दिल्लीविश्वविद्यालय

UNIVERSITY OF DELHI

Commerce based courses of B.A.(Programme)

(Effective from Academic Year 2019-20)

Revised Syllabus as approved by

Academic Council

Date: No:

Executive Council

Date: No:

Applicable for students registered with Regular Colleges, Non Collegiate Women's Education Board and School of Open Learning

Preamble

The objective of any programme at a Higher Education Institution is to help youth develop their potential to the full by cultivating creative and humanistic values in them, and inspiring them to contribute positively towards the evolution of not merely the self but also the society at large. The University of Delhi envisions all its programmes in the light of its motto "Nishtha (Devotion), Dhriti (Steadiness), and Satyam (Truth)"; that is, students should be prepared to grasp the practical truths of life through devotion and continued and consistent endeavours. In order to make education comprehensive, inclusive and learning-based, the University offers Learning Outcome-based Curriculum Framework (LOCF) for all its Under Graduate programmes.

The LOCF approach is intended to provide focused, outcome-based syllabi at the undergraduate level programmes with an agenda to structure the entire spectrum of teaching-learning experiences as much student-centric as possible. The LOCF has been adopted to make learning more choice-based for students thus enabling them to make informed choices about a plethora of compulsory and optional, discipline-centric as well as interdisciplinary courses offered. The proposed Under-Graduate Programmes will enhance students' intellectual competence, interpersonal skills, readiness to face the world and make them socially aware and responsible citizens. The LOCF lays special emphasis on imparting 21st century employability skills too.

Each programme vividly elaborates its nature and promises the outcomes that are to be accomplished while studying. The programmes also state the attributes that it offers to cultivate at the graduation level related to students' well-being, emotional stability, creative and critical thinking, soft skills and leadership acumen-qualities that they will require in all their social interactions. In short, each programme prepares students for sustainability and life-long learning.

The new curriculum of Commerce based courses in BA (prog.) is aimed at enabling students to not only seek but also create knowledge, become industry-ready and achieve personal happiness while simultaneously contributing effectively to society. The LOCF curriculum takes into consideration the requirements of not only the present times but also the foreseeable future.

The University of Delhi hopes the LOCF approach of the commerce based courses of BA(prog.) will help students in making an informed decision regarding the goals that they wish to pursue in further education and life in general.

Credit distribution of BA

<u>Details of Courses under Undergraduate Programme (B.A./B.Com.)</u>

Course	*Credits	
	Paper+ Practical	Paper+ Tutorial
<u>I. Core Course (6 Credits)</u> **(12 Papers)** Two papers – English Two Papers – Hindi/MIL Four Papers- Discipline 1 Four Papers- Discipline 2	12 × 4 = 48	12 × 5 = 60
Core Course Practical/ Tutorial* **(12 Practicals)**	12 × 2 = 24	12 × 1 = 12
<u>II. Elective Course (6 Credits)</u> **(6 Papers)** Two papers - Discipline 1 specific Two papers - Discipline 2 specific Two Papers – Inter disciplinary) Two papers from each discipline of choice and two papers of interdisciplinary nature.	6 × 4 = 24	6 × 5 = 30
Elective Course Practical/Tutorials* **(6 Practical/Tutorials*)** Two papers - Discipline 1 specific Two papers - Discipline 2 specific Two Papers - Generic (Interdisciplinary) Two papers from each discipline of choice including papers of interdisciplinary nature.	6 × 2 = 12	6 × 1 = 6
	Optional Dissertation or project work in place of one elective paper (6 credits) in 6th Semester	
<u>III. Ability Enhancement Courses</u>		
1. Ability Enhancement Compulsory **(2 Papers of 4 credits each)** **Environmental Science** **English Communication/ MIL**	2 × 4 = 8	2 × 4 = 8

2. Ability Enhancement Elective (skill based) (4 papers of 4 credits each)	4× 4 = 16	4 × 4 = 16
	Total Credit = 132	**Total Credit = 132**

Institute should evolve a system/ policy about ECA/ General Interest /Hobby /Sports /NCC /NSS/ related courses on its own

***wherever there is a practical there will be no tutorial and vice- versa**

Course Structure for Commerce based courses in BA programme

S.No.	Paper	No. of papers in CBCS scheme
1	Entrepreneurship & Small Business	6
2	Tax Procedures & Practices	6
3	Insurance	6
4	Human Resource Management	6
5	Business Laws	6
6	Accounting & Finance	6
7	Advertising, Sales Promotion & Sales Management	6
8	Office Management & Secretarial Practice	6

Semester wise course structure

B.A.Programme Commerce Based Papers under CBCS

Insurance	Sem I- Introduction to Insurance	Paper 1	44	Sem V-Risk Management	Paper 5 (a)	52
	Sem -II- Regulatory Framework of Insurance	Paper 2	46	Sem V-Non- Life Insurance (Fire and Marine)	Paper 5 (b)	54
	Sem -III- Life Insurance- I	Paper 3	48	Sem VI-Operational Aspects of Insurance	Paper 6 (a)	56
	Sem -IV- Life Insurance- II	Paper 4	50	Sem VI-Non -Life Insurance (Motor, Health, Accidents & Rural)	Paper 6 (b)	58

Human Resource Management	Sem I- Human Resource Management	Paper 1	60	Sem V-Work Environment for Human Resource Management	Paper 5 (a)	69
	Sem II- Industrial Relations	Paper 2	62	Sem V-Organizational Behaviour	Paper 5 (b)	71
	Sem III- Participative Management	Paper 3	64	Sem VI-Human Resource Information System	Paper 6 (a)	73
	Sem IV- Industrial and Labour Regulations	Paper 4	66	Sem VI-Leadership & Motivation	Paper 6 (b)	75

Business Laws	Sem I- Mercantile Law	Paper 1	77	Sem V-Banking operations & Regulations	Paper 5 (a)	88
	Sem II-Partnership Laws	Paper 2	79	Sem V-Social Security Laws	Paper 5 (b)	91
	Sem III- Company Laws	Paper 3	82	Sem VI-Labour Laws	Paper 6 (a)	94
	Sem IV- Consumer Laws	Paper 4	85	Sem VI-Cyber Laws	Paper 6 (b)	97

Accounting & Finance	Sem I-Financial Accounting	Paper 1	100	Sem V-Cost Accounting	Paper 5 (a)	109
	Sem II-Corporate Accounting	Paper 2	103	Sem V-Personal Finance & Basics of Investment	Paper 5 (b)	112
	Sem III- Financial Management	Paper 3	105	Sem VI-Investment Analysis and Business Valuation	Paper 6 (a)	115
	Sem IV- Financial Markets, Institutions and Financial Services	Paper 4	107	Sem VI-Computer Application in Accounting & Finance	Paper 6 (b)	118

Advertising, Sales Promotion & Sales Management	Sem I- Marketing Management	Paper 1	120	Sem V-Brand Management	Paper 5 (a)	129
	Sem II- Marketing Communication	Paper 2	122	Sem V-Sales Promotion & Public Relations	Paper 5 (b)	131
	Sem III- Advertising	Paper 3	125	Sem VI-Sales Force Management	Paper 6 (a)	133
	Sem IV- Personal Selling and Salesmanship	Paper 4	127	Sem VI-Digital Marketing	Paper 6 (b)	135

Office Management & Secretarial Practice	Sem I- Business Communication	Paper 1	137	Sem V-Practical Stenography and e-Typewriting	Paper 5 (a)	148
	Sem II- Office Management & Secretarial Practice	Paper 2	139	Sem V-Advanced Stenography	Paper 5 (b)	152
	Sem III- Computer Applications	Paper 3	142	Sem VI-Advanced Stenography and Computer Applications	Paper 6 (a)	155

B.A Programme-Commerce
ENTREPRENEURSHIP AND SMALL BUSINESS
Paper 1: SEMESTER -I
Fundamentals of Business Organisation

Duration: 3 Hrs. **Marks: 100** **Credits: 6**

Course Objective

The purpose of this course is to facilitate awareness about nature of business activity, ownership types and dynamic environment in which the business operates.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the relationship between business and the environment.
CO2: analyze the environmental factors affecting business with special reference to SWOT analysis.
CO3: learn about various forms of business organisations.
CO4: explore the principles of business management.
CO5: appreciate the functions of management.

Course Contents

Unit I: Introduction

Concept of business, industry & commerce and their interrelationship in today's environment; MSME- definitions; Profile of activities; Role of MSMEs in Indian economy (national and state-level)

Unit II: The Environment of Business

Elements of environment- natural, legal & political, technological, economic, socio-cultural and international; Business- environment interface; SWOT analysis, strategy formulation

Unit III: Forms of Business Organisations

Sole proprietorship, partnership, limited liability partnership, private limited company, public limited company, cooperatives & self-help groups, HUF and family business; Criteria for the choice of a suitable form of business organisation; Relative suitability of the various forms for MSMEs

Unit IV: Principles of Business Management

Evolution of management; Principles of management - concept, nature and significance; Fayol's principles of management; Taylor's scientific management- principles and techniques; Role of management in our lives; Functional areas of management – an overview

Unit V: Functions of Management

Management functions- planning, organizing, staffing, directing and controlling; Coordination - concept, characteristics and importance; Relationship between planning, organizing, directing and controlling.

References

- Basu, C. (2017). *Business Organisation and Management.* McGraw Hill Education.
- Burton G. and Thakur, M. *Management Today: Principles and Practice*. New Delhi. Tata McGraw Hill,.
- Gupta C. B. *Modern Business Organisation*. New Delhi. Mayur Paperbacks.
- Kaul, V. K. (2012). *Business Organisation Management.* Pearson Education .
- Koontz, H., & Weihrich, H. (2012). *Essentials of Management: An International and Leadership Perspective.* Paperback.
- Singh, B. P., & Singh, A. K. *Essentials of Management.* New Delhi. Excel Books Pvt. Ltd.

Additional Resources

- Buskirk, R.H., et al. *Concepts of Business: An Introduction to Business System*. New York. Dryden Press.
- Griffin. *Management Principles and Application*. Cengage Learning.
- Griffin, R. W., Phillips, J. M., & Gully, S. M. (2009). *Organisational Behavior: Managing People and Organisations.* Biztantra publishers.

Teaching Learning Process

Interactive class room sessions with the help of power point presentations and group activities to ensure active participation and continuous learning

Assessment Methods

Class tests/Assignments, Class participation, Presentations, End-semester examination

Keywords

Business-Environment Interface, MSMEs, SWOT Analysis, Socio-Cultural Environment, Self-Help Groups, Planning, Controlling

B.A Programme-Commerce
ENTREPRENEURSHIP AND SMALL BUSINESS
Paper 2: SEMESTER –II
Fundamentals of Entrepreneurship

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

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

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand entrepreneurship and its process.
CO2: gain knowledge on the existing socio-economic support system for promotion of entrepreneurship.
CO3: link the individual's capability and strength as a guiding force towards entrepreneurial orientation and their commitment to act as an agent of social change through entrepreneurial participation.
CO4: motivate himself towards entrepreneurial desire leading to selection of entrepreneurship as a career.
CO5: understand entrepreneurial process for initiating new venture creation.

Unit I: Entrepreneur and Enterprise

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

Unit II: Entrepreneurial Person

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

Unit III: Entrepreneurship and its Process

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

Unit IV: Entrepreneurial Environment

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

Unit V: Entrepreneurial Performance and Rewards

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

References

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

Additional Resources

Journals & Periodicals:
- Journal of Entrepreneurship
- SEDME
- Laghu Udyog Samachar

Teaching Learning Process

Class room method of teaching learning method shall be followed. Practical knowledge on project preparation and business plan could betaught through class assignment.

Assessment Methods

Continuous evaluation in the form of assignment and project preparation shall be put in place followed by class participation, presentations, and end-semester examination.

Keywords

Entrepreneur Vs. Manager, Entrepreneurial Motivation, Psychological Rewards, Risk-Reward Compatibility, Need for Achievement, Feasibility Analysis.

B.A Programme-Commerce
ENTREPRENEURSHIPAND SMALL BUSINESS
Paper 3: SEMESTER -III
Feasibility Study and Business Plan

Duration: 3hrs. Marks: 100 Credits: 6

Course Objective

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.

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: understand how a business idea is generated by analyzing all the interplaying factors.
CO2: gain know-how of conducting a feasibility study.
CO3: explore entrepreneurial opportunities in contemporary business environment.
CO4: learn the concept and implementation of a business plan.
CO5: learn the significance of Business Planning

Course Contents

Unit I: Environmental Screening and Idea Generation

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

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

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

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

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

References

- Abrams, R., & Doer, J. (2010). *Successful Business Plan: Secrets & Strategies (5th Edition ed.).* Planning Shop.
- *Feasibility Study Preparation and Analysis (2007).* PCH Publications.

Additional Resources

- Karis, Christie. *"Feasibility study: Startup and Sustainability (2017)".* CreateSpace Independent Publishing platform

Teaching Learning Process

Interactive class room sessions with the help of power point presentations and group activities to ensure active participation and continuous learning.

Assessment Methods

Class tests/Assignments, Class participation, Presentations, End-semester examination.

Keywords

Creativity, Situational analysis, Feasibility report, Technical feasibility, Financial planning

B.A Programme-Commerce
ENTREPRENEURSHIPAND SMALL BUSINESS
Paper 4: SEMESTER -IV
Managerial Aspects of Small Business: Operations, Office, Accounting and Functional

Duration: 3 hrs. **Marks: 100** **Credits : 6**

Course Objective

The objective of the course is to impart comprehensive learning by enhancing knowledge of students in managerial operations, office, accounting, and functional areas.

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: explore the managerial roles and operations in small businesses.
CO2: understand theoretical and practical aspect of funds flow statement, cash flow statement and integrated ratio analysis.
CO3: gain basic awareness of manual and computerized office systems and procedures.
CO4: understand the applicability of management of cash, receivables and inventory in real life.
CO5: understand the concept and application of product life cycle and learn about entrepreneurial self-renewal and succession planning and its utility in business operations.

Course Contents

Unit I: Managerial Roles and Functions

Managerial roles and functions in a small business; Entrepreneur as the manager of his business; Need for and extent of professionalization of management of small business in India.

Unit II: Operations Management

Operations management- designing and redesigning business processes, layout, production planning & control, implementing quality management and productivity improvement programmes; Input-analysis, throughput analysis and output analysis; types of inventory methods;Need for and means of environment (eco) friendly operations and energy management.

Unit III: Office Management

Organisation of business office;Manual and computerized office systems and procedures; Introductory word processing, spreadsheet preparation and data sorting and analysis, internetbrowsing.

Unit IV: Accounting Aspect of Small Business

Principles of double-entry book-keeping- journal entries, cash book, pass book and bank reconciliation statement, ledger accounts, trial balance and preparation of final accounts- Trading and Profit & Loss Account; Balance-sheet; Financial management in a small business (theoretical perspective only);Fixed assets and their financing; debt-equity ratio, analysis & management of risk-return in business; Funds flow statement, cash flow statement and integrated ratio analysis; Management of cash, receivables and inventory; Cost planning and control; Awareness of leasing, factoring and credit rating services.

Unit V:Marketing and Human Resource Aspects of Small Business

Concept and application of product life cycle (PLC), advertising & publicity, sales & distribution management; Issues in small business marketing; Idea of consortium marketing, competitive bidding/tender marketing, negotiation with principal customers; Basics of consumer behavior;Management of human resources in small business; Entrepreneur as source of human capital; Issues in attracting and retaining talent in the prevalent human resource environment;Entrepreneurial self-renewal and succession planning.

Note: Case studies may be used in teaching various units.

References

- Duggal, B. *Office Management and Commercial Correspondence (*Latest ed.). New Delhi: KitabMahal.
- Jain, S.P. and Narang, K. L. *Advanced Accounting.* New Delhi: Kalyani Publishers.
- Monga, J.R. *Basic Financial Accounting*. New Delhi: Mayur Paperbacks, c/o K.L. Malik and Sons Pvt. Ltd, 23 – Darya Ganj.
- Panda, S. C. *Entrepreneurship Development* (Latest ed.). New Delhi: Anmol Publications.
- Sehgal, A. and Sehgal, D. *Fundamentals of Financial Accounting*. New Delhi: Taxmann.
- Taneja, S. and Gupta, S.L., *Entrepreneurship Development-New Venture Creation (*Latest ed.). New Delhi: Galgotia Publishing House.

Additional Resources

- Narayana, S. R. *Financial Accounting.* New Delhi: PHI Pvt.
- Tulsian, P.C. *Financial Accounting*. New Delhi: Tata McGraw Hill.

Teaching Learning Process

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

Assessment Methods

Class tests/Assignments, Class participation, Presentations, End-semester examination

Keywords

Operations management, Financial management, Product life cycle, computerized office systems and procedures, Balance sheet, Entrepreneurial self-renewal

B.A Programme-Commerce
ENTREPRENEURSHIPAND SMALL BUSINESS
Discipline Specific Elective Paper 5(a): SEMESTER -V
Management of Small Business Enterprises

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

The purpose of this course is to acquaint the students with the basic knowledge of managing a small enterprise.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand entrepreneurial style of management
CO2: analyze the significance of having appropriate capital structure mix in the organisation
CO3: construct an influential marketing plan
CO4: realize the significance of having right mix of employees in the organisation
CO5: understand the process of planning for management succession.

Course Contents

Unit I: Managerial Issues concerning Small Enterprises

Entrepreneurial style of management; Sole proprietorship and partnership, limited liability, partnership; Registration process; Government tax pattern (brief overview); Strategic management & entrepreneur- enterprise age and managerial strategies; Building competitive advantage.

Unit II: Managing the Capital Structure

Funding-own savings, family/friends & relatives; Banks/lending institutions; Banking habits-crossing of cheques, utility of overdraft facility etc.; Equity vs. Debt- financing-venture capital, angel funds; Capital mix-short term and long term capital sources; Factors determining efficient capital structure.

Unit III: Building a Powerful Marketing Plan

Building a guerrilla marketing plan, pin pointing the target market, plotting a guerrilla marketing strategy; Building a competitive edge; E-Commerce and entrepreneur.

Unit IV: Leading the Growing Enterprise

Leadership in the new economy, hiring the right employees; Building right organisational culture and structure; Challenge of motivating workers.

Unit V: **Planning for Management Succession.**

Planning the management/leadership succession in the enterprise (Case studies of management style of efficient institutions).

Note: Case studies may be used in teaching various units.

References

- Berger, B., *The Culture of Entrepreneurship*, Tata-McGraw Hill Publishing Company Ltd., New Delhi, 1992.
- Chhabra,T.N., *Entrepreneurship Development*, Sun India Publications, New Delhi, 2012.
- Prasad, L.M., *Business Policy: Strategic Management*, Sultan Chand & Sons, New Delhi, 2004.

Additional Resources

- Kaplan, Jack M. and Warren, A.C., *Patterns of Entrepreneurship*, 5th Ed., John Wiley & Sons, Inc.,2016.
- Zimmerer, Thomas W. and Scarborough, N.M. *Essentials of Entrepreneurship and Small Business Management,* 5th Ed., Prentice Hall India, New Delhi.,2007.

Teaching Learning Process

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

Assessment Methods

Class tests/Assignments, Class participation, Presentations, End-semester examination

Keywords

Limited liability partnership; Strategic management; Venture capital, Angel funds; Capital mix

B.A Programme-Commerce
ENTREPRENEURSHIPAND SMALL BUSINESS
Discipline Specific Elective Paper 5(b): SEMESTER –V
Evolution of Policy & Institutional Framework

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

The purpose of this course is to make the learners aware of the evolution of the policies and institutional framework for the promotion of entrepreneurship in the country.

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: gain knowledge on the evolution of government policy towards small enterprise sector
CO2: understand various policies with reference to small enterprises
CO3: understand available institutional support system for promotion of small scale sector
CO4: understand the Policy framework for entrepreneurship and small business
CO5: review the Non-Governmental Initiative in Entrepreneurial Promotion

Course Contents

Unit I:Evolution of Small-ScaleSector Policy

Genesis and the evolution of the Government of India's Small-scale sector policy; Gandhian philosophy towards small enterprises and the recommendations of the Ford Foundation team.

Unit II:Legal Framework of Entrepreneurship and Small Business

Industrial Policy Resolutions 1956, 1977; New Economic Policy 1991; Reports of various committees on Industrial and business activities particularly relating to the development of entrepreneurship and small business; Report on entrepreneurship by Knowledge Commission.

Unit III:Institutional Support for Entrepreneurship and Small Business

National-level financial and non-financial institutions for entrepreneurship and small business development and their roles, functions and schemes- Small Industries Development Bank of India (SIDBI), National Small Industries Corporation (NSIC), National Institute of Small Industries and Entrepreneurship Development (NIESBUD), Entrepreneurship Development Institute of India (EDII), NI-MSME, Export Promotion Council (emphasis on their objectives, activities and schemes).

Unit IV:Policy Framework for Entrepreneurship and Small Business

State level policies and institutions situated in NCR, Delhi-their roles, functions and promotional measures; Schemes under Directorate of Industries, Institutes of Entrepreneurship Development (IEDs), State Finance Corporations (SFCs), State Industrial Development Corporation (SIDC), Small Industries Service Institutes (SISI), Technical Consultancy Organisations, DICs.

Unit V:Non-Governmental Initiative in Entrepreneurial Promotion

Role of FICCI and other nodal trade associations on entrepreneurship initiatives in private sector; Private-public collaboration on entrepreneurship; Role of industries/entrepreneurs' associations and self-help groups.

References

- Nanda, K.C. *Credit and Banking: What Every Small Entrepreneur (and Banker) Must Know*. New Delhi: Response Books.
- Verma, J.C. and Singh, G. *Small Business and Industry- A Handbook for Entrepreneurs*. New Delhi: Sage.

Additional Resources

- Awasthi, D. N. and Sebastin, J.(1996). *Evaluation of Entrepreneurship Development Programmes*. New Delhi: Sage Publications Private Limited.
- Juneja, J.S. (2002). *Small and Medium Enterprises*. New Delhi: Deep & Deep Publications Pvt. Ltd.
- Journals, periodicals and Report:
    a. LaghuUdyogSamachar (Hindi and English)
    b. SEDME

Teaching Learning Process

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

Assessment Methods

Class tests/Assignments, Class participation, Presentations, End-semester examination

Keywords

Gandhian philosophy, NIESBUD, NSIC, SIDBI, FICCI, Self-help groups

B.A Programme-Commerce
ENTREPRENEURSHIPAND SMALL BUSINESS
Discipline Specific Elective Paper 6(a): SEMESTER -VI
Social Entrepreneurship

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

The purpose of this course is to acquaint the students with desirability, processes and feasibility of social entrepreneurship in the social framework of India and to enable them to find social entrepreneurship as an alternative occupational choice.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: have enhanced knowledge horizon in the sphere of social issues having propensity for business opportunities.
CO2: identify new non-traditional business format that helps in attainment of sustainable business development.
CO3: understand the efforts of both governmental and non-governmental organisation towards promotion of social entrepreneurs.
CO4: understand cases of social entrepreneurship so as to have an insight in to the societal roles in the promotion of social entrepreneurship.
CO5: review the success and failure stories on entrepreneurship.

Course Contents

Unit I: The Entrepreneurial Society

The symbiotic relationship between entrepreneurship and economic development; Social entrepreneurship in global context vis-à-vis India; Growth of social entrepreneurship- impetus for entrepreneurship-push and pull factors.

Unit II: Fundamentals of Social Entrepreneurship

Meaning, forms and need for social entrepreneurship in contemporary societies; Corporate Social Responsibility (CSR) and social entrepreneurship-linkages; Cases of corporate promotion of social entrepreneurship in India; Governmental and non-governmental efforts in the promotion of social entrepreneurship; Future prospects of social entrepreneurship.

Unit III: Developing a Framework for Opportunity Identification in Social Sector

Factors that create opportunity; Hobbies, work experience, internet, service sector; Market gap analysis of emerging social arena; Opportunity identification process- project feasibility study of social enterprises, sequence of analysis of project feasibility.

Unit IV: Social Dimension to Entrepreneurship

Role of mentors, role models, tolerance for failure; Family support for initiating formation of social sector enterprises; Start ups in the social concept; Role of government in contributing to growth of 1^{st}generation social entrepreneurs.

Unit V: Indian Experiences

Success stories on social entrepreneurship- case studies of Indian social entrepreneurs; Entrepreneurial failures and coping with it; Case studies of entrepreneurial failures in social sector; Cultural support for failures (some cases of entrepreneurial success and failures and lesson learnt-with recent examples, recent start ups in social sector).

References

- Bansal, Rashmi. *I Have A Dream-The inspiring Stories of 20 social entrepreneurs who found new ways to solve old problems*. Westland Books
- Berger, B. (1992). *The Culture of Entrepreneurship*. New Delhi: Tata-McGraw Hill Publishing Company Ltd.
- Bornstein, D. *How to Change the World: Social Entrepreneur and the power of New Ideas.*
- Mohammad Yunus, M. (2011).*Building Social Business: The New Kind of Capitalism that Serves Humanity's most pressing Needs*. BBS, Public Affairs, New York.

Additional Resources

- Kaplan, J. M. (2003). *Patterns of Entrepreneurship*. John Wiley & Sons Inc.
- Zimmerer, T. W. & Scarborough, N. M. *Essentials of Entrepreneurship and Small Business Management* (4th ed). New Delhi: Prentice Hall India.

Teaching Learning Process

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning. Case studies on contemporary social entrepreneurs shall form core approach in the knowledge dissemination process.

Assessment Methods

Class tests/Assignments, Class participation, Presentations, End-semester examination

Keywords

Corporate social responsibility, Market gap, Role models, Tolerance for failure, First generation social entrepreneurs, Cultural support system**.**

B.A Programme-Commerce
ENTREPRENEURSHIPAND SMALL BUSINESS
Discipline Specific Elective Paper 6(b): SEMESTER -VI
Contemporary Policy & Institutional Framework

Duration: 3 hrs. Marks: 100 Credits: 6

Course Objective

The purpose of this paper is to acquaint students with various contemporary policies and institutional framework that support entrepreneurial promotion.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: know about legal framework governing MSMEs.
CO2: gain knowledge about government support system for entrepreneurial options.
CO3: be well-versed with the changing face of MSME in the light of liberalized economic policy.
CO4: understand the working of promotional programmes for SMEs.
CO5: gain knowledge of marketing and financial support system.

Course Contents

Unit I: Introduction

Micro, Small and Medium Enterprises Development Act (MSMEDA), 2006; Definitions of MSME, institutional support for SMEs; Provisions pertaining to the promotion and development of MSME.

Unit II: Policy Perspective Changes

Changing context of the MSMEs in the era of liberalization, privatization and globalization; Changing perception on competitiveness and quality issues; Changing face of marketing strategy of products of MSMEs; government schemes for SMEs in India.

Unit III:Legal Framework and SMEs

Provisions of various laws applicable to SMEs, (objectives, definition and salient provisions of industrial, commercial and labor laws applied to SMEs), need for a comprehensive legal framework for SME sector.

Unit IV:Support System and SMEs

Promotional programmes for SMEs, evaluation of institutional support system for SMEs operating in the country; Support for entrepreneurship through skill development programmes of government.

Unit V: Marketing and Financial Support System

Institutions for promoting entrepreneurial training and development- objectives, schemes of incentives- financial and non-financial incentives; Training needs of existing entrepreneurs (particularly First generation entrepreneurs); Support for enhancing marketing, production, and export performance.

References

- Nanda, K.C. *Credit and Banking: What Every Small Entrepreneur (and Banker) Must Know*. New Delhi: Response Books.
- Verma, J.C. and Singh, G. *Small Business and Industry- A Handbook for Entrepreneurs*. New Delhi: Sage.

Additional Resources

- Peters, B. Guy, Zittoun, Philippe (Eds.). *Contemporary Approaches to Public Policy- Theories, Controversies and Perspectives.* Palgrave Macmillan.

Teaching Learning Process

Interactive class room sessions with the help of power point presentations, case discussions (in order to provide a link to the understanding of the efficacy of the policy framework and institutional support system existing for this sector) and group discussions to ensure active participation and continuous learning.

Assessment Methods

Class tests/Assignments, Class participation, Presentations, End-semester examination

Keywords

MSME, Skill development programmes, Institutional support for SMEs, Financial and non-financial incentive schemes

B.A Programme-Commerce
TAX PROCEDURES & PRACTICES
Paper 1: SEMESTER -I
Income Tax Law I

Duration: 3 Hrs. **Marks: 100** **Credits: 6**

Course Objective

To provide basic knowledge of Income Tax law and enable computation of taxable income under different heads of income.

