

# UNIVERSITY OF DELHI

CNC-II/093/1(28)/2023-24/282

Dated: 13.11.2023

## NOTIFICATION

Sub: Amendment to Ordinance V

[E.C Resolution No. 14-1-2/- and 27-1-7/- dated 09.06.2023  
and 25.08.2023 respectively]

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

### **Add the following:**

Syllabi of Semester-IV, V and VI of the following programmes in the Department of Commerce under Faculty of Commerce & Business based on Under Graduate Curriculum Framework -2022 implemented from the Academic Year 2022-23 :

1. B.Com (Hons.)
2. B. Com (Prog.)
3. BA Commerce Based Papers

## SEMESTER-IV B.Com (Hons.)

### Discipline Specific Core Course- 4.1(DSC-4.1): Business Statistics

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

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre- requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSC -4.1: Business Statistics	4	3	0	1	Pass in Class XII with Mathematics/Accountancy	NIL

#### Learning Objectives

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

#### Learning outcomes

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

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

#### SYLLABUS OF DSC-4.1

##### Unit 1: Descriptive Statistics (9 hours)

Measures of Central Tendency: Concept and properties of averages including Arithmetic mean, Median and Mode.

Measures of Dispersion: An overview of Range, Quartile Deviation and Mean Deviation; Standard deviation; Variance and Coefficient of variation.

Moments: Computation and significance; Skewness; Kurtosis.

## **Unit 2: Probability and Probability Distributions (14 hours)**

Theory and approaches to probability; Probability Theorems: Addition and Multiplication; Conditional probability and Bayes' Theorem.

Expectation and variance of a random variable.

Discrete Probability distributions: Binomial and Poisson (Properties and Applications).

Normal distribution: Properties of Normal curve; Computation of Probabilities and Applications.

## **Unit 3: Simple Correlation and Regression Analysis (11 hours)**

Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation (computation and properties); Probable and standard errors; Rank correlation.

Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate.

## **Unit 4: Time Series Analysis (7 hours)**

Time Series Data; Components of time series; Additive and Multiplicative models.

Trend analysis; Fitting of trend using principle of least squares – linear and second-degree parabola.

Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa.

## **Unit 5: Index Numbers (4 hours)**

Meaning and uses of index numbers.

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

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

### **Practical Exercises:**

The learners are required to:

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

## 5. Studying stock market movements

### Suggested Readings:

- Anderson, D. R. (2019). *Statistics for learners of Economics and Business*. Boston, United States: Cengage Learning.
- Douglas A. Lind, Robert D. Mason, William G. Marchal. (2022). *Basic Statistics for Business and Economics*. New York, United States: Mc-Graw-Hill International editions.
- Gupta, S. C., & Gupta, I. (2018). *Business Statistics*. Mumbai, India: Himalaya Publishing House.
- Gupta, S. P., & Gupta, A. (2018). *Business Statistics: Statistical Methods*. Delhi, India: S. Chand Publishing.
- Hazarika, P. A. (2012). *Textbook of Business Statistics*. Delhi, India: S. Chand Publishing.
- Levine, D. M., Krehbiel, C., & Berenson, L. (2009). *Viswanathan. Business Statistics – A First Course*. India: Pearson Education.
- Levin, R., Rubin, D. S., Rastogi S., & Siddqui, M. H. (2017). *Statistics for Management*. London, United Kingdom: Pearson Education.
- Berenson, M., Baruch, B.M., Levine, D., Szabat, K., & Stephen, D. (2020). *Basic Business Statistics*. Australia: Pearson.
- Murray, R.S., Stephens, L.J. (2017). *Statistics*. Uttar Pradesh, India: Tata McGraw Hill edition.
- Siegel, O. F. (2016). *Practical Business Statistics*. Cambridge, United States: Academic Press.
- Thukral, J. K. (2021). *Business Statistics*. Delhi, India: Taxman Publication.
- Tulsian, P.C., & Jhunjhunwala, B. (2020). *Business statistics*. Mumbai, India: S. Chand publishing.
- Vohra, N. D. (2017). *Business Statistics*. Delhi, India: McGraw-Hill Education India.

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

## Discipline Specific Core Course- 4.2 (DSC-4.2): Cost Accounting

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
<b>DSC-4.2: Cost Accounting</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII with Mathematics/ Accountancy</b>	<b>NIL</b>

### Learning Objectives:

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

### Learning Outcomes:

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

1. Understand and analyse the different cost concepts.
2. Analyse various components of cost of production.
3. Compute unit cost and total cost by preparing a cost statement.
4. Compute employee cost, employee productivity and employee turnover.
5. Determine cost for different industries using job costing, process costing, contract costing and service costing.

## SYLLABUS OF DSC-4.2

### Unit 1: Introduction (11 hours)

Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and preparation of Cost Sheet for manufacturing sector. Role of a cost accountant in an organisation. Cost Accounting Standards (CAS – 4 on Cost of Production / Acquisition / Supply of Goods / Provision of Services) and (CAS – 22 on Manufacturing Cost) as amended from time to time.

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

- (a) Materials: Accounting and control of purchases, storage and issue of materials. Techniques of inventory control, Periodic and perpetual systems of maintaining inventory records, an overview of methods of pricing of materials issues — FIFO, LIFO and Weighted Average price method, Valuation of materials as per CAS – 6 on Material Cost, Accounting treatment of losses— Wastage, scrap, spoilage and defectives
- (b) Employee (Labour) Cost: Accounting and Control of employee cost. Time-keeping and time-booking. Employee turnover: meaning, methods of measurement and accounting treatment. Concept and treatment of idle time and overtime. Methods of wage payment and Incentive schemes- Halsey, Rowan, Taylor's differential piece wage.

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

Classification, allocation, apportionment and absorption of overheads, Under and over-absorption of overheads; Capacity Levels and Costs; Treatments of certain items in costing like interest and financing charges, packing expenses, bad debts, research and development costs.

## **Unit 4: Methods of Costing (9 hours)**

Job costing, Contract costing, Process costing (including process losses, valuation of work-in-progress). Service costing (only transport)

## **Unit 5: Cost Accounting Book-Keeping Systems (7 hours)**

An overview of integral and non-integral systems; Reconciliation of cost accounting profit with financial profits.

### **Notes :**

1. Treatment of various items of cost should be as per the relevant cost Accounting Standards (CAS) issued by Institute of Cost Accountant of India.
2. Use of spreadsheet software should be encouraged for the basic calculation.

### **Exercises:**

The learners are required to:

1. Prepare a cost statement for manufacturing and/ or service organisation.
2. Identify the items to be included and excluded in the material and labour costs.
3. Visit a factory and analyse different elements of overhead costs.
4. Visit industries to understand process costing and prepare a cost statement for any Process industry.
5. Suggest a suitable cost system for different types of services organisation.

### Suggested Readings:

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

### Additional Resources:

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

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

## Discipline Specific Core Course- 4.3 (DSC-4.3): International Business

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
<b>DSC 4.3 – International Business</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII with Mathematics/ Accountancy</b>	<b>NIL</b>

### Learning Objectives:

The course aims to impart the core body of knowledge in international business to the students. The course would introduce students to the international trading and investment environment and also create awareness about emerging issues such as outsourcing and sustainable development in the context of international business.

### Learning Outcomes:

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

1. Analyse the process of globalization and its impact on the growth of the 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 the benefits and costs of FDI.

### Unit 1: Introduction to International Business (7 hours)

Globalization - concept, significance and impact on international business; international business contrasted with domestic business; complexities of international business; internationalization stages and orientations; modes of entry into international businesses.

### Unit 2: International Business Environment (11 hours)

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



### **Unit 3: International Trade and BOP (9 hours)**

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

Balance of payments (BOP) statement and its components

### **Unit 4: Regional Economic Integration and International Economic Organisations (9 hours)**

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

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

### **Unit 5: International finance and contemporary issues in IB (9 hours)**

Types of FDI - Greenfield investment, Mergers & Acquisition, strategic alliances; benefits and drawbacks of FDI.

Overview of exchange rate systems.

Contemporary issues in international business: Outsourcing and its potential for India; international business and sustainable development.

### **Exercises:**

The learners are required to:

1. Demonstrate through case studies the suitability of each mode of entry in international business.
2. Conduct a comparative analysis of countries which are different in terms of political/legal/economic/cultural environment to understand the impact of these dimensions on international business.
3. Analyse data on trade of select countries to examine if trade patterns conform to different trade theories.
4. Conduct an in-depth study of a regional economic arrangement and evaluate its costs and benefits by applying the theoretical knowledge gained during the course
5. Make presentations on developments in contemporary issues affecting international business such as sustainable development.

### **Suggested Readings:**

- Bennett, R. (2006). *International Business*. Delhi: Pearson.
- Cavusgil, S. T., Knight, G. & Riesenberger, J. (2006). *International Business: Strategy, Management and the New Realities*. Pearson India.
- Chaturvedi, D.D. & Jindal, D., & Kaur, R. (2022). *International Business*. Delhi: Scholar Tech Press.
- Hill, C.W.L., & Jain, A. K. (2011). *International Business*. New Delhi: Tata McGraw Hill.
- Daniels, J. D., Radenbaugh, L. H., & Sullivan, D. P. (2016). *International Business*. Uttar Pradesh, India: Pearson Education.

- Griffin, R. W., & Pustay, M. W. (2014). *International Business - A Managerial Perspective*. New Jersey, United States: Prentice Hall.
- Joshi, R.M. (2009). *International Business*. Delhi, India: Oxford University Press.
- Menipaz, E., Menipaz A., & Tripathi, S.S. (2017). *International Business: Theory and Practice*. Delhi, India: Sage Publications India Pvt. Ltd.

#### **Additional Resources**

- Economic Survey, various issues.
- RBI Report on Currency & Finance, various issues.
- World Investment Reports, UNCTAD
- Websites: RBI, IMF, World Bank, WTO.
- WTO Annual Reports

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

## Discipline Specific Elective Course- 4.1 (DSE-4.1): Human Resource Development

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
<b>DSE-4.1: Human Resource Development</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>

### Learning Objectives

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

### Learning outcomes

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

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

### SYLLABUS OF DSE-4.1

#### Unit 1: Introduction (7 hours)

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

#### Unit 2: Strategic Perspectives in HRD (11 hours)

Concept of Strategic HRD, HRD Interventions-Performance Appraisal, Potential Appraisal, Performance Coaching and Feedback, Career Planning, Training, Systems Development,

Rewards, Employee Welfare and Work Life balance, Roles of HR Developer, Physical and Financial Resources for HRD, HR Accounting, HRD Audit.

### **Unit 3: Learning Technology for HRD (9 hours)**

Learning and HRD, Models and Curriculum, Principles of Learning, Individual and Group

Learning, Assessment Centre, Transactional Analysis, Behaviour Modeling and Self Directed Learning, Evaluating the HRD.

### **Unit 4: Human Resource Training and Development (T&D) (9 hours)**

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

### **Unit 5: Training Methods (9 hours)**

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

#### **Exercises:**

The learners are required to:

1. Engage themselves in trainer competencies through developing and implementing experiential sessions
2. List the various rewards and employee welfare schemes
3. Assess the ways of self-directed learning
4. Design and evaluate training and development programs.
5. Analyse the case studies to understand various training methods.

#### **Suggested Readings:**

- Chhabra, T.N .(2016). *Human Resource Management: Concepts and Issues*. Delhi, India: DhanpatRai and Co. Publications.
- Durai, P. (2016). *Human Resource Management*. Delhi, India: Pearson Education.
- Graig, R. L. & Bittel, L. R. (2012). *Training and Development Hand Book*, Delhi, India: McGraw-Hill .
- ILO. (1975). *Teaching and Training Methods for Management Development Hand Book*. New York, United States: McGraw-Hill.
- Kapur, S. (2009). *Human Resource Development and Training in Practice*. Delhi, India: Beacon Books.
- Mondy, R.W., & Martocchio, J. J. (2016). *Human Resource Management* (14<sup>th</sup> ed.). London, United Kingdom: Pearson Education Publications.
- Nadler, L. (1980). *Corporate Human Resource Development*. New York, United States: Van Nostrand Reinhold, ASTD.
- Routry, P., & Kalyani, M. (2009). *Human Resource Development and Organisational Effectiveness*. Delhi, India: Excel Books.

- Rao, T.V. (2010). *Human Resource Development*. Delhi, India: Sage Publications.

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

### Discipline Specific Elective Course- 4.2 (DSE-4.2): Investment Management

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
<b>DSE-4.2: Investment Management</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII with Mathematics/Accountancy</b>	<b>Studied Financial Markets and Institutions (DSE 3.2)</b>

#### Learning Objectives

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

#### Learning outcomes

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

1. Analyze the environment of investment and risk return framework.
2. Describe bonds in terms of valuation, yields, and risks.
3. Analyse equity shares using different approaches and models.
4. Construct, analyse, select and evaluate portfolios along with a deep understanding of capital market theory and associated models.
5. Comprehend and analyse futures and options and to be able to devise own investment strategies using various options trading strategies in the derivative market.

#### SYLLABUS OF DSE-4.2

##### Unit 1: Introduction to Investment (9 hours)

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

### **Unit 2: Bond Analysis and Valuation (9 hours)**

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

### **Unit 3: Equity Analysis and Valuation (9 hours)**

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

### **Unit 4: Portfolio Management (9 hours)**

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

### **Unit 5: Mutual Fund and Derivatives (9 hours)**

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

### **Exercises:**

The learners are required to:

1. Extract historical data on daily/monthly/annual prices for stocks in an index from a financial database. Evaluate them in terms of risk and return using appropriate software.
2. Estimate the Yield-to-Maturity of a corporate bond using relevant software.
3. Carry out moving average analysis on a stock of a real company to decide whether to buy, sell or hold the stock for one month using spreadsheets. Further, learners are also required to assess their decision after one month of decision making.
4. Select any 5 companies of your choice. Using appropriate models, forecast their future cash flows, growth rate and cost of capital. Estimate the intrinsic value of stocks of these companies using relevant software.
5. Select any 5 stocks of your choice. Extract past data on their prices and volumes from a financial database. Make investment decisions using appropriate technical analysis tools and techniques. Use any technical analysis software for this purpose.
6. Construct portfolios based on any firm attribute using past data on NSE 500 stocks. Assess the profitability of this investment strategy. Evaluate if the returns on this strategy are explained by standard risk models such as CAPM. Use relevant software for your estimations.
7. Build and analyse option strategies for Index and Stock options using any option building analytical tool.

## Suggested Readings:

- Alexander G. J., Sharpe W.F., & Bailey J.V. (2009). *Fundamentals of Investments*. Delhi, India: PHI Learning
- Bodie, Z., Kane, A., Marcus A.J. ,& Mohanty, P.(2020).*Investments*. New York, United States: McGraw Hill.
- Chandra, P.(2021).*Investment Analysis & Portfolio Management*. Delhi, India: Tata McGraw Hill Education
- Jones, C.P. (2019). *Investment Analysis and Management*. New Jersey, United States:Wiley.
- Kevin, S.(2015).*Security Analysis and Portfolio Management*. Delhi, India: PHI Learning
- Mayo. (2016). *An Introduction to Investment*. Boston, United States: Cengage Learning.
- Pandian, P.(2012).*Security Analysis and Portfolio Management*. Delhi, India: Vikas Publishing House.
- Ranganatham, M., & Madhumati, R. (2011). *Security Analysis and Portfolio Management*. Delhi, India: Pearson (India) Education.
- Rustagi, R.P.(2023). *Investment Management*. Delhi, India: Sultan Chand.
- Sharma S.K., & Kaur G. (2019). *Fundamentals of Investment*. Mumbai, India:Sultan Chand Publishers
- Singh, Y.P. (2000). *Fundamentals of Investment Management*. Delhi, India: Galgotia Publications
- Tripathi,V. (2019). *Fundamentals of Investment*. Delhi, India: Taxmann Publications.

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

### Discipline Specific Elective Course- 4.3 (DSE-4.3): Sustainability Marketing

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE 4.3- Sustainability Marketing	4	3	1	0	Pass in Class XII	NIL

## Learning Objectives

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

## Learning outcomes

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

1. Describe the need of sustainable marketing in view of environmental, legal and ethical aspects.
2. 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.

## SYLLABUS OF DSE-4.3

### Unit 1: Introduction (9 hours)

Sustainability- Concept, Issues, SDG Goals. Sustainability Marketing- Concept, Rationale, Evolution, Pillars of Sustainability Marketing, Linkage with SDGs.

Sustainability and Ethical Decision Making. Challenges of Practising SM- Sustainability and Profitability. Triple Bottom Line- An Overview.

### Unit 2: Sustainability Marketing Opportunities (9 hours)

Sustainability Opportunities- Marketing Environment; Segmentation, Targeting and Positioning; Creating Value through Sustainability- Designing the Marketing Mix, Holistic Approach to Sustainability.

### Unit 3: Consumer Behaviour and Sustainability Marketing (9 hours)

Unsustainable Lifestyles, Dimensions of Sustainable Consumer Behaviour. Motives of adapting Sustainable Consumer Behaviour, Attitude-Behaviour Inconsistency in Sustainable Buying Decisions, Environmental Consciousness; Sustainable Consumption- Beliefs, Social Norms, Values, Cases of Mindful Consumption and Responsible Consumption.

### Unit 4: Sustainability and Marketing Mix Decisions (9 hours)

Developing and Reinforcing Behaviour through 3 R's- Recycle, Reuse and Reduce.

Sustainable Products, Sustainable Branding and Packaging. Sustainable Pricing Decisions, Sustainable Marketing Communication, Sustainability and Promotion Mix Decision, Marketing Channels and Sustainable Supply Chain.

### Unit 5: Sustainability Legal Framework and its Implementation in India (9 hours)



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

### Exercises:

The learners are required to:

1. Perform a role play (as a marketer and as consumers)
2. Make presentations of companies' case examples where marketers have adapted sustainable marketing mix strategies and how it impacted their business.
3. Represent their own Behaviour for mindful and responsible Behaviour.
4. Demonstrate how marketers can develop and reinforce consumer Behaviour through 3 R's.
5. Find out the leading case studies where sustainable marketing has emerged as an important issue.

