

BA COMMERCE BASED COURSES AS PER UGCF- 2022 BASED ON NEP- 2020

**UNIVERSITY OF DELHI
UNDERGRADUATE
CURRICULUM FRAMEWORK -
2022 BASED ON NEP – 2020
BA COMMERCE BASED
COURSES**

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4	<p>DSC-4(4)- Principles of Management Discipline- A4(4)</p> <p>Discipline B4 (4)</p>		Language -4 (4)	Choose one from pool of AEC Courses (2)	choose one SEC or Internship/ Apprenticeship	choose one from a pool of courses	22 credits
<p><i>Students on exit shall be awarded Undergraduate Diploma (In the Field of Commerce) after securing the requisite 88 credits on completion of Semester IV.</i></p>							88 credits
5	<p>DSC-5 (4)- Cost Accounting Discipline A5(4)</p> <p>Discipline B5(4)</p>	choose one from a pool of courses DSE-1 (A/B)(4)	choose one from a pool of courses GE-5(4)		choose one SEC or Internship/ Apprenticeship		22 credits
6	<p>DSC-6 (4) - Company Law Discipline A6 (4)</p> <p>Discipline B6 (4)</p>	choose one from a pool of courses DSE-2 (A/B) (4)	choose one from a pool of courses GE-6 (4)		choose one SEC or Internship/ Apprenticeship		22 credits
<p><i>Students on exit shall be awarded Bachelor of (In the Field of Commerce) after securing the requisite 132 credits on completion of Semester VI.</i></p>							132 credits

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7	DSC- 7 (4)- Sustainable Development	Choose three DSE courses (3*4) or Choose two DSE and one GE or Choose one DSE and two GE				Dissertation on Major OR Dissertation on Minor Or Academic Project/ Entrepreneurship (6)	22 Credits
8	DSC- 8 (4) - Entrepreneurship	Choose three DSE courses (3*4) or Choose two DSE and one GE or Choose one DSE and two GE				Dissertation on Major OR Dissertation on Minor Or Academic Project/ Entrepreneurship (6)	22 Credits
<p><i>Students on exit shall be awarded Bachelor of (In the Field of Commerce) (Honours or Honours with Academic Project/Entrepreneurship) after securing the requisite 176 credits on completion of Semester VIII.</i></p>							176 Credits

BA COMMERCE BASED COURSES AS PER UGCF- 2022 BASED ON NEP- 2020

ENTREPRENEURSHIP AND SMALL BUSINESS							
Semester	Discipline Core (A1 to A6)	Semester	DSE (Elective)	Semester	SEC	Semester	GE
I	Fundamentals of Business Organization	V	Management of Small Business Enterprises	I	Managerial Aspects of Small Business: Operations, Office, Accounting and Functional		
II	Fundamentals of Entrepreneurship	V	Evolution of Policy & Institutional Framework	II	E-Commerce		
III	Contemporary Policy & Institutional Framework	V	Social Entrepreneurship				
IV	Launching a New Venture	VI	Feasibility Study and Business Plan				
V	Practical Aspects of Entrepreneurship	VI	Accounting for entrepreneurship				
VI	Managerial and marketing aspects of Small Business	VI	People Management in entrepreneurship				
		VII	Basics of Management				

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		VII	Business Economics				
		VII	Creativity and Innovation				
		VIII	Entrepreneurship Development				
		VIII	Business Incubation				
		VIII	Principles of Marketing				
		VIII	Digital Marketing				

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ACCOUNTING AND FINANCE							
Semester	Discipline Core (A1 to A6)	Semester	DSE (Elective)	Semester	SEC	Semester	GE
I	Fundamentals of Financial Management	V	Investing in Stock markets				
II	Fundamentals of Investment*	V	Computer Application in Accounting				
III	Investment Analysis and Business Valuation*	VI	Personal Finance				
IV	Corporate Accounting	VII	Financial Services				
V	Financial Markets*	VII	Corporate Finance				
VI	Financial Institutions*	VII	Accounting for Managerial Decisions				
		VII	Financial Statements Analysis				
		VIII	Mergers and Acquisitions				
		VIII	Financial Reporting				
		VIII	Forensic Accounting and Fraud Detection				
		VIII	Social and Environmental Accounting				

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BANKING AND INSURANCE							
Semester	Discipline Core (A1 to A6)	Semester	DSE (Elective)	Semester	SEC	Semester	GE
I	Introduction to Insurance	V	Life Insurance-I (DSE1)	I	Operational Aspects of Insurance		
II	Introduction to Banking	V	Marketing Services of Insurance Product (DSE2)				
III	Regulatory Framework of Business	VI	Technology in Banking (DSE3)				
IV	Banking Laws and Practice	VI	Bank Marketing (DSE4)				
V	Insurance and Risk Management	VII	Life Insurance-II (DSE5)				
VI	Banking Products and Services	VII	Non-Life Insurance-I (DSE6)				
		VII	Non-Life Insurance-II (DSE7)				
		VII	Reinsurance (DSE8)				
		VIII	Central Bank and Monetary Policy (DSE9)				
		VIII	Risk Management in Banks (DSE10)				
		VIII	Inclusive Banking (DSE11)				
		VIII	International Banking (DSE12)				

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HUMAN RESOURCE MANAGEMENT							
Semester	Discipline Core (A1 to A6)	Semester	DSE (Elective)	Semester	SEC	Semester	GE
I	Human Resource Management	V	Managerial Communication	I	Gender Sensitization	V	Work Environment for Human Resource Management
II	Organizational Behavior	V	Compensation Management	II	Emotional Intelligence	VI	Emotional Intelligence
III	Human Resource Development	VI	Diversity Management				
IV	Performance Management	VI	Leadership and Motivation				
V	Training & Development	VII	Indian Ethos & Management				
VI	Industrial Relations	VII	Organizational Culture and Dynamics				
		VII	Technology in HR				
		VIII	Human Resource Information System				

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		VIII	Participative Management				
		VIII	HR Analytics				

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ADVERTISING, SALES PROMOTION AND SALES MANAGEMENT							
Semester	Discipline Core (A1 to A6)	Semester	DSE (Elective)	Semester	SEC	Semester	GE
I	Principles of Marketing	V	Brand Management	I	Fundamentals of Marketing	V	Marketing for Beginners
II	Marketing Communication	V	Retail management			VI	Personal Selling Consumer Affairs and Sovereignty
III	Advertising	VI	Digital Marketing			VII	E- Commerce
IV	Personnel Selling & Salesmanship	VI	Distribution Logistic Management			VIII	Social media marketing
V	Sustainability Marketing	VII	Sales Promotion & Public Relations				
VI	Consumer Affairs & Sovereignty	VII	Social Media Marketing				
		VII	E-Commerce				
		VII	Marketing of Financial Services				
		VIII	Customer Relationship Management				
		VIII	Rural Marketing				
		VIII	Marketing Research				
		VIII	Sales Force Management				

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COMMERCIAL LAWS AND CORPORATE GOVERNANCE							
Semester	Discipline Core (A1 to A6)	Semester	DSE (Elective)	Semester	SEC	Semester	GE
I	Limited Liability Partnership: Law and practice (Sem I)	V	Dematerialization of Securities: Laws and Processes (Sem V)	I	Compensation Structure and Laws (Sem I)	V	Corporate Governance (Sem V)
II	Cyber Crimes and Laws (Sem II)	V	Wage Laws (Sem V)	II	Company Secretarial Practices (Sem II)	VI	Company Secretarial Practices (Sem VI)
III	Intellectual Property Rights (IPR Laws)-I (Sem IV))	VI	Corporate Governance (Sem VI)				
IV	Sale of Goods Act: Cases and Application- (Sem I)	VI	Listing Compliances of Companies (Sem VI)				
V	Social Security Laws (Sem V)	VII	CSR: Compliance and Evaluation (Sem VII)				
VI	Company Management and Administration (Sem VI)	VII	Insolvency and Bankruptcy Code: Law and Practice (Sem VII)				
		VII	Intellectual Property Rights (IPR Laws)-II (Sem VII)				

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		VII	Banking Laws and Practice (Sem VII)				
		VIII	Compensation Structure and Laws (Sem VIII)				
		VIII	Company Secretarial Practices (Sem VIII)				
		VIII	Regulatory Framework of Insurance (Sem VIII)				
		VIII	Regulatory framework for MSMEs (Sem VIII)				

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TAX PROCEDURES & PRACTICES

Semester	Discipline Core (A1 to A6)	Semester	DSE (Elective)	Semester	SEC	Semester	GE
I	Income Tax Law and Practice	V	Personal Tax Planning: Specific Provisions			V	Income Tax: E-Filing
II	Income Tax Practice and Procedures	VI	Corporate Tax Planning: Specific Management Decisions				
III	Fundamentals of Personal Tax Planning	VII	Property Tax: Assessment				
IV	Fundamentals of Corporate Tax Planning	VII	Income Tax : E-Filing				
V	Fundamentals of GST	VII	Taxability of Virtual Digital Assets				
VI	Customs Law	VII	Estate Planning				
		VIII	GST: Procedures and Special Provisions				
		VIII	International taxation				
		VIII	GST: E-Way Bills				
		VIII	GST : E-Filing				

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MODERN OFFICE MANAGEMENT							
Semester	Discipline Core (A1 to A6)	Semester	DSE (Elective)	Semester	SEC	Semester	GE
I	Business Communication	V	Practical Stenography and e-Typewriting-I	I	Keyboard operations		
II	Modern office practices	V	Strategic Office Management	II	Personality Development		
III	Stenography (English)-I	VI	Practical Stenography and e-Typewriting-II				
IV	Stenography (English)-II	VI	Human Resource Management				
V	Computer Applications	VII	Advanced Stenography (Theory)				
		VII	Research methods and Project work				
VI	Office Automation	VII	Management Information Systems				
		VII	Database Management System				
		VIII	Advanced Stenography (Practical)				

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		VIII	Advanced Spread sheet applications				
		VIII	Office Operations				
		VIII	E-Commerce				

**CORE
(DSC)**

COURSES

Business Organisation BAC: DSC- 1

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

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

1. analyse the dynamics of business organisations
2. describe the various forms of business organisations
3. examine varied perspectives related to the business environment and entrepreneurship.
4. appreciate the change in working pattern of modern organisations.
5. explore contemporary issues in business organizations.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1:Introduction	15	√	√
Unit 2: Business Enterprises	25	√	√
Unit 3: Business Environment	20	√	√
Unit 4: Entrepreneurship: Founding the Business	25	√	√
Unit 5: Contemporary Issues of Business Organisations	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

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

Unit 2: Business Enterprises

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

Unit 3: Business Environment

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

Unit 4: Entrepreneurship: Founding the Business

Entrepreneur- Entrepreneurship- Entreprise; entrepreneurial ideas and opportunities in contemporary business environment; Process of entrepreneurship; Forms of entrepreneurship; Skill India, Startup India, Make in India, Glocalisation

UNIT 5: Contemporary Issues of Business Organisations

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

Practical Exercises:

The learners are required to:

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

Suggested Readings:

- Basu, C. (2017). *Business Organisation and Management*. McGraw Hill Education.
- Chhabra, T. N. *Business Organisation and Management*. Sun India Publications. New Delhi.
- Drucker, P. F. (1954). *The Practice of Management*. New York: Harper & Row.
- 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.

Note: Learners are advised to use latest edition of text books.

Financial Accounting BAC: DSC- 2

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

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

- (1) apply the generally accepted accounting principles while recording transactions and preparing financial statements.
- (2) demonstrate accounting process under a computerized accounting system.
- (3) measure business income applying relevant accounting standards.
- (4) evaluate the impact of depreciation and inventories on Business Income.
- (5) prepare the Financial Statements of sole proprietor firms and Not-For-Profit Organisations.
- (6) prepare the accounts for Inland Branches, Departments and Leases.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Theoretical Framework and Accounting Process	20	√	√
Unit 2: Business Income, Accounting for Property, Plant and Equipment, and Valuation of Inventory	20	√	√
Unit 3: Financial Statements of Sole Proprietorship and Not-for-Profit Organisations	20	√	√
Unit 4: Accounting for Inland Branches, Departments and Leases	20	√	√
Unit 5: Computerized Accounting Systems	20	√	√

Note: Weightage to the various units of the syllabus has been assigned in terms of the range of marks by their relative significance in the syllabus and practical utility.

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Theoretical Framework and Accounting Process:

(A) Theoretical Framework

- (i) Accounting as an information system, the users of financial accounting information and their needs. An overview of Artificial Intelligence and Data Analytics in Accounting.
- (ii) Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis. Capital and revenue expenditures and receipts. Events occurring after the

balance sheet date, Extraordinary Items, Prior Period Items, Accounting Estimate. Accounting Policies, Fair Value, Meaning, Recognition and Disclosure Requirements of Provision, Contingent Liability and Contingent Asset.

- (iii) Financial Accounting Principles: Meaning and need; Generally Accepted Accounting Principles(GAPP): Entity, Money Measurement, Going Concern, Cost, Revenue Recognition, Realization, Fundamental Accounting Assumptions, Accruals, Periodicity, Full Disclosure, Consistency, Materiality, and Prudence (Conservatism). Fundamental Accounting Assumptions as per AS 1.
- (iv) Accounting Standards: Concept, benefits, and Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRSs; convergence vs adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) –meaning, need, and scope.

(B) Accounting Process

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

Unit 2: Business Income, Accounting for Property, Plant and Equipment, and Valuation of Inventory:

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

Unit 3: Financial Statements of Sole Proprietorship and Not-for-Profit Organisations:

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

Unit 4: Accounting for Inland Branches, Departments and Leases:

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

Unit 5: Computerized Accounting Systems:

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

Cash Flow Statement. Selecting and shutting a Company; Backup, and Restore data of a Company.

Notes:

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

Practical Exercises:

The learners are required to:

- (1) Download 'Framework for the Preparation and Presentation of Financial Statements from the websites of the Institute of Chartered Accountants of India (ICAI) to analyze the qualitative characteristics of accounting information provided therein.
- (2) Collect and examine the balance sheets of business Organisations to study how these are prepared.
- (3) Examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms.
- (4) Prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from small business firms.
- (5) Prepare financial statements manually and using appropriate software.
- (6) Prepare accounts of Inland Branches.
- (7) Collect data from your college and prepare Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

Suggested Readings:

- Anthony, R. N., Hawkins, D., & Merchant, K. A. "Accounting: Text and Cases" McGraw-Hill Education India.
- Dam, B. B., & Gautam, H. C. "Financial Accounting" Gayatri Publications, Guwahati.
- Goldwin, N., Alderman, W., & Sanyal, D. "Financial Accounting" Cengage Learning, Boston.
- Goyal, B. K., & Tiwari, H. N. "Financial Accounting" Taxmann Publication, New Delhi.
- Horngren, C. T., & Philbrick, D. "Introduction to Financial Accounting" Pearson Education, London.
- Kumar, A. "Financial Accounting" Singhal Publication.
- Lal, J., & Srivastava, S. "Financial Accounting Text & Problems" Himalaya Publishing House, Mumbai.
- Lt Bhupinder "Financial Accounting – Concepts and Applications" Cengage.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. "Financial Accounting" Vikas Publishing House Pvt. Ltd., New Delhi.
- Monga, J. R. & Bahadur, R. "Financial Accounting: Concepts and Applications" Scholar Tech Press, New Delhi.
- Sehgal, A. & Sehgal D. "Fundamentals of Financial Accounting" Taxmann.
- Sehgal, D. "Financial Accounting" Vikas Publishing House Pvt. Ltd., New Delhi.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. "Advanced Accounts. Vol.-I." Sultan Chand Publishing, New Delhi.
- Tulsian, P. C. "Financial Accounting" S CHAND LTD., New Delhi.

Additional Resources:

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

Note: Students are advised to use the latest editions of textbooks.

Assessment Method:

- (1) There shall be 2 credit hours for lectures + one credit hour (Two Practical Periods per week per batch) for practical lab + one credit hour for tutorials (per group).
- (2) Examination scheme for computerized accounting system: Practical for 20 marks. The practical exam will be for one hour.
- (3) Theory exam shall carry 80 marks (Including Internal Assessment of 25 Marks). The theory exam will be for 2.5 hours.

Note: Learners are advised to use latest edition of text books

BUSINESS LAWS
BAC: DSC-3

Objective: To impart basic knowledge of the important business laws relevant for the inception and conduct of general and business activities with relevant case laws.

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

1. analyse basic aspects of contracts for formation of the contracts
2. explore various modes of discharge of contract
3. analyse the remedies available for breach of contract
4. comprehend the provisions of the special contracts viz. Indemnity, guarantee, bailment and pledge
5. relate various concepts of contract of agency.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to the Law of Contracts	40	√	√
Unit 2: Discharge of Contracts	15	√	√
Unit 3: Remedies for breach of contract	10	√	√
Unit 4: Special Contracts-1	20	√	√
Unit 5: Special Contracts-2	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to the Law of Contracts

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

Unit 2: Discharge of Contracts

Meaning, Modes of discharge- performance, mutual consent, supervening impossibility, lapse of time, operation of law, breach of contract

Unit 3: Remedies for breach of contract

Rescission, damages, quantum meruit, suit for specific performance, suit for injunction.

Unit 4: Special Contracts-1

Contract of Indemnity and Guarantee: Meaning of Indemnity, difference between indemnity and guarantee, nature and extent of surety's liability, rights of surety, discharge of surety, Contract of Bailment & Pledge: Pledge by non-owner,

Unit 5: Special Contracts-2

Contract of Agency: Modes of creation of agency, extent of agent's authority, rights and duties of agents, personal liability of agent, termination of agency.

Practical Exercises:

The learners are required to:

1. enlist real life examples to differentiate between offer and invitation to an offer
2. list out some recent cases of supervening impossibility
3. enumerate different types of damages available under different situations
4. prepare a list of gratuitous and non-gratuitous bailment contracts entered into daily life
5. observe from your environment how principal-agent relationships get created in different situations

Suggested Readings:

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

Additional Resources

- Kuchhal, M C. *Business Laws*. New Delhi. Vikas Publishing House.
- Arora, S. *Business Laws*. New Delhi. Taxmann
- Sharma, J.P. and Kanojia S. *Vyavsayik Sanniyam*, Delhi University Hindi Cell. (For Hindi)

Note: Learners are advised to use latest edition of text books

PRINCIPLES OF MANAGEMENT BAC: DSC-4

Objective: The course aims to equip learners with essential management related knowledge and skills and their applicability in the real world.

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

1. explain the evolution of management and its significance
2. analyze applicability of managerial functions
3. analyze how organisations adapt to an uncertain environment and changes in organisation structures over time.
4. interpret the role of directing in business
5. elucidate the function of controlling and contemporary issues in management

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Management	20%	√	√
Unit 2: Functions of Management	15%	√	√
Unit 3: Planning and Organizing	25%	√	√
Unit 4: Directing	25%	√	√
Unit 5: Controlling and Contemporary Issues in Management	15%	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Management

Principles of management - concept, nature and significance; Evolution of Management thought: Classical (Fayol's principles of management; Taylor's scientific management), Neoclassical (Hawthorne Experiments), Modern approach (Systems Approach; Contingency Approach).

Unit 2: Functions of Management

Management functions and their relationship- planning, organizing, staffing, directing and controlling; Coordination - concept, characteristics and importance; Functional areas of management – an overview.

Unit 3: Planning and Organizing

Planning- meaning, strategic and operations planning; Decision-making- concept, importance and bounded rationality; Organizing- division of labor & specialization; Organisational structures- traditional and modern; Factors affecting organisational design.

Unit 4: Directing

Concept and theories of Motivation- Maslow's need hierarchy, Herzber's two-factor theory, Theory X&Y; Leadership-meaning and importance, leadership styles, Transactional and transformational leadership; Communication- meaning and importance.

Unit 5: 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

Practical Exercises:

The learners are required to:

1. assess the applicability of managerial theories in today's corporate world.
2. demonstrate the use of managerial functions in organizing an event
3. prepare a comparative analysis of organization structures of various companies.
4. demonstrate various types of leadership styles in form of role play and identify the motivation techniques used by leaders.
5. discuss the impact of emerging issues in management.

Suggested Readings:

- Drucker, P. F. (1954). The Practice of Management. Newyork: Harper & Row.
- Drucker, P. F. (1999). Management Challenges for the 21st Century. Harper Collins Publishers Inc.
- Griffin. Management Principles and Application. Cengage.
- Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. McGraw Hill Publications
- Kumar, Pardeep. Management: Principles and Applications. JSR Publication House LP, Delhi.
- Mahajan, J.P. and Mahajan Anupama. Management Principles and Applications. Vikas Publications.
- Rao, V.S.P. Management Principles and Applications. Taxmann Publications.
- Vasishth Neeru, Rajput Namita, Principles of Management, Kitab Mahal, Delhi.

Note: The latest edition of the readings may be used.

COST ACCOUNTING BAC: DSC- 5

Objective: The course aims to develop understanding among learners about contemporary cost concepts and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purposes.

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

1. Determine various components of cost of production;
2. Compute unit cost and total cost of production and prepare cost statement;
3. Compute employee cost, employee productivity and employee turnover;
4. Determine cost under job costing, process costing, contract costing and service costing;
5. Compute the break-even point of a product and firm.

Course Contents:

Unit	Unit weightage wise of marks (in %)	C&K*	A&A**
Unit 1: Introduction	20	√	√
Unit 2: Elements of Cost : Material and Employee Cost	20	√	√
Unit 3: Elements of Cost: Overheads	20	√	√
Unit 4: Methods of Costing	20	√	√
Unit 5: Cost-Volume-Profit Analysis	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

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 preparation of Cost Sheet. Role of a cost accountant in an organisation.

Unit 2: Elements of Cost : Material and Employee Cost

- (a) Materials: 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) Employee Cost: Accounting and Control of employee cost; time keeping and time booking; Concept and treatment of idle time, over time and employee turnover

Unit 3: Elements of Cost: Overheads

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

Unit 4: Methods of Costing

Job costing, Contract costing, Process costing (excluding treatment of work-in- progress,

joint and by- products). Service costing (only transport).

Unit 5: 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.

Notes :

1. Treatment of various items of cost should be as per the relevant cost Accounting Standards (CAS) issued by Institute of Cost Accountant of India.
2. Use only simple numerical problems in all the above units to explain the various concepts, methods and techniques given therein.
3. Use of spreadsheet software should be encouraged for the basic calculation.

Practical Exercises:

The learners are required to:

1. Prepare a cost statement for manufacturing and/ or service organisation.
2. Identify the items to be included and excluded in the cost system.
3. Visit industries to understand process costing and prepare a cost statement for any process industry.
4. Visit a factory and compute the employee cost of the firm.
5. Suggest suitable cost system for different types of services organisation.
6. Analyze Research & Development cost in pharmaceutical & similar industry.

Suggested Readings:

- Arora, M.N. Cost Accounting-principles and practice. Vikas Publishing House, New Delhi.
- Goel, Rajiv Kumar & Ishaan Goel. Concept Building Approach to Cost Accounting for B.Com (Hons.)/B.Com., Cengage,
- Goel, Rajiv Kumar & Ishaan Goel. Concept Building Approach to Management Accounting. Cengage
- Gupta, Shruti, Reeta & Rao, R. Prabhakar. Cost Accounting for B.Com., Sultan Chand.
- Maheshwari, S. N., &S. N. Mittal. Cost Accounting. Theory and Problems. Shri Mahavir Book Depot, New Delhi.
- Singh, Surender. Fundamentals of Cost Accounting. Kitab Mahal, Allahabad/New Delhi.
- Singh, Surender. Management Accounting, PHI Learning, New Delhi.
- Tulsian, P.C. Cost Accounting. S.Chand, New Delhi.

Additional Resources

- Drury, Colin. Management and Cost Accounting. Thomson Learning.
- Horngren, Charles T., George Foster and Srikant M. Dattar. Cost Accounting: A Managerial Emphasis. Prentice Hall of India Ltd., New Delhi.
- Jain, S.P., and Narang, K.L. Cost Accounting: Principles and Methods. Kalyani Publishers, Jalandhar.

Note: Learners are advised to use latest edition of text books

COMPANY LAW BAC: DSC-6

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

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

1. comprehend company as a form of business organisation
2. explain the fundamentals of incorporating the company.
3. attain skills in drafting the memorandum and articles of association
4. recognise the difference between different types of prospectus.
5. comprehend the process of calling and conducting company meetings

Course Contents:

UNIT	Unit wise weightage of marks	C&K*	A&A*
Unit1: Introduction of a company	25	√	√
Unit2: Formation of a company	15	√	√
Unit3: Memorandum and Articles of association	15	√	√
Unit4: Share Capital	25	√	√
Unit5: Company Meetings	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

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.

Unit II: Formation of a company

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

Unit III: Memorandum and Articles of Association

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

Unit IV: Share Capital

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

UNIT V: Company Meetings

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

Practical Exercises

The learners are required to:

- 1) identify and classify types of companies by taking real life examples.
- 2) fill dummy SPICE Form for incorporation of a company.
- 3) read the Memorandum and Articles of association of a particular company.
- 4) enlist steps in the book-building process and examine a red herring prospectus of a latest IPO from SEBI website.
- 5) prepare a list of businesses conducted by ordinary resolution.

Suggested Readings

- Gowar, LCB. *Principles of Modern company Law*, Stevens & Sons, London.
- Sharma, J.P. *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi
- Kumar, A. *Corporate Laws*. Taxmann
- Chadha R. & Chadha, S. *Company Laws*. Scholar Tech Press, Delhi

Additional Resources

- Hanningan, Brenda. *Company Law*, Oxford University Press, U.K.
- Ramaiya. *A Guide to Companies Act. Nagpur*. Wadhwa Book Company.
- Kannal, S., & Sowrirajan, V.S., *Company Law Procedure*. Taxman's Allied Services (P) Ltd., New Delhi.

Note: Learners are advised to use latest edition of text books

SUSTAINABLE DEVELOPMENT
BAC:GE- 4.3d

Objective: The course aims to provide the learners an understanding of the key challenges and pathways to sustainable development i.e. also socially inclusive and environmentally sustainable.

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

1. Explain key initiatives required to enhance the contribution of an organisation towards Sustainable Development;
2. Analyze the significance of various steps taken by UNDP to ensure Sustainable Development;
3. Assess the results of Smart Cities Mission Initiative of Government of India;
4. Explain the key achievements of National Programmes/Initiatives aligned with SDGs.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit 1: Introduction	15	√	-
Unit 2: Sustainable Development Goals (SDGs)-I	20	√	√
Unit 3: Sustainable Development Goals (SDGs)-II	20	√	√
Unit 4: Responsible Production and Mindful Consumption	25	√	√
Unit 5: Responsible Investment	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Sustainable Development: Meaning, Principles, History of Sustainable Development. Components of sustainability, Goal Based Development, Feasibility of Sustainable Development; Sustainable Development and International Contribution: International Summits, Conventions, Agreements. Triple Bottom Line approach. Environmental, social and governance (ESG) factors. Role of ICT in Sustainable Development. Community Engagement. Policy framework on Sustainable Development in India.

Unit 2: Sustainable Development Goals (SDGs)-I

Sustainable Development Goals (SDGs): Meaning, Background, Transition from Millennium Development Goals (MDGs) to SDGs. Role of UNDP; SDG Integration. SDGs (1-6): No

Poverty, Zero Hunger, Good Health and Well-Being, Quality Education, Gender Equality, Clean Water and Sanitation. SDGs (1-6) in India: Key indicators of performance.

Unit 3: Sustainable Development Goals (SDGs)-II

SDGs (7-17): Affordable and Clean Energy, Decent Work and Economic Growth, Industry, Innovation and Infrastructure, Reduced Inequalities, Sustainable Cities and Communities, Climate Action, Life Below Water, Life on Land. Peace, Justice and Strong Institutions, Partnerships for the Goals. SDGs (7-17) in India: Key indicators of performance.

Unit 4: Responsible Production and Mindful Consumption

Responsible Production and mindful consumption: concept, rationale, implications, challenges and opportunities. Global initiatives on Sustainable Development by Industry: World Business Council for Business Development.

Unit 5: Responsible Investment

Responsible Investment: concept, rationale, implications, challenges, and opportunities. Socially Responsible Investment: Green Bonds, Carbon Credits. Socially Responsible Mutual Funds. Global Reporting Initiatives.

Practical Exercises:

The learners are required to:

1. Identify an organisation and suggest key initiatives required to enhance the contribution of that organisation towards Sustainable Development and measure the quantum of improvements that would be achieved by the implementation of such initiatives.
2. Visit the website of UNDP and other related internet resources wherein the cases related to action taken for achieving the SDGs are specified and compare it with the organisation chosen in unit 1 above and present report of the benchmarking exercise and the new suggestions/recommendations for taking the organisation to the next level.
3. Prepare and present a report on Smart Cities Mission Initiative of Government of India highlighting the strategy, key features of Smart Cities, achievements, and challenges.
4. Identify an organisation which is integrating practices (green initiative, dry waste management, recycling, etc.) related to SDGs of responsible Production & Consumption. Prepare and present the report of its strategies highlighting the cumulative impact of its outcome.
5. Identify a company dealing with green bonds in India, analyze its business model. Prepare and present a report of its contribution to the environment.

Suggested Readings:

- Edwards, A. R., & Orr, D. W. (2005). *The Sustainability Revolution: Portrait of a Paradigm Shift*. British Columbia: New Society Publishers.
- Reid, D. (1995). *Sustainable Development: An Introductory Guide*. London: Earthscan Publications Ltd.
- Rogers, P. P., Jalal, K. F., & Boyd, J. A. (2012). *An Introduction to Sustainable Development*. Abingdon: Routledge.
- Stokke, O. (2018). *Sustainable Development*. Abingdon: Routledge.

Note: Learners are advised to use latest edition of text books

Entrepreneurship BAC: DSC- 8

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.

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

1. describe the entrepreneurship as volition in context of India
2. interpret the knowledge and ideas on the existing support system for entrepreneurial orientation
3. demonstrate the enterprise formation process for gaining ideas
4. demonstrate requirements of post-enterprise creation for effective operations of the business
5. interpret the knowledge on available growth strategies for implementing effective suitable strategy for expansion and growth

Course Contents:

Unit	Unit weightage marks (in %)	wise of	C&K*	A&A**
Unit 1: Introduction	20		√	√
Unit 2: Entrepreneurial Eco-System	20		√	√
Unit 3: Enterprise Formation Process	20		√	√
Unit 4: Managerial Aspects of Business	20		√	√
Unit 5: Managing Growth	20		√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit I: Introduction

Entrepreneurship- meaning, importance and determinants; Entrepreneurship in Indian scenario as a career option; Understanding intrapreneurship, techno-entrepreneurship, net-entrepreneurship, eco-entrepreneurship, 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.

Suggested Reading:

- Brandt, S. C. *Entrepreneurship: 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.

Note: Learners are advised to use latest edition of text books

Entrepreneurship & Small Business

Fundamentals of Business Organisation
BAC: Discipline (ESB) - A1

Marks: 100

Credits: 4

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.

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

1. summarize the relationship between business and the environment.
2. analyze the environmental factors affecting business with special reference to SWOT analysis.
3. interpret about various forms of business organisations
4. analyze the principles of business management.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	25	√	√
Unit 2: The Environment of Business	25	√	√
Unit 3: Forms of Business Organisations	25	√	√
Unit 4: Principles of Business Management	25	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

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

Suggested Readings:

- 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.

Note: Learners are advised to use latest edition of text books

Fundamentals of Entrepreneurship
BAC: Discipline (ESB) - A2

Marks: 100

Credits: 4

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.

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

1. summarize entrepreneurship and its process.
2. analyze knowledge on the existing socio-economic support system for promotion of entrepreneurship.
3. describe and 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.
4. interpret and motivate himself towards entrepreneurial desire leading to selection of entrepreneurship as a career.
5. analyze the entrepreneurial process for initiating new venture creation.

Course Contents:

Unit	Unit weightage marks (in %)	wise of	C&K*	A&A**
Unit 1: Entrepreneur and Enterprise	20		√	√
Unit-2 Entrepreneurial Person	20		√	√
Unit 3: Entrepreneurship and its Process	20		√	√
Unit 4: Entrepreneurial Environment	20		√	√
Unit-5 : Entrepreneurial Performance and Rewards	20		√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

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.

Suggested Readings

- 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
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Note: Learners are advised to use latest edition of text books

Contemporary Policy & Institutional Framework
BAC: Discipline (ESB) - A3

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

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

1. demonstrate about legal framework governing MSMEs.
2. interpret the knowledge about government support system for entrepreneurial options.
3. summarize and be well-versed with the changing face of MSME in the light of liberalized economic policy.
4. describe the working of promotional programmes for SMEs.
5. interpret knowledge of marketing and financial support system.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	20	√	√
Unit-2 Policy Perspective Changes	20	√	√
Unit 3: Legal Framework and SMEs	20	√	√
Unit 4: Support System and SMEs	20	√	√
Unit-5 : Marketing and Financial Support System	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

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.

Suggested Readings

- 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.

Note: Learners are advised to use latest edition of text books

Launching a New Venture

BAC: Discipline (ESB) - A4

Objective: The purpose of this paper is to acquaint students with various opportunities to establish and launch a new venture with identifying the entrepreneurial opportunity.

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

1. demonstrate entrepreneurial opportunities and creating business ideas
2. analyze and carrying out feasibility study of the business proposal
3. describe the formation of the new venture, its legal aspects and Business Plan
4. demonstrate the building effective team and strategies to run the venture
5. describe the business ideas and growing the venture through various stages of financing

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Entrepreneurial Opportunities and Business ideas	20	√	√
Unit 2: Feasibility Study	20	√	√
Unit 3: Business Formation	20	√	√
Unit 4: Human Resource and Strategic Planning	20	√	√
Unit 5: Business Scalability and Growth	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

UNIT 1 Entrepreneurial Opportunities and Business ideas

- Innovation and Creativity: Meaning and types of Innovations; Meaning and role of creative thinking in generating Innovative ideas
- Entrepreneurial Opportunities and Business Ideas: Meaning, nature and Identification of Entrepreneurial Opportunities; Meaning, nature and Techniques of generating Business Ideas; Difference between Entrepreneurial Opportunities and Business Ideas

UNIT 2 Feasibility Study

- Market Feasibility: Customer Analysis; Pricing Decision; Sales Forecast and Sales Distribution; Competition Analysis
- Financial Feasibility: Concepts of startup (project) costs, operating costs; introduction to sources of finance; introduction of various financial statements
- Technological Feasibility: Product/Service Feasibility

UNIT 3 Business Formation

- Meaning and process of formation of Sole Proprietorship, Partnership, Limited Liability Partnership, Company (including Section 8 company and One Person Company) and Non-Governmental Organizations (NGO)
- Legal Aspects-Intellectual Property Protection: Patents, Copyrights, Trademarks

UNIT 4 Human Resource and Strategic Planning

- Team building and Networking
- Management Strategies- Competitive Strategy, Corporate Strategy; Business Strategy, Functional Strategy and Operating Strategy
- Business Plan

UNIT 5 Business Scalability and Growth

- Financing through Pitching
- Financing Stages: Self-funding, Seed capital, Business Incubators and Facilitators, Angel Investors, Banks, Venture Capitalists, Initial Public Offering (IPO)
- Strategies for Growth-Acquisition, Mergers, Franchisee, Diversification, Market Segmentation, Market Penetration, Market Development, Product Development, Internationalization

Suggested Case Studies

- Swiggy- Foodtech Startup
- Flipkart- E-Commerce Startup
- ByJu's – Education tech Startup
- PayTm- Fintech Startup
- Dream 11- Gaming Startup
- Ola- Mobility Startup
- OYO- Hospitality Startup
- Meesho- e-commerce Startup
- Nykaa- e-commerce Startup

Practical Exercises:

The learners are required to:

1. complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.
2. identify the business opportunity, conceive of a business idea, conduct feasibility analysis, start a business venture
3. visit different enterprises and present a report on business models followed by them through a comparative analysis.
4. record and report their observations regarding the Emerging Issues and Challenges of Entrepreneurship in Indian context
5. visit an enterprise which has grown in recent years and understand the growth strategy.

Suggested Readings:

- David H. Holt: Entrepreneurship New Venture Creation
- Kathleen R. Allen: Launching New Ventures: An Entrepreneurial Approach
- Sapna Bansal: New Venture Planning, JSR Publishing House
- Timmons Jeffrey A.: Planning and Financing the new venture
- Jack M Kaplan, Anthony C Waren : Patterns of Entrepreneurship Management
- Thomas W.Zimmerer, Norman M. Scarborough: Essentials of Entrepreneurship and Small Business Management
- <https://www.projectmanager.com/training/how-to-conduct-a-feasibility-study>

Note: Learners are advised to use latest edition of text books

Practical Aspects of Entrepreneurship
BAC: Discipline (ESB) - A5

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

1. analyze and acquire the fundamental pre-conditions for entrepreneurship.
2. demonstrate entrepreneurial organizational Assistance offered to startups
3. analyze and evaluating the Public and Private ecosystem for promoting entrepreneurship
4. demonstrate the identifying, analyzing and evaluating various sources of entrepreneurial finances available to startups
5. interpret the facilitating hands on experience through project reports and business plans

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Assessing Entrepreneurial Business Environment	20	√	√
Unit 2: Organisation Assistance	20	√	√
Unit 3: Entrepreneurial financing (Private and Public)	20	√	√
Unit 4: Preparing Business plans and Project Report	20 +10(internship project report)	√	√
Unit 5: Adapting digital developments and Disruptions	10	√	√

Unit 1: Assessing Entrepreneurial Business Environment

Introduction to entrepreneurship, Dimensions of Entrepreneurship, Entrepreneurial Mindset, startup culture growth and developments with special reference to India (case studies), environmental analysis, success stories of entrepreneurs - Indian and international, family business culture in India, succession planning, Relevant case studies

Unit 2: Organisation Assistance

Emerging forms of organising startups,- OPC, LLP, e-commerce model, network organisation, co- working space, overview of Industrial Park, Special Economic Zone ,Khadi and Village Industries Commission (KVIC), MSME, startup Environmental Clearance, prerequisite clearances for startups, Quality Standards with special reference to Indian and international standards specifications, over view of incentives , facilities and reliefs for startups (Excise,,income tax etc.), Modernisation assistance to small scale unit, Incentives and facilities to exports entrepreneurs

Unit 3: Entrepreneurial financing (Private and Public)

Private support system- angel investing, Venture capital, Private equity, crowd funding, bootstrapping, Business incubators, Financial assistance by Government agencies, - NSIC,

SIDO, MSME, SIDBI, SFC, DST, Governmental Start-up schemes- Make in India, Startup India, Standup India, Non-Governmental Financial institutes- ICICI, EDI, SME chamber of India, ICSE, Understanding basics of financial statements (balance sheet and income statement and cash flow analysis)

Unit 4: Preparing Business plans and Project Report

Idea generation and Feasibility analysis, Building a business plan and effectively communicate and "sell" new business concepts to investors, Mock business plan w.r.t different products and services, Aspects of a Project, Phases of a Project, Project Report, Contents of a Project Reports, Proforma of a Suggested Project Report for a manufacturing and service Organization

Unit 5: Adapting digital developments and Disruptions

Digital disruptions, threats of mega alliances, strategies to sustain new business, challenges of takeovers and acquisitions, Emerging new business forays- opportunities, dimensions and challenges, regulations.

Practical exercises:

1. Learners are expected to undergo 6 weeks entrepreneurial internship at a business under the ambit of MSME sector
2. Prepare and present a project report on the above mentioned internship to the respective teacher/ committee
3. Students are required to organise, participate and eventually learn from entrepreneurial boot camps, hacathon, seminars and field trips in Delhi NCR

Suggested Case studies

- case study on the Indian Unicorn - Zomato, Mobikwik, Policy bazaar, Pharmacy
- Readings about some leading venture capitalist- Tiger capital, Softbank, Sequoia capital
- Case studies - Alibaba, Facebook, Nirma, Fab India

Suggested Readings

- Belsky, Scott , “The Messy Middle: Finding Your Way Through the Hardest and Most Crucial Part of Any Bold Venture”, Portfolio Penguin, 2018
- Baron, Robert A. And Hmieleski, Keith M, “Essentials of Entrepreneurship Second Edition: Changing the World, One Idea at a Time”, Edward Elgar, latest edition may be used.
- Burns, Paul and Dewhurst, Ji, “ Entrepreneurship and Small Business”, Springer, latest edition may be used.
- Jain, Vandana, “Entrepreneurship”, Singhal Publications, 2022

Note: Learners are advised to use latest edition of text books

Managerial and Marketing Aspects of Small Business

BAC: Discipline (ESB) - A6

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

1. summarize the different components of the managerial aspects in small businesses.
2. interpret the theoretical and practical tools of Human Resource, Finance, Marketing and Operational division of Small Business.
3. describe and know about the important aspects and constraints of Marketing for small business.
4. demonstrate need and application of recent changes in marketing technology.

Course Contents:

Unit	Unit weightage marks (in %)	wise of	C&K*	A&A**
Unit-1: Understanding Managerial Aspects of Small Business	20		√	√
Unit-2: Managerial Techniques of Small Business in Contemporary Environment	20		√	√
Unit-3: Measurement and Management of Managerial Aspects	20		√	√
Unit- 4: Technological Advancement and Marketing of Small Business	20		√	√
Unit-5: Changing Face of ICT based Digital Marketing	20		√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application.

UNIT-1 : Understanding Managerial Aspects of Small Business

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

UNIT-2: Managerial Techniques of Small Business in Contemporary Environment

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

UNIT-3: Measurement and Management of Managerial Aspects

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

UNIT- 4: Technological Advancement and Marketing of Small Business

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

bidding, E-Tender, E-Marketing, GeM (Government E-Marketing), CPPP participation. Tender marketing.

UNIT-5: Changing Face of ICT based Digital Marketing

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

Suggested Readings:

- Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4th Ed., McGraw Hill Education.
- David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill [L] [SEP]
- Entrepreneurship and Small Business Management, C.B Gupta and S.S Khanka, Sultan Chand Publications.
- Entrepreneurship: A South Asian Perspective, Donald. F Kuratko& T.V Rao, Cengage Learning Publications.
- Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education. [L] [SEP]

Note: Learners are advised to use latest edition of text books

Management of Small Business Enterprises
BAC: DSE (ESB) - 5.1

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

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

1. describe entrepreneurial style of management
2. analyze the significance of having appropriate capital structure mix in the organisation
3. interpret and construct an influential marketing plan
4. analyze and realize the significance of having right mix of employees in the organisation
5. demonstrate the process of planning for management succession.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Managerial Issues concerning Small Enterprises	20	√	√
Unit 2: Managing the Capital Structure	20	√	√
Unit 3: Building a Powerful Marketing Plan	20	√	√
Unit 4: Leading the Growing Enterprise	20	√	√
Unit 5: Planning for Management Succession	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

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.

Suggested Readings:

- 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.

Note: Learners are advised to use latest edition of text books

Evolution of Policy & Institutional Framework

BAC: DSE (ESB) - 5.2

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.

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

1. demonstrate the understanding on the evolution of government policy towards small enterprise sector
2. interpret the various policies with reference to small enterprises
3. describe the available institutional support system for promotion of small scale sector
4. describe the Policy framework for entrepreneurship and small business
5. analyze and review the Non-Governmental Initiative in Entrepreneurial Promotion

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Evolution of Small-Scale Sector Policy	20	√	√
Legal Framework of Entrepreneurship and Small Business	20	√	√
Unit 3: Institutional Support for Entrepreneurship and Small Business	20	√	√
Unit 4: Policy Framework for Entrepreneurship and Small Business	20	√	√
Unit 5: Non-Governmental Initiative in Entrepreneurial Promotion	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit I: Evolution of Small-Scale Sector 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.

Suggested Readings

- 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:
- LaghuUdyogSamachar (Hindi and English)
- SEDME

Note: Learners are advised to use latest edition of text books

Social Entrepreneurship
BAC: DSE (ESB) - 5.3

Marks: 100

Credits: 4

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.

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

1. demonstrate the enhanced knowledge horizon in the sphere of social issues having propensity for business opportunities.
2. analyze the new non-traditional business format that helps in attainment of sustainable business development.
3. describe the efforts of both governmental and non-governmental organisation towards promotion of social entrepreneurs.
4. demonstrate the cases of social entrepreneurship so as to have an insight in to the societal roles in the promotion of social entrepreneurship.
5. describe the success and failure stories on entrepreneurship.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: The Entrepreneurial Society	20	√	√
Unit 2: Fundamentals of Social Entrepreneurship	20	√	√
Unit 3: Developing a Framework for Opportunity Identification in Social Sector	20	√	√
Unit 4: Social Dimension to Entrepreneurship	20	√	√
Unit 5: Indian Experiences	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

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 1st 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).

Suggested Readings:

- 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.

Note: Learners are advised to use latest edition of text books

Feasibility Study and Business Plan
BAC: DSE (ESB) - 6.1

Marks: 100

Credits: 4

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.

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

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

1. demonstrate that how a business idea is generated by analyzing all the interplaying factors.
2. interpret the know-how of conducting a feasibility study.
3. demonstrate the entrepreneurial opportunities in contemporary business environment.
4. describe the concept and implementation of a business plan.
5. analyze the significance of business planning

Course Contents:

Unit	Unit weightage wise of marks (in %)	C&K*	A&A**
Unit 1: Environmental Screening and Idea Generation	20	√	√
Unit 2: Scanning Entrepreneurial Opportunities	20	√	√
Unit 3: Feasibility Study	20	√	√
Unit 4: Project Planning and Management	20	√	√
Unit 5: Business Plan	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

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

Suggested Readings:

- 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

Note: Learners are advised to use latest edition of text books

Accounting for Entrepreneurship

BAC: DSE (ESB) - 6.2

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

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

1. analyze various terms used in accounting;
2. demonstrate the accounting entries and prepare cash book and other accounts necessary while running a business;
3. describe and prepare profit and loss account and balance sheet;
4. interpret and prepare accounts based on accounting software;
5. analyze information from company's annual report.

Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit 1: Introduction to Accounting	10	√	√
Unit 2: Transactions and recording of transactions	20	√	√
Unit 3: Preparation of Financial Statements	30	√	√
Unit 4: Computerized Accounting Systems	25	√	√
Unit 5: Company Accounts	15		√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Accounting

Accounting – Meaning, Importance and Need, Its objectives and relevance to business establishments and other organisations, and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some Basic Terms, Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.

Unit 2: Transactions and recording of transactions

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

Unit 3: Preparation of Financial Statements

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

Unit 4: Computerized Accounting Systems

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

Unit 5: Company Accounts

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

Practical Exercises:

The learners are required to:

1. download annual reports of business Organisations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis.
2. prepare bank reconciliation statement from the individual pass books.
3. prepare Trading and Profit & Loss Account, Balance Sheet, and Cash Flow Statement collecting necessary data from small business firms.
4. prepare financial statements using appropriate software.

Suggested Readings:

- Gupta, R. L., & Radhaswamy, M. (2014). Financial Accounting. New Delhi: S. Chand Publishing.
- Hatfield, L. (2019). Accounting Basics. Amazon Digital Services LLC.
- Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). Introduction to Financial Accounting. London: Pearson Education.
- Lal, J., & Srivastava, S. (2012). Financial Accounting Text & Problems. Mumbai: Himalaya Publishing House.
- Monga, J. R. (2017). Financial Accounting: Concepts and Applications. New Delhi: Mayur Paperback Publishing.
- Goyal, B. K., & Tiwari, H. N. (2019). Financial Accounting. New Delhi: Taxmann Publication.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
- Mukharji, A., & Hanif, M. (2015). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
- Mukherjee, S., & Mukherjee, A. K. (2015). Financial Accounting. Oxford: Oxford University Press. Jain, S. P., & Narang, K. L. (2014). Financial Accounting. New Delhi: Kalyani Publishers.

- Siddiqui, S. A. (2008). *Book Keeping & Accountancy*. New Delhi: Laxmi Publications Pvt. Ltd.
- Sehgal, D. (2014). *Financial Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.
- Tulsian, P. C. (2007). *Financial Accounting*. New Delhi: Tata McGraw Hill Publishing Co. Ltd.

Note: Learners are advised to use latest edition of text books

People Management in Entrepreneurship

BAC: DSE (ESB) - 6.3

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

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

1. (a) demonstrate meditation techniques (Brain stilling exercise) for mind management;
2. Interpret the personal development plan for oneself;
3. demonstrate decision making skills and prepare Time Management framework in real life situations;
4. analyze the applicability of People First Strategy in an Organisation;
5. demonstrate team building skills and leadership qualities;
6. interpret and conduct team evaluation and assessment;
7. demonstrate skills to resolve conflicts in an Organisation and lead teams.

Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit-1: Managing and Evaluating Oneself	20	√	√
Unit-2: Managing and Motivating Others	20	√	√
Unit-3: Building Team and Peer Networks	20	√	√
Unit-4: Managing Evaluation and Assessment	20	√	√
Unit-5: Leading People & Resolving Conflicts	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Managing and Evaluating Oneself

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

Unit 2: Managing and Motivating Others

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

Unit 3: Building Team and Peer Networks

Team Building Process, Managing Diversity in Teams, Competency mapping, Team Roles, Team Identity, Team Charter, Team Performance, Managing Behaviour of people in

groups, 360 Degree Feedback as a Development tool. Group Dynamics, Challenges of getting work done; Significance of prioritization and assigning work to team members, Importance of peer networks in an Organisation.

Unit 4: Managing Evaluation and Assessment

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

Unit 5: Leading People & Resolving Conflicts

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

Practical Exercises:

The learners are required to:

1. practice of meditation techniques (brain stilling exercise) for mind management.
2. build a Personal Development Plan for themselves.
3. prepare Time Management framework for themselves.
4. participate in simulation exercise on preparing a workload plan in an Organisation based on a case study.
5. participate in role play on active listening in an Organisation.
6. participate in role play for developing intrinsic motivation amongst other people.
7. discuss case study of HCL on Employee First Customer Second by Vinit Nayar.
8. discuss case studies of Organisations where People first strategy is being used.
9. conduct competency mapping of learners of the class.
10. conduct 360-degree feedback-role play and tips for development amongst the learners of the class.
11. participate in simulation activity wherein learners are divided into groups with one leader in each group wherein each team is assigned responsibility of planning and executing a business activity that shows the team work and leadership qualities followed by its presentation.
12. role play of 360-degree appraisal in groups (as formed in previous activity) assessing the performance of each member of the group.
13. discuss and analyze case study on High Performing Organisational culture.
14. discuss and analyze case study on Leadership.

Suggested Readings:

- Wellington, P. (2011). *Effective People Management: Improve Performance Delegate More Effectively*. London: Kogan Page Publishers.
- Thomas, M. (2007). *Mastering People Management*. London: Thorogood Publishing. Randall, J., & Sim, A. J. (2013). *Managing People at Work*. Abingdon: Routledge.
- Thomson, R., & Thomson, A. (2012). *Managing People*. Abingdon: Routledge.

Note: Learners are advised to use latest edition of text books

Basics of Management

BAC: DSE (ESB) - 7.1

Marks: 100

Credits: 4

Objective: The course aims to provide learners with an understanding of basic management concepts, principles, and practices.

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

1. demonstrate the competitive landscape of a company using Porter's five force model;
2. interpret the applicability of SWOT analysis of a company;
3. interpret the relevance of delegation and decentralization of authority in an organisation;
4. analyze the various needs of an individual using Maslow's Need-Hierarchy Theory;
5. analyze the various management techniques in successfully running a business organisation.

Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit-1: Introduction	2 5	√	√
Unit-2: Planning	2 5	√	√
Unit-3: Organizing	2 5	√	√
Unit-4: Staffing and Leading	2 5	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Management: Concept and Need, Managerial Functions – An overview; Coordination: Essence of Management. Evolution of Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach, MBO, Hammer and Champy- Business Process Re-engineering, Porter's Five-forces' Model.