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: understand the basic concepts under the income tax law.
CO2: determine the residential status and tax incidence of different assessees.
CO3: compute income under the head 'Salaries'.
CO4: compute income under the head 'House property'.
CO5: compute income under the head 'Profits and gains of business and profession'.

Course Contents

Unit I

Basic concepts; Assessee, income, period of assessment (Previous year, Assessment year), Structure to compute tax liability

Unit II

Residential status and tax incidence

Unit III

Computation of income under the head 'Salaries'

Unit IV

Computation of income under the head 'Income from House property'

Unit V

Computation of income under the head 'Profits and gains of business and profession'

References

- Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition.* Taxmann Publications Pvt. Ltd., New Delhi.
- Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.

Additional Resources

Journals

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

Teaching Learning Process

The teaching learning process includes classroom lectures, Case studies, Presentations

Assessment Methods

The assessment methods of the course include end semester examination; Class participation; Assignments; Class tests

Keywords

Assessee, Tax liability, Residential status, Tax incidence, Income, Computation, Salaries, House properties,

B.A Programme-Commerce
TAX PROCEDURES & PRACTICES
Paper 2: SEMESTER -II
Income Tax Law II

Duration: 3 Hrs. **Marks: 100** **Credits: 6**

Course Objective

The objective of the course is to provide an understanding of income tax law and enable computation of taxable income and tax liability

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: calculate income under all five heads.
CO2: understand clubbing provisions and aggregate income after set-off and carry forward of losses.
CO3: understand the deductions allowed and not allowed under Income Tax Act.
CO4: know about rebates and reliefs.
CO5: compute taxable income and tax liability of individuals and firms.

Course Contents

Unit I

Revision of first three heads of income Capital gains; Income from other sources (pertaining to individuals and firms)

Unit II

Clubbing of income, aggregation of income and set off and carry forward of losses (pertaining to individuals and firms)

Unit III

Deduction from Gross total income under Chapter VI A

Unit IV

Rebate of income tax under Section 88E, Relief under Section 89, 90 and 91 (pertaining to individuals and firms)

Unit V

Assessment of individuals and firms

References

- Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax.* Bharat Law House, Delhi.
- Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.

Additional Resources

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

Teaching Learning Process

The teaching learning process includes classroom lectures, Case studies, Presentations

Assessment Methods

The assessment methods of the course include end semester examination; Class participation; Assignments; Class tests

Keywords

Assessment year, Previous year Assessee, Person Finance act, Income, Income tax, Agricultural income, Resident, Non-resident, Standard deduction

B.A Programme-Commerce
TAX PROCEDURES & PRACTICES
Paper 3: SEMESTER -III
Goods and Service Tax (GST)-I

Duration: 3 Hrs. **Marks: 100** **Credits: 6**

Course Objective

To provide students with a basic knowledge of principles and provisions of GST

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: understand the concept of value added tax and connect with the genesis of goods and services tax
CO2: know the meaning of supply under GST law and various concepts related to supply
CO3: understand the meaning and utilization of input tax credit

Unit 1: Introduction

The constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government), Concept of VAT: Meaning, Variants & Methods , Major Defects in the structure of Indirect Taxes prior to GST, Rationale for GST, Structure of GST (SGST, CGST, UTGST & IGST),GST Council, GST Network, State Compensation Mechanism, Registration.

Unit 2: Levy & Collection of GST

Taxable event:- "Supply" of Goods & Services , Place of Supply : Within state, Interstate, Import & Export, Time of supply, Valuation for GST- Valuation rules, taxability of reimbursement of expenses., Exemption from GST: Small supplies & Composition Scheme, Classification of Goods & Services: Composite & Mixed Supplies.

Unit 3: Input Tax Credit

Basic concept, simple illustrations on calculation of GST and Input Tax Credit, Order of Adjustment of Input tax credit against output: CGST, SGST, IGST.

References

- Ahuja, Girish, Gupta Ravi, *GST & Customs Law*.
- Bansal, K. M., *GST & Customs Law*, Taxmann Publication.
- Gupta, S.S. , *GST- How to meet your obligations (April 2017)*, Taxmann Publications

- Gupta, S.S., *Vastu and Sevakar*, Taxmann Publications, 2017
- Singhania V. K , *GST & Customs Lax*, Taxmann Publication.
- SisodiaPushpendra, *GST Law*, Bharat Law House.

Additional Resources

- *The Central Goods and Services Tax, 2017*
- *The Constitution (One hundred and First Amendment) Act, 2016*
- *The Goods and Services Tax (Compensation to States), 2017*
- *The Integrated Goods and Services Tax, 2017*
- *The Union Territory Goods and Services Tax, 2017*
- *Vastu and Sevakar Vidhan, by Government of India*

Note: Latest edition of the books should be used.

Teaching Learning Process

The teaching learning process includes classroom lectures, Case studies, Presentations

Assessment Methods

The assessment methods of the course includes end semester examination; Class participation; Assignments; Class tests

Keywords

Inter-state supply, IGST, SGST, UTGST, CGST ,Supply Composition scheme ,Input tax credit

B.A Programme-Commerce
TAX PROCEDURES & PRACTICES
Paper 4: SEMESTER -IV
Goods and Service Tax (GST)-II

Duration: 3 Hrs. **Marks: 100** **Credits: 6**

Course Objective

To provide students with a basic knowledge of principles and provisions of GST

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: understand eligible and ineligible input tax credit and concepts related to input tax credit.
CO2: know the procedures related to filling of GST returns
CO3: understand other special provisions related to GST such as anti-profiteering, dual control, penalties and appeals.

Course Contents

Unit I: Input Tax credit

Eligible & Ineligible Input Tax Credit , Apportionments of Credit & Blocked Credits, Tax Credit in respect of Capital Goods, Recovery of Excess Tax Credit, Availability of Tax Credit in special circumstances, Transfer of Input Credit (Input Service Distribution), Payment of Taxes, Refund, Doctrine of unjust enrichment , TDS, TCS. Reverse Charge Mechanism, Job work

Unit II: Procedures

Tax Invoice, Credit & Debit Notes, Returns, Audit in GST, Assessment: Self Assessment, Summary & Scrutiny

Unit III: Special Provisions

Taxability of E-Commerce, Anti-Profiteering, Avoidance of dual control, E-way bills, Zero rated supply, Offences & Penalties, Appeals

References

- AhujaGirish, Gupta Ravi, *GST & Customs Law.*
- Bansal, K. M., *GST & Customs Law*, Taxmann Publication.
- Gupta, S.S. , *GST- How to meet your obligations (April 2017)*, Taxmann Publications

- Gupta, S.S., *Vastu and Sevakar*, Taxmann Publications, 2017
- Singhania V. K , *GST & Customs Lax*, Taxmann Publication.
- SisodiaPushpendra, *GST Law*, Bharat Law House.

Additional Resources
- *The Central Goods and Services Tax, 2017*
- *The Constitution (One hundred and First Amendment) Act, 2016*
- *The Goods and Services Tax (Compensation to States), 2017*
- *The Integrated Goods and Services Tax, 2017*
- *The Union Territory Goods and Services Tax, 2017*
- *Vastu and Sevakar Vidhan, by Government of India*

Note: Latest edition of the books should be used.

Teaching Learning Process

The teaching learning process includes classroom lectures, Case studies, Presentations

Assessment Methods

The assessment methods of the course includes end semester examination; Class participation; Assignments; Class tests

Keywords

Input tax credit, TDS, TCS, Job-work, E-way bill, Anti-profiteering, Dual control, Offences, Penalties

B.A Programme-Commerce
TAX PROCEDURES & PRACTICES
Discipline Specific Elective Paper 5(a): SEMESTER -V
Personal Tax Planning

Duration: 3 Hrs. Marks: 100 Credits: 6

Course Objective

To provide basic knowledge of Income tax laws in easily comprehensible manner with a view to equip them to use the legitimate tool of tax planning in their economic life.

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: understand the concept of tax Planning and use the residential status to plan the scope of income.
CO2: apply critical thinking and problem-solving skills related to minimization of tax liability.
CO3: develop efficient pay packages and understand tax planning strategies in relation to house property
CO4: devise tax planning strategies for business and profession and understand the presumptive scheme of taxation
CO5: understand and undertake tax planning for capital gains tax

Course Contents

Unit I

Tax Evasion; Tax Avoidance and its limitations; Tax Planning-Concepts and Objectives; Tax Management – Nature, Basic Concepts: Residential Status and Scope of Income, Special Provisions for Non-resident Indians [COI,PIO],Form of Ownership of Business- Tax characteristics of Sole proprietor, HUF, Partnership firm.

Unit II

Tax Planning with Special Reference to Individuals, HUFs; TDS Obligations-under section 192,194IA,194IB; Advance Payment of Tax; Return of Income; Self Assessment; Interest Payable under section 234A, 234B, 234C; Fee for late filing of return.

Unit III

Tax Planning for Salary Income: Relative tax Efficiency of Allowances, Perquisites, Retirement Benefits. Tax Planning for House Property Income: Deductions available under section 24(a), 24(b); Set off and carry forward of HP losses. Deduction under section 80 C, 80EE with reference to House Property Income.

Unit IV

Tax Planning for small size Business Professions: Simplified Scheme of Computing Business Income under section 44AD,44 ADA, 44AE. Tax Planning for Gifts, Interest Income on Deposits, Dividend Income on Shares and Units of Mutual funds under the Head other sources.

Unit V

Tax Planning for Capital gains: Short term versus long term Capital gains on Immovable Property, Shares, Bonds/Debentures, Units of Mutual funds, Gold Deposits, Gold Bonds; Exemption under section 54, 54B, 54EC, 54F; Carry Forward and set off of Capital losses. Deductions from Gross Total Income: 80C, 80CCD(1), 80CCD(IB),80CCD(2),80D,80E,80G Specific Anti Avoidance Rules: 94(7), 94(8).

References

- Ahuja, G. and Gupta, R., *Corporate Tax Planning and Management*. Bharat Law House, Delhi, 2017.
- Jain, R.K., *Aayakar Vidhanavam Lekhankan*, Rajeev Bansal Publications, 2017.
- Mehrotra, H.C. and Goyal, S.P., *Direct Tax including Tax Planning & Management*. Sahitya Bhawan, Agra, 2017.
- Singhania, Vinod K. and Singhania, K., *Direct Taxes Law & Practice -With special reference to Tax Planning*. Taxmann Publications Pvt. Ltd., New Delhi, 2017.

Additional Resources

- Mehrotra, H.C. and Goyal, S.P., *Aayakar Vidhanavam Lekhankan (Income Tax Law and Accounts),* Sahitya Bhawan, Agra, 2016.

Note: Latest edition of book may be used

Teaching Learning Process

The teaching learning process includes classroom lectures, Case studies, Presentations

Assessment Methods

The assessment methods of the course include end semester examination; Class participation; Assignments; Class tests

Keywords

Tax Planning, Residential status, Double Taxation relief, Agricultural Income, Perquisites Allowances, Presumptive taxation, Indexation, Tax Audit

B.A Programme-Commerce
TAX PROCEDURES & PRACTICES
Discipline Specific Elective Paper 5(b): SEMESTER -V
Income Tax Procedures & Practice

Duration: 3 Hrs. **Marks: 100** **Credits: 6**

Course Objective

To provide basic knowledge of income tax procedures and practice

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: know about procedures relate to assessment.
CO2: understand the provisions for deduction of tax at source and compute the tax interest and fee payable to / by government.
CO3: understand the procedure of advance tax payment for all types of assesses.
CO4: understand procedures related to refunds and appeals.
CO5: compute the penalties payable for offending income tax law and related procedure.

Course Contents

Unit I

Assessment procedures: Assessment under Section 143(1), regular assessment under Section 143(3), best judgement assessment, income escaping assessment time limit for notice, time limit for completion of assessment and reassessment

Unit II

Tax deduction at source: Obligations of payers of income, TDS rates, rights of recipients to get payment without TDS or with lower TDS, certificates and returns pertaining to TDS (including e-TDS returns)

Unit III

Advance tax payment for all types of assesses

Unit IV

Interest and refund; Appeals (including reduction/ waiver of penalties), rectification, revisions (including documentation)

Unit V

Penalties and prosecutions: procedure for imposing penalties, waiver of penalty, nature of default and penalties imposable; search and seizures; Advance ruling and Settlement Commission

References

- Ahuja, Girish., and Gupta. Ravi. *Systematic Approach to Income Tax*. Bharat Law House. Delhi.
- Singhania. Vinod K. and Singhania. Monica. *Corporate Tax planning.* Taxmann Publications Pvt. Ltd., New Delhi.
- Ahuja. Girish. and Gupta. Ravi. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
- Bajpai. Shanker, Om. *Search. Seizure and Survey*. Taxmann Publications Pvt. Ltd., New Delhi.

Additional Resources

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

Note: Latest edition of text books may be used.

Teaching Learning Process

The teaching learning process includes classroom lectures, Case studies, Presentations

Assessment Methods

The assessment methods of the course include end semester examination; Class participation; Assignments; Class tests

Keywords

Assessment procedures, Tax deduction, Advance tax, Interest, Refund, Penalties, Prosecutions, Advance ruling

B.A Programme-Commerce
TAX PROCEDURES & PRACTICES
Discipline Specific Elective Paper 6(a): SEMESTER -VI
Corporate Tax Planning

Duration: 3 Hrs. **Marks: 100** **Credits: 6**

Course Objective

To provide basic knowledge of Corporate Tax in India and its effectiveness in tax planning.

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: understand the procedure of assessment of corporate assessees.
CO2: devise the strategy for tax planning in respect of a new business.
CO3: comprehend the income tax provisions relevant for financial management decisions.
CO4: understand tax planning with reference to non-residents and the concept of double taxation relief
CO5: devise tax neutral strategies for Business re-organisation

Course Contents

Unit I

Corporate Tax in India , Types of Companies, Residential status of Companies and Tax, incidence, Tax liability and minimum alternate tax, Carry forward and set off of losses in case of certain Companies , Deductions available to Corporate assesses, Tax on Distributed Profits of Company, Mutual Fund

Unit II

Tax Planning with reference to Setting up a new Business, Location of Business, Nature of Business, Form of ownership: Firm/LLP vs Company; Tax Planning with reference to capital structures, Dividend decisions and Bonus Shares.

Unit III

Tax Planning with reference to specific management decisions: Make or Buy, own or lease, repair or replace; Tax Planning with reference to receipt of Insurance Compensation; Tax Planning with reference to distribution of Assets in case of liquidation of a company

Unit IV

Tax Planning with reference to Non-Residents, Double Taxation Relief

Unit V

Tax with reference to Business Restructuring, Amalgamation, Demerger, Slump Sale , Conversion of Sole Proprietary Concern/Firm/LLP into company

References

- Ahuja, G. and Gupta, R., *Corporate Tax Planning and Management*. Bharat Law House, Delhi, 2017.
- Ghosh, T.P., *Indian Accounting Standards and IFRSs*. Taxmann Publications Pvt. Ltd. New Delhi, 2011.
- Jain, R.K., *Aayakar Vidhanavam Lekhankan*, Rajeev Bansal Publications, 2017.
- Mehrotra, H.C. and Goyal, S.P., *Direct Tax including Tax Planning & Management.* Sahitya Bhawan, Agra, 2017.
- Mittal, D.P., *Law of Transfer Pricing*. Taxmann Publications Pvt. Ltd., New Delhi, 2014.
- Singhania, Vinod K. and Singhania, K., *Direct Taxes Law & Practice -With special reference to Tax Planning*. Taxmann Publications Pvt. Ltd., New Delhi, 2017.

Additional Resources

- *IAS – 12 and AS – 22.*
- Mehrotra, H.C. and Goyal, S.P., *Aayakar Vidhanavam Lekhankan (Income Tax Law and Accounts),* Sahitya Bhawan, Agra, 2016.

Note: Latest edition of the book may be used.

Teaching Learning Process

The teaching learning process includes classroom lectures, Case studies, Presentations

Assessment Methods

The assessment methods of the course includes end semester examination; Class participation; Assignments; Class tests

Keywords

Tax avoidance, Tax evation, Tax management, Minimum alternative tax, Dividend distribution, Tax Amalgamation, Demerger, Marginal Relief, Deduction C

B.A Programme-Commerce
TAX PROCEDURES & PRACTICES
Discipline Specific Elective Paper 6(b): SEMESTER -VI
Indirect Taxes- Customs Act & Procedures

Duration: 3 Hrs. **Marks: 100** **Credits: 6**

Course Objective

To enable an understanding of various provisions, documents and procedures under Customs law

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: know the basic concepts of customs act.
CO2: compute the assessable value for charging customs duty.
CO3: understand the meaning and procedures of import and export.
CO4: know the documentation related to customs duties.
CO5: understand export promotion schemes and importance of special economic zones

Course Contents

Unit I

Important terms and definitions under the Customs Act

Unit II

Types of duties; procedure to compute effective rate of duty

Unit III

Types of import - import of cargo, personal baggage and stores, courier and post

Unit IV

Clearance procedure including filing of relevant documents; Steps and documents to be prepared; Penalties and prosecution

Unit V

Export promotion schemes; Duty drawback; EOU; Special Economic Zones

References

- Ahuja, Girish and Ravi Gupta. *GST and Customs law*. Flair Publications
- Singhania, Vinod K. *GST and Customs law*. Taxmann Publications Pvt. Ltd., New Delhi

Additional Resources

- Datey, V S , *Customs law*. Taxmann Publications Pvt. Ltd., New Delhi
- Rafi Mohammad , *Indirect Taxes* , Bharat Law house

Teaching Learning Process

The teaching learning process includes classroom lectures, Case studies, Presentations

Assessment Methods

The assessment methods of the course include end semester examination; Class participation; Assignments; Class tests

Keywords

Customs duty, Import, Export, Cargo, Baggage, Export, promotion, scheme, Duty, drawback, Special Economic Zones

B.A Programme-Commerce
INSURANCE
Paper 1: SEMESTER –I
Introduction to Insurance

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

To impart introductory knowledge of Insurance to the students

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: understand the concept of risk, relevance of probability & the insurance market
CO2: understand the principles of insurance
CO3: understand the nature of insurance
CO4: learn the documentation of insurance policies
CO5: learn the concept of reinsurance

Course Contents

Unit 1: Introduction to Insurance

Risk, Types of Risk, Management of Risk, Insurable and non-insurable risk. Relevance of Probability. Theory and Law of Large numbers. (No practical problems). History and Development of Insurance, Role of Insurance in Economic Development, The Insurance market, Legal Environment, the Intermediaries & the Customer

UNIT II: Principles of Insurance

Utmost good faith, Insurable Interest, Indemnity, Contribution & Subrogation, Proximate Cause

Unit III: Nature of Insurance

A contract. Express & Implied Conditions, Conditions Subsequent & precedent to Liability, Non-payment of premium, Classification of Insurance Business, the different types of Life and General Insurance Policies.

Unit IV: Documentation

Proposal Forms, the Insurance Policy, Cover Note, Certificates, Renewal Notices, Endorsement and specifications.

Unit V: Reinsurance

Concept and Terminologies, Methods of Re-insuring, types of re-insurance covers

References

- Black, K. and Skipper, H.D. *Life and Health insurance*. Pearson Education
- Mehr, R.I., *Fundamentals of Insurance*, Homewood, IL: Richard D. Irwin, Inc.,
- Rejda, G.E., *Principles of Risk Management and Insurance*. Pearson Education

Note: Latest edition of text books may be used.

Additional Resources

- Crane, F. *Insurance Principles and Practices* John Wiley and Sons, New York (1980)
- Dorfman, M. S., *Introduction to Insurance*, Prentice Hall,1982
- Gupta P.K., *Fundamentals of Insurance*, Himalaya Publishing House
- Gupta P.K., *Insurance and Risk Management*, Himalaya Publishing House
- Holyoake, J. and Weipers, W., *Insurance, Institute of Financial Services*, U. K. 2002
- Vaughan, E. J. and Vaughan, T., *Fundamentals of Risk and Insurance,* Wiley& Sons

Note: Latest edition of text books may be used.

Teaching Learning Process

As the course is designed to impart introductory knowledge of Insurance to the students, the teaching learning process will be based on lectures,

Assessment Methods

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination

Keywords

Insurance, Risk, Contracts, Insurance Policy, Reinsurance

B.A Programme-Commerce
INSURANCE
Paper 2: SEMESTER –II
Regulatory Framework of Insurance

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

To impart working knowledge of regulatory framework of Insurance to the students.

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: understand various legislation governing insurance business
CO2: examine statutes requiring compulsory insurance
CO3: analyze the workmen's Compensation Act and the Public Liability Act.
CO4: develop insights in to the essentials of general contract, the Marine Insurance Act, the Carriage of Goods by Sea Act
CO5: know The Carriers Act, The Indian Stamp Act, exchange control regulations and management

Unit I. Legislations Governing Insurance Business

The Insurance Act, 1938, LIC Act, 1956, General Insurance Business (Nationalization) Act, 1972, The IRDA Act, 1999

Unit II: Statutes Requiring Compulsory Insurance

The Motor Vehicles Act, 1988/1998

Unit III: Statutes Requiring Compulsory Insurance-II

The Workmen's Compensation Act, 1923, The Public Liability Act, 1991

Unit IV: Other Important Legislations

Essentials of General Contract The Indian (Contract Act,1872, Sec.-10), The Marine Insurance Act, 1963, The Carriage of Goods by Sea Act, 1923

Unit V: Other Important Legislations-II

The Carriers Act, 1965, the Indian Stamp Act, 1899, Exchange Control Regulations/FEMA, 1999 (The Foreign Exchange Management)

References

- *The Insurance Act, 1938, Taxmann Publication.*
- *LIC Act, 1956*
- *General Insurance Business (Nationalization) Act, 1972*
- *The IRDA Act, 1999, Taxmann Publication.*
- *The Motor Vehicles Act, 1998, Taxmann Publication.*
- *The Employees Compensation Act, 1923, Taxmann Publication.*
- *The Contract Act, 1872, Taxmann Publication.*
- *Marine Insurance Act, 1963, Taxmann Publication.*

Additional Resources

- *Insurance Law Manual With IRDA Circulars & Notifications, 8th Edition*; 2010, Taxmann Publication
- *The Carriage of Goods by Sea Act, 1923, Taxmann Publication.*
- *The Carriers Act, 1965, Taxmann Publication.*
- *The Indian Stamp Act, 1899, Taxmann Publication.*
- *The Public Liability Act, 1991.*

Note: Latest edition of text books may be used.

Teaching Learning Process

As the course is designed to enable the student to take up investment in stock markets independently, the teaching learning process will be based on lectures.

Assessment Methods

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination

Keywords

Insurance, LIC, GIC, IRDA, Motor Vehicles Act, Workmen's Compensation, Indian Contract Act, Public Liability Act, Carriers Act, Indian Stamp Act, Exchange Control Regulations

B.A Programme-Commerce
INSURANCE
Paper 3: SEMESTER –III
Life Insurance-I

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

To give basic knowledge of Insurance of Life Insurance to the students.

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: understand the purpose, need of life insurance & basic principles of life insurance.
CO2: learn the basic plans of insurance
CO3: know the concept and basics of pension products
CO4: analyze the basic elements in computation of premium with focus on valuation
CO5: develop insights in to the channels of distribution

Course Contents

Unit I: Introduction

Purpose and need of Life Insurance, Basic Principles of Life Insurance, Terminologies-Premium, Sum assured insured, proposer, nominee, survivor, assignee, assignment, riders etc, Changing scenario in the Indian Life Insurance Sector.

Unit II: Plans

Basic Plans of Insurance - Term & Pure Endowment, participating and non-participating, Whole Life policies. Money back Plans, Annuities, Traditional/Unit linked plans, Individual and group policies, Policies for females, children, physically handicapped, Insurance plans offered in other countries like-flexible premium plans, universal life policy, special type of whole life policies and family protection policies.

Unit III: Pension Products

Need for retirement planning, Pension Schemes in India. Types of pension plans, New Pension Scheme as per PFRDA, Old Age Social and Income Security Report (OASIS), 2000, Taxation of retirement benefits, Gratuity, commutation of pension, mutual funds and taxation.

Unit IV Pricing

Need for retirement planning, Pension Schemes in India. Types of pension plans, New Pension Scheme as per PFRDA, Old Age Social and Income Security Report (OASIS), 2000, Taxation of retirement benefits, Gratuity, commutation of pension, mutual funds and taxation.

Unit V: Channels of Distribution

The Distribution system of Life insurance, Intermediaries Agents-Individual, Corporate (including Bank assurance or BANC Assurance) Brokers, Employee Sales Officials, Internet based selling or Direct Selling.

References

- Black, K. and Skipper, H.D. *Life and Health Insurance*. Pearson Education.
- Mehr, R. J., *Fundamentals of Insurance*, Irwin,1986.
- Rejda, G.E., *Principles of Risk Management and Insurance*. Latest Edition, Pearson Education.

Additional Resources

- Dorfman, M. S., *Introduction to Insurance,* Prentice Hall.
- Holyoake, J. and Weipers, W., *Insurance, Institute of Financial Services,* U.K. 2002.
- *Publication of Insurance Institute of India*, Mumbai

Note: Latest edition of text books may be used

Teaching Learning Process

As the course is designed to give basic knowledge of Insurance of Life Insurance to the students the teaching learning process will be based on lectures.

Assessment Methods

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination.

Keywords

Life Insurance, Term, Pure Endowment, Unit linked plans, Pension Plans, Premium, Distribution system of Life insurance

B.A Programme-Commerce
INSURANCE
Paper 4: SEMESTER –IV
Life Insurance-II

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

To give basic knowledge of life insurance to the students.

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: learn to underwrite life insurance
CO2: develop the documentation of life insurance
CO3: understand service policy
CO4: understand claim settlement procedures
CO5: acquaint with the contemporary issues in life insurance

Course Contents

Unit I: Life Insurance Underwriting

Factors affecting Mortality - family history, personal history, built / present health, occupation and environment, moral hazards, financial underwriting, female lives.

Unit II: Life Insurance Documentation

Need and Format, Preamble, Operative clause, Conditions and privileges, Alteration, Resource of Duplicate policy / or Loss of a Policy.

Unit III Policy Servicing

Need of Policy Servicing, Change of address, loans, survival benefits, assignment, revival, nomination, surrenders, and addition of riders or additional benefits.

Unit IV: Claim Settlement Procedure

Maturity claims, death claims, early claims, survival benefit payments, accident benefit, disability benefit, claim document, settlement procedures

Unit V: Contemporary Issues in Life Insurance

Major Life Insurance companies in India (Public and Private Sector)

References

- Black, K. and Skipper, H.D. *Life and Health Insurance. (latest edition)*, Pearson Education.
- Mehr, R. J., *Fundamentals of Insurance*, Irwin,.
- Rejda, G.E., *Principles of Risk Management and Insurance. (latest Edition,)* Pearson Education.

Additional Resources

- Dorfman, M. S., *Introduction to Insurance*, Prentice Hall,.
- Holyoake, J. and Weipers, W., .*Insurance, Institute of Financial Services*, U.K.
- Publication of Insurance Institute of India, Mumbai.

Note: Latest edition of text books may be used.

Teaching Learning Process

As the course is designed to give basic knowledge of Insurance of Life Insurance to the students the teaching learning process will be based on lectures.

Assessment Methods

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination.

Keywords

Life Insurance, Underwriting, Documentation, Policy Servicing, Clams Settlement

B.A Programme-Commerce
INSURANCE
Discipline Specific Elective Paper 5(a): SEMESTER-V
Risk Management

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

To impart the knowledge of Management of Risk and process of Risk management. This paper would provide deep insights on risk management in Insurance products and organisations.

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: understand the concept of risk, relevance of probability, process & methods of risk
CO2: understand risk management in disasters
CO3: analyze various risk insurance products
CO4: learn insurance organisation
CO5: develop prospects of insurance companies

UNIT I: Introduction to Risk

Meaning and Definition of Risk; Types of Risk: Static, Dynamic risk, Financial and Non-financial risks, Pure and Speculative risk, Fundamental and Particular risks, Business and Personal risk; Need for risk management; Process of risk management; Methods of risk management.

Unit II: Risk Management In Disasters

Basic definition and concepts; Levels of Disaster; Importance to analyze Disaster risk management systems; Objectives of Disaster Management Act, 2005; National Disaster Management Authority of India.

Unit III: Risk of Insurance Product

Criteria for assessment of Risk; Factors impacting Risk; Insurance of Business Risk, Crop Insurance, Bulgury Insurance, Goods in transit Insurance, Artisian Insurance, Fidelity Guarantee Insurance, Rural Insurance, Micro Insurance, Urban Non Traditional Insurance, Employer Employee Insurance Scheme, Keyman Insurance; Prospects of Agriculture Insurance in India.