### Suggested Readings:

- Kotler, P.. (2012). *Rethinking Marketing: Sustainable Marketing Enterprise in Asia, Second Edition*. Delhi, India: Pearson.
- Belz, F.M., & Ken, P. (2012). *Sustainability Marketing: A Global Perspective*. Delhi, India: Willey publication
- Richardson, N. (2020). *Sustainable Marketing Planning*. Delhi, India: Routledge, Taylor and Francis Group.
- Peterson, M. (2021). *Sustainable Marketing: A holistic Approach*. Delhi, India: Sage Publication Ltd.
- Carvill, M., Butler, G., & Evans, G. (2021). *Sustainable Marketing: How to Drive Profits with Purpose*. United Kingdom: Bloomsbury Business.
- Fuller, D.A. (1999). *Sustainable Marketing: Managerial-Ecological Issues. Markets and Market Development*. United Kingdom: Sage Publications Inc.

### Additional Resources:

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

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

## Discipline Specific Elective Course- 4.4 (DSE-4.4): Analysis of Financial Statements

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE 4.4- Analysis of Financial Statements	4	3	1	0	Pass in Class XII with Mathematics/Accountancy	Studied Financial Reporting Analysis & Valuation (DSE3.4)

### Learning Objectives

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. Examine various techniques for financial statement analysis.
3. Analyze financial statements and make inter-firm comparisons using Accounting ratios.
4. Prepare a cash flow statement and perform cash flow analysis.
5. Analyse intra-firm and inter-firm comparisons using case study technique.

### SYLLABUS OF DSE-4.4

#### Unit 1: Introduction (4 hours)

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 (7 hours)

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

### **Unit 3: Techniques of Financial Statement Analysis - II (11 hours)**

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 (9 hours)**

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 (14 hours)**

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.

#### **Exercises:**

Learners are required to:

1. Extract historical annual reports of any reputed company.
2. Analyse the information contained in the financial statements using common size analysis and trend analysis.
3. From the financial statements, compute the accounting ratios to examine the operating efficiency, profitability, liquidity, and solvency of the company.
4. Prepare Cash flow statements from the information available in the financial statements.
5. Conduct a comparative analysis of any two listed companies using excel.

#### **Suggested Readings:**

- Ahuja, N. L., &Dawar, V. (2015). *Financial Accounting and Analysis*. Delhi, India: Taxmann Publications.
- Bhattacharyya, A.K. (2016). *Financial Accounting for Business Managers*. Delhi, India: Prentice Hall of India.
- Friedson, M. S., & Alvarez, F. (2022). *Financial Statement Analysis: A practioners' Guide*. New Jersey, United States: Wiley.
- Foster, G. (1986). *Financial Statement Analysis*. London, United Kingdom: Pearson Education.
- Gopalkrishnan, A. A. (2001). *Understanding Financial Statements - Interpretation and Analysis*. Delhi, India: Label Book Publisher.
- Goyal, B.K. (2022). *Corporate Accounting*. Delhi, India: Taxmann Publications.

- Gupta, A. (2018). *Financial Accounting for Managers: An Analytical Perspective*. Delhi, India: Pearson Education.
- Gupta, M., Kaur, H., & Gupta, R. (2020). *Financial Reporting and Analysis*. Delhi, India: JSR Publishing House LLP.
- Helfert, E. A. (1996). *Techniques of Financial Analysis: A Practical Guide to Measuring Business Performance*. New York, United States: McGraw Hill Education.
- Lal, J. & Sucheta, G. (2018). *Financial Reporting and Analysis*. Mumbai, India: Himalaya Publishing House.
- Narasimhan, M. S. (2016). *Financial Statement and Analysis*. Uttar Pradesh, India: Cengage Learning India.
- Sah, R. K. (2019). *Concept Building Approach to Corporate Accounting*. Uttar Pradesh, India: Cengage Learning India.
- Soffer, L. C., & Soffer, R. J. (2002). *Financial Statement Analysis: A Valuation Approach*. London, United Kingdom: Pearson Education.
- Myer, J. N. (1969). *Financial Statement Analysis*. Prentice-Hall.
- Tulsian, P. C., & Tulsian, B. (2016). *Corporate Accounting*. Delhi, India: S. Chand Publishing.
- Tulsian, P. C., & Tulsian, B. (2017). *Financial Management*. Delhi, India: S. Chand Publishing.

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

### Discipline Specific Elective Course- 4.5 (DSE-4.5): Decision Science

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE 4.5 – Decision Science	4	3	1	0	Pass in Class XII with Mathematics/Accountancy	NIL

### Learning Objectives

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

### **Learning outcomes**

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

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

## **SYLLABUS OF DSE – 4.5**

### **Unit 1: Linear Programming (9 hours)**

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

### **Unit 2: Assignment and Transportation (9 hours)**

Assignment Problem, Hungarian Method of Assignment, Unbalanced Assignment Problems, Transportation Problem, Method to find the initial solution: North-west corner method, Least cost Method, Vogel's approximation method, Finding optimal solution: Stepping-stone method and Modified Distribution Method.

### **Unit 3: Sequencing and Game Theory (9 hours)**

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

### **Unit 4: Queuing Model and Replacement Theory (9 hours)**

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

### **Unit 5: Project Management: PERT and CPM (9 hours)**

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

### **Exercises:**

The learners are required to:

1. Identify the decision-making variables and assess their functional relationship with other variables affecting the decision in a business situation.

2. Establish the production sequence of a hypothetical manufacturing company.
3. Solve business problems as an application of linear programming/assignment/ transportation.
4. Estimate the time when an asset of a company should be replaced.
5. Use a hypothetical case of a project and plan, schedule, and coordinate the activities.

**Note: Learners may use software packages.**

### **Suggested Readings:**

- Anthony, M., & Biggs, N. (1996). *Mathematics for Economics and Finance*. Cambridge, United Kingdom: Cambridge University Press.
- Budnick, P. (1986). *Applied Mathematics for Business, Economics, & Social Sciences*. New York, United States: McGraw Hill Publishing.
- Dowling, E. (2011). *Introduction to Mathematical Economics*. New York, United States: McGraw Hill Publishing.
- Hamdy, A. T. (2017). *Operational Research*. Pearson.
- Kapoor, V.K. (2013). *Operations Research: Quantitative Techniques for Management*. Delhi, India: Sultan Chand and Sons.
- Levin R. I., Rubin D.S., Stinson J.P., & Gardner E.S. Jr. (1986). *Quantitative Approaches to Management*. New York, United States: McGraw Hill International Editions.
- Vohra, N.D. & Arora, H. (2010). *Quantitative Techniques in Management*. Delhi, India: McGraw Hill.
- Tulsian, P.C. & Pandey, V. (2002). *Quantitative Techniques: Theory and Problems*. India: Pearson Education.

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

## POOL OF GENERIC ELECTIVE

### General Elective Course- 4.1 (GE-4.1): Basics of Organisation Behaviour

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE-4.1 – Basics of Organisation Behaviour	4	3	1	0	Pass in Class XII	NIL

### Learning Objectives

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

### Learning outcomes

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

1. Analyse the working of organisations and human Behaviour.
2. Apply the concepts of OB in managing people at the workplace.
3. Critically evaluate the role of motivation theories in guiding human behaviour.
4. Recognise diverse leadership styles and strategies.
5. Summarise the ways to build supportive organisational culture.

### SYLLABUS OF GE-4.1

#### Unit 1: Introduction (7 hours)

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

## **Unit 2: Individual Behaviour (9 hours)**

Individual characteristics - Inherited characteristics vs. learned characteristics; Personality-concept and types; Components of Attitude, organisational commitment and job satisfaction as work attitude; Sources and types of values; role of values and beliefs in the making of an individual.

## **Unit 3: Communication and Motivation (11 hours)**

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 (11 hours)**

Importance of groups, groups vs. teams;

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

## **Unit 5: Organisational Dynamics (7 hours)**

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

### **Exercises:**

The learners are required to:

1. Undertake a group activity to identify personality type.
2. Role play on Johari window
3. Conduct a primary survey to study the dynamics of group behaviour.
4. Apply and test various stress management techniques like deep breathing, Exercise, and mindfulness.
5. Identify the innovative ways of motivation practiced by contemporary organisations.

### **Suggested Readings:**

- Greenberg, J. (2015). *Behaviour in organisations* (10th Ed.). India: Pearson Education.
- Hersey, P. K., Blanchard, D., & Johnson, D. (2013). *Management of organisational Behaviour*. London, United Kingdom: Pearson.
- Luthans, F. (2017). *Organisational Behaviour-An evidence based approach* (12<sup>th</sup> ed.). New York, United States: McGraw-Hill Education.
- Pareek, U. (2014). *Understanding Organisational Behaviour*. United Kingdom: Oxford University Press.
- Robbins, S. T. & Judge, T. A. (2019). *Essentials of organisational Behaviour*. London, United Kingdom: Pearson.
- Singh, A. K., & Singh, B. P. (2012). *Organisational Behaviour*. Delhi, India: Excel Books Pvt. Ltd.



- Singh, K. (2015). *Organisational Behaviour: Texts & Cases* (3<sup>rd</sup> ed.). India: Pearson. Additional Resources.

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

### General Elective Course- 4.2 (GE-4.2): Personal Financial Planning

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE 4.2- Personal Financial Planning	4	3	1	0	Pass in Class XII	NIL

#### Learning Objectives

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

#### Learning outcomes

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

1. Analyse the meaning and appreciate the relevance of financial planning.
2. Appraise the concept of investment planning and its methods.
3. Examine the scope and ways of personal tax planning.
4. Analyse insurance planning and its relevance.
5. Identify the need for retirement planning and its relevance.

#### SYLLABUS OF GE-4.2

##### Unit 1: Introduction to Financial Planning (9 hours)

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

### **Unit 2: Investment Planning (9 hours)**

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

### **Unit 3: Personal Tax Planning (9 hours)**

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

### **Unit 4: Insurance Planning (9 hours)**

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

### **Unit 5: Retirement Benefits Planning (9 hours)**

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

### **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.
4. List a few health insurance plans of different insurance companies for individuals.
5. Discuss the new pension schemes available for employees.

### **Suggested Readings:**

- Halan, M.(2018). *Let's Talk Money: You've Worked Hard for It, Now Make It Work for You*. New York, United States: HarperCollins Publishers.
- Madura, J. (2016). *Personal Finance*. Delhi, India: Pearson.

- Indian Institute of Banking & Finance. (2017). *Introduction to Financial Planning*. Delhi, India: Taxmann Publication.
- Keown A.J. (2018). *Personal Finance*. New York, United States: Pearson.
- Pandit, A. (2014). *The Only Financial Planning Book that You Will Ever Need*. Mumbai, India: Network 18 Publications Ltd.,
- Sinha, M. (2017). *Financial Planning: A Ready Reckoner*. Delhi, India: McGraw Hill Education.
- Tripathi, V. (2019). *Fundamentals of Investment*. Delhi, India: Taxmann Publication.

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

### General Elective Course- 4.3 (GE-4.3): Brand Management

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE 4.3- Brand Management	4	3	1	0	Pass in Classes XII	Studied Basics of Advertising (GE- 3.2)

#### Learning Objectives

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

#### Learning outcomes

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

1. Comprehend the conceptual framework of brands.
2. Analyse various success actions of popular brands.
3. Describe the brand extensions.
4. Explore the life stages of a brand.
5. Apply brand management success actions to real life products.

## SYLLABUS OF GE 4.3

### Unit I : Introduction (9 hours)

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

### Unit II: Brand Positioning (9 hours)

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

### Unit III: Designing Marketing Program (11 hours)

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

### Unit IV: Brand Equity & Performance (11 hours)

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

### Unit V: Recent Issues in Branding (5 hours)

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

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

### Exercises:

The learners are required to:

1. Choose popular brands and analyse the life-cycle of select brands.
2. Discuss suggestive strategies for brand positioning.
3. Use appeals for advertising and branding of products.
4. Understand the rationale behind a brand story.
5. Develop a brand story for a unique product idea.

### Suggested Readings:

- Aaker, D. (2009). *Brand Leadership*. (UK Ed), United Kingdom: Simon & Schuster.
- Beverland, M. (2018). *Brand Management: Co-creating Meaningful Brands*. United Kingdom: SAGE Publications.
- Chernev, A. (2015). *Strategic Brand Management*. Illinois, United States: Cerebellum Press.
- Cowley, D. (1991). *Understanding Brands*. India: Kogan Page Ltd.
- John, D. R. (2017). *Strategic Brand Management: Lessons for Winning Brands in Globalized Markets*. Delhi, India: Oxford University Press.

- Keller, K. L., Swaminathan V., Parameswaran, A. M. G., & Jacob, I. C. (2019). *Strategic Brand Management: Building, Measuring and Managing Brand Equity*. India: Pearson Education.
- Miller, D. (2017). *Building a Story Brand: Clarify Your Message So Customers Will Listen*. India: HarperCollins Publishers.
- Temporal, P. (2011). *Advanced Brand Management*. Singapore: John Wiley and Sons.
- Parameswaran, M.G. (2006). *Building Brand Value*. India: McGraw Hill Education.

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

### General Elective Course- 4.4 (GE-4.4): Accounting for Managerial Decision Making

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE 4.4 – Accounting for Managerial Decision Making	4	3	1	0	Pass in Class XII with Mathematics/ Accountancy	Studied Financial Statements Analysis (GE- 3.4)

#### Learning Objectives

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

#### Learning outcomes

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

1. Examine the fundamentals of accounting and its branches.
2. Apply financial statements and analyse their use in managerial decision making.
3. Evaluate the budgetary control system as a tool of managerial planning and control.
4. Analyse the concept of cost-volume-profit analysis for use in short-term decision making.
5. Determine the relevant cost and make decisions related to different business situations using

marginal costing and differential costing techniques.

## SYLLABUS OF GE-4.4

### **Unit 1: Fundamentals of Accounting (9 hours)**

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 (9 hours)**

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 (9 hours)**

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

### **Unit 4: Cost Volume Profit Analysis (9 hours)**

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 (9 hours)**

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.**

### **Exercises:**

The learners are required to:

1. Analyse the scope of accounting in different enterprises.
2. Evaluate the role of financial statements in managerial decision making.
3. Prepare and evaluate a budgetary control system for a hypothetical business.
4. Prepare a business plan and apply concepts of cost, volume, profit analysis on the same.
5. Analyse case studies on various decision-making situations.

### **Suggested Readings:**

- Arora, M.N. (2020). *Management Accounting*. Delhi, India: Himalaya Publishing House.
- Bhattacharyya, A. K. (2021). *Essentials of Financial Accounting*. Delhi, India: PHI Learning.
- Goel, R. K. & Goel, I. (2019). *Concept Building Approach to Management Accounting for*

*B.Com.* Delhi, India: Cengage.

- Goel, R. K. & Goel, I. (2019). *Concept Building Approach to Cost Accounting for B.Com (Hons)/B.Com.* Delhi, India: Cengage.
- Goyal, B.K & Tiwari, H. N. (2022). *Financial Accounting.* Delhi, India: Taxmann.
- Kishore, R. M. (2020). *Financial Management.* Delhi, India: Taxmann.
- Monga, G.R. & Bahadur, R. (2021). *Basic Financial Accounting.* Delhi, India: Scholar Tech Press.



- Narayanaswamy. (2021). *Financial Accounting: A Managerial Perspective*. Delhi, India: PHI Learning.
- Sah, R. K. (2019). *Concept Building Approach to Financial Accounting*. Delhi, India: Cengage Learning India Pvt. Ltd.
- Singh, S. (2021). *Management Accounting*. Delhi, India: PHI Learning Pvt. Limited.
- Singh, S. (2019). *Elements of Cost Accounting*. Delhi, India: Kitab Mahal.
- Singh, S.K.& Gupta, L. (2021). *Basic Management Accounting: Theory and Practice*. Delhi, India: A.K. Publications.
- Tulsian, P.C. & Tulsian, B. (2019). *Advanced Management Accounting*. Delhi, India: S.Chand.
- Tulsian, P.C. (2019). *Cost Accounting*. Delhi, India: S.Chand.

### Additional Readings:

- Myer, J. N. (2017). *Financial Statement Analysis*. London, United Kingdom: Prentice-Hall.
- Drury, C. (2007). *Management and Cost Accounting*. London, United Kingdom: Thomson Learning.
- Gibson, C. H. (2014). *Analysis of Financial Statement*. Delhi, India: Cengage Learning
- Horngren, C. T., Foster, G. & Dattar, S. M. (2017). *Cost Accounting: A Managerial Emphasis*. Delhi, India: Prentice Hall of India Ltd.
- Usry, M. E. & Hammer, L. H. (2002). *Cost Accounting: Planning and Control*. United States: South Western Publishing Co.

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

## General Elective Course- 4.5 (GE-4.5): Fundamentals of International Business

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE 4.5 – Fundamentals of International Business	4	3	1	0	Pass in Class XII	NIL

## Learning Objectives

The course aims to impart the core body of knowledge in international business to the students. The course would introduce students to the international trading and investment environment and also create awareness about emerging issues such as outsourcing and sustainable development in the context of international business.

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

1. Analyse the process of globalization and its impact on growth of international business.
2. Evaluate the changing dynamics of the diverse international business environment.
3. Analyse the theoretical dimensions of international trade as well as intervention measures adopted.
4. Analyse the significance of different forms of regional economic integration and the role played by various international economic organisations.
5. Evaluate the forms of foreign direct investment and analyse benefits and costs of fdi.

## Syllabus of GE-4.5

### **Unit 1: Introduction to International Business (7 hours)**

Globalization - concept, significance and impact on international business; international business contrasted with domestic business; complexities of international business; internationalization stages and orientations; modes of entry into international businesses.

### **Unit 2: International Business Environment (11 hours)**

Role of political and legal systems in international business; cultural environment of international business; implications of economic environment for international business.

