

Semester-VI
(B.Com)

Discipline Specific Core Course- 6.1 (DSC-6.1): Business Analytics

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business Analytics DSC- 6.1	4	2	0	2	Pass in Class XII	Studied Business Statistics (DSC-3.1)

Learning Objectives

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

Learning Outcomes:

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

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

SYLLABUS OF DSC-6.1

Unit 1: Introduction (3 hours)

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

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

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

Unit 3: Getting started with R (6 hours)

Introduction to R, Advantages of R, Installation of R Packages, Importing data from spreadsheet files,

Commands and Syntax, Packages and Libraries, Data Structures in R - Vectors, Matrices, Arrays, Lists, Factors, Data Frames, Conditionals and Control Flows, Loops, Functions, and Apply family.

Unit 4: Descriptive Statistics Using R (6 hours)

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

Unit 5: Predictive and Textual Analytics (9 hours)

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

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

Note:

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

Practical Exercises (60 hours):

The learners are required to

1. Showcase their understanding of the basics of Spreadsheet: Organizing data with Spreadsheet – Performing simple computations and aggregations using Spreadsheet - Working with Summing and other Reporting functions in Spreadsheet - Working with pivot tables and charts - Using Spreadsheet for Data Analytics: Power Query - Power Pivot - Power view - Power Map - Building tips – Display tips - Keyboard shortcuts – Mouse shortcuts - Standardized layouts - Understanding table-based and spreadsheet-based layouts.
2. Showcase their understanding of data cleansing techniques using External Data – Searching and Combining Data with Power Query: Getting started with Power Query - Know the Environment tabs and toolbars - Access new or existing reports - Importing and combining data from databases, web, files - Splitting and aggregating data - Discovering and Analyzing Data with Power Pivot: Database concepts - Loading Data into Power Pivot - Using Power Query and Power map add-ins - Designing Pivot Table reports - Filtering data – Creating Custom functions and formulas - Formatting Pivot Tables - Managing Power Pivot Data - Setting Connection properties - Managing Data sources - Configuring Pivot Table Options, Preparation of Histograms - Pareto charts – Boxplots - Treemap and Sunburst charts.
3. Create Linear Regression Models using Spreadsheet; Interpretation of results. Applying tests for heteroscedasticity and multi-collinearity.
4. Read datasets into R - Export data from R - Manipulate and Process Data in R - Use functions and packages in R - Demonstrate with a Case Study to perform basic analytics using R.
5. Use R for analysing textual data; Data loading into Python; Pre-processing and Text Clean up; Generating a TF-IDF (Term Frequency Inverse Document Frequency) Matrix; Data Clustering; Visualization & Reporting.

Suggested Readings:

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

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

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

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF DSC-6.2

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

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

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

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

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

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

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

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

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

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

Exercises:

The learners are required to:

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

Suggested Readings:

- *A handbook of corporate governance*. (2022). (3rd ed.). Institute of Directors. Delhi, India: IOD Publishing.
- Das, S. C. (2018). *Corporate governance in India: an evaluation*. Delhi, India: PHI Learning Private Limited.
- Goel, S. (2019). *Corporate governance: principles and practices*. (1st ed.). Delhi, India: McGraw Hill Education (India) Private Limited.
- Sharma, J. P. (2018). *Corporate governance, business ethics and csr: (with case studies and major corporate scandals)*. Delhi, India: Ane Books Pvt. Ltd.
- Tricker, B., & Tricker, R. I. (2015). *Corporate governance: principles, policies, and practices*. United States: Oxford University Press.
- Tricker, B. (2020). *Elements in corporate governance*. United Kingdom: Cambridge University Press.

Additional Resources:

- Mallin, C. A. (2019). *Corporate governance*. (6th ed.). Oxford, United Kingdom: Oxford University Press.
- Rani, D. G., & Mishra, R. K. (2017). *Corporate governance: theory and practice*. Delhi, India: Excel Books.

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

Latest amendments to the regulations shall be referred.

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

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

Learning Objectives

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

Learning Outcomes:

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

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

5. Evaluate the concepts of Customs Act, various custom duties and computation of the assessable value for charging customs duty.

SYLLABUS OF DSC-6.3

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

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

Unit 2: Levy and Collection of GST (15 hours)

Scope of 'Supply'; Nature of supply: Inter-State, Intra-State; Classification of goods and services; Composite and Mixed supplies; Composition levy scheme; Place of supply; Time of supply; Value of supply.

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

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

Unit 4: Tax invoice, Returns and Payment of Tax (7 hours)

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

Unit 5: Customs Law (5 hours)

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

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

Exercises:

The learners are required to:

1. Discuss relevant provisions of the CGST Act, IGST Act, GST (Compensation to States) Act and Constitution (One Hundred and First Amendment) Act from the official website of Government of India.
2. Refer relevant notifications and circulars from the official website of Government of India to differentiate between intra-state and inter-state supply and provisions related to place of supply.
3. Illustrate the utilization of input tax credit and the provisions of reverse charge mechanism.
4. Identify the eligible and ineligible tax credit under various circumstances.
5. Study cases related to utilization of input tax credit.

