

**Semester- VI**  
**B.A. Commerce based Papers**

**B.A. Programme 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		
<b>Managerial and marketing aspects of Small Business BAC: Discipline (ESB) – A6 (Non-Major/Minor)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>Studied Practical Aspects of Entrepreneurship (BAC: Discipline (ESB) – A5)</b>
<b>Company Law BAC: DSC-6 (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>
<b>Feasibility study and business plan BAC: DSE (ESB) – 6.1 (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>
<b>Accounting for entrepreneurship BAC: DSE (ESB) – 6.2 (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>
<b>People Management in Entrepreneurship BAC: DSE (ESB) – 6.3 (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>

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**BAC: Discipline (ESB) - A6: Managerial and Marketing Aspects of Small Business (Non-major/Minor)**

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**Learning Objectives**

To acquaint the students with managerial and marketing aspects of business.

**Learning Outcomes**

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

1. Recognise different components of the managerial aspects in small businesses.
2. Identify managerial techniques of small business in the contemporary environment.
3. Interpret the theoretical and practical tools of human resource, finance, marketing, and operational division of small business.
4. Describe the important aspects and constraints of marketing for small business.
5. Demonstrate the need and application of recent changes in marketing technology.

**SYLLABUS OF BAC: Discipline (ESB) - A6****UNIT 1: Understanding Managerial Aspects of Small Business (9 hours)**

Components of the managerial aspects of small business. Managerial roles and functions in a small business. Entrepreneur as the manager of his business. Need for and extent of technical, professional skills for management of small business.

**UNIT 2: Managerial Techniques of Small Business in Contemporary Environment (9 hours)**

Identification and Classification of the different aspects of small business such as - finance, Human Capital, production & operation, Market & Industry, Technical and Technological, Legal and banking, International business, Social & Environmental, and economic aspects

**UNIT 3: Measurement and Management of Managerial Aspects (9 hours)**

Measurement and Management of the quantitative and/or qualitative value of financial, operation, Market, Technical, Environmental, and economic aspects of small business. Benchmark parameters of successful small business with focus on financial and market aspects.

**UNIT 4: Technological Advancement and Marketing of Small Business (9 hours)**

Concepts and Components of Marketing. Gap identification for marketing of new and established product & services. Competition measurement and its management. Quality-Quantity-price trade off in marketing decision. Role of Marketing Manager in promotion and expansion of product in the economic system. Advertising & publicity. Sales & distribution Management. Issues in small business marketing. Idea of consortium marketing. Competitive bidding, E-Tender, E-Marketing, GeM (Government E-Marketing), CPPP participation. Tender marketing.

**UNIT 5: Changing Face of ICT based Digital Marketing (9 hours)**

Introduction to Web Marketing and SEO, The Significance of Web Marketing, Internal Measures for SEO. Do and Don'ts for Web Content, Link Building, Introduction to Web Marketing Tools. Online Advertising and Search Engines, AdWords overview, Creating and Managing Campaigns. Unit3: Display Network, Advertising on Display Networks, Image Advertising, Mobile Advertising, Video Advertising, YouTube Advertising, Advanced AdWords, Keyword Planner, Product List Ads. Social Media Advertising, Creating Effective Content, Do and Don'ts for Social Media. Analyzing Target Audience, E-Mail Marketing, Creating E-mail Campaigns, Effective strategies for E-mail Marketing.

## Exercises

The learners are required to:

1. Analyse different components of the managerial aspects in any small business.
2. Discuss managerial techniques of any small business in the contemporary business environment.
3. Analyse the benchmark parameters of any recently established small business.
4. Identify the constraints of marketing for any recently established small business.
5. Analyse the recent changes in marketing technology.

## Suggested Readings

- Bhasker, B. (2006). *Electronic commerce: framework, technologies and applications*. (4<sup>th</sup> ed.). Delhi, India: Tata McGraw-Hill.
- Whiteley, D. (2000). *E-commerce: strategy, technologies and applications*. India: McGraw Hill.
- Gupta, C. B., & Khanka, S. S. (2003). *Entrepreneurship and small business management*. Delhi, India: Sultan Chand & Sons.
- Kuratko, D. F., & Rao, T. V. (2012). *Entrepreneurship: a south-asian perspective*. (1<sup>st</sup> ed.). India: Cengage Learning.
- Laudon, K. C., & Traver, C. G. (2013). *E-Commerce*. (15<sup>th</sup> ed.). Pearson Education.

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

## BAC: DSC-6 Company Law (Major)

## 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. Recognise the different types of companies.
2. Discuss the fundamentals of incorporating the company.
3. Make the memorandum and articles of association.
4. Discuss the difference between different types of prospectus.
5. Recognise the process of calling and conducting company meetings.

## SYLLABUS OF BAC: DSC-6

### Unit I: Introduction (11 hours)

Characteristics of a company; Lifting of corporate veil; Types of companies including one person company, small company, associate company, dormant company, producer company; Association not for profit; Illegal association.

### Unit II: Formation of a company (7 hours)

Formation of company, promoters, functions and their legal position, pre- incorporation contracts, steps in incorporation, and process of on-line registration of a company.

### **Unit III: Memorandum and Articles of Association (7 hours)**

Memorandum of association definition, clauses and its alteration, doctrine of ultra vires, articles of association, contents and its alteration, doctrine of constructive notice and indoor management.

### **Unit IV: Share Capital (11 hours)**

Prospectus, shelf and red herring prospectus, mis-statement in prospectus; issue, allotment and forfeiture of share, calls on shares; issue of sweat equity; employee stock option; issue of bonus shares; right shares, transfer and transmission of shares, buyback; demat system.

### **UNIT V: Company Meetings (9 hours)**

Meetings of shareholders; types of meeting, convening and conduct of meetings, requisites of a valid meeting- notice, agenda, chairman, quorum, proxy, resolutions, minutes; postal ballot, e-voting.

#### **Exercises**

The learners are required to:

1. Identify and classify types of companies by taking real-life examples.
2. Fill dummy spice form for incorporation of a company.
3. Read the memorandum and articles of association of a particular company.
4. Enlist steps in the book-building process and examine a red herring prospectus of a latest IPO from SEBI website.
5. Prepare a list of businesses conducted by ordinary resolution.

#### **Suggested Readings**

- Chadha R. & Chadha, S. (2018). *Company laws*. Delhi, India: Scholar Tech Press.
- Gower, L. C. (1981). *Principles of modern company law*. (4<sup>th</sup> ed.). London, United Kingdom: Stevens & Sons.
- Kumar, A. (2022). *Corporate laws*. (11<sup>th</sup> ed., Vol. 1). Delhi, India: Taxmann Publications Private Limited.
- Sharma, J. P. (2020). *Easy approach to corporate laws*. (4<sup>th</sup> ed.). Delhi, India: Ane Books Pvt.

#### **Additional Resources**

- Hannigan, B. (2021). *Company law*. Oxford, United Kingdom: Oxford University Press.
- Kannal, S., & Sowrirajan, V.S. (2019). *Company law Procedure*. Delhi, India: Taxman's Allied Services (P) Ltd.

## **BAC: DSE (ESB) – 6.1: Feasibility Study and Business Plan (Major)**

### **Learning Objectives**

The aim of this course is to acquaint the students with techniques of environmental screening and how to conduct feasibility studies for any business plan.

### **Learning Outcomes**

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

1. Demonstrate how a business idea is generated by analysing all the interplaying factors.
2. Identify and assess entrepreneurial opportunities.
3. Interpret the know-how of conducting a feasibility study.
4. Discuss the process of project planning and management.
5. Describe the concept and implementation of a business plan.

## **SYLLABUS OF BAC: DSE (ESB) – 6.1**

### **Unit I: Environmental Screening and Idea Generation (9 hours)**

Analysis of economic, socio-cultural, technological, and political-legal environment; Sources of business ideas; Role of personal observation, creativity and business research; Collection of data- primary and secondary; Situational Analysis.

### **Unit II: Scanning Entrepreneurial Opportunities (9 hours)**

Entrepreneurial opportunities in contemporary business environment, opportunities in network-marketing, social media, franchising, business process outsourcing; Small business as seedbed of entrepreneurship; Pre-feasibility study.

### **Unit III: Feasibility Study (9 hours)**

Preliminary screening of business ideas; Aspects of the technical and economic feasibility- commercial, financial and administrative feasibility; Preparation of feasibility report; Technical feasibility, estimation of costs, demand analysis and commercial viability, risk analysis, collaboration arrangements; Financial planning; Estimation of fund requirements, sources of funds; Loan syndication for the projects; Tax considerations in project preparation and legal aspects.

### **Unit IV: Project Planning and Management (9 hours)**

Project- definition and types; Project manager; Project charter; Project context- political, economic, social, technical, legal, environment, sustainability; Project sponsor; Project management plan- methods and procedures; Project success criteria- key performance indicators.

### **Unit V: Business Plan (9 hours)**

Business plan- meaning and significance; Elements (major headings and brief discussion) and presentation; Implementation- prototype development and test marketing

## **Exercises**

The learners are required to:

1. Scan the business environment to generate a business idea.
2. Identify opportunities in network marketing, social media, franchising and business process outsourcing.
3. Conduct a feasibility study for a hypothetical plan.
4. Discuss case studies on project management plans.
5. Develop a business plan for a hypothetical idea.

## **Suggested Readings**

- Abrams, R., & Doer, J. (2010). *Successful business plan: secrets & strategies*. (5<sup>th</sup> ed.). United States: Planning Shop.
- Feasibility Study Preparation and Analysis (2007). (1<sup>st</sup> ed.). New York, United States: Publishers Clearing House.

#### Additional Resources

- Karis, C. (2017). *Feasibility study: startup and sustainability*. CreateSpace Independent Publishing platform.

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

### **BAC: DSE (ESB) – 6.2: Accounting for Entrepreneurship (Major)**

#### Learning Objectives

The course aims to help learners coming from non-commerce background to acquire basic knowledge on financial accounting and to impart preliminary skills for recording various kinds of financial transactions.

#### Learning Outcomes

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

1. Recognise the basic concept of accounting.
2. Demonstrate the accounting entries and prepare cash book and other accounts necessary while running a business.
3. Describe and prepare profit and loss account and balance sheet.
4. Interpret and prepare accounts based on accounting software.
5. Analyse information from company's annual report.

### **SYLLABUS OF BAC: DSE (ESB) – 6.2**

#### **Unit 1: Introduction to Accounting (5 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.

#### **Unit 2: Transactions and recording of transactions (9 hours)**

Features of recordable transactions and events, Basis of recording – vouchers and another basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions and Bank Reconciliation Statement.

#### **Unit 3: Preparation of Financial Statements (13 hours)**

Fundamental Accounting Equation; Preparation of Trial Balance; Concept of revenue and Capital; Preparation of Trading and Profit & Loss Account, Balance Sheet and Cash Flow Statement manually and using appropriate software.

#### **Unit 4: Computerized Accounting Systems (11 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; 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.

#### **Unit 5: Company Accounts (7 hours)**

Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Sensex - BSE, NSE; Annual report, etc. Contents and disclosures in Annual Report, Company Balance Sheet and Statement of Profit and Loss. Content Analysis based on annual report including textual analysis.