### **Unit 3: International Trade (9 hours)**

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

### **Unit 4: Regional Economic Integration and International Economic Organisations (9 hours)**

Forms of regional economic integration; Integration efforts amongst countries in Europe, North America and Asia: EU, USMCA, and SAARC; Cost and benefits of regional economic integration. International Economic Organisations: WTO- functions, structure and scope; World Bank and IMF.

### **Unit 5: International finance and contemporary issues in IB (9 hours)**

Types of FDI - Greenfield investment, Mergers & Acquisition, strategic alliances; benefits and drawbacks of FDI.

Overview of Exchange Rate systems.

Contemporary issues in international business: Outsourcing and its potential for India; international business and sustainable development.

### Exercises:

The learners are required to:

1. Demonstrate through case studies the suitability of each mode of entry in international business.
2. Conduct a comparative analysis of countries which are different in terms of political/legal/economic/cultural environment to understand the impact of these dimensions on international business.
3. Analyse data on trade of select countries to examine if trade patterns conform to different trade theories.
4. Conduct an in-depth study of a regional economic arrangement and evaluate its costs and benefits by applying the theoretical knowledge gained during the course
5. Make presentations on developments in contemporary issues affecting international business such as sustainable development.

### Suggested Readings:

- Bennett, R. (2006). *International Business*. Delhi, India: Pearson.
- Cavusgil, S. T., Knight, G. & Riesenberger, J. (2007). *International Business: Strategy, Management and the New Realities*. India: Pearson India.
- Hill, C.W.L., & Jain, A. K. (2011). *International Business*. Delhi, India: Tata McGraw Hill.
- Chaturvedi, D.D., Jindal, D., & Kaur, R. (2022). *International Business*. Delhi, India: Scholar Tech Press.
- Daniels, J. D., Radenbaugh, L. H., & Sullivan, D. P. (2016). *International Business*. Harlow, United Kingdom: Pearson Education.
- Griffin, R. W., & Pustay, M. W. (2014). *International Business - A Managerial Perspective*. United Kingdom: Pearson.
- Joshi, R.M.(2009). *International Business*. Delhi, India: Oxford University Press.
- Menipaz, E., Menipaz A.,& Tripathi, S.S. (2017). *International Business: Theory and Practice*. Delhi, India: Sage Publications India Pvt. Ltd.

### Additional Resources

- Economic Survey, various issues.
- RBI Report on Currency & Finance, various issues.
- World Investment Reports, UNCTAD
- Websites: RBI, IMF, WORLD BANK, WTO.
- WTO Annual reports

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

## SEMESTER-V B.Com (Hons.)

### Discipline Specific Core Course- 5.1(DSC-5.1): Income Tax Law and Practice

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

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
<b>DSC -5.1: Income Tax Law and Practice</b>	<b>4</b>	<b>3</b>	<b>0</b>	<b>1</b>	<b>Pass in Class XII with Mathematics/Accountancy</b>	<b>NIL</b>

#### Learning Objectives

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

#### Learning outcomes

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

1. Analyse the basic concepts of income tax and determine the residential status of different persons.
2. Compute income under the heads 'salaries' and 'income from house property'.
3. Compute income under the heads 'profits and gains of business or profession' and 'capital gains'.
4. Compute income under the head 'income from other sources' and understand the provisions relating to clubbing of income and set-off losses.
5. Analyse various deductions and computation of total income and tax liability of individuals.

#### SYLLABUS OF DSC-5.1

##### **Unit 1: Introduction (9 hours)**

Basic concepts: Income; Agricultural income, Person, Assessee, Assessment year, Previous year, Gross Total Income, Total income, Maximum marginal rate of tax and Permanent

Account Number (PAN); Residential status: Scope of total income on the basis of residential status; Exempted incomes under section 10; Learning lessons from Kautilya's Taxation Policy.

### **Unit 2: Computation of Income from Salaries and House Property (11 hours)**

Income from Salaries; Income from House Property.

### **Unit 3: Computation of Income from Business or Profession and Capital Gains (11 hours)**

Profits and gains of business or profession; Capital gains.

### **Unit 4: Income from Other Sources, Clubbing of Income and Set-off (7 hours)**

Income from other sources; Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses.

### **Unit 5: Deductions and Computation of Total Income and Tax Liability (7 hours)**

Deductions from gross total income; Rebates and reliefs; Computation of total income and tax liability of individuals (On-line filing of Returns of Income & TDS).

#### **Practical Exercises:**

#### **The learners are required to:**

1. Prepare a case study for a person resident but not ordinarily resident in India having income under the head other sources of income.
2. Prepare a presentation indicating the impact of alternative tax regime structure on the tax liability of an assessee.
3. Present a hypothetical case wherein the impact of change in the capital gains taxes are reflected as per the relevant Financial Act.
4. Learn about various tax services available on the official website of Government of India.
5. Prepare a list of tax deductions available in case of a senior citizen.
6. Explore and attempt on-line filing of Returns of Income & TDS on Income tax e-filing website under ITR-1 and ITR-2.

#### **Suggested Readings:**

- Ahuja, G., & Gupta, R. (2022). *Simplified Approach to Income Tax*. Delhi, India: Flair Publications Pvt. Ltd.
- Bandyopadhyay, S. B., & Das, C. (2019). *TAXATION II* (1<sup>st</sup> ed., Vol. II). Delhi, India: Oxford University Press.
- Mittal, N. (2019). *Concept Building Approach to Income Tax Law and Practice* (1<sup>st</sup> ed.,

Vol. 1). Delhi, India: Cengage Learning India Pvt.

- Singhania, V. K., & Singhania, M. (2021). *Students' Guide to Income Tax | University Edition*. Delhi, India: Taxmann Publications Private Limited.

#### Additional Readings:

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

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

### Discipline Specific Core Course- 5.2 (DSC-5.2): Business Economics

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSC-5.2: Business Economics	4	3	1	0	Pass in Class XII with Mathematics/Accountancy	NIL

#### Learning Objectives

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

#### Learning outcomes

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

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

#### SYLLABUS OF DSC-5.2

##### Unit 1: Introduction to Business Economics (5 hours)

Nature and scope of Business Economics, Demand and Supply: Meaning, law, Individual Vs Market, Movement Vs Shift, Market equilibrium. Elasticity of Demand: Price, income and cross elasticity. Measurement of elasticity of demand: outlay and percentage method. Elasticity of supply: concept and measurement (Percentage method).

### **Unit 2: Consumer Behaviour (11 hours)**

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

### **Unit 3: Production and Cost (11 hours)**

Production function: TP, AP and MP, Law of Variable proportions. Isoquants: properties, optimal combination of resources, expansion path and returns to scale.

**Cost:** Different cost concepts, Derivation of short run and long run cost curves (LAC and LMC), Economies and Diseconomies of scale.

### **Unit 4: Market Structures (11 hours)**

Perfect competition: features, equilibrium under short run and long run, derivation of supply curve under short run and long run.

Monopoly: features, equilibrium under short run and long run, absence of supply curve, Price discrimination: degrees, conditions and dumping.

Monopolistic competition: features, product differentiation and excess capacity and equilibrium.

Oligopoly: Collusive and non-collusive: Cournot's model, Kinked demand curve, Cartels (OPEC and CIPEC)

### **Unit 5: Contemporary Issues and applications (7 hours)**

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

#### **Exercises:**

The learners are required to:

1. Apply the concept of elasticity of demand and supply in real life.
2. Analyse the impact of changing prices on consumption of necessities by a household.
3. Visit any manufacturing unit and study its production process and costing.
4. Analyse the OPEC as a case of a successful cartel.
5. Comment on the contemporary issues and applications in micro economics.

#### **Suggested Readings:**

- Baye, M., & Prince, J. (2021). *Managerial Economics and Business Strategy* (3<sup>rd</sup> ed.). New York, United States: McGraw Hill.
- Case, K. E., & Fair, R. C. (2017). *Principles of Economics* (12<sup>th</sup> ed.). London, United Kingdom: Pearson Education.
- Chaturvedi, D. D., & Chaturvedi, S. (2022). *Business Economics*. Delhi, India: Kitab Mahal.
- Deepashree (2021). *Business Economics*. Delhi, India: MKM Publisher.
- Gillespie, A. (2013). *Business Economics* (2<sup>nd</sup> ed.). Oxford, United Kingdom: Oxford University Press.
- Gupta, G. S. (2011). *Managerial Economics* (2<sup>nd</sup> ed.). Delhi, India: McGraw Hill.
- Maddala, G. S., & Miller, E. (2017). *Microeconomics Theory and Applications*. Delhi, India: Tata McGraw Hill.
- Mankiw, N. G., Aswin A., & Taylor, M. P. (2019). *Business Economics*. United Kingdom: Cengage Learning.
- Miller, R. L. (1982). *Intermediate Microeconomics: Theory, Issues, Applications* (2<sup>nd</sup> ed.). New York, United States: McGraw-Hill.
- Pindyck, R., & Rubinfeld, D. (2017). *Microeconomics* (8<sup>th</sup> ed.). London, United Kingdom: Pearson Education.
- Salvator, D., & Rastogi S. K. (2016). *Managerial Economics: Principles and Worldwide Applications* (8<sup>th</sup> Ed.). Delhi, India: Oxford University Press.
- Samuelson, P. A., Nordhaus, W. D., Chaudhari S., & Sen, A. (2019). *Economics (SIE)* (20<sup>th</sup> ed.). New York, United States: McGraw-Hill.

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

**Discipline Specific Core Course- 5.3 (DSC-5.3): Management Accounting**

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSC 5.3 – Management Accounting	4	3	0	1	Pass in Class XII with Mathematics/ Accountancy	Studied Cost Accounting (DSC- 4.2)

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



## Learning Outcomes:

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

1. Examine the conceptual framework of Management Accounting and identify the differences between various forms of accounting.
2. Analyse budgetary control system as a tool of managerial planning and control
3. Evaluate the standard costing system as a tool of managerial control.
4. Recognise the concept of marginal costing and cost-volume-profit analysis.
5. Analyse techniques of decision making.
6. Discuss the concept of responsibility accounting and performance measurement.

## Syllabus of DSC-5.3

### **Unit 1: Introduction to Management Accounting (4 hours)**

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 (18 hours)**

**(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 (9 hours)**

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 (9 hours)**

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 (5 hours)**

Responsibility Accounting: Concept, Significance, Different Responsibility Centres; Divisional Performance Measurement: Financial and Non-Financial measures;

**Note: Spreadsheet may be used for doing basic calculations in Management Accounting and giving students subject related assignments for their internal assessment purposes.**

### Practical Exercises:

The learners are required to:

1. Discuss differences between various forms of accounting.
2. Prepare different types of budgets.
3. Apply the concept of zero base budgeting on a select firm by collecting relevant data.
4. Visit any manufacturing unit and study the relevance of marginal costing.
5. Compute variances and perform analysis.
6. Perform cost-volume-profit analysis.
7. Compute the foreign export sales price for a domestic firm engaged in manufacturing goods/services.
8. Evaluate various decision making techniques using case studies.
9. Identify the responsibility centres of a pharmaceutical industry.
10. Discuss case studies on divisional performance measurement.

### Suggested Readings:

- Arora, M. N. (2019). *Management Accounting*. Delhi, India: Himalaya Publishing House.
- Goel, R. K., & Goel, I. (2019). *Concept Building Approach to Management Accounting for B.Com(Hons.)*, Delhi, India: Cengage.
- Maheshwari, S. N., & Mittal, S. N. (2019). *Management Accounting*. Delhi, India: Shri Mahaveer Book Depot.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2021). *Principles of Management Accounting*. Delhi, India: Sultan Chand & Sons.
- Maheshwari, S. N. (2015). *Management Accounting and Financial Control*. Delhi, India: Sultan Chand & Sons.
- Shah, P. (2015). *Management Accounting*. Delhi, India: Oxford University Press.
- Singh, S. (2023). *Management Accounting*. Delhi, India: PHI Learning Pvt. Limited.
- Singh, S. K., & Gupta, L. (2021). *Management Accounting: Theory and Practice*. Delhi, India: A. K. Publications.
- Tulsian, P. C., & Tulsian, B. (2023). *Advanced Management Accounting*. Delhi, India: S. Chand.

### Additional Readings:

- Drury, C. (2020). *Management and Cost Accounting*. China: Cengage.
- Horngren, C. T., Foster, G., & Dattar, S. M. (2002). *Cost Accounting: A Managerial Emphasis*. Delhi, India: Prentice Hall of India Ltd.
- Khan, M. Y., & Jain, P. K. (2021). *Management Accounting*. Delhi, India: Tata McGraw Hill Publishing Co.
- Usry, M. E., & Lawrence, H. H. (2010). *Cost Accounting: Planning and Control*. Nashville, United States: South Western Publishing Co.

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

**Discipline Specific Elective Course- 5.1 (DSE-5.1): Organisational Democracy and Industrial Relations**

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
<b>DSE-5.1: Organisational Democracy and Industrial Relations</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	NIL

### Learning Objectives

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

### Learning outcomes

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

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

## SYLLABUS OF DSE-5.1

### **Unit 1: Organisational Democracy and Industrial Relations: Introduction (9 hours)**

Organisational Democracy: Concept, definition, nature of organisational democracy. elements, significance of organisational democracy. Industrial Relations: Concept, Nature, Objectives, Importance, Factors influencing Industrial Relations in changing Environment, Approaches to Industrial Relations.

### **Unit 2: Trade Union: Theoretical and Legal Framework (7 hours)**

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

### **Unit 3: Workers' Participation and Collective Bargaining (9 hours)**

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

### **Unit 4: Industrial Disputes and Grievance Redressal (9 hours)**

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

### **Unit 5: Other Labour Enactments (11 hours)**

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

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

#### **Exercises:**

The learners are required to:

1. Discuss case studies on organisational democracy and industrial relations.
2. Evaluate the legal framework of trade unions in India.
3. Perform role play on collective bargaining situations.
4. Assess and prepare a report on the grievance redressal mechanism in India.
5. Analyse provisions under various labour enactments.

#### **Suggested Readings:**

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

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

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

### Discipline Specific Elective Course- 5.2 (DSE-5.2): International Finance

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE-5.2: International Finance	4	3	1	0	Pass in Class XII with Mathematics/Accountancy	Studied Investment Management (DSE-4.2)

#### Learning Objectives

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. Discuss various aspects of Foreign Exchange Markets.

3. Analyse the factors affecting the exchange rates.
4. Describe International Financial Markets and Instruments.
5. Evaluate various kinds of risks due to fluctuation in the exchange rate and management of these risks.

## **SYLLABUS OF DSE-5.2**

### **Unit 1: International Financial Environment (9 hours)**

Evolution of the 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 (9 hours)**

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 (9 hours)**

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 (9 hours)**

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 (9 hours)**

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.

### **Exercises:**

The learners are required to:

1. Study RBI and other websites to evaluate the impact of change in exchange rates.
2. Use various software to assess the impact of different factors on exchange rates,
3. Calculate cross exchange rate to find arbitrage opportunities.
4. Select the appropriate international financial instruments as per investment needs.
5. Select the appropriate instrument for managing the risk.

6. Study cross- border mergers and acquisitions.
7. Evaluate cross-border investment opportunities.

### Suggested Readings:

- Apte, P. G. (2017). *Multinational Financial Management*. Delhi, India: Tata McGraw-Hill.
- Eun, C. S., & Resnick, B. G. (2017). *International Financial Management*. Delhi, India: Tata McGraw-Hill.
- Madura, J. (2021). *International Financial Management*. Boston, United States: Cengage Learning.
- Levi, M. D. (2009). *International Finance*. New York, United States: Taylor and Francis Ltd.
- Shapiro, A. C. (2019). *Multinational Financial Management*. West Sussex, United Kingdom: John Wiley.
- Sharan, V. (2012). *International Financial Management* (6<sup>th</sup> ed.). Delhi, India: PHI Learning.

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

### Discipline Specific Elective Course- 5.3 (DSE-5.3): Consumer Affairs and Sovereignty

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE 5.3- Consumer Affairs and Sovereignty	4	3	1	0	Pass in Class XII	NIL

### Learning Objectives

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

## Learning outcomes

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

1. Describe the concept of consumer and post-purchase voicing of consumer grievances.
2. Demonstrate how to exercise the consumer rights provided under Consumer Protection Act, 2019.
3. Discuss the filing, hearings, and appeal provisions.
4. Identify the role of industry regulators in consumer protection.
5. Discuss the recent developments in consumer protection in India.

## SYLLABUS OF DSE-5.3

### Unit 1: Introduction (9 hours)

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

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

### Unit 2: The Consumer Protection Act, 2019 (11 hours)

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

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



### **Unit 3: Grievance Redress Mechanism under the CPA, 2019 (9 hours)**

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

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

### **Unit 4: Role of Industry Regulators in Consumer Protection (9 hours)**

Banking: Banking Ombudsman Scheme, Insurance: Insurance Ombudsman, Food Products: FSSAI, Advertising: ASCI, Housing Construction: RERA , Telecom : Role of TRAI, Role of Central Consumers Protection Authority (CCPA) : under CPA, 2019

### **Unit 5: Developments in Consumer Protection in India (7 hours)**

Consumer Movement in India; Voluntary Consumer Organisations (VCOs); National Consumer Helpline, GAMA, CONFONET, E-daakhil, Quality and Standardisation: AGMARK, ISI mark, Hallmarking, Consumer Grievance Redressal under the BIS Act, 2016. Role Of Energy Rating and Energy standards, Role of ISO and international Standards.

#### **Exercises:**

The learners are required to:

1. Talk to people in their community and find out what they do when they are dissatisfied with a product or service.
2. Share personal experiences with respect to unfair trade practices and infringement of any of the consumer rights.
3. Visit the [www.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.
4. Observe the advertisements given by builders and verify whether they are registered under the RERA.
5. Visit the website of ASCI and find out the nature of complaints received and what action was taken by ASCI.
6. Identify products which are using ISI mark. Check whether it is genuine or fake

7. Identify the product categories for which standards are mandatory under the BIS.
8. Discuss case studies on recent developments in consumer protection in India.