UNIT IV: Insurance Organisation

Self Insurance, Individual Insurer, Partnership, Joint Stock Companies, Mutual Companies, Co-operative Organisation, State Insurance Intermediaries.

UNIT V: Prospects of Insurance Companies

Prospects of Insurance; Privatization of Insurance Industry; Insurance Innovation; Health Insurance, Catastrophe Insurance, Liability Insurance, Credit Insurance and Surety. Corporate Governance and Corporate Social Responsibilities; Bancassurance; International Insurance Scene

References

- Kumar, S., *Insurance and Risk Management*, Galgotia, Publishing Company, New Delhi, 2016.
- Mishra, M.N. and Mishra, S.B., *Insurance Principles and Practice*, S. Chand & Company Pvt. Ltd., New Delhi, 2016

Additional Resources

- Loomba, J., Risk Management and Insurance Planning, PHI Learning Pvt. Ltd., New Delhi, 2013.
- Mittal, A. and Gupta, S.L., Principles of Insurance and Risk Management, Sultan Chand & Sons, New Delhi, 2016.

Note: Latest edition of text books may be used.

Teaching Learning Process

As the course is designed to enable the student to take up investment in stock markets independently, the teaching learning process will be based on lectures.

Assessment Methods

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination

Keywords

Risk Management, Risk Management in Disaster, Insurance Product, Insurance Organisation, Prospects of Insurance Companies

B.A Programme-Commerce
INSURANCE
Discipline Specific Elective Paper 5(b): SEMESTER-V
Non-Life Insurance (Fire and Marine)

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

To give broad knowledge of Non-Life Insurance to the students.

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: understand non-life insurance and its market
CO2: learn the basics of fire insurance & its settlement of claims
CO3: acquaint with marine insurance & various aspects
CO4: learn the marine insurance documentation & settlement
CO5: develop insights into major non-life insurance companies in India (public & private sector)

Course Contents

Unit I: Introduction

Purpose and need, Basic principles, Growth and Development, Global Scenario Indian Market

Unit II: Fire Insurance

General Principles of Fire Insurance, Standard Fire and Special Perils Policy, Declaration and Floating Policy, Add-on covers and exclusion of Covers, Reinstatement Value Policy and Consequential Loss Policy, Provisions of All India Fire Tariff, Good & Adverse Features of Risks and importance of pre-inspection, Settlement of Claims and Surveyor’s Role

Unit III: Marine Insurance: Various Aspects

Marine cargo Insurance with a study of Institute Cargo Clauses, Types of Marine Policies & Contracts, Underwriting considerations & Rating of Marine Risks, Duty & Increased value Insurance / Annual Policy, Introduction to Hull Insurance

Unit IV: Marine Insurance: Documentation and Settlement

Marine Documents, Types of Losses, Marine Claims & Recovery, Condition and warranties, General Average - Basic concept.

Unit V. Major Non-Life Insurance Companies in India (Public & Private Sector)

Major Non-Life Insurance Companies in India - Public & Private Sector

References

- Black, K. and Skipper, H.D., *Life and Health insurance*, (latest edition), Pearson Education
- Mehr, R.I., *Fundamentals of Insurance*, Irwin
- Rejda, G.E., *Principles of Risk Management and Insurance (latest Edition)*, Pearson Education.

Additional Resources

- Crane. F. 6, *Insurance Principles and Practices*, John Wiley and Sons. New York.
- Dorfman, M.S., *Introduction to Insurance*, Prentice Hall,
- Holyoake, J. and Weipers, W., *Insurance, Institute of Financial Services*, U.K.
- Vaughan, E.J. and Vaughan, T., *Fundamentals of Risk and Insurance, (latest Edition)*, Wiley & Sons

Note: Latest edition of text books may be used.

Teaching Learning Process

As the course is designed to give basic knowledge of Insurance of Life Insurance to the students the teaching learning process will be based on lectures.

Assessment Methods

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination.

Keywords

Non-Life Insurance, Fire Insurance, Marine Insurance, Documentation, Settlement

B.A Programme-Commerce
INSURANCE
Discipline Specific Elective Paper 6(a): SEMESTER-VI
Operational Aspects of Insurance

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

To create broad understanding about the operations involved in Insurance Industry. This paper would provide comprehensive knowledge of Insurance documentation and operations

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: understand the difference between insurance & annuities
CO2: examine premium calculation & fixation
CO3: analyze the process of underwriting
CO4: familiarize with the settlements of claims
CO5: acquaint with market insurance services

Course Contents

Unit I: Annuities and Surrender Values

Insurance vs. Annuity; Features of Annuity contract; Types of Annuities; Surrender value: Methods of Calculation of Surrender Value, Payment of Surrender value.

Unit II: Premium Calculation and Fixation

Principles of Actuarial Science; Mortality tables, types and its constructions; Life Insurance Premium; Basic elements in computation of premium; Premium valuation methods; Factors affecting Premium.

Unit III: Underwriting Process

Meaning of Underwriting, Need and Significance of Underwriting, Underwriting Process; Implementing and Reviewing Client’s Insurance; Life Insurance Policies Selection; Insurance Ombudsman Scheme.

Unit IV: Claims Settlements

Legal aspects; Various categories of Insurance Claims; Contents of the claim form. Fire Insurance claims, Motor Insurance Claims, Marine Insurance Claims, Crop Insurance, Claim Documents, Documents for Recovery, Claims for duty and profits, Claims for non delivery, Assignments and Nomination, its
distinction and types.

Unit V: Marketing Of Insurance Services

Growth of Insurance Industry in India; A.C. Mukherji Committee Report; Bank assurance; Insurance Salesmanship; Intermediaries and Distribution channel; Marketing Mix of Insurance; Pricing; Distribution channel of Insurance Product; Marketing Strategies of Insurance Players in India; CRM in Insurance.

References

- Sethi, J. and Bhatia, N., *Elements of Banking and Insurance*, PHI Learning Pvt. Ltd., New Delhi, 2016.
- Singh, I. and Katyal, R., *Insurance Principles and Practice*, Kalyani Publishers, New Delhi, 2001.

Additional Resources

- Mittal, A. and Gupta, S.L., *Principles of Insurance and Risk Management*, Sultan Chand & Sons, New Delhi, 2016.
- Agarwal, O.P., *Banking and Insurance*, Himalaya Publishing House, New Delhi, 2014

Note: Latest edition of text books may be used.

Teaching Learning Process

As the course is designed to enable the student to take up investment in stock markets independently, the teaching learning process will be based on lectures.

Assessment Methods

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination

Keywords

Insurance, Annuities, Surrender Values, Underwriting, Claims Settlement, Marketing of Insurance Service

B.A Programme-Commerce
INSURANCE
Discipline Specific Elective Paper 6(b): SEMESTER-VI
Non-Life Insurance (Motor, Health, Accidents & Rural)

Duration: 3 hrs. Marks: 100 Credits: 6

Course Objective

58To give broad knowledge of Non-Life Insurance to the students, including Motor insurance, health insurance and miscellaneous insurance in detail.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the aspects of motor insurance
CO2: examine health insurance
CO3: analyze various aspects of miscellaneous accidents
CO4: learn engineering equipment & machinery insurance
CO5: develop insights in to various aspects of rural insurance

Course Contents

Unit I: Motor Insurance

Motor Proposal Form, Types of Policies, certificate of Insurance, Provisions of the All India Motor Tariff, Underwriting considerations and Rating; Motor Portfolio in the Indian Market and the importance of Loss Control, Third Party Liability Claims, Motor Accident Claims Tribunals, Lok Adalats and other Conciliatory Forums; Settlement of Claims.

Unit II: Health Insurance

Standard Mediclaim Policy / Critical Illness / Health Plus / Tailor-made policies. Universal Health Insurance Scheme, Claim settlement. Cashless Facility, Role of TPA's

Unit III: Miscellaneous Accidents Insurance & Engineering

Traditional and Non-traditional covers, Burglary, Fidelity Guarantee, Public Liability, Householder & Shopkeepers Package Covers, Personal Accident, Group Personal Accident Covers.

Unit IV: Miscellaneous Accidents Insurance & Engineering-II

Project Insurance, Machinery Breakdown, Electronic Equipment, Cold Storage, Boiler Insurance, Industrial All Risk Policy, Specialized Insurance: Aviation Insurance and Satellite Insurance, Other Covers.

Unit V: Rural Insurance

IRDA (obligations of Insurers to Rural or Social Sectors) Regulations, 2002, Cattle Insurance and Insurance of other Livestock, Properties of Farmers and Agricultural equipment including Pump sets, etc., Social Security and other schemes.

References

- Mehr, R.I., *Fundamentals of Insurance*, Irwin, Black, K. and Skipper, H.D., Life and Health insurance, latest edition, Pearson Education
- Rejda, G.E., *Principles of Risk Management and Insurance* .latest Edition, Pearson Education.

Additional Resources

- Insurance Law Manual With IRDA *Circulars & Notifications*, Taxmannn Publication
- Publications of Insurance Institute of India, Mumbai
- Vaughan, E.J. and Vaughan, T., *Fundamentals of Risk and Insurance*", latest Edition, Wiley & Sons

Note: Latest edition of text books may be used.

Teaching Learning Process

As the course is designed to enable the student to take up investment in stock markets independently, the teaching learning process will be based on lectures.

Assessment Methods

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination

Keywords

Insurance, Motor Insurance, Health Insurance, Accident Insurance, Engineering Machinery & Equipment Insurance, Rural Insurance.

B.A Programme-Commerce
HUMAN RESOURCE MANAGEMENT
Paper 1: SEMESTER –I
Human Resource Management

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

The aim of this course isto make students understand the importance of human resources at the work place and to familiarize them with different aspects of managing people in organisations from the stage of acquisition to development and retention.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the importance of human resources and their effective management in organisations.
CO2: analyze the current theory and practice of recruitment and selection.
CO3: realize the importance of the performance management system in enhancing employee performance.
CO4: recommend actions based on results of the compensation analysis and design compensation schemes that are cost effective, that increase productivity of the work force, and comply with the legal framework.
CO5: understand modern HRM practices to meet needs of changing business environment.

Course Contents

Unit I: Introduction

Human resource management- concept, relevance and spectrum; Role and competencies of HR manager, challenges of HR manager – workforce diversity, empowerment, technological changes, downsizing, voluntary retirement scheme, work life balance.

Unit II: Acquisition of Human Resources

Human resource planning and job analysis- an overview; Recruitment – concept and sources; Selection – concept and process; Placement, induction and socialization.

Unit III: Compensation and Maintenance

Compensation- concept administration and methods - time and piece wage system; Fringe benefits; Employee stock option, pay band compensation system; Maintenance- concept and rationale of employee health, safety, welfare and social security (excluding legal provisions); Grievance handling procedure.

Unit IV: Training and Development

Training and development- concept and importance; Identifying training and development needs; Designing training programme; Training methods–apprenticeship, understudy, job rotation, vestibule training; Development methods – case study, role playing, sensitivity training, in-basket, management games, conferences and seminars.

Unit V: Performance Management

Performance appraisal system- nature and objectives; Methods of performance appraisal - ranking, graphic rating scale, checklist, management by objectives, 360 degree appraisal; HRIS-concept, functioning and application of computerized HRIS.

References

- Awasthappa, K. *Human Resource Management.* Tata McGraw Hill Education.
- Decenzo, D. A., & Robbins, S. P. (2011). *Fundamentals of Human Resource Management* . India: Wiley.
- Dessler, G. (2017). *Human Resource Management.* Pearson.
- Gupta, C. B. *Human Resource Management.* Sultan Chand and Sons.
- Rao, V. *Human Resource Management: Text and Cases.* Excel.
- Rastogi, S. *Management Of Human Resources.* Sun India.

Latest editions of the books may be used.

Teaching Learning Process

Interactive class room sessions with the help of power point presentations and group activities to ensure active participation and continuous learning

Assessment Methods

Class tests/Assignments, Class participation, Presentations, End-semester examination

Keywords

Human resource planning, job analysis, performance appraisal, Management by objectives, HRIS, Employee counseling

B.A Programme-Commerce

HUMAN RESOURCE MANAGEMENT

Paper 2: SEMESTER –II

Industrial Relations

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

To provide the framework of Industrial environment & mechanism for Settlement of Industrial Disputes and grievance mechanism.

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: understand the industrial relations and its environment.
CO2: identify the causes and effects of industrial disputes
CO3: frame process for settlement and conciliation between employees or employer.
CO4: comprehend the prevention of industrial disputes.
CO5: recognize the dispute settlement mechanism.

Course Contents

Unit I: Industrial Relations

Industrial relations: concepts, scope and environment

Unit II: Industrial Disputes

Anatomy of industrial disputes - concept and definition of industrial disputes, causes and effects of industrial disputes.

Unit III: Industrial Unrest

Major indicators of the state of industrial relations –Absenteeism, labour turnover, strikes, lockouts, Industrial indiscipline, Grievances and grievance redressal mechanism.

Unit IV: Prevention of Industrial Disputes

Preventive machinery: meaning, scope and mechanisms

Unit V: Settlement of Industrial Disputes

Settlement machinery - conciliation, arbitration and adjudication

<u>Note</u>: Each unit will have one case study, which is to be discussed by the teacher in the class.

References

- Aggarwal, S. L., *Industrial Relations Law in India,* Macmillan Comp. India Ltd., New Delhi.
- Chadha, N. K., *Human Resource Management - Issues, Case Studies & Experiential exercises (2nd editors)*, Sri SaiPrintographers: New Delhi.
- Chhabra, T.N. & Suri, *Industrial Relations Concept & Issues,* DhanpatRai& Sons, Delhi.
- Monappa, A., *Indusrial Relations,* Tata McGraw Hill Publishing Com. Limited, New Delhi.
- Sharma, J. P., *Simplified Approach to Labour Laws,* Bharat Law House (P), New Delhi Ltd., New Delhi.

Additional Resources

- Arora, Monal, *Industrial Relations*, Excel Publication, New Delhi.Delhi
- Memoria, C.B., *Dynamics of Industrial Relations in India*-Himalaya Publishing House, Mumbai.
- Ramaswami, E.A. & Ramaswami V. *Industry and Labour*, Oxford Publications, New Delhi.
- Sinha & Sinha, *Dynamic of Industrial Relations*, Pearson Education, New Delhi.
- Srivastava, S.C., *Industrial Relations and Labour Law*, Vikas Publishers, New Delhi.

Teaching Learning Process

The teaching -learning processes play a vital role in instilling in the student the curiosity to study this subject. It includes lectures through presentations of real life scenarios, expert lectures, case study involving industrial disputes , role plays , seminars , tutorials , project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

Assessment Methods

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

Keywords

Industrial Relations, Prevention and settlement of industrial disputes, Industrial indiscipline, Grievance

B.A Programme-Commerce

HUMAN RESOURCE MANAGEMENT
Paper 3: Semester –III
Participative Management

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

The underlying objective of this course is to create basic understanding of concept of industrial environment and settlements, the how and why of workers' participation in management.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: gain theoretical and practical knowledge of Workers' Participation in India as a preventive tool to industrial disputes, its various levels, forms and modes
CO2: understand the development of trade union movement in India and the problems faced by them
CO3: understand the relevance of industrial discipline and grievance handling in India
CO4: evaluate the effectiveness of collective bargaining in India as a pre-requisite to industrial peace and harmony
CO5: learn the concept of collective bargaining and to acquaint with Indian issues related to it.

Course Contents

Unit I: Introduction

Worker's participation in management- concept, principles, types, forms, levels, objectives and importance; Pre-conditions of worker's participation in management.

Unit II: Worker's Participation in Management in India

Historical development in India, works committees, joint management councils, joint councils, unit councils, plant councils, shop councils, workers' directors scheme, and workers' participation in share capital; Problems of worker's participation in India; Strategies to make participative management more successful.

Unit III: Trade Unionism

Trade union movement in India-concept and significance; Approaches and problems of trade union in India; Measures for strengthening of trade unions in India.

Unit IV: Discipline and Grievance Procedure

Industrial discipline- concept, importance and principles; Code of discipline; Grievance in industries, concept and nature of employees' grievance, essentials of a good grievance procedure, grievance procedure in Indian industries.

Unit V: Collective Bargaining

Collective bargaining- concept, definition, role and process of negotiation and collective bargaining; Essentials of successful collective bargaining; Collective bargaining in India and its problems.

Note: Case studies may be used in teaching various units.

References

- Aggarawal, S.L. *Industrial relations law in India*. New Delhi: McMillen Comp. India Ltd.
- Chadha, N.K. *Human Resource Management –Issues, Case Studies & Experimental exercises* (2nd ed.). New Delhi: Sri SaiPrintographaers.
- Chhabra, T.N. &Suri. *Industrial Relations Concept and Issues*. Delhi: DhanpatRai& Sons.
- Kumar, S. (2009). *Participative Management: Contemporary Issues and Challenges*. Delhi :Manak Publications Pvt. Limited (ISBN 978-81-7831-172-2).
- Memoria, C.B. *Dynamics of Industrial Relations in India*. Mumbai: Himalaya Publishing House.

Additional Resources

- Monappa, A. *Industaral relations*. New Delhi: Tata McGraw Hill Publising Co. Limited.
- Ramaswami, E. A .&Ramaswami V. *Industry and Labour*. New Delhi: Oxford Publications

Teaching Learning Process

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

Assessment Methods

Class tests/Assignments, Class participation, Presentations, End-semester examination

Keywords

Works committees, Joint management councils, Workers' Directors Scheme, Trade Union, Discipline, Grievance, Negotiations.

B.A Programme-Commerce
HUMAN RESOURCE MANAGEMENT
Paper 4: Semester –IV
Industrial and Labour Regulations

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

To familiarize the students with the understanding and provisions of Industrial and Labour Regulations. Case studies and problems involving issues in Industrial & Labour Regulations are required to be discussed.

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: understand the protections available for factory workers under the Indian Legislature.
CO2: be able to handle the union actions under the provisions of Trade Union Act
CO3: understand the industrial disputes and legal remedies available with companies in such case.
CO4: acquaint with the basic framework of payment of just and fair wages to employees of factories, industrial establishments or other establishments.
CO5: design and understand the calculation of bonus and its payment to employees.

Course Contents

Unit I: Factories Act, 1948

Definitions, Authorities under the Factories Act; Provisions Relating to Health; Hazardous Processes; Welfare; Working Hours of Adults; Employment of Young Persons; Annual Leave with Wages; Special Provisions; Penalties and Procedure

Unit II: Trade Union Act, 1926

Historical Background, objectives and applicability of the Act; Definitions; Registration of Trade Unions; Rights and Liabilities of Registered Trade Union; Regulations; Penalties and Procedure

Unit III: Industrial Disputes Act, 1947

Historical Background, Objectives and Applications of the Act; Definitions; Authorities under the Act; Notice of Change; Reference of Certain Individual Disputes to Grievance Settlement Authorities; Reference of Disputes to Boards, Courts or Tribunals; Procedure, Powers and Duties of Authorities; Strikes and Lock-Outs; Lay-off and Retrenchment; Special Provisions Relating to Lay-off, Retrenchment and Closure in Certain Establishments; Unfair Labour Practices; Penalties

Unit IV: Payment of Wages Act, 1936

Definitions: Employed Person, Employer, Factory, Industrial or other Establishment, Wages. Responsibility for Payment of Wages, Fixation of Wage Period, Time of Payment of Wages, Mode of Payment, Deductions from Wages and Fines.

Unit V: The Payment of Bonus Act, 1965

Definitions: Accounting Year, Allocable Surplus, Available Surplus, Employee, Employer, Establishments, Establishment in Public Sector, Salary or Wage. 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, Adjustment of Customary or Interim Bonus, Deductions of Certain Amounts from Bonus Payable, Time Limit for Payment of Bonus, Recovery of Bonus from an Employer.

References

- Sharma, J. P. (2018). *Simplified Approach to Labour Laws*, Bharat Law House (P), New Delhi Ltd., New Delhi.
- Singh, Avtar. (2017). *Introduction to Labour and Industrial Laws.Nagpur.* Wadhwa and Company.
- Malik, K. L. (2017). *Industrial Laws and Labour Laws*, Eastern Book Company, Lucknow.

Additional Resources

- Srivastava, S.C. (2012). *Industrial Relations and Labour Law.* Vikas Publishers, New Delhi.
- Institute of Company Secretaries of India, " Executive Programme-Module II, Paper 5 Economic and Labour Laws", New Delhi

Teaching Learning Process

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures, case study approach is widely followed , role plays , seminars , tutorials , project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

Assessment Methods

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

Keywords

The Payment of Bonus Act, 1965, Payment of Wages Act, 1936, Industrial Dispute Act, 1947.

B.A Programme-Commerce
HUMAN RESOURCE MANAGEMENT
Discipline Specific Elective Paper 5(a): SEMESTER -V
Work Environment for Human Resource Management

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

The aim of this course is to make students understand the work culture and climate of organisations as well as role of HRM in developing ethical behavior and maintaining quality of work life.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the evolution of HRD
CO2: explore work environment with respect to conflict and stress
CO3: appreciate the role of TQM practices in organisations
CO4: appreciate quality of working life (QWL) and quality circles (QC)
CO5: explore ethical concerns facing organisations

Course Contents

Unit I: Human Resource Development (HRD)

HRD- concept, components, evolution, need and significance, difference between human resource management and human resource development; HRD culture and climate; Role of HR manager.

Unit II: Workplace Environment

Conflict at work- an overview, sources and coping strategies; Managing workforce diversity; Effective meetings; Flexible work arrangements; Interpersonal communication; Productive work teams; Workplace wellness and managing stress.

Unit III: Total Quality Management (TQM)

Concept, components, implementation and TQM practices in India; Learning organisations and knowledge management.

Unit IV: Quality of Working Life (QWL) AND Quality Circles (QC)

Concept, approaches and conditions for success of QWL; General and organisational approach; Concept of QC and QC schemes in India.

Unit V: Ethical Issues

Ethics and human resource management; Types of ethics; Need for ethical policies and code of conduct at workplace; Factors influencing ethical behaviour at work; Role of HRM in development of ethical behaviour.

Case Studies: Some cases of real business world to supplement learning from the course.

References

- Chabbra, T.N.(2016). *Human Resource Management: Concepts and Issues*. DhanpatRai and Co. Publications.
- Durai, P.(2016). *Human Resource Management* (2nd ed.). New Delhi: Pearson Education.
- Mondy, A., Wayne and Martocchio, J. J. (2016). Human Resource Management (14^{th} Ed.). Pearson Education Publications.

Additional Resources

- Aggarwal, A. and Sharma, F.C., *Manav Sansadhan Prabandh* ,Sahityabhawam Publications, 2016.
- Aggarwal, R.C. and Fauzdar,S., *Human Resource Management* (Hindi), Sahityabhawan Publications, 2015.
- B.A. (Programme)-Commerce (CBCS) Department of Commerce, University of Delhi, Delhi
- Rao, V.(2016) *Human Resource Management.*Taxmann Publications Pvt. Ltd.
- Verma, R.B.S. and Singh, A.P. *Manav Sansadhan Vikas Aevam Prabandhan Ki Ruprekha (Hindi),* New Royal Book Company, 2009.

Teaching Learning Process

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

Assessment Methods

Class tests/Assignments, Class participation, Presentations, End-semester examination

Keywords

HRD culture and climate, Conflict, Workforce diversity, Workplace wellness, TQM and Learning organisations

B.A Programme-Commerce

HUMAN RESOURCE MANAGEMENT

Discipline Specific Elective Paper 5(b): SEMESTER -V

Organisational Behavior

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

The underlying objective of this course is to create basic understanding of concept of organisational behavior and analyze complexities of human behavior in an organisation at individual, interpersonal, group and organisational level.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the development of organisational behavior and its importance in managing people at workplace

CO2: understand how people behave under different conditions and why people behave as they do

CO3: critically evaluate leadership styles and strategies

CO4: critically evaluate the potential effects of organisation culture and stress on behavior in organisation so as to direct the same towards predetermined goals

CO5: understand the dynamics of organisational behavior

Course Contents

Unit I: Introduction

Introduction to organisational theories; Organisational behavior- concepts, determinants, challenges and opportunities; Contributing disciplines of OB; Organisational behavior models.

Unit II: Individual Behavior

Foundations of individual behavior; Personality- factors influencing, Type A and B, Big five personality types; Values- concept and types- terminal values and instrumental values; Attitude- components and job related attitudes; Learning- concept, theories and reinforcement; Perception and Emotions-concept, perceptual process, importance, factors influencing perception; Emotional intelligence.

Unit III: Motivation and Communication

Meaning and importance of motivation; Theories- Maslow, Herzberg, Equity and Z Theory, Vroom's Valence- Expectancy Theory, Intrinsic motivation by Ken Thomas; Behaviour modification; Communication and feedback; Transactional analysis, JOHARI window.

Unit IV: Group Behavior and Leadership

Group dynamics- concepts, types- group norms, group roles, and group cohesiveness; Leadership- concept, trait theory, leadership continuum, transactional, charismatic, and transformational leadership.

Unit V: Dynamics ofOrganisational Behavior

Conflict- sources, resolution strategies; Organisational culture-concept and determinants; Organisational change- importance, resistance to change, managing change; Stress- individual and organisational factors, prevention and management of stress, work life balance.

Note: Case studies can be taught from units III, IV and V.

References

- Chhabra, T. N. *Organisational Behavior.* Sun India Publications.
- Luthans, F. (1997). *Organisational Behavior.* McGraw-Hill International Editions.
- Moshal, B. S. *Organisational Behavior* . New Delhi: Ane Books Pvt. Ltd.
- Robbins, S. T., Judge, T. A., & Hasham, E. S. (2013). *Organisational Behavior.* Pearson.
- Sekaran, U. *Organisational Behavior: Text and Cases.* New Delhi: Tata McGraw Hill.
- Singh, A. K., & Singh, B. P. *Organisational Behavior.* New Delhi: Excel Books Pvt. Ltd.
- Singh, K. (2015). *Organisational Behavior: Texts & Cases* (3rd Edition ed.). India: Pearson.

Additional Resources

- Greenberg, J., & Baron, R. A. *Behavior in Organisations.* New Delhi: Prentice Hall of India Pvt. Ltd.
- Hersey, P. K., Blanchard, D., & Johnson, D. *Management of Organisational Behavior: Leading Human Resources.* Pearson Education.

Teaching Learning Process

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

Assessment Methods

Class tests/Assignments, Class participation, Presentations, End-semester examination

Keywords

Organisational theories, Personality, Values and Attitudes, Learning, Perception, Transactional Analysis, Organisational Culture, Organisational change, Stress

B.A Programme-Commerce

HUMAN RESOURCE MANAGEMENT

Discipline Specific Elective Paper 6(a): SEMESTER -VI

Human Resource Information System

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

The purpose of this course is to enlighten the students with basic concepts, technology, application and management of HRIS.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the basic framework envisaged under the statutes for HRIS and sharing information on different mode and ways

CO2: comprehend the various principles involved and data based evidence of the HRIS

CO3: understand the maintenance and compliance vertical of HRIS structuring department as well as application of HRIS in varied ways

CO4: understand the applications of HRIS

CO5: understand the emerging issues in HRIS

Course Contents

Unit I: Introduction

HRIS- Meaning, history, evolution, objectives, uses and functions.

Unit II: Data and Information Needs

Data and information need for human resource managers; Sources of data; Role of ITES in HRM; concept, structure and mechanics of HRIS.

UNIT III: Data Base Concepts for HRIS

Elements of data management; Data format; Data entry procedures and processes; Data storage and retrieval; Information processing and control functions; Design of HRIS; HRM needs analysis.

UNIT IV: Applications of HRIS

Components of HRIS; Designing and implementation of HRIS- Job description system, man power planning system, payroll system and performance management system.

UNIT V: Emerging Issues in HRIS

HR and sustainability; Future trends in HRIS: manpower planning; Performance Appraisal; Training and development and compensation management.

References

- Chabbra, T.N., *Human Resource Management: Concepts and Issues*, DhanpatRai and Co.Publications, 2016.
- Durai, P.,*Human Resource Management*, 2nd Ed. Pearson Education, New Delhi, 2016.
- Walker, Alfred J., *Handbook of Human Resource Information Systems: Reshaping the Human Resource Function with Technology*, McGraw Hill, 1992.