#### **Exercises**

The learners are required to:

1. Evaluate the importance of accounting for any newly established start up.
2. Prepare bank reconciliation statement from the individual pass books.
3. Prepare Trading and Profit & Loss Account, Balance Sheet, and Cash Flow Statement collecting necessary data from any small business firms.
4. Prepare financial statements using appropriate software for any small business firm.
5. Download annual reports of business organisations from the websites and analyse its contents. Present salient features of the annual report using certain relevant ratios and content analysis including textual analysis.

#### **Suggested Readings**

- Gupta, R. L., & Radhaswamy, M. (2014). *Financial accounting*. Delhi, India: S. Chand Publishing.
- Hatfield, L. (2019). *Accounting basics*. Amazon Digital Services LLC.
- Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2017). *Introduction to financial accounting*. (11<sup>th</sup> ed.). London, United Kingdom: Pearson Education.
- Lal, J., & Srivastava, S. (2012). *Financial accounting text & problems*. Mumbai, India: Himalaya Publishing House.
- Monga, J. R. (2017). *Financial accounting: concepts and applications*. (34<sup>th</sup> ed.). Delhi, India: Mayur Paperback Publishing.
- Goyal, B. K., & Tiwari, H. N. (2021). *Financial accounting*. (9<sup>th</sup> ed.). Delhi, India: Taxmann Publication.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). *Financial accounting*. Delhi, India: Vikas Publishing House Pvt. Ltd.
- Mukharji, A., & Hanif, M. (2017). *Financial accounting*. (2<sup>nd</sup> ed.). Delhi, India: Tata McGraw Hill Publishing Co. Ltd.
- Mukherjee, S., & Mukherjee, A. K. (2021). *Financial accounting*. (10<sup>th</sup> ed.). Oxford, United kingdom: Oxford University Press.
- Jain, S. P., & Narang, K. L. (2014). *Financial accounting*. Delhi, India: Kalyani Publishers.
- Siddiqui, S. A. (2008). *Book keeping & accountancy*. Delhi, India: Laxmi Publications Pvt. Ltd.
- Sehgal, D. (2014). *Financial accounting*. Delhi, India: Vikas Publishing House Pvt. Ltd.



- Tulsian, P. C. (2007). *Financial accounting*. Delhi, India: Tata McGraw Hill Publishing Co. Ltd.

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## **BAC: DSE (ESB) - 6.3: People Management in Entrepreneurship (Major)**

### **Learning Objectives**

The course aims to provide an overview to the learners of what it means to be an effective people manager. The programme is designed in such a manner so that the learners can develop leadership and communication skills and manage people in an Organisation effectively.

### **Learning Outcomes**

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

1. Demonstrate meditation techniques (Brain stilling exercise) for mind management.
2. Recognise the concept of people management.
3. Recognise the importance of team building and establishing peer networks.
4. Describe performance appraisal methods.
5. Demonstrate skills to resolve conflicts in an Organisation and lead teams.

## **SYLLABUS OF BAC: DSE (ESB) – 6.3**

### **Unit 1: Managing and Evaluating Oneself (9 hours)**

Mind Management, Time Management, Tackling Time Robbers, Planning workload, Active Listening, Decision Making - steps, Managing your Manager, Evaluating and building a personal development plan for oneself.

### **Unit 2: Managing and Motivating Others (9 hours)**

Basics of People Management and its significance, Difference between People Management and Human Resource Management; impact of individual and Organisational factors on people management, Motivating Others - Employee First Strategy: Employee First Customer Second. Developing Intrinsic Motivation amongst People - People First Strategy: Emerging cases.

### **Unit 3: Building Team and Peer Networks (9 hours)**

Team Building Process, Managing Diversity in Teams, Competency mapping, Team Roles, Team Identity, Team Charter, Team Performance, Managing Behaviour of people in groups, 360 Degree Feedback as a Development tool. Group Dynamics, Challenges of getting work done; Significance of prioritization and assigning work to team members, Importance of peer networks in an Organisation.

### **Unit 4: Managing Evaluation and Assessment (9 hours)**

Managing Performance, Appraisal methods, Role Reviews and performance management, Dealing with Poor Performers, Agreeing Performance Targets, Negative Feedback, Performance Management System, 360 Degree Feedback as a Performance Appraisal Tool.



## Unit 5: Leading People & Resolving Conflicts (9 hours)

Leading people to achieve the vision and mission of the Organisation. Leadership for high performance culture, Leadership Styles for creating conducive Organisational climate and culture of excellence. Managing different types of conflicts in an Organisation, Problem solving and quality improvement process.

### Exercises

The learners are required to:

1. Practice of meditation techniques (brain stilling exercise) for mind management.
2. Build a Personal Development Plan for themselves.
3. Prepare Time Management framework for themselves.
4. Participate in role play for developing intrinsic motivation amongst other people.
5. Discuss case study of HCL on Employee First Customer Second by Vinit Nayar.
6. Discuss case studies of Organisations where People first strategy is being used.
7. Participate in simulation activity wherein learners are divided into groups with one leader in each group. Each team should be assigned the responsibility of planning and executing a business activity that shows the team work and leadership qualities.
8. Discuss ways to manage diversity in teams.
9. Perform a role play on 360-degree feedback and suggest tips for development amongst the learners of the class.
10. Discuss case studies on conflict management.

### Suggested Readings

- Wellington, P. (2011). *Effective people management: improve performance delegate more effectively*. London, United kingdom: Kogan Page Publishers.
- Thomas, M. (2007). *Mastering people management*. London, United kingdom: Thorogood Publishing.
- Randall, J., & Sim, A. J. (2013). *Managing people at work*. Abingdon, United Kingdom: Routledge.
- Thomson, R., & Thomson, A. (2012). *Managing people*. Abingdon, United Kingdom: Routledge.

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

## B.A. Programme 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		
Financial Institutions BAC: Discipline (A&F) – A6  (Non-Major/Minor)	4	3	1	0	Pass in Class XII	NIL
Company Law BAC: DSC-6 (Major)	4	3	1	0	Pass in Class XII	NIL
Personal Financial Planning BAC: DSE (A&F) – 6.1 (Major)	4	3	1	0	Pass in Class XII	NIL

#### BAC: Discipline (A&F) – A6: Financial Institutions (Non-Major/Minor)

#### Learning Objectives

The course aims to provide the students a theoretical and conceptual understanding of the financial institutions.

#### Learning Outcomes

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

1. Evaluate the scope of financial institutions.
2. Recognise the role of the Central bank in the financial system.
3. Analyse the recent developments in Insurance sector.
4. Evaluate different types and benefits of Mutual Funds.
5. Examine the role of non-banking financial companies in the Indian financial system.

#### Unit 1: Introduction to Financial Institutions (7 hours)

Introduction to Financial system - Concept, Role and Importance of Financial institutions; Classification of Financial institutions viz., Banking and Non-banking, Specialised and non-specialised, Intermediary and non-intermediary institutions; An overview of financial institutions in India; Role of Development Financial Institutions (DFIs).

### **Unit 2: Central bank and banking institutions (13 hours)**

Concept and importance of Central Bank, Role of central bank; RBI – Functions and Role; Banks – Concept and Classification of banks; Commercial Banks- Functions, role and recent developments; Role of technology in the banking sector; Concept of Non-Performing Assets (NPAs); Financial inclusion.

### **Unit 3: Insurance - Life and Non-Life Insurance Institutions (9 hours)**

Concept and Importance of insurance, Principles of Insurance, Types of insurance – Life and Non-life; LIC and GIC Re; IRDA and its role; Recent reforms in Insurance sector.

### **Unit 4: Mutual Funds and Pension Funds (9 hours)**

Concept and role of Mutual Funds, Structure of Mutual Funds; Types of Mutual Fund schemes; SEBI guidelines for Mutual Funds; Pension Funds – Meaning and importance; Types of Pension funds, Role of PFRDA.

### **Unit 5: Non-Banking Financial Companies (NBFCs) (7 hours)**

Concept of NBFCs, Difference between a bank and NBFC; Classification of NBFCs; Role of NBFCs in promoting inclusive growth; RBI guidelines for NBFCs

## **Exercises**

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

1. Analyse the scope and role of financial institutions in India.
2. Evaluate the role and functions of RBI for the smooth functioning of Indian financial market.
3. Critically evaluate the recent reforms in Indian Insurance sector.
4. Assess the performance of different types of mutual fund schemes offered in the Indian market.
5. Analyse the role of NBFCs in promoting inclusive growth in the Indian economy.

## **Suggested Readings**

- Khan M.Y. (2019). *Indian financial system*. (11<sup>th</sup> ed.). Delhi, India: Tata McGraw Hill.
- Pathak, B. V. (2019). *Indian financial system: markets, institutions and services*. (5<sup>th</sup> ed.). Delhi, India: Pearson Education.
- Frederic S. M., & Eakins, S. G. (2019). *Financial markets and institutions*. (8<sup>th</sup> ed.). Delhi, India: Pearson Education.
- Saunders, A., & Milton, C. M. (2007). *Financial markets and institutions*. (5<sup>th</sup> ed.). Delhi, India: Tata McGraw Hill.
- Bhole, L. M. (2019). *Financial markets and institutions*. (6<sup>th</sup> ed.). Delhi, India: Tata McGraw Hill Publishing Company.
- Kumar, V., Gupta, K., & Kaur, M. (2021). *Financial markets, institutions and financial services*. (2<sup>nd</sup> ed.). Delhi, India: Taxmann's Publications.

## **Additional Readings**

- RBI Functions and Working – Reserve Bank of India

- RBI Annual Reports
- Annual Reports of various Financial Institutions in India.
- RBI Report on Currency and Finance- various issues
- **Websites:**
- [www.sebi.gov.in](http://www.sebi.gov.in)
- [www.rbi.org.in](http://www.rbi.org.in)
- <http://www.irdai.gov.in>
- <http://www.pfrda.org.in/pfrda.org.in>

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

### **BAC: DSE (A&F) – 6.1: Personal Financial Planning (Major)**

#### **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. Recognise the relevance of financial planning.
2. Analyse the performance of various instruments in the process of investment planning.
3. Analyse the scope and ways for planning personal taxes.
4. Recognise the need for insurance planning and analyse various insurance products offered in the market.
5. Create a financial plan fulfilling requirements after retirement.

### **SYLLABUS OF DSE (A&F) – 6.1**

#### **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 (Credit Cards Repayments, EMI, Insurance Premium, Mutual Fund SIPs etc), Maintaining High CIBIL Score, personal finance/loans, education loan, car loan & home loan schemes. Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming.

#### **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 Protection planning. Life Insurance, Health Insurance, Property Insurance, Credit Life Insurance and Professional Liability Insurance. Deductions available under the Income-tax Act for the premium paid for different policies.

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

Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, Planning for distribution of money and property among legal heirs, New Pension Scheme. Exemptions available under the Income-tax Act, 1961 for retirement benefits.

#### **Exercises**

The learners are required to:

1. Create a financial plan for a hypothetical individual and evaluate its importance.
2. Evaluate the performance of various financial assets to create an investment plan.
3. Examine tax structure and make a tax planning scheme for a salaried individual by taking a hypothetical case.
4. Evaluate the benefits offered by different life insurance policies and general insurance policies.
5. Evaluate different financial products offered in the Indian market for retirement planning.