### Suggested Readings:

- Aggarwal, V. K. (2021). *Law of Consumer Protection*, (4<sup>th</sup> ed.). Delhi, India: Bharat Law House.
- Khanna, S. R., & Hanspal, S. (2020). *Consumer Affairs & Customer Care* (1<sup>st</sup> ed.). Delhi, India: Prowess Publishing.
- Kapoor, S. (2021). *Consumer Affairs and Customer Care*, (1<sup>st</sup> ed.). Delhi, India: Scholar Tech Press.
- Rao, R. (2022). *Consumer is King*. Delhi, India: Universal Law Publishing Company.
- Patil, A. R. (2022). *Landmark Judgments on Consumer Protection and Law: 2008-2020*. Delhi, India: Ministry of Consumer Affairs, Food & Public Distribution, Government of India. E-book: [www.consumeraffairs.nic.in](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: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.**

## Discipline Specific Elective Course- 5.4 (DSE-5.4): Accounting for Mergers & Acquisitions and Valuation

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
<b>DSE 5.4- Accounting for Mergers &amp; Acquisitions and Valuation</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII with Mathematics/Accountancy</b>	<b>Studied Analysis of Financial Statements (DSE 4.4)</b>

### Learning Objectives

The course aims to help learners to conceptualise the knowledge of value creation through Mergers and Acquisitions and acquire skills for accounting for Mergers and Acquisitions both from the perspective of India and Internationally.

### Learning outcomes

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

1. Analyse value creation through Mergers and Acquisitions.
2. Describe valuation tools used during Mergers and Acquisitions.
3. Demonstrate accounting for Mergers and Acquisitions from Indian Perspective.
4. Demonstrate the accounting for Mergers and Acquisitions from International Perspective.
5. Analyse the different types of Synergic effects and the concept of Demerger along with Reverse Merger.

### SYLLABUS OF DSE-5.4

#### Unit 1: Introduction to Mergers and Acquisitions (9 hours)

Introduction to mergers and acquisitions (M&A), Types of Mergers, Participants in Merger and Acquisition, Understanding financial statements and key valuation concepts, Leveraging M&A for value creation, M&A- Cure for Corporate Turbulence, Fast Track Mergers, Significance of Intellectual Property Rights in M&A, Cross Border Mergers.

### **Unit 2: Modelling and Valuation (9 hours)**

Income Approach (Capitalization Method and Discounted Cash Flow Method); Market Approach (Comparable Company Method); Assets Approach (Book Value Method and Liquidation Method); Modelling for Internal Rate of Return calculations; Discounted cash flow valuation; Due Diligence in M&A, Negotiation; Synergistic benefits and distribution of Synergy gains.

### **Unit 3: Accounting for Mergers and Acquisitions (Indian Perspective) (9 hours)**

Looking at the dynamics of an actual transaction, Examining the effects of the transaction, Accounting for Amalgamation in the nature of Purchase, Accounting for Amalgamation in the nature of Merger, Treatment of Reserve on Amalgamation, Amalgamation after balance sheet date, Acquisition under Business Transfer Agreement (BTA), Accounting for Business Combination as per Ind AS 103, Identifying a business combination, Acquisition Method, Acquisition Date, Applications of Acquisition methods, Common Control Accounting as per Ind AS 103, Accounting for Acquisition-related Transaction Costs, Acquisition of control through the acquisition of Equity Shares, Acquisition of Group of Assets.

### **Unit 4: Accounting for Mergers and Acquisitions (International Perspective) (9 hours)**

Identification of the Acquirer, Determining the Acquisition Date, Recognising and Measuring Identifiable Assets Acquired & Liabilities, Conditions for Recognition (IFRS 3 Paras 10-14), Measurement Principle- Fair Values (IFRS 3 Para 18) subject to Exceptions (IFRS 3 Paras 22-31A), Recognising and Measuring any Non-Controlling Interest (NCI), Identifying and Measuring Consideration (IFRS 3 Para 37), Recognising and Measuring Goodwill or Gain from a Bargain Purchase transaction, Controversies and Dilemma in Accounting for M&A, Accounting for M&A, Features of Pooling Accounting, Criteria for Pooling of Interests, Incentives to choose Pooling Over Purchase, Accounting for Valuation of Goodwill, IFRS-3 on International Accounting Standards for M&A, Comparison between Indian GAAP and IFRS-3.

### **Unit 5: Laws and Regulations affecting M&A, Demerger and Reverse Merger (9 hours)**

Tax Laws, The Companies Act, 2013, The Competition Act, 2002, SEBI Regulations and any other laws and regulations affecting M&A, Substantial Acquisitions and Buyouts in listed and unlisted space, Ethical Considerations in M&A; Conceptualization of Demerger; Tax Laws, The Companies Act, 2013, SEBI Regulations and any other laws and regulations affecting Demerger; Accounting Aspects of Demerger, Demerger vs. Reconstruction; Reverse Merger.

#### **Exercises:**

The learners are required to:

1. Collect information from business newspapers, periodicals, print and digital media for analysing reasons for mergers, acquisitions and demergers.
2. Analyse the annual reports of companies before and after the merger to evaluate the tools applied for valuation.
3. Discuss and analyse the case study on domestic mergers.
4. Discuss and evaluate the impact of cross border mergers.

5. Analyse the impact of laws and regulation and its results on the merger and acquisition, demerger and reverse merger.

### Suggested Readings:

- DePamphillis, D. M. (2021). *Mergers, Acquisitions, and Other Restructuring Activities: An Integrated Approach to Process, Tools, Cases and Solutions*. United States: Elsevier.
- Koller, T., Goedhart, M., & Wessels, D. (2020). *Valuation: Measuring and Managing the Value of Companies*. New Jersey, United States: Mckinsey & Company.
- Pettit, B. S., & Ferris, K. R. (2013). *Valuation for Mergers & Acquisitions*. London, United Kingdom: FT Press.
- Reed, S. F., Lajoux, A., & Nesvold, H. P. (2019). *The Art of M&A: A Merger Acquisition Buyout Guide*. London, United Kingdom: Tata Mcgraw Hill.
- Sherman, A. J. (1998). *Mergers & Acquisitions from A to Z: Strategic and Practical Guidance for Buyers and Sellers*. United States: Goodreads.
- Sudarsanam, S. (2003). *Creating Value from Mergers and Acquisitions: The Challenges*. Delhi, India: Prentice-Hall.
- Zadeh, A. A., & Meeks, G. (2021). *Accounting for M&A: Uses and Abuses of Accounting in Monitoring and Promoting Merger*. New York, United States: Routledge.

### Additional Resources:

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

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

## Discipline Specific Elective Course- 5.5 (DSE-5.5): Auditing

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE 5.5 – Auditing	4	3	1	0	Pass in Class XII with Mathematics / Accountancy	Studied Analysis of Financial Statements (DSE 4.4)

### Learning Objectives

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. Discuss basic concepts of auditing and acquaint with latest developments in the area of auditing.
2. Describe the need of auditing and the role of auditors.
3. Demonstrate the principles, procedures and techniques of auditing.
4. Interpret the contents of audit reports.
5. Analyse the provisions of companies act, 2013 relating to auditor and auditing.

### SYLLABUS OF DSE – 5.5

#### Unit 1: Introduction (7 hours)

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

#### Unit 2: Internal Control and Audit Procedures (9 hours)

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

#### Unit 3: Vouching and Verification (11 hours)

Vouching – Meaning and objectives; Procedure of Vouching; Vouching of Cash and Bank, Purchase and Sales; Verification of Assets and Liabilities; Inventory Valuation.

#### Unit 4: Company Auditors (11 hours)

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

## **Unit 5: Audit Report and Special Audit (7 hours)**

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

### **Exercises:**

The learners are required to:

1. Critically analyse auditing-based case studies with the help of focussed group discussions.
2. Examine the audit reports published by Indian companies.
3. Identify and verify any five-documentary evidence in connection with sales, purchases of goods/machineries, payment of expenses and liabilities.
4. Prepare internal control questionnaire and internal control checklist for audit of an organisation/business firm.
5. Examine the p & l account and balance sheet of listed companies and identify gaps for forensic audit.

### **Suggested Readings:**

- Ainapure, V., & Ainapure, M. (2019). *Auditing & Assurance*. Delhi, India: PHI Learning.
- Garg, P. (2022). *Auditing & Assurance*. Delhi, India: Taxmann Publication.
- Kumar, R. & Sharma, V. (2019). *Auditing Principles and Practice*. Delhi, India: PHI Learning.
- Roy (2019). *Auditing & Assurance*. Delhi, India: Oxford University Press.
- Singh A. K., & Gupta, L. (2021). *Auditing Theory and Practice*. Noida, India: Galgotia Publishing.

### **Additional Readings:**

- Kamal, G. (2008). *Contemporary Auditing*. Delhi, India: Tata Mcgraw Hill Publishing Company.
- Tandon, B. N., Sudharsnam, S., & Sundharabahu, S. A. (2015). *Hand book on Practical Auditing*. Delhi, India: S. Chand Publishing.

### **Note:**

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

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

## Discipline Specific Elective Course- 5.6 (DSE-5.6): Export Import Management

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE -5.6 – Export- Import Management	4	3	1	0	Pass in Class XII	NIL

### Learning Objectives

The course aims to develop an understanding and build knowledge on the key aspects of export-import management in India and enable students to become export professionals and entrepreneurs in the fast-changing global environment.

### Learning outcomes

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

1. Analyse the basics of export-import management in India.
2. Recognise the export-import procedure.
3. Evaluate various export incentives and schemes designed for business firms and exporters.
4. Discuss the legal framework of custom law.
5. Discuss Government schemes to promote export competitiveness.

### SYLLABUS OF DSE-5.6

#### Unit 1: Basics of Export-Import Management (11 hours)

An overview of Foreign Trade Policy; An overview of export-import management system in India; Deemed exports; Importance of exports to economic growth; Understanding Export--Import Operations; Steps of export shipment from India; Processing of an Export Order; Legal Formalities for Getting Started in Foreign Trade; International Commercial (INCO) Terms 2020; Rules of Origin & Certificates of Origin;

#### Unit 2: Export-Import Procedure and Documentation (9 hours)

EXIM procedure; Export Documents related to goods, shipment and payment; Import documents used in import transaction; Export and Import through Post & Courier. Export finance: pre-shipment and post-shipment;



### **Unit 3: An Overview of Export Promotion Schemes and Organisational Support (9 hours)**

NiryatBandhu Scheme, MEIS, SEIS, Information on Registered Exporter (REX) System, SCOMET guidelines; Export Incentives: Scheme For Remission of Duties or Taxes on Export Products (RoDTEP), Scheme For Rebate of State and Central Taxes and Levies (RoSCTL); Export Promotion Capital Goods (EPCG); Organisational support: government regulatory agencies involved in export and import i.e. Department of Commerce and Industry, Directorate General of Foreign Trade (DGFT), Directorate General of Trade Remedies (DGTR), Export Promotion Councils, Commodity Boards and Export Inspection Council (EIC).

### **Unit 4: Legal framework of Custom Law (9 hours)**

Indian Customs Electronic Gateway (ICEGATE); Indian Customs EDI System (ICES); Procedure for clearance of imported and export goods.

### **Unit 5: Make in India and Export Competitiveness (7 hours)**

NITI's Aayog Export Preparedness Index, 2020 – Policy, Business Ecosystem, Export Ecosystem, Export Performance, Learning and strategies; Emerging export entrepreneurs in India; Micro Exporters Policy (MEP).

#### **Exercises:**

The learners are required to:

1. Prepare flow-chart of export-import management system in India by accessing the steps prescribed by DGFT.
2. Access the DGFT website and if possible, interact with officials of DGFT for an in-depth and practical understanding of export import management and export finance.
3. Make field visits to various Export Promotion Councils (EPC) for goods and services established by the Department of Commerce and Industry, GOI.
4. Analyse various export promotion schemes in India.
5. Access the ICEGATE and ICES portal on FAQ to understand the legal framework of custom law.
6. Prepare case studies on emerging exporters in India and discuss the contribution of the 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*. Delhi, India: Tata McGraw Hill.
- Joshi, R. M. (2018). *International Marketing*. OXFORD University Press.
- Lall, M., & Ahmed, S. (2021). *Export-Import Procedure and Documentation*. Delhi, India: Sultan Chand & Sons.
- NITI Aayog, (2020). *Export Preparedness Index*.
- Paul, J., & Aserkar, R. (2008). *Export-Import Management*. (1<sup>st</sup> ed.). Delhi, India: OXFORD University Press.
- Rai, U. K. (2010). *Export-Import and Logistics Management*. (2<sup>nd</sup> ed.). Delhi, India: PHI Learning.

- Singh, R. (2020). *Export and Import Management: Text and Cases*. Delhi, India: SAGE Publishing.

### Additional Resources:

- <https://www.dgft.gov.in/CP/?opt=export-management-system>
- <https://www.dgft.gov.in/CP/?opt=import-management-system>
- [https://www.icegate.gov.in/about\\_icegate.html](https://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)

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

## Discipline Specific Elective Course- 5.7 (DSE-5.7): Public Administration and Business

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE -5.7 – Public Administration and Business	4	3	1	0	Pass in Class XII	NIL

### Learning Objectives

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

### Learning outcomes

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

1. Discuss the basic concept of public administration and its relevance for business.
2. Recognise the difference between public administration and business administration.

3. Analyse the concept of good society and its impact on business.
4. Analyse the impact of the political system on the business environment in India.
5. Evaluate the impact of the judicial system on the business environment in India.
6. Assess the impact of governance and public policies on business.

## **SYLLABUS OF DSE-5.7**

### **Unit 1: Introduction (9 hours)**

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

### **Unit 2: Idea of a Good Society (9 hours)**

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

### **Unit 3: Political System and Business (9 hours)**

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

### **Unit 4: Judicial System and Business (9 hours)**

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

### **Unit 5: Governance and Public Policy (9 hours)**

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

### **Exercises:**

The learners are required to:

1. Analyse cases from real life regarding fundamental rights, freedom of expression, and civil society
2. Discuss case studies from real life regarding equity and equality in the context of organisations.
3. Evaluate the ease of doing business parameters in the context of a specific sector.
4. Practice session as Mock Parliament.
5. Practice session as Moot Court related to business cases.

6. Discuss case study on decentralization of governance and present key learnings.

### Suggested Readings:

- Basu, D. D. (2015). *Introduction to the Constitution of India*. New York, United States: LexisNexis.
- Fadia, B. L., & Fadia, K. (2017). *Indian Government and Politics*. Uttar Pradesh, India: Sahitya Bhawan.
- Granville, A. (1999). *The Indian Constitution: Cornerstone of a Nation*. Oxford, United Kingdom: Oxford University Press.
- Granville, A. (2003). *Working a Democratic Constitution: A History of the Indian Experience*. Oxford, United Kingdom: Oxford University Press.
- Kashyap, S. C. (2011). *Our Constitution*. Delhi, India: National Book Trust.
- Sapru, R. K. (2012). *Public Policy: Formation, Implementation and Evaluation*. New York, United States: Sterling Publishers.
- Sarkar, S. (2018). *Public Administration in India*. (2<sup>nd</sup> ed.). Delhi, India: PHI Learning
- Singh, M. P., & Saxena, R. (2008). *Indian Politics: Contemporary Issues and Concerns*. Delhi, India: PHI Learning.

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

### Discipline Specific Elective Course- 5.8 (DSE-5.8): Business Tax Procedures and Management

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE -5.8 – Business Tax Procedures and Management	4	3	1	0	Pass in Class XII with Mathematic/ Accountancy	NIL

### Learning Objectives

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

## Learning outcomes

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

1. Analyse the provisions of payment of tax in advance, deduction of tax at source and computation of tax, interest and fee payable to / by government.
2. Recognise various Income Tax authorities and return of income.
3. Describe the assessment procedures and filing of appeals.
4. Discuss the provisions dealing with penalties and prosecutions, and search, seizure and survey.
5. Evaluate the concept of GAAR and conditions for levy of Securities Transaction Tax.

## SYLLABUS OF DSE-5.8

### **Unit 1: Advance Payment of Tax and Collection and Recovery of Tax (18 hours)**

Advance payment of Tax; Tax deduction/ collection at source: Provisions, documentation, returns and Certificates; Interest payable by assessee/ Government; Collection and recovery of Tax.

### **Unit 2: Administration and Return of Income (5 hours)**

Income Tax authorities; Return of income.

### **Unit 3: Assessment and Appeals (9 hours)**

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

### **Unit 4: Penalties and Prosecutions (9 hours)**

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

### **Unit 5: GAAR, Securities Transaction Tax, TAN and TIN (4 hours)**

Transactions with persons located in notified jurisdictional area; General anti-avoidance rule (GAAR); Tax clearance certificate; Securities transaction tax; TAN (Tax Deduction and Collection Account Number); TIN (Tax Information Network).

### **Exercises:**

The learners are required to:

1. Illustrate the concepts and features of assessment of profits and gains of proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee.
2. Prepare a presentation explaining the return of Income.
3. Illustrate the filing of appeals with appellate authorities.
4. Discuss case studies on Penalties and prosecutions related to Business Tax Procedures and Management.
5. Prepare case studies related to general anti-avoidance rules.
6. Check United States of America and importance of GAAR, TAN and TIN.

#### Suggested Readings:

- Ahuja, G., & Gupta, R. (2022). *Corporate Tax Planning*. Delhi, India: Commercial Law House.
- Ahuja, G., & Gupta, R. (2012). *Systematic Approach to Income Tax*. Delhi, India: Bharat Law House.
- Bajpai, O. S. (2023). *Search, Seizure and Survey*. Delhi, India: Taxmann Publications Pvt. Ltd.
- Singhania, V. K., & Singhania, M. (2022). *Corporate Tax planning & Business Tax Procedures*. Delhi, India: Taxmann Publications Pvt. Ltd.

#### Additional Sources

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

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

**POOL OF GENERIC ELECTIVES**

**General Elective Course- 5.1 (GE-5.1): Fundamentals of Human Resource Management**

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practic e		
GE-5.1 Fundamentals of Human Resource Management	4	3	1	0	Pass in Class XII	NIL

**Learning Objective:** The course aims to introduce learners to the field of human resource management by exposing them to the key concepts.