6. Enlist the process of returns under GST and payment of taxes.
7. Illustrate computation of the assessable value for charging customs duty with hands-on exercise.
8. Gather information available under the heading 'Popular help topics' on the official website of the Government of India.

Suggested Readings:

- Ahuja, G., & Gupta, R. (2023). *GST & customs law*. Delhi, India: Flair Publications Pvt. Ltd.
- Babbar, S., Kaur, R., & Khurana, K. (2018). *Goods and service tax (gst) and customs law*. Delhi, India: Scholar Tech Press.
- Balachandran, V. (2023). *Indirect taxation. Goods and service tax and customs law*. (19th ed.). Delhi, India: Sultan Chand & Sons.
- Balachandran, V. (2023). *Textbook of GST & customs law*. (2nd ed.). Delhi, India: Sultan Chand & Sons.
- Bansal, K. M. (2023). *GST & customs law*. Delhi, India: Taxmann Publication.
- Gupta, S.S. (2020). *GST- how to meet your obligations*. Delhi, India: Taxmann Publications.
- Mittal, N. (2022). *Goods & services tax and customs law*. Delhi, India: Cengage Learning India Pvt. Ltd.
- Sahi, S. (2019). *Concept building approach to goods & service tax, & customs laws*. Delhi, India: Cengage India Private Limited.
- Singhanian, V. K. (2022). *Taxmann's students' guide to gst & customs law – the bridge between theory & application*. (1st ed.). Delhi, India: Taxmann Publications Private Limited.

Additional Resources:

- Gupta, S. S. (2017). *GST how to meet your obligations*. (13th ed., Vol. 3). Delhi, India: Taxmann Publication.
- Bansal, K. M. (2023). *GST & customs law*. (9th ed.) Delhi, India: Taxmann Publications Private Limited.
- Sisodia, P. (2018). *Bharat's handbook on goods & services tax (gst)*. Delhi, India: Bharat Law House.
- *The Constitution (One hundred and First Amendment) Act, 2016.*
- *The Central Goods and Services Tax Act, 2017.*
- *The Integrated Goods and Services Tax Act, 2017.*
- *The Union Territory Goods and Services Tax Act, 2017.*
- *The Goods and Services Tax (Compensation to States) Act, 2017.*
- *Vastu and Sevakar Vidhan, by Government of India.*

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

Discipline Specific Elective Course- 6.1 (DSC-6.1): Human Resource Development

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

Learning Objectives

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

Learning Outcomes

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

1. Define the concept of human resource management and the role of HR manager.
2. Analyse the role of HRD strategies in organisations
3. Apply and evaluate a learning process starting with training needs, analysis, assessment and evaluation process
4. Explore the role of training needs of employees
5. Evaluate the training methods used in industry

SYLLABUS OF DSE-6.1

Unit 1: Introduction (7 hours)

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

Unit 2: Strategic Perspectives in HRD (11 hours)

Concept of Strategic HRD, HRD Interventions-Performance Appraisal, Potential Appraisal, Performance Coaching and Feedback, Career Planning, Training, Systems Development, Rewards, Employee Welfare and Work-Life Balance.

Unit 3: Instructional Technology for HRD (9 hours)

Learning and HRD, Models and Curriculum, Principles of Learning, Individual and Group Learning, Assessment Centre, Transactional Analysis, Behaviour Modeling and Self- Directed Learning, Evaluating the HRD.

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

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

Unit 5: Training Methods (9 hours)

Training within Industry: On the Job & Off the Job Training, Management Development: Lecture Method, Role Play, In-basket Exercise, Simulation, Vestibule Training, Management Games, Case Study, Programmed Instruction, Sensitivity Training.

Exercises:

The learners are required to:

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

Suggested Readings:

- Sadler-Smith, E. (2022). *Human resource development: from theory into practice*. (1st ed.). United Kingdom: SAGE Publications Limited.
- Mehta, M. C., & Kar. D. (2020). *Human resource development*. (1st ed.). India: Bharti Publications.
- Bhattacharya, D. K. (2016). *Human resource management*. (1st ed.). India: Himalaya Publishing House.
- Durai, P. (2016). *Human resource management*. (2nd ed.). Delhi, India: Pearson Education.
- Mondy, R. W., & Martocchio, J. J. (2016). *Human resource management*. (14th ed.). United Kingdom: Pearson Education Publications.
- Chalofsky, N. F. (2014). *Handbook of human resource development*. Philippines: Wiley.
- Werner, J. M., & DeSimone, R. L. (2011). *Human resource development*. United States: Cengage Learning.
- Kapur, S. (1999). *Human resource development & training: in practice*. India: Infinity Books.
- Rao, T. V. (1987). *planning for human resources development*. Vikalpa, 12(3), 45-51.
- Taylor B., & Lippitt, G. L. (1974). *Management development and training handbook*. London, United kingdom: Mcgraw-Hill.