#### **Suggested Readings**

- Halan, M. (2018). *Let's talk money: you've worked hard for it, now make it work for you*. (1<sup>st</sup> ed.). New York, United States: HarperCollins Publishers.
- Keown A.J. (2017). *Personal finance*. (8<sup>th</sup> ed.). New York, United States: Pearson.
- Pandit, A. (2019). *The only financial planning book that you will ever need*. Mumbai, India: Network 18 Publications Ltd.
- Sinha, M. (2019). *Financial planning: a ready reckoner*. (2<sup>nd</sup> ed). India: McGraw Hill Education.
- Tripathi, V. (2023). *Fundamentals of investment*. (5<sup>th</sup> ed.). Delhi, India: Taxmann Publication.
- Indian Institute of Banking & Finance. (2017). *Introduction to financial planning*. (4<sup>th</sup> ed.). Delhi, India: Taxmann Publication.

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

## B.A. Programme 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		
<b>Banking Products and Services (BAC: Discipline (B&amp;I) –A6) (Non-Major/Minor)</b>	4	3	1	0	Pass in Class XII	NIL
<b>Company Law BAC: DSC-6 (Major)</b>	4	3	1	0	Pass in Class XII	NIL
<b>Technology in Banking BAC: DSE (B&amp;I) – 6.1 (Major)</b>	4	3	1	0	Pass in Class XII	NIL
<b>Bank Marketing BAC: DSE (B&amp;I) – 6.2 (Major)</b>	4	3	1	0	Pass in Class XII	NIL

#### BAC: Discipline (B&I) – A6: Banking Products and Services (Non-Major/Minor)

#### Learning Objectives

The course aims to create awareness about the various Banking Products and Payment Services.

#### Learning Outcomes

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

1. Assess different banking products.
2. Recognise the process of different banking payment services.
3. Discuss different digital banking products and services offered.
4. Discuss various products for priority sector lending.

5. Recognise various allied products and services offered by banks.

### **SYLLABUS OF Discipline (B&I) – A6**

#### **Unit 1: Banking Products (11 hours)**

Types of Bank Accounts, Types of deposits, National Pension System (NPS), Gold Monetisation Scheme, Locker Facility, Sovereign Gold Bonds, Types of Small Saving Schemes, Various Forms of Retail Loans - Education Loan, Personal Loan, Automobile Loan & Home Loan, Corporate Banking – overview.

#### **Unit 2: Banking Payment Services (9 hours)**

Real Time Gross Settlement (RTGS), National Electronic Funds Transfer (NEFT), Immediate Payment Service (IMPS), Unified Payments Interface (UPI), Enabled Payment, Society for Worldwide Inter-bank Financial Telecommunications (SWIFT), Prepaid Cards, Gift Cards, World Currency Cards, Debit Cards, Credit Cards.

#### **Unit 3: Digital Banking Products and Services (7 hours)**

Digital Banking Products, Mobile Banking, Cards, Cash Deposit Machines- CDRs, Branchless Banking, Automated Teller Machines, Point of Sale (POS) Terminals, Internet Banking.

#### **Unit 4: Lending to MSME & Agri Sector (Priority Sector) (11 hours)**

Definition of MSME, Prerequisites for Availing Loan for MSME, Mudra Loan, Kisan Credit Cards (KCC), Loans for Allied Activities of Poultry, Dairy, Horticulture, Farm Credit, Loans to Weaker Section.

#### **Unit 5: Third Party Products (TPD)/Bancassurance Business by Banks (7 hours)**

Cross-Selling of Third-Party Products of Life Insurance Policies and General Insurance products, Mutual Funds, Systematic Investment Plan (SIP), Unit Linked Insurance Plan (ULIP).

### **Exercises**

The learners are required to:

1. Compare the return offered by different banking products in India
2. Evaluate the role of UPI in India.
3. Perform a comparative analysis of different digital banking products and services in India.
4. Enlist features of different products available for priority sector lending.
5. Analyse the growth of bancassurance market in India.

### **Suggested Readings**

- *Retail Banking and Wealth Management*. (2023). Indian institute of banking and finance. (1<sup>st</sup> ed.). Macmillan Publishers India Limited.
- Gupta, D.P., & Gupta, R.K. (2018). *Modern banking in India*. India: Asian Books.
- Suneja, H.R. (2017). *Practical and law of banking*. Himalaya Publishing House.
- Choudhury, M., & Singh, R. (2019). *Bancassurance business in India - an exploration*. Notion Press.
- Rashid M.A., & Ahmed, J.U. (2019). *Financing micro and small enterprises in India: diagnosis and directions*. India: Abhijeet Publications.



### Additional Resources.

- Toor, N.S. (2019). *Handbook of banking information*. (48<sup>th</sup> ed.). India: Skylark Publications.
- Garg, K. (2020). *Bharat's handbook on MSMEs (Micro, Small & Medium Enterprises)*. India: Bharat Law House Pvt. Ltd.

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

## BAC: DSE (B&I) – 6.1: Technology in Banking (Major)

### Learning Objectives

The course aims to make the students conversant with different aspects of technology used in banking and issues related to banking products in terms of delivery, security and controls with reference to India.

### Learning Outcomes

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

1. Describe the basic concepts of electronic banking.
2. Analyze the various electronic payment systems available.
3. Discuss the Electronic Fund Transfer system.
4. Recognise different types of security threats in Indian Banking.
5. Recognise E-Banking Regulations in India and discuss the concept of cloud computing.

### SYLLABUS OF DSE (B&I) – 6.1

#### Unit 1: E-Banking (7 hours)

E-Banking: Definition, need for e-banking, types of e-banking, services offered, comparison between e-banking and internet banking.

#### Unit 2: Electronic Payment System (9 hours)

Overview of Electronic Payment System: Automated Teller Machine (ATM), Mobile Banking (Using Smart phones and traditional phones), Unified Payments Interface (UPI), GPay, Paytm, PhonePe, Amazon Pay, MobiKwik, Bharat Interface for Money (BHIM). Payment Gateways: PayPal, PayUMoney, CCAvenue, etc. Card Technologies, MICR electronic clearing. Credit Card and Debit Card (Features, Verification Process, Advantages, Disadvantages), and other modern methods of electronic payments.

#### Unit 3: Electronic Fund Transfer System (11 hours)

Electronic Credit and Debit Clearing: NEFT, RTGS, DNS, ECS (Credit/Debit), IMPS, VSAT, SWIFT Code. Features, advantages and limitations of E-money, Electronic purse, Digital Cash

#### **Unit 4: Security Threats (11 hours)**

Security Threats in e-banking Environment: Viruses, Worms, Malwares, Software Bombs, Phishing, Spoofing, Spamming, Denial of Service Attacks, Application based Digital Frauds. Technology Solutions: Digital Signature, Encryption, Protection, Multiple Step Verification.

#### **Unit 5: E-Banking Regulations and Cloud Computing (7 hours)**

Legal and regulatory issues of e-banking in India. Definition of Cloud Computing. Significance and Challenges of Cloud Computing.

#### **Exercises**

The learners are required to:

1. Compare different types of e banking services offered in India.
2. Compare various electronic payments systems in India.
3. Evaluate the Electronic Fund Transfer system in India.
4. Discuss case studies on security breaches in case of e-banking.
5. Discuss the regulatory issues in e-banking in India.
6. Evaluate the growth of cloud computing in recent times.

#### **Suggested Readings**

- Kaptan, S.S., & Choubey, N.S. (2017). *Indian banking in electronic era*. India: Sarup & Sons.
- Deva, V. (2018). *E-banking*. Delhi, India: Common Wealth Publishers.
- Uppal, R.K. (2018). *Banking with technology*. (1st ed.). Delhi, India: New Century Publications.
- Uppal, R.K., & Jatana, R. (2020). *E-banking in India*. Delhi, India: New Century Publications.

#### **Additional Resources**

- Khan, M.Y. (2017). *Indian financial system*. Delhi, India: Tata McGraw Hill Publishing Company Ltd.
- Desai, V. (2015). *Indian banking-nature and problems*. (2<sup>nd</sup> ed.). Mumbai, India: Himalaya Publishing House.
- Uppal, R.K., & Pooja (2016). *Transformation in Indian banks-search for better tomorrow*. Delhi, India: Sarup Book Publishers Private Ltd.

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

## **BAC: DSE (B&I) – 6.2: Bank Marketing (Major)**

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

#### **Learning Objectives**

The course aims to make students conversant with different marketing concepts and strategies relevant to banking industry.

#### **Learning Outcomes**

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

1. Describe the basic concepts of bank marketing.
2. Recognise the importance of customer behaviour in banking.
3. Analyze the product and pricing strategies of banks.
4. Evaluate various promotion strategies used by the banks.
5. Analyze various digital marketing strategies adopted by the banks.

### **SYLLABUS OF DSE (B&I) – 6.2**

#### **Unit 1: Introduction to Bank Marketing (9 hours)**

Definition of Market and Marketing, Elements in Marketing Mix, Concept of Bank Marketing, need for Practicing Marketing in Banks, Distinguishing Bank Marketing with Product Marketing, Bank Marketing Mix, The Art of Customer Service as Applied to Banking.

#### **Unit 2: Customer Behaviour in Banking (7 hours)**

Marketing Research in Banking, Uses of Marketing Research, Behavioural Profile of Bank Customers, Banking Customer and Market Segmentation, Customer Relationship Marketing in Banking, Competitive Analysis in Banking.

#### **Unit 3: Product and Pricing Strategy of Banks (9 hours)**

Difference between Product and Service, Concept of Product/Service Delivery in Banking, Pricing Strategies and its Applications in Banking, Comparison of Product and Pricing Strategies of Public Sector Banks and Private Banks.

#### **Unit 4: Banking Promotion Strategy (9 hours)**

The Communication Process, Goals of Communication, Steps in Developing Effective Communication, Selling to Corporate Clients: Meaning of Corporate Clients, Relationship and Transaction Banking, Bank Organisation for Large Corporate Clients, Comparison of Promotion Strategies of Public Sector Banks and Private Banks.

#### **Unit 5: Digital Marketing in Banks (11 hours)**

Digital Products in Banking, Concept of Digital Marketing, Need, Role and Importance of Digital Marketing in Banks; Digital Marketing Strategies Adopted by Banks, Effectiveness of Digital Marketing Strategies for Banks, Comparison of Digital Marketing Strategies of Public Sector Banks and Private Banks.

#### **Exercises**

The learners are required to:

1. Discuss the basic concepts of bank marketing through case studies.
2. Analyze the customer behaviour in banking by visiting a bank and interacting with bank

- staff and customers.
3. Evaluate the product and pricing strategies of Public Sector Banks and Private Banks through relevant case studies.
  4. Assess the promotion strategies of Public Sector Banks and Private Banks through focused group discussions.
  5. Evaluate digital marketing strategies used by different banks through case studies.

### Suggested Readings

- Jha, S.M. (2016). *Bank marketing*. Mumbai, India: Himalaya Publishing House.
- Sandhu, N., & Singh, D. (2017). *Bank marketing strategies an Indian perspective*. (1<sup>st</sup> ed.). India: LAP LAMBERT Academic Publishing.
- Meidan, A. (2016). *Bank marketing management*. Basingstoke, United kingdom: Palgrave Macmillian.
- Chacko, O., Grewal, R., & Satish, P. (2017). *Marketing of banking services*. The Indian Institute of Bankers.