Additional Readings

- Aggarwal, A. and Sharma, F.C., *ManavSansadhanPrabandh* ,Sahityabhawam Publications, 2016.
- Aggarwal, R.C. and Fauzdar,S., *Human Resource Management* (Hindi), Sahityabhawan Publications, 2015.
- Kavanagh, M. and Mohan, J., *Thite: Human Resource Information Systems: Basics Applications and Future Directions,3rd Ed.,* Sage South Asia Publisher, 2014.
- Verma, R.B.S. and Singh, A.P. *Manav Sansadhan Vikas Aevam Prabandhan Ki Ruprekha (Hindi),* New Royal Book Company, 2009.

Note: Latest edition of text book may be used.

Teaching Learning Process

Interactive class room sessions with the help of power point presentations and group activities to ensure active participation and continuous learning. Project work may be taken from any unit. Practical may be done for pedagogical purpose.

Assessment Methods

Class tests/Assignments, Class participation, Presentations, End-semester examination

Keywords

Data sources, ITES, Data management, Performance management system, HR and sustainabili

B.A Programme-Commerce
HUMAN RESOURCE MANAGEMENT
Discipline Specific Elective Paper 6(b): SEMESTER -VI
Leadership & Motivation

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

The underlying objective of this course is to help undergraduate students to study leadership in organisational context and explore the concept, importance and models of motivation for effective work performance.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: gain theoretical and practical knowledge to evaluate the leadership skills, styles and strategies so as to become a successful leader and effective employee in organisation

CO2: understand the group dynamics and group decision making so they are able to develop the acumen to utilize the leadership concepts, tools and techniques to handle the complex organisational problems at different levels

CO3: understand how people behave under different conditions and why people behave as they do

CO4: evaluate the communication process and barriers to effective communication

CO5: critically evaluate the functional and dysfunctional aspect of conflict and managing the organisational conflict

Course Contents

Unit I: Group Dynamics

Group dynamics- concepts, types- group norms, group roles, and group cohesiveness, group decision making

Unit II: Motivation

Motivation- concept, importance and factors; Maslow, Herzberg, McGregor's Theory X and Y, Equity and Z Theory, Vroom's Valence - Expectancy Theory, Intrinsic and extrinsic motivation; Application-Job redesign, job enrichment and job enlargement

Unit III: Leadership

Leadership- meaning, importance, qualities of a good leader, leadership styles, role of leader; Theories- trait theory, Fiedler's contingency theory, managerial grid, leadership continuum, transactional, charismatic and transformational leadership

Unit IV: Communication

Communication- concept, process and types; Barriers to communication, transactional analysis, JOHARI window

Unit V: Conflict

Conflict- concept and types, managing conflict, functional and dysfunctional conflict
Note: Case studies may be used in teaching various units.

References

- Chhabra, T. N. *Organisational Behavior.* Sun India Publications.
- Luthans, F. (1997). *Organisational Behavior.* McGraw-Hill International Editions.
- Moshal, B. S. *Organisational Behavior* . New Delhi: Ane Books Pvt. Ltd.
- Pareek, U. (2014). *Understanding Organisational Behavior.* Oxford University Press.
- Robbins, S. T., Judge, T. A., & Hasham, E. S. (2013). *Organisational Behavior*. Pearson.
- Sekaran, U. *Organisational Behavior: Text and Cases.* New Delhi: Tata McGraw Hill.
- Singh, A. K., & Singh, B. P. *Organisational Behavior*. New Delhi: Excel Books Pvt. Ltd.
- Singh, K. (2015). *Organisational Behavior: Texts & Cases* (3rd Edition ed.). India: Pearson.
- Greenberg, J., & Baron, R. A. *Behavior in Organisations.* New Delhi: Prentice Hall of India Pvt. Ltd.
- Hersey, P. K., Blanchard, D., & Johnson, D. *Management of Organisational Behavior: Leading Human Resources.* Pearson Education.

Additional Resources

- Hogg, M. & Vaughan, G.M. (2008). *Social Psychology*. Prentice Hall.
- Kohn, S. E., & O'Connell, V. D. (2007).*6 Habits of Highly Effective Teams*.
- Lakes, F. *Leadership: Theory and Practice by Peter G. Northouse* .Sage Publication (6th edition). New Jersey: Career Press. ISBN: 9781452203409.

Teaching Learning Process

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

Assessment Methods

Class tests/Assignments, Class participation, Presentations, End-semester examination

Keywords

Motivation, Communication, Leadership, Organisational culture, Organisational conflict, Group Dynamics, Stress

B.A Programme-Commerce
BUSINESS LAWS
Paper 1: SEMESTER –I
Mercantile Law

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

To familiarize the students with the understanding and provisions of prominent commercial laws. Case studies and problems involving issues in business are required to be discussed.

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: understand basic aspects of contracts for making the agreements and contracts.
CO2: comprehend valid business propositions.
CO3: handle the execution of special contracts used in different types of business.
CO4: equip the students about the legitimate rights and obligations under The Sale of Goods Act.
CO5: understand the concepts and concerns of unpaid sellers and rights available to them.

Course Contents

Unit I: Contracts

Contract – meaning, characteristics and kinds. Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements

UNIT II: Execution of Contracts

Discharge of contract – modes of discharge including breach and its remedies. Contingent contracts, Quasi –contracts

Unit III: Special Contracts

Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency

Unit IV: The Sale of Goods Act, 1930

Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties. Transfer of ownership in goods including sale by non-owners. Performance of contract of sale

Unit V: Unpaid Seller

Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer. Auction Sale

References

- Singh, Avtar.(2018). *The Principles of Mercantile Law*. Lucknow. Eastern Book Company.
- Sharma, J.P. and Kanojia S. (2018). *Business Laws*. New Delhi.Bharat Law House Pvt. Ltd.
- Tulsian P.C. (2018). *Business Law*. New Delhi.Tata McGraw Hill.
- Jagota R. (2019). *Business Laws*. MKM Publishers ScholarTech Press.

Additional Resources

- Information Technology Rules 2000 with Information Technology Act 2000, Taxmann Publications Pvt. Ltd., New Delhi.
- Kuchhal, M C. (2018). *Business Laws*. New Delhi. Vikas Publishing House.
- Arora, S. (2015). *Business Laws.* New Delhi. Taxmann
- Sharma, J.P. and Kanojia S. (2015). *Vyavsayik Sanniyam*, Delhi University Hindi Cell.(For Hindi)

Teaching Learning Process

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures, case study approach is widely followed , role plays , seminars , tutorials , project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

Assessment Methods

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

Keywords

The Sale of Goods Act, 1930, The Indian Contract Act, 1872

B.A Programme-Commerce
BUSINESS LAWS
Paper 2: SEMESTER –II
Partnership Laws

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

To familiarize the students with the understanding and provisions of laws related to Partnerships. Case studies and problems involving issues in partnerships are required to be discussed.

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: enable to comprehend the business management in a partnership firm.
CO2: understand the benefits available to partners in carrying out business in partnership form of business.
CO3: comprehend the process of registration and dissolution of business as partnership firm
CO4: understand the fundamental difference in new age partnership firms as limited liability partnership and business management under it.
CO5: recognize the difference between designated partners and process of conversion into LLP.

Course Contents

The Indian Partnership Act, 1932

Unit I

The Nature Of Partnership-Definition Of Partnership, Partner, Firm And Firm Name; Partnership Deed; Mode Of Determining Existence Of Partnership; Partnership At Will; Relations Of Partners To One Another- Rights And Duties Of Partners; Mutual Rights And Liabilities; The Property Of The Firm; Relations Of Partners To Third Parties; Partner To Be Agent Of The Firm; Implied Authority Of Partner As Agent Of The Firm; Liability Of A Partner For Acts Of The Firm; Liability Of The Firm For Wrongful Acts Of A Partner; Holding Out.

Unit II

Minor Admitted to The Benefits Of Partnership; Incoming And Outgoing Partners; Introduction Of A Partner; Retirement Of A Partner; Expulsion Of A Partner; Insolvency Of A Partner; Right Of Outgoing Partner To Carry On Competing Business; Right Of Outgoing Partner In Certain Cases To Share Subsequent Profits.

Unit III

Registration Of Firms; Application For Registration; Effect Of Non-Registration; Dissolution Of

A Firm; Liability For Acts Of Partners Done After Dissolution; Right Of Partners To Have Business Wound Up After Dissolution; Continuing Authority Of Partners For Purposes Of Winding Up; Mode Of Settlement Of Accounts Between Partners; Sale Of Goodwill After Dissolution

The Limited Liability Partnership Act, 2008

Unit IV

Historical Background; Difference between Limited Liability Partnership (LLP), Sole Proprietorship, Joint Hindu Family Business‟ Partnership‟ Cooperative Society, Producer Companies, Joint Stock Company, and Corporation.

Unit V

The Limited Liability Partnership Act, 2008-Salient Features Of LLP, LLP Agreement, Nature Of LLP, Partners, Designated Partners, Incorporation Document, Incorporation By Registration, Registered Office Of LLP And Change Therein, Change Of Name, Partners And Their Relations, Extent And Limitation Of Liability Of LLP And Partners**.** Whistle Blowing, Contributions, Financial Disclosures, Annual Return, Taxation of LLP, Conversion into LLP, Winding Up And Dissolution; LLP Rules and Forms.

References

- Singh, Avtar. (2018). *The Principles of Mercantile Law*. Lucknow. Eastern Book Company.
- Kuchhal, M C. (2018). *Business Laws*. New Delhi. Vikas Publishing House.
- Tulsian P.C. (2018). *Business Law*. New Delhi.Tata McGraw Hill.
- Sharma, J.P. and Kanojia S. (2018). *Business Laws*. New Delhi.Bharat Law House Pvt. Ltd.

Additional Resources

- Maheshwari, S.K. and Maheshwari, S. N. (2014). *Business Law.* Himalaya Publication House-New Delhi.
- Information Technology Rules 2000 with Information Technology Act 2000, Taxmann Publications Pvt. Ltd., New Delhi.

Teaching Learning Process

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures, case study approach is widely followed , role plays , seminars , tutorials , project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

Assessment Methods

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

Keywords

Indian Partnership Act, 1932, LLP Act, 2008

B.A Programme-Commerce
BUSINESS LAWS
Paper 3: SEMESTER –III
Company Laws

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. Case studies involving issues in company laws are required to be discussed.

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: comprehend the business management in a Company form of business.
CO2: understand the fundamental difference in different documents used in the company.
CO3: assist management in conduct of different types of company meeting and executions of decisions taken there under.
CO4: comprehend the process of calling and conduct of company meetings
CO5: recognize the procedure for dividend distribution, audit and winding up of companies.

Course Contents

UNIT I: Introduction

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; formation of company, promoters and their legal position, pre incorporation contract and; on-line registration of a company.

UNIT II: Documents and Shares

Memorandum of association and its alteration, articles of association and its alteration, doctrine of constructive notice and indoor management, prospectus, shelf and red herring prospectus, misstatement in prospectus; issue, allotment and forfeiture of share, calls on shares; issue of sweat capital; employee stock option; issue of bonus shares; transfer and transmission of shares, buyback; ; D-Mat system.

UNIT III: Management

Classification of directors, director identity number (DIN); appointment, removal of directors;

legal positions, powers and duties; key managerial personnel, managing director, manager; committees of board of directors – audit committee, nomination and remuneration committee, stakeholders relationship committee, corporate social responsibility committee; ; whistle blowing.

UNIT IV: Company Meetings

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

UNIT V: Dividends, Audit and Winding Up

Provisions relating to payment of dividend, provisions relating to books of account, provisions relating to audit, auditors' appointment, rotation of auditors, auditors' report, secretarial standards and secretarial audit; on-line filing of documents. Concept and modes of winding up, Liquidator, National Company Law Tribunal (NCLT), Appellate Tribunal (NCLAT), Special Courts.

References

- Gowar, LCB. (1969). *Principles of Modern company Law*, Stevens & Sons,London.
- Hanningan, Brenda.(2018). *Company Law*, Oxford University Press,U.K.
- Kuchhal M C.(2015). *Corporate Laws*, Shri Mahaveer Book Depot, New Delhi.
- Sharma, J.P.(2013). *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi
- Kumar, A. (2019). *Corporate Laws*. Taxmann
- Chadha R. & Chadha, S.(2018). *Company Laws.* Scholar Tech Press, Delhi

Additional Resources

- Ramaiya.(2015). *A Guide to Companies Act. Nagpur. W*adhwa Book Company.
- Kannal, S., & Sowrirajan, V.S., *Company Law Procedure*. Taxman's Allied Services (P) Ltd., New Delhi.

Teaching Learning Process

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures, case study approach is widely followed , role plays , seminars , tutorials , project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

Assessment Methods

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

Keywords

Documents, Management, Company Meetings

B.A Programme-Commerce
BUSINESS LAWS
Paper 4: SEMESTER –IV
Consumer Laws

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

To familiarize the students with the understanding and provisions of different Consumer Protection Laws. Case studies and problems involving issues in Consumer Protection Laws are required to be discussed.

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: understand the basic rights of a consumer.
CO2: know the bodies responsible for delivery of justice to consumer
CO3: handle grievance as individual as well as part of Organisation.
CO4: apprehend the activities against competition and abuse to competition.
CO5: know the various redressal mechanisms in different business domain.

Course Contents

Unit I: The Consumers Protection Act, 1986

Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice.

Unit II: Organisational set up under Consumer Protection Act

Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights.

Adjudicatory Bodies: Their composition, powers and jurisdiction (pecuniary and territorial): District Forum; State Commission; National Commission.

Role of Supreme Court under the CPA: (Five recent cases on consumer protection decided by Supreme Court).

Unit-III: Grievance Redressal Mechanism under the CPA

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Temporary Injunction. Reliefs which can be provided; Appeal; Enforcement of order; Bar on frivolous and vexatious complaints; Offences and penalties.

Five Leading Cases on: (i) Jurisdiction; (ii)Locus standii of Complainant; (iii) Payment of Compensation for loss or Injury; (iv)Consequence of Imprisonment; (v) Relief to Consumer.

Seven Leading Cases decided under Consumer Protection Act: Medical Negligence, Banking and Financial Service, Housing & Real Estate, Electricity, Water, and Telecom Services. Education & Training Service, Defective Product, Unfair Trade Practice

<u>Unit IV: The Competition Act, 2002</u>

Competition Act 2002: Objective, Purpose, Definitions and Salient Features:

Concept of: - Agreements Having Adverse Impact on Competition; Abuse of Dominant Position; Regulation of Combination; Criteria for Determining “Appreciable Adverse Effect on Competition” and ‘Dominant Position’; ‘Relevant Geographic Market’ Factors; ‘Relevant Product Market’ Factors.

Competition Commission of India: Establishment of Commission, Composition of Commission, Term of office of Chairperson and other Members, Duties, Powers and Functions of Commission. Removal of members of Commission.

Locus Standii, Complaint and Procedures: For Investigation, Hearings and Enquiry; Remedies after enquiry and Enforcement of orders, including payment of compensation and penalties, Two Leading cases.

<u>Unit V: Quality, Standards and Redressal Mechanisms UnderSectoral Regulators</u>

i. Banking: RBI, Banking Code and Banking Ombudsman
ii. Telecom: TRAI‟s Quality and Consumer Protection Regulations.
iii. Insurance: IRDA and it's consumer protection regulations. Insurance Ombudsman.
iv. Civil Aviation: DGCA and it's Consumer Protection Regulations
v. Food items: FSSAI and it’s Quality and Standards Regulations
vi. Electricity: Electricity Regulatory Commission and it's Quality and Consumer Protection Regulations.
vii. Bureau of Standards and its mandatory Regulations; Gold hallmarking.

References

- Roy A and Kumar J (2008). *Competition Law in India*, Eastern Law House Pvt Ltd.
- Tiwari G (2014). *Understanding Laws– Consumer Rights*, Lexis Nexis.

- How to survive as a consumer: CUTS, India www.cuts.org.
- Ramaswamy I (2007). *Consumer Law and Policy*, Text and Materials on Regulating Consumer Markets, Hart Publishing.
- Bare Acts Standards of Weights and Measures Act, Consumers Protection Act, 1986 and other relevant laws.

Additional Resources

- Consumer Protection Judgements (CPJ) (Relevant cases reported in variousissues).
- Recent issues of magazines: Insight, published by CERC, Ahmedabad Consumer Voice, Published by VOICE, New Delhi, www.consumer-voice.org
- Upbhokta Jagran, Ministry of Consumer Affairs, Govt, ofIndia.

Teaching Learning Process

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures, case study approach is widely followed , role plays , seminars , tutorials , project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

Assessment Methods

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

Keywords

The Consumer Protection Act, 1986, Grievance Redressal Mechanism under the CPA, The Competition Act, 2002

B.A Programme-Commerce
BUSINESS LAWS
Discipline Specific Elective Paper 5(a): SEMESTER -V
Banking Operations & Regulations

Duration: 3 hrs. Marks: 100 Credits: 6

Course Objective

The course is designed to enlighten the students with the conceptual and legal parameters including the judicial interpretation of banking law and new emerging dimensions in banking system including e-commerce and e-banking.

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: perform regular banking activities as bank employee.
CO2: handle both offline and online money transfer transactions.
CO3: understand the framework of key negotiable instruments used in banking.
Co4: recognize the process followed to use and channelize instruments.
CO5: recognize the structure of central bank and the working of commercial banks under it.

Course Contents

UNIT-I: Banking Operations

Legal character of Banker – Customer relationship. Banking Process, Branch banking, Core Banking System, Branch banking operating, Retail Banking and Business Banking, Clearing houses, Physical to Online Clearing System, Cheque Truncation System, Settlement Period. Rights and obligations of Banker, Types of Accounts, Principles of good lending.

UNIT-II: Online Banking System

Online Banking, Online Transfers, Online Clearing System, Immediate Payment Service (IMPS), Real time gross settlement (RTGS), National Electronic Funds Transfer (NEFT), E-ledger, E-Cheques, Wallets, and Prepaid Insurance Instrument(PPI); Rules governing PPI's by RBI; NICL-Role and objectives of NICL in Online Banking.

UNIT-III: The Negotiable Instrument Act, 1881

Legal aspects of negotiable instrument in general and special features of the following instruments in particular:
Companies, Promissory Note, Bill of Exchange, Cheque, Drawer, Drawee, Payee, Holder, Holder in due course, Inland Instrument, Foreign Instrument, negotiable Instrument, Negotiation, Indorsement, inchoate stamped Instruments.

UNIT IV Processes UnderNegotiable Instrument Act, 1881

Crossing of Cheques- Criminal liability on dishonour of Cheque (Section 138 – 142),The Negotiable Instrument (Amendment) Act 2018, Sec 134 A; the law relating to payment of customers cheque, rights and duties of paying banker and a collecting banker. Presentment, Dishonour and Discharge of Negotiable instruments. Interim relief

UNIT-V: Reserve Bank Of India: Structure And Functions

Central Banking: Organisational Structure of RBI; Functions of the Reserve Bank: Primary functions, Secondary functions; Controlling function of RBI over Banking and Non-Banking Companies; payment system initiatives; paper-based payments.

References

- Tannan, M.L. (2014). *Banking law (Students Edition)*, India Law House, New Delhi.
- Gupta, S.N. (2010).*Banking Law in Theory and Practices*, 5th Ed., Universal, New Delhi.
- Goyle, L.C. (2012). *Law of Banking and Bankers*, Eastern Law House, New Delhi.
- Arora, S. and Dikshit, S. (2016). *Business Laws*, Taxmann Publications Pvt. Ltd., New Delhi.

Additional Resources

- Tripathi, *Digest of Dishonour of Cheques*, Singh and Co. Allahabad.
- Gupta, S.N., (2016). *Supreme Court on Banking Law*,6th Ed.,Universal, New Delhi.
- Ellinger, P.E. and Eva Lomnicka, (2012). *Modern Banking Law*,5th Ed.,Oxford University Press, New York.
- Shekhar, K.C. and Shekhar, L. (2016). *Banking Theory and Practice,* 21st Ed., UBS Publisher Distributors Ltd., New Delhi.
- Narasimham Committee report on the Financial System (1991) – Second Report (1999).
- Mukherji, T.K. (1999). *Banking Law and Practice* . Universal. New Delhi.
- Vashney ,P.N., (2014). *Banking Vdhi Evam Vyavahar.* Sultan Chand and Sons

Teaching Learning Process

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject banking operations and regulations It includes lectures through presentations, expert lectures, case study approach is widely followed , role plays , seminars , tutorials , project- based learning. Higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

Assessment Methods

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

Keywords

Online Banking System, The Negotiable Instrument Act, 1881, Reserve Bank Of India

B.A Programme-Commerce
BUSINESS LAWS
Discipline Specific Elective Paper 5(b): SEMESTER -V
Social Security Laws

Duration: 3 hrs. Marks: 100 Credits: 6

Course Objective

To familiarize the students with the understanding and provisions of social security laws. Case studies and problems involving issues in Employees' Provident Funds and Miscellaneous Provisions Act, 1952; Employees' State Insurance Act, 1948; And Workmen's Compensation Act, 1923, are required to be discussed.

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: utilize the schemes available for social welfare and justice of labour
CO2: know the various retirement benefits available in the form of provident fund, pension and EDLI.
CO3: recognize and execute different schemes available for protection of employees under insurance.
CO4: recognize the instances and cases where compensation by employer is due for social justice in cases of employment injuries.
CO5: comprehend the provisions of payment of gratuity available to employees.

Course Contents

Unit I: Social Security

Concept, Origin and development of the concept of social security

Unit II: Employees' Provident Funds And Miscellaneous Provisions Act, 1952

Historical Background, objectives and application of the Act; Definitions; Schemes under the Act: The Employees Provident Funds Scheme, 1952 (Section 5); The Employees Pension Scheme, 1995 (Section 6A);The Employees Deposit–Linked Insurance Scheme,1976 (Section 6C); Miscellaneous Provisions.

Unit III: Employees' State Insurance Act, 1948

Historical Background, objectives and application of the Act; Definitions; ESI Corporation, Standing Committee and Medical Benefit Council; Finance and Audit; Contributions; Benefits; Adjudication of Dispute and Claims; Penalties**.**

Unit IV: Employee's Compensation Act, 1923

Historical Background, objectives, scope, features of the Act; Definitions; Workmen's compensation: Employer's liability to pay compensation, amount of compensation, Methods of calculating wages, Compensation not to be assigned attached or charged; Contracting; Commissioners

Unit V: Payment of Gratuity Act, 1972

Applicability and non- applicability of the Act; Definitions-employee, employer, continuous service; payment of gratuity; forfeiture of gratuity; employer's duty to determine and pay gratuity; recovery of gratuity; penalties.

References

- Sharma, J. P. (2018). *Simplified Approach to Labour Laws*. New Delhi. Bharat Law House Pvt. Ltd.
- Singh, Avtar. (2017). *Introduction to Labour and Industrial Laws.Nagpur.* Wadhwa and Company.
- Malik, K. L. (2017). *Industrial Laws and Labour Laws*, Eastern Book Company, Lucknow.

Additional Resources

- Srivastava, S. C. (2012). *Industrial Relations & Labour Laws*. Vikas Publishing House (P) Ltd.
- Institute of Company Secretaries of India, " *Executive Programme-Module II, Paper 5 Economic and Labour Laws*", New Delhi.

Teaching Learning Process

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures, case study approach is widely followed , role plays , seminars , tutorials , project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

Assessment Methods

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

Keywords

Social Security, Employees' Provident Funds And Miscellaneous Provisions Act, 1952, Employees' State Insurance Act, 1948, Employee’s Compensation Act, 1923, Payment of Gratuity Act, 1972

B.A Programme-Commerce
BUSINESS LAWS
Discipline Specific Elective Paper 6(a): SEMESTER -VI
Labour Laws

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

To familiarize the students with the understanding and provisions of Labour Laws and understand the working framework of employees' administration and social security measures in the country.

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: know basic understanding of Wages, its structure and determination provided under the statute.
CO2: understand the administration and control of wages as provided under the Minimum Wages Act 1948.
CO3: understand the framework of Maternity Benefits Act, 1948.
Co4: understand the concept of gratuity, its calculation and payment.
CO5: comprehend the applicability of gratuity in different industrial sectors and its administration.

Course Contents

Unit-I: Minimum Wages act, 1948

Objective; Applicability of the Act; Definitions: Adolescent, Adult, Cost of living index number, Employer, Prescribed, Scheduled employment, Wages, Employee, Wage Structure; Categories of wages: Minimum wages, Fair wages and Living wages; Determination of minimum wage; Taxation of minimum wage.

Unit II: Administration Of Minimum Wages Act, 1948

Appropriate Government, Child, Competent Authority, Advisory Board; remedy to worker for non-payment of minimum wage.

Unit-III: Maternity Benefit Act, 1961

Objective; Applicability of the Act; Definitions: Appropriate Government, Child, Delivery, Employer, Establishment, Factory, Inspector, Maternity Benefit, Medical Termination of Pregnancy, Mine, Miscarriage, Plantation, Prescribed, State Government, Wages, Woman;

Eligibility for Maternity Benefit; Maternity Benefit: Cash and Non- cash; Forfeiture of Maternity Benefit; Payment of Maternity Benefit in case of death of a woman; Powers and Duties of inspectors; Penalty for contravention of Act by employer.

Unit-IV: Payment Of Gratuity Act, 1972

Applicability and Non-Applicability of the Act; Definitions, Complete year of service, Employee, Employer, Continuous Service, Factory, Family, Major port, Mine, Oilfield, Plantation, Port, Forfeiture of Gratuity; Employer's Duty to Determine and Pay Gratuity;

Unit V: Administration of payment Of Gratuity Act, 1972

Appropriate Government, Railway Company, Retirement, Superannuation, Wages; Payment of Gratuity; Nomination; Recovery of Gratuity; Penalties.

References

- Malik, P. L. (2017). *Handbook of Labour and Industrial Law*, 17th Ed., Eastern Book Company, Lucknow.
- Sharma, J. P. (2018). *Simplified Approach to Labour Laws*, 4th Ed., Bharat Law House Pvt. Ltd, New Delhi.
- Kumar, H. L. (2017). *Digest of Important Labour Cases, 11th Ed.*, Universal Law Publishing Co Pvt Ltd, Delhi.
- Arora, S. and Arora, R. (2015). *Industrial Laws*, Taxmann Publications Pvt Ltd, New Delhi.
- Singh, A. (2017). *Introduction to Labour& Industrial Law*, 4th Ed. Wadhwa and Company, Nagpur.

Additional Readings

- Balaji,D. (2015). *Industrial Labour and General Laws* , Taxmann New Delhi.
- Srivastava, S.C. (2012). *Industrial Relations and Labour Laws*, Vikas Publishing House Ltd.
- Aggarwal, R.C. (2015). *Bharat Me Shram Adhinium.* Sahitya Bhawan. (hindi).

Teaching Learning Process

The teaching learning processes play a vital role in instilling in the student the curiosity to study the subject. It includes lectures through presentations, case study, role plays, seminars, tutorials etc. Higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

Assessment Methods

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

Keywords

Wages, Gratuity, Maternity Benefits, Labour Laws

B.A Programme-Commerce
BUSINESS LAWS
Discipline Specific Elective Paper 6(b): SEMESTER -VI
Cyber Laws

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

To familiarize the students with the understanding and provisions of Cyber Laws. Case studies and problems involving issues in Cyber Laws are required to be discussed.

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: identify cyber risk associated with online activities
CO2: prepare them for safe working in the vertical having varied access points, data sources, network and system related issues, especially in online transactions.
CO3: generate and preserve electronic evidences for personal and professional use. CO4: Work in virtual space safely and with business process or products not falling under the ambit of cyber crimes
CO5: understand the role of certifying authorities and rules and regulations followed therein.

Course Contents

Unit I: Cyber World: An Overview

Concept of Internet; Electronic Governance; E-Contract; E-Forms; Encryption; Data Security; Cyber Crime and Cyber Laws, E Business and Cyber Crimes, Electronic Money Transfers and Cyber Crimes

Unit II: The Information Technology Act, 2000

Definitions: Access, Addressee, Adjudicating Officer, Affixing Digital Signatures, Appropriate Government, Certifying Authority, Certification Practice Statement, Computer, Computer Network, Computer Resource, Computer System, Cyber Appellate Tribunal, Data, Digital Signature, Electronic Form, Electronic Record, Information, Intermediary, Key Pair, Originator, Public Key, Secure System, Verify, Subscriber.