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Discipline Specific Elective Course- 6.2 (DSE-6.2): Fundamentals of Investment

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Fundamentals of Investment DSE-6.2	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

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

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

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

SYLLABUS OF DSE-6.2

Unit1: Introduction to Investment (9 hours)

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

Unit 2: Bond Analysis and Valuation (9 hours)

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

Unit3: Equity Analysis and Valuation (9 hours)

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

Unit4: Portfolio Management (9 hours)

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

Unit5: Mutual Fund and Derivatives (9 hours)

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

Exercises:

The learners are required to:

1. Extract historical data on daily/monthly/annual prices for stocks in an index from a financial database. Evaluate them in terms of risk and return using appropriate software.
2. Participate in a group discussion on ‘Verifying the existence of Bond price – yield relationship in today’s times with real life examples’.
3. Estimate the Yield-to-Maturity of a corporate bond using relevant software.
4. Carry out moving average analysis on a stock of a real company to decide whether to buy, sell or hold the stock for one month using spreadsheets. Further, learners are also required to assess their decision after one month of decision making.
5. a) Draft a case study to devise an investment strategy for yourself in the short term based on your risk aversion.
b. Prepare a presentation to demonstrate real-life examples of stock market anomalies.
6. Select any 5 companies of your choice. Using appropriate models, forecast their future cash flows, growth rate and cost of capital. Estimate the intrinsic value of stocks of these companies using relevant software.
7. Select any 5 stocks of your choice. Extract past data on their prices and volumes from a financial database. Make investment decisions using appropriate technical analysis tools and techniques. Use any technical analysis software for this purpose.
8. Construct portfolios based on any firm attribute using past data on NSE 500 stocks. Assess the profitability of this investment strategy. Evaluate if the returns on this strategy are explained by standard risk models such as CAPM. Use relevant software for your estimations.
9. Build and analyse option strategies for Index and Stock options using any option building analytical tool.

Suggested Readings:

- Alexander, G. J., Sharpe, W. F., & Bailey, J. V. (2009). *Fundamentals of investments*. PHI Learning.
- Bodie, Z., Kane, A., Marcus, A. J., & Mohanty, P. (2019). *Investments*. McGraw Hill.
- Chandra, P. (2021). *Investment analysis & portfolio management*. Delhi, India: Tata McGraw Hill Education.
- Jones, C. P. (2019). *Investment analysis and management*. United States: Wiley.

- Kevin, S. (2022). *Security analysis and portfolio management*. Delhi, India: PHI Learning.
- Mayo, H. (2020). *An introduction to investment*. Cengage Learning.
- Pandian, P. (2012). *Security analysis and portfolio management*. Delhi, India: Vikas Publishing House.
- Ranganatham, M., & Madhumati, R. (2015). *Security analysis and portfolio management*. (2nd ed.). India: Pearson (India) Education.
- Rustagi, R. P. (2022). *Investment management*. Delhi, India: Sultan Chand.
- Sharma, S. K., & Kaur, G. (2019). *Fundamentals of investment*. Delhi, India: Sultan Chand.
- Tripathi, V. (2020). *Fundamentals of investment*. Delhi, India: Taxmann Publications.

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

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

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

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF DSE-6.3

Unit 1: Introduction to Advertising (9 hours)

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

Unit 2: Advertising Message (9 hours)

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

Unit 3: Advertising Media Decisions (9 hours)

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

Unit 4: Advertising: Effectiveness (9 hours)

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

Unit 5: Organisational Arrangements (9 hours)

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

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

Exercises:

The learners are required to:

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

Suggested Readings:

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

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

Discipline Specific Elective Course- 6.4 (DSE-6.4): Business Research Methodology

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business Research Methodology DSE-6.4	4	3	0	1	Pass in Class XII	NIL

Learning Objectives

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

Learning Outcomes

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

1. Define various research concepts, its types and steps in the research process.
2. Analyse and formulate research problems and assimilate various types of research design.
3. Discuss different scales, sampling techniques and design data collection tools.
4. Interpret and get acquainted with various techniques of data analysis and interpretation.
5. Analyse and prepare a complete research report in appropriate format.

SYLLABUS OF DSE-6.4

Unit 1: Introduction (9 hours)

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

Unit 2: Research Design (9 hours)

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

Unit 3: Data Collection (9 hours)

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

Unit 4: Data Analysis Using Spreadsheet (9 hours)

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

Unit 5: Report Writing and Ethics (9 hours)

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

Practical Exercises (30 hours):

The learners are required to:

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

Suggested Readings:

- Bryman, A. (2020). *Business research methods*. Oxford University Press.
- Bryman, A., Bell, E., & Harley, B. (2019). *Business research methods*. Oxford, United Kingdom: University Press.
- Bryman, A., & Bell, E. (2011). *Business research methods*. (3rd ed.). Cambridge, United States: Oxford University Press.
- Chawla D., & Sondhi N.(2023). *Research Methodology: Concepts and Cases*. (2nd ed.). Delhi, India: Vikas Publishing.
- Cooper, D. R., & Schindler, P. S. (2014). *Business research methods*. (12th ed.). New York, United States: McGraw Hill International Edition.