### Additional Resources

- Sherlekar, S.A., Krishnamoorthy, R, Bose, K. S., & Rao, K.V.V.M.S. (2018). *Marketing management- concepts and cases*. Mumbai, India: Himalaya Publishing House Pvt. Ltd.
- Ramaswamy, V.S., & Namakumari, S. (2009). *Marketing management: global perspective, Indian context*. (4<sup>th</sup> ed.). India: Om Books.
- Rao, K. R. M. (2018). *Services marketing*. (2<sup>nd</sup> ed.). Delhi, India: Pearson Education.
- Kaptan S.S., & Choubey N.S. (2019). *Indian banking in electronic era*. India: Sarup & Sons.

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

**B.A. Programme 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		
Consumer Affairs & Sovereignty BAC: Discipline (ASPSM) – A6 (Non-Major/Minor)	4	3	1	0	Pass in Class XII	NIL
Company Law BAC: DSC-6 (Major)	4	3	1	0	Pass in Class XII	NIL
Digital Marketing BAC: DSE (ASPSM) – 6.1 (Major)	4	3	1	0	Pass in Class XII	NIL
Distribution Logistic Management BAC: DSE (ASPSM) - 6.2 (Major)	4	3	1	0	Pass in Class XII	NIL

**Generic Elective**

**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		
Personal Selling BAC: GE (ASPSM) - 6.1	4	3	1	0	Pass in Class XII	NIL
Consumer Affairs and Sovereignty BAC: GE (ASPSM)- 6.2	4	3	1	0	Pass in Class XII	NIL

## **BAC: Discipline (ASPSM) – A6: Consumer Affairs & Sovereignty (Non-Major/Minor)**

### **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 BAC: Discipline (ASPSM) – A6**

### **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.

Nature of markets: Liberalization and Globalisation of the Indian Consumer Market, 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.

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

#### **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 Standardization: AGMARK, ISI mark, Hallmarking, Consumer Grievance Redressal under the BIS Act, 2016.

#### **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.ncdrc.nic.in](http://www.ncdrc.nic.in) and pick any two case judgments on deficiency in services. Examine who was the complainant, ground of complaint, appeal filed, and where filed and final order passed by the concerned Consumer Commission.
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 is 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*. (3<sup>rd</sup> ed.). 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

### Web Resources

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

## BAC: DSE (ASPSM) – 6.1: Digital Marketing (Major)

### Learning Objectives

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. Discuss the importance and scope of digital marketing.
2. Apply digital marketing management strategies.
3. Assess the importance of presence of digital marketing in present times.
4. Discuss the significance of digital marketing tools, such as, SEO, Social media platforms, online advertising, Blogging etc.
5. Analyse the ethical considerations and the regulatory framework of digital marketing in India.

### SYLLABUS OF BAC: DSE- 6.1

#### 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. Assess the significance of digital marketing in present times.
2. Discuss marketing strategies of Companies who have succeeded in marketing their products through online platforms.
3. Create a hypothetical online venture and discuss its marketing and advertising strategies.
4. Analyse the importance of presence of digital marketing in present times.
5. Design a hypothetical advertising campaign for various social media handles such as Facebook, Instagram, Twitter, LinkedIn, SnapChat etc.
6. Implement various tools using free software available online, such as, Google Adword, Google Analytics etc.
7. Design e-mail marketing campaigns using mail chimp or other free software available online.
8. Discuss case studies on ethical and legal challenges in digital marketing.

### **Suggested Readings**

- Chaffey, D., Chadwick, F.E., Johnson, K., & Mayer, R. (2008). *Internet Marketing: Strategy, implementation and practice*. (3<sup>rd</sup> ed.). New Jersey, United States: Pearson Hall.
- Charlesworth, A. (2018). *Digital marketing: a practical approach*. (3<sup>rd</sup> ed.). Abingdon, United Kingdom: Routledge.
- Frost, R. D., Fox, A., & Strauss, J. (2018). *E-marketing*. (8<sup>th</sup> ed.). Abingdon, United Kingdom: Routledge.
- Gay, R., Charlesworth, A., & Esen, R. (2007). *Online marketing: a customer led approach*. (illustrated ed.). India: OUP Oxford.

- Gupta, S. (2018). *Digital marketing*. (standard ed.). Delhi, India: Tata McGraw Hill Education.
- Kapoor, N. (2021). *Concept building approach to digital marketing*. (2<sup>nd</sup> ed.). Delhi, India: Cengage Learning India Pvt. Ltd.
- Kotler, P., Kartajaya, H., & Setiawan, I. (2017). *Digital marketing: 4.0 moving from traditional to digital*. (1<sup>st</sup> ed.). New Jersey, United States: John Wiley & Sons.
- Ryan, D., & Calvin, J. (2016). *Understanding digital marketing: marketing strategies for engaging the digital generation*. London, United Kingdom: Kogan Page. Oxford University Press.
- Tasner, M. (2015). *Marketing in the moment: the digital marketing guide to generating more sales and reaching your customers first*. (2<sup>nd</sup> ed.). London, United Kingdom: Pearson Education.

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

## **BAC: DSE (ASPSM) -6.2: Distribution Logistic Management (Major)**

### **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. Analyze the concept of Logistics management.
2. Discuss the concept of inventory management and recognise the tools for operational efficiency.
3. Evaluate the various channels of distribution.
4. Assess various modes of transportation for distribution.
5. Evaluate the use of advanced technology in distribution logistics.

### **SYLLABUS OF BAC: DSE- 6.2**

#### **Unit 1: Introduction to Logistics (7 hours)**

Concept, Evolution, Components and Process. Dimensions of Logistics – Micro and Macro; inbound, outbound, Functional applications-HR, Marketing, Operations, Finance and IT, Role and importance of Logistics.

#### **Unit 2: Inventory and Material management (9 hours)**

Procurement, Inventory management: methods and tools of operational efficiency. EOQ, JIT, 3PL, and 4PL

#### **Unit 3: Distribution (11 hours)**

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 4: Transportation and Warehousing Decision (11 hours)**

Role and importance. Factors influencing transportation and warehousing decision. Importance of Multimodal Transport and containerization. Cost effectiveness of various modes of transport and types of warehouses.

#### **Unit 5: Technology in Logistics (7 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. Analyse case studies on logistic management.
2. Analyse the inventory management policy of any firm.
3. Compare distribution channels used in different industries.
4. Analyse the cost of transportation modes used by various firms.
5. Evaluate operational efficiency tools for cost reduction in any firm.
6. Prepare an evaluative report on the performance of any Warehouse.
7. Prepare a report on IT tools used in logistics by any company.

#### **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, T., 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*. India: Cengage India Pvt. Ltd.
- Simchi-Levi, D., Kaminsky, P., Simchi-Levi, E., & Shankar, R. (2019). *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 Department's website.**

## BAC: GE (ASPSM) - 6.1: Personal Selling

### Learning Objectives

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

### Learning Outcomes

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

1. Describe the theoretical and practical aspect of personal selling.
2. Analyse buying motives of consumers.
3. Recognise the selling process and prepare sales report.
4. Identify career opportunities in selling.

### SYLLABUS OF BAC: GE- 6.1

#### Unit 1: Introduction to Personal selling (11 hours)

Concept and Nature of personal selling; Importance of personal selling; Role of personal selling in marketing; Types of selling situations; Ethical aspect of selling

#### Unit 2: Buying Motives and Theories of Selling (11 hours)

Concept of motivation; Dynamic nature of motivation; Buying motives and their uses in personal selling. AIDAS model of selling; Traditional and Modern sales approach

#### Unit 3: Selling Process and Sales Report (16 hours)

Prospecting and qualifying; Pre-approach; Approach; Presentation and Demonstration; Handling objections- Acknowledging the objections, types of objection, overcoming objections. Closing the sales and follow ups Sales Reports – Meaning and significance of Sales report.

#### Unit 4: Career in Selling (7 hours)

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

### Exercises

The learners are required to:

1. Analyse practical aspects of personal selling.
2. Conduct a primary survey to analyse buying motives of customers.
3. Make sales report for a hypothetical firm.
4. Hold mock sessions on objection handling, query handling, complaints handling, etc.
5. Identify and analyse the advantages of career opportunities in selling.

### Suggested Readings

- Gupta C. B. (2020). *Personal selling and salesmanship*. (3<sup>rd</sup> ed.). India: Scholar tech press.
- Kapoor, N. (2014). *Advertising and personal selling*. India: Pinnacle learning.
- Kotler, P., & Keller, K.L. (2021). *A framework for marketing management*. (6<sup>th</sup> ed.). India: Pearson.
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- Marks, R. B. (2004). *Personal selling: a relationship approach*. (6<sup>th</sup> ed.). India: Pearson Education/Prentice Hall.
- Weitz, B. A., Pederson, C. A., & Wright, M. D. (1987). *Selling: principles and methods*. United States: Richard d Irwin Inc.

#### Note\*

- The specific emphasis for syllabus execution inside the class shall be as per guidelines prescribed by the 'syllabus execution committee' of department of commerce, from time to time, that shall not be more than 2-years' old.
- Special emphasis shall be on developing skills and hands-on experience in specific business and economic circumstances.
- Syllabus shall be carried with latest editions of reference materials interspersed with live/ real-life examples.

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

## BAC: GE (ASPSM)- 6.2: Consumer Affairs and Sovereignty

### 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 BAC: GE- 6.2

#### 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, 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, Comparative Product Testing

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

### **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.ncdrc.nic.in](http://www.ncdrc.nic.in) and pick any two case judgments on deficiency in services. Examine who was the complainant, ground of complaint, appeal filed, and where filed and final order passed by the concerned Consumer Commission.
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 is 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*. (3<sup>rd</sup> ed.). 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)

**B.A. Programme 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		
<b>Industrial Relations BAC: Discipline (HRM) – A6 (Non-Major/Minor)</b>	4	3	1	0	Pass in Class XII	<b>Studied Training &amp; Development (BAC: Discipline (HRM) – A5)</b>
<b>Company Law BAC: DSC-6 (Major)</b>	4	3	1	0	Pass in Class XII	NIL
<b>Diversity Management BAC: DSE (HRM) – 6.1 (Major)</b>	4	3	1	0	Pass in Class XII	NIL
<b>Leadership and Motivation BAC: DSE (HRM) – 6.2 (Major)</b>	4	3	1	0	Pass in Class XII	NIL

**Generic Elective**

**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>Emotional Intelligence BAC: GE(HRM) - 6.1</b>	4	3	1	0	Pass in Class XII	NIL

### Learning Objectives

The course enables the learners to understand and apply the important concepts of 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. Examine industrial relations in changing environment.
2. Recognise the theoretical and legal framework of trade unions.
3. Discuss the role of workers' participation in management and the concept of collective bargaining.
4. Discuss the concept of industrial disputes and grievance redressal machinery in India.
5. Recognise various legal enactments related to Industrial relations.

### SYLLABUS OF Discipline (HRM) – A6

#### **Unit1: Industrial Relations: Introduction (7 hours)**

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 (13 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. Evaluate industrial relations in changing environment in India.
2. Prepare a report on the legal framework of trade unions in India.
3. Perform a role play on a hypothetical situation of collective bargaining.
4. Analyse the grievance redressal machinery in India through case studies.
5. Discuss provisions under various legal enactments related to Industrial relations.

