describe the 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 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**

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 IV: 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 V: Recent Issues in Branding**

Managing Strong Brands, Brand Ladder, Country Branding, Global Brand Strategy, Managing Brands over time, Brand Audits, Managing Brands in Digital Era. Legal and Ethical aspects in Brand Management.

Note: Case Studies may be discussed in every unit, where ever possible to supplement the subject matter.

### **Practical Exercises:**

The learners are required to:

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

Note: These are indicative in nature and scope.

### **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.
- 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: Latest edition of the readings may be used.**

## ADVANCED BUSINESS RESEARCH

### BC: 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. Describe univariate and bivariate statistics for conducting tests of differences.
2. Analyse association between two variables.
3. Demonstrate 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	√	√

<b>Unit 4: Factor Analysis</b>	<b>20</b>	√	√
<b>Unit 5: Discriminant, Cluster and conjoint analysis</b>	<b>20</b>	√	√

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

**\*\*A&A – Analysis & Application**

### **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, 8<sup>th</sup> 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

## Basics of Organization Behaviour

### BC: GE- 8.1

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

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

1. analyse the working of organizations and human behaviour.
2. demonstrate the concepts of OB in managing people at the workplace.
3. analyse and evaluate the role of motivation theories in guiding human behaviour.
4. develop understanding of diverse leadership styles and strategies.
5. summarize 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 Behavior	20	√	√
Unit 3: Communication and Motivation	25	√	√
Unit 4: Group Behaviour and Leadership	25	√	√
Unit 5: Organisational Behavior Dynamics	15	√	√

\*C&K- Comprehension & Knowledge

\*\*A&A – Analysis & Application

#### Unit 1: Introduction

Introduction to organizational studies, importance of organizations, relationship between management and organizing function, linkage between organization and management theories, emergence and development of organization behaviour, organizational behaviour in changing times

#### Unit 2: Individual Behavior

Individual characteristics - Inherited characteristics vs. learned characteristics; Personality-concept and types; Components of Attitude, organizational 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. nurtured 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 Behavior Dynamics**

Organization as a system; organizational structure, relationship between organization 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 behavior.
4. apply and test various stress management techniques like deep breathing, exercise, and mindfulness.
5. identify the innovative ways of motivation practiced by contemporary organizations.

#### **Suggested Readings:**

- Luthans, F. (2017). Organisational Behavior-An evidence based approach. McGraw-Hill
- Pareek, U. (2014). Understanding Organisational Behavior. Oxford University Press.
- Robbins, S. T., Judge, T. A. (2019). Essentials of Organizational Behaviour. Pearson.
- Singh, A. K., & Singh, B. P. Organisational Behavior. New Delhi: Excel Books Pvt. Ltd.
- Singh, K. (2015). Organisational Behavior: Texts & Cases (3rd Edition). India: Pearson. Education, Twelfth Edition

#### **Additional Readings:**

- Greenberg, J. (2015). Behavior in Organizations. Pearson Education India. Tenth edition

- Hersey, P. K., Blanchard, D., & Johnson, D. (2013). Management of Organizational Behavior. Pearson.

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

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.

## Indian Ethos and Management

### BC: GE- 8.2

**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. interpret the concepts and elements of Indian ethos and management lessons from Indian scriptures.
2. describe work ethos and values and their relevance in managing business enterprises.
3. analyse the Indian system of learning and the philosophy of karma.
4. demonstrate the application of 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
- R Nandagopal, Ajith Sankar RN: Indian Ethics and Values in Management, 2010, Tata Mc Graw Hill
- S.K. Chakraborty, Ethics in Management-Vedantic Approach, New Delhi, 1997, Oxford India Ltd.
- Swami Jitatananda, Indian Ethos for Management, Rajkot, Ramakrishna Ashrama, 1996.
- Velasquez, Business Ethics, Concepts & Cases, 6th edition, 2009, PHI

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

## Accounting for Managerial Decision Making

### BC: GE- 8.3

**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. explain fundamentals of accounting and its branches.
2. elucidate financial statement and their uses in managerial decision making.
3. interpret budgetary control system as a tool of managerial planning and control.
4. explain the concept of cost-volume-profit analysis for use in short-term decision making.
5. Interpret 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 Situations	20	√	√

\*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
- Goel, Rajiv Kumar & Goel Ishaan. *Concept Building Approach to Cost Accounting for B.Com* Cengage
- Goel, Rajiv Kumar & Goel Ishaan. *Concept Building Approach to Management Accounting for 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
- Sah, R. K. *Concept Building Approach to Financial Accounting (2019th ed.)*. Cengage Learning India Pvt. Ltd.
- Singh, G. , Jain, M.K. and Gupta, Ruchika *Accounting for Managers PHI learning*
- Singh, S.K. and Gupta, Lovleen. *Basic Management Accounting: Theory and Practice*. A.K. Publications. New Delhi
- Singh, Surender. *Elements of Cost Accounting*. Kitab Mahal, New Delhi
- Singh, Surender. *Management Accounting*. PHI Learning Pvt. Limited, New Delhi
- Tulsian, P.C. *Cost Accounting*. S.Chand, New Delhi.
- Tulsian, P.C. & Tulsian, B. *Advanced Management Accounting*. S.Chand, New Delhi.