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

1. Examine the organisational human resource processes.
2. Compare job analysis, job description, and job design.
3. Evaluate the relevance and methods of training and development.
4. Recognise the requisite skills in performance appraisal and compensation of employees.
5. Analyse the need of Employee Maintenance in the organization and study the Emerging issues in HRM

**SYLLABUS of GE-5.1:**

**Unit 1: Introduction to HRM (9 hours)**

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 (9 hours)**

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 (9 hours)**

Training: concept and methods; Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, and sensitivity training. Development: In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing.

### **Unit 4: Performance Appraisal and Employee Compensation (9 hours)**

Performance appraisal: nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job transfer and promotion. Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.

### **Unit 5: Employee Maintenance and Emerging issues in HRM (9 hours)**

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.

#### **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*. (9<sup>th</sup> ed.). Delhi, India: Tata McGraw-Hill.
- Chhabra, T. N., & Chhabra, M. (2020). *Human Resource Management*. Delhi, India: Sun India Publications.
- Decenzo, D. A., & Robbins, S. P. (2009). *Fundamental of Human Resource Management*. New Jersey, United States of America; Wiley.
- Dessler, G., & Varrkey, B. (2020). *Human Resource Management*. Sixteenth Edition. Delhi, India: Pearson Paperback.
- French, W. L. (2006). *Human Resource Management*. Boston, United States: Houghton Mifflin.
- Gupta, C. B. (2018). *Human Resource Management*. Delhi, India: Sultan Chand & Sons.
- Pattanayak, B. *Human Resource Management*. (6<sup>th</sup> ed.). Delhi, India: PHI learning



- Prasad, L. M. (2018). *Human Resource Management*. Delhi, India: Sultan Chand & Sons
- Rao, V. S. P. (2020). *Human Resource Management*. (2<sup>nd</sup> ed.). Delhi, India: Taxmann.

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

### General Elective Course- 5.2 (GE-5.2): Project Management

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE-5.2 Project Management	4	3	1	0	Pass in Class XII with Mathematics/Accountancy	NIL

**Learning 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. Discuss the concept and attributes of projects, project management system, process and its principles.
2. Assess technical feasibility, marketing feasibility and commercial viability; using NPV, and further to understand tax and legal aspects of a project;
3. Develop schedule for a specific project and its appraisal using various techniques;
4. Calculate project duration and assess project cost;
5. Evaluate project management in terms of risk and performance.

#### SYLLABUS of GE-5.2

##### Unit 1: Introduction (5 hours)

Concept and attributes of Project, Project Management Information System, Project Management Process and Principles, Role of Project Manager, Relationship between Project Manager and Line Manager, Project Stakeholder Analysis, Identification of Investment opportunities, Project life cycle, Project Planning, Monitoring and Control of Investment Projects, Pre-Feasibility study, Identify common sources of conflict within a project environment.

### **Unit 2: Project Preparation and Budgeting (11 hours)**

Technical Feasibility, Marketing Feasibility, Financial Planning: Estimation of Costs and Funds (including sources of funds), Loan Syndication for the Projects, Demand Analysis and Commercial Viability (brief introduction to NPV), Project budget, Collaboration Arrangements, Tax considerations and legal aspects.

### **Unit 3: Project Scheduling and Appraisal (9 hours)**

Decomposition of work into activities, determining activity-time duration. Business Criterion of Growth, Liquidity and Profitability, Social Cost Benefit Analysis in Public and Private Sector, Investment Criterion and Choice of techniques, Estimation of Shadow prices and Social discount rate.

### **Unit 4: Project Planning Techniques (11 hours)**

Determine project duration through critical path analysis using PERT & CPM techniques. Resource allocations to activities. Cost and Time Management issues in Project Planning and Management.

### **Unit 5: Project Risk and Performance Assessment (9 hours)**

Project Risk Management- Identification, Analysis and Reduction, Project quality management, Project Performance Measurement and Evaluation, Project Report, Project Closure and Audit.

#### **Exercises:**

The learners are required to:

1. Examine the project running in the local area and list the activities required for project completion.
2. Develop time estimates for various activities.
3. Evaluate the critical activities of the project using CPM technique.
4. Find out the delays in the activities, if any, and their impact on cost and project completion.
5. Discuss PERT and CPM techniques with help of any corporate example.

#### **Suggested Readings:**

- Chandra, P. (2019). *Projects: Planning, Analysis, Selection, Financing, Implementation and Review*. Delhi, India: Tata McGraw Hill.
- Gido, J., & Clements, J. P. (2015). *Project Management*. Delhi, India: Cengage Learning Pvt. Ltd.
- Gray, C. F., Larson, E. W., & Desai, G. V. (2014). *Project Management: The Managerial Process*. Delhi, India: Tata McGraw Hill.

- Kanda, A. (2010). *Project Management: A Life Cycle Approach*. Delhi, India: Prentice Hall India Learning Private Limited.
- Khatua, S. (2011). *Project Management and Appraisal*. Oxford, United Kingdom: Oxford Press University.

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

### General Elective Course- 5.3 (GE-5.3): Digital Marketing

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE-5.3 Digital Marketing	4	3	1	0	Pass in Class XII	Studied Brand Management (GE-4.3)

**Learning Objective:** The course aims to provide knowledge regarding the concepts, tools, techniques and relevance of digital marketing in the current scenario. It also enables the learners to learn the practical application of the Digital Marketing tools and the ethical and legal issues involved therein.

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

1. Identify and assess the impact of digital technology in transforming the business environment and also the customer journey.
2. Describe the functioning of the digital marketers and how it is different than the traditional marketing practices
3. Discuss the significance of digital marketing tools, such as, SEO, Social media platforms, Online advertising, Blogging etc.
4. Analyse ethical considerations and the regulatory framework of digital marketing in India.
5. Describe the various ethical and legal issues in digital marketing.

### SYLLABUS OF GE-5.3

#### Unit 1: Introduction (9 hours)

Concept, Scope and Importance of Digital Marketing, Traditional Marketing vs Digital Marketing, Challenges and opportunities for Digital Marketers, Digital Marketing landscape: an overview of Indian Markets.

### **Unit 2: Digital Marketing Management (9 hours)**

Digital marketing-mix, Segmentation, Targeting, Differentiation and Positioning: Concept, Levels, and strategies in digital environment, Digital Technology and Customer Relationship Management, Digital Consumers and their Buying Decision process.

### **Unit 3: Digital Marketing Presence (9 hours)**

Concept and role of Internet in Marketing, Online marketing Domains, The P.O.E.S.M. Framework, Website design and domain name branding, Search Engine Optimization stages, Types of traffic, Online Advertising: Types, formats, requisites of a good online advertisement, Email marketing: types and strategies.

### **Unit 4: Interactive Marketing (9 hours)**

Interactive Marketing: Concept and options, Social media marketing: concept and tools, Online Communities and Social networks, Blogging: types and role, Video marketing: tools and techniques, Mobile marketing tools, PPC marketing, Payment options and Gateways.

### **Unit 5: Ethical and Legal Issues (9 hours)**

Ethical Issues and Legal Challenges in digital marketing, Regulatory framework for digital marketing in India.

#### **Exercises:**

The learners are required to:

1. Discuss 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. Design an advertising campaign and run it on various social media handles: Facebook, Instagram, Twitter, LinkedIn, Snap Chat etc.
4. Implement various tools with the help of free softwares available online, such as Google Adword, Google Analytics etc.
5. Analyze the ethical considerations and the regulatory framework of digital marketing from the official website of Government of India.
6. Discuss various ethical and legal issues in digital marketing with the help of case study.

#### **Suggested Readings:**

- Ahuja, V. (2015). *Digital Marketing*. Delhi, India: Oxford University Press.
- Chaffey, D., Chadwick, F. E., Johnson, K., & Mayer, R. (2008). *Internet Marketing: Strategy, Implementation and Practice*. New Jersey, United States: Pearson Hall.
- Charlesworth, A. (2018). *Digital Marketing: A Practical Approach*. Abingdon, United Kingdom: Routledge.
- Frost, R. D., Fox, A., & Strauss, J. (2018). *E-Marketing*. Abingdon, United Kingdom: Routledge.
- Gay, R., Charlesworth, A., & Esen, R. (2007). *Online Marketing: A Customer Led Approach*. Oxford, United Kingdom: Oxford University Press.
- Gupta, S. (2018). *Digital Marketing*. Delhi, India: Tata McGraw Hill Education.
- Kapoor, N. (2021). *Concept Building Approach to Digital Marketing*. Delhi, India: Cengage Learning India Pvt. Ltd.
- Kotler, P., Kartajaya, H., & Setiawan, I. (2017). *Digital Marketing: 4.0 Moving from Traditional to Digital*. New Jersey, United States: John Wiley & Sons.
- Maity, M. (2022). *Digital Marketing*. Delhi, India: Oxford University Press.
- Mathur, V., & Arora, S. (2020). *Digital Marketing*. Delhi, India: PHI Learning Pvt. Ltd.
- Ryan, D., & Calvin, J. (2016). *Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation*. London, United Kingdom: Kogan Page Publishers.
- Tasner, M. (2015). *Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First*. London, United Kingdom: Pearson Education.

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

## General Elective Course- 5.4 (GE-5.4): Ethics and Governance

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
<b>GE-5.4 Ethics and Governance</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>

**Learning Objective:** This course is designed keeping in view the dominant role that modern corporations play in creating desirable economic, social and environmental outcomes for the society. As corporate governance is intertwined with social responsibility, it requires a multi-disciplinary approach to understand the associated issues and challenges. Therefore, the course outlines the key theoretical and practical issues underpinning the study of both corporate governance (CG) and corporate social responsibility (CSR) in an integrated fashion.

### **Learning Outcomes:**

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

1. Evaluate and analyse the concepts, tools and theories of ethics and the issues in ethics.
2. Recognize the essence of ethics in business.
3. Develop decision-making skills with regard to ethical governance.
4. Recognise major aspects of corporate governance principles and various theories and systems of corporate governance.
5. Recognise opportunities for reflection on the roles and responsibilities of directors towards the shareholders and other stakeholders covering both theory and relevant practices.
6. Discuss emerging issues and challenges in corporate governance.

### **SYLLABUS OF GE-5.4**

#### **Unit 1: Introduction to Ethics (9 hours)**

Concept of moral reasoning and ethics; Contributions of moral thinkers and philosophers to the concepts of morality; Approaches to Moral reasoning; Essence of Ethics, Dimensions of Ethics; Human Values; Ethical concerns and dilemmas

## **Unit 2: Business Ethics (9 hours)**

Concept; Principles; Theories of Business Ethics; Ethical Organisations, Code of Ethics; Ethical issues in business

## **Unit 3: Governance of Business Entities (9 hours)**

The philosophical basis of governance; Corporate Governance- Meaning and significance; Conceptual framework; Corporate governance systems across the world; Corporate governance in India.

## **Unit 4: Corporate Frauds (9 hours)**

Cases of corporate frauds and scams- Enron, Lehman Brothers; Satyam Computer Services; PNB Heist; IL&FS Fraud, ABG Shipyards, Yes Bank; Governance issues and challenges

## **Unit 5: Recent Issues and Challenges of Governance (9 hours)**

Insider Trading; Whistle Blowing; Shareholders Activism; Class Action suits; Gender Diversity in Boards; Governance of Family entities; Governance of multi-national corporations.

### **Exercises:**

The learners are required to:

1. Narrate the cases on ethics and values.
2. Perform simulation exercises to present ethics and ethical dilemmas.
3. Discuss corporate governance concerns highlighted in print and virtual media.
4. Organise brainstorming and discussion sessions on corporate frauds.
5. Project on critical analysis of recent cases on whistleblowing/insider trading/class action suits.
6. Interpret the various emerging issues and challenges in corporate governance with the help of case study.

### **Suggested Readings:**

- Crane, A., Matten, D., Glozer, S., & Spence, L. J. (2019). *Business ethics: Managing corporate citizenship and sustainability in the age of globalization*. Oxford, United Kingdom: Oxford University Press.
- Monks, R. A. G., & Minow, N. (2011). *Corporate governance*. Hoboken, NJ, United States: John Wiley & Sons.
- Reddy, N. K., & Ajmera, S. (2015). *Ethics integrity and aptitude: For Civil Services Main Examination*. Delhi, India: McGraw Hill Education (India) Private Limited.
- Sharma, J. P. (2013). *Corporate Governance, Business Ethics and CSR: (with Case Studies and Major Corporate Scandals)*. Delhi, India: Ane Books Pvt.
- Tricker, B., & Tricker, R. I. (2015). *Corporate governance: Principles, policies, and practices*. New York, United States: Oxford University Press.

- Weiss, J. W. (2022). *Business ethics: A stakeholder and issues management approach*. Oakland, CA, United States: Berrett-Koehler.

**Additional Readings:**

- Mallin, C. A. (2019). *Corporate governance*. Oxford, United Kingdom: Oxford University Press.
- Rani, D. G., & Mishra, R. K. (2017). *Corporate governance: Theory and practice*. Delhi, India: Excel Books India.

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



## SEMESTER-VI B.Com (Hons.)

### DSC- 6.1 : BUSINESS ANALYTICS

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

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSC -6.1: Business Analytics	4	2	0	2	Pass in Class XII with Mathematics/Accountancy	Studied Business Statistics (DSC-4.1)

#### Learning Objectives

This course aims to introduce the learners to business intelligence and analytics which includes describing business data, analysing the data using various statistical tools for creating predictive models and making inferences for solving business problems and for providing assistance in business decision making.

#### Learning outcomes

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

1. Describe skills for computation and aggregation of data using spreadsheets.
2. Analyse data with the help of pivot tables and pivot charts.
3. Analyse data using R packages and interpret the results.
4. Compare linear regression models using spreadsheet & r and interpret the results.
5. Examine textual data analysis using R

#### SYLLABUS OF DSC-6.1

##### Unit 1: Introduction (3 hours)

Data and Data Science; Data analytics and data analysis, Classification of Analytics, Application of analytics in business, Types of data: nominal, ordinal, scale; Big Data and its characteristics, Applications of Big data. Challenges in data analytics.

##### Unit 2: Data Preparation, Summarisation and Visualisation Using spreadsheet (6 hours)

Data Preparation and Cleaning, Sort and filter, Conditional formatting, Text to Column, Removing Duplicates, Data Validation, identifying outliers in the data, covariance and correlation matrix, Moving Averages, Finding the missing value from data; Summarisation; Visualisation: scatter plots, line charts, histogram, etc., Pivot Tables, pivot charts and interactive dashboards.

### **Unit 3: Getting started with R (6 hours)**

Introduction to R, Advantages of R, Installation of R Packages, Importing data from spreadsheet files, Commands and Syntax, Packages and Libraries, Data Structures in R - Vectors, Matrices, Arrays, Lists, Factors, Data Frames, Conditionals and Control Flows, Loops, Functions, and Apply family.

### **Unit 4: Descriptive Statistics Using R (6 hours)**

Importing Data file; Data visualisation using charts: histograms, bar charts, box plots, line graphs, scatter plots. etc; Data description: Measure of Central Tendency, Measure of Dispersion, Relationship between variables: Covariance, Correlation and coefficient of determination.

### **Unit 5: Predictive and Textual Analytics (9 hours)**

Simple Linear Regression models; Confidence & Prediction intervals; Multiple Linear Regression; Interpretation of Regression Coefficients; heteroscedasticity; multi-collinearity.

Basics of textual data analysis, significance, application, and challenges. Introduction to Textual Analysis using R. Methods and Techniques of textual analysis: Text Mining, Categorization and Sentiment Analysis.

#### **Note:**

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

#### **Practical Exercises (60 hours):**

The learners are required to:

1. Showcase their understanding of the basics of Spreadsheet: Organizing data with Spreadsheet – Performing simple computations and aggregations using Spreadsheet - Working with Summing and other Reporting functions in Spreadsheet - Working with pivot tables and charts -using Spreadsheet for Data Analytics: Power Query - Power Pivot - Power view - Power Map - Building tips – Display tips - Keyboard shortcuts – Mouse shortcuts - Standardized layouts - Understanding table-based and spreadsheet-based layouts.
2. Showcase their understanding of data cleansing techniques using External Data – Searching and Combining Data with Power Query: Getting started with Power Query - Know the Environment tabs and toolbars - Access new or existing reports - Importing and combining data from databases, web, files - Splitting and aggregating data - Discovering and Analyzing Data with Power Pivot: Database concepts - Loading Data into Power Pivot - using Power Query and Power map add-ins - Designing Pivot Table reports - Filtering data – Creating Custom functions and formulas - Formatting Pivot Tables - Managing Power Pivot Data - Setting Connection properties - Managing Data sources - Configuring Pivot Table Options, Preparation of Histograms - Pareto charts – Boxplots - Treemap and Sunburst charts.

3. Create Linear Regression Models using Spreadsheet; Interpretation of results. Applying tests for heteroscedasticity and multicollinearity.
4. Read datasets into R - Export data from R - Manipulate and Process Data in R -use functions and packages in R - Demonstrate with a Case Study to perform basic analytics using R.
5. Use R for analysing textual data; Data loading into Python; Pre-processing and Text Clean up; Generating a TF-IDF (Term Frequency Inverse Document Frequency) Matrix; Data Clustering; visualisation & Reporting.

### Suggested Readings:

- Alexander, M., Decker, J., & Wehbe, B. (2014). *Microsoft business intelligence tools for spreadsheet analysis*. New Jersey, United States: Wiley.
- Giri, A., & Paul, P. (2021). *Applied marketing analytics: using spss (modeler, statistics and amos graphics)*. Delhi, India: PHI Learning Pvt. Ltd.
- Kumar, D. U. (2017). *Business analytics: the science of data driven decision making*. New Jersey, United States: Wiley.
- McKee, A. (2003). *Textual analysis: a beginner's guide*. (1<sup>st</sup> ed.). London, United Kingdom: Sage Publication.
- Motwani, B. (2019). *Data analytics with r*. New Jersey, United States: Wiley.
- North, M. (2012). *Data mining for the masses*. Athens, Georgia: Global Text Project.
- Ohri, A (2012). *R for business analytics*. Springer.
- Paul, T. (2011). *R cookbook*. New York, United States: O Reilly Media.
- Provost, F., & Fawcett, T. (2013). *Data science for business*. New York, United States: O'Reilly Media.
- Rao, P. H. (2013). *Business analytics—an application focus*. Delhi, India: PHI Learning Private Limited.