- Creswell, J. D., & Creswell, J. W. (2017). *Research design: qualitative, quantitative, and mixed methods approaches*. United States: SAGE Publications.
- Dangi, H., & Dewan, S. (2016). *Business research methods*. India: Cengage Learning India Pvt. Ltd.
- Field, A. (2013). *Discovering statistics using IBM SPSS statistics*. Sage.
- Hair, J. F., Page, M., & Brunsveld, N. (2019). *Essentials of business research methods* (4th ed.). Routledge. <https://doi.org/10.4324/9780429203374>
- Ken, B. (2019). *Business statistics: for contemporary decision making*. United States: John Wiley & Sons.
- Kothari, B. L. (2007). *Research methodology: tools and techniques*. Jaipur, India: ABD Publishers.
- Mishra, P. (2014). *Business research methods*. Oxford University Press.
- Newman, W. L. (2021). *Social research methods: qualitative and quantitative approaches*. (8th ed.). Pearson.
- Saunders, M. (2010). *Research methods for business*. Pearson Education
- Schindler, P. S. (2021), *Business research methods*. (13th ed.). India: Mc Graw Hill Education
- Sekran, U., & Bougie, R. (2015). *Research methods for business: a skill building approach*. (6th ed.). United States: Wiley.
- Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin, M. (2013). *Business research methods*. (9th ed.). United States: South Western Cengage Learning.

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

Discipline Specific Elective Course- 6.5 (DSE-6.5): Social Accounting

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Social Accounting DSE-6.5	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF DSE-6.5

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

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

Unit 2: Social Benefits and Costs (9 hours)

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

Unit 3: Corporate Social Accounting (9 hours)

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

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

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

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

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

Exercises:

The learners are required to:

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

Suggested Readings:

- Bhanumurthy, K. V. (2011). *Business ethics and corporate responsibility - about social responsibility standards*. In R. Mishra, & J. Kiranmai, Corporate Governance in Asia. (pp. 236-247). Delhi, India: Allied Publishers Pvt. Ltd.
- Bhanumurthy, K. V., Bhandari, V., & Pandey, V. (2014). *Does Indian stock market encourage socially responsible companies?* Manthan Journal of Commerce and Management, 1(1), 1-34.
- Ramanathan, K. V. (1976). Toward a theory of corporate social accounting. *The accounting review*, 51(3), 516-528.
- Gray, R., Collison, D., & Bebbington, J. (1998). Environmental and social accounting and reporting. *Financial reporting today*, 179-214.
- Retolaza, J. L., & San-Jose, L. (2021). Understanding Social Accounting Based on Evidence. *SAGE Open*, 11(2). <https://doi.org/10.1177/21582440211003865>
- Owen, T. S. D. (2001). Introduction social accounting, reporting and auditing: beyond the rhetoric?.
- Shaikh, J. M., & Jakpar, S. (2007). Dispelling and construction of social accounting in view of social audit. *Information Systems Control Journal*, 2(6).
- Gray, R. (2013). Back to basics: What do we mean by environmental (and social) accounting and what is it for?—A reaction to Thornton. *Critical perspectives on Accounting*, 24(6), 459-468.
- Robbins, P., Hintz, J., & Moore, S. A. (2022). *Environment and society: a critical introduction*. United States: John Wiley & Sons.
- Trivedi, V., & Shrivastava, V. K. (2011). *Environment and social concerns*. Delhi, India: Concept Publishing Co.
- Verma, M. K. (2018). *Globalisation, environment and social justice: perspectives, issues and concerns*. Delhi, India: Routledge.

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

Discipline Specific Elective Course- 6.6 (DSE-6.6): Environmental Accounting

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Environmental Accounting DSE-6.6	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF DSE-6.6

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

Traditional Framework of Accounting, Limitations with traditional framework of Accounting, Shift in Paradigm, Increasing awareness of Environmental Issues. Rationale for Environmental Accounting. Importance of environmental accounting in sustainable development.