Unit 2: Planning

Types of Plan; Strategic planning – Concept, process, Importance and limitations; Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS- UP, BCG Matrix, Competitor Analysis); Decision-making: Process and Techniques; Perfect rationality and bounded rationality.

Unit 3: Organizing

Concept and process of organizing – An overview, Span of management, Different types of

authority (line, staff and functional), Decentralization, Delegation of authority; Formal and Informal Structure; Principles of Organizing; Network Organisation Structure. Emerging types.

Unit 4: Staffing and Leading

- a. Staffing: Concept of staffing - Recruitment and Selection; Orientation; Training and Development; Career Development; Performance Appraisal.
- b. Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication. Emerging trends in communication. Concept, Process, Limitations, Principles of Effective Control,

Practical Exercises:

The learners are required to:

1. identify a company and use the Porter's five forces' analysis model to evaluate its competitive landscape.
2. read Ford & Mazda case study on Business Process Re-engineering and prepare a report of your interpretation and analysis. Each learner is required to conduct SWOT analysis on the company identified in previous unit and prepare BCG Matrix of its products and present the report.
3. present a role play on bounded rationality or on any aspect of decision making.
4. create a simulation exercise in class to demonstrate various types of authority, delegation, and decentralization of authority.
5. using Maslow's Need-Hierarchy Theory, analyze their needs and prepare a report.
6. present a simulation exercise demonstrating barriers to communication in an organisation.
7. demonstrate various types of Leadership Styles in the form of Role Play by identifying real life leaders from the corporate world.
8. take the annual report of the company identified in Unit 1 and calculate various accounting ratios, HR metrics, EVA, ROI, and present the report of your interpretation of the same.

Suggested Readings:

- Koontz. H., & Weihrich. H. (2012). Essentials of Management: An International and Leadership Perspective. New York: McGraw Hill Education.
- Robbins, S. P., Bhattacharyya, S., DeCenzo, D. A., & Agarwal, M. N. (2011). Essentials of Management. London: Pearson Education.
- Terry, G. R. (2010). Principles of Management Homewood, California: Richard D. Irwin Inc. Singh, B. P., & Singh, A. K. (2002). Essentials of Management. New Delhi: Excel Books.

Note: Learners are advised to use latest edition of text books

Business Economics
BAC: DSE (ESB) - 7.2

Objective: The course aims to acquaint the learners with fundamental economic theories and their impact on pricing, demand, supply, production, and cost concepts.

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

1. demonstrate how different economic systems function and evaluate implications of various economic decisions;
2. demonstrate how consumers try to maximize their satisfaction by spending on different goods;
3. analyze the relationship between inputs used in production and the resulting outputs and costs;
4. analyze and interpret market mechanism and behaviour of firms and response of firms to different market situations;
5. describe the various facets of pricing under different market situations.

Course contents:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit-1: Basic Concepts	15	√	
Unit-2: Consumer Behaviour and Elasticity of Demand	25	√	√
Unit-3: Production and Cost	25	√	√
Unit-4: Pricing and Market	20	√	√
Unit-5: Macro Aspect of Business Economics	15	√	

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Basic Concepts

Meaning, Nature and Scope of Business Economics, Basic Problems of an Economy and Application of Economic Theories in Decision Making, Steps in Decision Making

Unit 2: Consumer Behaviour and Elasticity of Demand

Theory of Demand and supply The elasticity of demand – Concept, kinds- price, cross, income and advertising elasticity of demand, Measurement of elasticity of demand, factors influencing the elasticity of demand, Importance of elasticity of demand.

Unit 3: Production and cost

Production Function – Concept Definition, Types of products, Law of variable proportions,

Cost of production: Concept of explicit costs, implicit costs and opportunity costs of production, derivation of short run and long run cost curves. Economies and Diseconomies of scale and the shape to the long run average cost.

Unit 4: Pricing & Market

Theory of pricing- cost plus pricing, target pricing, marginal cost pricing, going rate pricing; classification of market-perfect competition, monopoly, monopolistic competition and oligopoly.

Unit 5: Macro Aspect of Business Economics

National Income and it's measurement, Gross National Product, Net National Product, Net National Income.; Inflation and Deflation causes and remedial action.

Practical Exercises:

The learners are required to:

1. apply concept of demand analysis in real life;
2. study various effects in changes in demand and supply in consumption;
3. visit local markets and classify firms into various markets;
4. visit any industrial unit and study its production process;
5. prepare a production schedule for a hypothetical product under and particular condition of demand supply;
6. visit any industrial unit and classify its cost into fixed and variable costs;
7. analyze the effects of changes in demand and supply on pricing policies.

Suggested Readings:

- Baye, M., and Prince J.(2021), *Managerial Economics and Business Strategy*. McGraw Hill, (3rd ed.)
- Case, K. E., and Fair, R.C. (2017). *Principles of Economics*, Pearson Education,(12th ed.).
- Deepashree, (2021) *Business Economics*, MKM Publisher, New Delhi.
- Gillespie, A., (2013) *Business Economics*, Oxford University Press. (2nd ed.)
- Gupta, G.S. (2011), *Managerial Economics*, McGraw Hill (2nd ed.)
- Maddala, G.S and Miller Ellen, *Microeconomics Theory and Applications*, (2017) Tata McGraw Hill.
- Mankiw, Gregory N., Aswin A., Mark P Taylor, *Business Economics* (2019), Cengage Learning, UK.
- Miller, R. L. *Intermediate Microeconomics: Theory, Issues, Applications*, 2nd ed. New York: McGraw-Hill.
- Pindyck, Robert S. Rubinfeld, Daniel L, *Microeconomics*. (Eighth edition), Pearson education
- Salvator, D., Rastogi S.K.(2016) *managerial Economics: Principles and Worldwide Applications*, Oxford University Press, (8th Ed.).
- Samuelson, P. A., and Nordhaus, W.D., Chaudhari S. and Sen, A., (2019) *Economics* (SIE), McGraw-Hill. (20th ed.)

Note: Latest edition of the readings may be used.

Creativity and Innovation

BAC: DSE (ESB) - 7.3

Marks: 100

Credits: 4

Objective: The course aims to enable learners to explore approaches used by managers and organizations for creating and sustaining high levels of innovation.

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

1. analyze the creative thoughts of renowned personalities in the past and its contribution towards the success and shortcomings of business model;
2. describe the innovative idea for business and defend/ justify the same;
3. interpret the Business Competence achieved by various organisations by using the Innovative Business Model;
4. describe the significance of Innovative Leadership;
5. analyze patents already granted in their field of interest and make a case with innovative idea for filing a new patent.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit-1: Introduction	2 0	√	
Unit-2: Idea Generation & Creativity in Problem Solving	2 0	√	√
Unit-3: Innovation Management	2 0	√	
Unit-4: Setting the Right Ecosystem for Innovation	2 0	√	√
Unit-5: Intellectual Property	2 0	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Meaning & Concept of Creativity; Creativity Process; Nature & Characteristics of Creativity and Creative Persons; Factors affecting Creativity; Recognizing and Avoiding Mental Blocks; Thinking Preferences; Risk Taking; Creativity Styles; Creative Thinking Tools; Innovation vs Creativity; Types of Innovations: Incremental & Radical.

Unit 2: Idea Generation & Creativity in Problem Solving

Ideation; Pattern Breaking Strategies; Mind stimulation: games, brain-twisters and puzzles; Idea-collection processes: Brainstorming/Brain-writing, SCAMPER methods, Metaphoric

thinking, Outrageous thinking, Mapping thoughts;

Unit 3: Innovation Management

Invention and Discovery- Process and Typology; Methods and Techniques; Arenas of Innovative Competence; Categories of Innovation: Product, Process, and Service Finance (Venture Capital, Angel Investors), Offerings, Delivery. Evaluation of Effectiveness of Innovation.

Unit 4: Setting the Right Ecosystem for Innovation

The Essence of Right Ecosystem; Dimensions of the Ecosystem for Innovation; Intrinsic Motivation & Extrinsic Motivation; Organisational Alignment; Creating Self-Sustaining Culture of Innovation; Organisational Enrichment.

Unit 5: Intellectual Property

Introduction to intellectual property: Patents (novel, useful, and not obvious), Copyrights, Trademarks; Transforming Innovations into Proprietary Assets: significance and steps.

Practical Exercises:

The learners are required to:

1. identify a creative person to comprehend, study, analyze, and present a report highlighting the contribution of his/her creative work.
2. generate a creative idea for business and present the same in the class for critical evaluation by other learners regarding its uniqueness and feasibility.
3. identify an Innovative Business Model (like Amazon, Redubs, Flipkart, Ola, Uber, Big Basket, Zomato, Swiggy, etc.) used by an organisation recently and present a report on Business Competence achieved by it.
4. analyze the case study on Innovative Leader like Steve Jobs who launched Apple's iPod & iPhone or any other case study on innovation and present a report on the key learnings.
5. select an aspect (in the field of their interest) on which patent has been granted already and think of an innovative idea so that it makes a case for filing a new patent application.

Suggested Readings:

- Harvard Business Essentials. (2003). *Managing Creativity and Innovation*. Boston: Harvard Business School Publishing.
- Prather, C. (2010). *The Manager's Guide to Fostering Innovation and Creativity in Teams*. New York: McGraw-Hill Education.

Note: Learners are advised to use latest edition of text books

Entrepreneurship Development
BAC: DSE (ESB) - 8.1

Marks: 100

Credits: 4

Objective: The course aims to equip the learners to entrepreneurship so that they are inspired to look at entrepreneurship as a viable, lucrative, and preferred option of professional life.

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

1. Describe the distinct entrepreneurial traits;
2. analyze the parameters to assess opportunities and constraints for new business ideas;
3. Describe a business idea by adopting systematic process;
4. Demonstrate the strategies for successful implementation of ideas;
5. Describe the Business Plan.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit-1: Introduction	20	√	√
Unit-2: Entrepreneurship in India	20	√	√
Unit-3: Entrepreneurship Ecosystem	20	√	
Unit-4: Sources of business ideas and tests of feasibility	20	√	√
Unit-5: Mobilizing Resources	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Meaning, elements, determinants and importance of entrepreneurship and creative Behaviour; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

Unit 2: Entrepreneurship in India

Concept of business houses and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution. Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, Make in India, etc.

Unit 3: Entrepreneurship Ecosystem

Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of government, Institutions, industries/entrepreneur's

associations and self-help groups, Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.

Unit 4: Sources of business ideas and tests of feasibility

Significance of writing the business plan/ project proposal including feasibility analysis; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions

Unit 5: Mobilizing Resources

Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

Practical Exercises:

The learners are required to:

1. discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits.
2. analyze and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations.
3. analyze and present the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area.
4. develop a business idea and conduct a feasibility analysis of the same.
5. participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for startup.

Suggested Readings:

- Desai, V. (2009). *Dynamics of Entrepreneurial Development and Management*. Mumbai: Himalaya Publishing House.
- Dollinger, M. J. (2008). *Entrepreneurship: Strategies and Resources*. New Jersey: Prentice Hall. Hisrich, R., Peters, M., & Shepherd, D. (2017). *Entrepreneurship*. New York: McGraw Hill Education.
- Rao, T. V., & Kuratko, D. F. (2012). *Entrepreneurship: A South Asian Perspective*. Boston: Cengage Learning. Yadav, V., & Goyal, P. (2015). *User innovation and entrepreneurship: case studies from rural India..* Journal of Entrepreneurship & Innovation, 4(5). Retrieved from <https://link.springer.com/article/10.1186/s13731-015-0018-4>.

Note: Learners are advised to use latest edition of text books

Business Incubation

BAC: DSE (ESB) - 8.2

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

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

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

COURSE CONTENTS:

Unit	Unit Weightage of Marks (in %)	C& K	A&A
Unit-1: Introduction	10	√	-
Unit-2: Incubation Process	15	√	√
Unit-3: Incubator Business Environment	15	√	√
Unit-4: Planning an Incubator	30	√	√
Unit-5: Managing Business Incubator	30	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

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

Unit 2: Incubation Process

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

Unit 3: Incubator Business Environment

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

Unit 4: Planning an Incubator

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

Unit 5: Managing Business Incubator

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

Practical Exercises:

The learners are required to:

1. develop a comparative study of various business incubators in the context of real- life cases.
2. analyze the case of a start- up and elaborate upon the business incubation process and business plan structure.
3. identify funding sources for various business incubators on the basis of real-life examples.
4. develop a business incubator plan and prepare its management plan.

Suggested Readings:

- Adkins, D. (2002). *A Brief History of Business Incubation in the United States*. Athens: National Business Incubation Association.
- Gerl, E. (2000). *Brick and Mortar, Renovating or Building a Business Incubation Facility*. Athens: National Business Incubation Association.

Note: Learners are advised to use latest edition of text books

Principles of Marketing

BAC: DSE (ESB) - 8.2

Objective: The course aims to equip the learners with the basic knowledge of concepts, principles, tools, and techniques of marketing and to provide knowledge about various developments in the marketing.

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

1. describe an understanding of basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm;
2. describe the dynamics of consumer behaviour and process of market selection through STP stages;
3. analyze the process of value creation through marketing decisions involving product development;
4. analyze the process of value creation through marketing decisions involving product pricing and its distribution;
5. analyze the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in the marketing area that may govern marketing decisions of a firm.

COURSE CONTENTS:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit-1: Introduction	20	√	
Unit-2: Understanding Consumer Behaviour and Market Selection	20	√	√
Unit-3: Marketing Mix Decision -Product	20	√	√
Unit-4: Marketing Mix Decisions -Pricing and Distribution	20	√	√
Unit-5: Promotion Decisions and Developments in Marketing	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Marketing - Meaning, Nature, Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing: Meaning and distinctive characteristics; Marketing Mix.

Marketing Environment: Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, public; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural.

Unit 2: Understanding Consumer Behaviour and Market Selection

Consumer Behaviour: Need for studying consumer behaviour; Types; Stages in Consumer

buying decision process; Factors influencing consumer buying decisions.

Market Selection: Choosing market value through STP. Market Segmentation- Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning – concept and bases; Product differentiation- concept and bases.

Unit 3: Marketing Mix Decision -Product

Product Decisions: Concept and classification; Levels of Product. Designing value-Product-mix dimensions, strategies and types; Branding- functions, strategies, types and qualities of good brand name; Packaging and Labelling- functions, types and ethical aspects; Product support services. New Product Development: Product life cycle – concept and marketing strategies; New product development- concept and process.

Unit 4: Marketing Mix Decisions -Pricing and Distribution

Pricing Decisions: Objectives; Factors affecting the price of a product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions.

Distribution Decisions: Channels of distribution- types and functions. Delivering value-factors affecting choice of distribution channel; Distribution strategies.

Unit 5: Promotion Decisions and Developments in Marketing

Promotion Decisions: Communication process; Importance of Promotion. Communicating value- Decision about Promotion mix tools including advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix; Integrated Marketing Communication approach.

Practical Exercises:

The learners are required to:

1. analyze the impact of various environmental forces in the context of a given durable and non-durable product.
2. analyze the marketing mix strategy of a durable and non-durable product.
3. select any product and analyze its segmentation strategy in comparison to its immediate competitive product.
4. analyze the case of product line extension and impact on business performance.
5. analyze the distribution strategy of a given product.
6. find out ethical concerns of customers with regard to various marketing mix decisions in regard to a given product.

Suggested Readings:

- Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). Marketing. New York: McGraw Hill.
- Grewal, D., & Levy, M. (2017). Marketing. New York: McGraw Hill Education.
- Kotler, P., Armstrong, G., & Agnihotri, P. (2018). Principles of Marketing. London: Pearson Education.
- Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2013). Principles of Marketing: A South Asian Perspective. London: Pearson Education.
- Mahajan, J. P., & Mahajan, A. (2014). Principles of Marketing. Delhi: Vikas Publications.
- Saxena, R. (2006). Marketing Management. Delhi: Tata McGraw Hill Education.
- Sharma, K., & Aggarwal, S. (2018). Principles of Marketing. Delhi: Taxmann Publication.

Note: Learners are advised to use latest edition of text books

Digital Marketing
BAC: DSE (ESB) - 8.4

Objective: The course aims to provide knowledge about the concepts, tools, techniques, and relevance of digital marketing in the present changing scenario. It also enables the learners to learn the application of digital marketing tools and acquaint about the ethical and legal aspects involved therein.

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

1. analyze and assess the impact of digital technology in transforming the business environment and also the customer journey;
2. describe the way marketers think, conceptualize, test continuously to optimize their product search on digital platforms;
3. demonstrate the measurement of effectiveness of a digital marketing campaign;
4. demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation;
5. describe the need for regulatory framework for digital marketing in India.

Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit 1: Introduction	2 0	√	
Unit 2: Digital Marketing Management	2 0	√	√
Unit 3. Digital Marketing Presence	2 0	√	
Unit 4: Interactive Marketing	2 0	√	√
Unit 5: Ethical and Legal Issues	2 0	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Benefits to the customer; Digital marketing landscape: an overview.

Unit 2: Digital Marketing Management

Digital-marketing mix. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in a digital environment; Digital technology and customer-relationship management. Digital consumers and their buying decision process.

Unit 3: Digital Marketing Presence

Concept and role of Internet in marketing. Online marketing domains. The P.O.E.M.

framework. Website design and Domain name branding. Search engine optimization: stages, types of traffic, tactics. Online advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope and growth. Email marketing: types and strategies.

Unit 4: Interactive Marketing

Interactive marketing: concept and options. Social media marketing: concept and tools. Online communities and social networks. Blogging: types and role. Video marketing: tools and techniques. Mobile marketing tools. PPC marketing. Payment options.

Unit 5: Ethical and Legal Issues

Ethical issues and legal challenges in digital marketing. Regulatory framework for digital marketing in India.

Practical Exercises:

The learners are required to:

1. prepare a report on the difference between the popularity of any brand using both digital advertising as well as traditional advertising tools; versus any one brand still focusing most of funds on traditional advertising tools.
2. create a hypothetical advertising tools using Google Ads.
3. prepare a report on all the possible sources of digital marketing like, Facebook, Instagram, etc.

Suggested Readings:

- Blanchard O. A. (2011). *Social Media ROI: Managing and Measuring Social Media Efforts in Your Organization*. Indianapolis: Que Publishing.
- Chaffey, D., Chadwick, F. E., Johnston, K., & Mayer, R. (2008). *Internet Marketing: Strategy, Implementation, and Practice*. New Jersey: Pearson Hall.
- Charlesworth, A. (2018). *Digital Marketing: A Practical Approach*. Abingdon: Routledge. Frost, R. D., Fox, A., & Strauss, J. (2018). *E- Marketing*. Abingdon: Routledge.
- Gupta, S. (2018). *Digital Marketing*. Delhi: Tata McGraw Hill Education.
- Gay, R., Charlesworth, A., & Esen, R. (2007). *Online Marketing: a customer-led approach*.
- Kapoor, N. (2018). *Fundamentals of E-Marketing*. Delhi: Pinnacle India.
- Kotler, P., Kartajaya, H., & Setiawan, I. (2017). *Digital Marketing: 4.0 Moving from Traditional to Digital*. New Jersey: John Wiley & Sons.
- Ryan, D., & Calvin, J. (2016). *Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation*. London: Kogan page. Oxford: Oxford University Press.
- Tasner, M. (2015). *Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First*. London: Pearson.

Note: Learners are advised to use latest edition of text books

**Managerial Aspects of Small Business: Operations, Office, Accounting and Functional
BAC: SEC (ESB) - 1.1**

Marks: 100

Credits: 4

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

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

- 1: analyze the managerial roles and operations in small businesses.
- 2: demonstrate the theoretical and practical aspects of funds flow statement, cash flow statement and integrated ratio analysis.
- 3: interpret the basic awareness of manual and computerized office systems and procedures.
- 4: describe the applicability of management of cash, receivables and inventory in real life.
- 5: describe the concept and application of the product life cycle and learn about entrepreneurial self-renewal and succession planning and its utility in business operations.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Managerial Roles and Functions	25	√	√
Unit 2: Operations Management	25	√	√
Unit 3: Office Management	25	√	√
Unit 4: Accounting Aspect of Small Business	25	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

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; 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, internet browsing.

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;

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

Suggested Readings:

- 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.

Note: Learners are advised to use latest edition of text books

E-commerce
BAC: SEC (ESB) - 2.1

Objective: The course aims to enhance skills for effective and contemporary applications of E-commerce.

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

1. describe the challenging needs of the society in the field of E-commerce;
2. interpret various activities and operations in the context of online transactions;
3. describe the steps in designing of website;
4. describe various e-payment systems;
5. analyze security issues in E-commerce and determine various provisions in the IT Act, 2000.

Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K	A&A
Unit-1: Introduction to E-Commerce	2 0	√	
Unit-2: E-Commerce Activities and operation	2 0	√	√
Unit-3: Website Designing and Publishing	2 0	√	
Unit-4: E-Payment System	2 0	√	√
Unit-5: Security and Legal Aspects of E-commerce	2 0	√	√

Unit 1: Introduction to E- Commerce

Concepts and significance of E-commerce; driving forces of E-commerce; E-commerce business models - key elements of a business model and categories; Design and launch of E-commerce website - decisions regarding Selection of hardware and software; Outsourcing Vs in-house development of a website; Functions of E- Commerce; Types of E-Commerce; E-Commerce Systems and Prerequisites, Scope of E-Commerce, E-Commerce Models.

Unit 2: E-Commerce Activities and Operations

Various E-Commerce activities; various manpower associated with e-commerce activities; Types of E-Commerce Providers and Vendors; Modes of operations associated with E-Commerce; E-Commerce types.

E-commerce applications in various industries (banking, insurance, payment of utility bills and others), e- marketing, e-tailing, online services, e-auctions, online portal, online learning, e-publishing and e-entertainment, online shopping.

Unit 3: Website Designing and Publishing

Internet Services, elements, URLs and Internet-Protocols (shopping cart, cookies) Internet Service Protocols (ISP), World Wide Web (www); Portals – steps in designing and

developing E-Commerce website, Domain Name System (DNS).

Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets. Online publishing, strategies and approaches.

Unit 4: E-payment System

E-payment Methods- Debit card, Credit card, Smart cards, E-Money, E-Wallets; Digital signatures- procedures and legal position; Payment gateways; Online banking- concepts, importance; Electronic fund transfer; Automated Clearing House. Automated Ledger Posting,

Emerging modes and systems of E-payment (M-Paisa, PayPal and other digital currency), UPI Apps, Aadhar Enabled Payment Systems, BHIM App E-payments risks.

Unit 5: Security and Legal Aspects of E-commerce

E-commerce security – meaning and issues. Security threats in the E-commerce environment- security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.; Technology solutions- encryption, security channels of communication, protecting networks, servers and clients. Overview of Information Technology Act, 2000-provisions related to offences, secure electronic records, digital signatures, penalties and adjudication.

Practical Exercises:

The learners are required to:

1. design a Web Page in Notepad and HTML.
2. help others to learn the use of e-wallet, e-payment, digital signatures. Prepare a report on the skills used by them to help others learn.
3. design their own web page, highlighting their strengths, weaknesses, and prepare their CV. Use the link in their CV while applying for the job.
4. use the internet banking facility to buy a product from any online website.
5. open an internet banking account and operate it.
6. create their own YouTube channel and post one video on awareness of cyber security and crime.

Suggested Readings:

- Agarwala, K. N., Lal, A., & Agarwala, D. (2000). Business on the Net: An Introduction to the whats and hows of E-commerce. Noida, Uttar Pradesh: Macmillan Publishers India Limited.
- Awad, E. M. (2009). Electronic Commerce from vision to fulfillment. Delhi: PHI Learning.
- Bajaj, K. K., & Debjani, N. (2005). E-Commerce. New Delhi: Tata McGraw Hill Education.
- Chhabra, T.N., Jain, H. C., & Jain, A. An Introduction to HTML. Delhi: Dhanpat Rai & Co.
- Dietel, H. M., Dietel, P. J., & Steinbuhler, K. (2001). E- Business and E- commerce for Managers. New Jersey: Prentice Hall.
- Diwan, P., & Sharma, S. (2002). Electronic commerce- A Manager's Guide to E- Business. Delhi: Vanity Books International.
- Kosiur, D. (1997). Understanding Electronic Commerce. New Delhi: Prentice Hall of India Pvt. Ltd.
- Turban, E., King, D., Lee, J., Warkentin, M., Chung, H. M., & Chung, M. (2002). Electronic Commerce: A Managerial Perspective. New Jersey: Prentice Hall Publishing.
- Whiteley, D. (2000). E-Commerce: Strategy, Technologies and Applications. New York: McGraw Hill.

Note: Learners are advised to use latest edition of text books

ACCOUNTING AND FINANCE

Fundamentals of Financial Management
BAC: Discipline(A&F)- A1

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

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

1. explain the financial environment within which organization must operate
2. analyze the finances of individual corporations both in terms of their performance and capital budgeting
3. relate the importance of cost of capital within the context of financial decision making
4. access financial information from a wide variety of sources and use this information
5. estimate working capital requirement in a firm along with understanding of cash management.

Course Contents:

Units	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Financial Management: An Overview	15	√	√
Unit 2: Time Value of Money	15	√	√
Unit 3: Investment Decisions	35	√	√
Unit 4: Cost of Capital & Financing Decisions	20	√	√
Unit 5: Dividend Decisions	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Financial Management: An Overview

Meaning, Importance, and Scope of Financial Management. Traditional and Modern Approach, Objectives and Functions of Financial Management, An Overview of Finance and Others Discipline, Role of Finance Manager, Agency Problem.

Unit 2: Time Value of Money

Time Value of Money- Concept and Rationale, Valuation Techniques- Discounting and Compounding. Practical Applications of Time Value of Money, Concept of Risk and Return.

Unit 3: Investment Decisions

- (a) *Capital Budgeting Decisions*- Capital Budgeting Process, Cash flow estimation. Techniques of Capital Budgeting- Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and Profitability Index.
- (b) *Working Capital Decisions* - Concept of Working Capital, Operating & Cash Cycles, Risk-return Trade off, Sources of short-term Finance, Working Capital Estimation.

Unit 4: Cost of Capital & Financing Decisions

Sources of Long-Term Financing, Components of Cost of Capital, Method for Calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt, Cost of Preference Capital and Weighted

Average Cost of Capital. Operating and Financial leverage. An Overview of Theories of Capital Structure, Determinants of Capital Structure.

Unit 5: Dividend Decisions

Introduction, Theories of Dividend – Irrelevance and Relevance, Types of Dividend Policies and Determinants of Dividend policy. Bonus Share (Stock Dividend) and Stock (Share) Splits.

Suggested Readings:

- Singh, Surender and Kaur, Rajeev. *Basic Financial Management*. Kitab Mahal. New Delhi
- Pandey, I.M. *Essentials of Financial Management*. Vikas Publications. New Delhi
- Rustagi, R.P. *Basic Financial Management* Sultan Chand, New Delhi
- Singh, J.K. *Basic Financial Management: Theory and Practice*. Galgotia Publishing House New Delhi
- Khothari, R. *Financial Management: A Contemporary Approach*. Sage Publications Pvt. Ltd. New Delhi.
- Sharma, S.K. and Sareen, Rachna. *Fundamentals of Financial Management* Sultan Chand & Sons(P) Ltd. New Delhi.
- Singh, Preeti. *Financial Management*. Ane Books Pvt. Ltd. New Delhi
- Tulsian, P.C.& Tulsian, B. “*Financial Management*” S.Chand. New Delhi.

Additional Readings:

- Van Horne, 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 Hills, New Delhi.
- Chandra, P. *Financial Management: Theory and Practice*. Tata McGraw Hills, New Delhi.

Assessment Method:

- (1) There shall be 3 credit hours for lectures + one credit hour for tutorials (per group).
- (2) Theory exam shall carry 100 marks (including Internal Assessment of 25 Marks). The theory exam will be for 3 hours.

Note: Learners are advised to use latest edition of text books

Fundamentals of Investment

BAC: Discipline(A&F)- A2

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

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

1. explain the basics of investment management and the different investment avenues available.
2. Evaluate the securities in terms of their risk and return.
3. Estimate portfolio return and risk.
4. Comprehend the concept of the mutual fund.

Course Contents:

Unit	Unit wise weight-age of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Investment	20	√	√
Unit 2: Bond Analysis and Valuation	20	√	√
Unit 3: Equity Analysis and Valuation	20	√	√
Unit 4: Portfolio Management	20	√	√
Unit 5: Mutual Fund and Derivatives	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Investment

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

Unit 2: Bond Analysis and Valuation

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

Unit 3: Equity Analysis and Valuation

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

Unit 4: Portfolio Management

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

Unit 5: Mutual Fund and Derivatives

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

Practical Exercises:

The learners are required to:

1. practice the concepts learned in different units through spreadsheets and other relevant software.
2. perform valuation of selected debt and equity instruments.
3. create and analyze the price and volume movements of selected securities and indices using technical charts and graphs.
4. explore the portfolios of different firms
5. understand the concept of mutual funds and derivatives

Suggested Readings:

- Jones, C.P., Investment Analysis and Management, Wiley.
- Chandra, P. (2008). Investment Analysis & Portfolio Management. New Delhi: Tata McGraw Hill Education
- Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.
- Ranganatham M., & Madhumathi R. (2nd Edition) Security Analysis and Portfolio Management. Noida:Pearson (India) Education
- Rustagi,R.P., Investment Management, Sultan Chand, New Delhi
- Singh, Y.P., Fundamentals of Investment Management, Galgotia Publications
- Tripathi, Vanita, Fundamentals of Investment, Taxmann Publications.
- Sharma S.K. and Kaur G. (2019). Fundamentals of Investment, Sultan Chand Publishers

Additional Readings:

- Kevin, S. (2015). Security Analysis and Portfolio Management. New Delhi: PHI Learning
- Alexander GJ, Sharpe W.F. and Bailey J.V. (2009). Fundamentals of Investments, PHI Learning
- Bodie Z, Kane A, Marcus A J, and Mohanty P. (2019). Investments, 11th edition Mc Graw Hill.

Assessment Method:

1. There shall be 3 credit hours for lectures + one credit hour for tutorials (per group).
2. Theory exam shall carry 100 marks (including Internal Assessment of 25 Marks). The theory exam will be for 3 hours.

Note: Learners are advised to use latest edition of text books

Investment Analysis and Business Valuation
BAC: Discipline(A&F)- A3

Objective: The course aims to equip the student with valuation techniques for different financial instruments for investments.

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

- (1) explain the Basics, Concepts & Calculation of Risk & Return, Types of Risks & Market.
- (2) Perform Fundamental Analysis.
- (3) Perform Technical Analysis.
- (4) analyse the Efficient Market Hypothesis.
- (5) Analyse the Basics of Equity & Bond Valuation & Portfolio.
- (6) Evaluate different approaches to valuation, Discounted Cash Flow, Relative Valuation, Role of valuation.

Course Contents:

Units	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	20	√	√
Unit 2: Fundamental Analysis	20	√	√
Unit 3: Technical Analysis and Efficient Market Hypothesis	20	√	√
Unit 4: Basics Of Equity & Bond Valuation and Portfolio Management	20	√	√
Unit 5: Business Valuation	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

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 arbitrageurs.

Unit 2: Fundamental Analysis

Top-down and bottom-up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, EBIT, Capital gearing ratio, Return on Investment, Return on Equity, EPS and DPS analysis, Industry market ratios: Operating Profit Ratio, Net Profit Ratio, PE, PEG, Price over sales, Price over book value, Dividend Yield, Earning Yield, Debt-Equity Ratio, EVA). Understanding the Shareholding pattern of the company.

Unit 3: 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, candlestick charts, triangles); Price patterns; Support and resistance level; Weakness and shortcomings of Technical Analysis. Introduction to Efficient Market Hypothesis (EMH); Forms of efficient Markets (An Overview).

Unit 4: 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 5: 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 the valuation.

Practical Exercises:

The learners are required to:

1. Work on the spreadsheet for doing basic calculations in finance.
2. Practice use of Technical charts in predicting price movements through line charts, bar charts, candle and stick charts, etc., moving averages, exponential moving averages.
3. Calculate risk and return of stocks using the price history available on the NSE website.
4. Prepare Equity Research Report by carrying out fundamental analysis of securities with the help of data of at least 2 Listed Companies (from different sectors) available on various websites and then determine the value of securities by using MS Excel or similar software.
5. Analyse various financial instruments for overvaluation and undervaluation.

Suggested Readings:

- Bodie, Z., Kane, A., Marcus, A. J. and Mohanty, P., “*Investment*” Tata McGraw Hill, New Delhi.
- Chandra, P. “*Investment Analysis and Portfolio Management*” Tata McGraw Hill Education, New Delhi.
- Damodaran, A. “*Valuation, Security Analysis for investment and Corporate Finance*” Wiley India Pvt. Ltd.
- Kevin, S. “*Security Analysis and Portfolio Management*” PHI Learning, Delhi.
- Koller T, Goedhart M & Wessels D. “*Valuation: Measuring and Managing the Value of Companies*” Mckinsey & Company.
- Kumar V., Kumar N., and Sethi R. “*Investing in Stock Markets*” Ane Books.
- Pandian, P. “*Security Analysis and Portfolio Management*” Vikas Publishing House, New Delhi.
- Ranganatham, M., & Madhumathi, R. “*Security Analysis and Portfolio Management*” Pearson Education, India.
- Singh J.K. and Singh A.K. “*Investing in Stock Markets*” A K Publications, Delhi.
- Tripath V. & Pawar N. “*Investing in Stock Markets*” Taxmann Publications.

Additional Readings:

- Study Material of the Institute of Company Secretary of India for the Professional Programme Course on “Valuation and Business Modelling”.
- Study Material of the Institute of Cost Accountants of India for the “Strategic Performance Management and Business Valuation”.

Assessment Method:

- 1) There shall be 3 credit hours for lectures + one credit hour for tutorials (per group).
- 2) Theory exam shall carry 100 marks (including Internal Assessment of 25 Marks). The theory exam will be for 3 hours.

Note: The latest editions of the readings may be used.

Corporate Accounting
BAC: Discipline (A&F)- A4

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

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

- (1) Explain the accounting for Share Capital, Debentures, Bonus Shares, Redemption of Preference Shares and Debentures of a company.
- (2) Prepare Financial Statements of Companies manually as well as using online software.
- (3) Elucidate the Valuation of Intangible Assets and Shares
- (4) Explain the Accounting for Amalgamation and Internal Reconstruction of Companies.
- (5) Interpret and prepare Annual Reports of companies.

Course Contents:

Units	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Accounting for Share Capital & Debentures	15	√	√
Unit 2: Preparation of Financial Statements	25	√	√
Unit 3: Valuation of Intangible Assets and Shares	20	√	√
Unit 4: Amalgamation and Internal Reconstruction of Companies	20	√	√
Unit 5: Corporate Financial Reporting	20	√	√

Note: Weightage to the various units of the syllabus has been assigned in terms of the range of marks in accordance with their relative significance in the syllabus and practical utility.

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Accounting for Share Capital and Debentures:

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

Unit 2: Financial Statements of Companies including one Person Company:

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

Unit 3: Valuation of Intangible Assets and Shares:

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

Unit 4: Amalgamation of Companies and Internal Reconstruction:

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

Unit 5: Corporate Financial Reporting

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

Notes:

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

Practical Exercises:

The learners are required to:

- (1) Collect prospectus issued by reputed companies, and examine the matters related to issues of shares.
- (2) Examine the annual reports of business Organisations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not.
- (3) Collect information from business newspapers, periodicals, print and digital media on the amalgamation of companies and prepare a report.
- (4) Prepare financial statements using appropriate software.
- (5) Download company annual reports of reputed companies from the websites and analyze the voluntary and mandatory information contained in these statements.
- (6) Read and Collect Notes on Accounts from the annual reports of reputed companies from the websites.

Suggested Readings:

- Bergeron, B. *“Essentials of XBRL: Financial Reporting in the 21st Century”* John Wiley & Sons, New Jersey.
- Dam, B. B. & Gautam, H. C. *“Corporate Accounting”* Gayatri Publications, Guwahati.
- Goyal, B. K. *“Corporate Accounting”* Taxmann Publication, New Delhi.
- Goyal, V. K., & Goyal, R. *“Corporate Accounting”* PHI Learning, New Delhi.
- Jain, S. P., & Narang, K. L. *“Corporate Accounting”* Kalyani Publishers, New Delhi.
- Kumar, A. *“Corporate Accounting”* Singhal Publications, New Delhi.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. *“Corporate Accounting”* Vikas Publishing House, New Delhi.

- Monga, J. R. & Bahadur, R. “*Fundamentals of Corporate Accounting*” Scholar Tech Press, New Delhi.
- Mukherjee, A., & Hanif, M. “*Corporate Accounting*” Tata McGraw Hill Education, New Delhi.
- Sah, R.K. “*Concept Building Approach to Corporate Accounting*” Cengage.
- Sehgal, A. “*Fundamentals of Corporate Accounting*” Taxmann Publication, New Delhi.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. “*Advanced Accounts. Vol.-II*” S. Chand Publishing, New Delhi.
- Tulsian, P. C., & Tulsian, B. “*Corporate Accounting*” S. Chand Publishing, New Delhi.

Additional Resources:

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

Assessment Method:

1. There shall be 3 credit hours for lectures + one credit hour for tutorials (per group).
2. Theory exam shall carry 100 marks (including Internal Assessment of 25 Marks). The theory exam will be for 3 hours.

Note: The latest editions of the readings may be used.

Financial Markets
BAC: Discipline (A&F)- A5

Objective: The course aims to provide the learners an overview of the financial markets.

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

1. explain the functions and role of financial markets.
2. elucidate the working of money market and the role of RBI.
3. Analyze functioning of capital market and various capital market instruments.
4. Evaluate the role of SEBI in the capital market.
5. Analyse recent reforms and developments in financial markets.

Course Contents:

Units	Unit weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Financial Markets	15	√	
Unit 2: Money Market	20	√	√
Unit 3: Capital Market 1	20	√	√
Unit 4: Capital Market 2	30	√	√
Unit 5: SEBI and Investor protection	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1 Introduction to Financial Markets – Concept, significance and Functions of financial markets. Structure/Components of Financial markets – Money market, Capital market -Primary & Secondary; Debt & Equity; Derivative; Forex and commodity market; An overview of Indian and International Financial Markets.

Unit 2 Money Market – Concept and Importance of Money market, Functions of Money market, Participants in the Money Market, Structure/classification of Money market; Money market instruments; RBI and Money Market.

Unit 3 Capital Market- I – Introduction to Capital Market - Concept, significance and functions of Capital market; Capital Market instruments; Participants in the Capital market; Structure/classification of Capital market; Debt and Equity markets; Recent developments in Capital market.

Unit 4 Capital Market - II – Primary Market (NIM) – Concept, importance and functions of Primary market; Methods of flotation; Secondary Market - Concept, importance and Role of Secondary Market; Difference between Primary and Secondary Markets; Stock exchanges in India – NSE and BSE; Demutualisation of Stock Exchanges in India; Stock Index- Concept and importance; Major Stock Indices - SENSEX, NIFTY.

Unit 5 SEBI and Investor Protection – Concept, structure and objectives of SEBI; Functions of SEBI; Role of SEBI in primary and Secondary markets; Investor protection.

Practical Exercises:

The learners are required to:

1. Observe various stock market indices.
2. Visit RBI website and understand various policy rates.
3. Prepare a project on the role of SEBI in the market.
4. Analyse and prepare a report on the recent developments in the capital market.

Suggested Readings:

- Khan M.Y.: Indian Financial System; Tata McGraw Hill; 10th edition; 2018
- Pathak, Bharti V, – Indian Financial System: Markets, Institutions and Services, Pearson Education, New Delhi; 5th edition 2018
- Frederic S. Mishkin, Stanley G. Eakins. Financial Markets and Institutions, Pearson Education, New Delhi; 7th edition
- Saunders, Anthony & Cornett, Marcia Millon (2007). Financial Markets and Institutions (3rd Edition); Tata McGraw Hill
- RBI Functions and Working – Reserve Bank of India
- Bhole, L. M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company
- Kumar, V., Gupta, K., Kaur, M., Financial Markets, Institutions and Financial Services, Taxmann's Publications

Additional Readings:

- RBI Annual Reports
- www.sebi.gov.in
- www.rbi.org.in
- <https://www.bseindia.com/bseindia.com>
- <http://www.nseindia.com/nseindia.com>

Assessment Method:

- (1) There shall be 3 credit hours for lectures + one credit hour for tutorials (per group).
- (2) Theory exam shall carry 100 marks (including Internal Assessment of 25 Marks). The theory exam will be for 3 hours.

Note: The latest editions of the readings may be used.

Financial Institutions
BAC: Discipline (A&F)- A6

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

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

1. explain the meaning and scope of financial institutions.
2. explain the role of the Central bank in the financial system.
3. Analyse the recent developments in commercial banking.
4. Evaluate different types of Mutual Funds.
5. Understand and interpret the regulatory framework of financial institutions.

Course Contents:

Unit	Unit weightage marks (in %)	wise of	C&K*	A&A**
Unit 1: Introduction to Financial Institutions	15		√	
Unit 2: Central Bank and Banking Institutions	30		√	√
Unit 3: Insurance Life and Non-Life Insurance Institutions	20		√	√
Unit 4: Mutual Funds and Pension Funds	20		√	√
Unit 5: Non-Banking Financial Companies	15		√	√

Unit 1: Introduction to Financial Institutions –

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

Unit 2: Central bank and banking institutions –

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

Unit 3: Insurance - Life and Non-Life Insurance Institutions-

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

Unit 4: Mutual Funds and Pension Funds

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

Unit 5: Non-Banking Financial Companies (NBFCs)

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

Practical Exercises:

The learners are required to:

1. Prepare a report on various new products and services rendered by the banks.
2. Compare various life and non-life insurance products.
3. Identify and analyse services rendered by various NBFCs.
4. Study the growth of digital banking in India.
5. Prepare a report on various financial institutions in t India.

Suggested Readings:

- Khan M.Y.: Indian Financial System; Tata McGraw Hill; 10th edition; 2018
- Pathak, Bharti V., – Indian Financial System: Markets, Institutions and Services, Pearson Education, New Delhi; 5th edition 2018
- Frederic S. Mishkin, Stanley G. Eakins. Financial Markets and Institutions, Pearson Education, New Delhi; 7th edition
- Saunders, Anthony & Cornett, Marcia Millon (2007). Financial Markets and Institutions (3rd Edition); Tata McGraw Hill
- Bhole, L. M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company
- Kumar, V., Gupta, K., Kaur, M., Financial Markets, Institutions and Financial Services, Taxmann Publications

Additional Readings:

- RBI Functions and Working – Reserve Bank of India
- RBI Annual Reports
- Annual Reports of various Financial Institutions in India.
- RBI Report on Currency and Finance- various issues
- **Websites:**
- www.sebi.gov.in
- www.rbi.org.in
- <http://www.irdai.gov.in>
- <http://www.pfrda.org.in/pfrda.org.in>

Assessment Method:

- (1) There shall be 3 credit hours for lectures + one credit hour for tutorials (per group).
- (2) Theory exam shall carry 100 marks (including Internal Assessment of 25 Marks). The theory exam will be for 3 hours.

Note: The latest editions of the readings may be used.

Investing In Stock Markets

BAC: DSE(A&F)- 5.1

Objective: The course aims to familiarize the students with the skills required to operate in the stock market. They can learn the trading mechanism of the stock exchanges.

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

- (1) Explain the basics of investing in the stock market, the investment environment as well as risk & return.
- (2) Analyze the Indian securities market including the derivatives market.
- (3) Examine the EIC framework.
- (4) Conduct Fundamental Analysis,
- (5) Conduct Technical Analysis.
- (6) Invest in the mutual funds market.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Basics of Investing	20	√	√
Unit 2: Fundamental Analysis	20	√	√
Unit 3: Technical Analysis	20	√	√
Unit 4: Indian Stock Market	20	√	√
Unit 5: Investing in Mutual Funds	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Basics of Investing:

Basics of Investment & Investment Environment. Concept of Risk and Return, Risk and Return trade-off, Types of Investing and Investors. Avenues of Investments - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds, ETF. Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.

Unit 2: Fundamental Analysis:

Top-down and bottom-up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, EBIT, Capital gearing ratio, Return on Investment, Return on Equity, EPS and DPS analysis, Industry market ratios: Operating Profit Ratio, Net Profit Ratio, PE, PEG, Price over sales, Price over book value, Dividend Yield, Earning Yield, Debt-Equity Ratio, EVA). Understanding the Shareholding pattern of the company.

Unit 3: Technical Analysis:

Trading rules (credit balance theory, confidence index, filter rules, market breadth, advances vs declines) and charting (use of historic prices, simple moving average and MACD, basic and advanced interactive charts). Do's & Don't s of investing in markets.

Unit 4: Indian Stock Market:

Primary Markets (Initial Public Offering, Follow on Public Offering, Private placement, offload Promoters' shares), Secondary Markets (cash market and derivative market: Futures and Options), Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchanges, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: DEMAT trading, types of orders, using brokerage and analyst recommendations.

Unit 5: Investing in Mutual Funds:

Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds:- Open-ended, close-ended, equity, debt, hybrid, index funds, Exchange Traded Funds and money market funds. Factors affecting the choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.

Practical Exercises:

The learners are required to:

- (1) Work on the spreadsheet for doing basic calculations in finance. Learners will also practice technical analysis with the help of relevant software.
- (2) Practice use of Technical charts in predicting price movements through line charts, bar charts, candle and stick charts, etc., moving averages, exponential moving averages.
- (3) Calculate risk and return of stocks using the price history available on the NSE website.
- (4) Prepare Equity Research Report by carrying out fundamental analysis of securities with the help of data of at least 2 Listed Companies (from different sectors) available on various websites and then determine the value of securities by using MS Excel or similar software.

Suggested Readings:

- Chandra, P. *“Investment Analysis and Portfolio Management”* Tata McGraw Hill Education, New Delhi.
- Kevin, S. *“Security Analysis and Portfolio Management”* PHI Learning, Delhi.
- Kumar V., Kumar N., and Sethi R. *“Investing in Stock Markets”* Ane Books.
- Pandian, P. *“Security Analysis and Portfolio Management”* Vikas Publishing House, New Delhi.
- Ranganatham, M., & Madhumathi, R. *“Security Analysis and Portfolio Management”* Pearson Education, India.
- Singh J.K. and Singh A.K. *“Investing in Stock Markets”* A K Publications, Delhi.
- Tripath V. & Pawar N. *“Investing in Stock Markets”* Taxmann Publications.

Assessment Method:

- (1) There shall be 3 credit hours for lectures + one credit hour for tutorials (per group).
- (2) Theory exam shall carry 100 marks (including Internal Assessment of 25 Marks). The theory exam will be for 3 hours.

Note: Learners are advised to use latest edition of text books

Computer Applications in Accounting

BAC: DSE(A&F)- 5.2

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

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

1. Explain manual and computerised accounting system environments.
2. Create structure of a computerised accounting system for a business firm.
3. Record day to day business transactions in Computerised Accounting System
4. Make necessary adjustments for Goods and Service Tax (GST) while recording business transactions
5. Generate various accounting reports for analysis and decision making

Course Contents:

Unit	Unit weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to accounting	10	√	√
Unit 2: Recording of business transactions and preparation of financial statements	25	√	√
Unit 3: Computerised accounting system	10	√	√
Unit 4: Creating masters and voucher entry	40	√	√
Unit 5: Taxation and generating reports	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit-1: Introduction to Accounting

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

Unit-2: Recording of business transactions and preparation of financial statements

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

Unit-3: Computerised Accounting System

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

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

Unit-4: Creating Masters and voucher entry

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

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

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

Unit-5: Taxation and Generating Reports:

Taxation: Accounting for Goods and Service Tax

Generating Reports: Cash Book, ledger accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement and Cash Flow Statement.

Note:

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred to in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 50 Marks (2 hours duration), theory exam of 25 marks (1 hour duration) and Internal Assessment of 25 marks (Class Test-10 Marks, Workbook- 10 Marks and attendance- 5 marks).
3. There shall be 2 lecture periods per class and 4 Practical Lab periods per batch to be taught in the Computer Laboratory.

Suggested Readings:

- Charles, T Horngren, Gart L. Sundem, John A Elliot and Donna R. Philbrick. Introduction to Financial Accounting, Pearson.
- Goyal, Bhushan Kumar and Tiwari, H.N. Financial Accounting , Taxmann
- Kumar, Alok. Financial Accounting, Singhal Publication.
- Lal, Jawahar, Seema Srivastava & Abrol, Shivani. Financial Accounting Text and problems, Himalaya Publishing House, New Delhi.
- Leonardo, A. Robinson, James R. Qanis, C. Wayne Alderman, Accounting Information Systems: A cycle Approach. Publisher Wiley.
- Lt Bhupinder. Financial Accounting – Concepts and Applications, Cengage
- Monga, J R and Bahadur, R. Financial Accounting: concept and Applications. Scholar Tech Press, New Delhi
- Robert, L. Hurt, Accounting Information Systems: Basic Concepts and Current Issues, McGraw Hill.
- Sehgal, Ashok & Deepak Sehgal. Fundamentals of Financial Accounting, Taxmann
- Tally ERP 9 Training Guide – 4th Edition. Ashok K Nadhani. Publisher: BPB Publications

Additional sources

- Tally ERP 9 book advanced user. Publisher: Swayam Publication (www.tallyerp9book.com)
- Tulsian, P C. Financial Accounting, S.Chand. New Delhi
-
- **Web resource:** <http://tallyerp9book.com/TallyERP9-Book-Content.html>

Assessment Method:

1. There shall be 3 credit hours for lectures + one credit hour for tutorials (per group).
2. Theory exam shall carry 100 marks (including Internal Assessment of 25 Marks). The theory exam will be for 3 hours.

Note: Learners are advised to use latest edition of text books

Personal Financial Planning
BAC: DSE (A&F)- 6

Objective: The course aims to familiarize learners with different aspects of personal financial planning like savings, investment, taxation, insurance, and retirement planning and to develop the necessary knowledge and skills for effective financial planning.

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

- (1) explain the meaning and appreciate the relevance of Financial Planning.
- (2) Familiarize with regard to the concept of Investment Planning and its methods.
- (3) Examine the scope and ways of Personal Tax Planning.
- (4) Analyze Insurance Planning and its relevance
- (5) Develop insight into Retirement planning and its relevance

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Financial Planning	20	√	√
Unit 2: Investment Planning	20	√	√
Unit 3: Personal Tax Planning	20	√	√
Unit 4: Insurance Planning	20	√	√
Unit 5: Retirement Benefits Planning	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Financial Planning:

Financial goals, Steps in financial planning, Budgeting Incomes and Payments, Time value of money. Introduction to savings, benefits of savings, management of spending & financial discipline, Setting Alerts and Maintaining sufficient funds for fixed commitments (Credit Cards Repayments, EMI, Insurance Premium, Mutual Fund SIPs etc), Maintaining High CIBIL Score, personal finance/loans, education loan, car loan & home loan schemes. Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming.

Unit 2: Investment planning:

Process and objectives of investment, Concept and measurement of return & risk for various asset classes, Measurement of portfolio risk and return, Diversification & Portfolio formation. Gold Bond; Real estate; Investment in Greenfield and brownfield Projects; Investment in fixed income instruments, financial derivatives & Commodity market in India. Mutual fund schemes; International investment avenues. Currency derivatives and Digital Currency.