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

## Discipline Specific Core Course- 6.2 (DSC-6.2): Corporate Governance

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
<b>DSC-6.2: Corporate Governance</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII with Mathematics/Accountancy</b>	<b>NIL</b>

### Learning Objectives

The course aims to develop critical thinking ability and provide knowledge of corporate governance, its procedures, techniques in accordance with current legal requirements and professional standards.

### Learning outcomes

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

1. Describe the concept and significance of corporate governance in a business setup.
2. Analyse the role of the board of directors.
3. Discuss important dimensions in corporate governance.
4. Analyse global corporate failures; understand international codes and its implications.
5. Discuss corporate governance regulatory framework in India.
6. Assess and analyse the problems of corporate governance in Indian Inc.

### SYLLABUS OF DSC-6.2

#### **Unit 1: Conceptual Framework of Corporate Governance ( 9 hours)**

Corporate Governance: Meaning, significance and principles; Management and corporate governance; Theories of Corporate Governance: Agency Theory, Stewardship theory, Stakeholder Theory, Resource Dependency Theory, Managerial Hegemony Theory; Models of Corporate Governance; Art of Governance as per Kautilya's Arthashastra.

#### **Unit 2: Recent Issues and Challenges of Corporate Governance ( 9 hours)**

Board structure and Directors; Role of Board; Board Committees and their functions; Insider Trading; Whistle Blowing; Shareholders Activism; Role of institutional investors; Class Action suits. CSR and Corporate Governance. Concept of Gandhian Trusteeship.

### **Unit 3: Global Corporate Failures and International Codes ( 9 hours)**

BCCI (United Kingdom), Maxwell (United Kingdom), Enron ( USA), World.Com ( USA), Vivendi (France), Lehman Brothers; Sir Adrian Cadbury Committee 1992, SOX 2002, OECD Principles of Corporate Governance.

### **Unit 4: Corporate Governance Regulatory Framework in India ( 9 hours)**

Regulatory framework in India: Kumar Mangalam Birla (1999), NR Narayana Murthy Committee (2005), Relevant provisions of Companies Act, 2013, SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015 and Uday Kotak Committee (2017).

### **Unit 5: Corporate Failures and Scams in India ( 9 hours)**

Satyam Computer Services Ltd, Kingfisher Airlines, PNB Heist, IL&FS Group Crisis; ICICI Bank, Yes Bank; Common Governance Problems in various corporate failures in India and abroad.

#### **Exercises:**

The learners are required to:

1. Identify and analyse corporate governance models followed by companies incorporated in India and abroad.
2. Analyse Board composition and Board committees of different companies; Analyse cases on the topic of Whistle blowing/ Shareholder activism/ Insider trading.
3. Critically analyse global corporate governance failure and identify corporate governance issues therein.
4. Identify corporate governance issues and concerns raised in context of Indian companies and their implications (from published sources newspapers or websites).
5. Comment on the latest corporate governance regulatory framework in India.
6. Critically analyse major corporate governance failure to suggest common governance problems in Indian context.

#### **Suggested Readings:**

- *A handbook of corporate governance*. (2022). (3<sup>rd</sup> ed.). Institute of Directors. Delhi, India: IOD Publishing.
- Das, S. C. (2021). *Corporate governance in India: An evaluation*. (4<sup>th</sup> ed.). Delhi, India: PHI Learning Pvt. Ltd..
- Goel, S. (2019). *Corporate governance: principles and practices* (1<sup>st</sup> ed., Vol. 1). Noida, India: McGraw-Hill.
- Sharma, J. P. (2018). *Corporate governance, business ethics and csr: with case studies and major corporate scandals*. Delhi, India: Ane Books.
- Soloman, J. (2021). *Corporate governance and accountability*. (5<sup>th</sup> ed.). United States: Wiley
- Tricker, B., & Tricker, R. I. (2015). *Corporate governance: principles, policies, and practices*. United States: Oxford University Press.
- Tricker, B. (2020). *Elements in corporate governance*. United Kingdom: Cambridge University Press.

## Additional Resources

- Mallin, C. A. (2019). *Corporate governance*. Oxford, United Kingdom: Oxford University Press.
- Rani, D. G., & Mishra, R. K. (2017). *Corporate governance: theory and practice*. India: Excel Books.

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

**Latest amendments to the regulations shall be referred.**

### Discipline Specific Core Course- 6.3 (DSC-6.3): Goods and Services Tax (GST) and Customs Law

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSC 6.3 – Goods & Services Tax (GST) and Customs Law	4	3	1	0	Pass in Class XII with Mathematics/Accountancy	Nil

### Objective:

The course aims to impart knowledge of principles and provisions of GST and Customs Law, the important legislation dealing with the indirect tax system in India; and to enable the students to apply the same practically.

### Learning Outcomes:

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

1. Analyse the rationale of Goods and Services Tax (GST), constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council
2. Interpret the meaning of supply under GST law, differentiate between intra-state and inter-state supply, provisions related to place of supply, time of supply and compute the value of supply.
3. Evaluate the utilization of input tax credit and the provisions of reverse charge mechanism.
4. Analyse various returns under GST and payment of taxes.
5. Evaluate the concepts of Customs Act, various custom duties and computation of the

assessable value for charging customs duty.

### **SYLLABUS OF DSC-6.3**

#### **Unit 1: Structure, Registration and Exemptions (9 hours)**

Constitutional framework of indirect taxes before GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism.

Registration; Exemptions from GST.

#### **Unit 2: Levy and Collection of GST (16 hours)**

Scope of 'Supply'; Nature of supply: Inter-State, Intra-State; Classification of goods and services.

Composite and Mixed supplies; Composition levy scheme; Place of supply; Time of supply; Value of supply.

#### **Unit 3: Input Tax Credit and Reverse Charge Mechanism (9 hours)**

Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Availability of tax credit in special circumstances; Reverse Charge Mechanism.

#### **Unit 4: Tax Invoice, Returns and Payment of Tax (7 hours)**

Tax Invoice, Credit and debit notes, and e-Way bills; Returns; Payment of taxes; Taxability of e-Commerce.

#### **Unit 5: Customs Law (4 hours)**

Basic concepts, Territorial waters and High seas; Types of custom duties; Valuation.

**Note:** In case of any subsequent notifications/amendments regarding GST or customs law by the government, the syllabus would be updated accordingly.

#### **Exercises:**

The learners are required to:

1. Discuss relevant provisions of the CGST Act, IGST Act, GST (Compensation to States) Act and Constitution (One Hundred and First Amendment) Act from the official website of Government of India.
2. Refer relevant notifications and circulars from the official website of Government of India to differentiate between intra-state and inter-state supply and provisions related to place of supply.
3. Illustrate the utilization of input tax credit and the provisions of reverse charge mechanism.
4. Identify the eligible and ineligible tax credit under various circumstances.
5. Study cases related to utilization of input tax credit.
6. Enlist the process of returns under GST and payment of taxes.
7. Illustrate computation of the assessable value for charging customs duty with hands-on exercise.
8. Gather information available under the heading 'Popular help topics' on the official website of the Government of India.

### Suggested Readings:

- Ahuja, G., & Gupta, R. (2023). *GST & customs law*. Delhi, India: Flair Publications Pvt. Ltd.
- Babbar, S., Kaur, R., & Khurana, K. (2020). *Goods and services tax (GST) and customs law*. (5<sup>th</sup> ed.). Delhi, India: Scholar Tech Press.
- Balachandran, V. (2023). *Indirect taxation. Goods and service tax and customs law*. (19<sup>th</sup> ed.). Delhi, India: Sultan Chand & Sons.
- Balachandran, V. (2023). *Textbook of GST & customs law*. (2<sup>nd</sup> ed.). Delhi, India: Sultan Chand & Sons.
- Bansal, K. M. (2023). *GST & customs law*. Delhi, India: Taxmann Publication.
- Gupta, S.S. (2020). *GST- how to meet your obligations*. Delhi, India: Taxmann Publications.
- Mittal, N. (2022). *Goods & services tax and customs law*. Delhi, India: Cengage Learning India Pvt. Ltd.
- Sahi, S. (2019). *Concept building approach to goods and services tax (gst), & customs law*. Delhi, India: Cengage Learning India Pvt. Ltd.
- Singhanian, V. K., & Singhanian, M. (2021). *Students' guide to income tax. (university ed.)*. Delhi, India: Taxmann Publications Pvt. Ltd.

### Additional Readings:

- Gupta, S. S. (2017). *GST how to meet your obligations*. (13<sup>th</sup> ed., Vol. 3). Delhi, India: Taxmann Publication.
- Bansal, K. M. (2023). *GST & customs law*. Delhi, India: Taxmann Publication.
- Sisodia, P. (2018). *Bharat's handbook on goods & services tax (gst)*. Delhi, India: Bharat Law House.
- *The Constitution (One hundred and First Amendment) Act, 2016*.
- *The Central Goods and Services Tax Act, 2017*.
- *The Integrated Goods and Services Tax Act, 2017*.
- *The Union Territory Goods and Services Tax Act, 2017*.
- *The Goods and Services Tax (Compensation to States) Act, 2017*.
- *Vastu and Sevakar Vidhan, by Government of India*.

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



## Discipline Specific Elective Course- 6.1 (DSE-6.1): Learning and Development in Organisations

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
<b>DSE-6.1: Learning and Development in Organisations</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>

### Learning Objectives

The course aims at equipping the learners with the concept and practice of Learning and Development in the modern organisational setting through the pedagogy of case study, counselling, discussions and recent experiences.

### Learning Outcomes:

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

1. Analyse the various learning strategies used in real situations.
2. Compare individual development in terms of intelligence, creativity and personality.
3. Develop the learning needs to create a learning environment.
4. Demonstrate various techniques for enhancing decision-making and interpersonal skills.
5. Examine the need and importance of guidance & counselling.

### SYLLABUS OF DSE-6.1

#### Unit 1: Introduction ( 7 hours)

Learning- concept, characteristics, principles, types, learning theories; Classical conditioning, operant conditioning, cognitive, observational and social learning; Learning strategies and constructivist approach to learning, learning in a digital world.

#### Unit 2: Individual Learning and Development (11 hours)

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 (11 hours)**

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 (11 hours)**

Development techniques for enhancing decision-making and interpersonal skills, case-study, in-basket exercise, special projects, action learning, syndicate work, games, action maze, role play, experience learning, discovery learning, brainstorming, position rotation, team building, and sensitivity training.

### **Unit 5: Guidance and Counselling (5 hours)**

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.

#### **Exercises:**

The learners are required to:

1. Analyse and interpret case study of any Indian organisations learning strategies.
2. Participate in simulation exercises in the classroom to conduct a 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 United States exercise.
4. To compare different learning requirements of individuals in the organisations as per their individual learning abilities.
5. To restructure the strategies after assessing the learning and development report.

#### **Suggested Readings:**

- Beevers, K., Rea, A., Hayden, D. (2019). *Learning and Development Practice in the Workplace*. United Kingdom: Kogan Page.
- Bernard, H. W., & Fullner, D. W. (1987). *Principles of guidance, a basic text (indian education)*. Delhi, India: Allied publishers Pvt.Ltd.
- Carson, B. (2021). *L&D's playbook for the digital age*. United States: American Society for Training & Development.
- Clifford, J., & Thorpe, S. (2007). *Workplace learning and development: delivering competitive advantage for your organisation*. United Kingdom: Kogan Page.
- Dam, N. V. (2018). *Elevating Learning & Development* (paperback). United States: McKinsey.
- 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*. United States: Englewood Cliffs: Prentice Hill.
- Mishra, R. C. (2005). *Guidance & counselling*. (2 vols). Delhi, India: APH, Publishing Cooperation.
- Page-Tickell, R. (2018). *Learning and development: a practical introduction*. (Vol. 15). India: Kogan Page.
- Parry-Slater, M. (2021). *The learning and development handbook: a learning practitioner's toolkit*. India: Kogan Page.
- Rao, A. K. N. (2002). *Guidance and counselling*. Delhi, India: APH Publishing Corporation.

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

**Discipline Specific Elective Course- 6.2 (DSE-6.2): Investment Banking and Financial Services**

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
<b>DSE-6.2: Investment Banking and Financial Services</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	Pass in Class XII with Mathematics/Accountancy	<b>Studied Financial Markets and Institutions (DSE-3.2)</b>

### Learning Objectives

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. Evaluate investment banking evolution, various activities and structure.

2. Analyse the process of issue management.
3. Examine role and functions of Mutual funds, Pension fund, Insurance and Leasing.
4. Examine role and functions of NBFC, Credit rating, Financial counselling, Portfolio management service, securitization, factoring and forfeiting.
5. Analyse process of Mergers and Acquisitions, its valuation techniques and methods of corporate restructuring.

## **SYLLABUS OF DSE-6.2**

### **Unit 1 Investment Banking (9 hours)**

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 (9 hours)**

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 (9 hours)**

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 (9 hours)**

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 Forfeiting; Securitisation – concept, securitisation as a funding mechanism; Financial Counselling; Portfolio management services.

### **Unit 5 Mergers and Acquisitions (9 hours)**

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.

### Exercises:

The learners are required to:

1. Compile various forms and documents required to be registered as a Merchant Banker.
2. Compile various forms and documents required for pre-issue and post-issue management of Equity shares.
3. Make a comparison of 1-year and 3-year holding period return offered by two mutual funds belonging to the same risk class
4. Compare credit rating of all the debt securities issued by any two companies. Analyse its effect on the credit worthiness of the company in terms of coupon rate and yield.
5. Compile various incidents where different companies have successfully defended a hostile takeover bid.

### Suggested Readings:

- Frederic, S. M., & Stanley, G. E. (2021). *Financial markets and institutions*. Delhi, India: Pearson Education.
- Gordon, E., & Natarajan, K. (2023). *Financial markets and services*. Mumbai, India: Himalaya Publishing House.
- Khan, M. Y. (2019). *Financial services*. Delhi, India: Tata McGraw Hill..
- Khan, M. Y. (2019). *Indian financial system*. Delhi, India: Tata McGraw Hill.
- Pathak, B. V. (2018). *Indian financial system: markets, institutions and services*. Delhi, India: Pearson Education.
- Pratap, G. S. (2021). *Investment banking*. (4<sup>th</sup> ed.). India: McGraw Hill.
- Saunders, A., Cornett, M. M. & Erhemjamts, O. (2022). *Financial markets and institutions*. (8<sup>th</sup> ed.). Tata McGraw Hill.
- Shanmugham, R. (2017). *Financial services*. Wiley.

### Additional Resources:

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

## Discipline Specific Elective Course- 6.3 (DSE-6.3): Advertising

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE 6.3- Advertising	4	3	1	0	Pass in Class XII	NIL

### Learning Objectives

The objective of this paper is to familiarise the students with concepts and techniques of advertising used in marketing.

### Learning Outcomes

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

1. Discuss communication objectives behind advertising of various products and services.
2. Describe advertising appeals, elements of print and broadcast advertisement.
3. Elucidate various advertising and media elements in the advertising decisions.
4. Discuss advertising effectiveness.
5. Explain various organizational arrangements and examine the ethical and legal issues of advertising.

### SYLLABUS OF DSE-6.3

#### Unit 1: Introduction to Advertising (9 hours)

Communication Process-basic and elements; Communication Response Hierarchy Models: AIDA Model, Hierarchy of Effects Model, Advertising: significance, types and objectives; DAGMAR Approach; Target audience selection – approaches and basis; Setting of advertising budget: determinants and major methods. Integrated marketing communication- meaning and process.

#### Unit 2: Advertising Message (9 hours)

Advertising appeals – types; Advertising Copy - Elements of print and broadcast advertisements

#### Unit 3: Advertising Media Decisions (9 hours)

Major media types: merits and demerits; Factors influencing media choice; Media scheduling-types.

#### Unit 4: Advertising: Effectiveness (9 hours)

Rationale of Measuring Advertising Effectiveness: Evaluating Communication and Sales effects; Pre and Post-testing techniques

### **Unit 5: Organisational Arrangements (9 hours)**

Advertising Agency: Role, types and selection; Agency remuneration - methods

Social, ethical and legal aspects of advertising in India; Role of Advertising Standards Council of India (ASCI), Recent developments and issues in Advertising

#### **Exercises:**

The learners are required to:

1. Discuss communication objectives behind advertising of any product or service.
2. Identify advertising appeals used in any advertisement.
3. Identify various media elements in advertising decisions.
4. Discuss a case study on advertising effectiveness.
5. Present a report on the role of ASCI.
6. Comment on various ethical and legal issues in advertising.
7. Perform a content analysis of various advertising campaigns to:
  - a. Identify the objective of an advertisement forming part of an advertising campaign.
  - b. Find out the target audience of a campaign.
  - c. Prepare a report on various media options used in a campaign.
  - d. Prepare a report on message strategy and copy elements used in the campaign.
8. Develop an advertising campaign for any product or service.

#### **Suggested Readings:**

- Belch, G. E., Belch, M. A., & Purani, K. (2009). *Advertising and promotion: an integrated marketing communications perspective*. New York, United States: McGraw Hill Education.
- Gupta, R. (2017). *Advertising*. Delhi, India: Scholar Tech Press.
- Kapoor, N. (2022). *Fundamentals of advertising*. (2<sup>nd</sup> ed.). Delhi, India: Cengage Learning India Pvt. Ltd.
- Shah, K., & D'Souza, A. (2008). *Advertising and promotions: An IMC Perspective*. Delhi, India: Tata McGraw Hill Publishing Company Limited.
- Sharma, K. (2018). *Advertising: planning and decision making*. Delhi, India: Taxmann.
- Sharma, S., & Singh, R. (2006). *Advertising: planning and implementation*. (3<sup>rd</sup> ed.). India: PHI Learning Pvt. Ltd.