#### **Additional Readings:**

- 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.
- Myer, John Nicolas. *Financial Statement Analysis*. Prentice-Hall.
- Usry, Milton E. and Lawrence H. Hammer. *Cost Accounting: Planning and Control*. South Western Publishing Co.

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

## Data Visualisation

### BC: GE- 8.4

**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. demonstrate that how to build effective visualizations and dashboards.
2. describe that how to create advanced visualizations that explain complex financial data with clarity and style.
3. describe the dig deeper into data and interpretation of results.
4. interpret the 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 Visualizations using Conditional Formatting, Sparklines and Number Formats, Charts - line charts, pie charts, scatter charts, area charts, column and bar charts, histogram. Specialized Charts: hierarchical charts, waterfall, funnel, stock charts and combo charts.

### **UNIT 3: Creating Visualisation and Dashboard using Spreadsheet**

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 PowerBI 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: Latest edition of the readings may be used.**

*Note: Learners are advised to 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 4 Practical Lab periods per batch per week to be taught in Computer Laboratory

## Consumer Protection

### BC: GE- 8.5

**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 completing the course, the student shall 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 the Consumer Protection Act, 2019.
3. apply the filing, hearings, and appeal provisions.
4. explore 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 and Knowledge

\*\*A & A – Analysis and Application

#### UNIT I: 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.

Nature of markets: online and offline; rural and urban; Grey market; Concept of price in retail and wholesale, MRP, labelling and packaging.

## **UNIT II: The Consumer Protection Act, 2019**

Basic concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods, unfair trade practice, restrictive trade practice, unfair contract, product liability, consumer rights.

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

## **UNIT III: 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.

Relevant Case judgments on deficiency in services, defect in goods, unfair trade practices.

## **UNIT IV: Role of Industry Regulators in Consumer Protection**

Banking: Banking Ombudsman Scheme

Insurance: Insurance Ombudsman

Food Products: FSSAI

Housing Construction: RERA

## **UNIT V: Developments in Consumer Protection in India:**

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

Quality and Standardisation: ISI, Ag-mark, Hallmarking, Consumer Grievance Redressal under the BIS Act, 2016

### **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. visit the [www.ncdrc.nic.in](http://www.ncdrc.nic.in) and pick any two case judgments on defective goods , examine who was the complainant, ground of complaint, appeal filed, if any, where filed, and final order passed by the concerned Consumer Commission.
4. conduct a survey on awareness level of consumer rights in your college.
5. identify products which is using ISI mark. Check whether it is genuine or fake and report.
6. identify the product categories for which standards are mandatory under the BIS.

7. observe the advertisements given by builders and verify whether they are registered under the RERA.
8. browse the website of any Voluntary Consumer Organisation which conducts comparative product testing. According to you, in which particular categories did you find interesting results.
9. analysis and presentation of case judgments in medical service, educational service, or housing.

*NOTE: These are only suggestive exercises.*

### **Suggested Readings:**

- Aggarwal, V. K., *Law of Consumer Protection*, 4<sup>th</sup> ed. ( Bharat Law House, Delhi, 2021)
- Kapoor, Sheetal, *Consumer Affairs and Customer Care*, 1st ed. (Scholar Tech Press, Delhi, 2021)
- Khanna, Sri Ram and Hanspal, Savita, *Consumer Affairs & Customer Care*, 1<sup>st</sup> ed. ( VOICE Society Regd., 2020)
- Patil, Ashok, R., *Landmark Judgments on Consumer Protection and Law*, e-book [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in), 2022
- Rao, Rajyalakshami, *Consumer is King* (Universal Law Publishing Company, 2022)
- The Bureau of Indian Standards, 2016
- The Consumer Protection Act, 2019

### **Web Resources:**

- [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in)
- [www.bis.org](http://www.bis.org)
- <https://fssai.gov.in>
- <https://irdai.gov.in>
- <https://rbi.org.in/Scripts/Complaints.aspx>
- [www.confonet.nic.in](http://www.confonet.nic.in)

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

## Rural Development

### BC: GE- 8.6

**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. describe 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 analysing 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 Publishing House.
- 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.
- 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: Latest edition of the readings may be used.**

## Risk Management

### BC: GE- 8.7

**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. analyse and evaluate business risk;
3. demonstrate and evaluate various techniques of managing business risk;
4. interpret and 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.
- 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.

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

## Personal Financial Planning

### BC: GE- 8.8

**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 115BAC 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.
- 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: Learners are advised to use latest edition of readings.*

**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.