Unit 3: Personal Tax Planning:

Tax Structure in India for personal taxation, Scope of Personal tax planning, Exemptions and deductions available to individuals under different heads of income and gross total income. Comparison of benefits - Special provision u/s 115 BAC vis-à-vis General provisions of the Income-tax Act, 1961, tax avoidance versus tax evasion.

Unit 4: Insurance Planning:

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

Unit 5: Retirement Benefits Planning:

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

Practical Exercises:

The learners are required to:

- (1) Perform electronic fund transfers through net banking and UPI.
- (2) Identify certain Ponzi schemes in the market during the last few selected years.
- (3) Prepare tax planning for a hypothetical individual.
- (4) Explore life insurance policies of different firms
- (5) Analyse retirement benefit schemes by the government

Suggested Readings:

- Halan, M. *“Let’s Talk Money: You’ve Worked Hard for It, Now Make It Work for You”* HarperCollins Publishers, New York.
- Indian Institute of Banking & Finance. *“Introduction to Financial Planning”* Taxmann Publication, New Delhi.
- Keown A.J. *“Personal Finance”* Pearson, New York.
- Pandit, A. *“The Only Financial Planning Book that You Will Ever Need”* Network 18 Publications Ltd., Mumbai.
- Sinha, M. *“Financial Planning: A Ready Reckoner”* McGraw Hill Education, New York.
- Tripathi, V. *“Fundamentals of Investment”* Taxmann Publication, New Delhi.

Assessment Method:

- (1) There shall be 3 credit hours for lectures + one credit hour for tutorials (per group).
- (2) Theory exam shall carry 100 marks (including Internal Assessment of 25 Marks). The theory exam will be for 3 hours.

Note: Learners are advised to use latest edition of text books

Corporate Finance
BAC: DSE (A&F)- 7.1

Objective: The course aims to enable students to acquire knowledge of principles and practice of financial management.

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

1. explain thoroughly the conceptual framework of financial management. Further learners will have an insight into the concept of time value of money and risk and return.
2. Analyze the capital budgeting process and demonstrate decision making abilities using different techniques of capital budgeting.
3. Critically analyse, understand and demonstrate different capital structure theories and factors affecting capital structure decisions of a firm.
4. Analyse, understand and demonstrate different theories of dividend and factors affecting dividend policy.
5. Understand the concept of working capital and demonstrate the estimation of working capital requirement of a firm; critically examine and decide policies and techniques of Cash and Inventory Management for a corporate.

Course Contents:

Unit	Unit weightage marks (in %)	C&K*	A&A**
Unit 1: Introduction	15	√	√
Unit 2: Corporate Capital Budgeting Decisions	25	√	√
Unit 3: Capital Structure: Planning and Designing	25	√	√
Unit 4: Corporate Dividend Decision Making	15	√	√
Unit 5: Working Capital Management	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

An Introduction to Corporate Finance, Modern Approach to Financial Management, Functions and Responsibilities of a Finance Manager. Time value of money, Concept of Risk and Return.

Unit 2: Corporate Capital Budgeting Decisions

An Overview of Techniques of Capital Budgeting, NPV Vs IRR Methods, Project under Capital Rationing, Capital budgeting under Risk & Uncertainty-Certainty Equivalent Approach and Risk-Adjusted Discount Rate Method.

Unit 3: Capital Structure: Planning and Designing

An Overview of Cost of Capital, Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach), Operating Leverage, Financial Leverage and Combined Leverage, Planning and Designing of Capital Structure, EBIT-EPS Analysis, Determinants of Optimum Capital Structure.

Unit 4: Corporate Dividend Decision Making

Theories for Relevance and Irrelevance of Dividend Decision for Corporate Valuation- Walter's Model, Gordon's Model, MM Approach and Residual Approach, Dividend Policy and its Determinants

Unit 5: Working Capital Management

An Overview of Working Capital Management, Cash Management- Basic Strategies and Techniques, Receivables Management – Credit Policies, Credit Terms and Collection Policies, Inventory Management – Objectives and Techniques.

Note: Students should be encouraged to use spreadsheets for doing basic calculations in finance and hence can be used for giving students subject related assignments for their internal assessment purposes.

Practical Exercises:

The learners are required to:

1. Apply time value of money in financial management decisions..
2. Identify capital budgeting decisions and exercise in different firms..
3. Prepare capital structure and tax planning under various firms.
4. Explore dividend policies of different firms
5. Analyse working capital need and management decisions

Suggested Readings:

- Khan, M.Y. and Jain, P.K. *Financial Management: Text and Problems*. Tata McGraw Hills, New Delhi.
- Pandey, I.M. *Financial Management*. Vikas Publications. New Delhi
- Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. Scholar Tech Press. New Delhi.
- Rustagi, R.P. *Fundamentals of Financial Management* Taxmann. New Delhi.
- Singh, J.K. *Financial Management: Theory and Practice*. Galgotia Publishing House New Delhi.
- Kothari, R. *Financial Management: A Contemporary Approach*. Sage Publications Pvt. Ltd. New Delhi.
- Sharma, S.K. and Sareen, Rachna. *Fundamentals of Financial Management* Sultan Chand & Sons (P) Ltd. New Delhi.
- Singh, Preeti. *Financial Management*. Ane Books Pvt. Ltd. New Delhi.
- Tulsian, P.C. & Tulsian, B. *“Financial Management”* S.Chand. New Delhi.

Additional Readings:

- Srivastava, Rajeev and Mishra, Anil. *Financial Management*: Oxford University Press. UK
- VanHorne, James, C, and John, Wachowicz. *Fundamentals of Financial Management*. Pearson Education
- Chandra, P. *Financial Management: Theory and Practice*. Tata McGraw Hills, New Delhi
- Ross, Stephen A, Westerfield, Randolph and Madura, Jeff. *Corporate Finance*. Tata McGraw Hills.

Assessment Method:

- (1) There shall be 3 credit hours for lectures + one credit hour for tutorials (per group).
- (2) Theory exam shall carry 100 marks (including Internal Assessment of 25 Marks). The theory exam will be for 3 hours.

Note: Learners are advised to use latest edition of text books

Financial Services
BAC: DSE (A&F)- 7.2

Objective: The primary objective of this course is to provide students with basic theoretical and conceptual understanding of Financial Services.

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

1. explain the basic concept and use of Financial Services
2. Describe various attributes of Financial Services
3. Demonstrate the importance of Financial Services in the Economy
4. Understand and interpret regulation of Financial Services
5. Analyse various fund based and fee based Financial Services.

Course Contents:

Unit	Unit weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Financial Services	15	√	
Unit 2: Fund based Financial Services – I	25	√	√
Unit 3: Fund based Financial Services – II	20	√	√
Unit 4: Fee based financial services I	25	√	√
Unit 5: Fee based financial services II	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Financial Services

Financial Services- Concept and Nature of Financial Services; Types of Financial services- Fund vs fee based financial services; Role and Significance of financial services; An overview of Financial Services Industry in India; Recent Trends in the Financial services Sector.

Unit 2: Fund based Financial Services – I

Leasing- Concept and benefits of leasing, Types of lease (including financial vs operating lease); Venture Capital- Concept and importance of VC, Stages in venture capital finance, Venture Capital Funds in India; Mutual Funds- Concept and importance, Types of Mutual Fund schemes, Common terminologies used in Mutual Funds; Pension funds.

Unit 3: Fund based Financial Services - II

Consumer finance- Concept of Consumer finance, Sources of consumer finance; Housing finance- Concept and significance of Housing finance, Tax implication of housing finance (theoretical), Major players in housing finance; Microfinance; Factoring and forfaiting – Concept and importance of factoring, Mechanism of factoring, Difference between factoring, forfaiting and Bill discounting. Concept of Securitisation

Unit 4: Fee Based Financial Services - I

Merchant Banking – Concept, Services provided by Merchant bankers, Overview to SEBI guidelines; Stock broking - Licensing and training requirements of stock brokers; Custodial services; Registrars and Transfer Agents (RTAs); Credit Rating- Concept, significance and use of Credit rating, Process of credit rating.

Unit 5: Fee Based Financial Services -II

Financial Counselling – Importance, role of financial counselors; Portfolio management service (PMS)- Advantages and disadvantages of PMS; Wealth Management Service- Significance and role of wealth management service, Types of wealth management firms.

Practical Exercises:

The learners are required to:

1. Prepare a report on the recent developments in the financial services sector.
2. Understand the credit rating of different financial securities
3. Compare and assess different mutual fund schemes
4. Learn different aspects of Micro financing institutions
5. understand the role of financial counselling

Suggested Readings:

- Khan M.Y.: Financial Services, Tata McGraw Hill; 9th edition; 2018
- Khan M.Y. & Jain P.K.: Financial Services, Tata McGraw Hill
- Gordon E. and Natarajan K. Financial Markets and Services, New Delhi: Himalaya Publishing House, 2019.
- Pathak, Bharti V., – Indian Financial System: Markets, Institutions and Services, Pearson Education, New Delhi; 5th edition 2018
- Saunders, Anthony & Cornett, Marcia Millon (2007). Financial Markets and Institutions (3rd Edition); Tata McGraw Hill
- Shanmugham, R.: Financial Services (2nd Edition). Wiley Publication, 2016.
- Bhole, L. M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company
- Kumar, V., Gupta, K., Kaur, M., Financial Markets, Institutions and Financial Services, Taxmann's Publications
- Machiraju, H.R., Indian Financial System. Vikas Publishing House, 2010.

Additional Readings:

- www.sebi.gov.in
- www.financialservices.gov.in
- www.rbi.org.in

Assessment Method:

- (1) There shall be 3 credit hours for lectures + one credit hour for tutorials (per group).
- (2) Theory exam shall carry 100 marks (including Internal Assessment of 25 Marks). The theory exam will be for 3 hours.

Note: Learners are advised to use latest edition of text books

Accounting for Managerial Decision Making
BAC: DSE (A&F)- 7.3

Objective: The course aims to enable students to acquire knowledge of concepts, methods and various techniques of accounting for the purpose of managerial planning, control and decision making.

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

1. Analyse fundamentals of accounting and its branches.
2. Examine financial statements and their uses in managerial decision making.
3. Explore the budgetary control system as a tool of managerial planning and control.
4. Utilize the concept of cost-volume-profit analysis for use in short-term decision making.
5. Evaluate the concept of relevant cost and make decisions related to different business situations using marginal costing and differential costing techniques.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Fundamentals of Accounting	20	√	√
Unit 2: Financial Statements and their Analysis	20	√	√
Unit 3: Budgetary Control System	20	√	√
Unit 4: Cost Volume Profit Analysis	20	√	√
Unit 5: Decision Making under Specific Situations	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Fundamentals of Accounting

An Overview of Accounting: meaning, scope, objectives, accounting as part of information system, branches of accounting. Financial accounting process, accounting concepts, accounting standards. Basic cost concepts, cost classification, cost sheet, an overview of various types of costing methods.

Unit 2: Financial Statements and their Analysis

Understanding of financial statements. Interpretation of financial statements with the help of ratio analysis (liquidity ratios, profitability ratios, turnover ratios and solvency ratios) and cash flow analysis.

Unit 3: Budgetary Control System

Concept of budget, budgeting and budgetary control; objectives, merits and limitations; Functional Budgets; Fixed and Flexible budgeting.

Unit 4: Cost Volume Profit Analysis

Concept of marginal cost and marginal costing, marginal costing equation and contribution margin, Cost-volume-profit analysis; Break-even Analysis, Profit-volume ratio, break-even point, angle of incidence, margin of safety, key factor.

Unit 5: Decision Making under Specific Situations

Steps in decision making process. Concept of relevant costs. Solving various short -term decision making problems using marginal costing and differential costing techniques – Profitable product mix, Acceptance or rejection of special/ export offers, Make or buy, Addition or elimination of a product line, and pricing decisions.

Note: Use of Spreadsheet should be encouraged for doing basic calculations for various topics in the course and giving students subject related assignments for their internal assessment purposes.

Suggested Readings:

- Arora, M.N. *Management Accounting*. Himalaya Publishing House, New Delhi
- Goel, Rajiv Kumar & Goel Ishaan. *Concept Building Approach to Management Accounting for B.Com.*, Cengage
- Goel, Rajiv Kumar & Goel Ishaan. *Concept Building Approach to Cost Accounting for B.Com (Hons)/B.Com.*, Cengage
- Goyal, B.K and Tiwari, H. N. *Financial Accounting*. Taxmann, New Delhi
- Kishore, Ravi.M. *Financial Management*. Taxmann, New Delhi
- Monga, G.R. and Bahadur, Raj. *Basic Financial Accounting*. SCHOLAR Tech Press, New Delhi
- Singh, Surender. *Management Accounting*. PHI Learning Pvt. Limited, New Delhi
- Singh, Surender. *Elements of Cost Accounting*. Kitab Mahal, New Delhi
- Singh, S.K.and Gupta, Lovleen. *Basic Management Accounting: Theory and Practice*. A.K. Publications. New Delhi
- Tulsian, P.C. & Tulsian, B. *Advanced Management Accounting*. S.Chand, New Delhi.
- Tulsian, P.C. *Cost Accounting*. S.Chand, New Delhi.

Additional Readings:

- Myer, John Nicolas. *Financial Statement Analysis*. Prentice-Hall.
- Drury, Colin. *Management and Cost Accounting*. Thomson Learning.
- Gibson, Charles. H. *Analysis of Financial Statement*. Cengage Learning
- Horngren, Charles T., George Foster and Srikant M. Dattar. *Cost Accounting: A Managerial Emphasis*. Prentice Hall of India Ltd., New Delhi.
- Usry, Milton E. and Lawrence H. Hammer. *Cost Accounting: Planning and Control*. South Western Publishing Co.

Assessment Method:

1. There shall be 3 credit hours for lectures + one credit hour for tutorials (per group).
2. Theory exam shall carry 100 marks (including Internal Assessment of 25 Marks). The theory exam will be for 3 hours.

Note: Learners are advised to use latest edition of text books

**Financial Statements Analysis (DSE),
BAC: DSE (A&F)- 7.4**

Objective: The course aims to enable the student to analyse and interpret the financial statements and related footnotes of publicly traded companies.

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

1. explain the meaning of financial statements as per Companies act, 2013.
2. Describe the tools of financial statements analysis.
3. Compute the financial ratios using spreadsheets.
4. Analyse the financial performance of companies using the techniques of ratio analysis.
5. Examine the cash position of companies using the cash flow statements.

Course Contents:

Unit	Unit weightage wise of marks (in %)	C&K*	A&A**
Unit 1: Introduction	20	√	√
Unit 2: Techniques of financial statements analysis:	20	√	√
Unit 3: Ratio analysis	20	√	√
Unit 4: Cash Flow Analysis	20	√	√
Unit 5: Financial Statement analysis – Real-life case work	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Introduction to financial statements ,Uses & Limitations of Financial Statements, users of accounting information, an overview of Financial statements as per companies act,2013, Balance sheet, Statement of Profit and Loss, Cash Flow statement, Statement of changes in Equity, Notes to the accounts, Significant accounting policies,. Brief introduction of accounting standards.

Unit 2: Techniques of financial statements analysis

Comparative and common-size statements: horizontal and vertical analysis, trend analysis

Unit 3: Ratio analysis

Ratio analysis and interpretation: liquidity, solvency, profitability, activity and market ratios; Du Point analysis

Unit 4: Cash Flow Analysis

Importance and objective of understanding a firm's cash flows, Structure of Cash flow statement: Financing, investing and operating activities, Preparation of Cash Flow statement as per AS 3 (revised) and Ind AS 7.

Unit 5: Financial Statement analysis – Real-life case work

Analysis of financial statements (Income Statement, Balance sheet, Cash flow statement) of any two listed companies of similar market capitalization from the same sector/industry using

spreadsheets. Use Ratio analysis and Industry averages to draw inferences about the company's financial health.

Practical Exercises:

The learners are required to:

1. Download soft copies of annual reports of public listed companies & analyse the financial statements.
2. From the financial statements i.e. balance sheet, & statement of profit and loss compute accounting ratios to analyse the operating efficiency, solvency, profitability and liquidity position of the company.
3. Prepare the comparative & common size financial statements for three years of at least two listed companies.
4. Give the analysis & interpretation of ratios computed from the financial statements.
5. Analyse & interpret the cash position of companies using the cash flow statements.

Suggested Readings:

- Ahuja, N. L., & Dawar, V. (2015). *Financial Accounting and Analysis*. New Delhi: Taxmann Publications.
- Bhattacharyya, A.K. (2016); *Financial Accounting for Business Managers*, Prentice Hall of India.
- Friedson, M. S., & Alvarez, F. (2022). *Financial Statement Analysis: A practioners' Guide*. New Jersey: Wiley.
- Foster, G. (1986). *Financial Statement Analysis*. London: Pearson Education.
- Gopalkrishnan, A. A. (2001). *Understanding Financial Statements - Interpretation and Analysis*. New Delhi: Label Book Publisher.
- Goyal, B.K. (2022). *Corporate Accounting*, New Delhi: Taxmann Publications.
- Gupta, A. (2018). *Financial Accounting for Managers: An Analytical Perspective*. Delhi: Pearson Education.
- Gupta, M., Kaur, H., & Gupta, R. (2020). *Financial Reporting and Analysis*: JSR Publishing House LLP.
- Helfert, E. A. (1996). *Techniques of Financial Analysis: A Practical Guide to Measuring Business Performance*. New York: McGraw Hill Education.
- Lal, Jawahar & Sucheta, Gauba, (2018). *Financial Reporting and Analysis*. Himalaya Publishing House, Mumbai.
- Narasimhan, M. S. (2016). *Financial Statement and Analysis*. Noida, Uttar Pradesh: Cengage Learning India.
- Soffer, L. C., & Soffer, R. J. (2002). *Financial Statement Analysis: A Valuation Approach*. London: Pearson Education.
- Myer, John Nicolas. *Financial Statement Analysis*. Prentice-Hall.
- Tulsian, P. C., & Tulsian, B. "*Corporate Accounting*" S. Chand Publishing, New Delhi
- Tulsian, P. C., & Tulsian, B. "*Financial Management*" S. Chand Publishing, New Delhi

Assessment Method:

1. There shall be 3 credit hours for lectures + one credit hour for tutorials (per group).
2. Theory exam shall carry 100 marks (including Internal Assessment of 25 Marks). The theory exam will be for 3 hours.

Note: Learners are advised to use latest edition of text books

Mergers and acquisition
BAC: DSE (A&F)- 8.1

Objective: The course aims to help learners to conceptualise the knowledge of value creation through Mergers and Acquisitions and acquire skills for accounting for Mergers and Acquisitions both from the perspective of India and Internationally.

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

1. Value Creation through Mergers and Acquisitions.
2. Valuation tools used during Mergers and Acquisitions.
3. Accounting for Mergers and Acquisitions from Indian Perspective.
4. Accounting for Mergers and Acquisitions from International Perspective.
5. Concept of Demerger and Reverse Merger.

Course Contents:

Unit	Unit weightage marks (in %)	wise of C&K*	A&A**
Unit 1: Introduction to Mergers and Acquisitions	20	√	√
Unit 2: Modelling and Valuation	20	√	√
Unit 3: Accounting for Mergers and Acquisitions (Indian Perspective)	20	√	√
Unit 4: Accounting for Mergers and Acquisitions (International Perspective)	20	√	√
Unit 5: Laws and regulations affecting M&A, Demerger and Reverse Merger	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Mergers and Acquisitions:

Introduction to mergers and acquisitions (M&A), Types of Mergers, Participants in Merger and Acquisition, Understanding financial statements and key valuation concepts, Leveraging M&A for value creation, M&A- Cure for Corporate Turbulence, Fast Track Mergers, Significance of Intellectual Property Rights in M&A, Cross Border Mergers.

Unit 2: Modelling and Valuation:

Income Approach (Capitalization Method and Discounted Cash Flow Method); Market Approach (Comparable Company Method); Assets Approach (Book Value Method and Liquidation Method); Modelling for Internal Rate of Return calculations; Discounted cash flow valuation; Due Diligence in M&A, Negotiation; Synergistic benefits and distribution of Synergy gains.

Unit 3: Accounting for Mergers and Acquisitions (Indian Perspective):

Looking at the dynamics of an actual transaction, Examining the effects of the transaction, Accounting for Amalgamation in the nature of Purchase, Accounting for Amalgamation in the nature of Merger, Treatment of Reserve on Amalgamation, Amalgamation after balance sheet

date, Acquisition under Business Transfer Agreement (BTA), Accounting for Business Combination as per Ind AS 103, Identifying a business combination, Acquisition Method, Acquisition Date, Applications of Acquisition methods, Common Control Accounting as per Ind AS 103, Accounting for Acquisition-related Transaction Costs, Acquisition of control through the acquisition of Equity Shares, Acquisition of Group of Assets.

Unit 4: Accounting for Mergers and Acquisitions (International Perspective):

Identification of the Acquirer, Determining the Acquisition Date, Recognising and Measuring Identifiable Assets Acquired & Liabilities, Conditions for Recognition (IFRS 3 Paras 10-14), Measurement Principle- Fair Values (IFRS 3 Para 18) subject to Exceptions (IFRS 3 Paras 22-31A), Recognising and Measuring any Non-Controlling Interest (NCI), Identifying and Measuring Consideration (IFRS 3 Para 37), Recognising and Measuring Goodwill or Gain from a Bargain Purchase transaction, Controversies and Dilemma in Accounting for M&A, Accounting for M&A, Features of Pooling Accounting, Criteria for Pooling of Interests, Incentives to choose Pooling Over Purchase, Accounting for Valuation of Goodwill, IFRS-3 on International Accounting Standards for M&A, Comparison between Indian GAAP and IFRS-3.

Unit 5: Laws and Regulations affecting M&A, Demerger and Reverse Merger:

Tax Laws, The Companies Act, 2013, The Competition Act, 2002, SEBI Regulations and any other laws and regulations affecting M&A, Substantial Acquisitions and Buyouts in listed and unlisted space, Ethical Considerations in M&A; Conceptualization of Demerger; Tax Laws, The Companies Act, 2013, SEBI Regulations and any other laws and regulations affecting Demerger; Accounting Aspects of Demerger, Demerger vs. Reconstruction; Reverse Merger.

Practical Exercises:

The learners are required to:

1. Analyse the annual reports of Companies before and after the merger to determine the synergic effect.
2. Collect information from business newspapers, periodicals, print and digital media for analysing reasons for mergers, acquisitions and demergers.
3. Discuss and analyse the Case Study on Cross Border mergers.
4. Discuss and analyse the Case Study on Demergers.
5. Discuss and analyse the Case Study of any successful Merger.

Suggested Readings:

- DePamphillis, D.M. *“Mergers, Acquisitions, and Other Restructuring Activities: An Integrated Approach to Process, Tools, Cases and Solutions”* Elsevier.
- Koller, T., Goedhart, M. & Wessels, D. *“Valuation: Measuring and Managing the Value of Companies”* Mckinsey & Company.
- Pettit, B.S., & Ferris, K.R. *“Valuation for Mergers & Acquisitions”* FT Press.
- Reed, S.F., Lajoux, A., & Nesvold, H.P. *“The Art of M&A: A Merger Acquisition Buyout Guide”* Mcgraw Hill.
- Sherman, A.J. *“Mergers & Acquisitions from A to Z: Strategic and Practical Guidance for Buyers and Sellers”* Goodreads.
- Sudarsanam, S. *“Creating Value from Mergers and Acquisitions: The Challenges”* Prentice-Hall.
- Zadeh, A.A., & Meeks, G. *“Accounting for M&A: Uses and Abuses of Accounting in Monitoring and Promoting Merger”* Routledge.

Additional Resources:

- AS – 14 issued by the Institute of Chartered Accountants of India.
- Educational Material on Indian Accounting Standard (Ind AS) Business Combinations issued by The Institute of Chartered Accountants of India.
- IFRS–3 issued by the International Accounting Standard Board.
- Ind AS 103 issued by the Ministry of Corporate Affairs, India.
- Study Material of the Institute of Cost Accountants of India for the “Strategic Performance Management and Business Valuation”.
- Study Material of the Institute of Company Secretary of India for the Professional Programme Course on “Valuation and Business Modelling”.

Assessment Method:

1. There shall be 3 credit hours for lectures + one credit hour for tutorials (per group).
2. Theory exam shall carry 100 marks (including Internal Assessment of 25 Marks). The theory exam will be for 3 hours.

Note: Learners are advised to use latest edition of text books

**Financial Reporting (DSE),
BAC: DSE (A&F)- 8.2**

Objective: The course aims to help the learners to understand and analyse the basic framework of financial reporting and information incorporated in the corporate annual reports.

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

1. Analyse information provided in the Financial Statements of a company;
2. Interpret the contents of corporate annual reports
3. Demonstrate applicability of relevant Ind AS
4. explain mandatory and voluntary disclosures.
5. summarise emerging areas in financial reporting

Course Contents:

Unit	Unit weightage marks (in %)	wise of C&K*	A&A**
Unit 1: Introduction to Corporate Financial Reporting	20%	√	
Unit 2: Financial Statements and Disclosures-I	20%	√	
Unit 3: Financial Statements and Disclosures-II	20%	√	
Unit 4: Elements of Financial Statements	20%	√	√
Unit 5: Emerging Trends in Reporting	20%	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Corporate Financial Reporting

Meaning of Financial Statement as per Companies Act, 2013; Corporate Financial Reporting - meaning, need and objectives; Users of financial reports, Conceptual Framework for financial reporting. Financial/Accounting information contained in the Financial Statements, their qualitative characteristics; Presentation of financial statements.

Unit 2: Financial Statements and Disclosures-I

Components and constituents of Basic Financial Statements; Relevant provisions of the Companies Act, 2013 for the preparation of Statement of Profit & loss and Balance Sheet.

Unit 3: Financial Statements and Disclosures-II

Contents of annual report, Mandatory and voluntary disclosures through annual report. Report of the Board of Directors and Auditor's Report as per Companies Act, 2013; Business Responsibility and sustainability reporting by listed entities.

Unit 4: Elements of Financial Statements

Select Elements of Financial Statements: Revenues- Identification and disclosures, Leases and Accounting for Tax.

Unit 5: Emerging Trends in Reporting

Accounting for E-commerce business – Introduction, elements of e-commerce transactions, business models, classification of e-commerce websites, revenue recognition and measurement of costs. Integrated Reporting – Meaning, Purpose, Salient features of framework.

Note: Any revision of relevant Accounting Standards/Indian Accounting Standards, which are covered above would become applicable.

Practical Exercises:

The learners are required to:

1. Download company annual reports of reputed companies from the websites and analyze the voluntary and mandatory information contained in these statements.
2. Examine the annual reports of business organisations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not.
3. Examine the Directors' Report and Auditor's Report with reference to compliance with the provisions of Companies Act, 2013
4. Collect and summarise information from business newspapers and periodicals related to latest developments in financial reporting
5. Apply the relevant provisions of accounting standards in various financial reporting case studies.

Suggested Readings:

- Bhattacharjee, Ashish Kumar; Financial Accounting for Business Managers, Prentice Hall of India
- Gibson, C. H., Financial reporting and analysis. Nelson Education.
- Gupta, Ambrish, Financial Accounting for Management: An Analytical Perspective, Pearson Education, Delhi.
- Gupta, Meenu, Kaur, Hersheen & Gupta, Rekha. Financial Reporting and Analysis. JSR Publishing House LLP, New Delhi.
- Lal, Jawahar & Sucheta, Gauba, Financial Reporting and Analysis. Himalaya Publishing House, Mumbai
- Soffer, L. C., & Soffer, R. J. Financial Statement Analysis: A Valuation Approach. London: Pearson Education.
- Tulsian, P. C., & Tulsian, B. "Corporate Accounting" S. Chand Publishing, New Delhi
- Tulsian, P. C., & Tulsian, B. "Financial Management" S. Chand Publishing, New Delhi
- Young, David and Cohen, Jacob, Corporate Financial Reporting and Analysis : A Global Perspective. Wiley Publications

Assessment Method:

1. There shall be 3 credit hours for lectures + one credit hour for tutorials (per group).
2. Theory exam shall carry 100 marks (including Internal Assessment of 25 Marks). The theory exam will be for 3 hours.

Note: Learners are advised to use latest edition of text books

Forensic Accounting and Fraud Detection

BAC: DSE (A&F)- 8.3

Objective: The course aims to enable the students to understand the role of forensic accounting in financial reporting and decision-making and prepare them to deal with the increasing cases of financial frauds and scams around the world.

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

1. Understand the fundamental of forensic accounting and its significance
2. Comprehend the forensic accounting concepts to be able to apply them in practice
3. Gather knowledge on the concept of frauds and explore in detail its various types
4. Evaluate the process of fraud investigation and detection
5. Develop the ability to analyse and interpret the ways to effectively prevent the frauds and manage the challenge of detection of frauds

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to forensic accounting	20	√	√
Unit 2: Forensic Accounting as a Practice	20	√	√
Unit 3: Frauds and its types	20	√	√
Unit 4: Fraud Investigation and Detection	20	√	√
Unit 5: Fraud Prevention and Management	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to forensic accounting:

Forensic accounting -Meaning and Concept, History and Evolution, Scope of Forensic Accounting, Qualities of a Good Forensic Accountant, Duties and responsibility of Forensic Accountants,. Forensic Accounting and Investigation Standards (FAIS). Relevance and Application of Forensic Accounting.

Unit 2: Forensic Accounting as a Practice:

Techniques Involved in The Conduct of Forensic Accounting, Process of Forensic Accounting, Forensic Accounting Vs Traditional Accounting, Forensic accounting in Indian context- Need for Forensic Accounting in India, Challenges in the Implementation of Forensic Accounting in India.

Unit 3: Frauds and its types:

Meaning and Concept of Frauds, Types of Frauds: Securities Fraud, Misappropriation of Cash or Assets, Inventory Frauds, Corporate Frauds, Insurance Frauds, Cyber frauds, Capital Market Frauds, Financial Frauds, Bank Frauds, assets frauds and Money Laundering

Unit 4: Fraud Investigation and Detection:

Causes Behind Committing Fraud, Fraud Triangle, Detecting Red flags associated with frauds, Fraud detection methods, Fraud Investigation Procedure- Examination of documents, Inquiry Methods, Evidence Gathering and examination and Preparation of Reports.

Unit 5: Fraud Prevention and Management:

Methods for prevention of the frauds, Consequences and Policy Implications of Frauds, Legal Implementation, Case studies- Accounting Frauds in India and outside India

Practical Exercises:

The learners are required to:

1. Examining the modus operandi of one of the biggest accounting frauds in the world
2. Reviewing the financial statements of suspected companies to detect red flags
3. Finding solutions to complicated or conceptual problems in the forensic investigation field
4. Designing a comprehensive forensic accounting strategy for a company that was a victim fraud
5. Discuss the measures one take would as a forensic accountant to investigate the cases

Suggested Readings:

- Bologna, Jack and Lindquist, Robert J. (1995). *Fraud Auditing and Forensic Accounting*. Wiley.
- Crain, M. A., Hopwood, W. S., Gendler, R. S., Young, G. R., & Pacini, C. (2019). *Essentials of forensic accounting* (2nd ed.). John Wiley and Sons.
- Golden, T., Skalak, S., & Clayton, M. (2011). *A Guide to Forensic Accounting Investigation*. John Wiley & Sons.
- Hopwood, W., Leiner, J., & Young, G. (2011). *Forensic Accounting and Fraud Examination*. McGraw-Hill Companies.
- Manning, George A. *Financial Investigation and Forensic Accounting*. CRC Press: Taylor & Francis Group.
- Nekrasz, F., & Bremser, W. (2001). *Forensic Accounting and Financial Fraud*. American Management Association.
- Study material of The Institute of Chartered Accountants of India -

Note: Learners are advised to use latest edition of text books

SOCIAL AND ENVIRONMENTAL ACCOUNTING
BAC: DSE (A&F)- 8.4

Marks: 100

Credit: 4

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

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

1. analyse the limitations of the Conventional Accounting System.
2. evaluate Hidden and True Costs.
3. evaluate the impact of Externalize.
4. evaluate the impact of activities of Companies on the Environment.
5. explain the Principles of Environmental Accounting and Audit.
6. evaluate the impact of corporate activities at the National and Global levels
7. elucidate the Rationale of the New Accounting Framework and the Corporate Responsibility Approach.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Conventional Accounting and Shift in Paradigm	20	√	√
Unit 2: Social and Environmental Costs	20	√	√
Unit 3: Corporate Environmental Accounting	20	√	√
Unit 4: National and Global Environmental Accounting	20	√	√
Unit 5: Corporate Responsibility Approach for Reporting	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Conventional Accounting and Shift in Paradigm:

Traditional Framework of Accounting, Limitations with traditional framework of Accounting, Concept of True Cost and failure of Conventional accounting to determine True cost, Shift in Paradigm, Increasing awareness of Social and Environmental Issues, Rationale for Social and Environmental Accounting, Transparency in Reporting.

Unit 2: Social and Environmental Costs:

Different Levels of Environmental Costs, Components of Environmental Costs, Externalities, Costs of Externalities, True Cost and Hidden Cost, Life Cycle Assessment, Emergy, Environmentally Differentiated Accounting and Ecological Accounting.

Unit 3: Corporate Environmental Accounting:

Corporate Environmental Accounting, Benefits of Corporate Environmental Accounting, Environmental Management Accounting, Purpose of Environmental Management Accounting, Environmental Financial Accounting, Environmental Audit, Components of Environmental Audit, Benefits of Environmental Audit; Certified Emission Reduction Accounting; Triple

Bottom Line Reporting, CSR Reporting and Green Accounting; Green Energy Stocks & ESG Index.

Unit 4: National and Global Environmental Accounting:

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

Unit 5: Corporate Responsibility Approach for Reporting

Consideration of Non – Financial Factors in reporting, Sustainability Reporting, SEBI Guidelines on Business Responsibility & Sustainability Reporting and Various International Standards on Sustainability Reporting; Need for New and Robust Framework for Reporting, Corporate Responsibility Approach, Transparency and Responsibility.

Practical Exercises:

The learners are required to:

- (1) Create awareness among different sections of society for social and environmental issues.
- (2) Study Sustainability Reporting of different companies.
- (3) Discuss and Analyse the Case Study on measures to control the emissions.
- (4) Study the behaviour of top companies in Green Energy Stocks.

Suggested Readings:

- Bhanumurthy, K.V. (2011). Business Ethics and Corporate Responsibility - About Social Responsibility Standards. In R. Mishra, & J. Kiranmai, Corporate Governance in Asia (pp. 236-247). New Delhi: Allied Publishers Pvt. Ltd.
- Bhanumurthy, K.V., Bhandari, V. & Pandey, V. (2014). Does Indian Stock Market Encourage Socially Responsible Companies? Manthan Journal of Commerce and Management, Vol 01 No. 01, pp. 1-34.
- Callan, S.J. and Thomas, J.M. "Environmental Economics and Management: Theory, Policy, and Applications" Dryden Press.
- Jha R and Bhanumurthy, K.V. "Environmental Sustainability – Consumption Approach" Routledge, London.
- Naik, I.S. "Environmental Movements, State and Civil Society" Rawat Publications.
- Odum, H.T. "Environmental Accounting: Energy and Environmental Decision Making" Wiley, U.S.A.
- Porchelvi, A. "Environmental Reporting Practices: An Analysis of Indian Companies" published in EPRA International Journal of Economic and Business Review, Volume 7, Issue 10, Page 83 - 93.
- Robbins, P., Hintz, J and Moore, S.A. "Environment and Society: A Critical Introduction" John Wiley & Sons.
- Trivedi, V. and Shrivastava, V.K. "Environment and Social Concerns" Concept Publishing Co.
- Verma, M.K. "Globalisation, Environment and Social Justice: Perspectives, Issues and Concerns" Routledge India.

Note: Learners are advised to use latest edition of text books

BANKING **AND**
INSURANCE

Introduction to Insurance

BAC:Discipline(B&I): A1

Objective: The course aims to familiar the students with different aspects of insurance in order to develop an understanding of the basic concepts, nature and principles of insurance.

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

1. Describe the basic concept of Insurance;
2. Analyse the different Principles of Insurance;
3. Interpret the nature of Insurance Contract;
4. Summarise the various types of documentation process related to Insurance;
5. Describe the Emerging Trends in Insurance Industry

Course Contents:

Unit	Unit weightage marks (in %)	wise of	C&K*	A&A**
Unit 1: Introduction to Insurance	20		√	√
Unit 2: Principles of Insurance	20		√	√
Unit 3: Nature of Insurance Contract	20		√	√
Unit 4: Documentations	20		√	√
Unit 5: Emerging Trends in Insurance Industry	20		√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Insurance

Insurance – Growth, Origin and History of Insurance, Purpose and Need, Meaning and Definition of Insurance, Characteristics of Insurance, Benefits of insurance, Functions of Insurance.

Unit II: Principles of Insurance

Principle of Utmost good faith (Uberrimae Fidei) , Principal of Indemnity, Principle of Contribution, Principle of Mitigation of Loss, Principle of Subrogation, Principle of Proximate Cause, Principle of Insurable Interest.

Unit III: Nature of Insurance Contract

Salient features of a contract of insurance under Section 10 of Indian Contract Act 1872, Types of insurance contract – Personal, Property, Liability, and Guarantee Insurance, Insurance contract vs Wagering agreement, Assurance vs Insurance, Gambling vs Insurance.

Unit IV: Documentation and Claim Settlement

Proposal Forms, Policy Bonus, Cover Note, Certificate of Insurance, Nomination and assignment comparison. Claim settlement procedure - Death claim and Maturity claim, documents required for claim settlement.

Unit V Emerging Trends in Insurance Industry

Reforms in Indian Insurance Sector, Malhotra Committee, Liberation and Globalisation of Insurance Sector: Future Trends, Opportunities ahead, Macro Insurance, Major Players in Indian Insurance Industry, Bancassurance

Practical Exercises:

The learners are required to:

1. Organise various group discussion and case studies related to basic aspects of insurance.
2. Disseminate the experiences and apply the knowledge among peer groups, friends and relative about principles of insurance.
3. Conduct a small survey in their locality pertaining to different dimensions of insurance contract.
4. Analyse and interpret the various aspects of Documentation and Claim Settlement.
5. Examine the Emerging Trends in Insurance Industry through Case Studies.

Suggested Readings:

- Farooqi, A. W. Principles and Practice of Insurance. Wisdom Publications, New Delhi.
- Sethi Jyotsna, Bhatia Nishwan, Elements of Banking and Insurance, PHI learning Pvt. Ltd., New Delhi.
- Bhatia Nishwan, 'Insurance and Risk Management', Pinnacle learning, New Delhi.
- Kumar Sunil, 'Fundamentals of Insurance & Risk Management', JSR Publications, New Delhi.
- Chaturvedi D.D., Mittal Arun,' Banking and Insurance, Scholar Tech Press, New Delhi.
- Gupta Atul, 'Banking and Insurance', A.K. Publications, New Delhi.
- Farooqi A.W., 'Principle and Practice of Insurance', Wisdom Publications, New Delhi.

Additional Resources:

- Banking and Insurance- Law & Practice, The Institute of Company Secretaries of India, New Delhi
- Imam, Ashraf, "Principles and Practice of Life Insurance in India, Anmol Publications Pvt. Ltd., New Delhi
- Singh, Inderjit, and Katyal, Rakesh, 'Insurance Principles and Practice', Kalyani Publishers, New Delhi
- Loomba, Jatinder, 'Risk Management and Insurance Planning', PHI Learning Private Limited, New Delhi.

Note: Latest edition of the readings should be used.

Introduction to Banking
BAC: Discipline (B&I)- A2

Marks: 100

Credit: 4

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

Learning Outcomes: After completion of the course, the student shall be able to:

1. Explain the evolution and growth of Banking in India.
2. Learn the banking structure in India.
3. Understand the functions of banks in India.
4. Perform electronic transactions.
5. Analyze the new forms of banking.

Course Contents:

Unit	Unit weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Banking Business	15	√	
Unit 2: Structure of Commercial Banks and Apex Banking Institution	20	√	√
Unit 3: Loans and Advances	25	√	√
Unit 4: Electronic Banking	20	√	√
Unit 5: Recent Developments in Banking Industry	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Banking Business: Evolution of banking in India; Various types of bank – customer relationships; Types of customer accounts – Time and Term deposit accounts including Non-Resident Individual accounts; Functions of Banks – Traditional and Modern.

Unit 2: Structure of Commercial Banks and Apex Banking Institution: Structure and Composition of Commercial Banks; Types of Banks – Public, Private, Cooperative, Regional Rural Banks (RRBs), Foreign, National Housing Bank, Small Industries Development Bank of India (SIDBI), Export-Import Bank of India (EXIM); Comparison between public and private banks; comparison between Cooperative and Regional Rural Banks.

Unit 3: Loans and Advances: Principles of sound lending; Methods of granting advances; Priority Sector Lending; Introduction to the Balance Sheet of a Commercial Bank, Concept of Non-Performing Assets (NPAs)-Reasons for Non-Performing Assets and Measures to check Non-Performing Assets. Anti-Money Laundering (AML), CIBIL.

Unit 4: Electronic Banking: Meaning of Electronic banking, Automated Teller Machine

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

Unit 5: Recent Developments in Banking Industry: Emerging role of Reserve Bank of India in Indian Banking System, Banking Sector Reforms – Narasimham Committee -I, Narasimham Committee- II; Introduction to various forms of Banking – Corporate Banking, Retail Banking, International Banking, Investment Banking, Development Banking, Virtual Banking, Non-Banking Financial Intermediaries

Practical Exercises:

The learners are required to:

1. Create awareness about the formalities for Opening a bank account online.
2. Collect information mandatory for documentation of KYC formalities.
3. Analyze, evaluate and interpret the Balance Sheet of a Bank.
4. Collect information on online frauds through surveys.
5. Create awareness for secured online transactions.

Suggested Readings:

- Gupta, Atul, Banking and Insurance, A.K. Publications, New Delhi.
- Paul, R.R. & Mansuri, B.B. Banking and Financial Systems, Kalyani Publications, New Delhi.
- Sethi, Jyotsna & Bhatia, Nishwan, Elements of Banking and Insurance, PHI Learning Pvt. Ltd., New Delhi.
- Chaturvedi, D.D. & Mittal, Atul, Banking and Insurance, Scholar Tech Press, New Delhi.

Additional Resources:

- Tandon, Deepak & Tandon, Neelam, Management of Banks- Text and Cases, Taxmann Publications Pvt Ltd, New Delhi.
- Varshney, P.N., Banking Vidhi evam Vyavahar, S.Chand, New Delhi.

Note: The Note: Learners are advised to use latest edition of text books

Regulatory Framework of Insurance
BAC: Discipline (B&I)- A3

Marks:100

Credit: 4

Objective: The course aims to impart knowledge about the legal aspects and laws governing Insurance sector both life and non- life.

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

1. interpret the legal framework of regulating insurance sector.
2. describe the Insurance contract, contract of agency and rights of consumers under Consumer Protection Act, 2019.
3. discuss the salient features of IRDA Act, 1999
4. interpret LIC Act, 1956 and General Insurance Business (Nationalisation) Act, 1972.
5. Develop insights on Miscellaneous insurances, The Marine Insurance Act, 1963 and The Motor Vehicle Act, 1938.

Course Contents:

Unit	Unit weightage marks (in %)	wise of	C&K*	A&A**
Unit 1: The Indian Contract Act, 1872	20		√	√
Unit 2: The Consumer Protection Act, 2019	20		√	√
Unit 3: Insurance Regulatory and Development Authority Act,1999	20		√	√
Unit 4: Insurance Legislations	20		√	√
Unit 5: Miscellaneous Insurances	20		√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: The Indian Contract Act, 1872: Nature of an agreement, essentials of a valid contract, classifications of contracts. Contract of Agency: Agent's duty towards Principal, Principal's duty towards Agent. Effect of Agency on contract with third party.

Unit 2: The Consumer Protection Act, 2019: Important definitions, extent and coverage of the Act, objects of the Act, Protection of Consumer's interest, Consumer's Rights and Responsibilities, Machinery for consumer grievance redressal, Procedure for filing the complaint, Rights and Relief of Consumers, Insurance Ombudsman Scheme.

Unit 3: Insurance Regulatory and Development Authority Act,1999- Definitions, coverage and objects of the Act; Salient features of IRDA,1999; Establishment and incorporation of Authority; Duties, power and functions of Authority, Composition of Fund, Power of Central Government under the Act, Protection of Consumer interest under IRDA,1999. Establishment of Insurance Advisory Committee.

Unit 4: Insurance Legislations: Salient provisions of Insurance Act, 1938; Life Insurance Corporation Act, 1956: establishment and incorporation, constitution and functions of the

corporation; Constitution of Tribunals; The General Insurance Business (Nationalisation) Act, 1972, definitions and salient features. Brief introduction of Marine, fire, water, motor, health insurances etc.

Unit 5: Miscellaneous Insurances: The Marine Insurance Act 1963: definitions and scope, salient features, Motor Vehicle Act, 1938: features, definitions, policies and other provisions of the Act. Legal aspects of other miscellaneous insurances like crop, property, liability, annuities, commercial vehicle insurances etc.

Practical Exercises:

The learners are required to:

1. Interact with insurance agents and make report on their awareness and application of legal aspects of Insurance sector.
2. Report the experiences of policy holders within family and friends.
3. Make consumers aware about the legal aspects of insurance by disseminating the knowledge and information learned in the course
4. Interpret the various case laws pertaining to the insurance- life and non-life.
5. Perform role play, group discussion, case study on various settlements of insurance claims.

Suggested Readings:

- Sethi Jyotsna, Bhatiya Nishwan, 'Elements of Banking and Insurance', PHI learning Pvt Ltd, New Delhi.
- Bhatiya, Nishwan 'Insurance & Risk Management', Pinnacle Learning, New Delhi.
- Kumar, Sunil 'Fundamentals of Insurance & Risk Management' JSR Publication, New Delhi.
- Chaturvedi DD, Mittal Arun 'Banking and Insurance' Scholar Tech Press, New Delhi.
- Gupta Atul, 'Banking & Insurance', AK Publications, New Delhi.
- Farooqi, AW 'Principle and Practice of Insurance' Wisdom Publication, New Delhi.

Additional Resources:

- Banking and Insurance Law and Practice, The Institute of Company Secretaries of India, New Delhi.
- Imam, Ashraf ' Principles and Practice of Life Insurance in India, Anmol Publications Pvt. Ltd. New Delhi.
- Singh Inderjit, Katyal Rakesh, 'Insurance Principles and Practice', Kalyani Publishers, New Delhi.
- Loomba Jatinder ' Risk Management and Insurance Planning ' PHI Learning Private Limited, New Delhi.

Note: Learners are advised to use latest edition of text books. .

Banking Law and Insurance
BAC: Discipline (B&I)- A4

Marks:100

Credit: 4

Objective: The course aims to acquaint the students about the banking legislations practiced in India

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

1. smmarise the banking system in India.
2. Develop insights on laws involved in the banking operations and governance.
3. Evaluate the operational system of a bank and relationship with customers.
4. Summarize regulations applicable to banking products and services.
5. Comprehend loan disbursement, assessment and recovery practices of the banking system.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Overview of Banking System and Regulatory Framework	20	√	
Unit 2: Negotiable Instrument Act, 1881	20	√	√
Unit 3: Banker and Customer Relationship	20	√	√
Unit 4: Lending by Banks and Supervision	25	√	√
Unit 5: International Banking Legislation	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit-1: Overview of Banking System and Regulatory Framework

History and evolution of banking in India, structure of banking sector in India, Role of banking sector in economic development. Provisions of RBI Act 1935, Banking Regulation Act 1949 and Deposit Insurance Corporation Act 1961, Payment and Settlement Systems Act, 2007.

Unit-2: Negotiable Instrument Act, 1881

Meaning and kinds of Negotiable Instruments, transfer and negotiation, holder and holder in due course, presentation and payment, liabilities of parties, material alteration, noting and protest, paying banker and collecting banker, Penal provisions under Negotiable Instrument Act, Bankers Book Evidence Act.

Unit-3: Banker and Customer Relationship

Legal character, relationship between a bank and customers, Banker's Lien. Customers: nature and types, Special customers: lunatic, minor, partnership, corporation, etc., Rights and duties of banker and customer, Know your customer (KYC), Customer protection including protection against cyber crime, Ombudsman, Anti Money Laundering.

Unit-4: Lending by Banks and Supervision

Good lending practices, Securities for advances: kinds and their merits, Repayment of loans: rate of interest and protection against discriminating lending practices, Default and recovery,

Concept and assessment of Non-Performing Assets.

RBI supervision: banks management, accounts and audit, lending, credit policy, reconstruction and reorganization.

Unit -5: International Banking

International Banking Supervision: BASEL Framework. Role of Institutions: Bank for International Settlements (BIS), International Monetary Fund (IMF), Nes Development Bank (NDB) for BRICS, Asian Development Bank (ADB), World Bank.

Practical Exercises:

The learners are required to:

1. Make a quiz to assess the evolution of the banking sector.
2. Write a report after undertaking a training on the processing of loan disbursement and recovery thereof.
3. Write an essay on examining the process of KYC and steps taken by a bank to protect its customers.
4. Evaluate non-performing assets of private / public sector banks through various relevant publications.
5. Write a project report on anti-money laundering, or consumer protection against cyber crime taking different banks into account.

Suggested Readings:

- Tannan, M.L., Banking Law and Practice in India, Lexis Nexis.
- Suneja, H.R. Practical and Law of Banking. Himalaya Publishing House.
- Kumar, Sunil., Essentials of Banking Laws and Practice, JSR Publishers, New Delhi.
- Goyal,L.C., The Law of Banking and Bankers, Eastern Law House.
- Sundharam,K.P.M. and Varshney,P.N., Banking Theory, Law and Practice, Sultan Chand and Sons.

Additional Resources:

- Kumar, Vasantha, P., Banking and Negotiable Instruments- Law and Practice, Eastern Book Company.
- International Banking Legal and Regulatory Aspects- IIBF- MacMillan Publishers.
- Legal and Regulatory Aspects of Banking- IIBF- MacMillan Publishers.Recent reports/publications/websites of RBI, IMF, and World Bank.

Note: Learners are advised to use latest edition of text books. .

Insurance & Risk Management
BAC: Discipline (B&I)- A5

Marks: 100

Credit: 4

Objective: The course aims to give students an in-depth knowledge about risk management and insurance.

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

1. explain the basics of the risk management.
2. Acquire the knowledge on the components of Insurance.
3. Comprehend the concepts related to Life Insurance.
4. Familiarize with the concepts of general insurance.
5. Develop an understanding of the regulations of Insurance in India.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Concept of Risk and Risk Management	15	√	√
Unit 2: Introduction to Insurance	35	√	√
Unit 3: Life Insurance	20	√	√
Unit 4: General Insurance	20	√	√
Unit 5: Regulation of Insurance in India	10	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit I: Concept of Risk and Risk Management

Risk- Meaning, Types of Risk, Sources and Measurement of Risk, Risk Retention and Transfer. Objectives of risk management, Risk management process, Identifying and evaluating potential losses, selecting appropriate technique for treating loss exposure, Risk financing, Implementing and administering risk management program, Personal risk management. Concept of Disaster Risk Management. Meaning of Actuary and Actuarial Science.

Unit II: Introduction to Insurance

Concept and Nature of Insurance Contract, law of large numbers, Characteristics of insurance Principles of insurance contract: utmost good faith, insurable interest, proximity cause, contribution & subrogation, and indemnity. Legal Aspects of Insurance Contract. Globalization of Insurance Sector, Reinsurance, Co-insurance, Assignment, Endowment, Types of Insurance: Life insurance, General Insurance.