### Suggested Readings

- Sahoo, D.P. (2019). *Employee relations management - texts and cases*. (1<sup>st</sup> ed.). India: SAGE Publications Pvt. Ltd.
- Mamoria, C.B., Mamoria, S., & Rao, P.S. (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*. Bharat Law House.
- Sinha, P.R.N., Sinha, I. B., & Shekhar, S.P. (2017). *Industrial relations, trade unions and labour legislation*. (3<sup>rd</sup> ed.). Delhi, India: Pearson Education.
- Srivastava, S. C. (2012). *Industrial relations and labour laws*. (6<sup>th</sup> ed.). Delhi, India: Vikas Publishing House.

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

## BAC: DSE (HRM) – 6.1: Diversity Management (Major)

### Learning Objectives

The course aims to provide up-to-date knowledge about the new realities of the workforce and understanding of impact of diversity on various human resource functions and dynamics of team diversity, ability to critically examine organisational culture and its various aspects so as to get a better understanding of individual differences in the organisation and knowledge of various strategies through which diversity can be managed so as to increase the effectiveness of the organisations.

### Learning Outcomes

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

1. Analyse the diversity issues and challenges in present times.
2. Recognise the significance of workplace diversity.
3. Identify cultural diversity in organisations.
4. Analyse approaches to diversity management.
5. Recognise recent trends and developments in diversity management.

## SYLLABUS OF BAC: DSE (HRM) – 6.1

### Unit 1: Diversity- An Overview (6 hours)

Diversity-concept & meaning, Types & Dimensions of Diversity, concept & significance of Diversity management, Drivers for diversity management, Diversity issues & challenges.

### **Unit 2: Workplace Diversity (12 hours)**

Meaning & significance, Diversity & inclusion at workplace, Impact of Workforce diversity on HR functions, Workforce Diversity – Key to Organizational Performance, Role of Diversity as a Determinant of Sustainable Competitive Advantage, Diversity in interpersonal relationships and cross-cultural communication, Team Diversity.

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### **Unit 3: Cultural Diversity (9 hours)**

Organisational Culture: meaning & significance, values and ethics of global work culture- task related, individual & interpersonal values, Diversity in Organisational Culture, Culture as a multi-level dynamic construct, Complexity & challenges in global Organisations.

### **Unit 4: Managing workplace Diversity (12 hours)**

Diversity Management, Approaches to Diversity management- Colour-blind approach, multicultural approach, All- inclusive multiculturalism, Organizational Strategies for Managing Workplace Diversity – Workplace Inclusion, Strategies through Corporate Leadership, Diversity Training and Mentoring, Employee Resource Groups, corporate social responsibility & initiatives Flexible work programs.

### **Unit 5: Recent Trends and Developments (6 hours)**

Diversity & multiculturalism Global Workplace Diversity management, Recent trends of workplace diversity: Role of Technology in managing diversity, Diversity and innovation. Ethical & Legal issues in managing diversity.

### **Exercises**

The learners are required to:

1. Analyse various diversity issues and challenges faced by organisations in India.
2. Identify the diverse composition of workforce of organisations in situated in India.
3. Discuss case studies on significance of workplace diversity in various Multinational organisations.
4. Evaluate the cultural diversity in various organisations in India.
5. Identify the practices adopted by organisations in India to manage their diverse workforce.
6. Examine the inclusive strategies adopted by Indian organisations to manage their diverse workforce.
7. Assess the role of technology in diversity management in present times.

### **Suggested Readings**

- De Anca, C., & Vega, A. V. (2016). *Managing diversity in the global organization: creating new business values*. Springer.
- Kirton, G., & Greene, A. M. (2021). *The dynamics of managing diversity and inclusion: a critical approach*. (4<sup>th</sup> ed.). Routledge.
- Klarsfeld, A., Booysen, L. A., Ng, E., Tatli, A., & Roper, I. (2014). *International handbook on diversity management at work: country perspectives on diversity and equal treatment*. Edward Elgar Publishing.
- Konrad, A. M., Prasad, P., & Pringle, J. (2005). *Handbook of workplace diversity*. Sage.
- Machado, C., & Davim, J. P. (2017). *Managing organizational diversity*. Springer International Publishing.
- Moss, G. (2012). *Lessons on profiting from diversity*. In *Lessons on profiting from diversity*. (pp. 1-18). London, United Kingdom: Palgrave Macmillan.

- Nkomo, S. M. (1997). *Managing diversity: human resource strategies for transforming the workplace*. (1<sup>st</sup> ed.). Wiley.
- Schwabenland, C. (2012). *Metaphor and dialectic in managing diversity*. Palgrave Macmillan.
- Triana, M. (2017). *Managing diversity in organizations: a global perspective*. (1<sup>st</sup> ed.). Routledge.

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

## BAC: DSE (HRM) – 6.2: Leadership and Motivation (Major)

### Learning Objectives

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

### Learning Outcomes

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

1. Recognise various leadership styles.
2. Discuss various theories of leadership.
3. Discuss various theories of motivation.
4. Recognise the concept and importance of leadership.
5. Assess traits of contemporary leaders.

### SYLLABUS OF BAC: DSE (HRM) – 6.2

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

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

#### Unit 2: Theories of Leadership: Traditional Theories (13 hours)

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: Theories of motivation (9 hours)

Maslow's need hierarchy theory, theory x, theory y, McClelland's Theory of Motivation, Alderfer's ERG Theory, Herzberg Theory, Reinforcement theory, equity theory, Vroom's expectancy theory

#### Unit 4: Leadership (5 hours)

Meaning, definition, need and significance especially pre covid, during covid and post covid, social media and leadership, use of whatsapp, emails, facebook, LinkedIn, twitter, Instagram, google meet, MS Teams, zoom for electronically connecting the team and the leaders, using collaborative tools like google drive (docs, forms etc.) online

## Unit 5: Contemporary Leaders (9 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 their choice, prepare and present a report highlighting her/his leadership style and leadership traits.  
(This activity should be done in a team)
2. Administer Fiedler's Least Preferred Co-worker scale in the class on all the students to make sure that they understand the theory well.
3. Administer Managerial Grid questionnaire in order to help students assess their style of leadership.
4. Administering Theory X & Theory Y questionnaire in class to understand the motivation of students.
5. Discuss the role of leadership post pandemic.
6. Discuss case studies on leadership traits of contemporary leaders.
7. Arrange movie screening for movies such as, Mission Mangal, Lagan, Chak De, Rock On, Lakshay, Super 30 etc. Keep an open house for discussing the movie and prepare a report/presentation on the lessons learnt from the movie.

### Suggested Readings

- Chhabra, T.N. (2021). *Business organization and management*. (2<sup>nd</sup> revised ed.). India: Sun India Publications.
- Day, D. V. (2014). *The oxford handbook of leadership and organizations*. (1<sup>st</sup> ed.). Oxford University Press.
- Hughes, R. L., Ginnett, R., & Gordon, C. (2019). *Leadership: enhancing the lessons of experience*. (9<sup>th</sup> ed.). McGraw Hill Education.
- Gupta, C.B. (2017). *Business organization & management*. Delhi, India: Sun India Publication.
- Koontz, H., & Weihrich, H. (2012). *Essentials of management: an international and leadership perspective*. (9<sup>th</sup> ed.). Paperback.
- 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.
- Prasad, L. M. (2021). *Organizational behavior*. (5<sup>th</sup> ed.). India: Sultan Chand and Sons.
- Robbins, S. P., Judge, T. A., & Vohra, N. (2018). *Organizational behavior*. (18<sup>th</sup> ed.). India: Pearson.
- Willink, J. (2020). *Leadership strategy and tactics: field manual*. New York, United States: Macmillan Publishers.

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

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



### Learning Objectives

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

### Learning Outcomes

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

1. Recognise different kinds of emotions and the concept of emotional intelligence.
2. Recognise the need for self-awareness and self-management.
3. Assess the importance of relationship management.
4. Analyse techniques and strategies to improve emotional intelligence.
5. Apply emotional intelligence at workplace and in personal lives.

### SYLLABUS OF BAC: GE (HRM) – 6.1

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

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

#### Unit 2: Self Awareness & Self-Management (11 hours)

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

#### Unit 3: Social Awareness & Relationship Management (11 hours)

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

#### Unit 4: Techniques and strategies to improve emotional intelligence (11 hours)

Show you care, keep your word, law of patience, life positions (I am ok, you are ok), stress management, role of emotional intelligence in success and happiness, strategies to improve emotional intelligence.

#### Unit 5: Application of Emotional Intelligence (7 hours)

Application of Emotional Intelligence at the work and personal life with the help of case studies and role plays, emotional intelligence and mental well-being of the human beings, role of emotional intelligence in conflict management.

### Exercises

The learners are required to:

1. Identify different kinds of emotions in oneself.
2. Make a standardised scale/ questionnaire to know the emotional quotient of classmates.
3. Maintain a daily reflection journal to understand her/his feelings and the causes behind those feelings.

4. 'Count their Blessings'. They should write down all the good things she/he has in her/his life. It can be anything like a roof over the head, a smartphone, loving parents, etc. Exchange the list with a partner and read her/his list.
5. Perform breathing, meditation and positive affirmation exercise. The students should engage in breathing, meditation and positive affirmation exercises to live in the present moment and enjoy the present.
6. Perform 'Let us Acknowledge Exercise' to appreciate and acknowledge the work of people around them. Build a culture in the class where every small and big positive act of students is appreciated and acknowledged by using the words 'let us acknowledge' followed by a big round of applause.
7. Make gratitude notes for all people whom they wish to thank. Write what they feel for them and how grateful they are to them.
8. Discuss case studies on the application of emotional intelligence at workplace.

### Suggested Readings

- Covey, S.R. (2013). *The 7 habits of highly effective people*. Pocket Books.
- Goleman, D. (2005). *Emotional intelligence*. New York, United States: Bantam Book.
- Goleman, D. (2020). *Emotional intelligence: why it can matter more than IQ*. Bloomsbury Publishing.
- Harris, T. A. (1995). *I' M Ok You're Ok*. United Kingdom: Arrow.
- Johnston, E., & Olson, L. (2015). *The feeling brain: the biology and psychology of emotions*. (illustrated ed.) . w.w. norton & company.
- Mangal, S.K., & Mangal, S. (2015). *Emotional intelligence: managing emotions to win in life*. (1<sup>st</sup> ed.). PHI Learning Private Limited.
- Mersino, A. C. (2013). *Emotional intelligence for project managers: the people skills you need to achieve outstanding results*. AMACOM.
- Payne, R., & Cooper, C. L. (2001). *Emotions at work: theory, research, and applications in management*. (1<sup>st</sup> ed.). Wiley.
- Robbins, S. P., Judge, T. A., & Vohra , N. (2018). *Organizational behavior*. (18<sup>th</sup> ed.). Pearson.
- Singh, D. (2015). *Emotional intelligence at work*. (4<sup>th</sup> ed.). Delhi, India: Sage Response.
- Stein, S., & Book, H. E. (2011). *The EQ edge emotional intelligence and your success*. (3<sup>rd</sup> ed.). Jossey-Bass.
- Strongman, K. T. (2007). *The psychology of emotion: from everyday life to theory*. (5<sup>th</sup> ed.). John Wiley & Sons Inc.

