

CATEGORY-III
B.A. COMMERCE BASED PAPERS

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF BAC: Discipline (ESB) – A2

Unit I: Entrepreneur and Enterprise (9 hours)

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

Unit II: Entrepreneurial Person (9 hours)

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

Unit III: Entrepreneurship and its Process (9 hours)

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

Unit IV: Entrepreneurial Environment (9 hours)

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

Unit V: Entrepreneurial Performance and Rewards (9 hours)

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

Additional Resources

Journals & Periodicals:

- Journal of Entrepreneurship
- SEDME
- Laghu Udyog Samachar

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

BAC: DSC-2: Financial Accounting (Major)

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF BAC: DSC-2

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

(A) Theoretical Framework

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

(B) Accounting Process

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

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

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

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

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

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

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

Unit 5: Computerized Accounting Systems (9 hours)

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

Notes:

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

Additional Resources

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Learning Objectives

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

Learning Outcomes

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

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

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

Unit 1: Introduction to Investment (9 hours)

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

Unit 2: Bond Analysis and Valuation (9 hours)

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

Unit 3: Equity Analysis and Valuation (9 hours)

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

Unit 4: Portfolio Management (9 hours)

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

Unit 5: Mutual Fund and Derivatives (9 hours)

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

Practical Exercises

The learners are required to:

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

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

Suggested Readings

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

Additional Readings

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

Learning Objectives

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

Learning Outcomes

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

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

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

Unit 1: Introduction to Banking Business (6 hours)

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

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

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

Unit 3: Loans and Advances (12 hours)

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

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

Unit 4: Electronic Banking (9 hours)

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

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

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

Additional Resources

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF BAC: Discipline (ASPSM) – A2

Unit 1: Communication (6 hours)

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

Unit 2: Developing Marketing Communication (9 hours)

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

Unit 3: Promotion-mix (12 hours)

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

Unit 4: Understanding Consumer Behaviour (12 hours)

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

Unit 5: Integrated Marketing Communication (6 hours)

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

Additional Resources

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF BAC: Discipline (HRM) – A2

Unit 1: Introduction (6 hours)

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

Unit 2: Individual Behavior (9 hours)

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

Unit 3: Communication and Motivation (12 hours)

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

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

Unit 4: Group Behavior and Leadership (12 hours)

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

Unit 5: Dynamics of Organisational Behavior (6 hours)

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF BAC: DISCIPLINE (CLCG) – A2

Unit 1: Introduction to Cybercrimes (9 hours)

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

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

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

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

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

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

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

Unit 5: Case Laws (9 hours)

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

Practical Exercises:

The learners are required to:

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

Suggested Readings

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

Additional Resources

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF BAC: DISCIPLINE (TTP) – A2

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

Unit 2: Advance Payment of Tax (9 hours)

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

Unit 3: Tax Deducted at Source (9 hours)

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

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

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

Unit 5: Penalties and Prosecutions (6 hours)

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

Additional Resources

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

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

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF BAC: Discipline (MOM) – A2

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

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

Unit 2: Office Environment (9 hours)

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

Unit 3: Office Mechanization (9 hours)

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

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

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

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

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

Practical Exercises

The learners are required to:

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

Suggested Readings

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

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