Unit III: Life Insurance

Meaning of Life Insurance, Features-classification of policies, Types of life insurance policies: Term insurance, Whole life insurance and its variants, Endowment insurance and its variants,

Annuities. Surrender value. Policy Process: Application, and acceptance, prospectus, proposal forms and other related documents, Age proof, Special reports, Assignments, Nomination. Claim Settlements: Loans, surrender, Foreclosure Policy, Maturity claims survival benefit, Payments death claims, Waiver of evidence of title-Early claims, Claim concession, Presumption of death, Accident and disability benefits.

Unit IV: General Insurance

Types of general insurance: Fire and Motor Insurance, Health Insurance, Marine Insurance, Automobile Insurance, Burglary and personal accident Insurance in India, Liability insurance, Miscellaneous insurance, Claims settlement.

Unit V: Regulation of Insurance in India

Control of Malpractices, Negligence, Loss Assessment and Loss Control, Exclusion of perils, Regulatory Framework of Insurance: Role, Power, and Functions of IRDA, Composition of IRDA, IRDA Act 1999.

Practical Exercises:

The learners are required to:

1. Explore and compare the insurance products of insurance service providers.
2. Perform case studies on assessment of risk and fixation of insurance premium.
3. Prepare a report on insurance companies and their functioning.
4. Carry out research to identify how individuals undertake their decision – making for availing insurance.
5. Present various insurance plans offered by insurance companies for salaried/business/home-makers etc. by the students.

Suggested Readings:

- George, E. Rejda, Principles of Risk Management and Insurance, Pearson Education.
- Dorfman, Marks S., Introduction to Risk Management and Insurance, Pearson.
- Gupta. P.K, Insurance and Risk Management, Himalaya Publishing House.
- Kumar, Sunil, Essential of Insurance and Risk Management, JSR Publishers, New Delhi.
- Mishra, M. N., Principles and Practices of Insurance, S. Chand and Sons.
- Farooqui, A, Principles and Practices of Insurance, Wisdom Publications.

Additional Resources:

- Black, K. and H.D. Skipper, Life and Health insurance, Pearson Education
- Crane, F., Insurance Principles and Practices, John Wiley and Sons, New York.
- Vaughan, E. J. and T. Vaughan, Fundamentals of Risk and Insurance, Wiley & Sons
- <https://insuranceinstituteofindia.com/>

Note: Learners are advised to use latest edition of text books. .

Banking Products and Services
BAC: Discipline (B&I)- A6

Marks: 100

Credit: 4

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

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

1. Get an insight on various types of Bank Accounts and Payment Services.
2. Acquaint the learners with different types of Financial Services offered by Banks.
3. Familiarize students with the concept of Digital Banking.
4. Acquaint the learners with different Operational Products offered by Banks to Businesses.
5. Familiarize students with various Allied Products and Services offered by Banks.

Course Contents:

Unit	Unit weightage of marks (in %)	C&K*	A&A**
Unit 1: Banking Products	25	√	√
Unit 2: Banking Payment services	20	√	√
Unit 3: Digital Banking Products and Services	15	√	√
Unit 4: Lending to MSME & Agri Sector (Priority Sector)	25	√	√
Unit 5: Third Party Products (TPD)/Bancassurance Business by Banks	15	√	√

Unit 1: Banking Products

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

Unit 2: Banking Payment Services

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

Unit 3: Digital Banking Products and Services

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

Unit 4: Lending to MSME & Agri Sector (Priority Sector)

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

Unit 5: Third Party Products (TPD)/Bancassurance Business by Banks

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

Practical Exercises:

The learners are required to:

- Visit any Bank and open a Bank Account or help others (eg. House helpers) to open a bank account.
- Make a small report on different types of banking products and services offered among different life cycles of customers.
- Make fund transfers using payment platforms like NEFT/RTGS.
- Open a fixed deposit account through electronic mode.
- Visit the Bank and gather information for funding small business ventures or any special benefits available for upcoming women entrepreneurs.

Suggested Readings:

- Bank Products and Services, Macmillan Publishers India Limited.
- Modern Banking in India, Gupta, Asian Books.
- Suneja, H.R. Practical and Law of Banking. Himalaya Publishing House.
- Bancassurance Business in India - An exploration by Dr. Mousumi Choudhury, Dr. Ranjit Singh, Notion Press.
- Financing Micro And Small Enterprises In India: Diagnosis And Directions, Mohd. Abdul Rashid, Jaynal Uddin Ahmed, Abhijeet Publications.

Additional Resources:

- IIBF “Retail Banking”, Macmillan Education.
- Banking Products and Services by IIBF, Taxman Publication.
- Digital Banking by IIBF, Taxmann Publication.
- Handbook of Banking Information, NS TOOR, Skylark Publications.
- Bharat’s Handbook on MSMEs (Micro, Small & Medium Enterprises) by CA Kamal Garg.

Note: The Note: Learners are advised to use latest edition of text books

Life Insurance-I
BAC: DSE (B&I)- 5.1

Marks: 100

Credit: 4

Objective: The course aims to make the students acquainted with various aspects of life insurance and issues related to insurance products in terms of pricing, underwriting and necessary documentation.

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

1. Describe the basic concepts related to life insurance.
2. Analyse and select type of life insurance plan depending upon the need of insurer.
3. Illustrate the various aspects related to pricing of insurance products.
4. Demonstrate the underwriting process and requisite documentation.
5. Interpret the vital regulations with special reference to LIC.

Course Contents:

Unit	Unit weightage marks (in %)	wise of	C&K*	A&A**
Unit 1: Introduction to Life Insurance	10		√	√
Unit 2: Types of Life Insurance Plans	25		√	√
Unit 3: Insurance Pricing	25		√	√
Unit 4: Underwriting and Policy Documents	25		√	√
Unit 5: Life Insurance Act, 1956	15		√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Life Insurance

Purpose and Need of Life Insurance, Important Terminologies: Premium, Sum Assured Insured, Proposer, Nominee, Survivor, Assignee, Assignment, Riders etc., Essential features of Life Assurance, Advantages of Life Assurance, Principles of Life Insurance, Importance of Life Insurance

Unit 2: Types of Life Insurance Plans

Whole-life Plans, Endowment Insurance Plans, Term Insurance Plans, Whole-life and Endowment Plans: Comparison, Couple Life Insurance Policy, Female Insurance Plans, Children Plans, Plans for Handicapped Dependents, Plans for High Worth Individuals, Money Back Plans, Micro Insurance Plans, Group Insurance Schemes, Social Security Schemes, Pension/ Annuity Plans, Unit Plans

Unit 3: Insurance Pricing

Pricing Objectives, Life Insurance Pricing Elements, Insurance Rating Methods, Calculation of Premium, Payment of Premium, Classification of Expenses, Surrender Value, Sum Assured Value and Paid up Value

Unit 4: Underwriting and Policy Documents

Underwriting Process, Methods of Rate Determination, Types of Underwriters, Rate of Agents in Underwriting, Policy Bonds, Proposal Form, Certification of Insurance

Unit 5: Life Insurance Act, 1956

Important Definitions, Establishment and Incorporation of Life Insurance Corporation of India, Constitution and Functions of LIC, Constitution of Tribunal, Management of LIC.

Practical Exercises:

The learners are required to:

1. Give class presentations relating to concepts and importance of life insurance.
2. Disseminate the knowledge about various life insurance policies among various stakeholders.
3. Give assignments about pricing of insurance products and calculation of premiums.
4. Perform the case studies to explore the underwriting process and necessary policy documentation.
5. Conduct quiz about legal aspects of LIC Act, 1956.

Suggested Readings:

- Mishra MN, Mishra SB, "Insurance Principles and Practice" S.Chand , New Delhi.
- Chaturvedi DD, Mittal , Arun, "Banking and Insurance " Scholar Tech Press ,New Delhi.
- Sethi Jyotsna, Bhatia Nishwan , "Elements of Banking and Insurance"
- PHI Learning Private Limited, New Delhi
- Gupta Atul, "Banking and Insurance" A K Publications, New Delhi.
- Farooqi A W , "Principles and Practice of Insurance" , Wisdom Publications , New Delhi.
- Mittal Alka, Gupta S L , "Principles of Insurance and Risk Management" Sultan Chand & Sons , New Delhi
- Kumar, Sunil. Fundamentals of Insurance and Risk Management, JSR Publication, New Delhi.

Additional Resources:

- Banking and Insurance - Law & Practice, The Institute of Company Secretaries of India, New Delhi
- Imam, Ashraf ' Principles and Practice of Life Insurance in India, Anmol Publications Pvt. Ltd. New Delhi
- Singh Inderjit, Katyal Rakesh, 'Insurance Principles and Practice', Kalyani Publishers, New Delhi
- Loomba Jatinder ' Risk Management and Insurance Planning ' PHI Learning Private Limited, New Delhi

Note: Latest edition of the textbooks should be used.

Marketing Services of Insurance Product

BAC: DSE (B&I)- 5.2

Marks: 100

Credit: 4

Objective: The main objective of this paper is to acquaint the learners about various marketing services and policies available to life and non-insurance in India.

Learning outcomes: After completion of the course, learner will be able to-

1. explain the procedure for taking life insurance policy.
2. Classify various life insurance policies on different basis.
3. Summaries the different non-life insurance policies available in the market.
4. Analyze and evaluate policies of General Insurance in India.
5. Appraise the privatization of insurance sector in India and rationale of privatizing insurance business.

Course Contents:

Unit	Unit weightage marks (in %)	wise of	C&K*	A&A**
Unit 1: Life Insurance Policies in India	15		√	
Unit 2: Non-life Insurance Policies in India	20		√	√
Unit 3: Elements of Fire Insurance Contract	20		√	√
Unit 4: Miscellaneous Insurance Policies	20		√	√
Unit 5: Privatisation of Insurance Sector in India	25		√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Life Insurance Policies in India

Classification of Life Insurance Policies on the basis of duration of Policy, Payment of Premium, Participation in Profits, Number of Lives Insured, Non - Conventional Policies, Accidental Benefit, Disability Benefit, Double Accident Benefit, Policies of Private Sector Companies (Birla Sunlife Term Plan, Allianz Bajaj Cash care, SBI Life, ICICI Prudential Life etc.), Marketing Strategies of Various Life Insurance Policies.

Unit 2: Non-Life Insurance Policies in India

Nationalization of General Insurance; Non-life Insurance- Marine Insurance, Fire Insurance, Miscellaneous Insurance, kinds of Marine Policies, Clauses in a Marine Insurance Policy, Marine Losses, Payment of Claims under Marine Insurance; Marketing Strategies of Marine Insurance.

Unit 3: Elements of Fire Insurance Contract

Procedure of Fire Insurance, Kinds of Fire Insurance Policies, Payment of Claim under Fire Insurance, Motor Insurance Policies, Settlement of Claims in Motor Insurance.

Unit 4: Miscellaneous Insurance Policies

Burglary Insurance Policies, Claim Procedure, Personal Accident Policies, Various Health Insurance Policies available in the market in Post COVID-19 period, Relevance and new trends in Health Insurance, Rural Insurance Policies, Contractors All Risk Insurance Policies.

Unit 5: Privatisation of Insurance Sector in India

Historical background, Progress of General Insurance Sector Post Nationalization, Need for Reforms in Insurance Sector, Reform Measures in Insurance Sector, Arguments Against Privatization of Insurance Sector, Rationale for Privatizing Insurance Business, Marketing Strategies for Betterment after Privatization.

Practical Exercises:

The learners are required to:

1. Perform the case study for comparative analysis of various policies and insurance products.
2. Survey relating to suitability of various insurance policies.
3. Make a report of the mechanism of settlement of claims in case of life and non-life insurance.
4. Conduct group discussion on marketing strategies of different insurance policies.
5. Disseminates the merits and demerits of number of insurance policies among family members and relatives.

Suggested Readings:

- Aggarwal, Punam, Ratti Mamta, “Banking and Insurance Operations”, Kalyan Publishers, New Delhi.
- Sethi Jyotsna, Bhatia Nishwan, “Elements of Banking and Insurance”, PHI Learning Private Ltd., New Delhi.
- Mishra M.N, Mishra S.B, “Insurance Principles and Practice”, S. Chand and Company Pvt. Ltd., New Delhi.
- Kumar, Sunil “Fundamentals of Insurance and Risk Management” JSR Publication, New Delhi.

Additional Resources:

- Loomba Jatinder “Risk Management and Insurance Planning, PHI Learning Private Ltd., New Delhi.
- Sharma R.K, Gupta Shahi K, “Banking and Insurance, Kalyan Publishers, New Delhi.

Note: Learners are advised to use latest edition of text books

Technology in Banking
BAC: DSE (B&I)- 6.1

Marks: 100

Credit: 4

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

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

1. Describe the basic concepts related to electronic banking;
2. Analyze the different electronic payment systems available;
3. Summarize the Electronic Fund Transfer System;
4. Discuss different types of security threats in Indian Banking;
5. Interpret the E-Banking Regulations and Cloud Computing.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: E-Banking	15	√	
Unit 2: Electronic Payment System	20	√	√
Unit 3: Electronic Fund Transfer System	25	√	√
Unit 4: Security Threats	25	√	√
Unit 5: E-Banking Regulations and Cloud Computing	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: E-Banking

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

Unit 2: Electronic Payment System

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

Unit 3: Electronic Fund Transfer System

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

Unit 4: Security Threats

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

Unit 5: E-Banking Regulations and Cloud Computing

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

Practical Exercises:

The learners are required to:

1. Understand the various electronic payments systems and their features through class presentations.
2. Analyze the E-banking scenario and trends in India through essay writing (with plagiarism report).
3. Evaluate the electronic fund transfer system related issues by visiting a bank and interacting with the bank staff and customers.
4. Assess the e-banking regulations by writing a report using relevant publications.
5. Suggest the measures for e-banking to make a secure payment mechanism using focused group discussions.

Suggested Readings:

- Kaptan S.S. & Choubey N.S., Indian Banking in Electronic Era, Sarup & Sons.
- Digital Banking, Indian Institute of Banking and Finance.
- Vasudeva, E-Banking, Common Wealth Publishers, New Delhi.
- Uppal R.K., Banking with Technology, New Century Publications, New Delhi.
- Uppal R.K. and Jatana R., E-Banking in India, New Century Publications, New Delhi.

Additional Resources:

- Khan M.Y., Indian Financial System, Tata McGraw Hill Publishing Company Ltd., New Delhi.
- Desai V., Indian Banking-Nature and Problems, Himalaya Publishing House, Mumbai.
- Uppal R.K. and Pooja, Transformation in Indian Banks-Search for Better tomorrow, Sarup Book Publishers Private Ltd., New Delhi.
- <https://www.rbi.org.in/>
- <https://www.iba.org.in/>

Note: Learners are advised to use latest edition of text books. .

Bank Marketing
BAC: DSE (B&I)- 6.2

Marks: 100

Credit: 4

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

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

1. Describe the basic concepts related to bank marketing;
2. Analyze the customer behaviour in banking;
3. Summarize the product and pricing strategies of banks;
4. Discuss the various promotion strategies used by the banks;
5. Evaluate the digital marketing plans adopted by the banks.

Course Contents:

Unit	Unit weightage wise of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Bank Marketing	20	√	
Unit 2: Customer Behaviour in Banking	15	√	√
Unit 3: Product and Pricing Strategy of Banks	20	√	√
Unit 4: Banking Promotion Strategy	20	√	√
Unit 5: Digital Marketing in Banks	25	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Bank Marketing

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

Unit 2: Customer Behaviour in Banking

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

Unit 3: Product and Pricing Strategy of Banks

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

Unit 4: Banking Promotion Strategy

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

Unit 5: Digital Marketing in Banks

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

Practical Exercises:

The learners are required to:

1. Understand the various concepts related to bank marketing through class quiz.
2. Analyze the customer behaviour in banking by visiting a bank and interacting with bank staff and customers.
3. Evaluate the product and pricing strategies of Public Sector Banks and Private Banks through relevant case studies.
4. Assess the promotion strategies of Public Sector Banks and Private Banks through focused group discussions.
5. Suggest the measures for improving bank marketing strategies through class presentations.

Suggested Readings:

- Jha, S.M., Bank Marketing, Himalaya Publishing House, Mumbai.
- Sandhu, N. and Singh, D., Bank Marketing Strategies: An Indian Perspective, LAP LAMBERT Academic Publishing, India.
- Digital Banking, Indian Institute of Banking and Finance.
- Meidan, A., Bank Marketing Management, Palgrave Macmillian, Basingstoke.
- Chacko, O., Grewal, R., and Satish, P., Marketing of Banking Services, The Indian Institute of Bankers.

Additional Resources:

- Sherlekar, S.A., Krishnamoorthy, R, Bose, K. S., and Rao, K.V.V.M.S., Marketing Management- Concepts and Cases, Himalaya Publishing House Pvt. Ltd., Mumbai.
- Ramaswamy and Namakumari, Marketing Management: Global Perspective, Indian Context, Om Books, India.
- Rao, K. R. M., Services Marketing, Pearson Education, New Delhi.
- Kaptan S.S. & Choubey N.S., Indian Banking in Electronic Era, Sarup & Sons.
- <https://www.rbi.org.in/>

Note: Learners are advised to use latest edition of text books. .

Life Insurance II
BAC: DSE (B&I)- 7.1

Objective: The purpose of the course is to impart the knowledge among students relating to various channels of distribution, the claim settlement procedures and recent trends emerging in life insurance.

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

1. explain various channels of distribution in life insurance.
2. Analyse various types of reinsurance in India.
3. Discuss the claim settlement procedure in life insurance.
4. Examine the role of life insurance agents.
5. Develop insights on to the emerging trends and challenges in life insurance.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Channels of Distribution – Life Insurance	15	√	√
Unit 2: Reinsurance	20	√	√
Unit 3: Claim settlement in life insurance	20	√	√
Unit 4: Life insurance agents	20	√	√
Unit 5: Emerging trends in life insurance	25	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Channels of Distribution – Life Insurance

Growth of Insurance Industry in India, Trends in Life Insurance, Distribution Channels, The Distribution System of Life Insurance, Intermediaries- Insurance Agents; Insurance Brokers; Third Party Administrator; Employee Sales Officials; Internet Based Selling or Direct Selling, Bancassurance in India.

Unit 2: Reinsurance

Introduction, Brief Historical Background, Working and Nature of Reinsurance, Functions of Reinsurance, Methods of Reinsurance, Proportional- Quota Share; Surplus; Facultative Obligatory, Non-Proportional- Excess of Loss; Per Risk; Catastrophe Stop Loss / Aggregate Excess of Loss, Fundamentals of Contract Law as Applicable to Reinsurance, Insurance and Reinsurance Contracts, Alternatives to Reinsurance, New Forms of Reinsurance, Participants in Reinsurance Sector, Meaning and Concept of Double Insurance.

Unit 3: Claim Settlement in Life Insurance

Different Types- Survival Benefits; Death Claims; Maturity Claims; Early Claims & Non–Early Claims, Documents Required for Processing Early Claims and Maturity Claims, Issue of Duplicate Policy, Death due to Unnatural Causes or Accidents, Nomination, Assignment, Waiver of Evidence of Title, Claims Concession Clause and Extended Claims Concession Clause, Presumption of Death, Insurance Riders, IRDA Regulations- Claim Settlements.

Unit 4: Life Insurance Agents

Appointment, Qualification and Disqualification of Life Insurance Agents, Authority of an Agent, Procedure for Becoming an Agent as a Profession, Functions of Agent, Remuneration of Agent, Code of Conduct for Agent under IRDA Act, 1999, Agent's Liability for Protection of Interest of Life Insurance Policyholders, Insurance Ombudsman Scheme, 2006.

Unit 5: Emerging Trends in Life Insurance

Digital Insurance, Engineering Insurance, Cyber Liability Insurance, CRM in Insurance, Corporate Governance and Customer Social Responsibility in Life Insurance, Role of Actuarial Science in Life Insurance, Emerging Opportunities and Challenges of Various Health Insurance Schemes in India.

Practical Exercises:

The learners are required to:

1. Collect data about the functioning of insurance intermediaries.
2. Give class presentations/ assignments on various aspects of reinsurance.
3. Participate in discussion about the procedure of claim settlement for death claims as well as for maturity claims.
4. Conduct survey within their locality about the code of conduct insurance agents.
5. Perform case studies pertaining to various emerging trends of life insurance in India.

Suggested Readings:

- Mishra MN, Mishra SB, "Insurance Principles and Practice" S.Chand, New Delhi
- Chaturvedi,DD , Mittal , Arun, "Banking and Insurance " Scholar Tech Press, New Delhi
- Sethi Jyotsna, Bhatia Nishwan, "Elements of Banking and Insurance" PHI Learning Private Limited, New Delhi
- Gupta Atul, "Banking and Insurance" A K Publications, New Delhi
- Farooqi A W, "Principles and Practice of Insurance", Wisdom Publications, New Delhi
- Mittal Alka, Gupta S L, "Principles of Insurance and Risk Management" Sultan Chand & Sons, New Delhi
- Kumar, Sunil. Fundamentals of Insurance and Risk Management, JSR Publication, New Delhi

Additional Readings:

- Banking and Insurance-Law & Practice , The Institute of Company Secretaries of India , New Delhi
- Imam , Ashraf ' Principles and Practice of Life Insurance in India , Anmol Publications Pvt. Ltd. New Delhi
- Singh Inderjit, Katyal Rakesh , 'Insurance Principles and Practice', Kalyani Publishers, New Delhi
- Loomba Jatinder ' Risk Management and Insurance Planning ' PHI Learning Private Limited, New Delhi

Note: Latest edition of the books may be used.

Non-Life Insurance -I BAC: DSE (B&I)- 7.2

Objective: The course aims to give broad understanding to students about non-life insurance and its current scenario in India

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

1. Comprehend the meaning and scope of non-life insurance.
2. Analyse the structure of the Indian non-life insurance market and its main participants.
3. Get an insight of the major concepts related to health and motor insurance.
4. Understand the basic concepts related to fire and marine insurance.
5. Develop insights into engineering insurance and rural insurance market.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K *	A&A**
Unit 1: Introduction	10	√	
Unit 2: Health Insurance and Motor Insurance	25	√	√
Unit 3: Fire Insurance and Marine Insurance	25	√	√
Unit 4: Engineering Insurance and Other Insurance Products	25	√	√
Unit 5: Rural Insurance	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit I: Introduction

Definition and Structure of Non-Life Insurance, Purpose and need of Non-Life Insurance, The Overall Market Size of Non-Life Insurance Sector in India, Major Non-Life Insurance Companies in India; Emerging Trends in Non-Life Insurance: Customer Centricity as Driver of Innovation, Increase in Adoption of the Internet Channel, Social Media to Increase Market Penetration

Unit II: Health Insurance and Motor Insurance

Introduction to Health Insurance; Health Insurance Products; Health Insurance Underwriting Basic principles and tools, Underwriting Process; Health Insurance Claims and Recovery - Claims Management, Documentation, Role of Third-Party Administrators (TPAs); Health Insurance Frauds.

Major Principles and Features of Motor Insurance; Key Insurable Risks; Different Types of

Motor Insurance Policies; Financial Crime and Ethical Considerations in Motor Insurance, Underwriting Process, Claims and Recovery - General Principles in Motor Claims-Handling Process, Claim Settlement

Unit III: Fire Insurance and Marine Insurance

General Principles of Fire Insurance, Risks covered by the Fire Insurance, Standard Fire and Special Perils Policy, Special Policies – Floater Policy, Declaration Policy, Floater Declaration Policy; Settlement of Claims. Types of Marine Insurance – Hull and Machinery Insurance, Cargo Insurance, P&I Insurance, Risks covered by the Marine Insurance, Marine Claims and Recovery

Unit IV: Engineering Insurance and Other Insurance Products

Types of Engineering Insurance; Project Insurance - Erection All Risk Insurance (EAR), Contractor's Plant & Machinery Insurance, Contractor's all risk insurance (CAR); Others: Meaning and Concept- Burglary insurance; Fidelity Guarantee insurance; Crime insurance; Aviation insurance and Satellite insurance.

Unit V: Rural Insurance

Overview of Indian Rural Insurance Market - Need of rural Insurance, Major Types of Rural Insurance Policies; Challenges and Opportunities in Rural Insurance market, IRDA Regulations in Rural Insurance; Crop Insurance; Cattle Insurance and Insurance of other Livestock; Poultry Insurance; Companies offering Rural Insurance in India.

Practical Exercises:

The learners are required to:

1. Analyse through case studies of Health Insurance and Motor Insurance Plans of Major Non-Life Insurers in India.
2. Study the Fire Insurance and Marine Insurance Plans of Major Non-Life Insurers in India through questionnaires.
3. Write a project report by exploring the existing Social Security Schemes to support Rural Insurance in India.
4. Identify the emerging non-life insurance products of various companies through visiting their websites.
5. Make a presentation on the future prospects of non-life insurance in India.

Suggested Readings:

- Dayal, H., The Fundamentals of Insurance: Theories, Principles and Practices, Paperback Publications
- Agarwala R., Guide for Health insurance, Paperback Publications
- Agarwala R., Guide for Marine insurance, Paperback Publications
- Kumar, S., Fundamentals of Insurance and Risk Management, JSR Publishers, New Delhi
- George, E. Rejda, Principles of Risk Management and Insurance, Pearson Education.

Additional Readings:

- Vaughan, E. J. and T. Vaughan, Fundamentals of Risk and Insurance, Wiley & Sons
- Mishra, M. N., Principles and Practices of Insurance, S. Chand and Sons .Dinsdale, W.A., Elements of Insurance, Pitman.
- Practice of General Insurance (I.C.11, I.C.38), Insurance Institute of India, Mumbai
- Crane, F., Insurance Principles and Practices, John Wiley and Sons, New York.

Note: Latest edition of the books may be used.

Non-Life Insurance- II

BAC: DSE (B&I)- 7.3

Marks: 100

Credit: 4

Objective: The course aims to give students an in-depth knowledge about non-life insurance and its major categories.

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

1. Get an analytical insight into the modus operandi of General Insurance, Policy, and Procedures.
2. Explore the structure of Non-Life Insurance and its major components.
3. Comprehend the detailed concepts related to health and motor insurance.
4. Summarize the various aspects of fire and marine insurance.
5. Develop an understanding of the rural insurance market and regulations covering it.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	10	√	
Unit 2: Health Insurance and Motor Insurance	20	√	√
Unit 3: Fire Insurance and Marine Insurance	20	√	√
Unit 4: Engineering Insurance and Other Insurance Products	25	√	√
Unit 5: Rural Insurance	25	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Concept of Non-Life Insurance, Difference between Life and Non-Life Insurance, Application of Principles of General Insurance Contracts – Structure of the Policy – Insurance Documentation – Underwriting and Rating - Disclosure - Terms and Conditions. Claims Procedures – Under-insurance - Condition of Average - Recovery – Salvage.

Unit II: Health Insurance and Motor Insurance

Health Insurance: Group Health Insurance Coverage, Coordination of Health Insurance Benefits, Subrogation and Health Insurance, COBRA, Health Care Fraud, Wellness Programs.

Motor Insurance: Types of Motor Policies, Certificate of Insurance/ Cover Note, Miscellaneous and Special Types of Vehicle Motor Trade Policies, Understanding of Various Indian Motor Tariffs and General Regulations, Claims

Unit III: Fire Insurance and Marine Insurance

Fire Insurance: Principles of Fire Insurance, Risks not covered, Hazards of Fire Insurance, Kinds of Fire Insurance Policies, Cancellation of Policies, Classification of Goods – Tanks & Gas Holders, Documents and Underwriting, Essentials of Processing & Settlement of Claims, Doctrine of Proximate Cause – Insured perils – Excepted Perils – Rights of Insurers – Warranties – Ex-gratia Payments

Marine Insurance: Overview, Principles of Trade/Commerce Applicable in Marine, Types of Marine Insurance Documents, Types of Marine Policy, Underwriting Considerations; Loss Prevention, Reinsurance, Maritime Frauds

Unit IV: Engineering Insurance and Other Insurance Products

Introduction to Engineering Insurance, Functions, Target Customers, Process, Claim Settlement
Other Advanced Insurance Products: Project Insurance, Machinery Breakdown, Electronic Equipment, Cold Storage, Boiler Insurance, Industrial All Risk Policy, Property loss, Employer liability insurance, Renter insurance, Professional indemnity insurance, Commercial insurance.

Unit V: Rural Insurance

Modus Operandi of Rural Insurance, IRDA Regulations related to Rural Insurance, Challenges and Opportunities, Government Role, NGOs and Agents Role, Underwriting, Rating, Claims Servicing, Reinsurance.

Practical Exercises:

The learners are required to:

1. Make Presentation on Health Insurance and Motor Insurance Plans of Major Non-Life Insurers in India.
2. Critically analyze and make a report on the Fire Insurance and Marine Insurance Plans of Major Non-Life Insurers in India.
3. Examine the policy regulations pertaining to rural insurance in India offered by various insurance companies in India.
4. Explore the emerging non-life insurance products prevalent in India by survey methods.
5. Write a comparative project report on the different insurance companies in India.

Suggested Readings:

- George, E. Rejda, Principles of Risk Management and Insurance, Pearson Education.
- Dinsdale, W.A., Elements of Insurance, Pitman.
- Mehr, R.I., Fundamentals of Insurance, Irwin, Black, K., and Skipper, H.D., Life and Health insurance, latest edition, Pearson Education
- Practice of General Insurance (I.C.11, I.C.38), Insurance Institute of India, Mumbai
- Crane, F., Insurance Principles and Practices, John Wiley and Sons, New York.
- Insurance Law Manual with IRDA Circulars & Notifications, Taxmann Publication.
- Publications of Insurance Institute of India, Mumbai.
- Dorfman, M.S., Introduction to Insurance, Prentice Hall.
- Holyoake, J. and Weipers, W., Insurance, Institute of Financial Services, U.K.

Additional Resources:

- Vaughan, E. J. and T. Vaughan, Fundamentals of Risk and Insurance, Wiley & Sons
- Mishra, M. N., Principles and Practices of Insurance, S. Chand and Sons .Dinsdale, W.A., Elements of Insurance, Pitman.
- Practice of General Insurance (I.C.11, I.C.38), Insurance Institute of India, Mumbai
- Crane, F., Insurance Principles and Practices, John Wiley and Sons, New York.

Note: Latest edition of the textbooks may be used.

Reinsurance

BAC: DSE (B&I)- 7.4

Marks: 100

Credit: 4

Objective: The course aims to acquaint the students about the reinsurance industry and related concepts and techniques of reinsurance in India.

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

1. Understand the concepts and operations involved in the reinsurance.
2. Appraise the need of the reinsurance companies and its role in the insurance sector.
3. Analyze various clauses of a reinsurance contract.
4. Examine the functioning of reinsurance companies or their branches in India.
5. Summarize new developments in the reinsurance sector.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Nature and Methods of Reinsurance	25	√	
Unit 2: Reinsurance Design	25	√	√
Unit 3: Reinsurance Clauses	20	√	√
Unit 4: Reinsurance Market	15	√	√
Unit 5: Alternatives to Traditional Reinsurance	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Nature and Methods of Reinsurance

Nature of Reinsurance, Methods of Reinsurance: Proportional - Quote Share, Surplus, Facultative Obligatory; Non-Proportional - Excess of Loss, Per Risk, Catastrophe Stop Loss. Law Relating to Reinsurance Contracts: Fundamentals of Contract Law as Applicable to Reinsurance.

Unit 2: Reinsurance Design

Reinsurance Design; Analyzing Reinsurance Needs: Based on Business Strategy, Financial Needs, Needs Based on Management Style. Construction of Reinsurance Programme: Negotiation and Placement of Reinsurance: Placement - Direct and through Intermediaries. Role of Intermediaries, Advantages and Disadvantages of Direct Placement and Dealing through Intermediaries.

Unit 3: Reinsurance Clauses

Reinsurance Clauses: Common Clauses, Operative Clause, Commencement and Termination Clause, Access to Records Clause, Net Retained Lines Clause, Retention and Limits Clauses, Loss Occurrence Clause, Reinstatement Clause.

Unit 4: Reinsurance Market

Leading Reinsurance Company in India. Cross-border Reinsurer: Guidelines. Foreign Reinsurance Branches in India. Emerging Trends in Global Reinsurance Markets.

Unit 5: Alternatives to Traditional Reinsurance

Alternative Risk Transfer: Features and Techniques. New forms of Reinsurance: Multi-line, Multi-trigger, Contingent Capital, Finite Risk. Inward Reinsurance Business: need and business strategy. Retro cession Arrangements and Reciprocal Trading.

Practical Exercises:

The learners are required to:

1. Make a quiz on the conceptual understanding, evolution or applications of the reinsurance industry in India.
2. Write an essay on select clauses of a reinsurance contract highlighting the relevance of such clauses.
3. Write down a case study on GIC-Re in relation to its growth and contribution in the insurance sector.
4. Make a project on working operations of the reinsurance companies or branches of the companies.
5. Undergo training with a reinsurance company and make a report on the operational functioning of the reinsurance company.

Suggested Readings:

- Carter, R.L., Reinsurance, Springer.
- Rana, Jagendra., Reinsurance Simplified, BlueRose Publishers.
- Naik, K.L., Reinsurance Manual, Sashi Publications.
- Vaughan, Emmett J. and Vaughan T.M., Fundamentals of Risk and Insurance, Wiley.
- Gupta, P.K., Insurance and Risk Management, Himalaya Publishing House, New Delhi.

Additional Resources:

- Insurance Institute of India - IC-85- Reinsurance Management.
- Module III, Risk Management and Reinsurance, The Institute of Chartered Accountants of India, New Delhi.
- www.irdai.gov.in/
- www.gicofindia.com/
- www.iib.gov.in

Note: Learners are advised to use latest edition of text books.

Central Bank and Monetary Policy

BAC: DSE (B&I)- 8.1

Marks: 100

Credit: 4

Objective: The course aims to introduce the concepts of central banking and monetary policy and to introduce various functions of the monetary Policy along with the role of Central Banks in the Economy.

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

1. Define the concepts, need and role of Central bank.
2. Demonstrate how central bank executes and implements various functions.
3. Analyze the regulation of Commercial banks by the central bank.
4. Integrate the tools of monetary policy to control the money supply.
5. Appraise the monetary policy reforms initiated by RBI over last five years.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Central Banks	15	√	
Unit 2: Central Bank of India: The Reserve Bank of India	20	√	√
Unit 3: Regulation of RBI over Commercial banks	20	√	√
Unit 4: Introduction to Monetary Policy	25	√	√
Unit 5: RBI's Monetary Policy	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Central Banks

Need and Rationale of the Central Bank. Role of Central Bank in emerging Economies (Determination of Goals, Inflation Targeting, Exchange Rate Targeting, Money Supply and Growth Targeting). World Bank and IMF. Central Banking in the USA, UK, European Union, and India. Recent Developments.

Unit 2: Central Bank of India: The Reserve Bank of India

Evolution. Legal Framework. Function: currency authority (Issue of currency notes, Asset banking for note- issue, Distribution of currency, Currency chests), Banker to Government (Maintenance of Government accounts, Banker to the Central Government and the State governments, Management of public debt), Banker's Bank (Controller of Credit, Lender of Last Resort), Custodian/Manager of Foreign Reserves. Promotional Functions of RBI.

Unit 3: Regulation of RBI over Commercial Banks.

Regulation of RBI over Commercial Banks: Licensing of banks, Opening of new banks, Branch Licensing, Foreign banks, Cash reserves and liquid assets, Prudential norms, Capital and reserves, Control over methods of operation, New Banking Licensing Policy. Role of RBI in financial inclusion and rural credit. Recent Developments.

Unit 4: Introduction to Monetary Policy

Fiscal Policy and Monetary Policy. Objective of Monetary Policy. Tools to control Money Supply. Instruments of monetary policy: Bank Rate, Cash Reserve Ratio, Statutory Liquidity Ratio, Repo Rate, Reverse Repo Rate, Marginal Standing Facilities Rate.

Unit 5: RBI's Monetary Policy

An overview of monetary policy of the Reserve Bank of India in the last Five Years. Recent policy changes announced by the R.B.I.

Practical Exercises:

The learners are required to:

1. Conduct a quiz on the central bank to check the knowledge level.
2. Give presentations on the functioning of the central bank.
3. Write an essay based on RBI recent publications with plagiarism report.
4. Organize group discussion on various instruments of monetary policy.
5. Discuss the case study for comparative analysis of two countries in last five years.

Suggested Readings:

- Khan, M.Y. Indian Financial System, Tata McGraw Hill Publishing Company Ltd., New Delhi.
- Central Banking- IIBF- MacMillan Publishers, 2011.
- Decock, MH, Central Banking, UBS Publishers Distributors Pvt. Ltd., New Delhi.
- Hawtrey, The Art of Central Banking, Augustus M Kelley Publishers, New York.
- Vasudevan A., Central Banking for Emerging Market Economies, Academic Foundation, New Delhi.
- Charles Albert Goodhart, Evolution of Central Banks: a natural development?, London School of Economics & Political Science, London.
- Banking Theory and Practice- K.C. Shekhar and Lekshmy Shekhar, Vikas Publishing House Pvt. Ltd.
- Mishkin, Frederic S., ed. Monetary policy strategy. Mit press, 2007. 5. Blinder, Alan S. Central banking in theory and practice. Mit press, 1999.

Additional Resources:

- RBI , History and Evolution of Central Banking in India, Mumbai.
- Venugopal Reddy Y.; Monetary & Financial Sector Reforms in India.
- R.B.I. Annual Reports.
- Reports on Trend & Progress of Banking in India- R.B.I. Publication.
- Monetary & Financial Sector Reforms in India – Y. Venugopal Reddy.
- Indian Economy: Essays on money and finance, Dr. C. Rangarajan.
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Note: Latest editions of textbooks should be used.

Risk Management in Banks

BAC: DSE (B&I)- 8.2

Marks: 100

Credit: 4

Objective: This paper aims at imparting knowledge on risks associated in the banking sector & the tools of hedging those risks.

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

1. explain the functioning of a financial institution.
2. Appraise the entire process of operating a bank with respect to the rules and regulations prescribed by the regulators.
3. Comprehend the problems faced by the banks like that of NPA or of liquidity challenge etc.
4. Evaluate the financial statements & analyse the performance of banks.
5. Apply tools and techniques to manage the risk exposure of banks.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Conceptual Framework of Risk	15	√	√
Unit 2: Analysis of Statement of Banking Sector	25	√	√
Unit 3: Institutional Risk Management	20	√	√
Unit 4: Credit & Liquidity Risk Management	25	√	√
Unit 5: Regulatory Framework	15	√	√

Unit-1: Conceptual Framework of Risk

Financial Institution and its kinds; An overview of the Indian financial system; Regulation of Banks & NBFCs; Products offered by Banks. CRR & SLR management; Conceptual framework of Risk: Interest Rate Risk; Market Risk; Credit Risk; Liquidity Risk: Interest Rate Risk & operational risk

Unit-2: Analysis of Statement of Banking Sector

Flow of Funds Accounts – Sector wise and Instrument wise. Statements of Financial Institution: Analyzing Bank's Financial Statement: The balance sheet; income statement; Cash Flow Statement; profitability, liquidity and solvency analysis; Performance Analysis of banks, KPIs; CAMELS risk system.

Unit-3: Institutional Risk Management

Determination of Interest Rate. Theories of Interest Rates: Classical Theory; Loanable Funds Theory; Liquidity Preference Theory; Term Structure of Interest Rates. Interest Rate Risk Management: Measurement of Interest Rate Risk; Duration and its kinds; Convexity. Managing Interest Rate Risk: Repricing Gap Model, Maturity Matching Model, Duration Gap Model, Cash Flow Matching Model; Convexity Adjustments.

Unit-4: Credit & Liquidity Risk Management

Types of Assets, NPA & its types, Management of NPA, Measurement of Credit Risk – Qualitative and Quantitative models. Term Structure of Credit Risk; Managing Credit Risk: Credit Analysis and kinds of Loans; Pricing of Loans.

Liquidity Risk Management: Measurement of Liquidity Risk; Measures of Liquidity Exposure; Causes of Liquidity risk: Asset-Side and Liability-Side; Liquidity Planning; Deposit Insurance.

Unit-5: Regulatory Framework

RBI guidelines on asset liability management; Deposit Insurance Corporation Act 1961, Capital Adequacy Norms: Capital adequacy norms; Basel agreement-II&III; Effect of capital requirements on bank operating policies. Salient features of SARFAESI Act 2002, Debt recovery tribunal (Recovery of Debt), Insolvency and Bankruptcy Code, 2016. Bad Bank & rationale behind its creation.

Practical Exercises:

The Learners are required to:

1. Conduct a group discussion on Financial Crisis 2008 & learnings that can be applied in the present economic scenario to contain risk.
2. Discuss a case study on the bank performance using financial ratio analysis.
3. Make reports on the capital adequacy ratios of private / public sector banks and assess their liquidity & solvency position.
4. Give a class presentation on bank's asset quality assessment by investigating the non-performing assets of private / public sector banks
5. Prepare a report on comparative analysis of banking performance & risk exposure.

Suggested Readings:

- Rajput, Namita & Sankaran, Sruthi, Impact of Non-Performing Assets An Anecdote Across Indian Scheduled Commercial Banks. Rawat Prakashan, New Delhi.
- Resti & Sironi – “Risk management and shareholders” value in banking” John Wiley.

Additional Resources:

- Justine Paul & Padmalatha Suresh-“Management of Banking and Financial Services” Pearson
- Saunders & Cornett – “Financial Institutions Management – A risk management approach” Tata McGraw Hill

Note: The Note: Learners are advised to use latest edition of text books

Inclusive Banking

BAC: DSE (B&I)- 8.3

Marks: 100

Credit: 4

Objective: The course aims to prepare the students with an understanding of the state of financial inclusion in India and role of banks in financial inclusion.

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

1. Define the concept, need and role of financial inclusion in the economy.
2. Demonstrate the role of inclusive banking in India.
3. Appraise the institutional framework for inclusive banking in India.
4. Analyze the new developments in Inclusive Banking.
5. Investigate recent trends and challenges of Inclusive Banking.

Course Contents:

Unit	Unit-wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Financial Inclusion	15	√	
Unit 2: Understanding of Inclusive Banking in India	20	√	√
Unit 3: Institutional Framework for Inclusive Banking in India	20	√	√
Unit 4: New Developments in Inclusive Banking Sector	25	√	√
Unit 5: Recent Trends and Challenges of Inclusive Banking	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Financial Inclusion

Overview of the concept and scope of Financial Inclusion, Reasons and extent of financial exclusion in India, Role of financial inclusion in the growth of the economy, present state of Financial Inclusion in India, Barriers to Financial Inclusion in India.

Unit 2: Understanding of Inclusive Banking in India

Meaning and importance of Inclusive Banking, Evolution of the concept of Inclusive Banking in India, Role of commercial banks in promoting financial inclusion, demand and supply variables for successful inclusive banking. Concept and role of financial literacy and financial awareness. Functions of financial literacy centres in India.

Unit 3: Institutional Framework for Inclusive Banking in India

Role of RBI in financial inclusion – concept of Small Finance Banks (SFBs) and Payments-Banks, Basic Savings Bank Deposit Accounts (BSBDAs), Role and initiatives of Government in promoting inclusive banking, Pradhan Mantri Jan Dhan Yojana (PMJDY), Pradhan Mantri Suraksha Bima Yojana (PMSBY), Pradhan Mantri Mudra Yojana, Stand Up India Scheme, Pradhan Mantri Vaya Vandana Yojana (PMVVY); National Centre for Financial Education (NCFE); Challenges faced by various stakeholders in effective implementation of inclusive banking.

Unit 4: New Developments in Inclusive Banking

Payment aspects of inclusive banking in the fintech area, fintech opportunities and challenges, sustainable development goals, informal finance, microfinance, mobile banking, Zero Interest Banking (Islamic banking), Remittances - Unified payment interface (UPI), PhonePe, Google Pay, Paytm, BHIM etc., the pros and cons of payment gateways.

Unit 5: Recent Trends and Challenges of Inclusive Banking

Role of non-banking financial intermediaries/companies in inclusive banking, regulatory role and contribution of RBI, Business Correspondents (BC), private players and informal sector challenges with other private sector banks like Mudra bank and Bandhan bank, global challenges and opportunities for inclusive banking, measures to overcome the challenges for inclusive banking.

Practical Exercises:

The learners are required to:

1. Create financial awareness in their surroundings.
2. Undertake financial literacy programs/projects.
3. Give class presentations on the Institutional framework for Inclusive Banking in India.
4. Organize class seminars on new developments in Inclusive banking.
5. Discuss the case studies to understand the challenges of inclusive banking.

Suggested Readings:

- Kulkarni, Lalitagauri & Joshi, V.C, Inclusive Banking in India-Re-imagining the ban Business model Palgrave Macmillan, Springernture, Singapore.

Additional Resources:

- National Strategy for Financial Inclusion RBI Document
- [h https://rbidocs.rbi.org.in/rdocs/content/pdfs/NSFIREPORT100119.pdf](https://rbidocs.rbi.org.in/rdocs/content/pdfs/NSFIREPORT100119.pdf)

Note: The Note: Learners are advised to use latest edition of text books

International Banking

BAC: DSE (B&I)- 8.4

Marks: 100

Credit: 4

Objective: The course aims to equip students with an understanding of International banking, the services provided by International banks and their regulations.

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

1. Understand the role of International Banks in the global market.
2. Determine foreign exchange rates.
3. Explain the different concepts used in international remittances.
4. Analyze the International banking regulations.
5. Summarize the role of various International Financial Institutes.

Course Contents:

Unit	Unit weightage wise of marks (in %)	C&K*	A&A**
Unit 1: Introduction to International Banking	15	√	√
Unit 2: Foreign Exchange Rate	20	√	√
Unit 3: Introduction to International Remittances	25	√	√
Unit 4: Regulation of International Banking	20	√	√
Unit 5: International Financial Institutions	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to International Banking

Definition, Features and Scope of International Banking; Services offered by International Banks; Correspondent Banking, Offshore Financial Centers: Types of Offshore Financial Centers, Benefits/Reasons for Growth of Offshore Financial Centers. Recent Trends in International Banking

Unit 2: Foreign Exchange Rate

Market Rate and Currency: Causes of Exchange Rate Fluctuations, Exchange Rate Determination under Fixed Exchange Rate and Floating Exchange Rate Regimes; Determination of Exchange Rates: Spot and Forward; Basic Exchange Arithmetic: Forward Cover and Hedging, Cross Rates.

Unit 3: Introduction to International Remittances:

Instruments of Payment; Inland versus Foreign Payment; Options for International Settlement; Location of Accounts; Nostro, Vostro, Loro and Mirror Accounts; International Settlement Process; Draft in International Banking; Cheque Books from Correspondents; Maximizing Exchange Profit; Remittance Cash Position and Currency Position.

Unit 4: Regulation of International Banking

Need for Regulation in International Banking; Bank for International Settlement: Functions and Role; Basel Committee on Banking Supervision, Basel Norms, Legal Issues in International Banking.

Unit 5: International Financial Institutions

World Bank: Functions and Scope, International Development Association, International Finance Corporation, Multilateral Investment Guarantee Agency, Asian Development Bank, International Monetary Fund.

Practical Exercises:

The learners are required to:

1. Prepare case study on the Global financial crisis 2008-09.
2. Calculate the rates of exchange and identify the reasons for fluctuations.
3. Make class presentations on International Remittances.
4. Organise seminars to understand the BASEL Norms.
5. Compare the performance of international financial institutions through published reports.

Suggested Readings:

- Bose, R. Fundamentals of International Banking, Laxmi Publication, New Delhi.
- International Banking, IIBF, MacMillan Publishers.

Additional Resources:

- International Banking Legal and Regulatory Aspects- IIBF- MacMillan Publishers.
- International Banking Operations- IIBF- MacMillan Publishers.

Note: Learners are advised to use latest edition of text books. .

Operational Aspects of Insurance
BAC: SEC (B&I)

Marks: 50

Credit: 2

Objective: The course aims to make the students conversant with different aspects of insurance, issues related to reinsurance, pricing of insurance along with the different channels of distribution.

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

1. Conceptualise the meaning of Reinsurance and matters related to insurance
2. Explain various channels of distribution of insurance products to various policy holders
3. Explore the pricing objectives and calculation and payment of premium
4. Explain the meaning and process of underwriting and claim settlement process
5. Summarise the various other operational aspects of insurance such as nomination assignment and other important documents of insurance

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Reinsurance	25	√	√
Unit 2: Channels of Distribution	25	√	√
Unit 3: Insurance Pricing	25	√	√
Unit 4: Underwriting and Claims Settlement	25	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit-1: Reinsurance:

Meaning and Concept of Reinsurance, Objectives and Functions of Reinsurance, Features of Reinsurance, Participants of Reinsurance sector, working and forms of Reinsurance, Monitoring of Reinsurance, Meaning and Concept of Double Insurance, Reinsurance vs Double Insurance.

Unit-2: Channels of Distribution: Insurance Intermediaries and their functioning, Insurance Agents-Roles and Responsibilities, Insurance Broker, TPA (Third Party Administrator) Surveyors and Loss Assessors, Corporate Agents, Bancassurance, Bancassurance in India.

Unit-3: Insurance Pricing: Pricing Objectives, Pricing Elements, Insurance Rating Methods, Calculation of Premium, Classification of Expenses, Payment of Premium, Grace Period.

Unit-4: Underwriting and Claims Settlement: Purpose and Principles of Underwriting, Underwriting Process, Types of Underwriters, Nomination and Assignment – Comparison, Insurance Document, Proposal Form, Policy Bond, Certificate of Insurance, Covernote, Surrender Value, Paidup Value, Issue of Duplicate Policy, Lost Policy, Revival, Death Claims and Maturity Claims – Process.

Practical Exercises:

The learners are required to:

1. Organize various group discussion, case studies and role play in relation to claim settlement procedure.
2. Disseminate the experiences and apply the knowledge among peer groups, friends and relatives about various operational aspects of insurance.
3. Conduct a small survey in their locality pertaining to how policyholders are satisfied with the agents and other intermediaries.
4. Analyze and interpret the various documents involved in the insurance.
5. Give small case studies based on the operational aspects of insurance.

Suggested Readings:

- Mishra, MN, and Mishra, SB, "Insurance Principles and Practice", S. Chand, New Delhi.
- Chaturvedi, DD, and Mittal, Arun, "Banking and Insurance ", Scholar Tech Press, New Delhi.
- Sethi, Jyotsna, and Bhatia, Nishwan, "Elements of Banking and Insurance", PHI Learning Private Limited, New Delhi.
- Kumar, Sunil, "Fundamentals of Insurance and Risk Management", JSR Publications, New Delhi.
- Gupta, Atul, "Banking and Insurance", A K Publications, New Delhi.
- Farooqi, A W, "Principles and Practice of Insurance", Wisdom Publications, New Delhi.
- Mittal, Alka, and Gupta, S L, "Principles of Insurance and Risk Management", Sultan Chand & Sons, New Delhi.

Additional Resources:

- Banking and Insurance Law and Practices, The Institute of Company Secretaries of India, New Delhi.
- Imam, Ashraf, "Principles and Practice of Life Insurance in India, Anmol Publications Pvt. Ltd., New Delhi.
- Singh, Inderjit, and Katyal, Rakesh, "Insurance Principles and Practice", Kalyani Publishers, New Delhi.
- Loomba, Jatinder, "Risk Management and Insurance Planning, PHI Learning Private Limited, New Delhi.

Note: Learners are advised to use latest edition of text books. .

Operational Aspects of Insurance

BAC: GE (B&I)

Marks: 100

Credit: 4

Objective: The course aims to familiarize the students with the basics of banking and insurance aspect along with developing an insight about the different operational aspects of banking and insurance.