Unit III: Electronic Records

Authentication Of Electronic Records, Legal Recognition Of Electronic Records, Legal Recognition Of Digital Signatures, Use Of Electronic Records And Digital Signatures In

Government And Its Agencies, Retention Of Electronic Records, Attribution, Acknowledgement And Dispatch Of Electronic Records; Secure Electronic Records And Digital Signatures

Unit IV: Regulating Authority

Regulation of Certifying Authorities, Appointment and Functions of Controller, License To Issue Digital Signatures Certificate, Renewal Of License, Controllers Powers, Procedure to Be Followed By Certifying Authority, Issue, Suspension And Revocation Of Digital Signatures Certificate, Duties Of Subscribers; Penalties And Adjudication.

Unit V: Offenses and Penalities

Appellate Tribunal; Offences The Information Technology (Certifying Authorities) Rules, 2000; Cyber Regulations Appellate Tribunal (Procedure) Rules, 2000.

References

- Sharma J. P., and Kanojia, Sunaina. (2019).*Cyber Laws*. New Delhi. Bharat Law house Pvt Ltd.
- Arora, S. (2018). *Cyber Crimes and laws*. New Delhi. Taxmann Publications Pvt. Ltd.
- *Information Technology Rules 2000 & Cyber Regulations Appellate Tribunal Rules 2000 with Information Technology Act 2000.* New Delhi. Taxmann Publications Pvt. Ltd.

Additional Resources

- Painttal, D. *Law of Information Technology*. New Delhi. Taxmann Publications Pvt. Ltd.

Teaching Learning Process

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures discussing the real life cyber scams and the relevant precautionary measures, case study approach is widely followed , role plays , seminars , tutorials , project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

Assessment Methods

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

Keywords

Cyber World, The Information Technology Act, 2000, Authentication Of Electronic Records, Cyber Regulations Appellate Tribunal (Procedure) Rules, 2000.

ACCOUNTING & FINANCE
Paper 1: SEMESTER –I
Financial Accounting

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

This course provides conceptual knowledge of the financial accounting and to provide knowledge about the techniques for preparing accounts in different business organisations.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand of theoretical framework of financial accounting
CO2: prepare simple financial statements
CO3: explain and determine depreciation and inventory value
CO4: develop understanding of accounting for hire purchase transactions and dependent Inland branches
CO5: prepare accounts for dissolution of a partnership firm or develop the skill of preparation of trading and profit and loss account and balance sheet using computerized accounting.

Course Contents

Unit I: Introduction

Conceptual Framework: Accounting principle, Concepts and Conventions Introduction to Accounting Standards and Indian Accounting Standards (AS &Ind AS). Accounting Process: Journal, ledger, Trial Balance, Financial Statements. Capital Expenditure (and Receipts), Revenue Expenditure (and Receipts) and Deferred Revenue Expenditure

Unit II: Financial Statements

Preparation of Financial Statements of a profit making sole proprietorship trading firm with additional information. Preparation of Financial Statements of a not for profit organisation.

Unit III: Depreciation Accounting and Inventory Valuation

Accounting for Plant Property and Equipment & Depreciation: Meaning of Depreciation, Depletion and amortization, Objective and Methods of depreciation (Straight line, Diminishing Balance), Change of Method.

Inventory Valuation: Meaning, Significance of Inventory Valuation, Inventory Record System-Periodic and Perpetual, Methods of Inventory Valuation-FIFO, LIFO and Weighted Average,

(Relevant accounting Standards as applicable)

Unit IV: Special type of Accounting

Hire Purchase Accounting: Calculation of Interest, Partial and Full Repossession, profit Computation (Stock & Debtors System only)

Accounting for Branches (excluding foreign branches):Dependent branches ('Debtors system' and 'Stock & debtors System') and overview of Independent branches

(Relevant accounting Standards as applicable)

Unit V: Computerized Accounting System Practical lab

Computerized Accounting System: 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, Trail Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement, Selecting and Shutting a Company; Backup and Restore of Data of a Company

OR

Unit-5: Accounting for Partnership Firm

Partnership accounts: Fundamentals, Admission, Retirement and Death of a partner (only an overview)

Accounting for Dissolution of Partnership Firm: Dissolution of Partnership Firm including Insolvency of partners(excluding sale to a limited company), Gradual realization of assets and piecemeal payment of liabilities

(This is an option in lieu of Computerized Accounting System)

References

- Goyal, B K & H. N. Tiwari. *Basic Financial Accounting*, Taxmann, New Delhi.
- Grewal, T S. *Introduction to Accounting*, S Chand and Company, New Delhi.

- Lal, Jawahar&SeemaSrivastava. *Financial Accounting,* New Delhi.
- Monga, J R. *Basic Financial Accounting*. Mayur Publication, New Delhi.
- Sehgal, Ashok & Deepak Sehgal. *Fundamentals of Financial Accounting.* Taxmann, New Delhi.

Additional Resources

- Charles, T Horngreen, Gart L. Sundem, John A Elliot and Donna R. Philbrick. *Introduction to Financial Accounting,* Pearson.
- Leonardo, A. Robinson, James R. Qanis, C. Wayne Alderman,*Accounting Information Systems: A cycle Approach*. Publisher Wiley.
- Marshall, B Romney and Paul, John Steinbart, *Accounting Information Systems*, Pearson Education Limited.
- Robert, L. Hurt, *Accounting Information Systems: Basic Concepts and Current Issues*, McGraw Hill.

Note: Latest edition of readings may be used

Teaching Learning Process

Theory/ numerical with examples and Practical Lab Lectures

Assessment Methods

Class participation, Presentation, Practical’s, Viva/ test, End Semester Exam

Keywords

Financial Statements, Depreciation, Hire Purchases, Inland Branches, Dissolution of partnership

B.A Programme-Commerce
ACCOUNTING & FINANCE
Paper 2: SEMESTER –II
Corporate Accounting

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

To acquire the conceptual knowledge of corporate accounting and to understand the various techniques of preparing accounting and financial statements.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: develop an understanding of accounting for share capital and debentures
CO2: prepare financial statements of a company
CO3: understand the accounting for amalgamation of companies
CO4: prepare consolidated balance sheet for Holding company
CO5: analyze financial statements by using accounting ratios

Course Contents:

Unit I: Accounting For Share Capital and Debentures

Introduction to issue and forfeiture of shares.Issue of rights and Bonus shares, ESOPs and buyback of shares. Issue and Redemption of Preference shares, Issue of debentures, Redemption of debentures: various methods for redemption of debentures: sinking fund, lump sum, installment method, open market purchase and conversion of debentures
Relevant AS and IND-AS as applicable

UNIT II: Financial Statements of a Company

Preparation of Financial Statements of Joint Stock Companies as per schedule III Part I and II. Division I (in details) Division II (Only an overview)

Cash Flow Statements: Meaning, Usefulness, Preparation of a cash flow statement in accordance with Accounting Standard , Limitations of cash flow statement.

Relevant AS and IND-AS as applicable

UNIT III: Amalgamation of Companies

Concept of Purchase Consideration.Accounting for Amalgamation of Companies (excluding inter-company transactions and holdings) and external reconstruction.Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction).

Relevant AS and IND-AS as applicable

UNIT IV: Accounts of Holding Companies/ Parent Companies

Preparation of consolidated balance sheet with one subsidiary company.

Relevant AS and IND-AS as applicable

UNIT V: Analysis of Financial Statements using accounting ratios

Meaning and significance of accounting ratios. Calculation of profitability, solvency, liquidity and turnover ratios: Price-to-Earnings Ratio (P/E), Dividend Payout Ratio, Return on Assets (ROA), Return on Equity (ROE), Current Ratio, Quick Ratio, Debt to Equity Ratio, Interest Coverage Ratio, Asset Turnover Ratio, Debtors Turnover Ratio, Inventory Turnover Ratio, Average collection period, Net Profit Ratio, Operating Profit Ratio, Gross Profit ratio.

References

- Goyal, Bhushan Kumar. *Corporate Accounting*. Taxmann, New Delhi.
- Kumar, Alok. *Corporate Accounting.* Kitab Mahal, New Delhi.
- Maheshwari, S N. *Corporate Accounting*. Vikas Publishing House, New Delhi.
- Monga, J R. *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
- Sehgal, Ashok & Deepak Sehgal. *Corporate Accounting.* Taxmann, New Delhi.
- Tulsian, P C. *Corporate Accounting.* S Chand & Co. New Delhi. New Delhi.

Note: Latest edition of readings may be used

Teaching Learning Process

Theory/ numerical with examples

Assessment Methods

Class participation, Presentation, Practical’s, Viva/ test, End Semester Exam

Key words

Forfeiture of shares, cash flow from operations, Purchase consideration, holding company, accounting ratios.

B.A Programme-Commerce
ACCOUNTING & FINANCE
Paper 3: SEMESTER –III
Financial Management

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

To familiarize the students with the principles and practices of financial Management.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the financial environment within which organisations must operate

CO2: analyze the finances of individual corporations both in terms of their performance and capital budgeting

CO3: understand the importance of cost of capital within the context of financial decision making

CO4: access financial information from a wide variety of sources and use this information

CO5: estimate working capital requirement in a firm along with understanding of cash management.

Course Contents

Unit I: Introduction

Nature, scope and objectives of financial management. Time value of money. Concept of risk and return. Types of financial decisions.

Unit II: Capital Budgeting

Capital Budgeting process. Cash flow estimation. Techniques of capital budgeting- payback period, ARR, NPV, IRR and profitability index.

Unit III: Financing Decision & Lost of Capital

Sources of long-term financing. Specific and weighted average cost of capital. Capital structure theories- Net income, Net operating income, Modigliani-Miller and Traditional theory. Operating and financial leverage. Optimal capital structure.

Unit IV: Dividend Decision

Theories of dividend- Walter's model, Gordon's model and Miller-Modigliani Hypothesis.Dividend policies in practice.

<u>Unit V: Working Capital Management</u>

Concept of working capital. Working capital financing. Cash management, Receivables management, Inventory management (only theory).

References

- Chandra, P. *Financial Management-Theory and Practice.*, Tata McGrawHill
- Singh, Preeti. *Financial Management*. Ane Books Pvt. Ltd, NewDelhi
- Tripathi, Vanita, *Basic Financial Management*" TaxmannnPublications.

Note: Latest edition of text books may be used.

Additional Resources

- Horne, Van., James, C., and John, Wachowicz. *Fundamentals of Financial Management.* Pearson Education.
- Khan, M.Y. and Jain P.K. *Financial management: Text and Problems*. Tata McGraw Hill

Note: Latest edition of text books may be used.

Teaching Learning Process

As the course is designed to familiarize the students with the principles and practices of financial management the teaching learning process will be based on lectures

Assessment Methods

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination

Keywords

Financial Environment, Capital Budgeting, ARR, NPV, IRR and Profitability index, Net income, Net operating income, Modigliani-Miller and Traditional theory, Theories of dividend, Working Capital.

B.A Programme-Commerce
ACCOUNTING & FINANCE
Paper 4: SEMESTER –IV
Financial Markets, Institutions and Financial Services

Duration: 3 hrs. Marks: 100 Credits: 6

Course Objective

To provide the students an overview of financial markets and institutions in India and to familiarize them with important fee based and fund based financial services in India.

Course Learning Outcomes

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

CO1: understand the meaning and scope of Financial Markets institutions in India and the concept of Liberalization.
CO2: learn the concepts of Money Market and Capital Market regulation
CO3: acquaint with the Structure of Banks and the concept of Non-Banking Finance (NBFC's)
CO4: examine the financial services industry in India
CO5: develop insights in to Investment Banking and other forms of banking

Course Contents

Unit 1: Introduction

Financial system and economic development. Financial markets. Financial institutions. Financial intermediation. An overview of Indian financial system.

Unit 2: Financial Markets

Money market- function, organisation and instruments. An overview of Indian money market. Capital market- function, organisation and instruments. Indian equity market-primary and secondary market. Indian debt market. Role of SEBI.

Unit 3: Financial institutions

Commercial banking. Assets structure of a bank, process of credit creation. Non-banking financial companies (NBFCs). Life Insurance & General Insurance.

Unit 4: Financial services

Overview of financial services industry in India. Merchant banking. Underwriting. Venture Capital Finance. Factoring.

Unit 5: New Financial services II

Investment Banking, Universal banking, Consumer and housing finance. Credit rating. Micro Finance.

References

- Bhole, L.M., *Financial Markets and Institutions*. Tata McGraw HillPublishing Company.
- Khan, M.Y., *Indian Financial System –Theory and Practice,* Vikas Publishing House.
- Sharma, G.L., & Singh, Y.P., *Contemporary Issues in Finance and Taxation*, Academic Foundation, Delhi

Additional Resources

- *Annual Reports of Major Financial Institutions in India*.
- Khan M.Y. and Jain P.K.., *Financial Services*, Tata McGrawHill.
- Kumar, V., Gupta, K., Kaur, M., *Financial Markets, Institutions and Financial Services*, Taxmann's Publications.

Note: Latest edition of text books may be used.

Teaching Learning Process

As the course is designed to provide the students an overview of financial markets and institutions in India and to familiarize them with important fee based and fund based financial services in India, the teaching learning process will be based on lectures.

Assessment Methods

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination

Keywords

Financial System, Financial Markets, Money Market, Capital Markets, Financial Institutions, Commercial Banking, Life and Non-Life Insurance, Financial Services Industry, Merchant Banking

ACCOUNTING & FINANCE
Discipline Specific Elective Paper 5(a): SEMESTER -V
Cost Accounting

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

To provide a basic knowledge of the Cost Accounting Principles for identification, analysis and classification of cost components and cost ascertainment by various costing methods for planning, control and managerial decision making.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the conceptual framework of Cost Accounting, cost concept & classification, elements of cost and preparation of cost sheet.

CO2: understand of accounting and control of material and labour cost.

CO3: understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads.

CO4: calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them.

CO5: understand the concept of marginal cost and marginal costing, learning of cost-volume-profit analysis and break-even analysis; identification of key factor and determination of profitability

.

Course Contents:

Unit 1: Introduction

Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and Cost sheet. Role of a cost accountant in an organisation. Introduction to Cost Accounting Standards & Cost Audit Reports.

Unit II: Elements of Cost: Material and Labour

(a) Accounting and control of materials: Concept of material cost and control, accounting and control of purchases, storage and issue of materials. Inventory systems, Methods of pricing of materials issues — FIFO, LIFO, and Weighted Average, Physical Verification, Fixation of stock levels, determination of economic order quantity, ABC analysis. Accounting treatment and control of losses — Wastage, scrap, spoilage and defectives

(b) *Labour*: Accounting and Control of labour cost; time keeping and time booking; Concept and treatment of idle time, over time and labour turnover.

Unit III: Elements of Cost: Overheads

Classification, allocation, apportionment and absorption of overheads.Treatment of under- and over-absorption.

Unit IV: Methods of Costing

Unit costing, Job costing, Contract costing, Process costing (excluding treatment of work-in-progress, joint and by- products). Service costing (only transport).

Unit V: Cost-Volume-Profit Analysis

Concept of cost-volume-profit analysis, marginal cost and marginal cost equation, profit-volume ratio, break-even analysis, cost break- even point, composite break- even point, margin of safety, simple break-even chart, Identification of key factor and determination of profitability.

Note- Use only simple numerical problems in all the above units to explain the various concepts, methods and techniques given therein.

References

- Arora, M.N. *Cost and Management Accounting-Principles and Practice*. Vikas Publishing House, New Delhi.
- Goel, Rajiv Kumar & Ishaan Goel. Concept Building Approach to Management Accounting. Cengage
- Jain, S.P., and K. L. Narang. *Cost Accounting: Principles and Methods.*Kalyani Publishers, Jalandhar.
- Jhamb, H. V. *Fundamentals of Cost Accounting.*Ane Books Pvt. Ltd, New Delhi.
- Jhamb, H. V. *Management Accounting*. Ane Books Pvt Ltd, New Delhi.
- Lal, Jawahar & Seema Srivastava. *Cost Accounting*. McGraw Hill Publishing Co., New Delhi.
- Maheshwari, S. N., &S. N. Mittal.*Cost Accounting. Theory and Problems.* Shri Mahabir Book Depot, New Delhi.

- Singh, Surender. *Elements of Cost Accounting*, KitabMahal, Allahabad/New Delhi.
- Singh, Surender. *Management Accounting*, PHI Learning, New Delhi.

Note: Latest edition of text books may be used.

Teaching Learning Activity

Theory, Practical, Numerical

Assessment Methods

Class participation, Presentation, test, End Semester Exam

Keywords: Elements of cost, overheads, Process costing, Reconciliation of cost

B.A Programme-Commerce
ACCOUNTING & FINANCE
Discipline Specific Elective Paper 5(b): SEMESTER -V
Personal Finance and Basics of Investment

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

To make students financially literate so that they have knowledge, skills and confidence to take charge of their financial future. This course will increase their understanding of personal finance concepts, develop critical thinking skills for personal financial planning and introduce them to different investment alternatives.

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: analyze personal financial planning process & set personal financial goals
CO2: learn investment planning, risk aversion, risk profiling & concepts of compounding and discounting
CO3: understand to invest in bonds & equity shares
CO4: perform portfolio analysis & learn portfolio risk, return & diversification
CO5: know about investor protection

Course Contents

Unit 1: Introduction

Personal financial planning process. Setting personal financial goals. Financial planning environment. Personal financial planning at different stages of life. Planning for life insurance and health insurance. Consumer and housing finance planning. Retirement planning. Impact of taxes and inflation.

Unit 2: Investment Planning

Objectives and rewards of investing. Risk aversion and risk profiling. Concept of compounding and discounting, Various investment alternatives such as – bonds, equity shares, mutual funds, SIP, deposits, PPF, financial derivatives, real estate, commodities, ETFs, Gold, Risk-free investments.

Unit 3: Investing in Bonds and Equity Shares

Types of bonds. Bond yields. Bond risks. Investing in equity shares- fundamental and technical analysis.Online investing.Dematerialization.Concept of brokerage, entry or exit load.

Unit 4: Portfolio Analysis

Portfolio and diversification. Portfolio risk and return. Designing suitable portfolio as per personal financial plans.(Only theory no numerical problems).

Unit 5: Investor Protection

Role of SEBI. Investor grievances and their redressal system in India. Ombudsman committee.

References

- Bhalla, V.K., *Investment Management*, S. Chand &Co.
- Kapoor, Jack, *Personal Finance* , Tata McGrawhill
- Maheshwari, *Investment Management*, Prentice Hall ofIndia.
- Mayo, *An Introduction to Investment*. CengageLearning.
- Rustogi, R.P., *Fundamentals of Investment.* Sultan Chand & Sons, NewDelhi.
- Tripathi, Vanita, *Fundamentals of Investments*. Taxmannpublications.

Additional Resources

- Chandra, Prasanna, *Investment Analysis and Portfolio Management*, Tata McGraw Hill.
- Singh, Y.P. , *Investment Management*, Galgotia Publishers
- Vohra, N.D., and Bagri, B.R., *Futures and Options*, Tata McGraw Hill Publishing Company Ltd.

Teaching Learning Process

As the course is designed to make students financially literate so that they have knowledge, skills and confidence to take charge of their financial future. This course will increase their understanding of personal finance concepts, develop critical thinking skills for personal financial planning and introduce them to different investment alternatives. The teaching learning process will be based on lectures.

Assessment Methods

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination

Keywords

Financial Planning, Investment planning, Personal Tax Planning Insurance Planning, Retirement planning, Time Value of Money ,Bonds, Equity shares, Mutual funds, SIP, Deposits, PPF, Financial Derivatives, Real estate, Commodities, ETFs, Gold, Risk-free investments

B.A Programme-Commerce
ACCOUNTING & FINANCE
Discipline Specific Elective Paper 6(a): SEMESTER -VI
Investment Analysis and Business Valuation

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

This paper aims to equip the student with valuation techniques for different financial instruments for investments.

Course Learning Outcomes

CO1: understand the Basics, Concepts & Calculation of Risk & Return, Types of Risks & Market.
CO2: learn to perform Fundamental Analysis.
CO3: learn to perform Technical Analysis and Understand the Efficient Market Hypothesis.
CO4: learn the Basics of Equity & Bond Valuation & Portfolio.
CO5: learn Approaches to valuation, Discounted Cash Flow, Relative Valuation, Role of valuation.

Course Contents

Unit 1: Introduction

Introduction to Investments; Objectives of Investments; Basics of Risk and Return: Concept and calculation of risk and returns, Application of standard deviation, coefficient of variation, the concept of beta; Systematic Vs Unsystematic risk (Inflation Risk, Interest Rate Risk, Credit Risk, Maturity Risk, Liquidity Risk, reinvestment risk); impact of taxes and inflation on returns; financial assets vs real assets; Market participants - Investors, Speculators, hedgers and arbitragers.

Unit II: Fundamental Analysis

Economy analysis: Different Economic Indicators and their impacts on expected direction of movement of stock prices in the Indian context. Industry Analysis: life cycle of an industry, SWOT analysis, Michael Porter's five forces' model. Company Analysis**:** Financial and Non-financial aspects, Analysis of financial statements – Horizontal and Vertical financial statement analysis and trend analysis; Book Value per Share; Earnings per share; dividend per share; Price Earnings Ratio (P/E).

Unit III: Technical Analysis And Efficient Market Hypothesis

Introduction to Technical Analysis; Strengths and weakness of Technical Analysis; Dow Theory; Elliott Wave theory; Charting the historical prices (Bar Chart, Line Chart, Point and figure chart, candle stich charts, triangles); Price patterns; Support and resistance level; Weakness and shortcomings of Technical Analysis. Introduction to Efficient Market Hypothesis (EMH); Forms of efficient Markets (only theoretical introduction).

Unit IV: Basics Of Equity & Bond Valuation And Portfolio Management

Bond fundamentals; bond valuation; estimation of bond yield; Investment in shares; Intrinsic value of shares; Valuation of shares – dividend discounting models, Price earning approach of equity valuation. Introduction to portfolio, Portfolio diversification, calculation of portfolio risk and return (2 securities only)

Unit V: Business Valuation

Introduction to Valuation: Approaches to valuation, Discounted Cash Flow, Relative Valuation, Role of valuation; Discounted Cash flow Valuation: Estimating discount rates cost of equity, cost of equity to cost of capital; Valuation of an asset with guaranteed cash flows, introducing uncertainty into valuation.

References

- .Damodaran, A. *Valuation, Security Analysis for investment and Corporate Finance,* Wiley India Pvt. Ltd.,
- Bodie, Z., Kane, A., Marcus, A. J. and Mohanty, P., *Investment*, Tata McGraw Hill, New Delhi, 2013
- Chandra, P., *Investment Analysis and Portfolio Management.* Mcgraw Hill Education, 2012.
- Tripathi, Vanita, *Fundamentals of Investment* Taxmann publication.

Additional Resources

- Chandra, P., *Corporate Valuation A Guide for Analysts, Managers and Investors*, McGraw Hill Education, 2014.
- Foster, G., *Financial Statement Analysis, 2nd Ed*., Pearson Education Pvt Ltd., 1986
- Gibson, Charles H., *Financial Reporting and Analysis, 13th Ed*., CENGAGE Learning, New Delhi, 2013.
- Sharpe, William F., Alexander, G. J. and Bailey, J.V., *Fundamentals of Investments.* Prentice Hall, 2007.

Note: Latest edition of text books may be used.

Teaching Learning Process

As the course is designed to enable the students with an understanding of how to evaluate the financial instruments to be invested in and will equip them to understand what a financial asset is worth and what determines the value, the teaching learning process will be based on lectures.

Assessment Methods

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination

Keywords

Investments, Systematic, Unsystematic Risk, Fundamental Analysis, Technical Analysis And Efficient Market Hypothesis, Basics of Equity & Bond Valuation And Portfolio Management

B.A Programme-Commerce
ACCOUNTING & FINANCE
Discipline Specific Elective Paper 6(b): SEMESTER -VI
Computer Application in Accounting and Finance

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

To enhance computer skills and develop an understanding of usefulness of information technology tools for understanding accounting and finance. A practical approach to impart skills of maintaining and recording various kinds of business transactions and accounting information using computerized accounting software.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand and manage the basic functioning of computer system and network system.
CO2: carry out the task of creating and maintaining documents using MS word
CO3: carry out basic mathematical operations using spreadsheets
CO4: becoming familiar with the Computerized Accounting system
CO5: maintain accounts using computer system through hands on training

UNIT: I

History of Computers, types of Computers, Advantages, Functions, Limitations, Applications of Computers, Generations of Computers. Hardware Firmware Liveware Types of Software, system software, operating system, Translators, Interpretors, Compilers, Functions of operating system. Application Software: General purpose Packaged software and tailor made software; Introduction to internet: Meaning, features, Growth of internet, Internet , Intranet and extranet, , Basic terminologies: Webpage, Homepage, World Wide Web, Email, Website, Client Server Relationship, Internet Security. , Net etiquettes, Protocol, Search Engines and their types, usage of internet for society.

UNIT II: Word Processing

Word Processing, Concepts, working with word, opening and creating a new document, saving, difference between save and save as, selecting text, editing, find and replace, closing a document, formatting, checking and correcting spellings, justification and alignment, bullets, numbering, tabs, Paragraph formatting, page formatting, mail merge, use of smart art tools.

UNIT III: Spreadsheet

Spreadsheet concept, creating a workbook, saving a workbook, inserting and deleting worksheet, entering data in a cell, formulae copying, moving data from selected cells, handling operators in formulae, inserting charts: Line Bar Pie. , use of formulae in excel, cell referencing and their types, use of functions: Financial: FV, PV, NPV, DB, SLN, PMT, IPMT, PPMT, CUMPRINC,CUMIPMT; Logical: AVERAGE, MEDIAN, MODE, MAX, MIN, STDEV, FREQUENCY, INTERCEPT, SLOPE; Mathematical: ROUND, RAND, SUM, SUMIF, COUNT, COUNTIF, COUNTA, COUNTBLANK, RANDBETWEEN, Preparing generalized worksheets.

UNIT IV: Computerised Accounting

Data table design for accounting, fundamentals of computerized accounting, concept of grouping of accountings, codification of accounts, maintaining the hierarchy of ledger.

UNIT V: Hands on Training and Maintenance of Accounts

Practical training of computers in financial accounting with use of any one of the latest version of accounting / workbook packages; Applications through computerized accounting: Ledger and Trial Balance, Cash Book, Bank book, Journal book.

References

- Arora, Sumita, *Computer Applications in Business*, DhanpatRai& Co. New Delhi
- Bharihoka, Deepak, *Fundamentals of Information Technology*, Excel Book
- Itl Education Solutions Limited " *Introduction to Information Technology*" Pearson Publishers New Delhi
- Madan, Sushila, *Computer Applications in Business*, Mayur Paperbacks, New Delhi
- Rajaraman, V., *Introduction to Information Technology*, PHI
- Saxena, Sanjay, *A first Course in Computers*, Vikas Publishing House.
- Sinha, Pradeep K., and Sinha, Preeti, *Foundation of Computing*, BPB Publication

Teaching Learning Process

Class participation, Presentation, test, End Semester Exam

Assessment Methods

Class Participation, Class Test, Assignment, Project Work, End Semester Examination

Keywords

Software, Homepage, Internet, Spell check And Correct, Formatting, Font, Text, Functions, Spreadsheet, Workbook, Cells, Ledger, Accounts, Table, Practical, Accounting, Books Of Accounts Using System

B.A Programme-Commerce
ADVERTISING, SALES PROMOTION & SALES MANAGEMENT
Paper 1: SEMESTER –I
Marketing Management

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

The objective of this course is to provide basic knowledge of different concepts, principles, and techniques of marketing.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the basic concepts and principles of marketing and to develop their conceptual skills to be able to manage marketing operations of a business firm.

CO2: discuss and make the students understand the complexities involved in various targeting and positioning decisions.

CO3: take effective decisions for launching new products.

CO4: understand the implications of different pricing strategies.

C05: develop the skills among students to enable them to design the promotion-mix strategies and to make the students aware about the current trends in marketing to enable them to take proactive measures while taking marketing decisions.

Course Contents

Unit I: Introduction

Nature, scope and importance of marketing, Marketing Philosphies: production, product, selling, marketing, societal and holistic, Marketing mix, Marketing environment - micro & macro environmental components.

Unit II: Market Segmentation

Concept, Importance and Bases of segmentation; Market Targeting: concept and bases; Positioning: concept and bases.

Unit III: Product

Concept and Types of product; Major product decisions; Product attributes, Branding, Packaging and labelling, Product support service, Product life cycle: Concept and Strategies.

Unit IV: Pricing

Concept, Significance, Factors affecting price, major pricing methods.