**B.A. Programme 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		
Company Management and Administration BAC: Discipline (CLCG) – A6 (Non-Major/Minor)	4	3	1	0	Pass in Class XII	Studied Social Security Laws (BAC: Discipline (CLCG) – A5)
Company Law BAC: DSC-6 (Major)	4	3	1	0	Pass in Class XII	NIL
Corporate Governance BAC: DSE (CLCG) – 6.1 (Major)	4	3	1	0	Pass in Class XII	NIL
Listing Compliances of Companies BAC: DSE (CLCG) -6.2	4	3	1	0	Pass in Class XII	NIL

**Generic Elective**

**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 Secretarial Practices BAC: GE (CLCG) - 6.1	4	3	1	0	Pass in Class XII	NIL

### Learning Objectives

The course aims to make learners comprehend the Indian Companies Act, 2013 regarding Management of the companies. It seeks to help assess the aspects of appointments, duties and liabilities of Directors, KMP, and Auditors.

### Learning Outcomes

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

1. Interpret the Company Management Provisions.
2. Describe the formation of mandatory committees of the Board.
3. Recognise the role of auditors in company management and compliances.
4. Interpret legal provisions regarding dividend.
5. Analyse the conditions for winding up of the company.

### SYLLABUS OF BAC: Discipline (CLCG) – A6

#### Unit 1: Company Management (16 hours)

Introduction, Directors: Definition, Legal Position of Directors, Types of Director, Qualifications, Disqualifications, Director Identification Number, Appointment, Vacation & Removal of Directors, Powers, Restriction on powers, Duties, Liabilities, Prohibition on Insider Trading, Provisions regarding Board Meetings, Meetings of Directors through Video Conferencing or other Audio- Visual Means.

#### Unit 2: Board committees (11 hours)

Board Committees and its type. Vigil Mechanism, Whistle Blower Protection Policy; Key Managerial Personnel

#### Unit 3: Audit and auditors (4 hours)

Appointment, Rotation, Removal and Resignation of Auditors, Qualifications and Disqualifications of Auditors, Ceiling on Audit, Remuneration of Auditors, Rights and Duties, Liabilities of Auditors, Audit report, Secretarial Standards and Secretarial Audit.

#### Unit 4: Dividends (3 hours)

Meaning, Legal Provisions regarding Dividend, The Companies (Declaration and Payment of Dividend) Rules, 2014; Interim Dividend. Unpaid or Unclaimed Dividends; Investor Education and Protection Fund.

#### Unit 5: Winding up (11 hours)

Meaning of Winding Up, winding up vs. Dissolution, Modes of winding up, Winding up by the Tribunal Under Insolvency and Bankruptcy Code, 2016. Grounds for winding up by the Tribunal. Case Laws may be discussed to enhance the comprehension of specific topics.

### Exercises

The learners are required to:

1. Interpret and analyse Company Management Provisions
2. Make presentations about company Boards of the Indian Corporate world.
3. Exhibit the mandatory committees of Indian companies citing example cases.
4. Perform role play on 'Board Committees'.
5. Discuss case studies related to insider trading, disqualification of auditors, unclaimed dividend, and insolvency.

6. Discuss and analyse legal provisions regarding dividend.
7. Have a debate on provisions of winding up.

### Suggested Readings

- Majumdar, A.K., & Kapoor, G.K. (2022). *Company law and practice*. (26<sup>th</sup> ed.). Delhi, India: Taxmann.
- Ramaiya, A. (2020). *Guide to companies act*. Generic Book.
- Sharma, J.P. (2020). *An easy approach to corporate laws*. (4<sup>th</sup> ed.). Delhi, India: Ane Books Pvt. Ltd.

### Additional Readings

- Gower, L.C. B. (2012). *Principles of modern company law*. (4<sup>th</sup> revised ed.). London, United Kingdom: Stevens & Sons.
- Hanningan, B. (2021). *Company law*. (6<sup>th</sup> ed.). United Kingdom.: Oxford University Press.
- Hicks, A., & Goo, S.H. (2008). *Cases and material on company law*. (6<sup>th</sup> ed.). Oxford University Press.
- Kannal, S., & Sowrirajan, V.S. (2021). *Company law procedure*. Delhi, India: Taxman's Allied Services (P) Ltd.
- Singh, H. (2001). *Indian company law*. Delhi, India: Galgotia Publishing.
- The Depositories Act, 1996.

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

## BAC: DSE (CLCG) – 6.1: Corporate Governance (Major)

### Learning Objectives

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

### Learning Outcomes

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

1. Recognise the concept and significance of corporate governance in a business setup and the role of the board of directors.
2. Discuss the crucial dimensions of corporate governance.
3. Analyse global corporate failures and interpret International Codes.
4. Describe the corporate governance regulatory framework in India.
5. Assess and analyse the problems in corporate governance in India.

### SYLLABUS OF BAC: DSE (CLCG) – 6.1

#### 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, Stakeholders' Theory; One Tier and Two Tier Boards

#### Unit 2: Corporate Governance and Role of Stakeholders (9 hours)

Board composition: Executive directors, non-executive directors and Independent director; Role of Board and board committees; Insider Trading; Shareholder activism; Class action suits; Whistle blowing Mechanism, CSR and Corporate Governance

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

Maxwell (United Kingdom), Enron (United States); Sir Adrian Cadbury Committee Report 1992, SOX Act 2002, OECD Principles of Corporate Governance.

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

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

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

Satyam Computer Services Ltd, Kingfisher Airlines, PNB Heist; ICICI 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. Critically analyse major corporate governance failures to suggest common governance problems in Indian context.

#### **Suggested Readings**

- Kumar, A. Gupta, L., & Arora, R.J. (2022). *Auditing and corporate governance*. (3<sup>rd</sup> ed.). India: Taxmann Pvt Ltd.
- Sharma, J.P. (2018). *Corporate governance, business ethics, and CSR*. Delhi, India: Ane Books Pvt Ltd.
- Tricker, B. (2015). *Corporate governance-principles, policies, and practice*. (Indian 2<sup>nd</sup> ed.). Delhi, India: Oxford University Press.

#### **Additional Resources**

- Rani, G. D., & Mishra, R.K. (2008). *Corporate governance- theory and practice*. Delhi, India: Excel Books.
- Mallin, C. A. (2018). *Corporate governance*. (Indian Edition). Delhi, India: Oxford University Press.

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

## **BAC: DSE (CLCG) -6.2: Listing Compliances of Companies (Major)**

### **Learning Objectives**

To provide expert knowledge regarding SEBI regulations governing the entities listed on the stock exchanges.

### **Learning Outcomes**

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

1. Discuss the framework of SEBI.
2. Illustrate various conditions and procedures for raising funds from public.
3. Discuss time and event-based compliances and disclosure requirements prescribed under the SEBI (LODR) regulations, 2015.
4. Recognise various penalties imposed by the SEBI.
5. Discuss the procedure for appeals.

### **SYLLABUS OF BAC: DSE (CLCG) – 6.2**

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

Objective of SEBI; Composition of SEBI; Functions and Powers of SEBI; Registration of Intermediaries.

#### **Unit 2: SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 (13 hours)**

Background, listing of company on stock exchange and IPO application process; Meaning of draft offer document; Letter of offer and red herring prospectus; Eligibility requirements and general conditions for IPO; Filing of offer document; Allotment procedure; Lock-in requirements; Minimum offer to public and reservations; Additional disclosure requirements for loss making companies.

#### **Unit 3: SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (13 hours)**

Applicability, obligations of listed entities; Compliances under SEBI listing regulations: One-time, Quarterly, Half Yearly, Yearly, Event Based; Corporate governance provisions; Exceptions, Board Committees under the SEBI Listing Regulations; Vigil mechanism; Related party transactions - Policy on materiality; Audit Committee and shareholder's approval with its exception; Secretarial Audit and Secretarial Compliance Report; In-principle approval of recognized stock exchange(s).

#### **Unit 4: Prohibitions and Penalties (5 hours)**

Prohibition of manipulative and deceptive devices; Insider trading; Penalties for failure; Penalties for adjudication.

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

Establishment, composition, qualification for appointment, tenure of office, salary, allowances, terms, conditions, filling up of vacancies, resignation and removal of Presiding Officer and Members; procedure, powers, appeal against the order of Securities Appellate Tribunal; appeal to the Central Government.

### **Exercises**

The learners are required to:

1. Prepare a list of existing SEBI officials and study their profiles.
2. Identify the areas where the Listing Agreement needs modification to align with the regulatory requirements arising out of the dynamic changes in the capital market.
3. Compare and contrast corporate governance provisions under SEBI LODR and other existing Acts.
4. Identify prominent cases on insider trading in India.
5. Enlist 5 latest SAT orders passed.

### Suggested Readings

- Aggarwal, S. (2000). *Guide to Indian capital market*. (1<sup>st</sup> ed.). Bharat Law House.
- Khan, M.Y. (2019). *Indian financial systems*. Tata McGraw Hill.
- Kumar S., & Verma A. (2021). *Guide to capital market and securities law*. Thomson Reuters.
- Suryanarayanan, S., & Varadarajan, V. (2021). *SEBI – law, practice & procedure*. Commercial Law Publishers (India) Pvt. Ltd.

### Additional Resources

- Chandratre, K. R. (2022). *SEBI listing obligations and disclosure requirements - A handbook*. Bloomsbury Publishing.
- Taxmann: SEBI Manual – Set of 3 Volumes.

**Note: Latest amendment should be discussed**

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

## BAC: GE (CLCG) - 6.1: Company Secretarial Practices

### Learning Objectives

The course aims to impart working knowledge of company secretarial practices to learners and make them familiar with drafting and documentation.

### Learning Outcomes

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

1. Describe the role of the company secretary.
2. Demonstrate the skills for drafting and conveyancing.
3. Discuss intricacies in the preparation of documents like MoA and AoA.
4. Prepare documents related to the board meeting and annual general meeting.
5. Discuss the concepts of secretarial audit and auditor.

### SYLLABUS OF BAC: GE (CLCG) – 6.1

#### Unit 1: An Introduction to Company Secretary (9 hours)

Company Secretary – Meaning, Qualifications, Appointment, Role and Responsibilities, Statutory Duties and Liabilities, Removal, Company Secretary as a Key Managerial Personnel; Functions of Company Secretary.

#### Unit 2: Principles of Drafting (11 hours)



Meaning of Drafting and Conveyancing, General Principles of Drafting, Guidelines for use of Particular Words and Phrases for Drafting and Conveyancing, Do's and Don'ts of drafting, Use of Appropriate Words and Expressions, Kinds and clauses of deeds.

### **Unit 3: Preparation of Company Documents-I (9 hours)**

Memorandum of Association-Meaning, Clauses & Specimen, Articles of Association- Meaning, Content & Draft specimen, Specimen of contracts of appointment of Company Secretaries.

### **Unit 4: Preparation of Company Documents-II (9 hours)**

Drafting of notices, points to be remembered while drafting notice of Board Meeting, Specimen Notice of Board Meeting & Annual General Meeting; Resolution meaning, types and passing authorities. Practical aspects of drafting resolutions.

### **Unit 5: Secretarial Audit & Auditor (7 hours)**

Meaning, Object, Scope, Need of Secretarial Audit, Provisions related to Appointment of Secretarial Auditor. Difference between secretarial audit and statutory audit.

### **Exercises**

The learners are required to:

1. Interview a few CS in practice and ask about the steps and functions she/he performs in the organization.
2. Prepare a list of expressions that may be considered desirable while drafting of documents.
3. Draft a specimen of contract of appointment of a company secretary in a company.
4. Prepare specimens of ordinary and special resolutions
5. Enlist the steps involved in secretarial audit.