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

1. Describe the basic concept related to banking;
2. Analyse the different role of banks in the Indian economic development;
3. Summarize the Contemporary and Recent Trends in Banking;
4. Elaborate the basic concept related to Insurance;
5. Interpret the Contemporary Trends in Insurance

Course Contents:

Unit	Unit weightage marks (in %)	wise of	C&K*	A&A**
Unit 1: Concept of Banking	15		√	
Unit 2: Role of Banks in Economic Development of India	20		√	√
Unit 3: Contemporary and Recent Trends in Banking	25		√	√
Unit 4: Introduction to Insurance	25		√	√
Unit 5: Contemporary Trends in Insurance	15		√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Concept of Banking

Meaning and types of Banks in India (Private, Public, RRBs, Foreign, Payment Bank) — Function of Banking, Universal Banking.

Unit 2: Role of Banks in Economic Development of India

Role of Banks in Economic Development, Branch Expansion, Amalgamations and Mergers, Priority Sector Lending – Recent Government policies: Banking reforms

Unit 3: Contemporary and Recent Trends in Banking

Types of Bank Accounts, Procedure for opening bank account, Recent Trends: Digital Banking, Virtual Banking, E-banking, Social Banking, Green Banking, Community Banking. Different Modes of e-payment/fund transfer. Financial Inclusion (Jan Dhan Yojana).

Unit 4: Introduction to Insurance

Meaning & Definition of Risk, Risk Transfer. Concept of Insurance, Principles of Insurance, Types of Insurance (Health, Fire, Marine and Motor) and their different policy, Importance of Life & General Insurance. Role of Insurance Regulatory Development Authority (IRDA).

Unit 5: Contemporary Trends in Insurance

Pre-economic and post-economic reforms in Insurance sector, Digital Insurance – Bancassurance.

Practical Exercises:

The learners are required to:

1. Make a presentation on various roles of banks in Indian economic system and their features.
2. Analyse the banking scenario of India with the help of focused group discussions.
3. Write an essay on the recent and contemporary trends in banking.
4. Prepare a report on the mechanism of insurance with the help of survey and questionnaire.
5. Examine the performance of any two listed insurance companies by studying their annual reports.

Suggested Readings:

- G.S. Pande, Insurance- Principles & Practices of Insurance
- M.N. Mishra, Insurance- Principles & Practices.
- Sethi, J. and Bhatia, N., Elements of Banking and Insurance, PHI Learning Pvt. Ltd., New Delhi, 2016.
- Kumar, Sunil. Banking and Insurance, JSR Publications, New Delhi.
- Agarwal, O.P., Banking and Insurance, Himalaya Publishing House, New Delhi, 2014.
- Suneja, H.R. Practical and Law of Banking. Himalaya Publishing House.

Additional Resources:

- RBI & IRDA reports.
- Vaughan, E.J. and Vaughan, T. Fundamentals of Risk and Insurance. Wiley & Sons.

Note: Learners are advised to use latest edition of text books. .

Advertising, Sales Promotion & Sales Management

Principles of Marketing
BAC: Discipline (ASPSM)- A1

Objective: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing.

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

1. develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.
2. explain the dynamics of consumer behaviour and process of market selection through STP stages.
3. analyze the process of value creation through marketing decisions involving product development.
4. identify and analyze the marketing decisions involving product pricing and its distribution.
5. explore the marketing decisions involving product promotion and also to equip them with the knowledge of various developments in the marketing area that may govern marketing decisions of a firm.

Course Contents:

Unit	Unit Wise Weightage of Marks (in %)	C&K*	A & A**
Unit I: Introduction to Marketing and Marketing Environment	20	√	√
Unit 2: Consumer Behaviour and Market Selection	20	√	√
Unit 3: Product Decisions and New Product Development	20	√	√
Unit 4: Pricing Decisions and Distribution Decisions	20	√	√
Unit 5: Promotion Decisions and Developments in Marketing	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Marketing

Meaning, Scope and Importance; Marketing Philosophies; Marketing Mix for goods and services

Marketing Environment

Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural.

Unit 2: Consumer Behaviour

Need for studying consumer behaviour; Stages in Consumer buying decision process; Factors influencing consumer buying decisions.

Market Selection

Market Segmentation: Concept and Bases. Market Targeting, Product Positioning – concept and bases.

Unit 3: Product Decisions

Concept and classification; Levels of Product. Product- mix; Branding- concept, types, significance, qualities of good brand name; Packaging and Labeling-types and functions; Product support service; Product life cycle.

Unit 4: Pricing Decisions

Objectives, Factors affecting price of a product; Skimming and Penetration pricing.

Distribution Decisions

Channels of distribution- types and functions; Distribution logistics decisions.

Unit V: Promotion Decisions

Communication process; Importance of Promotion. Promotion mix tools: Distinctive characteristics of advertising, personal selling, sales promotion, public relations, and direct marketing.

Developments in Marketing

Sustainable Marketing, Rural marketing, Social marketing, Digital marketing – an overview.

Practical Exercises*:

The learners are required to:

1. Submit a report on marketing mix of a good and/or service of your choice.
2. Examine the stages of the buyer decision process in a recent purchase done by you and detail your experiences in each stage. What could the seller have done to make your buying experience better?
3. Select any five consumer products of your choice and examine their current stage in the product life cycle.
4. Draft a report on the promotion mix strategy for any five products of your choice.
5. Identify 5 real-life products each that have been using penetration pricing and market-skimming pricing.
6. Identify 10 social marketing initiatives that can be currently observed in the environment.
7. Identify 20 brand names of real-life products of your choice and justify as to why they are good brand names.

***Note: These are suggestive exercises.**

Suggested Readings

- Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). *Marketing (14th ed.)*. Mc Graw Hill.
- Grewal, D. & Levy, M. (2022). *Marketing (8th ed.)*. McGraw-Hill Education.

- Kapoor, Neeru. (2021) *Principles of Marketing*, Prentice Hall of India.
- Kotler, P. and Keller, K L., Chernev, A. (2022). *Marketing Management* (16th Edition). Pearson Education.
- Kotler, P., Armstrong, G. and Agnihotri, P. (2018). *Principles of Marketing* (17th Edition), Pearson Education. Indian edition.
- Sharma, K., & Swati Aggarwal. (2021). *Principles of Marketing*. Taxmann Publications.

Note: Learners are advised to use latest edition of text books

Marketing Communication
BAC: Discipline (ASPSM)- A2

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

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

1. explore the fundamental concepts of marketing communication and learn effective communication.
2. develop effective marketing communication simulations.
3. categorize the promotion mix tools to be used for creating public relations, sales promotion and direct marketing.
4. describe the consumer buying behavior which will serve as a guide to develop new and suitable marketing strategies.
5. demonstrate the process of integrated marketing communication process and also how to manage cultural diversity through communication.

Unit	Unit weightage of marks (in %)	C&K*	A&A**
Unit 1: Communication	10	√	√
Unit 2: Developing Marketing Communication	20	√	√
Unit 3: Promotion-mix	30	√	√
Unit 4: Understanding Consumer Behaviour	30	√	√
Unit 5: Integrated Marketing Communication	10	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Communication

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

Unit 2: Developing Marketing Communication

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

Unit 3: 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 4: Understanding Consumer Behaviour

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

Unit 5: 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.

Practical Exercises:

The learners are required to

1. Understand the communication challenges occurring inside the firm through role-playing.
2. Discuss how each one of the consumer response models could be used by a company such as Philips in planning the introduction of a new product like an Air Purifier?
3. In recent times, we have seen growth in product placements. Do we see this as a continuing trend? Why or why not?
4. While the Internet has distinct advantages, some traditional media have features that make them more helpful in achieving specific communication objectives. Discuss with examples.
5. Design and develop an Integrated Promotion Campaign for a novelty in rural market.
6. Discuss how marketers of low-involvement products like shampoo or soaps would use the various IMC tools differently than a marketer of a high involvement product like a smartphone or a car?

Suggested Readings:

- Aggarwal 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.

Note: Learners are advised to use latest edition of text books

BAC: Discipline (ASPSM)- A3

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.

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

1. describe the concepts, objectives and budgeting methods of advertising used in marketing.
2. demonstrate advertising message using various advertising appeals and elements of advertising used by the marketers for promoting their brands in the market
3. identify the major media decisions, media choice and scheduling.
4. discover the role and types of advertising agency.
5. describe the methods of measuring advertising effectiveness and role of ASCI in maintaining the ethical nature of advertising.

Course Contents:

Unit	Unit Wise Weightage of Marks (in %)	C&K*	A & A**
Unit 1: Introduction to Advertising	20	√	
Unit 2: Advertising Message	20		√
Unit 3: Advertising Media	20		√
Unit 4: Advertising Agency	20		√
Unit 5: Evaluating Advertising Effectiveness	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Advertising

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

Unit 2: Advertising Message

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

Unit 3: Advertising Media

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

Unit 4: Advertising Agency

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

Unit 5: 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)

Practical Exercises:

The learners are required to:

1. Perform a content analysis of various advertising campaigns to:
 - a. Identify the objective of an advertisement forming part of an advertising campaign.
 - b. Find out the target audience of a campaign.
 - c. Prepare a report on various media options used in a campaign.
 - d. Prepare a report on message strategy and copy elements used in the campaign.
2. Instructor to assign a product and students to develop an advertising campaign for it.

Suggested Readings:

- 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.

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: Learners are advised to use latest edition of text books

Personal Selling and Salesmanship
BAC: Discipline (ASPSM)- A4

Objective: The course aims to familiarize the students with the concept and process of personal selling and salesmanship.

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

1. explain the concepts of personal selling, roles and opportunities for sales persons.
2. summarize the theories, models and approaches of selling.
3. explain the role of a salesperson in entire personal selling process in order to develop a customer-oriented attitude in selling.
4. apply the concept of salesmanship and selling process in real life situations.
5. discover various sales reports and ethical issue in selling.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Personal Selling and Salesmanship	25%	√	√
Unit 2: Theories of Selling	25%	√	√
Unit 3: Buying Motives	35%	√	√
Unit 4: Personal Selling Process	15%	√	√
Unit 5: Sales Planning and Control			

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: 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 2: Theories of Selling

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

Unit 3: Buying Motives

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

Unit 4: Personal Selling Process

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

Unit 5: Sales Planning and Control

Sales Reports and Documents; Various Ethical Issues in Selling.

Practical Exercises:

The learners are required to:

1. Role play (as a sales personnel and as a consumer)
2. Sales presentation – Manual Presentation, Demonstration
3. Mock sessions: Objection handling, query handling, complaints handling etc.
4. Sales report preparation
5. Group task- problem solving, cross selling the product, praising the criticism
6. Compare the conceptual knowledge with real life selling situations.

Suggested Readings:

- 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.

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: Learners are advised to use latest edition of text books

Sustainability Marketing
BAC: Discipline (ASPSM)- A5

Objective: This course aims to familiarize the students with the concept and process of sustainable marketing.

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

1. describe the need of sustainable marketing in view of environmental, legal and ethical aspects.
2. explore the opportunities for sustainable marketing strategies.
3. identify the consumer behaviour for sustainable marketing
4. demonstrate how sustainable marketing can be applied in marketing mix strategies.
5. discover the case studies of legal framework for sustainable marketing.

Course Contents:

Unit	Unit weightage wise of marks (in %)	C&K*	A&A*
Unit 1: Introduction	20	√	√
Unit 2: Sustainability Marketing Opportunities	20	√	√
Unit 3: Consumer Behaviour and Sustainability Marketing	20	√	√
Unit 4: Sustainability and Marketing Mix Decisions	20	√	√
Unit 5: Sustainability Legal Framework and its Implementation in India	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Sustainability- Concept, Issues, SDG Goals. Sustainability Marketing- Concept, Rationale, Evolution, Pillars of Sustainability Marketing, Linkage with SDGs. Sustainability and Ethical Decision Making. Challenges of Practising SM- Sustainability and Profitability. Triple Bottom Line- An Overview.

Unit 2: Sustainability Marketing Opportunities

Sustainability Opportunities- Marketing Environment; Segmentation, Targeting and Positioning; Creating Value through Sustainability- Designing the Marketing Mix, Holistic Approach to Sustainability.

Unit 3: Consumer Behaviour and Sustainability Marketing

Unsustainable Lifestyles, Dimensions of Sustainable Consumer Behaviour. Motives of adapting Sustainable Consumer Behaviour, Attitude-Behaviour Inconsistency in Sustainable Buying Decisions, Environmental Consciousness; Sustainable Consumption-Beliefs, Social Norms, Values, Cases of Mindful Consumption and Responsible Consumption.

Unit 4: Sustainability and Marketing Mix Decisions

Developing and Reinforcing Behaviour through 3 R's- Recycle, Reuse and Reduce. Sustainable Products, Sustainable Branding and Packaging. Sustainable Pricing Decisions, Sustainable Marketing Communication, Sustainability and Promotion Mix Decision, Marketing Channels and Sustainable Supply Chain.

Unit 5: Sustainability Legal Framework and its Implementation in India

An Overview of Legal Framework- Leading Cases and Developments. Role of Sustainable Marketing in Global Network.

Practical Exercises:

The learners are required to:

1. Role play (as a marketer and as consumers)
2. Make presentations of companies' case examples where marketers have adapted sustainable marketing mix strategies and how it impacted their business.
3. To represent their own behaviour for mindful and responsible behaviour.
4. To demonstrate how marketers can develop and reinforce consumer behaviour through 3 R's.
5. To find out the leading case studies where sustainable marketing has emerged as an important issue.

Suggested Readings:

- Rethinking Marketing: Sustainable Marketing Enterprise in Asia, Second Edition by Philip Kotler, Released December 2012, Publisher (s): Pearson
- Ross Gittell, University of New Hampshire, Matt Magnusson, University of New Hampshire, Michael Merenda, Whittemore School of Business
- Sustainability Marketing: A Global Perspective, 2nd Edition, Frank-Martin Belz, Ken Peattie, ISBN: 978-1-119-96619-7, October 2012
- Sustainable Marketing Planning: Neil Richardson

- Sustainable Marketing: A holistic Approach, Mark Peterson,2021
- Sustainable Marketing: How to Drive Profits with Purpose-Michelle Carvill, Gemma Butler, Geriant Evans
- Sustainable Marketing: Managerial-Ecological Issues, Donald A. Fuller, Year of Publication:1999
- The Sustainable Business Case Book
- University of Minnesota—Open Textbook Library

Additional Resources:

- <https://moef.gov.in/wp-content/uploads/wssd/doc2/ch2.html>
- <https://www.oecd.org/env/outreach/37838061.pdf>
- <http://www.sacep.org/pdf/Reports-Technical/2002-UNEP-SACEP-Law-Handbook-India.pdf>
- <https://open.umn.edu/opentextbooks/textbooks?term=sustainable+development&commit=Go>

Note: Learners are advised to use latest edition of text books

Consumer Affairs & Sovereignty
BAC: Discipline (ASPSM)- A6

Objective: This course seeks to familiarize the learners with their rights and responsibilities of a consumer and the procedure to redress their complaints. The learner should be able to comprehend the business firms' interface with consumers and the related regulatory and business environment

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

1. describe the concept of consumer and post-purchase voicing of consumer grievances.
2. demonstrate how to exercise the consumer rights provided under Consumer Protection Act, 2019.
3. comprehend the filing, hearings, and appeal provisions.
4. explore the role of industry regulators in consumer protection.
5. demonstrate the impact of standards on quality of products.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A*
Unit 1: Introduction	20	√	
Unit 2: The Consumer Protection Act, 2019	25	√	√
Unit 3: Grievance Redress Mechanism under the CPA, 2019	20	√	√
Unit 4: Role of Industry Regulators in Consumer Protection	20	√	√
Unit 5: Developments in Consumer Protection in India	15	√	

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Concept of Consumer, Consumer Buying Process, Post-Purchase Behaviour, Factors affecting voicing of consumer grievances, Alternatives available to dissatisfied consumers: Private Action and Public Action.

Nature of markets: Liberalization and Globalisation of the Indian Consumer Market, online and offline markets; Organized and unorganized market, Grey market Concept of price in retail and wholesale, MRP, Fair price, labelling and packaging: legal aspects.

Unit 2: The Consumer Protection Act, 2019

Genesis of the Consumer Protection law in India; Basic concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods, unfair trade practice, restrictive trade practice, unfair contract, product liability, consumer rights.

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

Unit 3: Grievance Redress Mechanism under the CPA, 2019

Who can File a Complaint? Grounds of Filing a Complaint, Limitation Period, Procedure for Filing and Hearing of Complaint, Reliefs provided, Appeal, Enforcement of Order, Offences and Penalties.

Leading cases decided by the National Commission/Supreme Court under the CPA in: Medical service, Banking, Insurance, Housing Construction, Education, defective product, Unfair Trade Practices.

UNIT 4: Role of Industry Regulators in Consumer Protection

Banking: Banking Ombudsman Scheme

Insurance: Insurance Ombudsman

Food Products: FSSAI

Advertising: ASCI

Housing Construction: RERA

Unit 5: Developments in Consumer Protection in India:

Consumer Movement in India; Voluntary Consumer Organisations (VCOs); National Consumer Helpline, GAMA, CONFONET, e-daakhil,

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

Practical Exercise:

1. Talk to people in your community and find out what they do when they are dissatisfied with a product or service.
2. During the last two years observe the buying patterns of your family with respect to online and offline purchasing.
3. Share your experience with respect to infringement of any of the consumer rights.
4. Visit the www.ncdr.nic.in and pick any two case judgments on deficiency in services, examine who was the complainant, ground of complaint, appeal filed, and where filed and final order passed by the concerned Consumer Commission.
5. Observe the advertisements given by builders and verify whether they are registered under the RERA.
6. Visit the website of ASCI and find out the nature of complaints received and what action was taken by ASCI.

7. Identify products which is using ISI mark. Check whether it is genuine or fake
 8. Identify the product categories for which standards are mandatory under the BIS.
- Note: These are only suggestive exercises.*

Suggested Readings:

- Aggarwal, V. K. (2021), *Law of Consumer Protection*, (4 th ed.), Bharat Law House, Delhi
- Khanna, S R and Hanspal, Savita (2020), *Consumer Affairs & Customer Care*, (1 st ed.), VOICE Society (Regd.), Delhi.
- Kapoor, Sheetal (2021), *Consumer Affairs and Customer Care*, (1st ed.), Scholar Tech Press, Delhi
- Rao, Rajyalakshami (2022), *Consumer is King*, Universal Law Publishing Company, Delhi
- Patil, Ashok, R. (2022), *Landmark Judgments on Consumer Protection and Law: 2008-2020*, e-book, www.consumeraffairs.nic.in
- The Bureau of Indian Standards, 2016
- The Consumer Protection Act, 2019
- Real Estate (Regulation and Development) Act, 2016

Web Resources:

- www.consumeraffairs.nic.in
- www.bis.org
- <https://fssai.gov.in>
- <https://irdai.gov.in>
- <https://rbi.org.in/Scripts/Complaints.aspx>
- www.confonet.nic.in
- www.ncdrc.nic.in
- <https://ascionline.in>

Note: Learners are advised to use latest edition of text books

Brand Management
BAC: DSE (ASPSM)- 5.1

Objective: The course aims to make student aware of brands, their evolution, extensions, brand Management strategies and its practical implications for business. The course shall focus on developing skills to devise strategies for brand positioning and equity in the market.

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

1. comprehend the conceptual framework of brands
2. analyse various strategies of popular brands
3. describe the brand extensions
4. explore life cycle of a brand
5. apply brand Management strategies to real life products.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A*
Unit 1: Introduction	20%	√	√
Unit 2: Brand Positioning	20%	√	√
Unit 3: Designing Marketing Program	25%	√	√
Unit 4: Brand Equity	25%	√	√
Unit 5: Recent Issues In Branding	10%	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1 : Introduction

Introduction to Brands and Brand Management, Concept of a Brand, evolution of a Brand, Challenges and Opportunities, Brand Identity, Brands and Consumers, IMC: Evolution and Growth-

Unit 2: Brand Positioning

Brand Building, Identifying and Establishing Brand Positioning and values, Brand Repositioning, Life stages of a Brand, Brand Personality, Brand Image.

Unit 3: Designing Marketing Program

Strategic Brand Management Process, Designing and implementing brand strategies, Contemporary Strategies: storytelling, Internet and Social Media, Brand Extensions, Brand reinforcement strategies, Brand Portfolio Management, Integrating Advertising with Brand Management.

Unit 5: Brand Equity

Customer based Brand Equity, Measuring and Interpreting Brand Performance: brand equity Management System, New Media Environment: Brands amplifiers, Growing and Sustaining Brand Equity.

Unit V: Recent Issues In Branding

Managing Strong Brands, Brand Ladder, Country Branding, Global Brand Strategy, Managing Brands over time, Brand Audits, Managing Brands in Digital Era. Legal and Ethical aspects in Brand Management.

Note: Case Studies may be discussed in every unit, where ever possible to supplement the subject matter.

Practical Exercises:

1. To take up popular brands and analyse the life cycle of select brands.
2. To discuss suggestive strategies for brand positioning.
3. To use appeals for advertising and branding of products.
4. To understand rationale behind a brand story.
5. To develop a brand story for a unique product idea.

Note: These are indicative in nature and scope.

Suggested Readings:

- Aaker, D. *Brand Leadership*. UK: Simon & Schuster.
- Beverland, M. *Brand Management: Co-creating Meaningful Brands*. UK: SAGE Publications.
- Chernev, A. *Strategic Brand Management*. Illinois, USA: Cerebellum Press.
- Cowley, D. *Understanding Brands*. India: Kogan Page Ltd.
- John, D. R. *Strategic Brand Management: Lessons for Winning Brands in Globalized Markets*. New Delhi: Oxford University Press.
- Keller, K. L., Swaminathan V., Parameswaran, A. M G, and Jacob, I. C. *Strategic Brand Management: Building, Measuring and Managing Brand Equity*. India: Pearson Education.
- Miller, D. *Building a Story Brand: Clarify Your Message So Customers Will Listen*, India: HarperCollins Publishers.
- Temporal, P. *Advanced Brand Management*. UK: Harriman House.
- Parameswaran, M.G. *Building Brand Value*. India: McGraw Hill Education.

Note: Learners are advised to use latest edition of text books

Retail Management
BAC: DSE (ASPSM)- 5.2

Objective: The course aims to provide a comprehensive understanding of the theoretical and applied aspects of Retail Management.

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

1. develop fundamental understanding of the concept of retailing and its formats.
2. explain the dynamics of retail store location, its design and visual display.
3. describe and analyze the marketing mix strategies used by the retailers/e-tailers to interact with their customers.
4. develop an understanding of managing human resources in retailing for sustainable relationship building with the customers as enticed in the concept of Customer Relationship Management.
5. comprehend the legal and ethical issues and the role of ICT in Retail Management.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A*
Unit 1: Introduction	20	√	√
Unit 2: Retail Planning	20	√	√
Unit 3: Retail Marketing Mix	25	√	√
Unit 4: Managing Human Resources and Customer Relationships in Retailing	20	√	√
Unit 5: Contemporary Issues in Retail Management	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Retailing: Nature, Scope and Importance of Retailing, Formats of Retailing: Store-based and Non-Store based including E-tailing, Emerging Trends in Retailing in India, Career Options in Retailing.

Unit 2: Retail Planning

Understanding Retail Consumer, Selecting Target Market and Retail Location, Store Design and Layout, Visual Merchandising and Displays.

Unit 3: Retail Marketing Mix

Merchandising and Inventory Decisions, Merchandise Pricing Decisions, Retail Distribution Decisions and Retail Promotion Decisions with special emphasis on Retail Selling Skills.

Unit 4: Managing Human Resources and Customer Relationships in Retailing

HRM process in Retail: an overview, Customer Relationship Management: Concept and Types of CRM in Retailing.

Unit 5: Contemporary Issues in Retail Management

Role of Information Technology in Retailing, Legal and Ethical Issues in Retailing and Mall Management.

Practical Exercises*:

The learners are required to:

1. Prepare an experiential report on the use of vending machines in a retail format of your choice.
2. *Haats* are popular not only in rural India, but in urban areas too. Conduct a study on the effectiveness of their location and visual merchandising display strategy that they have adopted.
3. Study the layout, merchandising and display of any store-based retail format.
4. Analyze any element of retail marketing mix strategy in detail of any store-based retail format.
5. Perform role play as customer and retailer with respect to different product categories to effectively demonstrate the ability to close the sale.
6. Conduct personal interviews of the sales staff in a retail store to identify what motivates them more- monetary or non-monetary incentives.
7. Study the customer relationship management practices followed at a retail store.
8. Prepare a case study on the promotional strategy used in a mall in your vicinity.

*Note: These practical exercises are suggestive.

Suggested Readings:

- Bajaj, C., Tuli, R., & Srivastava, N. V. (2010). Retail management. Oxford University Press.
- Berman, B. R., & Evans, J. R. (1995). Retail Management: A Strategic Approach. Prentice Hall. Englewood Cliffs, NJ.
- Levy, M., Weitz, B. A., & Ajay, P. (2009). Retailing Management: Tata McGraw- Hills Publg. Co. Ltd., New Delhi.
- Newman, A.J., & Cullen, P. (2002). Retailing Environment; Operations. New Delhi: Cengage Learning India Private Limited.
- Vedamani, G. G. (2008). Retail management. Jaico, Ed. 3rd.

Note: Learners are advised to use latest edition of text books

Digital Marketing
BAC: DSE (ASPSM)- 6.1

Objective: The course aims to provide knowledge regarding the concepts, tools, techniques and relevance of digital marketing in the current scenario. It also enables the learners to learn the practical application of the Digital Marketing tools and the ethical and legal issues involved therein.

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

1. explain and assess the impact of digital technology in transforming the business environment and also the customer journey.
2. explain the functioning of the digital marketers and how it is different than the traditional marketing practices
3. explain the significance of digital marketing tools, such as, SEO, Social media platforms, Online advertising, Blogging etc.
4. explore the ethical considerations and the regulatory framework of digital marketing in India

Course Contents

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	20	√	
Unit 2: Digital Marketing Management	20	√	
Unit 3: Digital Marketing Presence	20		√
Unit 4: Interactive Marketing	20		√
Unit 5: Ethical and Legal Issues	20	√	

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Concept, Scope and Importance of Digital Marketing, Traditional Marketing vs Digital Marketing, Challenges and opportunities for Digital Marketers, Digital Marketing landscape: an overview of Indian Markets

Unit 2: Digital Marketing Management

Digital marketing-mix, Segmentation, Targeting, Differentiation and Positioning: Concept, Levels, and strategies in digital environment, Digital Technology and Customer Relationship Management, Digital Consumers and their Buying Decision process.

Unit 3: Digital Marketing Presence

Concept and role of Internet in Marketing, Online marketing Domains, The P.O.E.S.M. Framework, Website design and domain name branding, Search Engine Optimization stages, Types of traffic, Online Advertising: Types, formats, requisites of a good online advertisement, Email marketing: types and strategies

Unit 4: Interactive Marketing

Interactive Marketing: Concept and options, Social media marketing: concept and tools, Online Communities and Social networks, Blogging: types and role, Video marketing: tools and techniques, Mobile marketing tools, PPC marketing, Payment options and Gateways

Unit 5: Ethical and Legal Issues

Ethical Issues and Legal Challenges in digital marketing, Regulatory framework for digital marketing in India

Practical Exercises:

The learners are required to do the following:

1. Discussing marketing strategies of Companies who have succeeded in marketing their products through online platforms
2. Create a hypothetical Online venture and discuss its marketing and advertising strategies
3. Learn to design the advertising campaign and run it on various social media handles: Facebook, Instagram, Twitter, LinkedIn, SnapChat etc.
4. Learning the implementation of the various tools with the help of free softwares available online, such as, Google Adword, Google Analytics etc.
5. Design e-mail marketing campaigns using mail chimp or other free softwares available online

Suggested Readings:

- Chaffey, D., Chadwick, F.E., Johnson, K., & Mayer, R. (2008). *Internet Marketing: Strategy, Implementation and Practice*. New Jersey: Pearson Hall.
- Charlesworth, A. (2018). *Digital Marketing: A Practical Approach*. Abingdon: Routledge.
- Frost, R. D., Fox, A., & Strauss, J. (2018). *E-Marketing*. Abingdon: Routledge.
- Gay, R., Charlesworth, A., & Esen, R. (2007). *Online Marketing: A Customer Led Approach*.
- Gupta, S. (2018). *Digital Marketing*. Delhi: Tata McGraw Hill Education.
- Kapoor, N. (2021). *Concept Building Approach to Digital Marketing*. Delhi: Cengage Learning India Pvt. Ltd.

- Kotler, P., Kartajaya, H., & Setiawan, I. (2017). *Digital Marketing: 4.0 Moving from Traditional to Digital*. New Jersey: John Wiley & Sons.
- Ryan, D., & Calvin, J. (2016). *Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation*. London: Kogan Page. Oxford University Press.
- Tasner, M. (2015). *Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First*. London: Person.

Note: Learners are advised to use latest edition of text books

Distribution Logistic Management
BAC: DSE (ASPSM)- 6.2

Objective: The course aims to acquaint the student with the concept, tools and importance of Distribution logistics in Marketing.

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

1. analyze the concept of Logistics management.
2. demonstrate the inventory management and tools for operational efficiency.
3. evaluate the various channels of distribution.
4. explore the various modes of transportation for distribution.
5. determine how the advanced technology is used in distribution logistics.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A*
Unit 1: Introduction to Logistics	15	√	
Unit 2: Inventory and Material management	20	√	√
Unit 3: Distribution	25	√	√
Unit 4: Transportation and Warehousing Decision	25	√	√
Unit 5: Technology in Logistics	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Logistics

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

Unit 2: Inventory and Material management

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

Unit 3: Distribution

Meaning, Marketing channels: nature and importance, conventional and emerging channels, role of online sales and supply chain; Designing strategic distribution network; Factors influencing distribution network.

Unit 4: Transportation and Warehousing Decision

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

Unit 5: Technology in Logistics

Overview of AI in Logistics, Robotics, Block Chain, Reverse Logistics, Re-engineering the supply chain, RFID, EDI, Bar coding.

Practical Exercises:

The learners are required to:

1. Do study of any firm for inventory management.
2. Analyse the cost of transportation modes used by various firms.
3. Evaluate operational efficiency tools for cost reduction in any firm.
4. Prepare a report on IT tools used in logistics by any company.
5. Prepare an evaluative report on the performance of any Warehouse.

Suggested Readings:

- Bloomberg,D.J. & Lemay,S. (2015) *Logistics* 8th edition, Pearson Education.
- Bozarth, C.C. & Handfield, R. B. (2015). *Introduction to Operations and Supply Chain Management*. Pearson Education.
- Chopra, S. & Meindl, P. (2007). *Supply Chain Management: Strategy, Planning and Operation*, Pearson Education.
- Hult, M. G., Closs, D., Frayer, D. Global (2014). *Supply Chain Management: Leveraging Processes, Measurements, and Tools for Strategic Corporate Advantage*. Mc Graw Hill Ltd.
- Shapiro, J.F. (2007). *Modelling the Supply Chain*, Cengage Learning.
- Simchi-Levi, D., Kaminsky, P., Simchi-Levi, E., & Shankar, R. (2008). *Designing and Managing the Supply Chain*. Tata McGraw-Hill Education.

Note: Learners are advised to use the latest edition of readings.

Sales Promotion and Public Relations

BAC: DSE (ASPSM)- 7.1

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

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

1. develop sales promotion campaign.
2. design different tools for sales campaign
3. analyze the need of a particular tool.
4. examine the public relation management.
5. contribute positively in business.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A*
Unit 1: Introduction to Sales Promotion	20%	√	√
Unit 2: Major tools of Sales Promotion	20%	√	√
Unit 3: Developing Promotion Programmes	25%	√	√
Unit 4: Public Relations	25%	√	√
Unit 5: Ethical and Legal aspect of Sales Promotion and public relations	10%	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Sales Promotion

Sales Promotion: Nature, meaning and importance of Sales Promotions; Significance of Sales Promotion in marketing; Different forms of Sales Promotions; Consumer-oriented Sales Promotion; Trade oriented Sales Promotion; and Sales force oriented Sales Promotion

Unit 2: Major tools of Sales Promotion

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

Unit 3: Developing Promotion Programmes

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

Unit 4: Public Relations

Public Relations- meaning, characteristics and increasing significance; Similarities between publicity and public relations. Tools of public relations- news, special events, speeches, public service activities and other recent prevalent tools.

Unit 5: Ethical and legal aspects of sales promotion and public relations

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

Practical Exercises:

The learners are required to:

1. Designing promotional campaigns
2. Designing promotional tools like coupons, pamphlets etc
3. Writing digital promotional messages
4. Role play
5. PR management case studies- handling crises, new product launch

Suggested Readings:

- Jaishri Jethwaney & N.N. Sarkar. *Public Relations Management*, Sterling Publisher
- Julian Cummins *Sales Promotion; Universal Book Stall*
- Kotler, Philip, and Kevin Lane Keller. *A framework for marketing management*. Boston, MA: Pearson
- Minahan, Stella, and Ogden-Barnes, Steve. *Sales Promotion Decision Making: Concepts, Principles, and Practice*. United States, Business Expert Press
- Mullin & Cummins *Sales Promotion; Paperback*
- Neslin, Scott A., and Blattberg, Robert C. *Sales Promotion: Concepts, Methods, and Strategies*. United States, Prentice Hall
- Quelch, John A. *Sales promotion management*. Prentice Hall

Note*

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

Note: Learners are advised to use latest edition of text books

Social Media Marketing

BAC: DSE (ASPSM)- 7.2

Objective: The course aims to provide basic knowledge of social media marketing concepts, to enhance skills as social media marketer and start a career in social media marketing.

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

1. Comprehend the concept of social media marketing and its role in marketing, advertising and public relations.
2. Make optimal use of various social media platforms for social media marketing.
3. Employ social media for developing an effective marketing plan.
4. Recognize the effectiveness of social media analytics.
5. Promote any product through social media platforms.
6. Develop practical skills required for creating and sharing content through online communities and social networks.
7. Appreciate social media ethics to use social media spaces effectively.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A*
Unit 1: Introduction to Social Media Marketing	20	√	√
Unit 2: Social media marketing Plan	20	√	√
Unit 3: Content Creation and Sharing using Case Campaigns	25	√	√
Unit 4: Scheduling and Measurement	25	√	√
Unit 5: Social Media Engagement	10	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Social Media Marketing

Social Media Marketing- Concept and Importance.

Social Media Platforms- Online Communities and Forums; Blogs and Microblogs, Social Networks, other contemporary social media platforms: Goals, Role in Marketing and Use as listening tools. Trends in SMM.

Unit 2: Social Media Marketing Plan

SMM Plan- Setting Goals, Determining Strategies, Identifying Target Market, Selecting Tools, Selecting Platforms, Implementation and Improvement.

Unit 3: Content Creation and Sharing using Case Campaigns

Blogging, Streaming Video and Podcasting: Criteria and approach-70/20/10 with risk variants, 50-50 content, Brand Mnemonic, Brand story. Contextualising content creation. Social Media Ethics.

Unit 4: Scheduling and Measurement

Scheduling posts/campaigns: Buffer or Tweet deck; Preparing a calendar for scheduling.

Measuring performance of posts/campaign: Conversion rate, Amplification rate and Applause rate; Engagement rate and economic value/per visitor, on page and on post level.

Social media optimization: Concept, Goals, Tools and Social Media Analytics

Unit 5: Social Media Engagement

Social Media and Customer Engagement, Social Media Influencers, Viral marketing, e-Word of Mouth, Consumer reviews.

Practical Exercises:

The learners are required to:

1. Identify social media platforms for marketing five different products of your choice: a good, a service, an institution, an event and a person.
2. Examine the use of social media by your institution to improve alumni engagement.
3. Promote any college event of your choice using social media. Measure the effectiveness of your campaign.
4. Create a blog/ vlog on any topic of your interest. Measure performance of your blog post.
5. Prepare a social media marketing plan for any product of your choice.
6. Observe the engagement rate in Twitter Campaigns of your College and suggest improvements, if needed.
7. Assess the reviews/ratings, comments, likes, dislikes, sharing of blogposts in the categories of health and nutrition or yoga counselling or family therapy.
8. Examine the twitter handles of Delhi Government or of Delhi University and find out how consistent they are in their reaction checks?
9. Assuming you are an honest tax-payer and feel that everyone should be like you, design a social media plan for sensitising citizens to this cause for timely tax payments.
10. Prepare a calendar for scheduling various posts/campaigns via Buffer or Tweet deck. Find out the conversion rate, amplification rate, and the applause rate. Calculate the engagement rate and economic value/per visitor of the concerned campaigns.

Note: This is only suggestive and not exhaustive list of practical exercises.

Suggested Readings:

- Blanchard, O. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your Organization. United Kingdom: Pearson Education.
- Charlesworth, A. (2014). An Introduction to Social Media Marketing. United Kingdom: Taylor & Francis.
- Gupta, S. (2020). Digital Marketing. India: McGraw Hill Education (India) Private Limited.
- Johnson, S. (2020). Social Media Marketing: Secret Strategies for Advertising Your Business and Personal Brand on Instagram, YouTube, Twitter, And Facebook. A Guide to being an Influencer of Millions. Italy: AndreaAstemio.
- Keller, K. L., Kotler, P. (2016). Marketing Management. India: Pearson Education.
- McDonald, J. (2016). Social Media Marketing Workbook: How to Use Social Media for Business. United States: CreateSpace Independent Publishing Platform.
- Parker, J., Roberts, M. L., Zahay, D., Barker, D. I., Barker, M. (2022). Social Media Marketing: A Strategic Approach. United States: Cengage Learning.
- Quesenberry, K. A. (2015). Social Media Strategy: Marketing and Advertising in the Consumer Revolution. United States: Rowman & Littlefield Publishers.
- Setiawan, I., Kartajaya, H., Kotler, P. (2016). Marketing 4.0: Moving from Traditional to Digital. Germany: Wiley.

Note: Learners are advised to use latest edition of text books

E-Commerce
BAC: DSE (ASPSM)- 7.3

Objective: The course aims to enhance skills for effective and contemporary applications of E-Commerce.

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

1. describe the challenging needs of the society in the field of E-Commerce.
2. identify various applications in the context of online transactions.
3. explain the steps in designing of website.
4. describe various e-payment systems.
5. analyse security and operational issues in E-Commerce.

Course Contents:

Unit	Unit wise Weightage of Marks (in %)	C&K*	A&A**
Unit 1: Introduction to E-Commerce	30	√	√
Unit 2: Website Designing and Publishing	40	√	√
Unit 3: E-Payment System	15	√	√
Unit 4: Security and Operational Aspects of E-Commerce	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to E-Commerce

Concepts and significance of E-Commerce; E-Commerce business models; design and launch of E-Commerce website; functions of Ecommerce; types of E-Commerce. E-Commerce Applications: Internet Banking, Insurance, payment of utility bills and Online Shopping.

Unit 2: Website Designing and Publishing

Pre-requisites: URLs and Internet-Protocols, Internet Service Protocols (ISP), World Wide Web (www); Domain Name System (DNS).

Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets.

Unit 3: E-Payment System

E-payment Methods- debit card, credit card, smart cards, E-Wallets; payment gateways; Electronic Fund Transfer; Emerging modes and systems of E-payment (M-Paisa, PayPal and other digital currency), UPI Apps, Aadhar-Enabled Payment Systems, BHIM App.

Unit 4: Security and Operational Aspects of E-Commerce

E-

Commerce security: meaning and Issues; technology solutions- encryption, security channels of communication, protecting networks, servers and clients.

Operational Issues: complaints handling and building customer relationships.

Practical Exercises:

The learners are required to:

1. Design a web page in Notepad and HTML.
2. Help others to learn the use of e-wallet, e-payment. Prepare a report on the skills used by them to help others learn.
3. Design their own webpage, highlighting their strengths, weaknesses, and prepare their CV. Use the link in their CV while applying for the job.
4. Use the internet banking facility to buy a product from any online website.
5. Open internet banking account and operate it.
6. Create their own YouTube channel and post one video on awareness of cyber security and crime.

Suggested Readings:

- Arora, S. *E-Commerce*. New Delhi: Taxmann.
- Awad, E. M. *Electronic Commerce: From Vision to Fulfillment*. New Delhi: Pearson, UBS Publisher & Distributors.
- Chhabra, T.N., Jain, H. C., and Jain, A. *An Introduction to HTML*. New Delhi: Dhanpat Rai & Co.
- Gupta, P., ed. *E-Commerce In India: Economic And Legal Perspectives*. New Delhi: Sage Publications.
- Loudon, K. C. and Traver, C. G. *E-commerce: Business, Technology and Society*. Noida, India: Pearson Education.
- Madan, S. *E-Commerce*. India: Scholar Tech Press.
- Mathur, S., ed. *E-Commerce*. New Delhi: Pinnacle Learning.

Note: Learners are advised to use latest edition of text books

Marketing of Financial Services

BAC: DSE (ASPSM)- 7.4

Objective: The course aims to acquaint students with the distinctive characteristics of financial services and the problems and issues involved in the marketing of financial services. A framework for developing a marketing-mix strategy for financial services is presented and recent developments in the field will be introduced to the students.

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

1. identify the distinctive characteristics of and issues involved in financial services marketing.
2. analyze the marketing framework of financial services organizations.
3. explain the consumer buying behavior in the context of financial services marketing and how the organizations can have enduring relationships with the customers.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A*
Unit 1: Introduction to Financial Services Marketing	20	√	√
Unit 2: Marketing Mix of Financial Services	25	√	√
Unit 3: Consumer Buying Behavior in Financial Services	25	√	√
Unit 4: Delivering Quality Financial Services	15	√	√
Unit 5: Creating Value in Financial Services	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Financial Services Marketing

Financial services marketing- Basic Concepts, Characteristics, Role, Contribution, Scope, Issues and Challenges, Marketing Environment and Strategic Marketing Process for Financial Services

Unit 2: Marketing Mix of Financial Services

Segmentation, Targeting, Positioning and Marketing Mix for Financial Services- Product, Pricing, Promotion and Distribution decisions, Marketing Strategy in Financial Services

Unit 3: Consumer Buying Behavior in Financial Services

The Financial Services Consumer, Customer Relationship Management Strategies, Customer Relationship in practice, Service Quality, Customer Satisfaction, Customer Value and Ethical Dilemmas in Financial Services Marketing

Unit 4: Delivering Quality Financial Services

Service-Quality Gaps – Causes, Key Factors and Strategies for closing all the Gaps, SERVQUAL and its application to financial services, Designing the Service – Blueprinting, Service blueprint of financial services like banking, insurance etc, Role of employees' and customers' in the delivery of financial services.

Unit 5: Creating Value in Financial Services

Relationship marketing in financial services; Building and sustaining the financial services brand; Creating value for financial service product

Practical Exercises:

The learners are required to:

1. Develop a comprehensive marketing plan for any of the financial service product and present as financial services marketing consultant.
2. Solve Case Studies related to financial service marketing organizations.
3. Identify and analyze the marketing mix strategies of major domestic and international financial service organizations.
4. Compare the customer relationship practices of financial service organizations and non-financial service organizations.

Suggested Readings:

- Bapat, D. (2013). *Marketing of Financial Services*. Dreamtech Press.
- Ennew, C. T., Waite, N. & Waite, R. (2017). *Financial Services Marketing: An International Guide to Principles and Practice* (3rd ed.). Routledge.
- Estelami, H. (2006). *Marketing Financial Services*. Dog Ear Publishing.
- Farquhar, J. & Meidan, A. (2010). *Marketing Financial Services* (2nd ed.). Palgrave MacMillan.

Note: Learners are advised to use latest edition of text books

Customer Relationship Management

BAC: DSE (ASPSM)- 8.1

Objective: This course aims to familiarise the students with the concept and importance of the relationship with customers and techniques of customer relationship management (CRM) in different market situations.

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

1. demonstrate the management of customer life-cycle, importance of trust, value and commitment in building relationship.
2. analyse the CRM technological tools.
3. describe the applications of CRM tools in the service sector.

Course Contents:

Unit	Unit Wise Weightage of Marks (in %)	C&K*	A & A**
Unit 1- Introduction	20	√	√
Unit 2– Customer Relationship Management (CRM) Process	20	√	√
Unit 3– Technological Tools for CRM and Implementation	20	√	√
Unit 4- CRM in Services and Support	20	√	√
Unit 5- Emerging issue in CRM	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Conceptual and significance of Customer Relationship Management; Firm and customer motivations for relationships; Customer Profiling and Total Customer Experience;

Unit 2: Customer Relationship Management (CRM) Process

Data base marketing; CRM implementation; Customer life cycle and customer lifetime value; Customer acquisition, retention and development; Customer Satisfaction; Customer Loyalty- Dimension of Customer Loyalty & Customer loyalty ladder; Customer loyalty management, Campaign Management.

Unit 3: Technological Tools for CRM and Implementation

Customer related data bases and its development and maintenance; Data Mining for CRM - Some Relevant Issues; Changing Patterns of e-CRM Solutions in the Future; Sales force automation (SFA); E-CRM

Unit 4: CRM in Services and Support

Relevance of CRM for Hospitality Services; Customer Relationship Management in Banking and Financial Services; CRM in Insurance.

Unit 5: Emerging issue in CRM

The Past, Present and Future of CRM; Emerging issues in CRM.

Practical Exercises:

The learners are required to do the following:

1. Compare and contrast between traditional forms of maintaining relationships with customers and through CRM technologies.
2. Discuss marketing strategies of companies which have successfully implemented CRM software.
3. Describe the benefits of CRM software used by any company to whom they are customers of.
4. Create a hypothetical venture and discuss its CRM strategies.

Suggested Readings:

- Barnes, J. G. (2001). *Secrets of Customer Relationship Management: It's All about how You Make Them Feel*. University of Virginia: McGraw-Hill.
- Mckenna, R. (1993). *Relationship Marketing: Successful Strategies for the Age of the Customers*. Addison-Wesley Publishing Company.
- Sheth, J. N., & Parvatiyar, A. (2013). *Handbook of Relationship Marketing*. London, UK: Sage Publications Ltd.
- Sheth, J. N., Parvatiyar, A., & Shainesh, G. (2017). *Customer Relationship Management: Emerging Concept, Tools and Applications*. India: McGraw Hill.
- Stone, M., & Woodrock, N. (1995). *Relationship Marketing*. London: Kogan Page.

Note: Learners are advised to use latest edition of text books

Rural Marketing
BAC: DSE (ASPSM)- 8.2

Objectives: The paper aims to develop basic understanding of concepts, tools, challenges and growing importance of rural markets in Indian scenario.

Learning Outcomes: After the completion of the course, the learner shall be able to

1. develop basic understanding of distinguishing characteristics of rural markets.
2. familiarize with the concept of rural marketing environment with special focus on segmentation, targeting and positioning in rural markets.
3. analyze marketing decisions encompassing product, price, promotion and distribution in rural markets.

Course Contents:

Unit	Unit Wise Weightage of Marks (in %)	C&K*	A & A**
Unit 1- Introduction	20	√	√
Unit 2– Product Decisions	20	√	√
Unit 3– Pricing Decisions	20	√	√
Unit 4- Promotion Decisions	20	√	√
Unit 5- Distribution Decisions	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Concept, nature and growing importance of rural markets; Rural vs Urban Marketing; Rural marketing environment; Characteristics of Rural Consumer and motives; Segmentation, targeting and positioning in rural markets; Emerging trends of rural marketing in India.

Unit 2: Product Decisions

Rural product classification; Product adoption process in rural market; product branding, packaging, labeling and product support services in rural markets, Challenges in developing a product for rural markets; Product innovations for rural market.

Unit 3: Pricing Decisions

Factors affecting pricing decisions for rural markets; setting price for rural market: factors, methods and strategies; Challenges in setting price for rural markets

Unit 4: Promotion Decisions

Factors affecting promotion mix for rural markets; Challenges in rural communication and promotion; promotion mix-promotion tools and their importance for rural markets; Cases for innovative approaches for promotion in rural market.

Unit 5: Distribution Decisions

Rural Distribution Channels; logistics decisions for rural markets; factors affecting distribution decisions in rural markets; challenges for distribution decisions in rural markets; Cases for innovative distribution approaches in rural market.

Practical Exercises:

The learners are required to :

1. Compare and contrast between rural and urban markets with suitable examples.
2. Discuss marketing strategies of companies which have successfully implemented their products and services in the rural markets.
3. Explore the case examples of companies which failed in the rural markets with reasons.
4. Explore the ways by which innovation can take place in the rural markets

Suggested Readings:

- Dogra, B and Ghuman, K. (2008). Rural Marketing: Concepts and Practices, Tata McGraw Hill
- Kashyap, P. (2016). Rural Marketing (3/e), Pearson Education.
- Kotler, P., Armstrong, G. and Agnihotri, P. (2018). Principles of Marketing (17th edition), Pearson Education. Indian edition.
- Krishnamacharyulu, C.S.G and Ramakrishnan, L. (2011). Rural Marketing: Text and Cases (2/e). Pearson Education.
- Ramakrishnan, R. (2006). Rural Marketing in India: Strategies and Challenges. New Century Publications.

Note: Learners are advised to use latest edition of text books

Marketing Research
BAC: DSE (ASPSM)- 8.3

Objective: The course aims to guide students to develop their research, inquiry and analytical skills in the field of Marketing.

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

1. summarize the basics of marketing research, roles, functions, processes, problems surrounding marketing research.
2. examine alternative research designs.
3. discern data collection methods and sampling techniques.
4. operationalize concepts for the purpose of developing testable propositions.
5. analyze several multivariate techniques and write research report.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A*
Unit 1: Introduction	20	√	√
Unit 2: Research Design	20	√	√
Unit 3: Data Collection	20	√	√
Unit 4: Hypothesis Testing	20	√	√
Unit 5: Introduction to Multivariate Analysis	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Meaning, Characteristics, Importance and Role of Marketing Research; Marketing research problem; Types of market research; Market research process; Market research approaches.

Unit 2: Research Design

Exploratory Research Design, Descriptive Research Design, Experimental Research Design.

Unit 3: Data Collection

Measurement and Scaling: Comparative and non-comparative scaling techniques, Questionnaire development, Sampling: design, procedure, types, techniques, sample size determination; Data collection: Primary Data, Secondary Data; Fieldwork, observation, interviews, Focus-groups, survey.

Unit 4: Hypothesis Testing

Correlation, Regression, ANOVA, Factor Analysis

Unit 5: Introduction to Multivariate Analysis

Overview of Multidimensional Scaling, Conjoint Analysis, Cluster Analysis. Marketing Research Report preparation and presentation: format, common problems in preparing reports, the critical nature of the report, Graphical presentation of reports.

Practical Exercises:

The learners are required to:

1. Select a manufacturing, service, or governmental organization that they believe would benefit from new data-driven insights, and describe a specific marketing problem it is facing.
2. Design a research plan.
3. Collect appropriate data.
4. Analyze the data using appropriate technique.
5. Write a research report.

Suggested Readings:

- Dangi, H.K. & Dwen, S. (2016). *Business Research Methods*. Cengage Learning, India Private Limited (1st Edition), India.
- Hair, J.F., Black, W.C., Babin, B.J., and Anderson, R.E. (2009). *Multivariate Data Analysis*, Pearson (7th edition).
- Hair, Wolfinbarger, Ortinau, and Bush. *Essentials of Marketing Research (paperback) (3rd ed.)*.
- Kothari, C.R. & Garg, G. (2019). *Research Methodology: Methods & Techniques*, New Age International Publishers, New Delhi, India.
- Malhotra, N. K. (2007). *Marketing research: An applied orientation*. Upper Saddle River, NJ: Pearson/Prentice Hall.

Note: Learners are advised to use latest edition of text books.