Unit V: Distribution

Channels of Distribution-Meaning and importance, Types of distribution channels, Functions of distribution middleman. Promotion: Communication process, Meaning and Importance of Promotion, Promotion mix tools

References

- Kotler, Philip, and Armstrong, Gary, *Principles of Marketing*, Prentice Hall of India, New Delhi.
- Etzel, Michael, Walker, Bruce J., and Stanton, W. J., *Marketing*, McGraw Hill, New
- York.
- Sharma, K., & Swati Aggarwal. (2018). Principles of Marketing. Taxmann's.
- Saxena, Rajan, Marketing Management, Tata McGraw Hill, Publishing Co., New Delhi.

Note: Latest edition of text book may be used.

Teaching Learning Process

The teaching learning process includes lectures, case study discussions, individual and group presentations and projects.

Assessment Methods

The assessments methods of the course include class tests, assignments, project evaluations and class presentations.

Keywords

Targetmarket, Product, Price, Distribution, Promotion, Segmentation, Targeting, Positioning, Bra nding, Packaging, Labelling, Consumer Behaviour, Marketing Environment

B.A Programme-Commerce
ADVERTISING, SALES PROMOTION & SALES MANAGEMENT
Paper 2: SEMESTER –II
Marketing Communication

Duration: 3 hrs. Marks: 100 Credits: 6

Course Objective

The aim of this course is to provide insights into the communication aspects of marketing. Students will be able to develop the basic understanding of marketing and communication process. They will be able to understand the steps involved in development of effective marketing communication, determining the various tools of promotion, and organizing them successfully in the light of the consumer buying behavior.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: explore the fundamental concepts of marketing communication and learn effective communication.
CO2: develop effective marketing communication simulations.
CO3: Categorize the promotion mix tools to be used for creating public relations, sales promotion and direct marketing.
CO4: understand the consumer buying behavior which will serve as a guide to develop new and suitable marketing strategies.
CO5: conversant with the process of integrated marketing communication process and also how to manage cultural diversity through communication.

Course Contents

Unit I: Communication

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

Unit II: Developing Marketing Communication

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

Unit III: Promotion-mix

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

Unit IV: Understanding Consumer Behaviour

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

Unit V: Integrated Marketing Communication

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

References

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

Additional Resources

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

Teaching Learning Process

Experiential Learning via Simulation Exercises and Role Playing, Case Study Discussions and Presentations and Field Trips are the components suggested for effective teaching learning process.

Assessment Methods

Students' assessment for this course will be done by following methods like Class Test, Assignments, Projects and Presentations, End Semester Examination.

Keywords

Marketing Communication, AIDA, Promotion-mix, Consumer Behaviour, Integrated Marketing Communication.

B.A Programme-Commerce

ADVERTISING, SALES PROMOTION & SALES MANAGEMENT

Paper 3: SEMESTER –III

Advertising

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

The objective of the course is to familiarize the students with the basic concepts of advertising. They will be able to learn the insights of advertising: preparing an advertising message, selecting an appropriate medium and evaluation of an advertising campaign.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: acquaint with the concepts, objectives and budgeting methods of advertising used in marketing.

CO2: create advertising message using various advertising appeals and elements of advertising used by the marketers for promoting their brands in the market

CO3: identify the major media decisions, media choice and scheduling.

CO4: discover the role and types of advertising agency.

CO5: acquaint with the methods of measuring advertising effectiveness and role of ASCI in maintaining the ethical nature of advertising.

Course Contents

Unit I: Introduction to Advertising

Nature and importance; Types of advertising; Setting of advertising objectives: communication and sales objectives, DAGMAR approach; Setting of advertising budget.

Unit II: Advertising Message

Advertising Message- Advertising appeals; Elements of print and broadcast advertising copy.

Unit III: Advertising Media

Types of Advertising Media- strengths and limitations; Factors influencing selection of advertising media; Media Scheduling.

Unit IV: Advertising Agency

Concept; Types of an Advertising Agency; Functions of an Advertising Agency; Compensation

Unit V: Evaluating Advertising Effectiveness

Communication and Sales effects; Methods of measuring advertising effectiveness; Ethical Aspects of Advertising in India; Role of Advertising Standards Council of India (ASCI)

References

- Belch, G. E., M. A. Belch and Purani K. (2009), *Advertising and Promotion: An Integrated Marketing Communications Perspective*,McGraw Hill Education.
- Gupta, Ruchi (2018), *Advertising*, Scholar Tech Press.
- Sharma, Kavita (2018), *Advertising: Planning and Decision Making*, Taxmann Publication Pvt. Ltd.

Note: Latest edition of the books should be used.

Additional Resources

- Kapoor, Neeru (2008), *Advertising and Personal Selling*, Pinnacle.
- Shah, Kruti and A. D'Souza (2008), *Advertising and Promotions: An IMC Perspective*, McGraw Hill Education.

Note: Latest edition of the books should be used.

Teaching Learning Process

There are different methods like Experiential Learning via Simulation Exercises and Role Playing, Research Projects, Internships Case Study Discussions and Presentations and Field Trips would be used for effective teaching learning process.

Assessment Methods

The following methods would be used for assessing the students and providing feedback to them: Class Test, Assignments, Projects and Presentations, End Semester Examination.

Keywords

Advertising, Advertising Objectives, Advertising Budget, Advertising Appeals, Advertising Standards Council of India, Advertising Media.

B.A Programme-Commerce
ADVERTISING, SALES PROMOTION & SALES MANAGEMENT
Paper 4: SEMESTER –IV
Personal Selling and Salesmanship

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process. They will be able to understand selling as a career and what it takes to be a good salesperson. They will be able to learn the various theories of selling and motivation.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand concepts of personal selling, roles and opportunities for sales persons.
CO2: know the theories, models and approaches of selling.
CO3: comprehend the meaning of motivation in the context of personal selling.
CO4: explain the role of a salesperson in entire personal selling process in order to develop a customer oriented attitude in selling.
CO5: discover various sales reports and ethical issue in selling.

Course Contents

Unit I: Introduction to Personal Selling and Salesmanship

Concept of Personal Selling and Salesmanship; Differences among Personal Selling, Salesmanship and Sales Force Management; Qualities of a good salesperson; Types of salespersons; Role of Personal Selling in CRM.

Unit II: Theories of Selling

AIDAS Model of Selling; Problem Solving Approach; Right Set of Circumstances Theory and Modern Sales Approaches.

Unit III: Buying Motives

Concept of Motivation; Maslow's Theory of Need Hierarchy; Buying Motives and their uses in Personal Selling.

Unit IV: Personal Selling Process

Prospecting; Pre Approach; Approach; Presentation and Demonstration; Handling of Objections; Closing the Sale; Follow-Up.

Unit V: Sales Planning and Control

Sales Reports and Documents; Various Ethical Issues in Selling.

References

- Buskirk, R. A. B. D. Buskirk, F. A. Russell (1988), *Selling: Principles and Practices*, McGraw-Hill.
- Futrell, Charles (2013), *Fundamentals of Selling*, McGraw Hill Education.
- Kapoor, Neeru (2008), *Advertising and Personal Selling*, Pinnacle.

Note: Latest edition of the books should be used.

Additional Resources

- Belch, G. E., M. A. Belch and Purani K. (2009), *Advertising and Promotion: An Integrated Marketing Communications Perspective*, McGraw Hill Education.
- Castleberry, S.B. and Tanner, J. F. (2013), Selling*: Building Relationships*, McGraw Hill Education.

Note: Latest edition of the books should be used.

Teaching Learning Process

Effective teaching learning process includes vital methods like Research Projects, Internships, Case Study Discussions and Presentations, Field Trips and Experiential Learning via Simulation Exercises and Role Playing.

Assessment Methods

Assessment methods comprise timely class test, assignments, projects and presentations and end semester examination for assessing the students and providing feedback to them.

Keywords

Personal Selling, Salesmanship, Theories of Selling, Buying Motives, Selling Process

B.A Programme-Commerce
ADVERTISING, SALES PROMOTION & SALES MANAGEMENT
Discipline Specific Elective Paper 5(a): SEMESTER -V
Brand Management

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

The aim of the course is to provide students with the knowledge of concept, tools and techniques of brand management and how this is relevant for the promotion of goods.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: comprehend the meaning of branding and ascertain the significance of branding in the present scenario.
CO2: understand how brands are created, maintained and repositioned.
CO3: ascertain the concept of brand personality and how it leads to brand loyalty.
CO4: learn how brands are being developed over internet or at digital market space.

Course Contents

Unit I: Introduction to Branding

Concept and importance of branding; Characteristics of brands (generic, expected, augmented, potential); Importance of brand planning; Functions of branding; Conditions favourable to branding.

Unit II: Brand Creation and Development

Creating brand names; Identifying and selecting brand names; Brand positioning strategies; Limitations of brand positioning; Repositioning.

Unit III: Building Brand Personality and Brand Loyalty

Brand Personality and Brand Image; Importance of brand personality; Role of Advertising in creating brand personality; Use of Brand Imagery, Symbols, Logos, Slogans and Punch lines in creating brand familiarity; Role of Celebrity Endorsements in building brand personality; Building brands through Event Sponsorship. Brand Loyalty- concept and antecedent conditions.

Unit IV: Building Brands through Internet/Digital Platform

Building brands through Internet; Differences in brand building environment in online and offline;7Cs framework; Interactive brand building model; Limitations of brand building through internet.

References

- Anand, H., Darwin's *Brands, Adopting for Success*, Sage Publications India Pvt. Ltd., New Delhi,2012.
- Clifton, R. and Simmons, J., *Brands and Branding*, Profile Books Ltd., UK, 2009.
- Kapoor, Neeru. *Advertising and Brand Management*. Pinnacle learning.
- Lepla, Joseph F. and Parker, Lynn M., *Integrated Branding*, Kogan Page, UK, 2002.
- Moorthi, Y.L.R., *Brand Management: The Indian Context,* Vikas Publishing House, Delhi, 2009.

Note: Latest edition of text book may be used.

Additional Resources

- Keller, Kevin L., *Strategic Brand Management Building, Measuring, and Managing Brand Equity,4th Edition*, Prentice Hall Financial Times, 2013.
- Lepla, Joseph F. and Parker, Lynn M., *Integrated Branding*, Kogan Page, UK, 2002.

Teaching Learning Process

For effective teaching learning process Lectures, Experiential Learning via Simulation Exercises and Role Playing, Research Projects, Internships, Case Study Discussions and Presentations, Field Trips, Assignments, Presentations and E-Resources will be be used for effective teaching learning process.

Assessment Methods

Assignments, Tests, Attendance, Final Exam would be used for assessing the students and providing feedback to them.

Keywords

Brand Management

B.A Programme-Commerce
ADVERTISING, SALES PROMOTION & SALES MANAGEMENT
Discipline Specific Elective Paper 5(b): SEMESTER -V
Sales Promotion & Public Relations

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

The aim of the course is to familiarize the students with the basics and techniques of sales promotion and public relations. Students will be able to learn the various forms of sales promotion tools, develop a sales promotion programme, and learn the importance of public relations especially during crisis. To teach students deal about ethical and legal aspects of sales promotion and public relations.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the fundamental concepts of sales promotion and public relations.
CO2: ascertain the tools of sales promotion and public relation in enhancing a companies brand equity and influencing consumer behaviour.
CO3: develop, evaluate and modify the sales promotion programmes.
CO4: understand the concept, importance and tools of public relations.
CO5: identify the ethical and legal aspects of sales promotion and public relation activities of a firm.

Course Contents

Unit I: Sales Promotion

Nature and importance of sales promotions; Forms of sales promotions, consumer-oriented sales promotion, trade-oriented sales promotion and sales force-oriented sales promotions.

Unit II: Major Sales Promotions Tools

Their features, strengths and limitations; Consumer Promotion Tools: Premiums, Price off, Coupons, Sampling, Refunds and Rebates, Contests, Games and Lotteries, Point of Purchase, Displays and demonstrations, Use of logo, gifts, Patronage Awards, Price packs, Tie-In Promotions, Product Warranties. Trade Promotion Tools: Convention, conferences, trade fairs, exhibitions and fashion shows, specialties and novelties.

Unit III: Developing Sales Promotions Programmes

Establishing Objectives, selecting the tools, develop the program, Pre-testing implementing, evaluating the result and making necessary modifications.

Unit IV: Public Relations

Meaning, features and growing importance; concept of public, publicity and public relations; Major tools of public relations: news, speeches, special event, handouts, leaflets, publications, audio visual, community relations, lobbying, identity media. Marketing Public Relations: Major Decisions.

Unit V: Ethical and legal aspects of sales promotion and public relations.

References

- Blattberg, Robert C and Neslin, Scott A., *Sales Promotions: Concepts, Methods and Strategies.* New Jersey: Prentice Hall.
- Cummins, J., and R. Mullins, *Sales Promotions,* London: Kogan Page.
- Ulanoff, S.M. *Handbook of Sales Promotions*. New York: McGraw Hill.
- Quelch, J.A. *Sales Promotions Management, (2011)* New Jersey: Prentice Hall.

Additional Resources

- Kotler, P. & Keller, K. L. (2017) *Marketing Management.*Pearson.
- Stanton, M. J., Walker, B. J., Stanton, W. J., &Pandit, A. (2010). Marketing (14th ed.). McGraw Hill.

Teaching Learning Process

Effective learning will be facilitated through continuous process of Research Projects, Internships, Case Study Discussions and Presentations, Field Trips and Experiential Learning via Simulation Exercises and Role Playing.

Assessment Methods

Assessment method would include class test, assignments, projects and presentations and end semester examination.

Keywords

Sales Promotion, Consumer Promotion Tools, Pre-testing, Public Relations.

B.A Programme-Commerce
ADVERTISING, SALES PROMOTION & SALES MANAGEMENT
Discipline Specific Elective Paper 6(a): SEMESTER -VI
Sales Force Management

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

The purpose of this course is to familiarize the students with the management of sales force and various aspects of sales management.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: learn the concepts of sales force management, functions of sales manager.
CO2: understand the arrangement of sales department on the basis of geographic, product or market.
CO3: comprehend how to manage sales force starting from recruitment to performance appraisal.
CO4: describe the process of sales planning and controlling.
CO5: ascertain the emerging developments in sales force management.

Course Contents

Unit I: Introduction to Sales Force Management

Nature and importance of sales force management, Designing the Sales Force objectives, strategy and structure, sales force size, Functions of Sales Manager.

Unit II: Organisation of the Sales Department

Geographic, Product wise and market based.

Unit III: Managing the Sales Force

Recruitment and selection of sales force; Training and direction; Motivating sales personnel, Sales force compensation; Performance appraisal.

Unit IV: Sales Planning and Control

Market Analysis, and sales forecasting, Methods of forecasting sales, Sales territory planning, Sales Budgeting: Importance, Process and uses of sales budget; Sales quota; Sales and cost Analysis.

Unit V: Emerging Trends in Sales Force Management

Use of innovative technology in Sales force management, CRM, Sales force diversity, Team based selling approach, Ethical and social issues in sales force management

References

- Futrell, Charles, *Sales Management: Behaviour, Practices and Cases,* The Dryden
- Johnson, Kurtz and Schueing, Sales Management (McGraw-Hill)
- Kapoor Neeru, *Advertising and personal Selling,* Pinnacle, New Delhi
  McGraw Hill Inc.,
- Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., *Selling: Principles and Methods,* 8th edition, Richard, Irvin, pp.290-291. Press.
- Rusell, F. A. Beach and Buskirk, Richard H., *Selling: Principles and Practices, Sales force,* Richard D. Irwin/McGraw- Hill.
- Stanton, William J., *Buskirk,* Richard H., *and Spiro, Rosann, Management of the*
- Still, Richard R., Cundiff, Edward W., and Govoni, Norman A. P. *Sales Management: Decision Strategies and Cases,* Prentice Hall of India Ltd., New Delhi.

Note: Latest edition of text book may be used.

Teaching Learning Process

The teaching learning process includes Research Projects, Internships, Case Study Discussions and Presentations, Field Trips and Experiential Learning via Simulation Exercises and Role Playing.

Assessment Methods

Projects and presentations, class test, assignments and end semester examination would be used for assessing the students and providing feedback to them.

Keywords

Sales Force Management, Sales Manager, Sales Budget, Sales Quota, CRM, Sales Force Diversity.

B.A Programme-Commerce
ADVERTISING, SALES PROMOTION & SALES MANAGEMENT
Discipline Specific Elective Paper 6 (b): SEMESTER -VI
Digital Marketing

Duration: 3 hrs. Marks: 100 Credits: 6

Course Objective

This paper seeks to provide the students an insight into the concept, tools, techniques, and relevance of digital marketing in the present scenario.

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: understand the concept of digital marketing and its growth in India.
CO2: identify the dynamics and strategies of digital marketing management.
CO3: know the components of digital marketing presence.
CO4: understand the role of social media marketing in interactive marketing.
CO5: comprehend the ethical issues in digital marketing.

Course Contents

Unit I: Introduction

Concept, scope, and importance of digital marketing.Traditional marketing versus digital marketing.Challenges and opportunities for digital marketing.Growth of digital marketing in India.

Unit II: Digital Marketing Management

Digital marketing mix.Digital consumers and their buying decision process.Customer satisfaction and loyalty. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and Strategies in a digital environment; CRM and digital technology.

Unit III: Digital Marketing Presence

Concept of paid, owned, and earned media. Website design and domain name branding. Search engine optimisation: stages, types of traffic, considerations. Online advertising: types, formats, requisites of a good advertisement, Online public relations; News and Reputation management; E-mail marketing: types and strategies.

Unit IV: Interactive Marketing Presence

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; Online Payment options.

Unit V: Ethical and Legal Issues

Ethical and legal aspects of digital marketing.Regulatory Framework for digital marketing in India.

References

- Chaffey, D., F. E. Chadwick**,** R. Mayer, and K. Johnston. *Internet Marketing: Strategy, Implementation, and Practice*. Pearson India
- Charlesworth, A. *Digital Marketing: A Practical Approach*, Butterworth-Hienemann*, UK.*
- Gupta, Seema. *Digital Marketing*. McGraw Hill Education (India) Private Ltd
- Kotler, P., Kartajaya, H., and Setiawan, I. *Marketing 4.0 Moving from Traditional to Digital*. John Wiley & Sons. New Jersey.
- Ryan, Damian and Jones Calvin. *Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation*. Kogan page Publishers.
- Strauss, Judy., and Raymond Frost. *E-Marketing.* PHI Learning Pvt Ltd.

Teaching Learning Process

A combination of various learning methods like audio-visual materials, class presentations, expert lectures(Webinar), case studies and group discussion using ICT (such as: WhatsApp group, Google Group, Etc.).

Assessment Methods

Presentations, Online/Offline Quiz, Micro Research Projects, Group Discussion and Class Tests will be used to assess the students' performance.

Keywords

Digital Marketing, CRM, Digital Technology, Social Media Marketing, Online Payment Gateways,Search Engine Optimization, PPC Marketing, Mobile Marketing.

B.A Programme-Commerce
OFFICE MANAGEMENT & SECRETARIAL PRACTICE
Paper 1: SEMESTER –I
Business Communication

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

The course aims to enhance written and verbal communication/ presentation skills amongst the learners and ability to frame effective reports and presentations in business context.

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: understand communication process
CO2: understand the significance of oral communication in business context
CO3: write business reports and make presentations
CO4: learn to write business communication instruments like memorandum, minutes etc.
CO5: learn how to write report writing.

Course Contents

Unit I: Communication Process

Communication- nature, process, importance and types (verbal & non-verbal); Different forms of communication; Barriers to effective communication

Unit II: Vocabulary in Business

Vocabulary words often confused, words often mis-spelt, common errors in English

Unit III: Oral Presentation

Importance, characteristics, presentation plan, power point presentation

Unit IV: Business Correspondence

Letter writing, presentation, placing orders, sales letters, memorandum, notices, agenda, minutes; Job application letter; Preparing the resume

Unit V: Report Writing

Business reports, types, characteristics, importance, elements of structure, process of

References

- Khanna, P. *Effective Business Communication.* Vikas Publishing.
- Lehman, C. M., DuFrene, D. D., & Sinha, M. (2011). *Business Communication.*Cengage Learning India Pvt. Ltd.

Teaching Learning Process

Interactive class room sessions with the help of power point presentations, case discussions and group discussions to ensure active participation and continuous learning.

Assessment Methods

Class tests/Assignments, Class participation, Presentations, End-semester examination.

Keywords

Communication, Letter writing, Business reports, Memorandum, Minutes

B.A Programme-Commerce
OFFICE MANAGEMENT & SECRETARIAL PRACTICE
Paper 2: SEMESTER –II
Office Management & Secretarial Practice
(English/Hindi Medium)

Duration: 3 hrs. Marks: 100 Credits: 6

Course Objective

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

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand office Management, office automation, space management, workplace environment

CO2: understand the procedures of mailing as well as record management

CO3: understand the budgets and audit system in the Office

CO4: understand and acquire the skills for secretarial functions and proceedings of official meetings

CO5: acquire the knowledge of banking system and official terms to be used in Office

Course Contents

Unit-I: Office Management and Office Automation

Introduction to office management, objectives and principles of Office Management, primary and administrative management functions, importance of modern office, organisational chart, hierarchy, centralization and decentralization of office services, changing the nature and scope of office work, functions of office manager, essential qualification, experience and supervisory skills required for Office Manager.

Modern Office Equipment: Introduction, meaning and importance of Office automation, objectives and use of office automation tools - printers, scanner, fax machines, personal computers, photocopier, calling bell, telephones, mobile phones, video conferencing, CCTV Camera, biometric attendance machines. Tools for planning, office layout, concept of open office, back office, front office, Use of modular office furniture, emerging office concepts (green office building, work at home, flexible office hours etc.), factors affecting choice of office location and working environment.

Unit II: Office Forms, Mail and Records Management

Office forms: Introduction, meaning, importance of forms, advantages and disadvantages of the use of forms, types of forms, factors affecting forms design, principles of form design, form control. Stationery: Management of stationery in stock register. Mail Management: meaning and importance of mail, Inward and outward mail, mail procedure – centralization and decentralization of mail system, dispatch of official documents using postal and courier services.

Principles and objectives of records: management and record keeping, essentials of record management, Centralization vs Decentralization of record keeping, meaning and importance of filing, essentials of good filing and indexing, concept of paperless office, methods of filing, classification of files, advantages and disadvantages of filing, filing system, digitalization and retrieval of records, retention and weeding of old records.

Unit III: Budget Control and Audit

Office Budget: Annual, estimated and revised budget, essentials of a budget, plan and non-plan expenditure/recurring and non-recurring expenditure, budgetary control, essential requirement for preparation of budget. Audit: Definition, importance of audit process. Meaning of voucher, Types of vouchers, Need and importance of vouching, verification (in brief), consumables/stock register, depreciation and disposal of assets.

Unit IV: Role of Secretary

Role of Secretary: Appointment and qualification of a personal/executive secretary. Functions of personal secretary/stenographer in office – attending phone calls, maintenance of appointment diary, dictation, drafting of letters, fax messages, emails, notice of the meeting, minimum quorum, proceedings of agenda and minutes of the meeting Use of Modern technology and Office Communication, mail, voice mail, multi-media, video conferencing, web-casting.

Computers: Introduction, Role of computers, components of computers, input and output devices, general softwares used in office, computer applications in office management, handling of files in computer system, advantages and disadvantages of computerization, internet.

Unit V: Banking and other terms used in Offices

Introduction: Banking, Bank accounts-Saving Account, Recurring Account, Current Account, Demat Account, Debit Card, Credit Card, ATM, Net banking, transfer of payments through RTGS/NEFT, E-Wallets, E-Commerce, M-Commerce, pass books and cheque books, other forms used in banks, demand drafts. Cheques: pre-dated and post-dated cheques, dishonored cheque, stale cheque. GEM etc

Importance of Employee Welfare in work place, Grievance handling mechanism, Employee morale and productivity, Social Security (PF, Pension, Insurance, medical benefits).

References

- Bhatia, R.C. *Office Management* - Galgotia Publishers, New Delhi.
- Chopra R. K., *Office Management,* Himalaya Publishing House.
- Duggal, B , *Office Management & Commercial Correspondence,* Kitab Mahal, New Delhi
- Ghosh, P. K. *Office Management,* Sultan Chand & Sons, New Delhi
- Krishnamurty S., *Office Management*, S.Chand Publications.
- Pillai, R.S.N and Bagavathi, *Office Management*, S. Chand & Company Ltd, New Delhi
- Shrama and Gupta, *Office Organisation and Management*, Kalyani Publications.

Note: Latest edition of text book may be used

Teaching Learning Process

This course is well structured and sequenced attainment of modern office procedures. With the help of the given chapters the students would be able to not only strengthen their knowledge of latest office procedures and equipment used but also adopt special methods to be used to run an office in a congenial environment. It would involve lectures and demonstration of equipments to be used in office supported by tutorials, tests and assignments
The students may pay a visit to any office i.e. a college office, bank and observe the office management practices being adopted.

Assessment Methods

The assessment method of the course is properly aligned and teaching learning processes and anticipated learning outcomes. It includes written tests as well as assignments.

Keywords

Agenda, Audit, Biometric, Budget, Digitalization, Executive,Hierarchy, Minutes, Multi-media, Personal Secretary, Secretarial, Stock Register, Verification, Video-conferencing, Vouching, Web-casting

OFFICE MANAGEMENT & SECRETARIAL PRACTICE
Paper 3: SEMESTER –III
COMPUTER APPLICATIONS
(ENGLISH/HINDI MEDIUM)

Duration: 3 hrs. Marks: 100 Credits: 6

Course Objective

To provide computer skills and knowledge for O.M.S.P. students and to enhance the understanding of usefulness of Information Technology tools for business operations.

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: understand the fundamentals of computer.
CO2: understand the Internet Technologies
CO3: learn the concepts of word-processing (MS-Office)
CO4: learn the concepts of spreadsheet (MS-Excel)
CO5: learn the concepts of Power Point Presentation (PPT)

Course Contents

Unit I: Basic Knowledge of Computer

History of computer, generations of computers, characteristics of computers, advantages, functions of computers, limitations of computers, classification of computers- Digital computers, classification by size: Mini Computers, Mainframe computers, personal computers, super computers

Input and Output devices, monitors, printers, scanners, pendrives, keyboard terminals, their functions, Hardware, software, liveware and firmware. Types of softwares: System software: Operating systems and its functions, Application Software: General purpose packaged software and tailor made software, Layout of keyboard: Touch and sight system of computer.

Unit II: Internet& Networking

Meaning, growth, and types, basic internet technologies: Webpage, homepage, world wide web, E-mail, website, Advantages and disadvantages of Internet. Difference between Internet, Intranet and WWW

Basics of Networking and Internet Security, Internet Protocols, Net Etiquettes, Usage of internet for society, Search Engines and their types.

Unit III:Word Processing

Introduction to word processing, word processing concepts, working with word document: opening an existing document/creating a new document. Saving, difference between save and save as, selecting text, editing text, finding and replacing text, closing a document, formatting text, checking and correcting spellings, justification and alignment, bullets and numbering, tabs, paragraph formatting, page formatting, mail merge and use of smart art tool.Keyboard Operations.

Unit IV: Spreadsheet

Spreadsheet concepts, creating a work book, saving a work book, editing a work book, inserting and deleting work sheets, entering data in a cell, formulae coping, moving from data selected cells, handling operators in formulae, inserting charts: LINE, BAR and PIE, use of basic formulae used in excel, cell referencing and their types, use of basic functions: Financial, logical, statistical, mathematical.

Unit V: Power Point

Meaning of Power point, uses of power points, slide designs, slide layout, slide setting, slide show, print options, set up row, rehears timings, slide transition and slide animation.

Practical: There will be no practical examination in this semester but we need projector for demonstration and computer lab for practice sessions of Unit 3, 4, 5

References|

- Arora, Sumita, *Computer Applications in Business*, Dhanpat Rai & Co., New Delhi.
- ITL Education Solutions Limited, *Introduction to Information Technology* Pearson Publishers, New Delhi
- Madan, Susheela, *Computer Applications in Business*, Mayur Paperbacks, New Delhi
- Rajaram, V., *Introduction to Information Technology*, PHI.
- Saxena, Sanjay, *A First Course in Computers, Vikas Publishing House.*
- Sinha, Pradeep K., and Sinha, Preeti, *Foundation of Computing*, BPB Publications.

Latest editions of the text books can be used.

Teaching Learning Process

This course is well structured and sequenced attainment of Computer knowledge and its skills. It will constitute an important aspect of teaching learning process. The course would involve lectures through proper demonstration supported by group tutorials, open ended projects and practice on computer.

Assessment Methods

The assessment method of the course is properly aligned and teaching learning processes and anticipated learning outcomes. It includes oral and written tests, observation of practical typing skills through touch methods.