### **Suggested Readings**

1. Chadha, R. & Chadha, S. (2018). *Company laws*. Delhi, India: Scholar Tech Press.
2. Chaturvedi, R.N. (2018). *Pleadings, drafting & conveyancing*. Central Law Publications.
3. Jagota, R. (2023). *Company law*. (2<sup>nd</sup> ed.). Delhi, India: Taxmann Pvt. Ltd.
4. Kolhatkar, M. (2015). *Drafting, pleading and conveyancing*. LexisNexis.
5. Kumar, A. (2019). *Corporate laws*. (10<sup>th</sup> ed.). Delhi, India: Taxmann Pvt. Ltd.
6. Sharma, J.P. (2018). *An easy approach to corporate laws*. (4<sup>th</sup> ed.). Delhi, India: Ane Books Pvt. Ltd.

### **Additional Resources**

1. Drafting, Pleadings and Appearances, Professional Programme, Module 1, Paper 3, The Institute of Company Secretaries of India.
2. Jain, D.K. (2022). *Company law ready reckoner*. (25<sup>th</sup> ed.). Delhi, India: Bharat Law House.
3. Company Law, Executive Programme, Module1, Paper 2, The Institute of Company Secretaries of India.

Web Resources:

1. [www.mca.gov.in](http://www.mca.gov.in)
2. [www.icsi.edu](http://www.icsi.edu)

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

## B.A. Programme 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		
Customs Law BAC: Discipline (TPP) – A6 (Non-Major/Minor)	4	3	1	0	Pass in Class XII	Studied Fundamentals of GST (BAC: Discipline (TPP) – A5)
Company Law BAC: DSC-6 (Major)	4	3	1	0	Pass in Class XII	NIL
Corporate Tax Planning: Specific Management Decisions BAC: DSE (TPP) – 6.1	4	3	1	0	Pass in Class XII	NIL

#### BAC: Discipline (TPP) – A6: Customs Law (Non-Major/Minor)

#### Learning Objectives

This paper focuses on providing a detailed understanding of customs law and procedures applicable in India.

#### Learning Outcomes

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

1. Discuss the basic concepts of Customs Act.
2. Recognise various types of customs duties prevailing in India.
3. Describe varied provisions for the valuation of goods under import/export.
4. Identify different types of penalties for varied offences under customs law.
5. Recognise the customs procedure for imports and exports.
6. Review the exemptions available under customs duty.

#### SYLLABUS OF BAC: Discipline (TPP) – A6

**Unit 1: Basic Concepts (9 hours)**

Basic terms under the Customs Act; Import export route; Charging section; Taxable event for import and exports of goods; Reimportation of goods.

**Unit 2: Types of Customs Duty (9 hours)**

Basic customs duty, additional duty, protective duty, countervailing duty, anti-dumping duty, safeguard duty; GST compensation cess; effective rate of duty-procedure and provisions, types of import.

**Unit 3: Value of Goods (13 hours)**

Valuation of goods under imports and exports; landing charge, Free on Board (FOB), Cost, Insurance and Freight (CIF); penalties and prosecutions.

**Unit 4: Customs Procedure (7 hours)**

Customs procedure for imports and exports; in transit and transshipment; bill of entry.

**Unit 5: Baggage Rules and Exemptions (7 hours)**

Baggage rules; exemptions under customs duty; export promotion schemes.

**Exercises**

The learners are required to:

1. Discuss basic concepts of Customs Act.
2. prepare a list of customs duties applicable in case of import of assets.
3. compute the value of goods (assessable value) in the case of exports.
4. Discuss case studies on different types of penalties for varied offences under customs law.
5. Prepare a case study for a taxpayer mentioning the procedure she/he has to undertake for customs clearance in case of imports.
6. Enlist various exemptions under customs duty.
7. Prepare a list of export promotion schemes available to an assessee.

**Suggested Readings**

- Ahuja, G., & Gupta, R. (2022). *GST & customs law*. Delhi, India: Flair Publications Pvt. Ltd.
- Babbar, S., Kaur, R., & Khurana, K. (2022). *Goods and service tax (GST) and customs law*. (5<sup>th</sup> ed.). Delhi, India: Scholar Tech Press.
- Bansal, K. M. (2022). *GST & customs law*. (8<sup>th</sup> ed.). Delhi, India: Taxmann Publication.
- Mittal, N. (2022). *Goods & services tax and customs law*. Delhi, India: Cengage Learning India Pvt. Ltd.
- Sahi, S. (2022). *Concept building approach to goods and services tax (gst), & customs law*. Delhi, India: Cengage Learning India Pvt. Ltd.
- Singhania V. K. (2022). *GST & customs law*. (10<sup>th</sup> ed.). Delhi, India: Taxmann Publication.

**Additional Resources**

- The Customs Act, 1962
- The Customs Tariff Act, 1975.

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

## **BAC: DSE (TPP) – 6.1: Corporate Tax Planning: Specific Management (Major)**

### **Learning Objectives**

This paper aims to provide an advanced module of corporate taxes in India and its effectiveness in various specific management decisions.

### **Learning Outcomes**

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

1. Assess tax planning with respect to employee remuneration.
2. Analyse cases of tax planning.
3. Use specific provisions to compute the income of non-residents in specific cases.
4. Discuss the framework of double taxation relief.
5. Analyse ramifications of business restructuring from the viewpoint of tax planning.

### **SYLLABUS OF BAC: DSE (TTP) – 6.1**

#### **Unit 1: Tax Planning with respect to employee remuneration (9 hours)**

Tax planning with reference to remuneration of employees from an employee as well as employers' perspective.

#### **Unit 2: Some Specific Cases of Tax Planning (9 hours)**

Tax planning with reference to receipt of insurance compensation and tax planning with reference to the distribution of assets in case of liquidation of a company.

#### **Unit 3: Tax Planning with reference to non-resident companies (9 hours)**

Computation of income of non-residents from shipping business, foreign companies engaged in the business of civil construction, transfer pricing: computation of arm's length price, and advance ruling.

#### **Unit 4: Tax Planning with reference to double taxation (9 hours)**

Double Taxation Avoidance Agreements (DTAA) and Double taxation relief.

#### **Unit 5: Tax Planning with reference to business restructuring (9 hours)**

Amalgamation, demerger, slump sale and conversion of sole proprietary concern/ firm into a company.

### **Exercises**

The learners are required to:

1. Design an appropriate pay package for the employee so as to reduce his tax liability and also to make sure that the employer gets maximum benefit.
2. Explain the concept of tax planning with reference to insurance compensation and distribution of assets in case of liquidation of a company, with specific cases.
3. Prepare documentation for the computation of income in case of non-resident.
4. Present a case study on the applicability of transfer pricing rules.
5. Prepare a presentation on double taxation relief.
6. Prepare a report for a sole proprietary concern converting into a firm with reference to tax implications.

## Suggested Readings

- Ahuja, G., & Gupta, R. (2022). *Simplified approach to income tax*. Delhi, India: Flair Publications Pvt. Ltd.
- Ahuja, G., & Gupta, R. (2019). *Simplified approach to corporate tax planning & management*. (21<sup>st</sup> ed.). Delhi, India: Wolters Kluwer India Pvt Ltd.
- Singhania, V. K., & Singhania, M. (2022). *Student's guide to income tax*. (68<sup>th</sup> ed.). Delhi, India: Taxmann Publications Pvt. Ltd.
- Singhania, V.K., & Singhania, M. (2022). *Corporate tax planning & business tax procedures*. (25<sup>th</sup> ed.). Delhi, India: Taxmann Publications.

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

**B.A. Programme 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		
Office Automation BAC: Discipline (MOM) – A6 (Non-Major/Minor)	4	2	0	2	Pass in Class XII	Studied Computer Applications (BAC: Discipline (MOM) – A5)
Company Law BAC: DSC-6 (Major)	4	3	1	0	Pass in Class XII	NIL
Practical Stenography and e-Typewriting-II BAC: DSE (MOM) – 6.1 (Major)	4	0	0	4	Pass in Class XII	NIL
Human Resource Management BAC: DSE (MOM) – 6.2 (Major)	4	3	1	0	Pass in Class XII	NIL

**BAC: Discipline (MOM) – A6: Office Automation (Non-Major/Minor)**

**Learning Objectives**

The course aims to inculcate the understanding about changing technologies and a revolution towards a paperless environment. It highlights the strategies that can be adopted towards automation and also different challenges that arise with E-Governance.

**Learning Outcomes**

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

1. Recognise appropriate technology tools for communication.

2. Analyze the documents in e-offices.
3. Use e file management to move towards a paperless work environment.
4. Adapt to online tour management, online leave management and e tenders.
5. Assess the role of ERP and applications of IoT in offices.

## **SYLLABUS OF BAC: Discipline (MOM) – A6**

### **Unit I: Online Communication Tools (3 hours)**

Importance of online communication, Online Communication Systems Internet, e-mail, video conferencing, VoIP, IVRS, Team Collaboration, Skype, Microsoft Teams, Google Teams, Zoom, Facebook, TinyLetter, Drop Box, Flowdock, HipChat, Go to Meeting and ProofHub.

### **Unit II: E-Office, Online PIMS, Sparrows and KMS (6 hours)**

Meaning and Nature of e-Office, Benefits of e-Office, Features of e-Office.

Online PIMS, Online Service Book, Efficient retrieval system, Online form submission, MIS Reports, Role based Access.

SPARROW: Electronic APARs processing, Centralized Database and Decentralized Administration, Electronic Signing of APARs, Delegation for Manual Processing, APARs Integrated with eService Book.

KMS: Create and Upload documents, Integrated workflow on documents, document security, versioning of documents, Role based access to document folders.

### **Unit III: E-File Management (8 hours)**

Online Diarising of Letters, File Processing, Dashboard view with Alerts, Enhanced Scope Based Search, MIS Reports for Monitoring and Analysis, Multilingual support, Added Data security with DSC and e-Sign, Interdepartmental File Movements, Records Management System, Citizen Interface.

### **Unit IV: Online Tour Management, Online Leave Management and e-Tender (8 hours)**

Online Tour Approval Workflow, Status of Tour Requests, Tours conducted by employees, online settlement of Tour Claims.

Online leave Applications, Online Leave Approvals, Joining Reports, Leave History, Leave in Credit and Work load of office staff.

### **Unit V: Internet of Things (IoT) and Enterprise Resource Planning (ERP) (5 hours)**

Significance and applications of (IoT); Meaning, benefits, and limitations of (ERP); components of ERP; ERP softwares: ERP Tally, Oracle- Data Base Management System and Systems-Applications-and-Products-Software (SAP), Public Financial Management System (PFMS), Implementation of ERP Softwares.

Online Procurement, e-Tenders: Government e-Market place (GeM), E-Publish Date, Bid Submission Closing Date, Tender Opening Date, Tender ID, reference and Date, Name of Department/Organization.

### **Practical Exercises:**

The learners are required to:

1. Assess the role of various technology tools for communication in present times.
2. Analyze the documents in e-offices.
3. Discuss case studies on e file management.
4. Discuss case studies on online tour management, online leave management and e tenders.