Sales Force Management
BAC: DSE (ASPSM)- 8.4

Objective: The purpose of this course is to familiarize the students with the management of sales force and various aspects of sales management.

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

1. apply the concepts of sales force management, functions of sales manager.
2. develop the arrangement of sales department on the basis of geographic, product or market.
3. comprehend how to manage sales force starting from recruitment to performance appraisal.
4. describe the process of sales planning and controlling.
5. ascertain the emerging developments in sales force management.

Course Contents:

Unit	Unit Wise Weightage of Marks (in %)	C&K*	A & A**
Unit 1: Introduction	20	√	√
Unit 2: Organization of the Sales Department	20	√	√
Unit 3: Managing the Sales Force	20	√	√
Unit 4: Sales Planning and Control	20	√	√
Unit 5: Emerging Trends in Sales Force Management	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Nature and importance of sales force management, Designing the Sales Force objectives, strategy and structure, sales force size, Functions of Sales Manager.

Unit 2: Organisation of the Sales Department

Geographic, Product wise and market based.

Unit 3: Managing the Sales Force

Recruitment and selection of sales force; Training and direction; Motivating sales personnel, Sales force compensation; Performance appraisal.

Unit 4: 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 5: 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

Practical Exercises:

The learners are required to:

1. Role play (as sales personnel and as a Sales Manager).
2. Find out the case examples of companies with different types of sales department for different geographic locations, customers and products.
3. Mock sessions: assessment of training and motivation needs.
4. Sales report preparation.
5. Group task- team based selling.

Suggested Readings:

- Futrell, Charles, *Sales Management: Behaviour, Practices and Cases*, The Dryden
- Johnson, Kurtz and Schueing, *Sales Management* (McGraw-Hill)
- Kapoor, Neeru. (2021) *Advertising and personal Selling. III Ed.*. Delhi: Cengage Learnings Private Limited.
- 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: Learners are advised to use latest edition of text books.

Fundamentals of Marketing

BAC: SEC (ASPSM)- 1

Objective: The course aims to equip and develop marketing skills in learners through knowledge of concepts, tools and techniques of marketing to create a marketing mix for a product.

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

1. explain meaning, nature and scope of marketing.
2. describe the concept of segmentation, targeting and positioning.
3. explain the marketing decisions related to product, price, promotion and distribution.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Marketing	40	√	√
Unit 2: Product and Pricing Decisions	30	√	√
Unit 3: Distribution and Promotion Decisions	30	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Marketing:

Marketing - Concept, Scope and Importance; Marketing Mix of Goods and Services.

Market Selection: Choosing market value through STP. Market Segmentation- Concept and bases, Market Targeting, Product Positioning – concept and bases.

Unit 2: Product and Pricing Decisions:

Product Decisions: Concept and classification; Levels of Product, Branding, Packaging, Labelling and Product support services.

Pricing Decisions: Factors affecting the price of a product; New Product Pricing: Skimming and penetration pricing.

Unit 3: Distribution and Promotion Decisions:

Distribution Decisions: Channels of distribution- types and functions, Logistics decisions.

Promotion Decisions: Significance of promotion, Promotion mix tools including advertising, personal selling, sales promotion, public relations, publicity and direct marketing.

Practical Exercises#:

The learners are required to:

1. Conduct a field survey to analyze the marketing mix strategy of a product of your choice.
2. As the marketing consultant of a political party, draft a marketing mix for the forthcoming election while ensuring that all the 4 Ps are integrated and well synchronized.
3. You are the marketing manager of a firm producing bicycles. On what basis will you segment the market? Outline a marketing program for these segments while highlighting how these programs vary from one segment to the other.
4. Identify 20 brand names of real-life products of your choice and justify as to why they are good brand names.
5. Identify 5 real-life products each that have been using penetration pricing and market-skimming pricing.
6. Prepare a promotion mix strategy for any consumer product of your choice and present the same justifying the reasons thereof.
7. Examine the bases for positioning of a product in comparison to its competitive products.
8. Compare the pricing strategy used by recently launched products.
9. Prepare a report by visiting a nearby store to identify the channels of distribution used for several products.
10. Through a role play imagine you are appointed as a salesperson to market a newly launched product of your choice (high involvement and low involvement product). What steps you will undertake in selling the product?

#Note: Practical exercises will be used for Internal Assessment purpose. Emphasis will be on originality and presentation of the inputs of the practical exercises.

Suggested Readings:

- Etzel, M. J., Walker, B. J., Stanton, W. J., Pandit, A. (2010). *Marketing*. Mc Graw Hill.
- Kapoor, N. (2021). *Principles of Marketing*. Prentice Hall of India.
- Kotler, P., Armstrong, G., Agnihotri, P. (2018). *Principles of Marketing*. Pearson Education. Indian edition.
- Sharma, K., Aggarwal S. (2021). *Principles of Marketing*. Taxmann Publications.

Note: Learners are advised to use latest edition of text books.

Marketing for Beginners

BAC: GE (ASPSM)- 5

Objectives: The structure of this course is to provide basic understanding of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing scenario in India.

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

1. develop the understanding about the basic concepts and philosophies of marketing.
2. explore the dynamics of consumer behavior and the basic product decisions.
3. analyze the process of value creation through marketing decisions involving product, pricing and its distribution.
4. explain marketing decisions involving product promotion and to acquire knowledge about the various developments in the marketing area.

Course Contents:

Unit	Unit Weightage Marks (in %)	Wise C&K* of	A & A**
Unit 1: Introduction to Marketing and Marketing Environment	20	√	√
Unit 2: Consumer Behaviour and Market Selection	20	√	√
Unit 3: Product Decisions	20	√	√
Unit 4: Pricing Decisions and Distribution Decisions	20	√	√
Unit 5: Promotion Decisions and Developments in Marketing	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Marketing

Concept, Scope and Importance; Marketing Philosophies; Marketing Mix for goods and services.

Marketing Environment

Need for studying marketing environment; Micro environment-company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environment-demographic, economic, natural technological, politico-legal and socio-cultural factors.

Unit 2: Consumer Behaviour

Need for studying consumer behavior; Stages in consumer buying decision process, Factors influencing consumer's buying decisions.

Market Selection;Market segmentation-concept and bases of segmenting consumer markets; Market Targeting; Product Positioning- concept and bases.

Unit 3: Product Decisions

Concept and classification; Product mix; Branding; Packaging; Labeling; Product support services; Product life cycle.

Unit 4: Pricing Decisions

Objectives; Factors affecting price of a product; Pricing strategies for new products- penetration pricing and skimming pricing.

Distribution Decisions

Channels of Distribution: types and functions; Wholesaling and retailing; Distribution Logistics Decisions.

Unit 5: Promotion Decisions

Communication process; Importance of promotion; Promotion tools: advertising, personal selling, sales promotion, public relations, publicity and direct marketing.

Developments in Marketing

Sustainable Marketing, Rural marketing, Social marketing, Digital marketing – an overview.

Practical Exercises*:

1. Scan the marketing environment of any product/ service on the basis of its demographic and socio-cultural environment affecting it. Make a presentation on the basis of the report.
2. Prepare a report on the marketing mix of any product of your choice.
3. Study the impact of the factors affecting Consumer Behaviour of a company marketing health products in the Indian market.
4. Choose any two products and discuss the reasons for choosing different bases for segmentation.
5. Prepare a report on promotion mix tools used to sell an Online educational course.
6. Identify 20 brand names of real-life products of your choice and justify as to why they are good brand names.
7. Identify 5 real-life products each that have been using penetration pricing and market-skimming pricing.
8. Prepare a case study of the rural marketing mix of any consumer product.

Suggested Readings:

- Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). *Marketing (14th ed.)*. Mc Graw Hill.
- Kapoor, Neeru. (2021) *Principles of Marketing*, Prentice Hall of India.
- Kotler, P., Armstrong, G. and Agnihotri, P. (2018). *Principles of Marketing (17th Edition)*, Pearson Education. Indian edition.
- Sharma, K., & Swati Aggarwal. (2021). *Principles of Marketing*. Taxmann Publications.

Note: Learners are advised to use latest edition of text books.

Personal Selling
BAC: GE (ASPSM)- 6.1

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

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

1. describe the theoretical and practical aspect of personal selling.
2. demonstrate the sales presentations.
3. develop and execute the selling skills in different situations.
4. build the ability and confidence to face customer grievances and objections.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A*
Unit 1: Introduction to Personal Selling	25	√	√
Unit 2: Buying motives and theories of selling	25	√	√
Unit 3: Selling Process and Sales Report	35	√	√
Unit 4: Career in Personal Selling	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Personal selling

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

Unit 2: Buying Motives and Theories of Selling

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

Unit 3: Selling Process and Sales Report

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

Unit 4: Career in Selling

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

Practical Exercises:

The learners are required to:

1. Role play (as a sales personal and as a consumer)
2. Sales presentation – Manual Presentation, Demonstration,
3. Mock sessions: Objection handling, query handling, complaints handling etc
4. Sales report preparation
5. Group task- problem solving, cross selling the product, praising the criticism

Suggested Readings:

- Gupta C. B. (2020) Personal selling and salesmanship. (3 rd ed.) Scholar tech press
- Kapoor, N. *Advertising and personal selling*. Pinnacle learning.
- Kotler, P. & Keller, K.L.(2021). *A framework for marketing management*. (6 th ed.) Pearson
- Marks, Ronald B. (2004). *Personal selling: A relationship approach*. (6 th ed) Pearson Education/Prentice Hall
- Weitz, Barton A., Pederson, Carlton A. & Wright, Milburn D. (1987) *Selling: Principles and methods*. McGraw-Hill.

Note*

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

Note: Learners are advised to use latest edition of text books.

Consumer Affairs & Sovereignty

BAC: GE (ASPSM)- 6.2

Objective: This course seeks to familiarize the learners with their rights and responsibilities of a consumer and the procedure to redress their complaints. The learner should be able to comprehend the business firms' interface with consumers and the related regulatory and business environment.

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

1. describe the concept of consumer and post-purchase voicing of consumer grievances.
2. demonstrate how to exercise the consumer rights provided under Consumer Protection Act, 2019.
3. comprehend the filing, hearings, and appeal provisions.
4. identify the role of industry regulators in consumer protection.
5. demonstrate the impact of standards on quality of products.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	20	√	
Unit 2: The Consumer Protection Act, 2019	25	√	√
Unit 3: Grievance Redress Mechanism under the CPA, 2019	20	√	√
Unit 4: Role of Industry Regulators in Consumer Protection	20	√	√
Unit 5: Developments in Consumer Protection in India	15	√	

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Concept of Consumer, Consumer Buying Process, Post-Purchase Behaviour, Factors affecting voicing of consumer grievances, Alternatives available to dissatisfied consumers: Private Action and Public Action. Complaint handing process : ISO 10000 suite

Nature of markets: Liberalization and Globalisation of the Indian Consumer Market, Socio Economic Classification of Indian Consumers, online and offline markets; Organized and unorganized market, Grey market Concept of price in retail and wholesale, MRP, Fair price, labelling and packaging: legal aspects.

Unit 2: The Consumer Protection Act, 2019

Genesis of the Consumer Protection law in India; Basic concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods, unfair trade practice, restrictive trade practice, unfair contract, product liability, consumer rights.

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

Unit 3: Grievance Redress Mechanism under the CPA, 2019

Who can File a Complaint? Grounds of Filing a Complaint, Limitation Period, Procedure for Filing and Hearing of Complaint, Reliefs provided, Appeal, Enforcement of Order, Offences and Penalties.

Leading cases decided by the National Commission/Supreme Court under the CPA in: Medical service, Banking, Insurance, Housing Construction, Education, defective product, Unfair Trade Practices.

Unit 4: Role of Industry Regulators in Consumer Protection

Banking: Banking Ombudsman Scheme

Insurance: Insurance Ombudsman

Food Products: FSSAI

Advertising: ASCI

Housing Construction: RERA

Telecom : Role of TRAI.

Role of Central Consumers Protection Authority (CCPA) : under CPA, 2019

Unit 5: Developments in Consumer Protection in India:

Consumer Movement in India; Voluntary Consumer Organisations (VCOs); National Consumer Helpline, GAMA, CONFONET, e-daakhil, Comparative Product Testing

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

Practical exercises:

The learners are required to:

1. talk to people in your community and find out what they do when they are dissatisfied with a product or service.

2. during the last two years observe the buying patterns of your family with respect to online and offline purchasing.
3. share your experience with respect to infringement of any of the consumer rights.
4. visit the www.ncdr.nic.in and pick any two case judgments on deficiency in services , examine who was the complainant, ground of complaint, appeal filed, and where filed and final order passed by the concerned consumer commission.
5. observe the advertisements given by builders and verify whether they are registered under the RERA.
6. visit the website of ASCI and find out the nature of complaints received and what action was taken by ASCI.
7. identify products which is using ISI mark. Check whether it is genuine or fake
8. identify the product categories for which standards are mandatory under the BIS.

Suggested Readings:

- Aggarwal, V. K., Law of Consumer Protection, 4th ed. (Bharat Law House, Delhi, 2021).
- Khanna, Sri Ram and Hanspal, Savita, Consumer Affairs & Customer Care, 1st ed. (VOICE Society Regd., 2020).
- Kapoor, Sheetal, Consumer Affairs and Customer Care, 1st ed. (Scholar Tech Press, Delhi, 2021).
- Rao, Rajyalakshami, Consumer is King (Universal Law Publishing Company, 2022).
- Patil, Ashok, R., Landmark Judgments on Consumer Protection and Law, e-book www.consumeraffairs.nic.in, 2022
- The Consumer Protection Act, 2019
- The Bureau of Indian Standards, 2016

Additional Resources

- www.consumeraffairs.nic.in
- www.bis.org
- <https://fssai.gov.in>
- <https://irdai.gov.in>
- <https://rbi.org.in/Scripts/Complaints.aspx>
- www.confonet.nic.in

Note: Learners are advised to refer the latest edition of the suggested books/legislations.

E- Commerce
BAC: GE (ASPSM)- 7

Objective: The course aims to enhance skills for effective and contemporary applications of E-Commerce.

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

1. describe the challenging needs of the society in the field of E-Commerce.
2. identify various applications in the context of online transactions.
3. explain the steps in designing of website.
4. describe various e-payment systems.
5. analyse security and operational issues in E-Commerce.

Course Contents:

Unit	Unit wise Weightage Marks (in %)	C&K*	A&A**
Unit 1: Introduction to E-Commerce	30	√	√
Unit 2: Website Designing and Publishing	40	√	√
Unit 3: E-Payment System	15	√	√
Unit 4: Security and Operational Aspects of E-Commerce	15	√	√

Unit 1: Introduction to E-Commerce

Concepts and significance of E-Commerce; E-Commerce business models; design and launch of E-Commerce website; functions of Ecommerce; types of E-Commerce.
E-Commerce Applications: Internet Banking, Insurance, payment of utility bills and Online Shopping.

Unit 2: Website Designing and Publishing

Pre-requisites: URLs and Internet-Protocols, Internet Service Protocols (ISP), World Wide Web (www); Domain Name System (DNS). Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets.

Unit 3: E-Payment System

E-payment Methods- debit card, credit card, smart cards, E-Wallets; payment gateways; Electronic Fund Transfer; Emerging modes and systems of E-payment (M-Paisa, PayPal and other digital currency), UPI Apps, Aadhar-Enabled Payment Systems, BHIM App.

Unit 4: Security and Operational Aspects of E-Commerce

E-Commerce security: meaning and Issues; technology solutions- encryption, security channels of communication, protecting networks, servers and clients.
Operational Issues: complaints handling and building customer relationships.

Practical Exercises:

The learners are required to:

1. Design a web page in Notepad and HTML.
2. Help others to learn the use of e-wallet, e-payment. Prepare a report on the skills used by them to help others learn.
3. Design their own webpage, highlighting their strengths, weaknesses, and prepare their CV. Use the link in their CV while applying for the job.
4. Use the internet banking facility to buy a product from any online website.
5. Open internet banking account and operate it.
6. Create their own YouTube channel and post one video on awareness of cyber security and crime.

Suggested Readings:

- Arora, S. *E-Commerce*. New Delhi: Taxmann.
- Awad, E. M. *Electronic Commerce: From Vision to Fulfillment*. New Delhi: Pearson, UBS Publisher & Distributors.
- Chhabra, T.N., Jain, H. C., and Jain, A. *An Introduction to HTML*. New Delhi: Dhanpat Rai & Co.
- Gupta, P., ed. *E-Commerce In India: Economic And Legal Perspectives*. New Delhi: Sage Publications.
- Loudon, K. C. and Traver, C. G. *E-commerce: Business, Technology and Society*. Noida, India: Pearson Education.
- Madan, S. *E-Commerce*. India: Scholar Tech Press.
- Mathur, S., ed. *E-Commerce*. New Delhi: Pinnacle Learning.

Note: Learners are advised to use latest edition of text books.

Social Media Marketing

BAC: GE (ASPSM)- 8

Objective: The course aims to provide basic knowledge of social media marketing concepts, to enhance skills as social media marketer and start a career in social media marketing.

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

1. Comprehend the concept of social media marketing and its role in marketing, advertising and public relations.
2. Make optimal use of various social media platforms for social media marketing.
3. Employ social media for developing an effective marketing plan.
4. Understand the effectiveness of social media analytics.
5. Promote any product through social media platforms.
6. Develop practical skills required for creating and sharing content through online communities and social networks.
7. Appreciate social media ethics to use social media spaces effectively.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A*
Unit 1: Introduction to Social Media Marketing	30	√	√
Unit 2: Social media marketing Plan and Performance Measurement	35	√	√
Unit 3: Content Creation and Sharing using Case Campaigns	35	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Social Media Marketing:

Social Media Marketing- Concept and Importance.

Social Media Platforms- Online communities and Forums; Blogs and Microblogs, Social Networks, other contemporary social media platforms: Goals, Role in Marketing and Use as listening tools. Trends in SMM. Social Media Influence-rs.

Unit 2: Social media marketing Plan and Performance Measurement:

SMM Plan- Setting Goals, Determining Strategies, Identifying Target Market, Selecting Tools, Selecting Platforms, Implementation: Measuring Effectiveness - Conversion rate, amplification rate, applause rate: on page and on post level.

Unit 3: Content Creation and Sharing using Case Campaigns:

Blogging, Streaming Video and Podcasting: Criteria and approach-70/20/10 with risk variants, 50-50 content, Brand Mnemonic, Brand story. Contextualising content creation. Social Media Ethics.

Practical Exercises:

The learners are required to:

1. Identify social media platforms for marketing five different products of your choice: a good, a service, an institution, an event and a person.
2. Examine the use of social media by your institution to improve alumni engagement.
3. Promote any college event of your choice using social media. Measure the effectiveness of your campaign.
4. Create a blog/ vlog on any topic of your interest. Measure performance of your blog post.
5. Prepare a social media marketing plan for any product of your choice.
6. Observe the engagement rate in Twitter Campaigns of your College and suggest improvements, if needed.
7. Assess the reviews/ratings, comments, likes, dislikes, sharing of blogposts in the categories of health and nutrition or yoga counselling or family therapy.
8. Examine the twitter handles of Delhi Government or of Delhi University and find out how consistent they are in their reaction checks?
9. Assuming you are an honest tax-payer and feel that everyone should be like you, design a social media plan for sensitising citizens to this cause for timely tax payments.
10. Prepare a calendar for scheduling various posts/campaigns via Buffer or Tweet deck. Find out the conversion rate, amplification rate, and the applause rate. Calculate the engagement rate and economic value/per visitor of the concerned campaigns.

Suggested Readings:

- Blanchard, O. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your Organization. United Kingdom: Pearson Education.
- Charlesworth, A. (2014). An Introduction to Social Media Marketing. United Kingdom: Taylor & Francis.
- Gupta, S. (2020). Digital Marketing. India: McGraw Hill Education (India) Private Limited.
- Johnson, S. (2020). Social Media Marketing: Secret Strategies for Advertising Your Business and Personal Brand on Instagram, YouTube, Twitter, And Facebook. A Guide to being an Influencer of Millions. Italy: AndreaAstemio.
- Keller, K. L., Kotler, P. (2016). Marketing Management. India: Pearson Education.

- McDonald, J. (2016). Social Media Marketing Workbook: How to Use Social Media for Business. United States: CreateSpace Independent Publishing Platform.
- Parker, J., Roberts, M. L., Zahay, D., Barker, D. I., Barker, M. (2022). Social Media Marketing: A Strategic Approach. United States: Cengage Learning.
- Quesenberry, K. A. (2015). Social Media Strategy: Marketing and Advertising in the Consumer Revolution. United States: Rowman & Littlefield Publishers.
- Setiawan, I., Kartajaya, H., Kotler, P. (2016). Marketing 4.0: Moving from Traditional to Digital. Germany: Wiley.

Note: Learners are advised to use latest edition of text books.

HUMAN RESOURCE
MANAGEMENT

Human Resource Management
BAC: Discipline (HRM)- A1

Objective: The course aims to acquaint the students with the importance, techniques, and principles of human resources at the workplace.

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

1. get a clear understanding of the importance of human resource management.
2. analyze the concept and sources of recruitment and selection process.
3. design performance appraisal techniques.
4. devise effective compensation schemes that enhance employee satisfaction and promote retention.
5. cater to the dynamics of the business environment.

Course Contents:

Unit	Unit-wise weightage of marks (in %)	C&K*	A&A**
Unit 1:Introduction to Human Resource Management	20	√	√
Unit 2:Acquisition of Human Resources	20	√	√
Unit 3:Training and Development	20	√	√
Unit 4:Compensation and Maintenance	20	√	√
Unit 5:Performance Appraisal	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Human Resource Management

Basic concepts and significance of HRM, Role and functions of HR manager. Emerging issues in human resource management: Workplace diversity, employee empowerment, downsizing, VRS, work life balance, and work from home.

Unit 2: Acquisition of Human Resources

Job analysis, concept and sources of recruitment, selection, placement, induction and socialization.

Unit 3: Training and Development

Concept and importance; Role specific and competency based training; Training methods - Apprenticeship, understudy, job rotation, vestibule training, Development methods - case study, role playing,sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing.

Unit 4: 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 5: Performance Appraisal

Performance appraisal system - nature and objectives; methods of performance appraisal - ranking, graphic rating scale, check list, management by objectives, 360 degree appraisal; HRIS (Human Resources Information System) - concept, functioning and application of computerized HRIS.

Practical Exercises:

The learners are required to:

1. design a human resource plan.
2. conduct orientation cum induction programme.
3. hold mock counselling sessions.
4. design team building activities.
5. devise incentive plans for a diverse workforce.

Suggested Readings:

- Aswathappa, K. & Dash, S (2021). Human Resource Management-Text and cases, Ninth Edition, Tata McGraw-Hill.
- Chhabra, T. N., & Chhabra M. (2020). Essentials of Human Resource Management, Sun India Publications.
- Decenzo, D.A. , & Robbins, S. P. (2009). Fundamental of Human Resource Management. New Jersey; Wiley.
- Dessler G. & Varrkey B. (2020). Human Resource Management , Sixteenth Edition By Pearson Paperback.
- Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons.
- Prasad, L.M. (2018). Human Resource Management, Delhi: Sultan Chand & Sons
- Rao, V. S. P. (2020). Human Resource Management. Delhi: Second edition,Taxmann.

Note: Learners are advised to use latest edition of text books.

Organization Behavior
BAC: Discipline (HRM)- A2

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

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

1. explain and analyse the working of organizations and human behaviour.
2. apply the concepts of OB in managing people at the workplace.
3. critically evaluate the role of motivation theories in guiding human behaviour.
4. develop understanding of diverse leadership styles and strategies.
5. summarize the ways to build supportive organisational culture.

Course Contents:

Unit	Unit weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	15	√	
Unit 2: Individual Behavior	20	√	√
Unit 3: Communication and Motivation	25	√	√
Unit 4: Group Behavior and Leadership	25	√	√
Unit 5: Dynamics of Organisational Behavior	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

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

Unit 2: Individual Behavior

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

Unit 3: Communication and Motivation

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

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

Unit 4: Group Behavior and Leadership

Group behavior, Group norms, Group roles, and Group cohesiveness; Group decision making process.

Leadership – concept, styles and contemporary issues in leadership.

Unit 5: Dynamics of Organisational Behavior

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

Practical Exercises:

The learners are required to:

1. undertake a group activity to identify personality type.
2. role plays on JOHARI Window
3. conduct a primary survey to study the dynamics of group behavior.
4. apply and test various stress management techniques like deep breathing, exercise, and mindfulness.
5. identify the innovative ways of motivation practiced by contemporary organizations.

Suggested Readings:

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

Note: Learners are advised to use latest edition of text books.

Human Resource Development (HRD)
BAC: Discipline (HRM)- A3

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

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

1. understand the evolution of HRD
2. analyse the importance of HRD strategies in the organisations
3. interpret the relevance of HRD models
4. assess the importance of training and development needs in the organisation.

Course Contents:

Unit	Unit weightage marks (in %)	wise of	C&K*	A&A**
Unit 1: Introduction	20		√	√
Unit 2: Strategies in HRD	30		√	√
Unit 3: Conceptual Models for HRD	20		√	√
Unit 4: Training and development methods for HRD	30		√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

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

Unit 2: Strategies in HRD

Concept of Strategic HRD, HRD Interventions-Performance Appraisal, Potential Appraisal, Performance Coaching and Feedback, Career Planning, Training, Rewards, Employee Welfare schemes and Work Life balance, Roles of HR Developer.

Unit 3: Conceptual models for HRD

Learning and HRD, Models and Curriculum of HRD, Principles of Learning for an Individual and Group, Transactional Analysis (TA), Behavioural Modelling and Self Directed Learning.

Unit 4: Training and Development Methods for HRD

Concept and Importance, Assessing Training Needs, Designing and Evaluating Training & Development Programmes, On the job and off the job methods of Training and development such as lecture Method, apprenticeship, internship, special projects, committee assignments, Simulation techniques (Role Play, Business games, Case study), Vestibule Training, Programmed Instruction and Sensitivity Training.

Practical Exercises:

The learners are required to:

1. engage themselves in developing HRD competencies.
2. list down the various ways to get the HR work done in best possible manner.
3. assess the ways of self directed learning.
4. explore new ways of training and development through case study method.

Suggested Readings:

- Chabbra, T.N.(2016). *Human Resource Management: Concepts and Issues*. Dhanpat Rai and Co. Publications.
- Durai, P.(2016). *Human Resource Management* (2nd ed.). New Delhi. Pearson Education.
- Graig, Robert L. and Bittel, Lester r. (Ed): *Training and Development Hand Book*, McGraw-Hill, New Delhi .
- ILO, *Teaching and Training Methods for Management Development Hand Book*, McGraw-Hill , New York .
- Kapur, Sashi: *Human Resource Development and Training in Practice*, Beacon Books, New Delhi .
- Mondy, A., Wayne and Martocchio, J. J. (2016). *Human Resource Management* (14th Ed.). Pearson Education Publications.
- Nadler, Leonard : *Corporate Human Resource Development*, Van Nostrand Reinhold, ASTD, New York .
- Padmalita Routry Kalyani Mohanthy, *Human Resource Development and Organisational Effectiveness*, Excel Books New Delhi 2009
- Rao, T.V: *Human Resource Development*, Sage Publications, New Delhi.

Note: Learners are advised to use latest edition of text books.

Performance Management
BAC: Discipline (HRM)- A4

Objective: The course aims to create fundamental knowledge of performance management, related aspects like talent management, compensation management, contemporary issues etc. in the organization through the pedagogy of case discussions and the practices of Indian Organisations in this context.

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

1. explain the key concepts of performance management and methods of performance management in practices.
2. interpret the organisation in the context of Talent Management, Coaching and Mentoring, Competency Model and its linkage with Performance Management.
3. relate the elements of performance appraisal and potential appraisal and devise a system of performance-based compensation system.
4. devise the performance management system in the organisation, with the help of performance planning that are specific, measurable, attainable, relevant and trackable in the organisation.
5. appraise the concept of performance management in analysing the case studies and to evaluate their effectiveness in rapidly changing environment.

Course Contents:

UNIT	Unit wise weightage of marks (in %)	C & K*	A & A**
Unit 1: Introduction to Performance Management	15	√	√
Unit 2: Performance Planning and Managing Performance	25	√	√
Unit 3: Learning Organisation and Performance Based Compensation	20	√	√
Unit 4: Implementation of Performance Management	20	√	√
Unit 5: Contemporary Issues in Performance Management	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Performance Management

Meaning, Principles, Objectives, Purpose of Performance Management, Performance Management vs Performance Appraisal, Performance Management as a Process

Unit 2: Performance Planning and Managing Performance

Developing Performance Planning: Agreement and Action Planning, Methods of managing performance of all the levels of Management (including labor), Graphics rating scale, Ranking

Methods, Paired Comparison Methods, Forced Distribution Method, Critical Incident Method, Behaviour ally Anchored Rating Scales, Management By Objective, 360-Degree Performance Appraisal, Performance Feedback & Counselling.

Unit 3: Learning Organisation and Performance Based Compensation

Concept-Peter Senge Model, Need, Types, Factors and Obstacles in Learning Organisation, Performance Management and Compensation: Concept of Performance Related Pay, Criteria for Performance Related Pay, Installing and Monitoring PRP.

Unit 4: Implementation of Performance Management

Performance Management and Career Planning: Advantages and Significance, Coaching and Mentoring in Performance Management: Concept, Roles, Advantage and Disadvantage of Coaching and Mentoring, Performance Management and Talent Management: Concepts, Features and Strategies to retain employees.

Unit 5: Contemporary Issues in Performance Management

Competency Mapping, Competency Mapping & its Linkage with Career Development and Succession Planning, Online Appraisal: Advantage & Disadvantage, Performance Management Audit, Ethical and Legal issues in Performance Management.

Practical Exercises:

The learners are required to:

1. class presentation and quiz submission on performance management,
2. focused group discussions on performance management and related concepts.
3. comprehensive essay writing on various terms and concepts of performance management with plagiarism report.
4. analyse the case studies to understand and evaluate the dynamics of performance management.
5. report writing exercises on critical decision making.

Suggested Readings:

- Armstrong, M. & Baron, A. (2005), Performance management and development. Mumbai: Jaico Publishing House.
- Bhattacharyya, D. K. (2011), Performance management systems and strategies. India: Pearson Education.
- Chadha, P. (2003), Performance Management: It's About Performing Not Just Appraising. McMillan India Ltd.
- Rao, T.V. (2004), Performance Management and Appraisal Systems: HR Tools for Global Competitiveness. Response Books: A division of Sage Publications.
- Shrinivas R. Kandula (2006), Performance Management: Strategies, Intervention & Drivers. Pearson.
- Soumendra, Narain Bagchi (2013), Performance Management. Delhi: Cengage Learning India Pvt. Ltd.

Note: Learners are advised to use latest edition of text books.

Training and development
BAC: Discipline (HRM)- A5

Objective: The course aims at equipping the learners with the concept and practice of training and development in the modern organisational setting through the pedagogy of case study, group discussions and recent experiences.

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

1. analyse the training and development strategies adopted by companies in real situations;
2. identify training needs of an individual by conducting Training Need Analysis;
3. use of customise training and development module;
4. analyse the applicability of various training strategies;
5. evaluate and assess the cost and benefits of a training and development programme;

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	20	√	
Unit 2: Learning and Training Need Analysis (TNA)	20	√	√
Unit 3: Designing Training & Development Programme	20	√	√
Unit 4: Training and Development Methodologies	30	√	√
Unit 5: Evaluation of Training and Development	10	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Concepts and rationale of training and development; overview of training and development systems; training and development policies; difference between training and development, linking training and development to company's strategy; requisites of effective training and development programme.

Unit 2: Learning and Training Need Analysis (TNA)

Logic and process of learning; principles of learning; individual differences in learning, learning process, learning management system; Meaning and purpose of TNA, TNA at different levels, approaches for TNA, output of TNA, methods used in TNA.

Unit 3: Designing Training & Development Programme

Organisation of training and development programmes, training design, kinds of training and development programme-competence based and role-based training; orientation and socialization of new employees, diversity training, e-learning environment; flexible learning modules; self development; training process outsourcing.

Unit 4: Training and Development Methodologies

Training and Development Methodologies:-On the job and off the job training methods; apprenticeship training, informal learning, lectures and seminars using digital technologies,

behaviour modeling, vestibule training, e-learning, simulation employee training, group discussion and activities; On the job and off the job development methods:- coaching/under study, experience learning, brainstorming, simulation, counselling, e-learning, knowledge based learning, experiential learning, case studies, position rotation, and sensitivity training.

Unit 5: Evaluation of Training and Development

Reasons for evaluating training and development programmes, problems in evaluation; evaluation planning, obtaining feedback of trainees; evaluating of training and development and its impact on organisational performance.

Practical Exercises:

The learners are required to:

1. analyse and interpret case study on various organisations.
2. participate in simulation exercise in classroom to conduct TNA on oneself and thereby identifying their needs. Learners may be assigned the task of preparation of questionnaire for TNA.
3. select the training strategies on the basis of TNA conducted in the previous exercise.
4. develop a training and development module on the basis of selected strategies in the previous exercise.
5. prepare an evaluation report to assess benefits of the training module prepared in the previous exercise and its impact on organisational performance.

Suggested Readings:

- Blanchard, N. P., & Thacker, J. W. (2012). *Effective Training: Systems, Strategies and Practices*, 4th Edition. New York: Pearson Education.
- Noe, R. A., & Kodwani, A. D. (2018). *Employee Training and Development*, 7th Edition. New York: McGraw Hill Education.
- Lynton, R. P., & Pareek, U. (2011). *Training for Development*. New Delhi: SAGE India.
- Phillips, J. J., & Phillips, P. P. (2016). *Handbook of Training Evaluation and Measurement Methods*. Houston: Gulf Publishing Co.
- Prior, J. (1991). *Handbook of Training and Development*. Mumbai: Jaico Publishing House.
- Sharma, D., & Kaushik, S. (2019). *Training & Development*. New Delhi: JSR Publishing House.

Note: Learners are advised to use latest edition of text books.

Industrial Relations
BAC: Discipline (HRM)- A6

Objective: The course enables the learners to understand and apply the important concepts of industrial relations including trade unions, workers participation in management, collective bargaining, industrial disputes, grievance handling and various labour enactments through the pedagogy of case discussions and the practices of Indian Organisations in this context.

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

1. explain the industrial relations in changing environment.
2. examine the effectiveness of trade unions and to analyse the legal framework of trade union.
3. identify the role of workers' participation in management and collective bargaining.
4. analyse industrial disputes and implementation of its legal provisions and to evaluate the effectiveness of grievance redressal mechanism;
5. appraise the various legal enactments related to Industrial relations

Course Content:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Industrial Relations: Introduction	15	√	√
Unit 2: Trade Union: Theoretical and Legal Framework	15	√	√
Unit 3: Workers' Participation and Collective Bargaining	20	√	√
Unit 4: Industrial Disputes and Grievance Redressal	20	√	√
Unit 5: Other Labour Enactments	30	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit1: Industrial Relations: Introduction

Industrial Relations: Concept, Nature, Objectives, Importance, Factors influencing Industrial Relations in changing Environment, Approaches to Industrial Relations.

Unit 2: Trade Union: Theoretical and Legal Framework

Theories of Trade Union Movement, Definition, Objectives, Registration of trade unions and Recognitions, Rights, Duties and Liabilities of registered trade union, problems of trade unions, dissolution of trade union, Factors influencing the growth of trade unions.

Unit 3: Workers' Participation and Collective Bargaining

Worker's participation: concept, principles, levels, objectives and importance; Strategies to make participative management more successful, Collective Bargaining: concepts, nature, Negotiations Techniques and Skills.

Unit 4: Industrial Disputes and Grievance Redressal

Industrial Disputes: concept, essentials of industrial dispute, classification, impact and causes. Grievance Handlings in industries: concept, meaning and nature of employees' grievance, Grievance redressal machinery in India- Preventive Machinery, Settlement Machinery: conciliation, arbitration and adjudication.

Unit 5: Other Labour Enactments

The Industrial Disputes Act, 1947: Important Definitions; various Authorities, Procedure, Powers and Duties of Authorities; The Factories Act, 1948: Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, The Code on Wages, 2019, Minimum Wages Act 1948, Payment of Wages Act 1948 (Cover salient features only).

Note: Case studies are compulsory to develop the concept and evaluation of the students.

Practical Exercises:

The learners are required to:

1. class presentation and quiz submission on industrial relations,
2. assess and prepare a report on the grievance redressal mechanism of the industrial unit.
3. focused group discussions on industrial relations and related concepts.
4. comprehensive essay writing on various terms and concepts of industrial relations with plagiarism report.
5. role play to discuss various concepts in the class.

Suggested Readings:

- D. P. Sahoo (2019), *Employee Relations Management - Texts and Cases*, SAGE Publishing India
- Mamoria, Mamoria and Gankar (2010), *Dynamics of Industrial Relations*. Himalaya Publishing House, Delhi.
- Monappa Arun (2012), *Industrial Relations and Labor laws*. Tata McGraw Hill Edition, New Delhi
- Monappa, A., Nambudiri, R., & Selvaraj P. (2012), *Industrial Relations and Labour Laws*. New Delhi: Tata McGraw Hill Education.
- Padhi, P. K. (2019), *Industrial Relations and Labour Law*. New Delhi: PHI Learning.
- Sharma, J. P. (2018), *Simplified Approach to Labour Laws*. Bharat Law House.
- Sinha, P.R.N., Sinha, Indu Bala and Shekhar (2017), Seema Priyadarshini, *Industrial Relations, Trade Unions and Labour Legislation*, Pearson Education, New Delhi.
- Srivastava, S. C. (2009), *Industrial Relations and Labour Laws*. New Delhi: Vikas Publishing House.

Note: Learners are advised to use latest edition of text books.

Compensation Management BAC: DSE (HRM)- 5.2

Objective: The course aims to familiarize students about concepts of compensation management and how to use them to face the challenges of attracting, retaining and motivating employees to high performance.

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

1. analyze how effective appraisal systems can be linked to managerial objectives and compensation.
2. comprehend the components of executive compensation and understand how jobs are priced to establish compensation levels.
3. understand incentive systems and non-economic rewards.
4. understand International aspects of Compensation.

Course Contents:

Unit	Unit weightage wise of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Compensation Management	25	√	√
Unit 2: Introduction to Job Evaluation,	25	√	√
Unit 3: Understanding the Basics of Social Security	20	√	√
Unit 4: Contemporary Issues of Compensation Management	15	√	√
Unit 5: Recent Trends of Compensation Management	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Compensation Management

Nature and Objectives of Compensation, Factors affecting Compensation Policy, Concept of Wages and Salary, Wage Determination, Pay Grades, Wage Surveys, Minimum Wages, Fair Wages and Living Wages. Understanding Elements of Compensation Structure - Fixed Pay, Variable Pay, Cash Benefits, Incentives, Executive Compensation, Stock Options, Understanding Salary Slip, Company Wage Policy: Wage Components.

Unit 2: Job Evaluation

Methods of Job Evaluation; Incentive plans for production employees and for other professionals, developing effective incentive plans, pay for performance; Supplementary pay benefits, insurance benefits, retirement benefits, employee services benefits, Benefits & Incentive practices in Indian industry.

Unit 3: Understanding the Basics of Social Security

Concept of Social Security, Laws relating to Social Security -Introduction to Provident Fund, Employees State Insurance, Gratuity, Superannuation, Bonus, Reward Systems, Retirement, VRS / Golden Handshake

Unit 4: Contemporary Issues of Compensation Management

Contemporary issues of Compensation Management, International Compensation, Global convergence of compensation practices - Pay for performance for global employees - practices in different industries.

Unit 5: Recent Trends of Compensation Management

Employee benefits around the world - CEO pay in a global context - Beyond compensation. Modern trends in compensation - from wage and salary to cost to company concept, Comparable worth, broad banding, competency based pay.

Practical Exercises:

The learners are required to:

1. class presentation and quiz submission
2. focused group discussion
3. comprehensive essay writing with plagiarism report
4. analyse the case studies to understand the dynamics of HR Analytics
5. report writing exercise for compensation management

Suggested Readings:

- Bhattacharyya, D.K.: Performance Management systems and strategies, Pearson Education.
- Gary Dessler, Human Resource Management, 12th ed., Prentice Hall.
- Malkovich & Newman, Compensation, 12 ed. McGraw Hill.
- Richard Henderson: Compensation Management in a Knowledge Based World, 10th ed. Prentice Hall

Note: Learners are advised to use latest edition of text books.

Managerial Communication
BAC: DSE (HRM)- 5.1

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

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

1. analysis basics of communication in management
2. interpret need for effective listening
3. understand basics of written and spoken communication
4. demonstrate role of group discussion and interviews
5. summarize business reports and proposals

Course Contents:

Unit	Unit weightage marks (in %)	wise of C&K*	A&A**
Unit 1: Introduction to Communications	20	√	√
Unit 2: Listening	20	√	√
Unit 3: Spoken communication	20	√	√
Unit 4: Group Discussion	20	√	√
Unit 5: Meetings	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Communications:

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

Unit 2: Listening:

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

Unit 3: Spoken communication:

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

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

Unit 4: Group Discussion:

Nature, forms and classification of Groups. Role of managers in Group Discussions. Effective Group Decision Making. Group Conflict.

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

Unit 5: Meetings:

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

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

Practical Exercises:

The learners are required to:

1. learn how to summarise annual reports of companies.
2. writing business proposals.
3. participate in Group discussions and mock interviews
4. smartly draft business emails.

Suggested Readings:

- Bell, Reginald & Martin, Jeanette, Managerial Communication. Business Expert Press.
- Lesikar, R.V. & Flatley, M.E.; Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi.
- Ludlow, R. & Panton, F., The Essence of Effective Communications, Prentice Hall of India Pvt. Ltd., New Delhi.
- Owen Hargie, David Dickson, Dennis Tourish, Communication in Management. Gower Publishing, Ltd.
- R. C. Bhatia, Business Communication, Ane Books Pvt Ltd, New Delhi.
- Scot, O., Contemporary Business Communication. Biztantra, New Delhi.

Note: Learners are advised to use latest edition of text books.

Diversity Management
BAC: DSE (HRM)- 6.1

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

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

1. Demonstrate the skills to manage the diversity at the workplace.
2. Analyse the individual differences at the workplace.
3. Describe the various dimensions of diversity and how these differences impact the interpersonal relationships of the individuals.
4. Compare and use tools of diversity management

Course Contents:

Unit	Unit weightage marks (in %)	wise of C&K*	A&A**
Unit 1: Diversity- An Overview	13.34	√	√
Unit 2: Workplace Diversity	26.66	√	√
Unit 3: Cultural Diversity	20	√	√
Unit 4: Managing workplace Diversity	26.66	√	√
Unit 5: Recent Trends and Developments	13.34	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Diversity- An Overview:

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

Unit 2: Workplace Diversity:

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

Unit 3: Cultural Diversity: Organisational Culture: meaning & significance, values and ethics of global work culture- task related, individual & interpersonal values, Diversity in Organisational Culture, Culture as a multi-level dynamic construct, Complexity & challenges in global Organisations.

Unit 4: Managing workplace Diversity: Diversity Management, Approaches to Diversity management- Colour-blind approach, multicultural approach, All- inclusive multiculturalism, Organizational Strategies for Managing Workplace Diversity – Workplace Inclusion, Strategies

through Corporate Leadership, Diversity Training and Mentoring, Employee Resource Groups, corporate social responsibility & initiatives Flexible work programs.

Unit 5: Recent Trends and Developments: Diversity & multiculturalism Global Workplace Diversity management, Recent trends of workplace diversity: Role of Technology in managing diversity, Diversity and innovation. Ethical & Legal issues in managing diversity.

Practical Exercises:

The learners are required to:

1. identify the diverse composition of workforce of organisations in situated in India.
2. identify the practices adopted by organisations in India to manage their diverse workforce.
3. examine the inclusive strategies adopted by Indian organisations to manage their diverse workforce.

Suggested Readings:

- De Anca, C., & Vega, A. V. (2016). *Managing diversity in the global organization: Creating new Business values*. Springer.
- Kirton, G., & Greene, A. M. (2021). *The Dynamics of Managing Diversity and Inclusion: A Critical Approach*. Routledge.
- Klarsfeld, A., Booyesen, L. A., Ng, E., Tatli, A., & Roper, I. (2014). *International handbook on diversity management at work:: country perspectives on diversity and equal treatment*. Edward Elgar Publishing.
- Konrad, A. M., Prasad, P., & Pringle, J. (Eds.). (2005). *Handbook of workplace diversity*. Sage.
- Machado, C., & Davim, J. P. (2017). *Managing Organizational Diversity*. Springer International Publishing.
- Moss, G. (2012). *Lessons on profiting from diversity*. In *Lessons on profiting from diversity* (pp. 1-18). Palgrave Macmillan, London.
- Nkomo, S. M. (1997). *Managing diversity: Human resource strategies for transforming the workplace*.
- Schwabenland, C. (2012). *Metaphor and dialectic in managing diversity*. Palgrave Macmillan.
- Triana, M. (2017). *Managing diversity in organizations: A global perspective*. Routledge.

Leadership and Motivation BAC: DSE (HRM)- 6.2

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

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

1. describe the meaning of the term leadership and various theories of leadership
2. interpret the various situations and decide the style of leadership based on the situation
3. demonstrate qualities of a good leader
4. analyse styles of several leaders
5. summarize the theories of motivation and its application in real life

Course Contents:

Unit	Unit weightage marks (in %)	wise of	C&K*	A&A**
Unit 1: Introduction	20		√	√
Unit 2: Theories of Leadership	30		√	√
Unit 3: Theories of Motivation	20		√	√
Unit 4: E leadership	10		√	√
Unit 5: Contemporary Leaders	20		√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction:

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

Unit 2: Theories of Leadership: Traditional Theories

Great Man Theory, Trait Theory, **Behavioural Theories-** Ohio Studies, Michigan Studies, Managerial Grid, **Contingency theories-** Fiedler’s Theory, Hersey and Blanchard Situational Model, Path Goal Theory, Transformational Leadership, Transactional Leadership, Charismatic Leadership, Servant Leadership, Ethical Leadership

Unit 3: Theories of motivation:

Maslow’s need hierarchy theory, theory x, theory y, Mc Clelland’s Theory of Motivation, Alderfer’s ERG Theory, Herzberg Theory, Reinforcement theory, equity theory, Vroom’s expectancy theory

Unit 4: E Leadership:

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

Unit 5: Contemporary Leaders:

Cases on contemporary leaders like Narendra Modi, Indra Nooyi, Ratan Tata, Narayan Murthy

Practical Exercises:

The learners are required to:

1. identify a Leader of their choice, prepare and present a report highlighting the important traits that have contributed to the effectiveness of that Leader. (Should be done in a team)
2. movie screening of movies like Mission Mangal, Lagan, Chak De, Rock On, Lakshay, Super 30 etc, open house for discussing the movie and a report/ presentation on lessons learnt from the movie.
3. administering Fidler's Least Preferred Co-worker scale in the class on all the students to make sure that they understand the theory well.
4. administering Managerial Grid questionnaire in order to help students assess their style of leadership.
5. administering Theory x & theory y questionnaire in class to understand the motivations of students.
6. practice using collaborative tools online like mastermind etc.

Suggested Readings:

- Chhabra, T.N, Business organization and Management, Sun India Publications
- Day, D. V. (2014). The Oxford Handbook of Leadership and Organizations. Oxford, New York: Oxford University Press.
- Hughes, R. L., Ginnett, R., & Gordon, C. (2019). Leadership: Enhancing the lessons of experience (9th ed.). McGraw Hill Education .Gupta C.B, Business organization & management, Sun India Publication ,New Delhi
- Koontz, H., & Weihrich,H, Essentials of management : An international and leadership perspective, Paperback
- Mittal, R. (2015). Leadership: Personal Effectiveness and Team Building. Uttar Pradesh: Vikas Publishing House Pvt. Ltd.
- Nooyi, I. K. (2021). My Life in Full: Work, Family, and our future. Penguin.
- Northouse, P. (2018). Leadership: theory and practice. California: SAGE Publications Inc.
- Prasad, L. M. (2021). Organizational Behavior. Sultan Chand and Sons.
- Robbins, S. P., Judge, T. A., & Vohra , N. (2018). Organizational Behavior (18 ed.). Pearson.
- Willink, J. (2020). Leadership Strategy and Tactics: Field Manual. New York: Macmillan Publishers.
- https://repository.iimb.ac.in/bitstream/2074/11692/1/Reddy_VKPA_2011_Vol.36_Iss.3.pdf
- https://icmrindia.org/casestudies/Case_Studies.asp?cat=Leadership%20and%20Entrepreneurship
- <https://hbr.org/2010/03/leadership-lessons-from-india>
- <https://hbr.org/2018/04/how-humble-leadership-really-works>

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

Note: Learners are advised to use latest edition of text books.

Indian Ethos and Management BAC: DSE (HRM)- 7.1

Objective: The course aims to develop an insight and understanding of Ethics and Indian Ethos in Management and their application in managing business

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

1. understand the concepts and elements of Indian ethos and management lessons from Indian scriptures.
2. describe work ethos and values and their relevance in managing business enterprises.
3. analyze the Indian system of learning and the philosophy of karma.
4. demonstrate the application of Indian Ethos in Holistic Management.

Course Contents:

Unit	Unit weightage wise of marks (in %)	C&K*	A&A**
Unit 1: Business Ethics	20	√	√
Unit 2: Indian Ethos	20	√	√
Unit 3: Work Ethos and Values	20	√	√
Unit 4: Indian Systems of Learning	20	√	√
Unit 5: Holistic Management System	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Business Ethics

Introduction, Approaches to Business Ethics, Role of Ethics in Business, Business Ethics and Moral Obligations; Business Ethics and Management, Global perspectives on Business Ethics; Corporate Social Responsibility; Corporate Governance; Cases Studies on unethical practices in industry/ corporate sector

Unit 2: Indian Ethos

Concept and Nature of Indian Ethos, Relevance for Management and Business, Role and Significance in Managerial Practices – Management Lessons from Indian Heritage Scriptures and Vedas, Management Lessons from Kautilya's Arthashastra; Ethics v/s Ethos; Indian Management v/s Western Management, Principles Practised by Indian Companies

Unit 3: Work Ethos and Values

- a) Work Ethos: Meaning and Dimensions, Factors Responsible for Poor Work Ethos
- b) Values: Meaning, Significance of Value System in Work Culture, Values and Work Ethics, Relevance of Value Based Management, Impact of Values on Stakeholders: Employees, Customers, Government, Competitors and Society

Unit 4: Indian Systems of Learning

Learning: Meaning and Mechanisms, Gurukul System Vs. Modern System of Learning; Indian Model of Management including Laws of Karma and its relevance in business settings; Corporate Karma: Meaning and Guidelines for Good Corporate Karma

Unit 5: Holistic Management System

Self-Management: Personal growth and Lessons from Ancient Indian Education System;
Personality Development: Meaning, Determinants, Indian Ethos and Personality Development;
Workplace Spirituality - Spirituality in Management in Modern Era, Values of Spirituality at workplace; Holistic approach for managers in Decision Making

Practical Exercises:

The learners are required to:

1. identify ethical practices followed by Indian Companies such as Infosys and Tata
2. examine unethical practices in the corporate sector in recent times
3. apply workplace spirituality for personal development
4. relate the knowledge of Indian scriptures for creating positive work culture

Suggested Readings:

- Al Gini, Case Studies in Business Ethics, 6th edition 2009, Pearson Education.
- Biswanath Ghosh, Ethics in Management and Indian Ethos, Vikas Publishing House, 2009
- Chakraborty, S.K. Management by Values, 2009, Oxford University Press, New Delhi
- Chakraborty, S.K.: Foundation of Managerial Work-Contributions from Indian Thought, 1998, Himalaya Publication House, Delhi
- Chhabra, T.N., Values and Ethics in Business, 2011, Sun India Publications, New Delhi
- Fernando, A.C., Business Ethics: An Indian Perspective, 2009, Pearson Education, New Delhi
- Joseph Des Jardins, An Introduction to Business Ethics, 2009, Tata Mc Graw Hill
- Khandelwal NK, Indian Ethos and Values for Managers, Himalaya Publishing House, 2009
- R Nandagopal, Ajith Sankar RN: Indian Ethics and Values in Management, 2010, Tata Mc Graw Hill
- S.K. Chakraborty, Ethics in Management-Vedantic Approach, New Delhi, 1997, Oxford India Ltd.
- Swami Jitatmananda, Indian Ethos for Management, Rajkot, Ramakrishna Ashrama, 1996.
- Velasquez, Business Ethics, Concepts & Cases, 6th edition, 2009, PHI

Note: Learners are advised to use latest edition of text books.