Unit 2: Environmental Costs (9 hours)

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

Unit 3: Corporate Environmental Accounting (9 hours)

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

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

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

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

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

Exercises:

The learners are required to:

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

Suggested Readings:

- Bhanumurthy, K. V. (2011). *Business ethics and corporate responsibility - about social responsibility standards*. In R. Mishra, & J. Kiranmai, Corporate Governance in Asia. (pp. 236-247). Delhi, India: Allied Publishers Pvt. Ltd.
- Bhanumurthy, K. V., Bhandari, V., & Pandey, V. (2014). *Does Indian stock market encourage socially responsible companies?* Manthan Journal of Commerce and Management, 1(1), 1-34.
- Callan, S. J., & Thomas, J. M. (2013). *Environmental economics and management: theory, policy, and applications*. Dryden Press.
- Jha, R., & Bhanumurthy, K. V. (2009). *Environmental sustainability – consumption approach*. London, United Kingdom: Routledge.
- Naik, I. C. (2016). *Environmental movements, state and civil society*. Jaipur, India: Rawat Publications.
- Odum, H T. (1995). *Environmental accounting: energy and environmental decision making*. United States: Wiley.
- Porchelvi, A. (2020). *Environmental reporting and company characteristics: a study of indian companies*. International Journal of Research and Analytical Reviews, 7(1), 429-440.
- Porchelvi, A. (2019). *Environmental reporting practices: an analysis of indian companies*. EPRA International Journal of Economic and Business Review, 7(10), 83-93.
- Robbins, P., Hintz, J., & Moore, S. A. (2022). *Environment and society: a critical introduction*. United States: John Wiley & Sons.
- Trivedi, V., & Shrivastava, V. K. (2011). *Environment and social concerns*. Delhi, India: Concept Publishing Co.
- Verma, M. K. (2018). *Globalisation, environment and social justice: perspectives, issues and concerns*. Delhi, India: Routledge.

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

Discipline Specific Elective Course- 6.7 (DSE-6.7): Industrial Laws

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Industrial Laws DSE-6.7	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF DSE-6.7

Unit 1: Payment of Wages (7 hours)

Definitions under Payment of Wages legislation[#]; Fixation of Wage Period; Time of Payment of Wages; Mode of Payment; Deductions from Wages and Fines.

Unit 2: Payment of Bonus (11 hours)

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

Unit 3: Employees Provident Fund (9 hours)

Definitions under the legislation[#]; EPF Schemes– Employees’ Provident Fund Scheme; Employees’ Pension Scheme; Employees’ Deposit linked Insurance Scheme.

Unit 4: Employees State Insurance (9 hours)

Definitions under the legislation[#]; Partial and Permanent Disablement; ESI Corporation; Contributions; Benefits available under Employees’ State Insurance.

Unit 5: Payment of Gratuity (9 hours)

Definitions under the legislation[#]; continuous service; payment of gratuity; forfeiture of gratuity; determination of amount of gratuity.

Exercises:

The learners are required to:

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

Suggested Readings:

- Maheshwari, S. N., Maheshwari, S. K. (2018) *Industrial laws*. Delhi, India: Himalaya Publishing House Pvt. Ltd.
- Malik, K. L.(2021) *Industrial laws and labour laws*. Lucknow, India: Eastern Book Company,.
- Sharma, J. P. (2018) *Simplified approach to labour laws*.(5th ed.). Delhi, India: Bharat Law House Pvt. Ltd.
- Singh, A. (2021) *Introduction to labour and industrial laws*. Nagpur, India: Wadhwa and Company.
- New Industrial and Labour Laws (2023). Delhi, India: Taxmann Publication.

Additional Resources

- Arora, S., & Arora, R. (2018). *Industrial laws*. Delhi, India: Taxmann Pvt Ltd.
- Institute of Company Secretaries of India. *Executive programme-module II, Paper 5 economic and labour laws*. Delhi, India.
- Srivastava, S. C. (2022). *Industrial relations & labour laws*. Uttar Pradesh, India: Vikas Publishing House (P) Ltd.

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

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

Discipline Specific Elective Course- 6.8 (DSE-6.8): Export-Import Management

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

Learning Objectives

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

Learning Outcomes

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

1. Analyse the basics of export-import management in India.
2. Evaluate various export incentives and schemes designed for business firms and exporters.
3. Organise and plan the documents required for export and import transactions and export finance.
4. Analyse the different operations involved in executing export orders.
5. Summarize the procedure and documentation formalities, practices and regulations governing export trade.
6. Create awareness about India's policy reforms to promote export competitiveness.

SYLLABUS OF DSE-6.8

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

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

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

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

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

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

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

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

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

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

Exercises:

The learners are required to:

1. Prepare flow-chart of export-import management system in India by accessing the steps prescribed by DGFT.
2. Access the DGFT website and if possible, interact with officials of DGFT for an in-depth and practical understanding of export import management and export finance.
3. Make field visits to various Export Promotion Councils (EPC) for goods and services established by the Department of Commerce and Industry, GOI.
4. Access the ICEGATE and ICES portal on FAQ to understand the legal framework of custom law.
5. Prepare case studies on emerging exporters in India and learn the contribution of the Make in India initiative in export promotion through survey reports and government decisions.
6. Prepare a campaign to create awareness about India's policy reforms to promote export competitiveness

Suggested Readings:

- Custom Manual (2018). *Central board of indirect taxes & customs, India.*
- Gupta, P. (2020). *Export-import management.* Tata McGraw Hill.
- Joshi, R. M. (2018). *International marketing.* OXFORD University Press.
- Lall, M., & Ahmed, S. (2021). *Export-import procedure and documentation.* Delhi, India: Sultan Chand & Sons.
- NITI Aayog (2020). *Export preparedness index.*
- Paul, J., & Aserkar, R. (2008). *Export-import management.* OXFORD University Press.