5. Evaluate the role of ERP and applications of IoT in offices through case studies.

### Suggestive Readings

- Curran, S., & Mitchell, H. (1982). *Office automation: an essential management strategy*. California, United States: The Macmillan Press Ltd.
- Department of Education, Government of Kerala. (2016). *Computerised office management*. Kerala: State Council of Educational Research and Training (SCERT).
- Ismail, Y. (Ed.). (2019). *Internet of things (IoT) for automated and smart applications*. IntechOpen. <https://doi.org/10.5772/intechopen.77404>
- IDC Technologies. (2012). *Industrial automation*. The IDC Engineers & bookboon.com
- Kumar, A. (2010). *Computer basics with office automation*. I. K. International Publishing House Pvt. Ltd.
- Li, P. (Ed.). (2019). *New trends in industrial automation*. IntechOpen. <https://doi.org/10.5772/intechopen.75341>

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

## BAC: DSE (MOM) – 6.1: Practical Stenography and e-Typewriting-II

### Learning Objectives

The course aims to orient the students to attain the higher speed in Stenography as well as Typewriting. After completing the practical sessions the students will be prepared to get the job as Executive Secretary/Office Manager/Personal Secretary/Personal Assistant/Stenographer etc. The students will also be ready to type the project report/dissertation themselves.

### Learning Outcomes

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

1. Apply dictation and transcription on seen passages.
2. Apply dictation and transcription on unseen passages.
3. Analyze the different rules of phraseography.
4. Demonstrate e typewriting speed.
5. Prepare documents on MS-Word.

## SYLLABUS OF BAC: DSE (MOM) – 6.1

### Unit I: Dictation & Transcription – Seen Passages

Daily practice of seen passages of the Exercises 145-191 from 'Pitman Shorthand Instructor & Key' in a graded manner up to the speed of 80 words per minute and transcription on computer.

### Unit II: – Dictation & Transcription – Unseen Passages

Daily practice of unseen passages from 'monthly magazines of shorthand' in a graded manner up to the speed of 60 words per minute and transcription on computer. Practice in different settings (classrooms/interviews for Social/Business Research Survey). Using voice activated word processing in PC and Mobile Applications.

### Unit III: Advanced Phraseography



List of Phrases: Advanced Phraseography (Section 1 to 7), Intersection, Business Phrases.

#### **Unit IV: e-Typewriting – Practical**

Maximum use of shortcut keys on Keyboard instead of using mouse.

Typewriting speed and accuracy - use of spacing and punctuation marks, errors and penalty, Calculation of running and accurate speed (gross and net).

E-typewriting speed @30 words per minute.

#### **Unit V: Word Processing – Project**

Word Processing (MS Office) - Use of style sheets, smart art, inserting table of contents, Insert Object (Picture, Video, Sheet, Power Point Slide). Update table, Insert footnote and endnote, and insert citation. Manage Sources, Index and managing Bibliography/references. Insert caption, insert table of figures, cross reference. Track changes. Convert text to table.

Document Preparation: A resume - on one page.

#### **Practical Exercises**

The learners are required to:

1. Practice the shorthand seen passages to get the speed @80 words per minute.
2. Practice the shorthand unseen passages to get the speed @60 words per minute.
3. Learn, understand & practice all types of advanced phraseography for implementation.
4. Practice the typewriting passages to get the speed @40 words per minute.
5. Prepare documents on MS-Word.

#### **Suggested Readings**

- Bhatia, D. P., & Sangal, S. S. (1996). *Principles of typewriting*. Delhi, India: Pitman S.S.Publications.
- Bhatia, R.C. (1993). *An advance course in practical typewriting*. Delhi, India: Arya Book Depot.
- Fry, E. (2010). *Dr. Fry's computer keyboarding for beginners*. United States: Revised by Teacher Created Resources.
- G, S. (2017). *Typing lessons for beginners: quick way to learn english typing*. CreateSpace Independent Publishing Platform.
- Jain, H.C., & Tiwari, H.N. (2021). *Computer applications in business* (6<sup>th</sup> ed.). Delhi, India: Taxman Publications Private Limited.
- Madan, S. (2021). *Computer applications in business*. Delhi, India: Scholar Tech Press.
- Pitman, I. (2022). *Pitman shorthand instructor and key*. Delhi, India: Pearson Education Ltd. and Dorling Kinderley Publishing, Inc.
- Thrope, E. (1998). *2000 Common words reading and dictation exercises*. Delhi, India: Pitman S.S.Publications.
- Thrope, E. (1992). *A handbook of commercial phraseography*. Delhi, India: Pitman S.S.Publications.
- Typing Master Software for e-Typewriting

**Note: Latest edition of software may be used.**

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

## **BAC: DSE (MOM) – 6.2: Human Resource Management**

### **Learning Objectives**

The aim of the paper is to familiarize students with the concepts of human resource management, hiring and managing people, employee pay and compensation, employee morale and welfare schemes and key challenges of HR Managers.

### **Learning Outcomes**

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

1. Recognise the role of personnel management and human resource development.
2. Analyze the process of human resource planning.
3. Discuss various employee compensation and benefit schemes.
4. Recognise the concept of employee morale, development and employee welfare schemes.
5. Discuss emerging horizons and key challenges in HRM.

### **SYLLABUS OF BAC: DSE (MOM) – 6.2**

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

Role of Personnel Management, Human Resource Development and Human Resource Management, Characteristics of the workforce, Importance of Human Resources, HRM Practices, Human Capital, Functions of HRM.

#### **Unit 2: Managing People (9 hours)**

Human Resource Planning, Process of Recruitment and Hiring Talent, Online Selection and Placement, Types of Selection Methods, Job Design, Job Description, Job Specification, Employee Engagement, Job Evaluation, Transfer and Job Satisfaction, Training and Development, Employee Development, Create Learning Environment, Management Support, Training Methods, Socialization and Orientation, Employee Counselling, Job Change, Job Transfers, Job Promotion, Employee Retention, Strategic Role of Team Leader, Performance Appraisal, Designing of HR Portals.

#### **Unit 3: Sound Compensation and Employee Benefits (9 hours)**

Equity Theory and Fairness, Developing Pay Levels, Job Structure, Pay Structure, Minimum Wage and Compensation, Overtime and Prevailing Wage Laws, High Motivation Compensation System, Recognition of Employee Contributions, Reinforcement Theory, Expectancy Theory, Agency Theory, Career Planning, Competency Based Compensation, Talent Management: Group Incentives, Team Awards, Balance Scorecard, Employee Benefits, Employee Empowerment, Employee Counselling.

#### **Unit 4: Employee Morale, Employee Development and Employee Welfare Schemes (9 hours)**

Morale and Productivity, Employee Counselling, Work Stress, Coping of Stress, Emotional Intelligence, Employee Wellbeing, Employee Health and Welfare Programs: Safety Measures, Medical Benefits, Staff Canteen, Housing and Transportation, Credit Societies, Leave Encashment, Social Security-Pension and Gratuity, Group Insurance.

#### **Unit 5: Emerging Horizons and Challenges in HRM (9 hours)**

Workforce Diversity, Cross-cultural HRM, Building a Multi-Cultural Organization, Cross Border Merger, Acquisition and Repatriation, Current Challenges in Outsources of human resources, Downsizing, e-HRM, Green HRM, Ethics in HRM, Employee Resilience, Innovations and Creativity at Work.

## Exercises

The learners are required to:

1. Evaluate the personnel management process of various organisations.
2. Assess the human resource planning process of different organisations.
3. Compare employee compensation and benefit schemes of competing organisations.
4. Compare employee welfare schemes of different organisations.
5. Evaluate emerging horizons and key challenges of HRM.

## Suggested Readings

- Bernardin, H. J., & Russell, J. E. (2006). *Human resource management*. (p. 736). New York, United States: Tata McGraw-Hill.
- Bhatia, S. K. (2007). *Strategic human resource management: winning through people*. Delhi, India: Deep and Deep Publications.
- Chadha, N. K. (2005). *Human resource management issues: Case studies and experimental exercises*. Delhi, India: Sai Printographers.
- Kavita, S. (2015). *Organizational behaviour: Text and cases*. (3<sup>rd</sup> ed.). Noida, India: Vikas Publishing House.
- Koontz, H., O'Donnell, C., & Weihrich, H. (1986). *Essentials of management*. (4<sup>th</sup> ed., Vol. 18). New York, United States: McGraw-Hill.
- Raymond, A., Hollenbeck, J. R., Gerhart, B. A. R. R. Y., & Wright, P. M. (2003). *Human resource management: gaining a competitive advantage*. (8<sup>th</sup> ed.). Irwin/McGraw-Hill.
- Regis, R. (2012). *Strategic human resource management and development*. (1<sup>st</sup> ed.). Delhi, India: Excel Books.

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

## **B.A. Programme with Commerce (Commerce as Non-Major/Minor)**

### **BAC: DSC-6 Company Law (Non-Major/Minor)**

#### **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. Recognise the different types of companies.
2. Discuss the fundamentals of incorporating the company.
3. Make the memorandum and articles of association.
4. Discuss the difference between different types of prospectus.
5. Recognise the process of calling and conducting company meetings.

#### **SYLLABUS OF BAC: DSC-6**

##### **Unit I: Introduction (11 hours)**

Characteristics of a company; Lifting of corporate veil; Types of companies including one person company, small company, associate company, dormant company, producer company; Association not for profit; Illegal association.

##### **Unit II: Formation of a company (7 hours)**

Formation of company, promoters, functions and their legal position, pre- incorporation contracts, steps in incorporation, and process of on-line registration of a company.

##### **Unit III: Memorandum and Articles of Association (7 hours)**

Memorandum of association definition, clauses and its alteration, doctrine of ultra vires, articles of association, contents and its alteration, doctrine of constructive notice and indoor management.

##### **Unit IV: Share Capital (11 hours)**

Prospectus, shelf and red herring prospectus, mis-statement in prospectus; issue, allotment and forfeiture of share, calls on shares; issue of sweat equity; employee stock option; issue of bonus shares; right shares, transfer and transmission of shares, buyback; demat system.

##### **UNIT V: Company Meetings (9 hours)**

Meetings of shareholders; types of meeting, convening and conduct of meetings, requisites of a valid meeting- notice, agenda, chairman, quorum, proxy, resolutions, minutes; postal ballot, e-voting.

#### **Exercises**

The learners are required to:

1. Identify and classify types of companies by taking real-life examples.
2. Fill dummy spice form for incorporation of a company.
3. Read the memorandum and articles of association of a particular company.
4. Enlist steps in the book-building process and examine a red herring prospectus of a latest IPO from SEBI website.
5. Prepare a list of businesses conducted by ordinary resolution.

### Suggested Readings

- Chadha R. & Chadha, S. (2018). *Company laws*. Delhi, India: Scholar Tech Press.
- Gower, L. C. (1981). *Principles of modern company law*. (4<sup>th</sup> ed.). London, United Kingdom: Stevens & Sons.
- Kumar, A. (2022). *Corporate laws*. (11<sup>th</sup> ed., Vol. 1). Delhi, India: Taxmann Publications Private Limited.
- Sharma, J. P. (2020). *Easy approach to corporate laws*. (4<sup>th</sup> ed.). Delhi, India: Ane Books Pvt.

### Additional Resources

- Hannigan, B. (2021). *Company law*. Oxford, United Kingdom: Oxford University Press.
- Kannal, S., & Sowrirajan, V.S. (2019). *Company law Procedure*. Delhi, India: Taxman's Allied Services (P) Ltd.

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