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

**Discipline Specific Elective Course- 6.4 (DSE-6.4): Industrial Relations and Labour Laws**

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
<b>DSE 6.4-Industrial Relations and Labour Laws</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>

### Learning Objectives

The course aims to enable the students to learn the concepts of industrial relations including trade unions, discipline, grievance redressal and various labour laws/ code.

### Learning outcomes

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

1. Analyse the evolution of industrial relations and its significance in the managerial world.
2. Evaluate the significance of international dimensions of industrial relations in a globalized world.
3. Imbibe how to interact, negotiate and transact with trade unions.
4. Design and understand the discipline measures and grievance mechanisms.
5. Analyse the legal structure provided for handling the industrial disputes.

### SYLLABUS OF DSE-6.4

#### Unit 1: Industrial Relations (IR) (11 hours)

Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Role of State; Trade Union; Employers' Organisation; Human Resource Management and IR; Concept of GIG Economy and ramifications for industrial relations.



## **Unit 2: International Dimensions of Industrial Relations (6 hours)**

Role of ILO in Industrial Relations: Adoption of conventions and recommendations, Influence on Indian labour legislation, Impact of globalization on IR.

## **Unit 3: Trade Union (11 hours)**

Origin and growth, Unions in the era of liberalisation; Factors Affecting Growth of Trade Unions in India, Multiplicity & Recognition of Trade Unions; Major Provisions of Trade Union Law.

## **Unit 4: Discipline and Grievance Redressal (6 hours)**

Discipline: Causes of indiscipline, Maintenance of discipline, Misconduct, Highlights of domestic enquiries; Labour turnover; Absenteeism; Grievance: Meaning and Grievance redressal machinery in India; Salient features of Industrial Employment Standing orders.

## **Unit 5: Industrial Disputes (11 hours)**

Definitions of Industry, and Industrial Dispute; Procedure, Powers and Duties of Authorities for resolution of disputes; Strikes and Lockouts; Provisions relating to Layoff, Retrenchment, and Closure.

### **Exercises:**

The learners are required to:

1. Examine various factors having bearing on industrial relations.
2. Analyse the ratification of ILO conventions by different countries.
3. Enlist the process of registering a trade union.
4. Study the Grievance redressal mechanism of any business unit.
5. Identify the recently reported industrial dispute in India in large corporate or MNC's having factories in India, and analyse latest case laws related to industrial disputes.

### **Suggested Readings:**

- Katz, H. C., Kochan, T. A., & Colvin, A. J. S. (2007). *An introduction to collective bargaining and industrial relations*. (4<sup>th</sup> ed.). McGraw-Hill Higher Education.
- Padhi, P. K. (2019). *Industrial relations*. (4<sup>th</sup> ed.). Prentice Hall India.
- Ratnam, C. S. V. (2006). *Industrial relations: text and cases*. Delhi, India: Oxford University Press.
- Sharma, J. P. (2018). *Simplified approach to labour laws*. (5<sup>th</sup> ed.). Bharat Law House Pvt. Ltd.
- Sinha, P.R.N., Sinha, I. & Priyadarshini, S. (2019). *Industrial relations, trade unions and labour legislations* (3<sup>rd</sup> ed.). Pearson Education.

### **Additional Resources:**

- Farnham, D., & Pimlott, J. (1990). *Understanding industrial relations*. (4<sup>th</sup> ed.). London, United Kingdom: Cassell Educational Ltd.
- Salamon, M. (2001). *Industrial relations: theory & practice*. (4<sup>th</sup> ed.). Pearson Higher Education.

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

**From the date of implementation of labour codes, this syllabus shall be disseminated as per Industrial Relations code wherever applicable**

**Discipline Specific Elective Course- 6.5 (DSE-6.5): International Monetary and Financial Environment**

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
<b>DSE 6.5 – International Monetary and Financial Environment</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII with Mathematics/Accountancy</b>	<b>NIL</b>

### Learning Objectives

The course aims to introduce learners to the international monetary and financial environment. Learners are also expected to understand the basic features of the international monetary system, foreign exchange market and exchange rate risk. In addition, the course creates awareness about international financial markets and instruments.

### Learning outcomes

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

1. Demonstrate an understanding of the international monetary system and balance of payments
2. Infer the importance of international finance in global context.
3. Analyse the factors affecting exchange rates and the inter linkages among them.
4. Summarize the evolution and spread of international financial markets and the implications of globalized finance.
5. Demonstrate how the international financial market operates and the inherent foreign exchange risk involved in it.
6. Evaluate and compare different types of international financial instruments.

## SYLLABUS OF DSE – 6.5

### **Unit 1: International Monetary System (9 hours)**

Overview of International Monetary System: evolution, Gold Standard, Bretton Woods system, the floating exchange rate regime; types of exchange rate systems; international agencies regulating and facilitating international financial flows: IMF, World Bank Group and its institutions, Bank for International Settlements,

Balance of Payments (BOP): concept, components of BOP, factors affecting BOP, BOP-equilibrium and disequilibrium.

### **Unit 2: Foreign Exchange Markets and Exchange Rate Determination (9 hours)**

Foreign exchange markets: characteristics, functions, structure and participants; factors affecting exchange rate: relative inflation rates, relative interest rates, relative income levels, government controls, current account deficit, currency speculation and expectations, public debt, political stability and economic performance. Government intervention and influence on exchange rates.

Theories of exchange rate determination: Purchasing Power Parity; Interest Rate Parity, International Fisher effect

### **Unit 3: Foreign Exchange Derivatives (9 hours)**

Spot market, spot rate quotations, bid-ask spreads, trading in spot markets, cross exchange rates; trading in forward markets, long and short forward positions, forwards premium and discount; arbitrage, hedging and speculation.

### **Unit 4: Foreign Exchange Risk Management (9 hours)**

Types of foreign exchange risk: transaction exposure, translation exposure, economic exposure; hedging against foreign exchange exposure; Forwards market, Futures market and Options market; country risk analysis.

### **Unit 5: International Financial Markets and Instruments (9 hours)**

Foreign Portfolio Investment: International bond and equity market, GDRs, ADRs, cross-listing of shares; global registered shares; international financial instruments: Foreign bonds, Eurobonds, Global Bonds, Floating rate bonds, Zero coupon Bonds; International Money Markets.

### **Exercises:**

The learners are required to:

1. Illustrate and explain the direction of India's foreign trade and investment flows through an analysis of Balance of payments over a period of last five years.
2. Do practical questions on working of foreign exchange quotations
3. Conduct an inter-country comparison to understand the factors affecting exchange rates under different exchange rate systems
4. Explain through examples how companies use currency derivatives to minimise the risk.
5. Examine the market conditions under which companies use foreign currency instruments to raise funds

### **Suggested Readings:**

- Cavusgil, S. T., Knight, G., & Riesenberger, J. (2007). *International business: strategy, management and the new realities*. Pearson India.
- Daniels, J. D., Radenbaugh, L. H., Sullivan, D. P., & Salwan, P. (2016). *International business*. (1<sup>st</sup> ed.). London, United Kingdom: Pearson Education
- Eiteman, D. K., Stonehill, A. I., & Moffett, M. H. (2021). *Multinational business finance*. (15<sup>th</sup> ed.). Pearson.
- Krugman, P., Obstfeld, M., & Melitz, M. J. (2020). *International finance theory and policy*. (11<sup>th</sup> ed.). Pearson.
- Levi, M. D. (2009). *International finance*. (5<sup>th</sup> ed.). Taylor and Francis Ltd.
- Madura, J. (2020). *International financial management*. (14<sup>th</sup> ed.). Cengage Learning.
- Vij, M. (2010). *International financial management*. (3<sup>rd</sup> ed.). Excel Books.

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

**Discipline Specific Elective Course- 6.6 (DSE-6.6): Business  
Research Methodology**

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
<b>DSE -6.6 – Business Research Methodology</b>	<b>4</b>	<b>3</b>	<b>0</b>	<b>1</b>	<b>Pass in Class XII with Mathematics/Accountancy</b>	<b>NIL</b>

### Learning Objectives

The course aims to inculcate research aptitude among the learners and equip them with knowledge and skills required to successfully undertake various steps in the research process.

### Learning outcomes

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

1. Analyse research concepts, its types and steps in the research process.
2. Formulate research problems and assimilate various types of research design.
3. Create scales, sampling techniques and design data collection tools.
4. Recognise various techniques of data analysis and interpretation.
5. Prepare a complete research report in appropriate format.

### SYLLABUS OF DSE-6.6

#### Unit 1: Introduction (9 hours)

Meaning and Scope of Research; Application of research in Business; Types of Research- qualitative, quantitative, longitudinal, cross-sectional, fundamental, applied, conceptual and empirical; Characteristics of Good Research; Steps in Research Process; Terminologies of research- Concept, Construct, Variables, Proposition and Hypothesis. Theory and Model; Literature Review and Formulation of Research Question; Philosophies of Research; Induction and Deduction Approach.

#### Unit 2: Research Design (9 hours)

Research Design- Meaning and Characteristics; Types of Research Design- Exploratory, Descriptive and Experimental. Meaning, Examples and Characteristics of Exploratory Research Design. Methods of Exploratory Research Design. Steps in Exploratory Research. Meaning,

Characteristics and Methods of Descriptive Research Design with examples. Meaning and Types of Experimental Research Design.

**Unit 3: Data Collection (9 hours)**

Measurement and Scaling; Primary scales of Measurement (Nominal, Ordinal, Interval and Ratio). Scales for Measurements of Constructs- Likert, Semantic Differential Scale and Staple; Reliability and Validity; Meaning and Sources of Primary and Secondary Data; Questionnaire Design (also using online tools); Census and Survey Method; Probability and Non-Probability Sampling Techniques; Sample Size Determination.

**Unit 4: Data Analysis Using Spreadsheet (9 hours)**

Data Preparation and Cleaning; Graphical Presentation of Data; Frequency Distribution, Descriptive Statistics; Steps in Hypothesis Testing; Hypothesis Testing- parametric (z test and t test) and non-parametric (chi- square test).

**Unit 5: Report Writing and Ethics (9 hours)**

Types of Reports; Steps in Report Writing; Format and Presentation of Report, Referencing (APA, Chicago manual etc.), Ethics in Business Research.

**Practical Exercises (30 hours):**

The learners are required to:

1. Prepare literature review from a topic of your choice involving business and economics. Also, comment on the following case 1:  
Case 1: A product manager wants to know the viability of a new innovative product being launched by his company. What are the steps that need to be followed in his research?
2. Identify the type of a research design that will be most appropriate in a given scenario as per Case 1.
3. Apply online tools and platforms, design a questionnaire using various kinds of questions including Likert scale statements to address a particular business problem.
4. Use spreadsheet to practice t- test, z-test and Chi- square test on the secondary data from a given sample set of data.
5. Prepare a brief report following proper format in Word processing software.

**Suggested Readings:**

- Bryman, A. (2020). *Business research methods*. Oxford University Press.
- Bryman, A., & Bell, E. (2011). *Business research methods*. (3<sup>rd</sup> ed.). Cambridge; New York, United States: Oxford University Press.
- Bryman, A., Bell, E., & Harley, B. (2022). *Business research methods*. Oxford University Press.

- Chawla D., & Sondhi N.(2023). *Research Methodology: Concepts and Cases*. (2<sup>nd</sup> ed.). Delhi, India: Vikas Publishing.
- Cooper, D. R., & Schindler, P. S. (2014). *Business research methods*. (12<sup>th</sup> ed.). New York, United States: McGraw Hill International Edition.
- Creswell, J. D., & Creswell, J. W. (2017). *Research design: qualitative, quantitative, and mixed methods approaches*. United States: SAGE Publications.
- Dangi, H., & Dewan, S. (2016). *Business research methods*. India: Cengage Learning India Pvt. Ltd.
- Field, A.(2013). *Discovering statistics using ibm spss statistics*. Sage.
- Hair, J. F., Page, M., & Brunsveld, N. (2019). *Essentials of business research methods*. (4<sup>th</sup> ed.). Routledge. <https://doi.org/10.4324/9780429203374>
- Ken, B. (2019). *Business statistics: for contemporary decision making*. United States: John Wiley & Sons.
- Kothari, B. L. (2011). *Research methodology: tools and techniques*. Jaipur, India: ABD Publishers.
- Mishra (2014). *Business research methods*. Oxford University Press.
- Newman, W. L. (2021). *Social research methods: qualitative and quantitative approaches*. (8<sup>th</sup> ed.). India: Pearson.
- Saunders, M. (2010). *Research methods for business*. Pearson Education.
- Schindler, P. S. (2021), *Business research methods*. (13<sup>th</sup> ed.). India: Mc Graw Hill Education.
- Sekran, U., & Bougie, R. (2015). *Research methods for business: a skill building approach*. (6<sup>th</sup> ed.). United States: John Wiley & Sons.
- Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin, M. (2013). *Business research methods*. (9<sup>th</sup> ed.). South Western: Cengage Learning.

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

## Discipline Specific Elective Course- 6.7 (DSE-6.7): Social Accounting

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
<b>Social Accounting DSE-6.7</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII with Mathematics/Accountancy</b>	<b>NIL</b>

### Learning Objectives

The course aims to help learners to know issues in Social Accounting and Reporting and how these issues can be reported more transparently and responsibly.

### Learning Outcomes

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

1. Compare Conventional Accounting System with Social Accounting.
2. Describe and measure various Social Costs and Social Benefits
3. Analyse Corporate Social Accounting.
4. Evaluate the framework and standards of Corporate social reporting.
5. Evaluate the impact of corporate activities at the National and Global Levels.

### SYLLABUS OF DSE-6.7

#### Unit 1: Conventional Accounting and Shift in Paradigm (6 hours)

Traditional Framework of Accounting, Limitations with traditional framework of Accounting, Shift in Paradigm. Historical Development & Evolution of Social Accounting. Rationale for Social Accounting.

#### Unit 2: Social Benefits and Costs (9 hours)

Social Benefits and Costs. Measurement of Costs and Benefits. Social Impact Assessment of Business Activities. Seidler's Model for Social Income Statement, Abt's Model, Ralph's Comprehensive Social Benefit Cost Model.

#### Unit 3: Corporate Social Accounting (9 hours)

Definitions of Social Accounting, Responsibility Accounting, Objectives & Scope of Social Accounting. Role & Importance. Social Accounting in India. Approaches, Challenges in Social Accounting. Theories of Social Accounting (Stakeholder, Legitimacy, Institutional).

#### Unit 4: Corporate Responsibility Approach for Reporting (11 hours)



Social Performance Indicators. Corporate Social Responsibility, CSR Reporting Framework in Companies Act 2013. Sustainability Reporting. Triple Bottom Line. SEBI Guidelines on Business Responsibility & Sustainability Reporting. Stakeholder Engagement and Reporting. Need for Corporate Social Reporting.

### **Unit 5: National and Global Social Accounting (10 hours)**

International accounting standards, frameworks, and guidance – SASB, GRI, SDG. National Income and Social Accounting, Social Accounting Matrix. Social Audit and Assurance. Socially Responsible Investment.

#### **Exercises:**

The learners are required to:

1. Prepare a small report on conventional accounting and shift in a paradigm based on the research papers.
2. Identify the different types of social costs based on the financial statements of selected companies.
3. Give a presentation on corporate social accounting by collecting information from the annual reports of select companies.
4. Evaluate the impact of the Corporate Responsibility Approach for Reporting on the financial performance of the select national companies based on their financial statements.
5. Prepare a project on analysing unique aspects of social accounting in the nonprofit sector and reporting on social outcomes and impact for nonprofits.
6. Do a comprehensive analysis of National and Global Social Accounting standards and procedures.

#### **Suggested Readings:**

- Bhanumurthy, K. V. (2011). *Business ethics and corporate responsibility - about social responsibility standards*. In R. Mishra, & J. Kiranmai, Corporate Governance in Asia. (pp. 236-247). Delhi, India: Allied Publishers Pvt. Ltd.
- Bhanumurthy, K. V., Bhandari, V., & Pandey, V. (2014). *Does Indian stock market encourage socially responsible companies?* Manthan Journal of Commerce and Management, 1(1), 1-34.
- Ramanathan, K. V. (1976). Toward a theory of corporate social accounting. *The accounting review*, 51(3), 516-528.
- Gray, R., Collison, D., & Bebbington, J. (1998). Environmental and social accounting and reporting. *Financial reporting today*, 179-214.
- Retolaza, J. L., & San-Jose, L. (2021). Understanding Social Accounting Based on Evidence. *SAGE Open*, 11(2). <https://doi.org/10.1177/21582440211003865>
- Owen, T. S. D. (2001). Introduction social accounting, reporting and auditing: beyond the rhetoric?.
- Shaikh, J. M., & Jakpar, S. (2007). Dispelling and construction of social accounting in view of social audit. *Information Systems Control Journal*, 2(6).
- Gray, R. (2013). Back to basics: What do we mean by environmental (and social) accounting and what is it for?—A reaction to Thornton. *Critical perspectives on Accounting*, 24(6), 459-468.
- Robbins, P., Hintz, J., & Moore, S. A. (2022). *Environment and society: a critical introduction*. United States: John Wiley & Sons.
- Trivedi, V., & Shrivastava, V. K. (2011). *Environment and social concerns*. Delhi, India: Concept Publishing Co.

- Verma, M. K. (2018). *Globalisation, environment and social justice: perspectives, issues and concerns*. Delhi, India: Routledge.

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

### Discipline Specific Elective Course- 6.8 (DSE-6.8): Environmental Accounting

Course title & Code	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Environmental Accounting DSE-6.8	4	3	1	0	Pass in Class XII with Mathematics/Accountancy	NIL

#### Learning Objectives

The course aims to help learners to know issues in Environmental Accounting and how these issues can be reported more transparently and responsibly.

#### Learning Outcomes

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

1. Compare the Conventional Accounting System with Environmental Accounting.
2. Describe the Environmental costs and benefits.
3. Analyse Corporate Environmental Accounting.
4. Analyse the rationale of the New Accounting Framework and the Corporate Responsibility Approach.
5. Evaluate the impact of corporate activities at the National and Global Levels.