Keywords

Animation, Assembler, Client-server, Compiler, E-typography, Interpreter, Transition, Protocols, Virus

B.A Programme-Commerce
OFFICE MANAGEMENT & SECRETARIAL PRACTICE
Paper 4: SEMESTER –IV
STENOGRAPHY (ENGLISH)
(Only English Medium)

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

The main purpose of this course is to orient the students to understand the need of writing rapidly and accurately in this speed age. In order to make them a good writer, it is necessary for them to master the fascinating art of good writing. Every work has to be disposed of in the quickest possible time. As it is very important for an Executive Assistant/Secretary to write rapidly and accurately, the knowledge of art of writing through spoken sounds with the help of principles of Sir Isaac Pitman would help the students to take notes and carry out office work speedily.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the basic concepts of stenography with grammalogues and logograms.
CO2: understand the basic concepts of circles and loops in stenography.
CO3: understand and practice the use of initial and final hooks.
CO4: understand and practice the halving and doubling principles in stenography
CO5: understand and practice the prefixes and suffixes signs in stenography.

Course Contents

Unit I: Basics of Stenography

Stenography – Introduction, brief history of Pitman's Shorthand, types of other writing methods.
Consonants– Definitions, types of consonants, consonant and consonant stroke, form of strokes, number, size and direction of strokes, joining of strokes.
Vowels-its definition, long and short vowels**,** vowels signs and their places, position of outlines according to vowels, intervening vowel, diphthongs/triphones, punctuation signs, and their application.
Short Forms-Definition, importance and use of logograms, grammalogues and phraseography, the phraseograms, its essential qualities.
Alternative forms of strokes**:** downward R & L strokes, downward and upward H, tick H and dot H, upward, "ish" strokes, semi circle or abbreviated w and their use.

Unit II: Circles & Loops

Circle 'S' & 'Z', use of small circles with straight and curved strokes, exceptions to the use of Circle 'S'/'Z', Large Circles 'SW', 'SS or 'SZ', use of large circles with straight and curved strokes, Use of large circles in Phraseography, Loops 'ST' and 'STR', use of small and big loops with straight and curved strokes, medial use of loops, exceptions to the use of loops

Unit III: Initial and Final Hooks

SmallInitial Hooks:'R' and 'L, use of initial hooks with straight and curved strokes, alternative forms for 'Fr', 'Vr' etc., use of circles and loops preceding initial hooks.
Small Final Hooks:'N', 'F/V', use of final hooks with straight and curved strokes, medial use of small final hooks, use of small final hooks in Phraseography, Exceptions to the use of small final hooks, circles and loops to final hooks.
Large Final Hook 'Shun Hook': use of Shun Hook with straight and curved strokes, medial use of Shun Hook, Use of Shun Hook after Circle 'S' and 'NS', Use of Shun Hook in Phraseography and KW/GW/KY/GY, compound consonants.

Unit IV: Halving and Doubling Principles

Halving Principle**:** vocalizing of half length forms, halving for T or D, circle following half length forms, half length H, situations where halving principle not used. Halving and thickening of the strokes, M, N, L, R.The signs for RT and LT. Joining of strokes of unequal length.Use of halving principle for past-tense, halving principle in phraseography.

Doubling Principle**:** The general rule for doubling, doubling of straight strokes and the strokes MP and NG, alternative forms of MPR, MBR, NG-KR and NG-GR. Doubling of stroke L, circle S and double length strokes, use of doubling principal in phraseography.

Unit V: Prefixes and Suffixes

Diphones**:** Use of Diphones, Medial Semi-Circle, Left Semi-Circle, Right Semi-circle.
Prefixes :expression of the prefixes, initial common-, medial com, accom-, intro-, etc.
Logograms as prefixes.

Suffixes: Suffixes and Terminations – The dot-ing, expressing –ality, -logical-ly, ment, mental-ly-ity, -ship, figures and contractions, etc.

References

- Aiyar, K.S.: *Reporter's Phrase Book",* A.H. Wheeler Publications.
- Bhatia, R.C., *"Principles of Short-hand Theory*", G.Lal& Co.
- Hynes James: *The Practical Phraser,* Wheeler Publications.
- Kuthiala, O.P., Shorthand Made Easy, Pitman S.S.Publications
- Pitman, Isaac: Pitman's *Shorthand Instructor,* A.H. Wheeler Publications.

- Pitman, Isaac: *The New Phonographic : Phrase Book.*
- Thorpe, E and Kuthiala, O.P.: *You too can write 200 wpm and above,* Pitman SS Publication.

Note: Latest edition of text books may be used.

Additional Resources

- http://cbseacademic.nic.in/web_material/Curriculum/Vocational/2018/Study_Material_XII_Shorthand_English.PDF

Teaching Learning Process

This course is well structured and sequenced attainment of Stenography (English). This art of writing, based on (phonetics) sounds has been adopted throughout the world in the day to day working in organisations. With the help of the given chapters the students would be able to learn to make the outlines with proper pronunciation of words. In this way they will learn stenography and strengthen their English pronunciation also. Soon after the completion of this course, the student will be able to write/scribble accurately and speedily and once the speed and accuracy achieved, the same could be retained provided there is a regular practice.

Assessment Methods

The assessment method of the course is properly aligned and teaching learning processes and anticipated learning outcomes. It includes unit-wise written tests as well as assignments of Grammalogues and phraseography.

Keywords

Circles,Consonants, Diphones,Diphthongs, Doubling Principle, Figures, Grammalogues, Halving Principle, Hooks, Logograms, Loops, Phraseogram, Phraseography, Pitman,Shorthand, Stenography, Strokes, Suffix, Phonetics, Prefix, Terminations, Triphones, Vowels.

B.A Programme-Commerce

OFFICE MANAGEMENT & SECRETARIAL PRACTICE

Discipline Specific Elective Paper 5(a): SEMESTER -V

Practical Stenography and E-Typewriting

(Only English Medium)

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Marks: 100(Theory- 25 Marks, Internal Assessment = 25 Marks)
Practical -50 Marks

Course Objective

After learning the basic principles of Stenography by the students, it is essential that the students build up speed writing by practicing exercises and learning stenography transcriptions from Pitman Shorthand Instructor. The students will also get the proficiency in practical word processing and spreadsheet.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the basic English Transcription Concepts – as most of the shorthand outlines are same but their meanings in English are different.
CO2: get the proficiency of Typing on Computer through Touch methods
CO3: get the proficiency in Advanced Stenography skill and transcriptions
CO4: prepare letters etc. with proper formatting and styles
CO5: prepare pay-roll and result analysis etc.

Course Contents

Unit I: Basic English Transcription Concepts

Homonyms(words which have the same spelling and pronunciation, but have different meanings); homophones(words which have the same pronunciation , but different spelling and meanings); homographs (words that are spelt the same, but have different pronunciations and meanings)

Unit II: E-Typewriting- Practical

Practice on key board skills for the speed of e-typewriting
E-typewriting: Introduction, functions, importance, advantages and disadvantages.Practice of on and off of computer system.
Keyboard practice: Setting of fingers on home keys, guide keys, dead keys, and their functions

Touch and sight typewriting- Meaning, advantages and disadvantages. Typewriting speed and accuracy- (use of spacing and punctuation marks, errors and penalty. Calculation of running and accurate speed (gross and net speed)

Unit III: Advanced Stenography – Theory and Practical

Special contractions (Section 1 to 5 with exercises) , Advanced Phraseography(Section 1 to 7) with exercises , Intersections, List of Grammalogues (alphabetically and phonetically).

Daily practice of Seen Passages from above exercises at the speed of 60 w.p.m and transcribe on the computer.

Unit IV: Word Processing -Practical

Word processing (MS-Office): working with documents, use of different views, navigation through document, text manipulation, formatting of documents.Hyperlink,Mail Merge Document preparation : Styles of business letters, preparation of letters in word processor, generate notices, agenda and minutes of meeting, office orders, circulars, memorandums, resumes. Merging of letter through mail merge and Printing

Unit V: Spreadsheet -Practical

Spreadsheet (MS Excel): Need of Spreadsheet, creating, opening and saving workbook, working with worksheet, editing worksheet, using links, applying different views, formulas and functions.

Guidelines for the conduct of Practical Examination

Time: 3 Hours **Maximum Marks: 50**

Queston No.	**Description**	**No. of words**	**Marks**	**Time Allowed**
1.	Seen Dication from Unit 3 of the syllabus at the speed of 80/60 words per minutes	180	10	5 minutes for dictation 5 minutes for reading and 30 minutes for transcription on Computer
2	Shorthand outlines from Unit 3	20	10	20 Minutes (the examinees will have to write the Shorthand outlines of the words on the printed sheet which would be the Question Paper as well as the Answer Sheet)

3	Speed Test @ 30 w.p.m. (10 minutes) from Unit 2	More than 1500 /2000 strokes	10	10 Minutes
4.	Project work – practical assessment from Unit 4 and 5 – two questions one from word processing and one of spreadsheet making the hyperlink		10 x 2	40 minutes

Note:

- 10 minutes time will be allowed to students for setting and adjustment of computers before the practical starts.
- 10 minutes time will be allowed to students for setting and adjustment of computers for e-typewriting speed test.
- The students have to produce the hard copies of the above questions for evaluation.
- Time should also be allowed for print-outs.

Practical:

There shall be Two Lectures per class and 4 Practical periods per batch to be taught in computer Lab.

Practical examination will be conducted by the Internal Examiner

References

- *700 Hundred Common Words* – Reading and Dictation Exercises
- Bhatia, D.P & Sangal, S.S., *Principles of Typewriting*, Pitman S.S.Publications
- *Computer E-Typewriting Master*
- Kailash, C.Chandra, N.and Pitman I., *Shorthand Magazines*, S.S.Publications 2012
- Kuthiala, *Shorthand Made Easy*, Pitman S.S.Publications
- Madan, S., *Computer Applications*, Mayur Paperbacks, New Delhi 2013.
- Pitman. I., Pitman *Shorthand Instructor and Key (old Course*), Pearson Education Ltd. 2003.
- Sinha, P.K. and Sinha, P., *Computer Fundamentals*, BPB Publications. 2010
- Thoope Edgar, *2000 Common Words – Reading and Dictation Exercises*
- Tiwari H.N.and Thukral, S.*Information Technology*, International Book House Pvt. Ltd., Delhi 2014.

Latest addition of text books as well as softwares will be used.

Teaching Learning Process

This course is well structured and sequenced attainment of stenography and Typing speed. With the help of the given chapters and exercises the students would be able to not only strengthen their knowledge of rules of Pitman Shorthand but also adopt special methods for the formation of brief and legible outlines and transcribe them with higher speed, accuracy and with precise strokes. It would involve lectures supported by practicals.

Assessment Methods

The assessment method of the course is properly aligned and teaching learning processes and anticipated learning outcomes. It includes practical as internal assessment of Stenography as well as Typewriting.

Keywords

Contractions, dictation, grammalogues, homographs,Homonyms, Stenography, transcription, Phraseography.

B.A Programme-Commerce
OFFICE MANAGEMENT & SECRETARIAL PRACTICE
Discipline Specific Elective Paper 5(b): SEMESTER -V
Advanced Stenography
(Only English Medium)

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

Having learnt the fundamentals of Stenography from the Course in Pitman Shorthand Instructor Book. It is important for the students to practice the advanced course in Stenography to develop a high speed.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the basic concepts of contractions to be used for speed purpose.
CO2: understand and practice in Shorthand - the figures and their transcriptions.
CO3: understand and practice in Shorthand-the Special contractions and their transcriptions.
CO4: understand and practice in Shorthand-the Intersections & Business Phrases and their transcriptions.
CO5: understand and practice in Shorthand-the Revisions of grammalogues, contractions, Advanced Phrases and their transcriptions.

Course Contents

Unit I

Dictation of revisionary exercises and contractions by reading, writing and copying shorthand outlines and reading accurately by the students.

- Chapter XXVIII – Exercise 100, Revisionary Exercise (c)
- Chapter XXIX – Contractions (Exercises 111 to 119)

Unit II

Dictation of exercises (read, copy and transcribe). Transcription of exercises using word processor.

- Chapter XXX – Figures etc. (Exercise 120)
- Chapter XXXI – Note Taking Transcription, etc.
- Chapter XXXII – Essential Vowels (Exercise 121 to 123)

Unit III

Dictation of exercises (read, copy and transcribe). Transcription of exercises using word processor.

- Chapter XXXIII – Special contractions (Exercise 124 to 144)
- Chapter XXXIV – Advanced Phraseography (Exercise 145 to 183)

Unit IV

Dictation of exercises (read, copy and transcribe). Transcription of exercises using word processor.

- Chapter XXXV – Intersections (Exercise 186 and 187)
- Chapter XXXVI – Business Phrases (Exercise 188 to 191)
- Chapter XLIII – Special list of words (Exercise 216 to 231)

Unit V

Dictation of exercises (read, copy and transcribe). Transcription of exercises using word processor.

- Chapter XLIV – Shorthand in Practice
- Revision of Grammalogues
- Special List of Contractions
- Business and Medical Transcriptions

References

- Pitman, Isaac: *Pitman Shorthand Instructor and* Key (old course), Sir Isaac Pitman Ltd., Pearson Education Ltd. and Dorling Kindersley Publishing.
- *Shorthand Magazines* by Kailash Chandra, Naresh Gupta and Pitman S.S. Publications.

Teaching Learning Process

This course is well structured and sequenced attainment of stenography speed. With the help of the given chapters and exercises the students would be able to not only strengthen their knowledge of rules of Pitman Shorthand but also adopt special methods for the formation of brief and legible outlines and transcribe them with higher speed, accuracy and with precise strokes. It would involve lectures supported by tutorials/practice sessions.

Assessment Methods

The assessment method of the course is properly aligned and teaching learning processes and anticipated learning outcomes. It includes written tests, dictation and observation of practical practice sessions of Stenography.

Keywords

Contractions, dictation, grammalogues, Stenography, transcription, Phraseography

B.A Programme-Commerce

OFFICE MANAGEMENT & SECRETARIAL PRACTICE

Discipline Specific Elective Paper 6(a): SEMESTER -VI

Advanced Stenography and Computer Applications (Practical)

(English Medium Only)

Duration: 5 hrs. **Marks: 100 (Practical)** **Credits: 6**

Course Objective

To build higher speed in Stenography, typewriting and learn the advance skills on computers.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: learn the advanced phrases skills from the book.
CO2: get dictation of unseen passages and also be eligible to compete in the job market for secretarial jobs of personal secretary, office executives and office managers.
CO3: do transcriptions of dictated passages in MS-Word with a higher speed.
CO4: prepare pay-roll and employee data base etc.
CO5**:** make the presentation

Course Contents

Unit I: Advanced Stenography - Seen

Daily practice of Seen Dictation exercises from Pitman Shorthand Instructor Book (Exercise 145-191) at the speed of 100 words per minutes. Practice in different settings (e.g. Class Rooms, Interviews for Social/Business Research Surveys).
Daily practice of Seen Passages from above exercises at the speed of 100 w.p.m (in graded manner) and transcribe on the computer

Suggested readings may also be used for practices.

Unit II: Advanced Stenography – Unseen

Practice of Unseen Passages at the speed of 80 words per minute (in graded manner) from monthly Shorthand Magazines with their transcription on computer.

Unit III: Word Processing (MS Word)

Word Processing (MS Word) – Inserting Table of Contents, Index and Managing Bibliography/References. Using Voice activated Word Processing in PC and Mobile Applications. Making the Hyperlinks

Practice of typewriting speed passages.

Unit IV: Spreadsheet (MS-Excel)

Spreadsheets (MS-Excel)- Preparation of Pay Rolls by applying mathematical and statistical functions. Preparation of mark sheets, Attendance Sheet, Employee Data Base by applying formulae and IF Function.
(Arithmetic and Logical functions)

Unit V: Power Point Presentation (PPT)

Preparing Presentations, Slides, Handouts, Speaker's Notes - Outlines -Media Clips - Charts – Graphs, Adding the Transitions to the Slide Show - Special effects in detail, - Setting Slide timings, Power point - Preparation and Presentation of slides in PowerPoint.

Guidelines for the conduct of Practical Examination

Time: 5 Hours **Marks: 100**

Queston No.	Description	No. of words	Marks	Time Allowed
1.	Seen Dication from Unit 1 of the syllabus at the speed of 100 words per minutes	500	20	5 minutes for dictation 5 minutes for reading and 50 minutes for transcription on Computer
2.	Outlines of words consisting of phrases given in the syllabus	40 outlines	20	15 Minutes (the examinees will have to write the Shorthand outlines of the words on the printed sheet which would be the Question Paper as well as the Answer Sheet)
3.	Unseen Dictation at the speed of 80 words per minute	400	10	5 minutes for dictation 5 minutes for reading and 40 minutes for transcription on Computer
4.	One question from Unit 4/5 - Ms-Excel/power point and one from 3	1500/ 2000 strokes	25x2	80 Minutes (70+10 minutes)

Speed Test @ 30/40
w.p.m. (10 minutes)

Note:

- 10 minutes time be allowed to students for setting and adjustment of computers before the practical starts.
- 10 minutes time will be allowed to students for setting and adjustment of computers for e-typewriting speed test.
- The students have to produce the hard copies of the above questions for evaluation.
- Time should also be allowed for print-outs.

<u>Practical:</u>

There shall be Two Lectures per class and 4 Practical periods per batch to be taught in computer Lab.

Being practical no internal Assessment required

References

- *700 Hundred Common Words – Reading and Dictation Exercises*
- Bhatia, D.P & Sangal, S.S., *Principles of Typewriting*, Pitman S.S.Publications
- *Computer E-Typewriting Master*
- Kailash, C.Chandra, N.and Pitman I., *Shorthand Magazine*s, S.S.Publications 2012
- Kuthiala, *Shorthand Made Easy*, Pitman S.S.Publications
- Madan, S., *Computer Applications*, Mayur Paperbacks, New Delhi 2013.
- Pitman. I., Pitman *Shorthand Instructor and Key (old Course*), Pearson Education Ltd. 2003.
- Sinha, P.K. and Sinha, P., *Computer Fundamentals*, BPB Publications. 2010
- Thoope Edgar, *2000 Common Words – Reading and Dictation Exercises*
- Tiwari H.N.and Thukral, S.*Information Technology*, International Book House Pvt. Ltd., Delhi 2014

Latest addition of text books as well as softwares will be used.

Teaching Learning Process

This course is well structured and sequenced attainment of stenography speed. With the help of the given chapters and exercises the students would be able to not only strengthen their knowledge of rules of Pitman Shorthand but also adopt special methods for the formation of brief and legible outlines and transcribe them with higher speed, accuracy and with precise strokes. It would involve lectures supported by tutorials/practice sessions.

Assessment Methods

The assessment method of the course is properly aligned and teaching learning processes and anticipated learning outcomes. It includes written tests, dictation and observation of practical practice sessions of Stenography

Keywords

Animations,contractions, dictation, grammalogues, Stenography, transcription,transition, Phraseo graphy,

B.A Programme-Commerce

OFFICE MANAGEMENT & SECRETARIAL PRACTICE

Discipline Specific Elective Paper 6(b): SEMESTER -VI

Computer Applications and Stenography (Practical)

Duration: 5 hrs. Marks: 100 Credits: 6

Course Objective

To assess the level of mastery/competency acquired through a practical approach and hands on training in office management and secretarial practice course in the B.A. Program. While preparing Research Report on Office Management and Secretarial Practice the students will be able to acquire secretarial skills, knowledge, procedure and practices required for performing official jobs as Manager, Administrative Officer and familiarize with the working in modern IT environment. This course focuses on the production of reports by usage of IT Tools along with translation of Stenography Transcription Script.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: transcribe the dictations by using advanced phrases and outlines.

CO2: understand and develop the practical/research skills with hands ontraining in secretarial practice design with the understanding of organisational structure, processes and practices.

CO3: use practical approach in understanding of office systems and procedures with industry interface.

CO4: get proficiency in Office Management and Secretarial Practice skills using IT in their jobs.

CO5: discharge secretarial jobs with industry interface and improve their writing, reading and translation of shorthand scripts through Office Management and Secretarial Practices.

Course Contents

Unit-I: Shorthand Dictation and Transcription

Shorthand dictation of seen and unseen passages. Practice of outlines from Advanced phraseography, Intersections, Business Phrases, Political Phrases and Banking Phrases from Pitman's Shorthand Instructor (New Era Edition) by Isaac Pitman, London (old course).

Practice of transcription of dictations on seen and unseen passages from shorthand magazines or parliamentary/budget/banking/office administration reports/Business Research Survey.

Unit II: Research and Office Reports

Introduction, Meaning and Course Objectives of secretarial practice in project reports, importance of reports, essential features, content and format of the good report, samples of office report, industry visit report, references and bibliography, writing of reports on office practices, preparation of stenography transcripts and its translation in office documentation, design of office reports.

Unit III: Structure of Reports

How to prepare the Reports: Executive summary (Abstract), Introduction- Background, Purpose, Nature and Scope, Objective of the study, Methodology, Discussions, Summary, Findings and Limitations.

Unit IV:Computer Applications for Writing Report

(i) Preparation of Reports using keyboard skills in computer software – word processing, spreadsheet and power point– Practice of transcription/dictation exercises, content report exercises, tables, charts, use of arithmetic functions.
(ii) Preparation and presentation of report in PowerPoint

Unit V: Visit to Industries and Writing of Report

(i) Observe the office practices used by various industries for writing of business surveys/articles/research papers on the topics related to office management practices and secretarial practices.

(ii) Daily practice on report writing, transcriptions and keyboard typewriting speed passages,

References

- Bhatia, R.C. *Business Communications* - Galgotia Publishers, New Delhi.
- Bhatia, R.C. *Office Management* - Galgotia Publishers, New Delhi.
- Bretag Crossman Bordia, *Communication Skills*, Tata Mcgraw Hill Education Private Limited, New Delhi.
- Computer e-Typewriting Tutor Master and Pitman Typing Speed Passage Part- 1 & II.
- MadaanSushila, *Computer Applications*,Mayur Paperbacks, New Delhi.
- Pitman, Isaac: *Pitman Shorthand Instructor and* Key (old course), Sir Isaac Pitman Ltd., Pearson Education Ltd. and Dorling Kindersley Publishing.
- Pitman, Isaac: *Pitman Shorthand Instructor and* Key (old course), Sir Isaac Pitman Ltd., Pearson Education Ltd. and Dorling Kindersley Publishing.
- Shorthand Magazines by Kailash Chandra, Naresh Chandra and Pitman S.S. Publications.
- Zane K.Quible, *Administrative Office Management*(Eight Edition) An Introduction, PHI Learning Private Limited, New Delhi.

Latest Editions of the Books will be used.

Additional Resources

Online projects reports through e-resources available in Colleges/Universities.

Teaching Learning Process

The course is well structured and outcome based on acquiring of competencies and mastery of office practices during two years of course study. With the help of industry interface students will be able to understand various activities of office management and secretarial practices used in today's modern office environment. This process will involve hands on practice and writing skills on daily basis for dictations, shorthand transcription, lectures, online material from Companies' web portal, practice on writing of research project office reports to acquire competency.

Assessment Methods

The students will be assessed through a Practical Exam based on well structuredguided project research report.

Guidelines for Office Management and Secretarial Practice (Practical)

Duration: 5 Hours **Marks: 100**

Under the guidance of the Instructor (OMSP), each student of this Course shall undertake a visit to an organisation assigned to him/her and submit an office/project Report (English language and/or stenography transcript) highlighting his/her own experience and observation in the structure on areas prescribed. The duration of the visit should not be less than 15 days. The report in the neatly typed shaped (along with a stenography transcript) with a performance certificate from the office concerned specifying that he/she had visited the organisation during the period for the purpose, should be submitted by the student within one month from the date he/she was deputed for the purpose.

The assessment shall be done on the basis of information gathered by the student and produced in the Report alongwith translation in stenography transcript. The student achievement shall be assessed by using the following methods of assessment by both the internal and external examiner:

Sl.No.	Methods of Assessment	Weight age of marks	Evaluation
1	Practical Test from Unit-1, II, III& IV from the area chosen by the student based on the project report prepared by the student.	35	Internal and external examiner
2	Direct observation of Typing speed test	25	Internal and External Examiner
3	Secretarial Practice Project Report	15	Internal and External Examiner
4	Power Point presentation	15	Internal and External Examiner
5	Viva	10	Internal and External Examiner
	Total	**100**	

<u>Instructions:</u>

Project Report on Office Management and Secretarial practices complete in all respect with the cover page and bibliography should carry 10 to 15 pages. The students will visit approved Business/IndustrialUnits/Govt./Service/Bank/InsuranceCompanies/educationalInstitutions/Court s/Tribunals/PSUs/SMSIs under the supervision of the teacher concerned and prepare the report. Two copies of the report will be prepared and submitted well in advance (one copy each will be served to the internal as well as external examiner) and they will fix the date for the Practical exam (along with other regular practical exams) as per above mentioned guidelines.

<u>Note:</u>

- 10 minutes time will be allowed to students for setting and adjustment of computers before the practical starts.
- 10 minutes time will be allowed to students for setting and adjustment of computers for e-typewriting speed test.
- The students have to produce the hard copies of the above questions for evaluation.
- Time should also be allowed for print-outs.

Structure:

The structure of the Office Management and Secretarial Practice/Project Report and prescribed areas are outlined below:

1. Topic
2. Introduction
3. Nature and Scope of the study
4. Background of the organisation visited by the student
5. Course Objectives of the study
6. Methodology
7. Summary and Results

Prescribed Area:

1. Organisation Structure and organisational chart
2. Details of the Office establishment
3. Procedure dealing with Receipt and Disposal of letters
4. Stenography dictations and transcriptions
5. Transcription of dictations on agendas and the minutes of the meeting
6. Stenography transcripts of contraction, special contractions and advance phraseography,
7. Functions of Secretary in an office, duties and responsibilities
8. System of filing and record management
9. Internal and External communication system
10. Office environment and working practices
11. Purchase and issue of materials from store/stock register
12. Office automation
13. Procedures for records management
14. Work Experience for taking dictation, transcriptions
15. Multipage Reports, letters, forms, statistical charts, tables
16. Any other special feature.

Unit No.	Course Learning Outcome	Teaching and Learning Activity	Assessment Tasks
1	Acquire the proficiency in shorthand skills, dictation and transcription of office notes	Lectures and hands on practices of daily dictations and shorthand transcription	Practical Exam (Unit-1,II,III & IV) secretarial practices and dictation exercises and Typing speed test (as per the

			guidelines of the Practical exam)
2	Development of writing research/official reports with the understanding of organisational structure, processes and practices adopted.	Lectures and online learning material from organisation's Web Portal	Final assessment through office/project report with shorthand transcript and oral test/viva (as per the guidelines of the Practical exam)
3	Hands on training in preparation of official documents in communication and IT environment.	Practical through usage of word processing, spreadsheets, power points.	Final assessment through power point presentation (as per the guidelines of the Practical exam).

Note: Being Practical Paper, there will be no Internal Assessment in this paper.

<u>Key Words</u>

Office Management and Secretarial Practices, Systems, Structure, Project Report, Stenography Transcripts

B.A. Programme-Commerce
SKILL BASED COURSE (SEC) PAPER 3(a): SEMESTER III
Computer Applications in Business

Duration: 3 hrs. Marks: 100 Credits: 6

Course Objective

To provide Information Technology skills and knowledge about hardware and software through practice on computer systems and to enhance the capabilities of students through acquiring knowledge about the processing of data and information in software packages - word processing, excel and power point.

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: understand the basics of computer systems, its fundamentals.
CO2: understand the components of computer system
CO3: acquire the knowledge and use of word processor, spreadsheet and power point
CO4: develop understanding about the usage and analysis of manual as well as online data in the IT platform.
CO5: acquire the knowledge and hands on experience working in spreadsheet program and hands on practice for presentation of power point report.

Unit I: Basics of Computer System

Introduction to Computer-Digital and Analog, History of Computers, Characteristics of Computers-fast speed of calculation, storing of information and accuracy, Advantages, Functions of Computer, Classification of Computers by size,

Unit II: Components of Computer System

The Computer System, Parts ofComputers;Computer H/W Setup, Configuration, Networking, Mobile H/W Device and types, Storage Units – Main Memory, Secondary storage Units, Optical Dis, Megnetic Disk, Multimedia applications, wireless Networking.

Unit III: Computer Softwares

Operating System- Introduction to Operating Systems, An overview of various Computer &Mobile OS & Application (UN IX / Linux, DOS, Windows, Android, windows mobile, iOS Like), Features of latest Windows Operating Systems & its Management & Networking (Installation, backup, security, User control), Usage of payment gateways.