Organizational Culture and Dynamics
BAC: DSE (HRM)- 7.2

Objective: The course aims to develop an insight into the concepts of organizational culture and its dynamics. It will enable the students to understand human interaction in an organization.

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

1. understand the organizational culture and its related concepts;
2. understand the significance of effective communication in the organizations;
3. analyze the dynamics of organizational change;
4. handle cross cultural dynamics in the organizations;
5. evaluate the effectiveness and efficiency of an organization;

Course Contents:

Unit	Unit weightage wise of marks (in %)	C&K*	A&A**
Unit 1: Introduction	20	√	
Unit 2: Organizational Communication and Groups	20	√	√
Unit 3: Organizational Change	15	√	√
Unit 4: Workforce Diversity	25	√	√
Unit 5: Organizational Effectiveness	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction:

Organizational Culture; Concept, types, determinants and dimensions; Need and importance of organizational culture, factors influencing the organizational cultural, organizational climate; Difference between organizational culture and organizational climate.

Unit 2: Organizational Communication and Groups:

Communication: Importance, types, process, barriers to communication, building effective communication.

Group Dynamics-Group types, group norms, group cohesiveness and group decision making.

Unit 3: Organizational Change:

Concept, nature and importance; Factors influencing change; Planned change, resistance to change; Individual and organizational factors to stress; Prevention and management of stress.

Unit 4: Workforce Diversity:

Workforce diversity and inclusion; Developing organizational competency to manage diversity; Resources needed for diversity management. Role of cultural leadership; Conflict-Concept and types, managing conflict, functional and dysfunctional conflict.

Unit 5: Organizational Effectiveness:

Organizational effectiveness; Concept, nature and importance; Factors affecting organizational effectiveness; Effectiveness and efficiency; Use of technology in managing effectiveness.

Practical Exercises:

The learners are required to:

1. compare the organizational culture and organizational climate of any two Indian companies;
2. divide the class into small groups for role play. Identify the barriers to communication and how to overcome;
3. practice management of stress tools like meditation, yoga, fitness exercises etc;
4. participate in simulation exercise in classroom to understand the implication of conflicts;
5. assume a case for organizational effectiveness in business context, write a report and present how they would proceed step by step to achieve organizational effectiveness;
6. assess the organisational culture of any of the 100 best companies to work with in India;

Suggested Readings:

- Cameron, K. S., & Whetten, D. A. (Eds.). (2013). *Organizational effectiveness: A comparison of multiple models*. Academic Press.
- Chhabra, T. N. (2017). *Management Process & Organizational Behaviour*. Delhi: Sun India Publications.
- Greenberg, J., & Baron, R. A. (1996). *Organizational Behaviour*. New Jersey: Prentice Hall.
- Luthans, F. (2010). *Organizational Behaviour*. New York: McGraw Hill Education.
- Robbins, S. P., & Judge, T. A. (2015). *Organizational Behaviour*. New Delhi: London: Pearson Education.
- Sekaran, U. (2004). *Organisational Behavior: Text and Cases*. New Delhi: Tata McGraw Hill.
- Singh, A. K., & Singh, B. P. (2007). *Organizational Behaviour*. New Delhi: Excel Books Pvt. Ltd.
- Singh, B. P., & Singh, A. K. (2002). *Essentials of Management*. New Delhi: Excel Books.

Note: Learners are advised to use latest edition of text books.

Technology in HR
BAC: DSE (HRM)- 7.3

Objective: The course aims to make students understand the basic concepts and trends of Digital Transformation of the organization and learn their functional application for critical decision making in HR.

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

1. to study and understand the applicability of technology in HR
2. to understand information systems designed for human resources.
3. to analyse the role of digital transformation in HR for rational decision making
4. to demonstrate trends of technology in HR for overall development of the employees and the organization.
5. to visualise future trends for technology and HR

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction of technology in HR	15	√	
Unit 2 Human Resource Information System (HRIS)	15	√	√
Unit 3: Unit 3 Digital Transformation in HR	25	√	√
Unit 4: Current Trends in HR Technology	25	√	√
Unit 5 Future Scenario for Technology and HR: The Road Ahead	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1 Introduction of technology in HR

Introduction of technology in HR, Terminology of E-HRM: Information and Communication Technology (ICTs), Human Resource Information System (HRIS) , Blockchain, Internet of Things (IoT), Artificial Intelligence (AI), Machine Learning (ML), Chatbots, Use of Technology and its role in transforming HR practices, Challenges of digitization transformation

Unit 2 Human Resource Information System (HRIS)

Introduction to HRIS-Concept, Need, Purpose of Information Systems designed for HR, Metrics, HR Administration and HRIS, Recent trends in HRIS

Unit 3 Digital Transformation in HR

Digital HR Transformation in all HR functions, Enterprise Resource Planning- Meaning, Benefits and Pitfalls, Role of ERP in HRM, Challenges of Digital Transformation and its impact on Performance Management and Decision Making

Unit 4 Current and Contemporary Trends in HR Technology

Current Technology Trends in HR-The intersection between the Trends, Remote working trends and HR, Regulatory and Legal Issues regarding use of Technology, Future Workplace Trends

Practical Exercises:

The learners are required to:

1. interpret various e-HR issues via group discussion.
2. understand HR Terminologies using class presentations.
3. analyse the current and future trends in HR technology using case studies.
4. evaluate competencies of Technology in HR using report writing. (with plagiarism report)
5. design and evaluate Technology in HR for decision making

Suggested Readings:

- Deborah Waddill, (2018), Digital HR A Guide to Technology-Enabled Human Resources, Society for Human Resource Management, FIRST EDITION, ISBN (pbk): 978-1-586-44542-3; ISBN (PDF): 978-1-586- 44543-0; ISBN (EPUB): 978-1-586-44544-7; ISBN (MOBI): 978-1-586-44545-4
- https://www.researchgate.net/publication/350134343_Impact_of_Technology_on_Human_Resource_Management
- Iqbal, N., Ahmad, M., Raziq, M., & Borini, F. (2019). Linking e-hrm practices and organizational outcomes: empirical analysis of line manager's perception [Ebook] (21st ed., pp. 48-69). São Paulo: Review of Business Management.
- Joshbersin (2021), HR Technology 2021: The Definitive Guide
- Marr, Bernard. Data-Driven HR: How to Use Analytics and Metrics to Drive Performance, Kogan Page, Limited, 2018. ProQuest Ebook Central
- Roy Mac Leod (Ed.) New Technology and the workers Response, Sage Publications, New Delhi
- Roy Mac Leod (Ed.) New Technology and the workers Response, Sage Publications, New Delhi from <https://www.nagarjunauniversity.ac.in/pgsyllabus/Semester2.pdf>
- Stacey Harris, Introduction to HR Technologies: Understand How to Use Technology to Improve Performance and Processes, 1st Edition (2021).

Note: Learners are advised to use latest edition of text books

Human Resource Information System
BAC: DSE (HRM)- 8.1

Objective: The aim of the course is to enhance the conceptual and functional knowledge relating to the use of technology in the functioning of HR affecting organizational performance and to demonstrate different phases of development and implementation of HRIS in organizations.

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

1. understand and explain the use of technology and the various types of information systems in organizations
2. describe prevalent automatic user-friendly technologies existing in organizations
3. assess the various benefits associated with using technology in organizations
4. demonstrate the different phases of development and implementation of HRIS in any organization
5. review the HRIS model within an organization for increasing organizational performance

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Computer Based Information System and its types	30	√	
Unit 2: Information system and its application in HR	25	√	√
Unit 3: HRIS-process and life cycle	25	√	√
Unit 4: Trends in HRIS	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to HRIS

Meaning, characteristics, types- Employee Information Systems, Position Control systems, Application Selection and Placement Information systems, Performance Management Information Systems, Government Reporting and Compliance Information System
Components and sources of HRIS, Role of HR in design and implementation of HRIS, Limitations of HRIS, E-HRM, Difference between HRIS and HRMS, Digitization and need for HRIS

Unit 2: Computer Based Information System

Computer Based Information Systems - Meaning, concept, types and functional applications- TPS (Transaction Processing System), MIS (Management Information system), EIS (Executive Information System), ES (Expert System), DSS (Decision Support System), OAP (Online Analytical Processing)

Unit 3: HRIS-Process and Life Cycle

HRIS Life Cycle/Process-Search, Plan and Align, Define and Design, Configure and Test, Train and Communicate, Deploy and Sustain

Unit 4: Trends in HRIS

Human Resources Information Systems in large and small organizations: Recent trends, Cases & Exercises

Practical Exercises:

The learners are required to:

1. explain relevant concepts related to HRIS via projects and presentations.
2. understand the concepts using Focused group discussion.
3. assess the conceptual and practical framework by objective and subjective assessment (class tests, assignments, MCQs, Fill in the blanks, and quiz)
4. analyse relevant case studies with respect to the use of HRIS
5. interpret technology implications of HRIS and recent trends using report writing

Suggested Readings:

- Bal, Y., Bozkurt, S., & Ertemsir, E. (2012). *The importance of using human resources information systems (HRIS) and a research on determining the success of HRIS* (pp. 197-210). River Publishers, Aalborg.
- 2. Ceriello, Vincent, with C. Freeman. *Human Resource Management Systems: Strategies, Tactics, and Techniques*. Lexington, MA: Lexington Books, 1991.
- 3. Frantzreb, R. B. *The Personnel Software Census*. Roseville, CA: Advanced Personnel Systems, 1993.
- 4. Jahan, S. (2014). Human resources information system (HRIS): a theoretical perspective.
- 5. Lawler, John J. "Computer-Mediated Information Processing and Decision Making in Human Resource Management." In *Research in Personnel and Human Resources Management*, vol. 10, edited by G. R. Ferris and K. M. Rowland. Greenwich, CT: JAI Press, 1992, 301-45.
- 6. Ramayah, T., & Kurnia, S. (2012). Antecedents and outcomes of human resource information system (HRIS) use. *International Journal of Productivity and Performance Management*.
- 7. Walker, Alfred. *Handbook of Human Resource Information Systems: Reshaping the Human Resource Function with Technology*. New York: McGraw-Hill, 1993.

Note: Learners are advised to use latest edition of text books.

Participative Management BAC: DSE (HRM)- 8.2

Objectives: The course aims to create fundamental knowledge of environment of participative management, role of trade unions, grievance handling and collective bargaining in the organization through the pedagogy of case discussions and industrial experiences.

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

1. describe the theoretical concepts of participative management and its various levels, forms, and modes of participation in management.
2. relate practical knowledge of participative management in India as a preventive tool to industrial disputes.
3. use extensive and coherent knowledge of trade union in India and its role in the real business world.
4. connect the various concepts and theories providing the relevance of industrial discipline and grievance handling in India.
5. judge the collective bargaining and negotiation and to appraise with Indian issues related to it and evaluate their effectiveness as a pre- requisite to industrial harmony in rapidly changing environment.

Course Contents:

UNIT	UNIT WISE WEIGHTAGE OF MARKS (IN %)	C & K	A & A
Unit 1: Worker's participation: Introduction	15	√	√
Unit 2: Worker's participation in management in India	25	√	√
Unit 3: Trade unionism in India	20	√	√
Unit 4: Discipline and grievance handling	20	√	√
Unit 5: Collective bargaining	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Worker's participation: Introduction

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

Unit 2: Worker's participation in management in India

Historical development in India, Various forms of workers participation in management, causes of slow progress of workers participation, problems of worker's participation in India; strategies to make participative management more successful, present scenario of worker's participation in India, Workers Director Scheme in Public Sector Banks.

Unit 3: Trade unionism in India

Trade union movement in India- concept and significance; approaches and problems of trade union in India; measures to strengthen trade unions in India, Penalties and procedures for trade unions, popular trade unions in India, trade unionism with respect to any three industries.

Unit 4: Discipline and Grievance Handling

Industrial Discipline- concept, importance and principles; code of discipline; the concept of grievance in industries, nature of employee's grievance, essentials of a good grievance procedure, grievance procedure in Indian industries.

Unit 5: Collective Bargaining

Collective bargaining—concept, definition, features, pre- requisites of collective bargaining in India, role and process of negotiation and collective bargaining; difference between negotiation and collective bargaining, problems of collective bargaining in India, levels of bargaining.

Note: Case studies are compulsory to develop the concept and evaluation of the students.

Practical exercises

The learners are required to:

1. class presentation and quiz submission on participative management,
2. focused group discussions on various forms of participative management and related concepts.
3. comprehensive essay writing on various terms and concepts of participative management with plagiarism report.
4. analyse the case studies to understand and evaluate the dynamics of participative management in India
5. report writing exercises on critical decision making.

Suggested Readings

- Aggarawal, S. L. (1980), *Industrial relations law in India*. New Delhi: McMillen Comp. India Ltd.
- Bharti, Verma & Yadav (2020), *Participative Management*. Delhi: Bharti Publication.
- Chadha, N. K. (2000), *Human Resource Management –Issues, Case Studies & Experimental exercises* (2nd ed.). New Delhi: Sri Sai Printographaers.
- Chhabra, T. N. & Suri (2019), *Industrial Relations Concept and Issues*. Delhi: Dhanpat Rai& Sons, Delhi.
- Kumar, S. (2009). *Participative Management: Contemporary Issues and Challenges*. Delhi: Manak Publications Pvt. Limited.

- Mamoria, Mamoria and Gankar (2010), *Dynamics of Industrial Relations*. Himalaya Publishing House, Delhi.
- Monappa Arun (2012), *Industrial Relations and Labor laws*. Tata McGraw Hill Edition, New Delhi.
- Ramaswami, E. A. & Ramaswami V. (1981) *Industry and Labour*. New Delhi: Oxford Publications.

Note: Learners are advised to use latest edition of text books.

Gender Sensitization
BAC: SEC (HRM)-1

Objective: The course aims to provide an understanding about all types of gender, its related concepts, gender inequality, violence and sexual harassment, the various acts involved and the role of education in sensitizing the people.

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

1. Identify gender problems and become aware of the related societal inequalities.
2. Integrate gender issues with the day-to-day challenges.
3. Understand gender discrimination based on stereotyping.
4. Analyse the different case studies related to gender insensitivities, violence and harassment.
5. Develop and propose gender-based policies to reduce the gender gap and equality for nation building.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Understanding gender and concepts	20	√	
Unit 2: Gender inequality and its impact on men and women	20%	√	
Unit 3: Violence and sexual harassment	30%	√	√
Unit 4: Prevention, prohibition and redressal of violence against women	30%	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Understanding gender and Concepts

Meaning of Gender; Gender Roles, Types of gender and their role-Male, Female and Trans-Gender LGBTQ+ ; Social construction of Gender-Sexual division of labour, Gender Sensitization and related concepts-gender accommodation, gender balance, gender disparity, gender equality and equity; Gender Stereotyping and its impact; Feminism and Patriarchy-Various feminist movements

Unit 2: Gender inequality and its impact on men and women

Meaning of Gender Inequality and discrimination: Nature and Concept; Types of gender inequality -at home, at school, at workplace; factors responsible for gender inequality; gender sensitization-a potential solution; ways to promote gender sensitization.

Unit 3: Violence and sexual harassment

Defining Violence; Types of Violence-physical, verbal, psychological, sexual and socio-economic violence; Nature of violence, its victims and causes of violence; impact of gender-based violence on men and women; Violence by men against men; sexual harassment at the workplace; its impact on women and its consequences.

Unit 4: Prevention, prohibition and redressal of sexual violence against women

The POSH Act, 2013(Sexual Harassment of Women at Workplace-Prevention, Prohibition and Redressal Act, 2013): Article 15(Vishakha Guidelines, University Grants Commission) Saksham Provisions, Role, Implementation in HEIs and Other organizations, Role, Function and Composition of ICC and relevant case studies.

Supreme Court judgements and provisions in major cases related to sexual harassment.

Practical Exercises:

The learners are required to:

1. understand and explain the various types of gender and their status in society using class presentations and focused group discussion
2. analyse the different case studies related to gender-based violence, insensitivities and harassment
3. appraise understanding of gender issues and their practical implications using objective and subjective assessment methods (class tests, assignments, MCQs, Fill in the blanks, and quiz)
4. interpret case laws and legal provisions in a manner to promote gender sensitization at HEIs and workplace
5. suggest strategies to reduce gender gap and inequalities

Suggested Readings:

- Bhasin, Kamla, ‘ Gender Basics, Understanding Gender’, Delhi: Women Unlimited, 2000
- Bhatnagar, S. (2020). Women’s Empowerment & Gender Parity: Gender Sensitization-Book 1. Notion Press.
- Cortez, C., Arzinos, J., & De la Medina Soto, C. (2021). Equality of Opportunity for Sexual and Gender Minorities. World Bank Publications.
- http://www.ncw.nic.in/sites/default/files/Module-%20Gender%20Sensitization_0.pdf
- <https://legislative.gov.in/sites/default/files/A2013-14.pdf>
- <https://www.unicef.org/rosa/media/1761/file/Gender%20glossary%20of%20terms%20and%20concepts%20.pdf>
- Saksham: Measures for Ensuring the Safety of Women and Programmes for Gender Sensitization on Campuses Handbook by UGC-
https://www.ugc.ac.in/pdfnews/5873997_saksham-book.pdf
- Saluja, A., Gosain, M., & Mahajan, P. (2020). Prevention of Sexual Harassment of Women at Workplace (POSH Act 2013). *Supremo Amicus*, 21, 769.
- Vyas, A. N., Malhotra, G., Nagaraj, N. C., & Landry, M. (2020). Gender attitudes in adolescence: evaluating the Girl Rising gender-sensitization program in India. *International Journal of Adolescence and Youth*, 25(1), 126-139.

Note: Learners are advised to use latest edition of text books.

Emotional Intelligence

BAC: SEC (HRM)-2

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

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

1. describe the meaning and need of emotional intelligence
2. understand and apply the components of emotional intelligence
3. interpret the emotions of self and others
4. demonstrate a positive and happy mind set
5. analyse their thoughts and master their mind
6. understand and apply the components of emotional intelligence

Course Contents:

Unit	Unit weightage wise of marks (in %)	C&K*	A&A**
Unit 1: Introduction	10	√	√
Unit 2: Self-awareness and Self-Management	25	√	√
Unit 3: Social Awareness and Relationship Management	25	√	√
Unit 4: Techniques and strategies to improve emotional intelligence	25	√	√
Unit 5: Application of Emotional Intelligence	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction:

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

Unit 2: Self Awareness & Self-Management:

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

Unit 3: Social Awareness & Relationship Management

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

Unit 4: Techniques and strategies to improve emotional intelligence:

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

Unit 5: Application of Emotional Intelligence: at the work and personal life with the help of case studies and role plays, emotional intelligence and mental well-being of the human beings, role of emotional intelligence in conflict management.

Practical Exercises:

The learners are required to:

1. standardised scale/ questionnaire to be administered in practical in order to know the emotional quotient of the students
2. let us Acknowledge Exercise: It is a must to appreciate and acknowledge the work of people around you. Build a culture in your class where every small and big positive act of students is appreciated and acknowledged by using the words “let us acknowledge” followed by a big round of applause
3. a daily reflection journal will be maintained by each student in order to understand his/ her feelings and the causes behind those feelings.
4. count your blessings: Everyone should write down all the good things he/ she has in his/ her life, it can be anything like a roof over your head, a smartphone, loving parents. Now exchange your list with your partner and read his/ her list.
5. breathing, meditation and positive affirmation exercise: The students will engage in breathing, meditation and positive affirmation exercises in order to live in the present moment and enjoy the present
6. gratitude Notes: Make gratitude notes for all those people whom you wish to thank. Write what you feel for them and how grateful you are to them

Suggested Readings:

- Covey, S.R. (2013). *The 7 habits of highly effective people*. Pocket Books.
- Goleman, D. (2005). *Emotional Intelligence*. New York: Bantam Book. [Emotional Intelligence \(wordpress.com\)](http://www.emotionalintelligence.wordpress.com)
- Goleman, D. (2020). *Emotional intelligence: Why it can matter more than IQ*. Bloomsbury Publishing.
- Harris, T. A. (1995). *I'm ok you're ok*.
- <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=0YyNXHI8GPO8SUQIuYNtTA==> Commerce - MPOB -
- Emotions, Johari Window, Transactional analysis, Appreciative Inquiry, Stress management, Management of Conflict
- Johnston, E., & Olson, L. (2015). *The feeling brain: The biology and psychology of emotions*. W.W. Norton & Company.
- Mangal, S.K., Mangal, S. (2015). *Emotional intelligence: Managing emotions to win in life*. PHI Learning Private Limited
- Mersino, A. C. (2013). *Emotional intelligence for project managers: The People Skills You Need to achieve outstanding results*. AMACOM.
- Payne, R., & Cooper, C. L. (2001). *Emotions at work: Theory, research, and applications in management*. Wiley.
- Robbins, S. P., Judge, T. A., & Vohra, N. (2018). *Organizational Behavior* (18 ed.). Pearson.
- Singh, D. (2003). *Emotional intelligence at work*. New Delhi: Response Books.
- Stein, S., & Book, H. E. (2011). *The Eq Edge Emotional Intelligence and your success*. Jossey-Bass.
- Strongman, K. T. (2007). *The psychology of emotion: From Everyday Life to theory*. J. Wiley.

Note: Learners are advised to use latest edition of text books.

HR Analytics **BAC: DSE (HRM)-8**

Objective: The aim of the course is to acquaint students with the fundamentals of HR analytics and their application in the workplace, as well as to teach them how to identify data sources, construct HR metrics, and utilise them to design long-term measures for HR decision-making.

Learning Outcome: At the end of this unit, learners will be able to:

1. understand the conceptual framework of HR Analytics
2. understand the use of HR metrics and its measurement and application in policy making
3. gain understanding of different statistical tools used for analysing HR data.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	20	√	
Unit 2: HR Metrics	30	√	√
Unit 3: Statistics tools	30	√	√
Unit 4: HR Analytics Process	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1 Introduction to HR Analytics

Concept of Analytics, Concepts of Analytics in HR Context: People, Workforce and HR, Importance of HR Analytics, Understanding HR indicators.

Unit 2 HR Metrics

Defining Metrics: key metrics measured by HR Analytics; Demographics, data sources and requirements, Data requirements and types of data, tying data sets together, Difficulties in obtaining data, ethics of measurement and evaluation

Unit 3 Statistical Tools

Statistical analysis for HR (Measures of central tendency-Mean, Median, Mode; Basics of regression analysis), Graphs, tables, spreadsheets.

Unit 4 HR Analytics Process

Frameworks for HR Analytics: LAMP Framework, HCM 21 Framework, HR Analytics Process/ Cycle, HR Scorecard.

Practical Exercises

The learners are required to:

1. explain relevant concepts by way of Class presentation.

2. understand the concepts using Focused group discussion.
3. assess the understanding of conceptual and practical framework by objective and subjective assessment (Class test, assignments, MCQs, Fill in the blanks and quiz).
4. analyse the case studies to understand the dynamics of HR Analytics.
5. develop reports using HR Analytics statistics for policy making.

Suggested Readings:

- Bassi, L., Carpenter, R., and McMurrer, D., HR Analytics Handbook, Reed Business
- Becker, B.E., Huselid, M.A., Ulrich, D., The HR Scorecard: Linking People, Strategy and Performance, Harvard Business School Press
- Fitz-Enz, J., The New HR Analytics: Predicting the Economic Value of Your Company's Human Capital Investments, American Management Association
- Fundamentals of HR analytics By Praveen Kumar C, Sreeranjani rao and Nayana N
- Fundamentals of HR Analytics: A Manual on Becoming HR Analytical, Emerald Group Publishing by Fermin Diez, Mark Bussin, Venessa Lee
- H R Analytics: The What, Why and How by Tracy Smith
- HR analytics Essentials by Michael J. Walsh
- HR analytics: Understanding Theories and Applications by Dipak Kumar Bhattacharyya
- Prasad, B. V. S., and Sangeetha, K., HR Metrics: An Introduction, IUP
- Predictive HR Analytics Mastering the HR Metric by Dr Martin R Edwards and Kirsten Edwards.

Note: Learners are advised to use latest edition of text books.

Work environment for HRM
BAC: GE (HRM)-1

Objective: The course aims to enable the learners to understand and apply the important concepts of HRM including HRD, understanding workplace environment, ethical practices in the workplace, TQM.

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

1. explain the evolution of HRM
2. examine the work place in terms of conflict and stress
3. recognize the importance of TQM practices in organisations
4. analyze the quality of working life (QWL) and quality circles (QC)
5. explore ethical concerns for the organisations

Course Contents:

Unit	Unit weightage wise of marks (in %)	C&K*	A&A**
Unit 1: Human resource management: An Overview	20	√	√
Unit 2: Workplace Environment	20	√	√
Unit 3: Total Quality Management (TQM)	20	√	√
Unit 4: Quality of Working Life (QWL) and Quality Circles (QC)	20	√	√
Unit 5: Ethical Issues in HRM	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Human resource management (HRM): An Overview

HRM- concept, need, evolution and functions, Difference between human resource management and human resource development

Unit 2: Workplace Environment

Workplace conflict: an overview, causes, and solutions; managing workforce diversity; flexible work arrangements; Health and safety measures at workplace.

Unit 3: Total Quality Management (TQM)

TQM- Concept, components and its implementation strategies; Knowledge management and learning organisation.

Unit 4: Quality of Working Life (QWL) AND Quality Circles (QC)

Meaning, importance, approaches for enhancing QWL, and conditions for QWL success; Meaning, objectives, and importance of QC.

Unit 5: Ethical Issues in HRM

Ethics at work: Meaning, Importance, and significance, Factors Affecting Ethical Behaviour at Work, and Ethical Issues in HR

Practical Exercises:

The learners are required to:

1. visit an industrial unit to learn about workplace environment after interacting with the trade union leaders, workers, and HR managers and prepare a report of such visit.
2. prepare a questionnaire to assess the quality of work life of employees in particular segment of organisation.
3. participate in role play activity for a situation where group has a conflict and how as a manager you will deal with the same.
4. design a strategy for the wellness of employees in the organisation.

Suggested Readings:

- Chhabra, 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 (14th Ed.).Pearson Education Publications.
- 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.

Note: Learners are advised to use latest edition of text books.

Emotional Intelligence BAC: GE (HRM)-2

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

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

1. describe the meaning and need of emotional intelligence
2. understand and apply the components of emotional intelligence
3. interpret the emotions of self and others
4. demonstrate a positive and happy mind set
5. analyse their thoughts and master their mind
6. understand and apply the components of emotional intelligence

Course Contents:

Unit	Unit weightage marks (in %)	wise of	C&K*	A&A**
Unit 1: Introduction	10		√	√
Unit 2: Self-awareness and Self-Management	25		√	√
Unit 3: Social Awareness and Relationship Management	25		√	√
Unit 4: Techniques and strategies to improve emotional intelligence	25		√	√
Unit 5: Application of Emotional Intelligence	15		√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction:

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

Unit 2: Self Awareness & Self-Management:

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

Unit 3: Social Awareness & Relationship Management

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

Unit 4: Techniques and strategies to improve emotional intelligence:

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

Unit 5: Application of Emotional Intelligence: at the work and personal life with the help of case studies and role plays, emotional intelligence and mental well-being of the human beings, role of emotional intelligence in conflict management.

Practical Exercises:

The learners are required to:

1. standardised scale/ questionnaire to be administered in practical in order to know the emotional quotient of the students
2. let us Acknowledge Exercise: It is a must to appreciate and acknowledge the work of people around you. Build a culture in your class where every small and big positive act of students is appreciated and acknowledged by using the words “let us acknowledge” followed by a big round of applause
3. a daily reflection journal will be maintained by each student in order to understand his/ her feelings and the causes behind those feelings.
4. count your blessings: Everyone should write down all the good things he/ she has in his/ her life, it can be anything like a roof over your head, a smartphone, loving parents. Now exchange your list with your partner and read his/ her list.
5. breathing, meditation and positive affirmation exercise: The students will engage in breathing, meditation and positive affirmation exercises in order to live in the present moment and enjoy the present
6. gratitude Notes: Make gratitude notes for all those people whom you wish to thank. Write what you feel for them and how grateful you are to them

Suggested Readings:

- Covey, S.R. (2013). The 7 habits of highly effective people. Pocket Books.
- Goleman, D. (2005). Emotional Intelligence. New York: Bantam Book. [Emotional Intelligence \(wordpress.com\)](#)
- Goleman, D. (2020). Emotional intelligence: Why it can matter more than IQ. Bloomsbury Publishing.
- Harris, T. A. (1995). I'm ok you're ok.
- <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=0YyNXHI8GPO8SUQluYNtTA==> Commerce - MPOB -Emotions, Johari Window, Transactional analysis, Appreciative Inquiry, Stress management, Management of Conflict
- Johnston, E., & Olson, L. (2015). The feeling brain: The biology and psychology of emotions. W.W. Norton & Company.
- Mangal, S.K., Mangal, S. (2015). Emotional intelligence: Managing emotions to win in life. PHI Learning Private Limited
- Mersino, A. C. (2013). Emotional intelligence for project managers: The People Skills You Need to achieve outstanding results. AMACOM.
- Payne, R., & Cooper, C. L. (2001). Emotions at work: Theory, research, and applications in management. Wiley.
- Robbins, S. P., Judge, T. A., & Vohra, N. (2018). Organizational Behavior (18 ed.). Pearson. Singh, D. (2003).
- Emotional intelligence at work. New Delhi: Response Books.
- Stein, S., & Book, H. E. (2011). The Eq Edge Emotional Intelligence and your success. Jossey-Bass.
- Strongman, K. T. (2007). The psychology of emotion: From Everyday Life to theory. J. Wiley.

Note: Learners are advised to use latest edition of text books.

Gender Sensitization
BAC: SEC

Objective: The course aims to provide an understanding about all types of gender, its related concepts, gender inequality, violence and sexual harassment, the various acts involved and the role of education in sensitizing the people.

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

1. Identify gender problems and become aware of the related societal inequalities.
2. Integrate gender issues with the day-to-day challenges.
3. Understand gender discrimination based on stereotyping.
4. Analyse the different case studies related to gender insensitivities, violence and harassment.
5. Develop and propose gender-based policies to reduce the gender gap and equality for nation building.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Understanding gender and concepts	20	√	
Unit 2: Gender inequality and its impact on men and women	20	√	
Unit 3: Violence and sexual harassment	30	√	√
Unit 4: Prevention, prohibition and redressal of violence against women	30	√	√

Unit 1: Understanding gender and concepts

Meaning of Gender; Gender Roles, Types of gender and their role-Male, Female and Trans-Gender LGBTQ+ ; Social construction of Gender-Sexual division of labour, Gender Sensitization and related concepts-gender accommodation, gender balance, gender disparity, gender equality and equity; Gender Stereotyping and its impact; Feminism and Patriarchy-Variou feminist movements

Unit 2: Gender inequality and its impact on men and women

Meaning of Gender Inequality and discrimination: Nature and Concept; Types of gender inequality -at home, at school, at workplace; factors responsible for gender inequality; gender sensitization-a potential solution; ways to promote gender sensitization.

Unit 3: Violence and sexual harassment

Defining Violence; Types of Violence-physical, verbal, psychological, sexual and socio-economic violence; Nature of violence, its victims and causes of violence; impact of gender-based violence on men and women; Violence by men against men; sexual harassment at the workplace; its impact on women and its consequences.

Unit 4: Prevention, prohibition and redressal of sexual violence against women

The POSH Act, 2013 (Sexual Harassment of Women at Workplace-Prevention, Prohibition and Redressal Act, 2013): Article 15 (Vishakha Guidelines, University Grants Commission) Saksham Provisions, Role, Implementation in HEIs and Other organizations, Role, Function and Composition of ICC and relevant case studies.

Supreme Court judgements and provisions in major cases related to sexual harassment.

Practical Exercises:

The learners are required to:

1. Understand and explain the various types of gender and their status in society using class presentations and focused group discussion
2. Analyse the different case studies related to gender-based violence, insensitivities and harassment
3. Appraise understanding of gender issues and their practical implications using objective and subjective assessment methods (class tests, assignments, MCQs, Fill in the blanks, and quiz)
4. Interpret case laws and legal provisions in a manner to promote gender sensitization at HEIs and workplace
5. Suggest strategies to reduce gender gap and inequalities

Suggested Readings:

- Bhatnagar, S. (2020). *Women's Empowerment & Gender Parity: Gender Sensitization-Book 1*. Notion Press.
- Bhasin, Kamla, 'Gender Basics, Understanding Gender', Delhi: Women Unlimited, 2000
- Cortez, C., Arzinos, J., & De la Medina Soto, C. (2021). *Equality of Opportunity for Sexual and Gender Minorities*. World Bank Publications.
- <https://www.unicef.org/rosa/media/1761/file/Gender%20glossary%20of%20terms%20and%20concepts%20.pdf>
- http://www.ncw.nic.in/sites/default/files/Module-%20Gender%20Sensitization_0.pdf
- Vyas, A. N., Malhotra, G., Nagaraj, N. C., & Landry, M. (2020). Gender attitudes in adolescence: evaluating the Girl Rising gender-sensitization program in India. *International Journal of Adolescence and Youth*, 25(1), 126-139.
- Saksham: Measures for Ensuring the Safety of Women and Programmes for Gender Sensitization on Campuses Handbook by UGC- https://www.ugc.ac.in/pdfnews/5873997_saksham-book.pdf
- <https://legislative.gov.in/sites/default/files/A2013-14.pdf>
- Saluja, A., Gosain, M., & Mahajan, P. (2020). Prevention of Sexual Harassment of Women at Workplace (POSH Act 2013). *Supremo Amicus*, 21, 769.

Note: Learners are advised to use latest edition of text books.

COMMERCIAL LAWS AND CORPORATE GOVERNANCE

Limited Liability Partnership: Law and Practice
BAC: Discipline (CLCG)- A1

Objective: The course aims to impart knowledge of provisions of law and corresponding rules related to Limited Liability Partnership. Case studies and problems involving issues in LLP are required to be discussed.

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

1. explain the benefits available to partners in carrying out business in LLP form of business
2. describe the process and effect of registration of LLP
3. explain the relationship of partners inter se and relationship of partners with LLP
4. comprehend various provisions related to contribution and financial disclosures
5. enumerate the process of conversion of existing business entities into LLP

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Nature of Limited Liability Partnership	20	√	√
Unit 2: Incorporation of LLP	25	√	√
Unit 3: Partners, their relations and liabilities	20	√	√
Unit 4: Contribution and Financial Disclosures	15	√	√
Unit 5: Conversion into LLP, Winding up and Dissolution	20	√	√

Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Nature of Limited Liability Partnership

Introduction to LLP, administrative mechanism, salient features, small LLP, difference between LLP and partnership firm, difference between LLP and company.

Unit 2: Incorporation of LLP

Incorporation by registration, incorporation document, LLP agreement, online registration of LLP, effect of registration, name of LLP and change therein, rectification of name, registered office and change therein.

Unit 3: Partners, their relations and liabilities

Eligibility to be a partner, eligibility to be a designated partner, relationship of partners, cessation of partnership interest, registration of changes in partners, extent of liability of LLP, extent of liability of partner, whistle blowing.

Unit 4: Contribution and Financial Disclosures

Form of contribution, obligation to contribute, maintenance of books of accounts, other records and audit, statement of accounts and solvency, annual return.

Unit 5: Conversion into LLP, Winding up and Dissolution

Process of conversion of firm, private company, unlisted public company into LLP, winding up and dissolution, winding up by tribunal

Practical Exercises:

The learners are required to:

- 1) prepare a list of factors which make LLP a hybrid form of organization
- 2) (a) check availability of name using 'check LLP name service' on MCA portal.
- 3) examine FiLLiP web form from notification on MCA portal and enlist the mandatory fields.
- 4) explore the significance of designated partner identification number (DPIN) and examine various fields in relevant forms.
- 5) enlist mandatory fields related to accounts and solvency from form 'Statement of Account and Solvency and Charge filing' accessed from notification on MCA portal
- 6) collect data related to conversion from latest monthly information bulletin available on MCA portal.

Suggested Readings:

- Kuchhal, M C. *Business Laws*. New Delhi. Vikas Publishing House.
- Sharma, J.P. and Kanojia S. *Business Laws*. New Delhi. Bharat Law House Pvt. Ltd.
- Singh, Avtar. *The Principles of Mercantile Law*. Lucknow. Eastern Book Company.
- Tulsian P.C. *Business Law*. New Delhi. Tata McGraw Hill.
- Jain D.K. & Jain I. *Law & Procedure of Limited Liability Partnership*. Bharat Law House Pvt Ltd..

Additional Resources

- Maheshwari, S.K. and Maheshwari, S. N. *Business Law*. Himalaya Publication House-New Delhi.

Note: Learners are advised to use latest edition of text books

Cyber Crimes and Laws
BAC: Discipline (CLCG)- A2

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

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

1. explain cyber risk associated with online activities and develop cyber hygiene.
2. prepare themselves for safe working in the vertical having varied access points, data sources, network, and system-related issues in online activities.
3. generate and preserve electronic evidences for personal and professional use.
4. work safely in global virtual space conforming to the regulatory framework and not falling under the ambit of cybercrimes.
5. analyse the cases and find pertinent facts for resolutions on managerial cyber issues.

Course Contents:

Unit	Unit weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Cybercrimes	20	√	√
Unit 2: Contemporary Business Issues in Cyber Space	20	√	√
Unit 3: Legal framework and Cyber Laws in India	20	√	√
Unit 4: Regulatory Framework and International Perspective	20	√	√
Unit 5: Case Laws	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Cybercrimes

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

Unit 2: Contemporary Business Issues in Cyber Space

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

Unit 3: Legal framework and Cyber Laws in India

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

Unit 4: Regulatory Framework and International Perspective

Regulation of Certifying Authorities; Appointment and Functions of Controller; License to issue Digital Signatures Certificate; Renewal of License; Controller's Powers; Procedure to be Followed by Certifying Authority; Issue, Suspension and Revocation of Digital Signatures Certificate, Duties of Subscribers; Penalties and Adjudication; Appellate Tribunal; Offences;

Regulations of PPI (Pre-Payment Instruments) by RBI, Overview of GDPR and Indian data protection regime.

Unit 5: Case Laws

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

Practical Exercises:

The learners are required to:

1. conduct a survey to ascertain the awareness about various cybercrimes in their nearby locality
2. learn the procedure of filing online and offline complaint in cyber cell.
3. enlist usage of e-signatures and digital signatures in daily life.
4. spread awareness about various cyber offences and remedies available
5. analyse recent cases related to various cybercrimes.

Suggested Readings:

- Arora, Sushma. and Arora R. Cybercrimes and laws, Taxmann Pvt Ltd, New Delhi.
- Brian, Craig. Cyber Law: The Law of the Internet and Information Technology. Pearson Education.
- Gusai, O.P. Concept Building Approach to Cybercrimes and Cyber Laws: Indian and International Perspective. Cengage Learning India Pvt. Ltd. Delhi

- Sharma J. P., and Kanojia, S. E-Business and Cyber Laws. New Delhi. Bharat Law House Pvt Ltd.

Additional Resources:

- Joseph, P.T. E-Commerce-An Indian Perspective. PHI
- Painttal, D. Law of Information Technology, New Delhi: Taxmann Publications Pvt. Ltd.
- Rattan, J. Cyber Crime and Information Technology, Bharat Law House, Pvt Ltd.
- Information Technology Rules & Cyber Regulations Appellate Tribunal Rules with Information Technology Act 2000. Taxmann Publications Pvt. Ltd., New Delhi.

Note: Learners are advised to use latest edition of text books.

Intellectual property rights-I **BAC: Discipline (CLCG)- A3**

Objective: The course aims to impart knowledge of intellectual property rights, IPR related issues and rationale behind IPR protection with a focus on Patent Law and Trademark Law and its role in new age business.

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

1. explain the concept of intellectual property and IP rights.
2. describe different types of intellectual properties.
3. discuss Indian Patent Law.
4. comprehend patent infringement and remedies thereof.
5. explain trademark and its registration procedure.

Course Contents:

Unit	Unit weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to IP Rights	15	√	√
Unit 2: Types of Intellectual Properties	15	√	√
Unit 3: Indian Patent Law	20	√	√
Unit 4: Patent Infringement- Meaning and Remedies	20	√	√
Unit 5: Trade Mark	30	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to IP Rights

Concepts of property and Intellectual Properties; Meaning, Types and Theories of IPR, need for protection of IPR, Importance & Benefits of IPR, Financial value of IPRs, commercial transactions in the intellectual property sphere, IPR Concerns in Cyber Space, Issue of Piracy.

Unit 2: Types of Intellectual Properties

Different Types of Intellectual Properties - Copyrights, Trademarks, Patents, Designs, Utility, Models, Trade secrets & Geographical Indications.

Unit 3: Indian Patent Law

Meaning, Nature & Role of Patent, Objectives of Patenting; Duration of Patents, Conditions of Patent-ability, Types & Procedure of Patent Applications, Revocation of Patents, Surrender of Patents, Patent Search, Patent Agents- Qualification and Procedure of Registration.

Unit 4: Patent Infringement- Meaning and Remedies

Meaning & Classification; Exceptions to Infringement, Justification of Patent infringement, Compulsory Licensing, Parallel Imports, Revocation of patents, Civil and Criminal Remedies, Reliefs in Suits for Infringement, Patent Authorities, Controller General of Patents, Patent Examiners, IPAB-Intellectual Property Appellate Board)

Unit 5: Trademarks

Meaning & Need of Protection of Trademark, Concept of Well-Known Trademark and Permitted use, Difference from Collective Marks & Certification Mark; Trademark Search,

Registration Procedure and Grounds of Refusal, Duration and Renewal of Trade Mark Registration, Infringement and exceptions to Infringement; Assignment and Transmission, Position of Unregistered Trademark. Domain Name and Cyber Squatting.

Practical Exercises:

The learners are required to:

1. list out concerns of IPR in cyber space with contemporary examples
2. prepare a list of points which are required to be considered while adopting Trademark
3. prepare a list of patentable and non-patentable items on the basis of conditions of patentability
4. prepare a summary of at least five cases of patent infringement in India
5. prepare a list of different fees charged for Trademark applications

Suggested Readings:

- Wadehra, B. L. *Law Relating to Intellectual Property*. Delhi: University law Publishing Co. Pvt. Ltd.
- Chakravarty, R., & Gogia, D. Chakravartys. *Intellectual property law: IPR*. New Delhi: Ashoka Law House.
- R. Radhakrishnan. *Intellectual Property Rights: Text and Cases*, Excel Books India.
- M. Venkataraman. *An Introduction to Intellectual Property Rights*.
- Aplin, T. & Davis, J. *Intellectual Property Law: Text, Cases and Materials*, Oxford University Press.
- Narayanan, P. *Intellectual Property Law*, Eastern Law House.
- N. Pandey & D. Khushdeep, *Intellectual Property Rights*, PHI Learning Pvt. Ltd.
- Ahuja, V.K. *Intellectual Property Rights in India*, LexisNexis.

Additional References

- Bentley, L., Sharman, B., Gangjee, D. & Johnson. P. *Intellectual Property Law*. Oxford University Press.
- *The Patents Act, 1970 with Latest Rules and Amendments*
- *Trade Marks Act, 1999 with Latest Rules and Amendments*
- *Intellectual Property Laws Bare Act (2022), Govt. of India*

Note: Learners are advised to use latest edition of text books

Sale of Goods Act 1930- Cases and Application
BAC: Discipline (CLCG)- A4

Objective: The course aims to familiarize the students with the provisions of Sale of Goods Act, an important constituent of business laws. Case laws relevant for the inception and conduct of general and business activities are required to be discussed.

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

1. analyse basic aspects of contract of sale vis-a-vis agreements and subsequently enter into valid business propositions.
2. recognize and differentiate between condition and warranty.
3. describe the rules relating to transfer of property.
4. comprehend the provisions relating to performance of contract and delivery of goods.
5. analyse who is an unpaid seller and his rights.

Course Contents:

Unit	Unit weightage marks (in %)	wise of C&K*	A&A*
Unit 1: Nature and Formation of Contract of Sale	20	√	√
Unit 2: Condition and Warranty	20	√	√
Unit 3: Rules regarding Transfer of Ownership	20	√	√
Unit 4: Performance of Contract of Sale	20	√	√
Unit 5: Unpaid Seller and his Rights	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Nature and Formation of Contract of Sale

Contract of Sale- meaning, features, difference between sale and agreement to sell, definition of goods, price ascertainment

Unit 2: Condition and Warranty

Meaning and difference between of conditions and warranties, implied and express condition and warranty, doctrine of caveat emptor

Unit 3: Rules regarding Transfer of Ownership

Rules regarding transfer of ownership, risk passes with ownership, sale by non-owners

Unit 4: Performance of Contract of Sale

Meaning of delivery of goods, modes of delivery, rules relating to delivery of goods

Unit 5: Unpaid Seller

Unpaid seller – meaning, rights of an unpaid seller against the goods viz., right of lien, right of stoppage of goods in transit, right of resale, right of an unpaid seller against buyer personally

Practical Exercises:

The learners are required to:

1. enlist real life examples to differentiate between sale and an agreement to sell.
2. A. enumerate types of implied conditions available under different situations.
B. prepare a list of situations from our environment where rule of '*caveat emptor*' is not applicable.
3. observe and list out from your environment the general rules relating to transfer of ownership.
4. list out the examples of actual and symbolic delivery from the contracts daily entered into.
5. prepare a list of rights of an unpaid seller based on observations from day to day experiences.
6. give day to day experiences of sale contracts entered.

Suggested Readings:

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

Additional Resources:

- Kuchhal, M C. *Business Laws*. New Delhi. Vikas Publishing House.
- Arora, S. *Business Laws*. New Delhi. Taxmann
- Sharma, J.P. and Kanojia S. *Vyavsayik Sanniyam*, Delhi University Hindi Cell. (For Hindi)

Note: *Learners are advised to use latest edition of text books*

Social Security Laws
BAC: Discipline (CLCG)- A5

Objective: The course aims to familiarize the students with the understanding and provisions of social security laws. Case studies and issues involved in social security laws are required to be discussed.

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

1. analyse the legal framework provided for social security.
2. comprehend the calculation and payment of employee's compensation.
3. analyse various labour benefit schemes.
4. discuss the benefits available for defined set of employees.
5. acquaint themselves with framework provided for gratuity.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	10%	√	√
Unit 2: Employees Compensation	20%	√	√
Unit 3: Employees Provident Fund	25%	√	√
Unit 4: Employees State Insurance	25%	√	√
Unit 5: Payment of Gratuity	20%	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Meaning of social security; Development of social security in India, Legal framework of social security in India.

Unit 2: Employees Compensation

Definitions under the legislation[#]; Partial and total disablement; injury; Employer's liability for compensation; Amount of compensation; Contracting.

Unit 3: Employees Provident Fund

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

Unit 4: Employees State Insurance

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

Unit 5: Payment of Gratuity

Definitions under the legislation[#]; Continuous service; Payment of gratuity; Forfeiture of gratuity; Determination of amount of gratuity.

Practical Exercises:

The learners are required to:

6. discuss the need of social security laws.

7. analyse the relation between compensation and 'relevant factor'.
8. discuss various schemes within the ambit of employees' provident fund.
9. visit nearby ESI hospital or dispensary and enlist the services available for employees covered under the legislation.
10. identify scenarios wherein employees' gratuity can be forfeited.

Suggested Readings:

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

Additional Resources

- Arora S, and Arora R. *Industrial Laws*, Taxmann Pvt Ltd.
- Srivastava, S. C. *Industrial Relations & Labour Laws*, Vikas Publishing House (P) Ltd.

Note: Learners are advised to use latest edition of text books. .

#From the date of implementation of Social Security Code, this syllabus shall be disseminated accordingly.

Company Management and administration
BAC: Discipline (CLCG)- A6

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

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

1. interpret the Company Management Provisions.
2. comprehend the legal aspects of Indian Companies Act, 2013.
3. summarize the formation of mandatory committees of the Board.
4. comprehend the role of auditors in company management and compliances.
5. analyse the conditions for winding up of the company.

Course Contents:

Unit	Unit weightage wise of marks (in %)	C&K*	A&A**
Unit 1: Company Management	35	√	√
Unit 2: Board Committees	25	√	√
Unit 3: Audit	10	√	√
Unit 4: Dividend	5	√	√
Unit 5: Winding Up	25	√	√

Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Company Management

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

Unit 2: Board committees

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

Unit 3: Audit and auditors

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

Unit 4: Dividends

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

Unit 5: Winding up

Meaning of Winding Up, winding up vs. Dissolution, Modes of winding up, Winding up by the Tribunal Under Insolvency and Bankruptcy Code, 2016. Grounds for winding up by the Tribunal.

Case Laws may be discussed to enhance the comprehension of specific topics.

Practical Exercises:

The learners are required to:

1. make presentations about company Boards of Indian Corporate world.
2. exhibit the mandatory committees of Indian companies citing example cases.
3. role Playing of Board Committees may be undertaken.
4. debate about provisions of winding up can be taken in the classroom.

Suggested Readings:

- Majumdar, A.K., and Kapoor, G.K. *Company Law and Practice*. Taxmann, New Delhi
- Ramaiya. *A Guide to Companies Act*. LexisNexis, Buttersworth Wadhwa.
- Sharma, J.P. *An Easy Approach to Corporate Laws*. Ane Books Pvt. Ltd., New Delhi.

Additional Readings:

- Gowar, L.C. B. *Principles of Modern Company Law*. Stevens & Sons, London.
- Hanningan, Brenda. *Company Law*. Oxford University Press, U.K.
- Hicks, Andrew & Goo S.H. *Cases and Material on Company Law*. Oxford University Press.
- Kannal, S., & Sowrirajan, V.S. *Company Law Procedure*. Taxman's Allied Services (P) Ltd., New Delhi.
- Singh, Harpal. *Indian Company Law*. Galgotia Publishing, Delhi.
- The Depositories Act, 1996

Note: Learners are advised to use latest edition of text books

Dematerialisation of Securities, Law and Processes

BAC: DSE (CLCG)- 5.1

Objective: The course aims to make learners acquaint about the eco system of securities market, issue of shares, trading, issue of shares, dematerialisation of securities, regulations relating there to.

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

1. understand the concept of securities.
2. analyse the process of dematerialisation of shares.
3. understand the salient features of the Securities Contracts (Regulation) Act, 1956
4. understand the salient features of the Depositories Act, 1996

Course Contents:			
Unit	Unit weightage marks (in %)	C&K*	A&A**
Unit 1: Introduction to Securities	15	√	√
Unit 2: Process of Dematerialization of Shares	25	√	√
Unit 3: Securities Contracts (Regulation) Act, 1956	30	√	√
Unit 4: Depositories Act, 1996	20	√	√
Unit 5: Miscellaneous Provisions	10	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit I: Introduction to Securities

Introduction to Indian capital markets, Definition of shares, bonds, debentures, derivatives, mutual funds. Types of securities, IPO, FPO, Offer for Sale, sale through intermediaries, Buy Back, ESOPs, Bonus shares, rights issue, preferential allotment, private placement.