#### SYLLABUS OF DSE-6.8

##### Unit 1: Conventional Accounting and Shift in Paradigm (6 hours)

Traditional Framework of Accounting, Limitations with traditional framework of Accounting, Shift in Paradigm,

Increasing awareness of Environmental Issues. Rationale for Environmental Accounting. Importance of environmental accounting in sustainable development.

**Unit 2: Environmental Costs (9 hours)**

Different Levels of Environmental Costs, Components of Environmental Costs, Externalities, Costs of Externalities, True Cost and Hidden Cost and Life Cycle Assessment, Role of Environmental Costing, Environmental cost-benefit analysis, Energy and Environmentally Differentiated Accounting

**Unit 3: Corporate Environmental Accounting (9 hours)**

Corporate Environmental Accounting, Environmental Accounting Methods, Environmental Management Accounting and Environmental Audit. Carbon Accounting, Carbon footprint calculation and reduction strategies. Environmental Performance Indicators

**Unit 4: Corporate Reporting on Environmental Impact (9 hours)**

Triple Bottom Line Reporting, CSR Reporting and Green Accounting, SEBI Guidelines on Business Responsibility & Sustainability Reporting. Need & Significance of Environmental Reporting Standards, GRI, SASB, BR&SR. Green Energy Stocks & ESG Index

**Unit 5: National and Global Environmental Accounting (12 hours)**

National Environmental Accounting, System of Integrated Environmental and Economic Accounts (SEEA), Economy-wide material flow accounts, Environmental protection expenditure accounts, Assessment of Environment Cost and Benefits, Green Accounts and Green GDP, Greenhouse Gas Emissions; Global Environmental Accounting, Sustainable Economic Development and Environmental Kuznets Curve.

Exercises:

The learners are required to:

1. Prepare a small report on conventional accounting and shift in a paradigm based on the research papers.
2. Identify the different types of environmental costs based on the financial statements of selected companies.
3. Give a presentation on corporate environmental accounting by collecting information from the annual reports of select companies.
4. Evaluate the impact of the Corporate Responsibility Approach for Reporting on the financial performance of the select national companies based on their financial statements.
5. Make a comparative analysis of National and Global Environmental Accounting based on the policies adopted by selected national and global companies.

***Suggested Readings:***

- Bhanumurthy, K. V. (2011). *Business ethics and corporate responsibility - about social responsibility standards*. In R. Mishra, & J. Kiranmai, Corporate Governance in Asia. (pp. 236-247). Delhi, India: Allied Publishers Pvt. Ltd.
- Bhanumurthy, K. V., Bhandari, V., & Pandey, V. (2014). *Does Indian stock market encourage socially responsible companies?* Manthan Journal of Commerce and Management, 1(1), 1-34.
- Callan, S. J., & Thomas, J. M. (2013). *Environmental economics and management: theory, policy, and applications*. Dryden Press.
- Jha, R., & Bhanumurthy, K. V. (2009). *Environmental sustainability – consumption approach*. London, United Kingdom: Routledge.
- Naik, I. C. (2016). *Environmental movements, state and civil society*. Jaipur, India: Rawat Publications.
- Odum, H T. (1995). *Environmental accounting: energy and environmental decision making*. United States: Wiley.

- Porchelvi, A. (2020). *Environmental reporting and company characteristics: a study of indian companies*. International Journal of Research and Analytical Reviews, 7(1), 429-440.
- Porchelvi, A. (2019). *Environmental reporting practices: an analysis of indian companies*. EPRA International Journal of Economic and Business Review, 7(10), 83-93.
- Robbins, P., Hintz, J., & Moore, S. A. (2022). *Environment and society: a critical introduction*. United States: John Wiley & Sons.
- Trivedi, V., & Shrivastava, V. K. (2011). *Environment and social concerns*. Delhi, India: Concept Publishing Co.
- Verma, M. K. (2018). *Globalisation, environment and social justice: perspectives, issues and concerns*. Delhi, India: Routledge.

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

## General Elective Course- 6.1 (GE-6.1): Leadership Development

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE -6.1– Leadership Development	4	3	1	0	Pass in Class XII	NIL

### Learning Objectives

The course aims to create an understanding of the various leadership theories amongst the upcoming leaders in order to decide as to which style of leadership they should follow in numerous situations that they might encounter in their careers or personal lives.

### Learning outcomes

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

1. Describe the meaning of the term leadership and various theories of leadership.
2. Interpret the various situations and decide the style of leadership based on the situation.
3. Discuss the theories of culture and its impact on leadership.
4. Recognise the concept of E Leadership in pandemic.
5. Analyse styles of several leaders and demonstrate qualities of a good leader.

### SYLLABUS OF GE-6.1

#### Unit 1: Introduction ( 9 hours)

Meaning of Leadership, definitions of leadership, significance of leadership, qualities of a leader, difference between leadership and management, basic styles of leadership – autocratic, democratic, laissez faire (their meaning, features, advantages, disadvantages and suitability), Rensis Likert styles of management, Tanenbaum and Schmidt Model.

#### Unit 2: Theories of Leadership (14 hours)

**Traditional Theories**-Great Man Theory, Trait Theory, **Behavioural Theories**- Ohio Studies, Michigan Studies, Managerial Grid, **Contingency theories**- Fiedler’s Theory, Hersey and

Blanchard Situational Model, Path Goal Theory, Transformational Leadership, Transactional Leadership, Charismatic Leadership, Servant Leadership, Ethical Leadership.

### **Unit 3: Culture and Leadership (7 hours)**

Trompenaars Cultural Dimensions, Hofstede's study on culture, Hall's Cultural Theory, GLOBE Model: Global Leadership and organisational Behaviour Effectiveness, organisation Culture and Leadership, OCTAPACE profile by Uday Parekh - Openness, Collaboration, Trust, Autonomy, Proactive, Authenticity, Confrontation, Experimentation.

### **Unit 4: E Leadership (7 hours)**

Meaning, definition, need and significance especially pre covid, during covid and post covid, social media and leadership, Use of social media and video conferencing tools for electronically connecting the team and the leaders, e-leadership and collaborative tools. Use of technology in providing e-leadership.

### **Unit 5: Contemporary Leaders (8 hours)**

Cases on contemporary leaders like Narendra Modi, Indra Nooyi, Ratan Tata, Narayan Murthy.

#### **Exercises:**

The learners are required to:

1. Identify a Leader of your choice, prepare and present a report highlighting the important traits that have contributed to the effectiveness of that Leader. (Should be done in a team)
2. Watch movie screening of movies like Mission Mangal, Lagan, Chak De, Rock On, Lakshay, Super 30 etc, open house for discussing the movie and a report/ presentation on lessons learnt from the movie.
3. Administer Fidler's Least Preferred Coworker scale in the class on all the students to make sure that they understand the theory well.
4. Administer Managerial Grid questionnaire in order to help students assess their style of leadership.
5. Present how E leadership has changed from pre corona period to during corona period to post corona period
6. Practice using collaborative tools online like google docs, mind meister etc.
7. Demonstrate the qualities of good leadership with the help of example.

#### **Suggested Readings:**

- A Handbook of Leadership Styles. (2020). United Kingdom: Cambridge Scholars Publishing.
- Chhabra, T. N. (2022). *Business organisation and management*. (2<sup>nd</sup> revised ed.). Delhi, India: Sun India Publications.
- Day, D. V. (2014). *The oxford handbook of leadership and organisations*. (1<sup>st</sup> ed.). Oxford, New York, United States: Oxford University Press.
- Griffin, R. W., Phillips, J. M., & Gully, S. M. (2017). *Organisational Behavior: Managing People and Organisations*. Cengage Learning.
- Gupta, C. B. (2022). *Business organisation & management*. Delhi, India: Sun India Publication.

- Hughes, R. L., Ginnett, R., & Gordon, C. (2019). *Leadership: enhancing the lessons of experience*. (9<sup>th</sup> ed.). McGraw Hill Education.
- Hersey, P. K., Blanchard, D., & Johnson, D. (2013). *Management of Organisational Behavior: Leading Human Resources*. Pearson Education.
- Koontz, H., & Weihrich, H. (2012). *Essentials of management: an international and leadership perspective*. (9<sup>th</sup> ed.). McGraw Hill Education.
- Mittal, R. (2015). *Leadership: personal effectiveness and team building*. (2<sup>nd</sup> ed.). Uttar Pradesh, India: Vikas Publishing House Pvt. Ltd.
- Nooyi, I. K. (2021). *My life in full: work, family, and our future*. Penguin.
- Northouse, P. (2018). *Leadership: theory and practice*. (8<sup>th</sup> ed.). California, United States: SAGE Publications Inc.
- Robbins, S. P., Judge, T. A., & Vohra, N. (2018). *Organisational behaviour*. (18<sup>th</sup> ed.). Pearson.
- Wang, X., Wei, X., Van Wart, M., McCarthy, A., Liu, C., Kim, S., & Ready, D. H. (2023). *The role of E-leadership in ICT utilization: A project management perspective*. *Information Technology and Management*, 24(2), 99-113.
- Willink, J. (2020). *Leadership strategy and tactics: field manual*. New York, United States: Macmillan Publishers.

#### Additional Resources:

- [https://repository.iimb.ac.in/bitstream/2074/11692/1/Reddy\\_VKPA\\_2011\\_Vol.36\\_Iss.3.pdf](https://repository.iimb.ac.in/bitstream/2074/11692/1/Reddy_VKPA_2011_Vol.36_Iss.3.pdf)
- [https://icmrindia.org/casestudies/Case\\_Studies.asp?cat=Leadership%20and%20Entrepreneurship](https://icmrindia.org/casestudies/Case_Studies.asp?cat=Leadership%20and%20Entrepreneurship)
- <https://hbr.org/2010/03/leadership-lessons-from-india>
- <https://hbr.org/2018/04/how-humble-leadership-really-works>

**NOTE:** The students are advised to read the articles regularly from HBR and other news items related to Leadership for class discussions and in order to be up to date with the contemporary industry practices.

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

## General Elective Course- 6.2 (GE-6.2): Data Visualisation

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
<b>GE 6.2- Data Visualisation</b>	<b>4</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>Pass in Class XII</b>	<b>Nil</b>

### Learning Objectives

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. Recognise the concept of data visualization.
2. Develop data visualization using spreadsheets.
3. Explain effective visualisations and dashboard using spreadsheet.
4. Analyse financial data.
5. Use Tableau public.

### SYLLABUS OF GE-6.2

#### Unit 1: Introduction (3 hours)

Concept of Data Visualisation, Significance and role, Functions of data analyst, Types of charts, Choose an appropriate visualisation based on your data

#### Unit 2: Data Visualisation using Spreadsheet (4 hours)

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 (7 hours)

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

#### Unit 4: Financial Data Analysis Using Power BI (8 hours)

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 (8 hours)**

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 (60 hours):**

The learners are required to:

1. Discuss the significance of data visualisation.
2. Use spreadsheets to create data visualisation.
3. Create dashboards for MIS.
4. Export and share dashboards and visualisations with the help of example
5. Perform financial data analysis using power BI.
6. Practice quantitative analysis through the help of Spreadsheets, Power BI, and Tableau.
7. Prepare a project on how to create the Tableau Dashboard.

#### **Suggested Readings:**

- Ferrari, A., & Russo, M. (2017). *Analyzing data with microsoft power bi and power pivot for excel*. PHI.
- Powell, B. (2017). *Microsoft power bi cookbook*. Packt Publishing Limited.
- Brown, L. (2020). *Tableau desktop cookbook*. O'Reilly Media.
- Sleeper, R. (2018). *Practical tableau*. O'Reilly Media.

#### **Note:**

**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.**

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

## General Elective Course- 6.3 (GE-6.3): Logistics Management

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE-6.3 Logistics Management	4	3	1	0	Pass in Class XII	NIL

### Learning Objectives:

The course aims to acquaint the student with the concept, tools and importance of Distribution logistics in Marketing.

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

1. Describe the basics of logistics management.
2. Discuss the distribution channels and their importance.
3. Evaluate the various modes of transportation for distribution.
4. Demonstrate the basic knowledge about the various tools for operational efficiency.
5. Analyse how the advanced technology used in distribution logistics.

### SYLLABUS OF GE-6.3

#### Unit 1 Introduction to Logistics (5 hours)

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 (11 hours)

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 ( 9 hours)

Transportation and Warehousing Decision - Role and importance. Factors influencing transportation and warehousing decisions. Importance of Multimodal Transport and containerization. Cost effectiveness of various modes of transport and types of warehouses.

#### Unit 4: Operational Efficiency and its tools ( 11 hours)

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 ( 9 hours)**

Overview of AI in Logistics, Robotics, Block Chain, Reverse Logistics, Re-engineering the supply chain, RFID, EDI, Bar coding.

#### **Exercises:**

The learners are required to:

1. Discuss case studies of firms for logistics management.
2. Analyse the impact of transportation modes.
3. Critically examine the role of transportation modes for distribution.
4. Comment on functional applications – HR, marketing, operations, finance, IT.
5. Explain the role of artificial intelligence in distribution logistics.

#### **Suggested Readings:**

- Bloomberg, D. J., & Lemay, S. (2015). *Logistics*. (8<sup>th</sup> ed.). India: Pearson Education India.
- Bozarth, C. C., & Handfield, R. B. (2015). *Introduction to operations and supply chain management*. (5<sup>th</sup> ed.). Pearson Education.
- Chopra, S., & Meindl, P. (2007). *Supply chain management: strategy, planning and operation*. (6<sup>th</sup> ed). India: Pearson Education.
- Hult, M. G., Closs, D., & Frayer, D. (2014). *Global supply chain management: leveraging processes, measurements, and tools for strategic corporate advantage*. United States: McGraw Hill Ltd.
- Shapiro, J. F. (2007). *Modelling the supply chain*. (2<sup>nd</sup> ed.). India: Cengage India Pvt. Ltd.
- Simchi-Levi, D., Kaminsky, P., Simchi-Levi, E., & Shankar, R. (2008). *Designing and managing the supply chain*. (3<sup>rd</sup> ed.). India: Tata McGraw-Hill Education.

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

## General Elective Course- 6.4 (GE-6.4): E-Filing of Returns

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE 6.4 – E-Filing of Returns	4	2	0	2	Pass in Class XII	Nil

### Learning Objectives

The course aims to equip students with the practical skills required for filing of returns under Income Tax Laws.

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

1. Examine the basic concepts of income tax applicable to an individual assessee.
2. Analyse the provisions when business or professional income is computed on an estimated basis.
3. Demonstrate e filing of return.
4. Analyse the provisions of TDS.
5. Demonstrate e filing of TDS returns.

### SYLLABUS OF GE-6.4

#### Unit 1: Income tax: An overview (5 hours)

Incomes taxable under different heads, deductions available from gross total income, computation of total income and tax liability of individuals, PAN and due date of filing of income tax return; Provisions related to advance payment of tax; New tax regime for individuals; Reliefs for an individual.

#### Unit 2: Maintenance of accounts, audit, and taxation on presumptive basis (7 hours)

Provisions of maintenance of accounts by certain persons carrying on profession or business [Sec.44AA]; Provisions of audit of accounts of certain persons carrying on business or profession [Sec.44AB]; Special provision for computing profits and gains of business on presumptive basis [Sec.44AD]; Special provision for computing profits and gains of profession on presumptive basis [Sec.44ADA]; Special provision for computing profits and gains of business of plying, hiring or leasing goods carriages [Sec. 44AE].

**Unit 3: e-Filing: Conceptual framework and filing of Income Tax Returns (9 hours)**

Meaning and merits of e-Filing; Filing of income tax returns in ITR-1, ITR-2, ITR-3, ITR-4, ITR-5 and ITR-U.

**Unit 4: Tax Deducted at Source (4 hours)**

Provisions relating to TDS; Schedule for deposit of TDS; Schedule for submission of TDS returns; Exemption from TDS: Form 13, 15G, 15H; Form 16, AIS.

**Unit 5: e-Filing of TDS returns (5 hours)**

Prescribed forms for filing of TDS returns; Practical workshop on e-filing of TDS returns [Form 24 Q and Form 26 Q].

**Practical Exercises (60 hours):**

The learners are required to:

1. Discuss basic concepts of Income taxable under Income-tax Act, 1961 from the official website of Government of India.
  - a. Explain relevant provisions to understand basic concepts of income tax applicable to an individual assessee.
  - b. Give hands-on simulating exercise relating to due dates and advance payment of income tax.
2. Refer to the Finance Act to know about the amendments done in various provisions of the Income-tax Act, 1961.
3. Explain the process of e-filing by showing the video e-filing 2.0 guided tour on the official website of Income Tax department, Government of India.
4. Do hands-on training to furnish Income Tax Return (ITR) on the official e-filing website of the Government of India i.e., [www.incometax.gov.in](http://www.incometax.gov.in).
5. Do hands-on training to furnish TDS returns at <https://www.incometax.gov.in/iec/foportal/>
6. Demonstrate e filing of TDS returns.

**Suggested Readings:**

- Ahuja, G., & Gupta, R. (2021). *Systematic approach to income tax*. Delhi, India: Flair Publications Pvt.Ltd.

- Das, A. N., & Agnihotri, M. (2022). *Computerised Accounting and E-Filing of Tax Returns*. Kolkata, India: Tee Dee Publications.
- Lodha, R. (2022). *Computerised Accounting and E-Filing of Tax Returns*. Kolkata, India: Lawpoint Publications.
- Mittal, N. (2022). *Concept building approach to income tax law & practice*. (1<sup>st</sup> ed.). Delhi, India: Cengage Learning India Pvt. Ltd.
- Panwar, V. & Mahajan, J. (2023). *Introduction to E-Filing of Returns (with practical workshops using Java and Excel utilities)*. Delhi, India: Scholar Tech Publication.
- Singhania, V. K., & Singhania, M. (2021). *Students' guide to income tax | University Edition*. (65<sup>th</sup> ed.). Delhi, India: Taxmann Publications Private Limited.

#### **Additional Resources:**

- Income-tax Act, 1961
- [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

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