- Singh, R. (2020). *Export and import management: text and cases*. SAGE Publishing.
- Rai, U. K. (2010). *Export-import and logistics management*. (2nd ed.). PHI Learning.

Important Weblinks

- <https://www.dgft.gov.in/CP/?opt=export-management-system>
- <https://www.dgft.gov.in/CP/?opt=import-management-system>
- https://www.icegate.gov.in/about_icegate.html
- https://cip.icegate.gov.in/CIP/#/import_and_export_through_post
- https://cip.icegate.gov.in/CIP/#/import_and_export_through_courier
- <https://www.youtube.com/watch?v=3lxRK76JwH4>
- <https://www.youtube.com/watch?v=eq2WRACDMfw>
- https://www.youtube.com/watch?v=dUpVkNGA_q0

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

Discipline Specific Elective Course- 6.9 (DSE-6.9): Business Incubation

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Business Incubation DSE- 6.9	4	3	0	1	Pass in Class XII	NIL

Learning Objectives

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

Learning Outcomes

After completing the course, the learners will be able to:

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

SYLLABUS OF DSE-6.9

Unit 1: Introduction (5 hours)

Business Incubation- Concept and Principles; Incubator and Incubation; Pre-requisites of incubator; Development of an incubator; Types of incubators; Corporate and educational incubators. Incubation and Entrepreneurship. Business incubation models and success factors. Virtual business incubation. Agribusiness incubation. Government Policies and Programmes, Role of business incubation in the economy.

Unit 2: Incubation Process (7 hours)

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

Unit 3: Incubator Business Environment (7 hours)

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

Unit 4: Planning an Incubator (13 hours)

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

Unit 5: Managing Business Incubator (13 hours)

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

Practical Exercises (30 hours):

The learners are required to:

1. Develop a comparative study of various business incubators in the context of real- life cases.

2. Analyse the case of a start-up and elaborate upon the business incubation process and business plan structure.
3. Identify funding sources for various business incubators on the basis of real-life examples.
4. Develop a business incubator plan and prepare its management plan.
5. Discuss various legal issues and other formalities for business incubator with help of case study

Suggested Readings:

- Adkins, D. (2002). *A brief history of business incubation in the United States*. Athens, Greece: National Business Incubation Association.
- Anand, P., Prasad, S., Mukherjee, S., Shukla, A. (2021). *The sustainability and challenges for entrepreneurship, business incubation and technology start-ups in India*. Eureka Publications.
- Blokdyk, G. (2021). *Business incubator A complete guide*. Brendale, Australia: 5starCooks.
- Gerl, E. (2000). *Brick and mortar, renovating or building a business incubation facility*. Athens, Greece: National Business Incubation Association
- Leonard, J. (2014). *Startup incubators and business accelerators: The Easy Way*. United States: CreateSpace Independent Publishing Platform.

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

Note: Students in the team shall visit various centres of Incubation such as Incubation Centre at NSIC, NISBURD, MSME, etc., and other colleges' and Management Institutes' incubation centres. After the visit, the students have to present their learning experiences in the form of a formal report and the same will form a part of joint evaluation by internal and external examiners after taking formal viva-voce of the students. The evaluation of the submitted project report shall be completed after the classes are disbursed but before the commencement of theory examinations.

POOL OF GENERIC ELECTIVES

General Elective Course- 6.1 (GE-6.1): Business Organisation

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

Learning Objectives

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

Learning Outcomes

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

1. Analyse the dynamics of business organisations
2. Describe the various forms of business organisations
3. Examine varied perspectives related to business environment and entrepreneurship.
4. Appreciate the change in working pattern of modern organisations.
5. To enable them to analyze and understand the emerging issues and challenges of the organization.

SYLLABUS OF GE-6.1

Unit 1: Introduction (7 hours)

Business – Concept, nature and scope, business as a system, business objectives, business and environment interface, distinction between business, commerce and trade, Business ethics, social responsibilities of Business

Unit 2: Business Enterprises (11 hours)

Forms of Business Organisation: Sole Proprietorship, Partnership firm, Joint Stock Company, One Person Company, Cooperative society; Limited Liability Partnership; Multinational Corporations; Choice of Form of Organisation; Business Combination: Need and Objectives, Forms: Mergers, Takeovers and Acquisitions

Unit 3: Business Environment (9 hours)

Meaning and significance of Business environment, Internal and external environment, Dimensions of Business Environment; Uncertainty and business; Environmental Analysis and Diagnosis, Environment scanning techniques: SWOT and ETOP