Unit IV: Usage of Essential Tools: Word Processing

Introduction to facilities & commonly used features of:

Word Processing : Working with word document, creating a document, typing and editing, opening an existing document, moving around in a document, saving document, printing document, closing and opening documents,review documents, word wrap, tab setting, grammar check, line spacing, margins and columns, rulers, status barreview documents, word wrap, tab setting, grammar check, line spacing, margins and columns, rulers, status bar, Inserting, filling and formatting a table, Mail Merge including linking with Access Database, Creating Macros -Sending E-mail from Word, text formatting, document formatting and inserting headers and footers, page numbers, setting up columns.

Import / Export of files Converting Word Document to Web Document, PDF files Hyperlinks; OLE Security features in MS-Word - Protection of Documents - Password for Documents - Checking for viruses in macros, referencing, creating bibliography, manage sources and citations.

Unit V: Power Point and Spreadsheet

Uses of power point, creating a power point presentation, power point views, saving the presentations, working with text, editing text/slides, formatting slides and text, formatting paragraphs, checking text**,** Handouts, Speaker's Notes - Outlines -Media Clips - Charts – Graphs, Designs, Adding the Transitions to the Slide Show - Special effects in detail, - Setting Slide timings, Printing and delivering Presentations.

Spreadsheet: Creating, opening, saving and closing a workbook, workbooks and worksheets, working in a workbook, working in a worksheet, moving within a worksheet, selecting cells and ranges of cells, auto calculate, selecting rows and columns, selecting cells by type of contents, special selecting technique, Rearranging Worksheet, entering the Data – text, numerals, logic values and error, editing, moving and copying data and formulas, Organizing Charts and graphs, Ranges and Functions & Formulae: Mathematical, Statistical Functions, .

References

- Basandra, Suresh K. *Management Information System.* New Delhi-Allahabad: Wheeler
- Eliason, A.L. *On-line Business Computer-Applications.* Chicago: Science Research Associates.
- Frye, Curtis D. *Step by Step Microsoft Excel 2010.* PHI.
- Kumar, Muneesh. *Business Information System.*Vikas Publishing House
- Leon, A. and Leon, M. *Fundamentals of Information Technology.* Leon, Vikas (4) Software manuals.
- Publication.
- Rajaraman, V. *Introduction to Information Technology.* PHI.
- Saxena, Sanjay, *A First Course in Computers,* Vikas Publishing House.
- Sinha, Pradeep K. and Sinha, Preeti. *Foundation of Computing.*BPB Publication.

Note: Latest edition of text book may be used.

Teaching Learning Process

Students will be able to work in IT environment though practice on computer systems while learning practically.

- Final Practical Exam in Computer Lab.
- Through assignments/ practical based skill enhancement through practical exercises from Unit I,II,III, IV & V.

Assessment Methods

As per the University norms, the details of assessment will be as shown below:

Time: 2Hrs, Maximum Marks: 50
(Practical-35 Marks, Viva-5 Marks and Work Book-10 Marks)
Teaching arrangements need to be made in the computer lab only**.**
There shall be 2 Lectures per class and 4 Practical periods per batch to be taught in Computer Lab.

Keywords: Computer System, Word Processor, Spreadsheet, Power Point, Practicals in Computer Lab.

B.A. Programme-Commerce
SKILL BASED COURSE (SEC) PAPER 3(b): SEMESTER III
Cyber Crimes and Laws

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

This paper intends to create an understanding towards the cyber crimes and to familiarize the students with the application of cyber laws in business and in day today for secure operations in cyber space.

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: identify cyber crimes associated in online activities
CO2: work in the vertical having varied access points, data sources, network and system related issues, especially in online transactions.
CO3: generate and preserve electronic evidences for personal and professional use.
CO4: work in virtual space safely
CO5: understand business process or products not falling under the ambit of cyber crimes

Course Contents

Unit I: Cyber Crimes

Introduction- Computer crime and cyber crimes; Distinction between cyber crime and conventional crimes; cyber forensic; Kinds of cyber crimes- cyber stalking, cyber terrorism, forgery and fraud, crimes related to IPRs, computer vandalism; Privacy of online data; Cyber Jurisdiction; Copyright issues; and Domain name dispute etc.

Unit II: Definition and Terminology (Information Technology Act, 2000)

Concept of Internet, E Governance, E-Contract, E-Forms, Encryption, Data Security. Access, Addressee, Adjudicating Officer, Affixing Digital Signatures, Appropriate Government, Certifying
Authority, Certification Practice Statement, Computer, Computer Network, Computer Resource, Computer System, Cyber Appellate Tribunal, Data, Digital Signature, Electronic Record, Information, Intermediary, Key Pair, Originator, Public Key, Secure System, Verify, Subscriber as defined in the Information Technology Act, 2000.

Unit III: Electronic Records

Authentication of Electronic Records; Legal Recognition of Electronic Records; Legal Recognition of Digital Signatures; Use of Electronic Records and Digital Signatures in Government and its Agencies; Retention of Electronic Records; Attribution, Acknowledgement and Dispatch of Electronic Records; Secure Electronic Records and Digital Signatures.

Unit IV: Regulatory Framework

Regulation of Certifying Authorities; Appointment and Functions of Controller; License to issue Digital Signatures Certificate; Renewal of License; Controller's Powers; Procedure to be Followed by Certifying Authority; Issue, Suspension and Revocation of Digital Signatures Certificate, Duties of Subscribers;

Unit V Offences and Penalties

Penalties and Adjudication; Appellate Tribunal; Offences.

References

- Efraim Turban, Jae Lee, King, David, and Chung, HM.(2002). *Electronic Commerce-A managerial Perspective.* Pearson Education.
- Joseph, P.T. (2015). *E-Commerce-An Indian Perspective*. PHI
- Chaffey, Dave. (2009). *E-business and E-commerce Management*- strategy, implementation and practice. England. Pearson Education.
- Brian, Craig. (2012). *Cyber Law: The Law of the Internet and Information Technology*. Pearson Education.
- Sharma J. P., and Kanojia, Sunaina. (2019).*Cyber Laws*. New Delhi. Bharat Law house Pvt Ltd.

Additional Resources

- Information Technology Rules 2000 & Cyber Regulations Appellate Tribunal Rules 2000 with Information Technology Act 2000. Taxmann Publications Pvt. Ltd., New Delhi.
- Painttal, D. *Law of Information Technology*, New Delhi: Taxmann Publications Pvt. Ltd.
- Dietel, Harvey M., Dietel, Paul J., and Steinbuhler, Kate. (2001). *E-business and E-commerce for managers.* Pearson Education.

Teaching Learning Process

The teaching -learning processes play a vital role in instilling in the student the curiosity to study the subject law. It includes lectures through presentations of case laws, expert lectures discussing the real life cyber scams and the relevant precautionary measures,case study approach is widely followed , role plays , seminars , tutorials , project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

Assessment Methods

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

Keywords

Cyber Crimes, Information Technology Act, 2000, Electronic Records

B.A Programme-Commerce
SKILL BASED COURSE (SEC) PAPER 4(a): SEMESTER IV
E-Commerce

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objectives

To enhance skills for effective and contemporary applications of E- commerce.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: comprehend the foundation of e-commerce, current and emerging business models.
CO2: recognize the dynamic of website designing for online business.
CO3: find out various components of internet information technology structure.
CO4: recognize how to meet the needs of the website visitors.
CO5: understand the importance of security, privacy, ethical and legal issues of e-commerce.

Course Contents

Unit I: Introduction to E-commerce

Scope of E- commerce, E -commerce Based Activities, Technical Components of E- commerce, E -commerce Applications, Frame Work of E -commerce, Supply Chain Management, E-commerce and E- Business, M-commerce, Pure Online V/S Brick and Click business.

Unit II: Planning online business

Nature and dynamics of Internet, electronic business models, B2B, B2C, C2C, C2B, **B2G**, website designing, assessing requirement for an online business, designing, developing and deploying the system.

Unit III: Technology for online business

Internet and its evolution, intranet and extranet, IT infrastructure, middleware, domain names, contents: text and integrating e -business application, components of internet information technology structure.

Unit IV: Operations of E- commerce

Online payment mechanism, electronic payment system, payment gateways, visitors to websites, tools for promoting websites, risk management options for e- payment systems.

<u>Unit V: Security and Legal Aspects of E-commerce</u>

Threats in E-commerce, security of clients and service provider, cyber laws-relevant provisions of Information Technology Act 2000: offences, secure electronic records and digital signatures, penalties, adjudication.

References

- Agarwala, Kamlesh N., Lal, Amit and Agarwala, Deeksha(2000) *Business on the Net: An Introduction to the whats and hows of E-commerce.* Macmillan India Ltd.
- Bajaj KK, Debjani Nag (2005) *E-Commerce*. Tata McGraw Hill Company" New Delhi
- Dietel, Harvey M., Dietel, Paul J., and Steinbuhler Kate(2001) *E- Business and E-commerce for Managers* Prentice Hall
- Diwan, Parag and Sharma, Sunil(2000) *Electronic commerce- A manager's Guide to E-Business*, Vanity Books International ,Delhi
- Elias M. Awad (2006) *Electronic Commerce from vision to fulfillment*. Third Edition PHI publications.
- Kenneth C Laudon , Carol G Traver (2019) *E-Commerce: Business Technology and Society* Pearson
- Turban, E., et.al.(2006) *Electronic commerce: A Managerial perspective* Pearson Education Asia.
- Whiteley, David(2000) *E-Commerce: Strategy Technologies and Applications*. McGraw Hill, New York.

Additional Resources

- *IT Act 2000*
- Kumar A.(2017), *Cyber Laws* Book Age Publications, New Delhi

Teaching Learning Process

A blend of various learning methods like audio-visual materials, class presentations, expert lectures(Webinar), case studies and group discussion using ICT (such as: WhatsApp group, Google Group, Etc.).

Assessment Methods

Presentations, Online/Offline Quiz, Micro Research Projects, Group Discussion and Class Tests will be used to assess the students' performance.

Keywords

Ecommerce, E-business, Mobile Commerce, Electronic Data, Digital Signature, Electronic Payment System, Supply Chain Management, Internet, Intranet and Extranet, Cyber Laws, Payment Gateways

B.A Programme-Commerce
SKILL BASED COURSE (SEC) PAPER 4(b): SEMESTER –IV
Investing in Stock Markets

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

This paper intends to provide basic skills to operate in stock markets and the ways of investing in it. It will enable the student to take up investment in stock markets independently.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: acquaint with the Investment Fundamentals of Equity shares, IPO/FPO & Bonds
CO2: understand online trading of stocks, Analysis of the company, the Principles of investing
CO3: perform Comparative analysis of companies, Stock valuations CO4: Learn to Invest in Mutual Fund
CO5: understand Derivatives: Instruments & Markets

Course Contents

Unit I: Investing Fundamentals

Types of Investment – Equity Shares, IPO/ FPO, Bonds. Indian Securities Market: the market participants, trading of securities, security market indices. Sources of financial information. Stock exchanges in India: BSE, NSE, MCX. Buying and selling of stocks: using brokerage and analysts' recommendations. Use of limit order and market order.

Unit II: Stock Analysis and Valuation

Online trading of stocks.Understanding stock quotations, types and placing of order. Risk: its valuation and mitigation, Analysis of the company: financial characteristics (as explained by ratio analysis, future prospects of the company, assessing quality of management using financial and non-financial data, balance sheet and quarterly results, cash flows and capital structure).

Unit III: Stock Analysis and Valuation-II

Comparative analysis of companies, Stock valuations: using ratios like PE ratio, PEG ratio, and Price Revenue ratio. Use of Historic prices, simple moving average, basic and advanced interactive charts.Examining the shareholding pattern of the company.
Pitfalls to avoid while investing: high P/E stocks, low price stocks, stop loss, excess averaging.

Unit IV: Investing in Mutual Funds

Background of Mutual Funds: Needs and advantages of investing in Mutual Funds. Net Asset Value, Types of Mutual funds: Open ended, closed ended, equity, debt, hybrid, money market, Load vs. no load funds, Factors affecting choice of mutual funds. CRISIL Mutual Fund Ranking and its Usage.

Unit V: Understanding Derivatives

Futures, Options, trading in futures and options. Understanding stock market quotes on futures and options. Types of orders, Put and Call options: How Put and Call options work.
Commodities, Derivatives of commodities, trading of commodity derivatives on MCX, Currency derivatives and its trading.

References

- Kumar Vinod and Nangia Raj Sethi, *Investing in Stock Markets*, Anebooks
- Madura, Jeff, *Personal Finance*,Pearson
- Tripathi Vanita & Panwar, Neeti, *Investing in Stock Markets,* TaxmannPublication.

Additional Resources

- Aswath, Damodaran *Investment Validation Tools and Technique for Determining Mutual Funds*
- Chandra, Prasanna. *Investment Analysis and Portfolio Management*, Tata McGraw Hill
- Gurman and Jochnk, *Fundamentals of Investing*, Pearworth

Note: Latest edition of text books may be used.

Teaching Learning Process

As the course is designed to enable the student to take up investment in stock markets independently, the teaching learning process will be based on lectures.

Assessment Methods

The assessment of the students must be aligned with the course learning outcomes and requires Class Participation, Class Test, Assignment, Project Work, End Semester Examination

Keywords

Indian Securities Market, Stock Analysis, Stock Valuation, Mutual Funds, Futures, Options, trading in futures and options

B.A Programme-Commerce
PAPER 5(a): SEMESTER –V
Entrepreneurship

Duration: 3 hrs. **Marks: 100** **Credits: 4**

Course Objective

This course aims at imparting basic knowledge on entrepreneurship and new enterprise creation so that it is able to provide an opportunity for the students to opt for entrepreneurship as an alternative career option.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand entrepreneurship as volition in context of India
CO2: gather knowledge and ideas on the existing support system for entrepreneurial orientation
CO3: understand enterprise formation process for gaining ideas
CO4: understand requirements of post-enterprise creation for effective operations of the business
CO5: gain knowledge on available growth strategies for implementing effective suitable strategy for expansion and growth

Course Contents

Unit I: Introduction

Entrepreneurship- meaning, importance and determinants; Entrepreneurship in Indian scenario as a career option; Understanding intrapreneurship, technoentrepreneurship, netentrepreneurship, ecoentrepreneurship, and social entrepreneurship.

Unit II: Entrepreneurial Eco-System

Socio-economic support system for entrepreneurship, public and private system of stimulation; Role of development institutes; Availability of finance, marketing, technology and project related assistance; Role of trade associations and self-help groups for promotion of entrepreneurship; Types of business entities- micro, small and medium enterprises; Role of MSME sector in Indian economy; Nature of family business in India

Unit III: Enterprise Formation Process

Understanding and analyzing business opportunities; Market demand analysis, preparation of business plan, project feasibility study; Start ups and basic start ups problems; Cases of Indian start ups, sources of financing business start ups (practical knowledge on preparation of business plan/project report shall be taught in the class)

Unit IV: Managerial Aspects of Business

Managing finance- preparation of operating/cost budget, cash budget; Understanding management of short term and long term capital; Human resource planning; Contract management; Understanding marketing methods; Understanding of GST and other tax compliances

Unit V: Managing Growth

Business growth strategies specific to small enterprises; Enterprise life cycle and various growth strategies; Business collaboration and outsourcing of resources; Network management; Business succession planning for sustenance; Managing family business and its conflicts.

References

- Brandt, S. C. *Entrepreneuring: The Ten Commandments for Building a Growth Company*. MacMillan Business Books.
- Dollinger, M. J. *Entrepreneurship: Strategies and Resources.* Illinois: Irwin.
- Holt, D. H. *Entrepreneurship: New Venture Creation.* New Delhi: Prentice Hall of India.
- Panda, S. C. *Entrepreneurship Development.* New Delhi: Anmol Publications.
- Taneja, S., & Gupta, S. L. *Entrepreneurship Development-New Venture creation.* New Delhi: Galgotia Publishing House.
- Vasper, K. H. *New Venture Strategies* (Revised Edition ed.). New Jersey: Prentice-Hall.

Teaching Learning Process

Interactive class room teaching method along with practical guidance on project preparation may be carried out for the understanding of the entrepreneurial process.

Assessment Methods

Class tests/Assignments, Class participation, Presentations, End-semester examination

Keywords

Enterprise life cycle, Project feasibility study, Self-help groups, MSME sector, Start ups

B.A Programme-Commerce
PAPER 5(b): SEMESTER –V
Advertising

Duration: 3 hrs. **Marks: 100** **Credits: 4**

Course Objectives

The objective of the course is to familiarize the students with the basic concepts of advertising. To develop a customer oriented attitude for framing advertising policies. They will be able to learn the insights of advertising: preparing an advertising message, selecting an appropriate medium and evaluation of an advertising campaign.

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: learn the concepts and techniques of advertising used in marketing
CO2: understand the major media decisions, media choice and scheduling.
CO3: comprehend various appeals and models used by the marketers for promoting their brands in the market.
CO4: measure advertising effectiveness with pre and post testing techniques.
CO5: know organisational arrangements for advertising in India.

Course Contents

Unit I: Introduction

Advertising: Meaning, Nature and Importance, types and objectives; Target audience selection-basis; Setting of Advertising Budget: determinants and major methods.

Unit II: Media Decisions

Major Media Types - their merits and limitations; Factors Influencing Media Choice; Media Scheduling.

Unit III: Message Development

Advertising Appeals; Elements of Print and Broadcast Copy.

Unit IV: Measuring Advertising Effectiveness

Arguments for and against measuring effectiveness; Evaluating Communication and Sales Effects; Pre and Post- testing Techniques.

Unit V: Organisational Arrangements

a) Advertising Agency: Role, Types and Selection of Advertising Agency
b) Ethical and Legal Aspects of Advertising in India

References

- Belch, G. E., M. A. Belch and Purani K. (2009), *Advertising and Promotion: An Integrated Marketing Communications Perspective*,McGraw Hill Education.
- Sharma, Kavita (2018), *Advertising: Planning and Decision Making*, Taxmann Publication Pvt. Ltd.
- Gupta, Ruchi (2017), *Advertising*, Scholar Tech Press.
-

Note: Latest edition of the books should be used.

Additional Resources

- Kapoor, Neeru (2008), *Advertising and Personal Selling*, Pinnacle.
- Shah, Kruti and A. D'Souza (2008), *Advertising and Promotions: An IMCPerspective*, McGraw Hill Education.
- IBS Case Study Centre, www. ibscdc.org

Note: Latest edition of the books should be used.

Teaching Learning Process

Experiential Learning via Simulation Exercises and Role Playing, Research Projects, Internships, Case Study Discussions and Presentations and Field Tripswould be used for effective teaching learning process.

Assessment Methods

Class test, assignments, projects and presentations and end semester examination would be used for assessing the students and providing feedback to them.

Keywords

Advertising, Advertising Media, Communication and Sales Effects, Advertising Agency, Ethical Advertising

B.A Programme-Commerce
PAPER 6(a): SEMESTER –VI
Personal Selling & Salesmanship

Duration: 3 hrs. **Marks: 100** **Credits: 4**

Course Objectives

The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process. They will be able to understand selling as a career and what it takes to be a good salesperson. They will be able to learn the various theories of selling and motivation.

Course Learning Outcomes

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

CO1: explain the concepts of personal selling, roles and opportunities for sales persons.
CO2: understand the theories, models and approaches of selling.
CO3: comprehend the meaning of motivation in the context of personal selling.
CO4: describe the role of a salesperson in entire personal selling process in order to develop a customer oriented attitude in selling.
CO5: learn various sales reports and ethical issue in selling.

Course Contents

Unit I: Introduction to Personal Selling

Nature and Importance of Personal Selling; Differences among Personal Selling, Salesmanship and Sales Force Management; Role of Personal Selling in CRM; Qualities of a good salesperson; Types of Selling Situations; Types of Salespersons; Career Opportunities in Selling; Measures for making selling an attractive career.

Unit II: Theories of Selling

AIDAS Model of Selling; Problem Solving Approach; Right Set of Circumstances Theory and Modern Sales Approaches.

Unit III: Buying Motives

Concept of Motivation; Maslow's Theory of Need Hierarchy; Buying Motives and their uses in Personal Selling.

Unit IV: Personal Selling Process

Prospecting; Pre Approach; Approach; Presentation and Demonstration; Handling of Objections; Closing the Sale; Follow-Up.

Unit V: Sales Planning and Control

Sales Reports and Documents; Various Ethical Issues in Selling.

References

- Buskirk, R. A. B. D. Buskirk, F. A. Russell (1988), *Selling: Principles and Practices*, McGraw-Hill.
- Futrell, Charles (2013), *Fundamentals of Selling,* McGraw Hill Education.
- Kapoor, Neeru (2008), *Advertising and Personal Selling*, Pinnacle.

Note: Latest edition of the books should be used.

Additional Resources

- Castleberry, S.B. and Tanner, J. F. (2013), Selling*: Building Relationships*, McGraw Hill Education.
- Belch, G. E., M. A. Belch and Purani K. (2009), *Advertising and Promotion: An Integrated Marketing Communications Perspective*, McGraw Hill Education.
-

Note: Latest edition of the books should be used.

Teaching Learning Process

The teaching learning process helps students to become more effective learners in the course. Research Projects, Internships, Case Study Discussions and Presentations, Field Trips and Experiential Learning via Simulation Exercises and Role Playing would be used for effective teaching learning process:

Assessment Methods

Class test, assignments, projects and presentations and end semester examination would be used for assessing the students and providing feedback to them.

Keywords

Personal Selling, Salesmanship, Theories of Selling, Buying Motives, Selling Process

B.A Programme-Commerce
PAPER 6(b): SEMESTER –VI
Collective Bargaining and Negotiation Skills

Duration: 3 hrs. **Marks: 100** **Credits: 4**

Course Objective

To promote understanding of the concept and theories of collective bargaining, and also to provide exposure to the required skills in negotiating a contract.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: identify issues in collective bargaining, its significance.
CO2: understand the levels, coverage and agreements of collective bargaining.
CO3: enable to liaison in negotiations
CO4: recognise the skills required for efficient negotiations.
CO5: administer the negotiation agreement and handle grievance management

Course Contents

Unit I: Issues in Collective Bargaining

Meaning, Definitions and Characteristics of Collective Bargaining ; Critical Issues in Collective Bargaining; Theories of Collective Bargaining: Hick's Analysis of Wages Setting under Collective Bargaining, Conflict-choice Model of Negotiation, A Behavioural Theory of Labour Negotiation.

Unit II: Collective Bargaining in India

Pre-requisites for successful Collective Bargaining in any Country; Collective Bargaining in Practice; Levels of Bargaining, Coverage and Duration of Agreements; Difficulties in the Bargaining Process and Administration of Agreements.

Unit III: Negotiating a Contract

Meaning of Negotiations, Pre-negotiation-Preparing the Charter of Demand(s), Creating the Bargaining Team, Submission of COD, Costing of Labour Contracts.

Unit IV: Negotiation Skills

Negotiation Process; Effective Negotiation; Preparing for Negotiation; Negotiating Integrative Agreements; Negotiation and Collective Bargaining; Approaches and Phases in Collective Bargaining; Coalition Bargaining and; Fractional Bargaining; Impasse Resolution; Contract Ratification.

Unit V: Administration

Post Negotiation-Administration of the Agreement, Grievance Management, Binding up the Wounds; Collective Bargaining & the emerging scenario.

References

- Venkataratnam, C. S. (2017). *Industrial Relations: Text and Cases*. Delhi: Oxford University Press.
- Salamon, Michael. (2001). *Industrial Relations—Theory & Practice*. London: Prentice Hall.
- Dubey,S., Jain,P. (2017) Collective Bargaining and negotiation Skills. Bookage Publications.

Additional Resources

- Dwivedi, R.S. (2002). *Managing Human Resources: Industrial Relations in Indian Enterprises.* New Delhi: Galgotia Publishing Company.
- Edwards, P. (2009). *Industrial Relations: Theory and Practice in Britain*. U.K: Blackwell Publishing.

Teaching Learning Process

The teaching -learning processes play a vital role in instilling in the student the curiosity to study this subject. It includes lectures through presentations of real life scenarios , expert lectures,case study involving industrial disputes , role plays , seminars , tutorials , project- based learning. Case laws comprehension and higher-order skills of reasoning and analysis will be encouraged through teaching strategies.

Assessment Methods

The assessment methods of this course are properly aligned with teaching learning processes and anticipated learning outcomes. It includes oral and written tests, case presentations, peer evaluation, problem solving exercises, observation of practical skills through case laws and viva voce interviews.

Keywords

Negotiation Skills, Collective Bargaining in India, Issues in Collective Bargaining

B.A Programme-Commerce
GENERIC ELECTIVE (GE) PAPER 5: SEMETER V
Modern Business Organisation

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

The course aims to equip learners with working of different forms of business organisations as well as emerging modes of business

Course Learning Outcomes

After completing the course, the student shall be able to:
CO1: understand the concept underlying businesses and objectives thereof
CO2: realize the relevance of different types of organisational structure
CO3: analyze different forms of business organisations
CO4: evaluate the emerging modes of business
CO5: understand the emerging modes of business

Course Contents

Unit I: Nature and Purpose of Business

Concept and characteristics of business; Business, profession and employment- meaning and their distinctive features; Objectives of business - economic and social; Role of profit in business; Classification of business activities- industry and commerce.

Unit II: Organisational Structure

Concept, importance and types of structure– hierarchical, functional, flat, line-organisation, divisional, matrix, team-based and network; Mintzberg's five types of organisational structure; Formal and informal organisation; Delegation- concept, elements and importance; Decentralization- concept and importance.

Unit III: Forms of Business Organisations

Sole Proprietorship - meaning, features, merits and limitations; Partnership - features, types, merits and limitations of partnership and partners, registration of a partnership firm, partnership deed, type of partners; Company- private and public- their features, merits and limitations

Unit IV: Business Services

Banking- types of bank accounts- savings, current, recurring, fixed deposit and multiple option deposit accounts; Insurance- principles, concept of life, health, fire and marine insurance; Postal and telecom services- mail (UPC, registered post, parcel, speed post and courier) and other services

Unit V: Emerging Modes of Business

E-business - scope and benefits, resources required for successful e-business implementation, online transactions, payment mechanism, security and safety of business transactions; Outsourcing- concept, need and scope of BPO (business process outsourcing) and KPO (knowledge process outsourcing); Smart cards and ATM's- meaning and utility

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Teaching Learning Process

Interactive class room sessions with the help of power point presentations and group activities to ensure active participation and continuous learning

Assessment Methods

Class tests/Assignments, Class participation, Presentations, End-semester examination

Keywords

Business, Profession, Employment, Company, Banking, Insurance, Telecom services and E-business

B.A Programme-Commerce
GENERIC ELECTIVE (GE) PAPER 6: SEMETER VI
Business Management

Duration: 3 hrs. **Marks: 100** **Credits: 6**

Course Objective

The course aims to equip learners with essential management related knowledge and skills and their applicability in real world.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: understand the evolution of management and its significance
CO2: comprehend management's four functions: planning, organizing, leading, and controlling
CO3: understand the role of motivation in business
CO4: appreciate the changing dynamics of management practice
CO5: understand the controlling and contemporary issues in management

Course Contents

Unit I: Introduction to Management

Evolution of management; Principles of management - concept, nature and significance; Fayol's principles of management; Taylor's scientific management- principles and techniques; Role of management in our lives; Functional areas of management – an overview.

Unit II: Functions of Management

Management functions- planning, organizing, staffing, directing and controlling; Coordination - concept, characteristics and importance; Relationship between planning, organizing, directing and controlling

Unit III: Planning and Organizing

Planning- meaning, strategic and operations planning; Decision-making; Organizing- orderly division of labor & specialization; Organisational structures; Factors affecting organisational design.

Unit IV: Directing and Staffing

Directing- concept and importance; Motivation- needs, incentives & rewards; Leadership- meaning and importance; Communication- meaning and importance; Staffing- concept importance and process; Recruitment – meaning and sources; Selection – concept and process

Unit V:Controlling and Contemporary Issues in Management

Principles of Controlling, performing controlling function; Management challenges of the 21st Century; Century; Factors reshaping and redesigning management purpose, performance and reward perceptions- internationalization; Digitalization; Entrepreneurship & innovation; Workplace Diversity

References

- Barry, J., Chandler, J., Clark, H., Johnston, R., & Needle, D. (1999). *Organisation and Management: A Critical Text* . Cengage Learning.
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Teaching Learning Process

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Assessment Methods

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Keywords

Planning, Organizing, Directing, Decision-making, Controlling, Motivation, Recruitment and Selection