

UNIVERSITY OF DELHI

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

Dated: 21.04.2023

**NOTIFICATION**

**Sub: Amendment to Ordinance V**

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

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

**Add the following:**

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

**Category-I**

**B.Com. (Hons.)**

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

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

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

## Learning Objectives

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

## Learning Outcomes

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

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

## SYLLABUS OF DSC-2.1

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

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

### **Unit 2: Financial Statements of Companies (12 hours)**

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

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

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

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

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

### **Unit 5: Corporate Financial Reporting (9 hours)**

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

**Notes:**

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

**Practical Exercises:**

The learners are required to:

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

**Suggested Readings**

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



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

#### Additional Resources

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

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

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

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

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

#### Learning Objectives

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

#### Learning Outcomes

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

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

#### SYLLABUS OF DSC-2.2

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

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

##### Unit 2: Formation and Incorporation documents (9 hours)

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

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

### **Unit 3: Share Capital (9 hours)**

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

### **Unit 4: Management and Meetings (9 hours)**

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

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

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

### **Practical Exercises**

The learners are required to:

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

### **Suggested Readings**

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

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

#### Additional Resources

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

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



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

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

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

#### Learning Objectives

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

#### Learning Outcomes

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

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

#### SYLLABUS OF DSC-2.3

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

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



## **Unit 2: Procurement of Human Resource (9 hours)**

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

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

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

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

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

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

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

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

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

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

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

### **Practical Exercises**

The learners are required to:

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

### **Suggested Readings**

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

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

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

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

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

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

#### Learning Objectives

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

#### Learning Outcomes

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

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

#### SYLLABUS OF GE-2.1

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

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

##### Unit 2: Listening (9 hours)

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



### **Unit 3: Spoken communication (9 hours)**

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

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

### **Unit 4: Group Discussion (9 hours)**

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

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

### **Unit 5: Meetings (9 hours)**

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

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

### **Practical Exercises**

The learners are required to:

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

### **Suggested Readings**

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

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

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

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

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

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

#### Learning Objectives

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

#### Learning Outcomes

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

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

#### SYLLABUS OF GE-2.2

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

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

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

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



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

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

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

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

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

### **Unit 5: Valuation of Securities (9 hours)**

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

Contemporary issues in finance.

### **Practical Exercises**

The learners are required to:

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

### **Suggested Readings**

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

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

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

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

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

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

#### Learning Objectives

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

#### Learning Outcomes

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

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

#### SYLLABUS OF GE-2.3

##### **Unit 1: Introduction to Sales Promotion (12 hours)**

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

##### **Unit 2: Types of Sales Promotion (6 hours)**



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

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

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

### **Unit 4: Developing sales promotion programmes (12 hours)**

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

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

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

Practical Exercises

The learners are required to:

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

### **Suggested Readings**

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

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

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

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

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

#### Learning Objectives

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

#### Learning Outcomes

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

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

#### SYLLABUS OF GE-2.4

##### Unit 1: Introduction to Accounting (2 hours)

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

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

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

### **Unit 3: Computerised Accounting System (2 hours)**

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

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

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

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

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

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

### **Unit 5: Taxation and Generating Reports (6 hours)**

**Taxation:** Accounting for Goods and Service Tax

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

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#### **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.

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## Practical Exercises

The learners are required to:

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

## Suggested Readings

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

## Additional Resources:

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

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