Unit 4: Entrepreneurship: Founding the Business (11 hours)

Entrepreneur-Entrepreneurship-Enterprise; entrepreneurial ideas and opportunities in contemporary business environment; Process of entrepreneurship; Forms of entrepreneurship; Skill India, Start Up India, Make in India, Globalisation

UNIT 5: Contemporary Issues of Business Organisations (7 hours)

Emerging Issues and Challenges; Innovation in Organisational Design; Learning Organisations, Workforce Diversity, Franchising, Outsourcing, and E-commerce; Government and business interface; Sustainability; Digitalisation and Technological innovations

Exercises:

The learners are required to:

1. Complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.
2. Visit different enterprises and present a report on business models followed by them through a comparative analysis.
3. Identify various elements affecting the business environment and conduct SWOT analysis for the company identified.
4. Record and report their observations regarding the emerging issues and challenges of Business Organisations
5. Identify changes in the working pattern of modern organisations.

Suggested Readings:

- Basu, C. (2017). *Business organisation and management*. McGraw Hill Education.
- Drucker, P. F. (1954). *The practice of management*. New York, United States: Harper & Row.
- Chhabra, T. N. (2021). *Business organisation and management*. Delhi, India: Sun India Publications.
- Kaul, V. K. (2012). *Business organisation management*. Pearson Education.
- Koontz, H., & Weihrich, H. (2012). *Essentials of management: an international and leadership perspective*. McGraw Hill Education.
- Singh, B. P., & Singh, A. K. (2002). *Essentials of management*. Delhi, India: Excel Books Pvt. Ltd.

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

**General Elective Course- 6.2 (GE-6.2): Financial Management for
Beginners**

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Financial Management for Beginners GE-6.2	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF GE-6.2

Unit 1: Introduction (9 hours)

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

Unit 2: Financial Analysis & Capital Budgeting (12 hours)

Financial statements- income statement, balance sheet, Ratio analysis: meaning, significance and limitations. Current ratio, quick ratio, absolute liquidity ratio, debt-equity ratio, interest coverage ratio, inventory turnover ratio, debtors turnover ratio, average collection period,

creditors turnover ratio, average payment period, return on capital employed, return on equity, earnings per share, dividend per share, price-earning ratio.

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

Unit 3: Cost of Capital & Capital Structure (7 hours)

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

Unit 4: Dividend Decisions & Working Capital (8 hours)

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

Unit 5: Valuation of Securities (9 hours)

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

Exercises:

The learners are required to:

1. Explain the importance of time value of money and how it is related to investment.
2. Analyse and interpret case studies on capital budgeting, financial structure and working capital of a company based on annual reports and other information.
3. Determine the capital structure of various companies from their annual reports.
4. Define the concept of working capital dividend decisions with the help of suitable examples.
5. Use sample excel data for valuation of securities.

Suggested Readings:

- Chandra, P. (2016). *Finance sense: finance for non finance executives*. Tata McGraw Hill.
- Hawawini, G., & Viallet, C. (2022). *Finance for non finance managers*. India: Cengage Delmar Learning India Pvt Ltd.
- Siciliano, G. (2014). *Finance for nonfinancial managers (briefcase books series)*. Tata McGraw Hill.
- Maheshwari, S. N. (2019). *Elements of financial management*. Delhi, India: Sultan Chand & Sons.
- Maheshwari, S. N. (2019). *Financial management – principles & practice*. Delhi, India: Sultan Chand & Sons.
- Tripathi, V. (2019). *Basic financial management*. Delhi, India: Taxmann Publication.

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

General Elective Course- 6.3 (GE-6.3): Basics of Advertising

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

Learning Objectives

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

Learning Outcomes

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

1. Explain various introductory concepts of advertising.
2. Discuss advertising copy decisions.
3. Evaluate the use of different types of advertising media.
4. Discuss different types of advertising agencies.
5. Explain advertising effectiveness.

SYLLABUS OF GE-6.3

Unit 1: Basic Concepts (9 hours)

Communication: Meaning and process. Advertising: Meaning, Significance, and Types. Difference between advertising and publicity, advertising and personal selling. Sales and communication objectives for advertising. Advertising budget: Methods. Target audience: Meaning and basis of selection.

Unit 2: Advertising Copy Decisions (9 hours)

Message Appeals Rational and Emotional; Advertising Copy: Elements of Print Advertising Copy

Unit 3: Advertising Media Types (9 hours)

Types of Media: Merits and Demerits; Advertising through internet and interactive media - issues and considerations

Unit 4: Advertising Agency (9 hours)

Types and Selection of advertising agency

Unit 5: Evaluating Advertising Effectiveness (9 hours)

Evaluating Communication and Sales Effect -relevance and techniques.

Exercises:

The learners are required to:

1. Discuss case studies on different methods of setting advertising budget.
2. Analyse various advertising copy decisions of different firms.
3. Discuss the role of different advertising media types in the present times.
4. Present case studies on selection of advertising agencies.
5. Assess the effectiveness of any advertisement.

Suggested Readings:

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

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

General Elective Course- 6.4 (GE-6.4): Computerized Accounting System

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Computerized Accounting System GE-6.4	4	2	0	2	Pass in Class XII	Studied Accounting for Everyone (GE-5.3)

Learning Objectives

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

Learning Outcomes

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

1. Develop manual and computerised accounting system environments.
2. Create structure of a computerised accounting system for a business firm.
3. Record day to day business transactions in computerised accounting system
4. Describe and make necessary adjustments for goods and service tax (GST) while recording business transactions
5. Demonstrate and generate various accounting reports for analysis and decision making

SYLLABUS OF GE-6.4

Unit-1: Introduction to Accounting (3 hours)

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

Unit-2: Recording of business transactions and preparation of financial statements (7 hours)

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

Unit-3: Computerised Accounting System (3 hours)

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

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

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

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

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

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

Unit-5: Taxation and Generating Reports: (5 hours)

Taxation: Accounting for Goods and Service Tax

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

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

Practical Exercises (60 hours):

The learners are required to:

1. Discuss relevant provisions of the computerised accounting system environment.
2. Analyse the basic business transactions of select firms and create structure of computerised accounting systems .
3. Apply a computerised accounting system on manually prepared accounts of a firm.
4. Determine the tax amount with the help of computerised accounting entries.
5. Prepare the accounting reports of any three companies of your interest and comment how these accounting reports helpful in decision making

Suggested Readings:

- Charles, T. N., Gary, L. S., John, A. E., & Donna, R. P. (2017). *Introduction to financial accounting*. United States: Pearson.
- Goyal, B. K., & Tiwari, H. N. (2022). *Financial accounting*. Delhi, India: Taxmann.
- Kumar, A. (2018). *Financial accounting*. Delhi, India: Singhal Publication.
- Lal, J., Srivastava, S., & Abrol, S. (2017). *Financial accounting text and problems*. Delhi, India: Himalaya Publishing House.
- Leonardo, A. R., Qanis, J. R., & Alderman, C. W. (1990). *Accounting information systems: a cycle approach*. United States: Publisher Wiley.
- Lt. Bhupinder. (2020). *Financial accounting – concepts and applications*. Delhi, India: Cengage.
- Monga, J. R., & Bahadur, R. (2023). *Financial accounting: concept and applications*. Delhi, India: Scholar Tech Press.
- Hurt, R. L. (2015). *Accounting information systems: basic concepts and current issues*. United States: McGraw Hill.
- Sah, R. K. (2020). *Concept building approach to financial accounting*. Delhi, India: Cengage Learning India Pvt. Ltd.
- Sehgal, A., & Sehgal, D. (2019). *Fundamentals of financial accounting*. Delhi, India: Taxmann.
- Tulsian, P. C. (2023). *Financial accounting*. Delhi, India: S. Chand.

Additional Resources:

- Tally ERP 9 Training Guide – 4th Edition. Ashok K Nadhani. Publisher: BPB Publications
- Tally ERP 9 book advanced user. Publisher: Swayam Publication (www.tallyerp9book.com)
- **Web resource:** <http://tallyerp9book.com/TallyERP9-Book-Content.html>

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

General Elective Course- 6.5 (GE-6.5): E-Filing of Returns

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
E-Filing of Returns GE-6.5	4	2	0	2	Pass in Class XII	NIL

Learning Objectives

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

Learning Outcomes

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

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

SYLLABUS OF GE-6.5

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

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

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

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

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

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

Unit 4: Tax Deducted at Source (4 hours)

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

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

Prescribed forms for filing of TDS returns; Practical workshop on e-filing of TDS returns [Form24Q and Form 26Q].

Practical Exercises (60 hours):

The learners are required to:

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

Suggested Readings:

- Ahuja, G., & Gupta, R. (2021). *Systematic approach to income tax*. Delhi, India: Flair Publications Pvt.Ltd.
- Das, A. N., & Agnihotri, M. (2022). *Computerised Accounting and E-Filing of Tax Returns*. Kolkata, India: Tee Dee Publications.

- Lodha, R. (2022). *Computerised Accounting and E-Filing of Tax Returns*. Kolkata, India: Lawpoint Publications.
- Mittal, N. (2022). *Concept building approach to income tax law & practice*. Delhi, India: Cengage Learning India Pvt. Ltd.
- Panwar, V. & Mahajan, J. (2023). *Introduction to E-Filing of Returns (with practical workshops using Java and Excel utilities)*. Delhi, India: Scholar Tech Publication.
- Singhanian, V. K., & Singhanian, M. (2021). *Students' guide to income tax*. University ed.. Delhi, India: Taxmann Publications Private Limited.

Additional Resources:

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

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