Unit II: Process of Dematerialization of Shares

Definition of dematerialisation, why is dematerialization needed, benefits of dematerialisation, introduction to Dematerialisation account – opening of dematerialisation account with commercial banks and stock brokers, required time taken to dematerialise the shares, closing of demat account.

Unit III: Securities Contracts (Regulation) Act, 1956

Stock Exchange - functions and advantages of stock exchange, process of listing of securities as per the provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, applications in respect of new issues

or offer for sale or book building, futures and options in securities, underwriting, placing and preliminary arrangements, listing conditions and requirements, securities issued on preferential

Unit IV: Depositories Act, 1996

Definitions, Depository Participants, basics and benefits of depositories, how does a depository work, functions of depository, Indian stock markets before depositories, functioning of NSDL and CDSL, difference between NSDL and CDSL, Rules regarding operation of Demat account, ISIN number, registrar and transfer agent.

Unit V: Miscellaneous Provisions

Corporatization, demutualization, Process of transfer and transmission of shares, rematerialisation of shares, opening of multiple demat account, delisting of shares, concept of credit rating.

Practical Exercises:

The learners are required to:

1. make presentations about the process of dematerialisation of shares.
2. make presentations about different terminologies used in Depositories Act, 1996
3. make presentations about different terminologies used in Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended up to date.

Suggested Readings:

- Securities and Exchange Board of India Act, 1992 – Bare Act
- Securities Contracts (Regulation) Act, 1956 – Bare Act
- Depositories Act, 1996 – Bare Act
- Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 – as amended up to date.
- Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 – as amended up to date.

Note: Learners are advised to use latest edition of text books.

WAGE LAWS BAC: DSE (CLCG)- 5.2

Objective: The course aims to equip the students with the understanding of concept of wages, wage laws and their applicability.

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

1. explain the concept of wages and its types.
2. elucidate the administration and control of minimum wages
3. acquaint themselves with the basic framework of payment of wages.
4. interpret the calculation of bonus and eligibility to receive bonus as per legislation.
5. discuss the provisions of set on and set off of allocable surplus.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	15	√	√
Unit 2: Minimum Wages Legislation	25	√	√
Unit 3: Payment of Wages	20	√	√
Unit 4: Payment of Bonus – I	20	√	√
Unit 5: Payment of Bonus – II	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

Concept and types of wages – living wages, minimum wages and fair wages; Factors influencing wages; Prohibition of gender based discrimination in payment of wages.

Unit 2: Minimum Wages Legislation

Definitions under Minimum Wages legislation[#]; Payment of minimum rates of wages; Fixing of minimum rates of wages; Procedure for fixing and revising minimum wages; Wages for two or more classes of work; Time rate wages for piece work; Overtime; Central advisory board, Contracting out; Exemption of employer from liability in certain cases; Protection against attachment of assets of employer.

Unit 3: Payment of Wages

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

Unit 4: Payment of Bonus - I

Definitions under the Payment of Bonus legislation, Allocable surplus; Available surplus; Determination of bonus; Calculation of bonus; Eligibility for bonus; Disqualifications for bonus.

Unit 5: Payment of Bonus - II

Payment of minimum and maximum bonus; Set on and set off of allocable surplus; Deductions of certain amounts from bonus payable; Time limit for payment of bonus.

Practical Exercises:

The learners are required to:

1. to conduct questionnaire-based survey on wage parity.
2. to examine the significance of 'contracting out' being void.
3. enlist authorized deductions from wages.
4. discuss the relevant case laws pertaining to disqualifications of bonus.
5. identify practices of dissemination of bonus paid by business units.

Suggested Readings:

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

Additional Resources

- Arora S, and Arora R. *Industrial Laws*, Taxmann Pvt Ltd.
- Srivastava, S. C. *Industrial Relations & Labour Laws*, Vikas Publishing House (P) Ltd.

Note: Learners are advised to use latest edition of text books.

#From the date of implementation of Code on Wages, this syllabus shall be disseminated as per the same.

Corporate Governance
BAC: DSE (CLCG)- 6.1

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

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

1. understand the concept and significance of corporate governance in a business setup and the role of board of directors.
2. explain the important dimensions in corporate governance.
3. analyse global corporate failures and understand International Codes.
4. describe corporate governance regulatory framework in India.
5. assess and analyse the problems in corporate governance in India.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Conceptual Framework of Corporate Governance	20	√	√
Unit 2: Corporate Governance and Role of Stakeholders	20	√	√
Unit 3: Global Corporate Failures and International Codes	20	√	√
Unit 4: Corporate Governance Regulatory Framework in India	20	√	√
Unit 5: Corporate Failures in India	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Conceptual Framework of Corporate Governance

Corporate Governance: Meaning, significance and principles; Management and corporate governance; Theories of Corporate Governance: Agency Theory, Stewardship theory, Stakeholders' Theory; One Tier and Two Tier Boards

Unit 2: Corporate Governance and Role of Stakeholders

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

Unit 3: Global Corporate Failures and International Codes

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

Unit 4: Corporate Governance Regulatory Framework in India

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

Unit 5: Corporate Failures in India

Satyam Computer Services Ltd, Kingfisher Airlines, PNB Heist; ICICI Bank; Common Governance Problems in various Corporate Failures in India and abroad.

Practical Exercises:

The learners are required to:

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

Suggested Readings:

- Tricker, Bob. *Corporate Governance-Principles, Policies, and Practice (Indian Edition)*. Oxford University Press. New Delhi.
- Sharma, J.P. *Corporate Governance, Business Ethics, and CSR*. Ane Books Pvt Ltd. New Delhi
- Kumar A., Gupta L. and R.J. Arora, *Auditing and Corporate Governance*. Taxmann Pvt Ltd.

Additional Resources

- Rani, Geeta D., and Mishra, R.K. *Corporate Governance- Theory and Practice*. Excel Books. New Delhi.
- Mallin, Christine A. *Corporate Governance (Indian Edition)*. Oxford University Press. New Delhi.

**Note: Learners are advised to use latest edition of text books.
Latest amendments to the regulations shall be referred.**

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

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

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

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

Course Contents:

Unit	Unit weightage marks (in %)	wise of	C&K*	A&A**
Unit 1: Introduction	10		√	√
Unit 2: SEBI (ICDR) Regulations, 2018	30		√	√
Unit 3: SEBI (LODR) Regulations, 2015	30		√	√
Unit 4: Prohibitions and Penalties	10		√	√
Unit 5: Appeals	20		√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction

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

Unit 2: SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018

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

Unit 3: SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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

Unit 4: Prohibitions and Penalties

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

Unit 5: Appeals

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

Note: Latest amendment should be discussed

Practical Exercises:

The learners are required to:

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

Suggested Readings:

- Aggarwal, Sanjiv. *Guide to Indian Capital Market*. Bharat Law House.
- Khan, M.Y. *Indian Financial Systems*. Tata McGraw Hill.
- Kumar S. and Verma A. *Guide to Capital Market and Securities Law*, Thomson Reuters.
- Suryanarayanan, S. & Varadarajan, V. *SEBI – Law, Practice & Procedure*. Commercial Law Publishers (India) Pvt. Ltd.

Additional Resources

- Chandratre, K. R. *SEBI listing obligations and disclosure requirements - A handbook*, Bloomsbury Publishing
- Taxmann: SEBI Manual

Note: Learners are advised to use latest edition of text books.

CSR: Compliance and Evaluation
BAC: DSE (CLCG)- 7.1

Objective: To make students understand the concept of CSR for the societal development and its impact on business.

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

1. Analyse the key attributes of Corporate Social Responsibility (CSR).
2. acquaint themselves with CSR legislation in India.
3. discuss the need of CSR in the modern era.
4. examine the impact of CSR on key stakeholders.
5. evaluate the implications of CSR.

Course Contents:

Unit	Unit weightage marks (in %)	wise of	C&K*	A&A**
Unit 1: Introduction to CSR	25		√	√
Unit 2: CSR Legislation in India	25		√	√
Unit 3: CSR Drivers in India	20		√	√
Unit 4: CSR Stakeholders	15		√	√
Unit 5: Evaluation of CSR	15		√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to CSR

Evolution of CSR; Social Responsibility - definition, principles, scope, benefits, certification; CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, CSR and Corporate Philanthropy; Environmental aspect of CSR, Models of CSR.

Unit 2: CSR Legislation in India

National Voluntary Guidelines by Govt. of India; Companies Act 2013 - Relevant provisions and CSR activities under Schedule VII; CSR Committee - constitution, role and functions; Board's responsibility towards CSR; CSR Reporting; SEBI guidelines on Business Responsibility Reporting.

Unit 3: CSR Drivers in India

Market based pressure and incentives; Civil society pressure; Regulatory environment; Review of current trends and opportunities in CSR.

Unit 4: CSR Stakeholders

Identifying key stakeholders; Responsibility of business towards stakeholders; CSR activities through corporate foundations, non-profit organisations and local self-governed bodies.

Unit 5: Evaluation of CSR

Importance of evaluation of CSR; Codes and Standards on CSR; ISO 26000; CSR Audit; Global Compact Self-Assessment Tool.

Practical Exercises:

The learners are required to:

1. examine the environmental CSR activities undertaken by various companies.
2. identify the key areas which can be included in schedule VII to widen its scope.
3. compare past, present and future trends of CSR activities in India .
4. assess the impact of CSR activities on key stakeholders.
5. evaluate the level of participation of a select company towards CSR.

Suggested Readings:

- *A Book on Corporate Social Responsibility: A Condensed Guide for Corporate Directors & Executive Management published by Institute of Directors, India (September 2020).*
- Blowfield, Michael, and Alan Murray. *Corporate Responsibility*. Oxford University Press.
- Chandler, David. *Strategic Corporate Social Responsibility: Sustainable Value Creatio*. SAGE Publications India Pvt Ltd.
- Lohia, CS Rajesh. *Corporate Social Responsibility (CSR) Activities & Projects Under The Companies Act, 2013*, Xcess Infostore Private Limited.
- Sharma, J.P. *Corporate Governance, Business Ethics & CSR*, Ane Books Pvt Ltd, New Delhi.

Additional Resources

- Schwartz, Mark S. *Corporate Social Responsibility: An Ethical Approach*, Broadview Press.
- Pohle, George and Hittner, Jeff. *Attaining Sustainable Growth through Corporate Social Responsibility*. IBA Global Business Services.

Note: Learners are advised to use latest edition of text books.

Insolvency and Bankruptcy Code: Law and Practice
BAC: DSE (CLCG)- 7.2

Objective: The course aims to equip the students with awareness about the insolvency resolution processes available for corporate persons under IBC along with relevant case laws.

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

1. explain the need for new insolvency and bankruptcy code and framework provided thereunder.
2. describe various types of insolvency resolution processes available in the country for corporate persons.
3. interpret the process of CIRPs.
4. analyse the situations when liquidation order is passed.
5. summarize the concepts of adjudication and appeals under the code.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Insolvency and Bankruptcy Code	15	√	√
Unit 2: Insolvency Resolution Processes for Corporate Persons	20	√	√
Unit 3: Corporate Insolvency Resolution Process	35	√	√
Unit 4: Liquidation and Dissolution of Corporate Persons	20	√	√
Unit 5: Adjudication and Appeals for Corporate Persons	10	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Insolvency and Bankruptcy Code

Historical Background; Report of the Bankruptcy Law Reforms Committee; Need for the Insolvency and Bankruptcy Code, 2016; Definitions: financial creditors, operational creditors, corporate debtor, moratorium, Interim Resolution Professional (IRP), Resolution Professional; Ecosystem of Insolvency and Bankruptcy Code, 2016: Insolvency and Bankruptcy Board of India (IBBI), Insolvency Professional Agency (IPA), Information Utilities (IU), Adjudicating Authority (AA)

Unit 2: Insolvency Resolution Processes for Corporate Persons

Types of Insolvency Resolution Processes: Corporate Insolvency Resolution Process, Fast Track Corporation Insolvency Resolution Process, Pre-packaged Insolvency Resolution Process

Unit 3: Corporate Insolvency Resolution Process (CIRP)

Flowchart of the CIRP; Commencement of the CIRP; procedure; timeline for admission and completion of Insolvency Resolution Process; withdrawal of application; appointment, tenure, powers, and duties of IRP; Committee of Creditors (CoC): composition, representation, meetings, voting; Resolution Professional; Resolution Plan; CIRP costs; Approval

Unit 4: Liquidation and Dissolution of Corporate Persons

Order of liquidation by AA: Initiation of Liquidation; Powers and duties of Liquidator; Liquidation Estate; Distribution of assets; Dissolution of corporate debtor; Voluntary liquidation

Unit 5: Adjudication and Appeals for Corporate Persons

Jurisdiction of National Company Law Tribunal; Grounds for appeal to National Company law Appellate Tribunal against order of liquidation; Appeal to Supreme Court

Practical Exercises:

The learners are required to:

1. enlist the reasons behind the introduction of IBC
2. differentiate between PPIRPs and CIRPs
3. draw a timeline chart of the complete process of CIRP
4. prepare a list of latest cases where liquidation was ordered (source: IBBI website)
5. enquire into the number of benches and composition of NCLT and NCLAT from the website of the NCLT.

Suggested Readings:

- IBBI & IFC. 2021. *Understanding the IBC: Key Jurisprudence and Practical Considerations: A Handbook*.
- Lahiri, S. 2021. *Guide to Corporate Insolvency. Commercial Law Publishers (India) Pvt. Ltd.*
- *Insolvency: Law and Practice, Study Material, ICSI.*
- *Taxmann's Insolvency and Bankruptcy Law Manual, 15th edition, 2022.*

Note: Learners are advised to use latest edition of text books.

Intellectual Property Rights-II BAC: DSE (CLCG)- 7.3

Objective: The course aims to impart knowledge of intellectual property rights and protection with a focus on Copyright Law, Industrial Designs & Geographical Indications.

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

1. analyse the provisions of copyright act and rules
2. Comprehend the concept of copyright protection and the procedure of copyright registration
3. differentiate between registrable and non-registrable designs and elaborate procedure of design registration
4. explain the importance of geographical indications and the comprehend the registration procedure for the same
5. describe Commercialisation of IP Rights and Methods for the Valuation of Intellectual Properties

Course Contents:

Unit	Unit weightage marks (in %)	wise of	C&K*	A&A**
Unit 1: International Conventions Concerning Intellectual Property Rights	20		√	√
Unit 2: Overview of Copyright Law in India	25		√	√
Unit 3: An Introduction to Industrial Designs	15		√	√
Unit 4: Geographical Indications	20		√	√
Unit 5: Commercialisation of IP Rights	20		√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: International Conventions Concerning Intellectual Property Rights

Overview of IPR in India, Various International conventions and instruments-The Berne Convention; The Paris Convention; Patent Co-Operation Treaty; Trade Related Aspects of Intellectual Property Rights (Trips) Agreement-Copyright and Related Rights, Trade Marks Including Service Mark, Geographical Indications, Industrial Designs; The World Intellectual Property Organization (WIPO).

Unit 2: Overview of Copyright Law in India

Meaning and Nature of Copyright, Subject Matter of Protection- Authorship and Ownership, Term of Copyright, Rights of Copyright owners, Assignment and Licensing of Copyright, Copyright Societies in India, Rights of Broadcasting Organisation and Performers, Copyright Protection to Foreign Works-Conditions. Registration of Copyright, Infringement of Copyright & Remedies against Infringement of Copyright.

Unit 3: An Introduction to Industrial Designs

Meaning and Concept, Need for protection of industrial designs, Designs Act, 2000 - Subject matter of protection, Registerable and Non-registerable designs, Originality and Novelty, Registration of Designs-Procedure, Period, Cancellation of registration, Infringement and remedies, Overlap of Design Rights with Copyright and Trade Marks.

Unit 4: Geographical Indications

Meaning and Justification, Concept of appellations of origin, indication of source and Geographical Indication, The Geographical Indications of Goods (Registration and Protection) Act, 2000, Definitions, Procedure for Registration, Duration of Protection and Renewal, Effect of Registration, Assignment and Transmission, Offences and Penalties.

Unit 5: Commercialisation of IP Rights

Assignment of Intellectual Property Rights- Patent, Copyright and Trademark, Technology Transfer Agreement Legal Auditing of Intellectual Property, Management and Valuation of Intellectual Property, Approaches and Methods for the Valuation of Intangibles.

Practical Exercises:

The learners are required to:

1. prepare a table to draw similarities between different international instruments concerning Intellectual Property Rights
2. enumerate the rights of Broadcasting Organisation and Performers with an example
3. prepare a list of registrable and non-registrable designs
4. discuss with their peer's latest cases of copyright violations and issues in geographical indication such as the case of GI of Rasgulla and Basmati Rice.
5. prepare a list of issues encountered in valuation of intellectual properties

Suggested Readings:

- Wadehra, B. L. *Law relating to intellectual property*. Delhi: University law Publishing Co. Pvt. Ltd.
- Chakravarty, R., & Gogia, D. *Chakravarty's intellectual property law: IPR*. New Delhi: Ashoka Law House.
- Radhakrishnan, R. *Intellectual Property Rights: Text and Cases*, Excel Books India.
- Venkataraman, M. *An Introduction to Intellectual Property Rights*.
- Aplin, T. & Davis, J. *Intellectual Property Law: Text, Cases and Materials*, Oxford University Press.
- Narayanan, P. *Intellectual Property Law*, Eastern Law House.
- Pandey, N. & Khushdeep, D. *Intellectual Property Rights*, PHI Learning Pvt. Ltd.
- Ahuja, V.K. *Intellectual Property Rights in India*, 2 nd ed., LexisNexis.

Additional Sources

- L. Bentley, B. Sharman, D. Gangjee & P. Johnson. *Intellectual Property Law*, 6 ed., Oxford University Press.
- The Copyright Act, 1957 with Latest Rules and Amendments
- The Geographical Indications of Goods (Registration and Protection) Act, 2000 with Latest Rules and Amendments
- Intellectual Property Laws Bare Act (2022), Govt. of India
- WIPO. (2000). World Intellectual Property Declaration. Geneva.

Note: Learners are advised to use latest edition of the text books. .

Banking Laws and Practice **BAC: DSE (CLCG)- 7.4**

Objective: The course aims to acquaint the students with the regulations of banking sector and branch business operations.

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

1. comprehend the overview of the banking system in India.
2. develop insights on laws involved in the banking operations and governance, to synthesis the day to day banking processes.
3. evaluate the operational system of a bank and relationship with customers.
4. summarize regulations applicable to banking products and services.
5. comprehend loan disbursement, assessment and recovery practices of the banking system.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Overview of Banking System and Regulatory Framework	20	√	
Unit 2: Negotiable Instrument Act, 1881	20	√	√
Unit 3: Banker and Customer Relationship	20	√	√
Unit 4: Lending by Banks and Supervision	25	√	√
Unit 5: International Banking Legislation	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit-1: Overview of Banking System and Regulatory Framework

History and evolution of banking in India, structure of banking sector in India, Role of banking sector in economic development. Provisions of RBI Act 1935, Banking Regulation Act 1949 and Deposit Insurance Corporation Act 1961, Payment and Settlement Systems Act, 2007.

Unit-2: Negotiable Instrument Act, 1881

Meaning and kinds of Negotiable Instruments, transfer and negotiation, holder and holder in due course, presentation and payment, liabilities of parties, material alteration, noting and protest, paying banker and collecting banker, Penal provisions under Negotiable Instrument Act, Bankers Book Evidence Act.

Unit-3: Banker and Customer Relationship

Legal character, relationship between a bank and customers, Banker's Lien. Customers: nature and types, Special customers: lunatic, minor, partnership, corporation, etc., Rights and duties of banker and customer, Know your customer (KYC), Customer protection including protection against cybercrime, Ombudsman, Anti Money Laundering.

Unit-4: Lending by Banks and Supervision

Good lending practices, Securities for advances: kinds and their merits, Repayment of loans: rate of interest and protection against discriminating lending practices, Default and recovery, Concept and assessment of Non-Performing Assets.

RBI supervision: banks management, accounts and audit, lending, credit policy, reconstruction and reorganization.

Unit -5: International Banking

International Banking Supervision: BASEL Framework. Role of Institutions: Bank for International Settlements (BIS), International Monetary Fund (IMF), Nes Development Bank (NDB) for BRICS, Asian Development Bank (ADB), World Bank.

Practical Exercises:

The learners are required to:

6. trace the evolution of Indian banks in public and private sector and their performance in the last two decades.
7. visit a local branch of a public and private sector bank to comprehend the process of loan sanction and submit a report.
8. examine the process of KYC and steps taken by a bank to protect its customers.
9. evaluate non-performing assets of private / public sector banks through various relevant publications.
10. prepare a project comparing the Basel framework compliance in banking and non-banking finance companies.

Suggested Readings:

1. Tannan, M.L., Banking Law and Practice in India, Lexis Nexis.
2. Suneja, H.R. Practical and Law of Banking. Himalaya Publishing House.
3. Kumar, Sunil., Essentials of Banking Laws and Practice, JSR Publishers, New Delhi.
4. Goyal,L.C., The Law of Banking and Bankers, Eastern Law House.
5. Sundharam,K.P.M. and Varshney,P.N., Banking Theory, Law and Practice, Sultan Chand and Sons.

Additional Resources:

1. Kumar, Vasantha, P., Banking and Negotiable Instruments- Law and Practice, Eastern Book Company.
2. International Banking Legal and Regulatory Aspects- IIBF- MacMillan Publishers.
3. Legal and Regulatory Aspects of Banking- IIBF- MacMillan Publishers.
4. Recent reports/publications/websites of RBI, IMF, and World Bank.

Note: Learners are advised to use latest edition of text books.

Compensation Structure and Laws

BAC: DSE (CLCG)- 8.1

Objective: The course aims to make learners acquaint with pertinent aspects of compensation structure and laws. It seeks to design compensation structure and possibility of reduced tax liability on individuals as per the legislature.

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

1. comprehend the dynamics of compensation structure.
2. analyse the current trends in designing the compensation structure.
3. examine the components of compensation and their accrual to individual arising minimal tax liability.
4. analyse the grievance redressal process relating to conflicts between Employers and Employees with regard to compensation structure.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Understand the Dynamics of Compensation Structure	25	√	√
Unit 2: Current Trends in Designing the Compensation Structure	30	√	√
Unit 3: Compensation Structure for Tax Benefits	25	√	√
Unit 4: Grievances Redressal Relating to Conflicts Between Employers and Employees Relating to Compensation Structure	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Understand the Dynamics of Compensation Structure

Concept of Compensation structure, Objectives and benefits, Factors affecting compensation decisions, Components of compensation package, Scope and importance of compensation structure, Basic issues that help in designing the organisational strategy for compensation structure.

Unit 2: Current Trends in Designing the Compensation Structure

Introduction to job evaluation, Methods of job evaluation, Internal and external alignment in compensation structure, Market competitiveness, Application of expectancy and equity theories towards compensation structure, Cost to the company concept (CTC), Fringe Benefits: Different kinds of Fringe Benefits, ESOP, Executive remuneration, Compensation Committee and corporate governance.

Unit 3: Compensation Structure for Tax Benefits

Optimal Salary Structure, Broad banding, Allowances and reimbursements, Group Insurance for Health and Life; Superannuation Benefits,

Unit 4: Grievances Redressal Relating to Conflicts Between Employers and Employees Relating to Compensation Structure

Issues relating to wage determination, pay grades, wage surveys, comparable worth, competency-based pay, method of calculating wages.

Practical Exercises:

The learners are required to:

1. make presentations about compensation structures of different companies from varied sectors.
2. creating a compensation structure to attract and retain the employees.
3. create optimal compensation structures using reimbursements as part of CTC arising minimum tax liability.
4. comparing different compensation structures keeping in view the international compensation structures.
5. resolving a case of conflict between employer and employees on the issue of compensation structure.

Suggested Readings:

- Cascio, Wayne F. *Managing Human Resources-Productivity, Quality of Life, Profit*. Mc Graw Hill.
- Duff, Michael C. *Workers' Compensation Law: A Context and Practice Casebook*. Carolin Academic Press.
- Milkovich, G., Newman, J. & Ratnam, C.S.V. *Compensation*. Tata Mc Graw Hill, Special Indian Edition.
- Sharma, J.P. *An Easy Approach to Company and Compensation Laws*. New Delhi: Ane Books Pvt Ltd.

Additional Readings:

- Henderson, Richard. *Compensation Management- In A Knowledge Based World*. Pearson.
- *The Code on Wages, 2019 - Bare Act*

Note: Learners are advised to use latest edition of text books.

Company Secretarial Practices BAC: DSE (CLCG)- 8.2

Objective: The course aims to impart working knowledge of company secretarial practices to learners and acquaint them with drafting of important documents of companies.

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

1. describe the role of company secretary and secretarial auditors
2. demonstrate the skills of drafting and conveyancing
3. understand the incorporation process of a company and prepare documents like MoA and AoA
4. prepare documents related to board meeting and annual general meeting
5. comprehend the secretarial standards on board meeting and annual general meeting

Course Contents:

Unit	Unit weightage wise of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Secretarial Practices	15	√	√
Unit 2: General Principles of Drafting	15	√	√
Unit 3: Preparation of Company Documents-I	25	√	√
Unit 4: Preparation of Company Documents-II	25	√	√
Unit 5: Introduction to Secretarial standards	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Secretarial Practices

Company Secretary – Meaning, Qualifications, Appointment, Role and Responsibilities, Statutory Duties and Liabilities, Removal, Company Secretary as a Key Managerial Personnel; Functions of Company Secretary, Secretarial audit- Object, Scope, Need, Appointment of Secretarial Auditor.

Unit 2: General Principles of Drafting

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

Unit 3: Preparation of Company Documents-I

Pre-incorporation contracts- Meaning and Specimen, Process of incorporation of a company, Memorandum of Association-Meaning, Clauses & Specimen, Articles of Association-Meaning, Content & Draft specimen, Specimen of contracts of appointment of Managing directors, Managers and Company Secretaries.

Unit 4: Preparation of Company Documents-II

Drafting of notices-practical aspects including provisions of Companies act, points to be remembered while drafting notice of Board Meeting, Specimen Notice of Board Meeting & Annual General Meeting; Resolution meaning, types and passing authorities. Practical aspects of drafting resolutions and minute including specimen minutes of Annual General Meeting.

Unit 5: Introduction to Secretarial standards

Secretarial Standard on Board Meetings (SS-1): Applicability, convening a Meeting, Manner of conducting requisitioned Meeting, Day, Time, Place, Mode and Serial Number of Meeting, Frequency of Meetings, Quorum, Attendance at Meetings, Disclosure

Secretarial Standard on General Meetings: (SS-2): Applicability, convening an AGM, Frequency of Meetings, Quorum, Presence of Directors and Auditors, Proxies, Voting, General and Specific contents of minutes.

Practical Exercises:

The learners are required to:

1. interview a few company secretaries in practice and ask about the types of functions they perform and prepare a report thereof
2. prepare a list of appropriate and inappropriate words and expressions for business use
3. draft a specimen of contract of appointment of a company secretary in a company
4. draft a specimen of notice of annual general meeting to be sent to members of the company
5. compare the provisions of SS1 on Board meeting with the provisions for the same enumerated in Companies Act, 2013

Suggested Readings:

- Chaturvedi R.N. Pleadings, Drafting & Conveyancing, Central Law Publications
- Kolhatkar M. Drafting, Pleading and Conveyancing, LexisNexis
- Sharma, J.P. An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd. New Delhi
- Kumar, A. Corporate Laws, Taxmann Pvt Ltd
- Chadha R. & Chadha, S. Company Laws, Scholar Tech Press, Delhi
- Jagota. R., Company Law, Taxmann Pvt Ltd

Additional Resources:

- Jain, D.K. Company Law Ready Reckoner, Bharat Law House, Delhi
- Drafting, Pleadings and Appearances, Professional Programme, Module 1, Paper 3, The Institute of Company Secretaries of India
- Secretarial Standards, The Institute of Company Secretaries of India
- Web Resources
- www.mca.gov.in
- www.icsi.edu

Note: Learners are required to refer to latest version of the text books.

Regulatory Framework of Insurance
BAC: DSE (CLCG)- 8.3

Objective: The course aims to acquaint the students with the regulations of Insurance sector both life and non- life for individual and business operations

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

1. comprehend the legal framework of regulating insurance sector.
2. Examine public and private sector entities in the life insurance sector and their contribution in the sector.
3. Scrutinize public and private sector entities in the non-life insurance sector, their penetration and contribution in the sector.
4. familiarize with the general insurance business its relevance in the contemporary businesses.
5. develop insights on Miscellaneous insurances, The Marine Insurance Act, 1963, The Motor Vehicle Act, 1938 and Cyber insurance.

Course Contents:

Unit	Unit weightage marks (in %)	wise of	C&K*	A&A**
Unit 1: Insurance Regulatory and Development Authority Act,1999	20		√	√
Unit 2: Legislation for Life Insurance	20		√	√
Unit 3: Legislation for General Insurance-I	20		√	√
Unit 4: Legislation for General Insurance-II	20		√	√
Unit 5: Miscellaneous Legislation for Insurance	20		√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Insurance Regulatory and Development Authority Act,1999- Definitions, coverage and objects of the Act; Salient features of IRDA,1999; Establishment and incorporation of Authority; Duties, power and functions of Authority, Composition of Fund, Power of Central Government under the Act, Protection of Consumer interest under IRDA,1999. Establishment of Insurance Advisory Committee.

Unit 2: Legislation for Life Insurance: Salient provisions of Insurance Act, 1938; Life Insurance Corporation Act, 1956: establishment and incorporation, constitution and functions of the corporation; regulations for private insurance companies, tribunals.

Unit 3: Legislation for General Insurance-I: The General Insurance Business (Nationalisation) Act, 1972, definitions and salient features.

Unit 4: Legislation for General Insurance-II: Introduction of Marine, fire, water, motor, health insurances etc. Legal aspects of other miscellaneous insurances like crop, property, liability, annuities, commercial vehicle insurances etc.

Unit 5: Miscellaneous Legislation for Insurance: The Marine Insurance Act 1963: definitions and scope, salient features, Motor Vehicle Act, 1938: features, definitions, policies and other provisions of the Act. Cyber insurance: coverage and types.

Practical Exercises:

The learners are required to:

1. Interact with insurance agents and make report on their awareness and application of legal aspects of Insurance sector.
2. Report the experiences of policy holders within family and friends and prepare report on mis-selling.
3. Make consumers aware about the legal aspects of insurance by disseminating the knowledge and information learned in the course
4. Analyse different case laws or case studies pertaining to the life and non-life insurance.
5. Examine the main factors due to which sum assured gets forfeited in case of individuals and enterprises in your nearby locality.

Suggested Readings:

- Sethi Jyotsna, Bhatiya Nishwan, 'Elements of Banking and Insurance', PHI learning Pvt Ltd, New Delhi.
- Bhatiya, Nishwan 'Insurance & Risk Management', Pinnacle Learning, New Delhi.
- Kumar, Sunil 'Fundamentals of Insurance & Risk Management' JSR Publication, New Delhi.
- Chaturvedi DD, Mittal Arun 'Banking and Insurance' Scholar Tech Press, New Delhi.
- Gupta Atul, 'Banking & Insurance', AK Publications, New Delhi.
- Farooqi, AW 'Principle and Practice of Insurance' Wisdom Publication, New Delhi.

Additional Resources:

- Banking and Insurance Law and Practice, The Institute of Company Secretaries of India, New Delhi.
- Imam, Ashraf. Principles and Practice of Life Insurance in India, Anmol Publications Pvt. Ltd. New Delhi.
- Singh Inderjit, Katyal Rakesh, Insurance Principles and Practice, Kalyani Publishers, New Delhi.
- Loomba Jatinder. Risk Management and Insurance Planning. PHI Learning Private Limited, New Delhi.

Note: Latest edition of the textbooks should be used.

Regulatory Framework for Micro, Small & Medium Enterprises (MSMES)

BAC: DSE (CLCG)- 8.4

Objective: The course intent to acquaint students with the legal environment for establishment of micro, small and medium enterprises and create ease of doing business for entrepreneurs.

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

1. know about legal framework governing MSMEs.
2. gain knowledge about government support system for entrepreneurial options.
3. be well-versed with the changing face of MSME in the light of liberalized economic policy.
4. interpret the legal framework for SMEs and its governance.
5. acquaint with promotional and support programmes for MSME's and sources of financing.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	20	√	√
Unit-2 Policy Perspective Changes	20	√	√
Unit 3: Legal Framework and SMEs	20	√	√
Unit 4: Support System and SMEs	20	√	√
Unit-5: Legal Framework of Entrepreneurship and Small Business	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

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: 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: 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 IV: Legal Framework and SMEs

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

Unit V: 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; Role and Functions of SIDBI; IPO for SMEs.

Practical Exercises:

1. explore the e resources available for the MSMEs including the website and examine the process of registration.
2. visit an MSMEs or any other local industry and prepare a report on its process, product, functioning and compliances.
3. identify facilities provided through the office of Development Commissioner for MSME's.
4. compare processes in MSMEs and large enterprises and identify their challenges.
5. prepare a proposal for availing a loan from SIDBI by examining the loan form .

Suggested Readings

- 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.

Note: Learners are advised to use latest edition of text books.

Compensation Structure and Laws BAC: SEC (CLCG)- 1.1

Objective: The course aims to make learners acquaint with the objectives and importance of compensation structure and laws. It seeks to help assess the different terminologies used in designing compensation structure and the availability of legal protection as per The Code on Wages, 2019.

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

1. explain the dynamics of compensation structure.
2. analyse the current trends in designing the compensation structure
3. understand the salient features of the Code on Wages, 2019
4. grievances redressal relating to conflicts between Employers and Employees with regard to compensation structure.

Course Contents:

Unit	Unit weightage wise of marks (in %)	C&K*	A&A**
Unit 1: Understand the Dynamics of Compensation Structure	25	√	√
Unit 2: Current Trends in Designing the Compensation Structure	30	√	√
Unit 3: Regulatory Framework for Compensation Structure	25	√	√
Unit 4: Grievances Redressal Relating to Conflicts Between Employers and Employees Relating to Compensation Structure	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Understand the Dynamics of Compensation Structure

Concept of Compensation structure, Objectives and benefits, Factors affecting compensation decisions, Components of compensation package, Scope and importance of compensation structure, Basic issues that help in designing the organisational strategy for compensation structure.

Unit 2: Current Trends in Designing the Compensation Structure

Introduction to job evaluation, Methods of job evaluation, Internal and external alignment in compensation structure, Market competitiveness, Application of expectancy and equity theories towards compensation structure, Cost to the company concept (CTC), Fringe Benefits: Different kinds of Fringe Benefits, ESOP, Executive remuneration, Compensation Committee and corporate governance.

Unit 3: Regulatory Framework for Compensation Structure

The Code on Wages, 2019[#] - Regulation of minimum wages, payment of wages, payment of bonus.

Unit 4: Grievances Redressal Relating to Conflicts Between Employers and Employees Relating to Compensation Structure

The Employees Compensation (Amendment) Act, 2017- Issues relating to wage determination, pay grades, wage surveys, comparable worth, competency-based pay, method of calculating wages.

Practical Exercises:

The learners are required to:

1. make presentations about compensation structures of different companies
2. creating a compensation structure to attract and retain the employees
3. making comparisons with different compensation structures keeping in view the international compensation structures.
4. resolving a case of conflict between employer and employees on the issue of compensation structure following the provisions of Employees Compensation (Amendment) Act - 2017

Suggested Readings:

- Cascio, Wayne F. *Managing Human Resources-Productivity, Quality of Life, Profit*. Mc Graw Hill.
- Duff, Michael C. *Workers' Compensation Law: A Context and Practice Casebook*. Carolin Academic Press.
- Henderson, Richard. *Compensation Management- In A Knowledge Based World*. Pearson.
- Milkovich, G., Newman, J. & Ratnam, C.S.V. *Compensation*. Tata Mc Graw Hill, Special Indian Edition.
- Sharma, J.P. *An Easy Approach to Company and Compensation Laws*. New Delhi: Ane Books Pvt Ltd.

Additional Readings:

- *The Employees Compensation (Amendment) Act, 2017*
- *The Code on Wages, 2019 - Bare Act*

Note: Learners are advised to use latest edition of text books.

From the date of implementation of labour codes, this syllabus shall be disseminated as per new labour codes

Company Secretarial Practices
BAC: SEC (CLCG)- 2.1

Objective: The course aims to impart working knowledge of company secretarial practices to learners and acquaint them with drafting of important documents of companies.

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

6. describe the role of company secretary and secretarial auditors
7. demonstrate the skills of drafting and conveyancing
8. understand the incorporation process of a company and prepare documents like MoA and AoA
9. prepare documents related to board meeting and annual general meeting
10. comprehend the secretarial standards on board meeting and annual general meeting

Course Contents:

Unit	Unit weightage wise of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Secretarial Practices	15	√	√
Unit 2: Principles of Drafting	20	√	√
Unit 3: Preparation of Company Documents-I	25	√	√
Unit 4: Preparation of Company Documents-II	20	√	√
Unit 5: Overview of Secretarial standards	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to Secretarial Practices

Company Secretary – Meaning, Qualifications, Appointment, Role and Responsibilities, Statutory Duties and Liabilities, Removal, Company Secretary as a Key Managerial Personnel; Functions of Company Secretary, Secretarial audit- Object, Scope, Need, Appointment of Secretarial Auditor.

Unit 2: Principles of Drafting

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

Unit 3: Preparation of Company Documents-I

Pre-incorporation contracts- Meaning and Specimen, Process of incorporation of company, Memorandum of Association-Meaning, Clauses & Specimen, Articles of Association-Meaning, Content & Draft specimen, Specimen of contracts of appointment of Managing directors, Managers and Company Secretaries.

Unit 4: Preparation of Company Documents-II

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

Unit 5: Overview of Secretarial Standards

Secretarial Standard on Board Meetings (SS-1): Applicability, convening a Meeting, Manner of conducting requisitioned Meeting, Day, Time, Place, Mode and Serial Number of Meeting, Frequency of Meetings, Quorum. Secretarial Standard on General Meetings: (SS-2): Applicability, Convening an AGM, Frequency of Meetings, Quorum, Presence of Directors and Auditors, Proxies, General and Specific contents of minutes.

Practical Exercises:

The learners are required to:

1. interview a few company secretaries in practice and ask about the steps involved in secretarial audit and prepare a report for the same.
2. prepare a list of expressions which may be considered undesirable while drafting of deeds.
3. draft a specimen of contract of appointment of a company secretary in a company
4. draft a specimen of notice of annual general meeting to be sent to members of the company
5. compare the provisions of SS2 on annual general meeting with the provisions for the same enumerated in Companies Act, 2013

Suggested Readings:

- Chaturvedi R.N.Pleadings, Drafting & Conveyancing, Central Law Publications
- Kolhatkar M. Drafting, Pleading and Conveyancing, LexisNexis
- Sharma, J.P. An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd. New Delhi
- Kumar, A., Corporate Laws, Taxmann Pvt Ltd
- Chadha R. & Chadha, S. Company Laws, Scholar Tech Press, Delhi
- Jagota. R., Company Law, Taxmann Pvt Ltd

Additional Resources:

- Jain, D.K., Company Law Ready Reckoner, Bharat Law House, Delhi
- Drafting, Pleadings and Appearances, Professional Programme, Module 1, Paper 3, The Institute of Company Secretaries of India
- Secretarial Standards, The Institute of Company Secretaries of India
- www.mca.gov.in
- www.icsi.edu

Note: Learners are advised to use latest edition of text books.

Corporate Governance BAC: GE (CLCG)- 5.1

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

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

1. understand the concept and significance of corporate governance in a business setup and the role of board of directors.
2. explain the important dimensions in corporate governance.
3. analyse global corporate failures and understand International Codes.
4. describe corporate governance regulatory framework in India.
5. assess and analyse the problems in corporate governance in India.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Conceptual Framework of Corporate Governance	20	√	√
Unit 2: Corporate Governance and Role of Stakeholders	20	√	√
Unit 3: Global Corporate Failures and International Codes	20	√	√
Unit 4: Corporate Governance Regulatory Framework in India	20	√	√
Unit 5: Corporate Failures in India	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Conceptual Framework of Corporate Governance

Corporate Governance: Meaning, significance and principles; Management and corporate governance; Theories of Corporate Governance: Agency Theory, Stewardship theory, Stakeholders' Theory; One Tier and Two Tier Boards

Unit 2: Corporate Governance and Role of Stakeholders

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

Unit 3: Global Corporate Failures and International Codes

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

Unit 4: Corporate Governance Regulatory Framework in India

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

Unit 5: Corporate Failures in India

Satyam Computer Services Ltd, Kingfisher Airlines, PNB Heist; ICICI Bank; Common Governance Problems in various Corporate Failures in India and abroad.

Practical Exercises:

The learners are required to:

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

Suggested Readings:

- Tricker, Bob. *Corporate Governance-Principles, Policies, and Practice (Indian Edition)*. Oxford University Press, New Delhi.
- Sharma, J.P. *Corporate Governance, Business Ethics, and CSR*, Ane Books Pvt Ltd, New Delhi
- Kumar A., Gupta L. and R.J. Arora, *Auditing and Corporate Governance*. Taxmann Pvt Ltd.

Additional Resources

- Rani, Geeta D., and Mishra, R.K. *Corporate Governance- Theory and Practice*, Excel Books, New Delhi.
- Mallin, Christine A. *Corporate Governance (Indian Edition)*, Oxford University Press, New Delhi.

Note: *Latest edition of readings may be used*

Latest amendments to the regulations shall be referred

Company Secretarial Practices
BAC: GE (CLCG)- 6.1

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

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

1. describe the role of company secretary
2. demonstrate the skills of drafting and conveyancing
3. explicate intricacies in preparation of documents like MoA and AoA
4. prepare documents related to board meeting and annual general meeting
5. comprehend the concepts of secretarial audit and auditor

Course Contents:

Unit	Unit weightage wise of marks (in %)	C&K*	A&A**
Unit 1: An Introduction to Company Secretary	20	√	√
Unit 2: Principles of Drafting	25	√	√
Unit 3: Preparation of Company Documents-I	20	√	√
Unit 4: Preparation of Company Documents-II	20	√	√
Unit 5: Secretarial Audit & Auditor	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: An Introduction to Company Secretary

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

Unit 2: Principles of Drafting

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

Unit 3: Preparation of Company Documents-I

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

Unit 4: Preparation of Company Documents-II

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

Unit 5: Secretarial Audit & Auditor

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

Practical Exercises:

The learners are required to:

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

Suggested Readings:

1. Chaturvedi R.N., (2018) Pleadings, Drafting & Conveyancing, Central Law Publications
2. Kolhatkar M., (2015), Drafting, Pleading and Conveyancing, LexisNexis
3. Sharma, J.P. (2018) An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd. New Delhi
4. Kumar, A., (2019) Corporate Laws, Taxmann Pvt Ltd
5. Chadha R. & Chadha, S. (2018) Company Laws, Scholar Tech Press, Delhi
6. Jagota. R., (2020), Company Law, Taxmann Pvt Ltd

Additional Resources:

1. Drafting, Pleadings and Appearances, Professional Programme, Module 1, Paper 3, The Institute of Company Secretaries of India
2. Jain, D.K., (2022) Company Law Ready Reckoner, Bharat Law House, Delhi
3. Company Law, Executive Programme, Module1, Paper 2, The Institute of Company Secretaries of India

Web Resources:

1. www.mca.gov.in
2. www.icsi.edu

Note: Learners are advised to use latest edition of text books

MODERN **OFFICE**
MANAGEMENT

Business Communication
BAC: Discipline (MOM)- A1

Objective: The course aims to prepare the Executive Secretary with proper knowledge of different types of communication and correspondence, presentation skill along with the effective reports. This paper intends to acquaint the learners about communication theory and provide them ample exercise in communication through business correspondence.

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

1. summarise the different concepts of Business Communication.
2. interpret the vocabulary to be used in business.
3. demonstrate the different types of Correspondence or letter writing skill.
4. describe the different approaches of report writing.
5. demonstrate the Business presentation.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction	25	√	√
Unit 2: Communication Technology	15	√	√
Unit 3: Modern Office Correspondence	30	√	√
Unit 4: Report Writing	20	√	√
Unit 5: Oral/Visual Presentation	10	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit I: Introduction

Meaning, process, characteristics, objectives, importance, methods/types of communication: on the basis of relationship (internal & external); on the basis of expressions (verbal & Non-verbal) and on the basis of flow (downward, upward, horizontal and diagonal/crosswise), Persuasive Communication, 7Cs of Communication, Barriers to Effective Communication and tips to overcome the barriers.

Unit II: Communication and Technology

Communication through modern technology – different apps, virtual and online video conferences - Google Meet, Zoom, Microsoft team etc., netiquettes.

Unit III: Modern Business Correspondence

Internal: Formal & Informal Correspondence -- Memorandum, Office Order, Circular, Meeting, Notice, Agenda & Minutes. External: Formal Correspondence- Routine letters (enquiry, quotation, orders and acceptance, release of payment), Sales Letters (proposal, promotional, follow-up, mailshots), Agency Letters (status enquiries, seeking finance), Problem letters (complaint, collection/dunning, concession). Personnel: Job Application letter, Preparing the Resume, CV and Portfolio. E-Correspondence: Emails, Blogs, Chat Rooms, Discussion Forums, Social Networking, Online news releases, Company newsletters.

Unit IV: Report Writing

Meaning, Types of Business Reports, characteristics, importance, structure of report, Organization of Report –Long reports & Short reports (letter form, memorandum form, minutes form).

Unit V: Oral/Visual Presentation

Importance, Characteristics, Presentation Plan, Visual Presentation – diagram/flowchart.

Practical Exercises:

The learners are required to:

- 1) Practice to learn the use of different types of communications conducting their class meetings online/offline.
- 2) Learn the different rules of vocabulary to be used in Business Communication.
- 3) Practice to make the drafts of all types of letters for correspondence including agenda, minutes etc.
- 4) Prepare at least one report as per your choice relating to your any business/college event.
- 5) Present diagram/piktochart/flowchart on any relevant topic of this paper in the class.

Suggested Readings:

- Bhatia, R.C.(2018). Business Communication, New Delhi: Anne Books Pvt. Ltd.
- Gupta, C.B. (2019) Essential Business Communication, New Delhi: Cengage Learning India Pvt. Ltd.
- Khanna, P. (2016). English Communication New Delhi: Vikas Publishing House Pvt. Ltd.
- Lehman, C. M., D. D., & Sinha., M. (n.d.). Business Communication. Cengage Learning India Pvt. Ltd.
- R. P., & Korlahalli, J. S. (2008). Essentials of Business Communication. New Delhi: Sultan Chand & Sons. +
- Taylor, S., & Chandra, V. (2005). Communication for Business. New Delhi: Pearson Education Ltd.

Additional Readings:

<https://www.youtube.com/embed/6IIh9trXgyQ> (Source: epg pathshala)

<https://www.youtube.com/embed/t-DzqqIaiM8> (Source: epg pathshala)

Note: Latest edition of readings may be used.

Modern Office Practices **BAC: Discipline (MOM)- A2**

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

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

1. examine the nature of conventional office, modern office, paperless office, automated and virtual office.
2. develop an understanding about the administrative and management functions of office, office manager and office management process.
3. observe the procedure of procurement and maintenance of office forms, stationery, office supplies and machines are procured and used by employees.
4. interpret office mails, management of inward and outward mails, centralization and decentralization of mail system and email system.
5. maintain official records.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Modern Office and its Functions	20	√	√
Unit 2: Office Environment	20	√	√
Unit 3: Office Automation	20	√	√
Unit 4: Office Supplies, Office Forms and Office Mechanization	20	√	√
Unit 5: Communication Technology and Records Management	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Modern Office and its Functions

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

Unit 2: Office Environment

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

home, flexible office hours, significance of office location, factors affecting choice of office location, working environment.

Unit 3: Office Mechanization

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

Unit 4: Office Supplies, Office Forms and Procurement

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

Unit 5: Office Correspondence, Records Management and Banking

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

Practical Exercises:

The learners are required to:

1. Visit the administrative office of the College, Government Office or Private Office.
2. Observe the Office Building, ventilation and layout of the building.
3. Observe the office supplies, stationery, office forms used in office systems.
4. Observe and experience the type of communication systems, furniture and office machines.
5. Interact with the Office Manager and make a list of his duties and responsibilities.

Suggested Readings:

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

Note: Latest edition of readings may be used.

Stenography (English)-1
BAC: Discipline (MOM)- A3

Objective: The course aims to orient the students to learn the need of writing accurately on the basis of phonic sound. In order to make them a good writer, it is necessary for them to master the fascinating art of good writing. As it is very important for a learner to write 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 accurately.

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

1. demonstrate the basic concepts of stenography with grammalogues and logograms.
2. analyse the basic concepts of alternatives and phraseography.
3. interpret the use of stroke and circles.
4. use Loops.
5. summarize the hooks use in stenography.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Basics of Stenography	20	√	√
Unit 2: Alternatives & Phraseography	20	√	√
Unit 3: Small and Large Circles	20	√	√
Unit 4: Loops preceding initial hook	20	√	√
Unit 5: Initial and Final Hooks	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: 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, Short Forms – Definition, importance and use of logograms, grammalogues.

Unit 2 : Alternatives and Phraseography

Alternative forms of strokes: downward R & L strokes, downward and upward H, tick H and dot H, upward strokes, semi circle or abbreviated W and their use.

Diphthongs and Triphones, punctuation signs and their application and its positions.

The phraseography, the phraseograms, its essential qualities of facility, linearity and legibility.

Unit 3: Small and Large Circles

Circles '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 different circles initially, medially and finally, Use of large circles in Phraseography. Use of stroke 'S' and 'Z' with various rules.

Unit 4: Loops preceding initial hook

Loops 'ST' and 'STR', use of small and big loops with straight and curved strokes, initially use of small loops, medially use of small and large loops and final use of small and large loops, exceptions to the use of loops. Alternative forms with small hook for 'Fr', 'Vr' and Large hook for "Fl", "VI" etc., use of intervening vowels with alternative forms. Circles and loops preceding initial hooks.

Unit 5: Initial and Final Hooks

"S" before straight strokes hooked for R, "S" before other hooked strokes, Small Hooks: 'R' and 'L, use of initial hooks with straight and curved strokes 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.

Practical Exercises:-

The learners are required to

1. Understand the Basics of Stenography.
2. Practice Alternatives, Diphthongs and Phraseography.
3. Practice Small and Large Circles.
4. Learn different Loops.
5. Understand about Initial Final Hooks.

Suggested Readings:

- Ajyar, K.S.: Reporter's Phrase Book", A.H. Wheeler Publications.(India)
- Bhatia, R.C., "Principles of Short-hand Theory",G.Lal & Co.(India)
- Hynes James: The Practical Phraser, Wheeler Publications.(India)
- Kuthiala, O.P., Shorthand Made Easy,Pitman S.S.Publications.(India)
- Pitman,Isaac: Pitman's Shorthand Instrcutor , A.H. Wheeler Publications.(India)
- Pitman, Isaac: The New Phonographic : Phrase Book .
- Sir, Pitman Issac: "Pitman Shorthand instructor and key", Pearson Education.(India)
- Thorpe, E and Kuthiala, O.P.: you too can write 200 wpm and above, Pitman SS Publication.(India)

Note: Latest edition of readings may be used.

Stenography (English) II

BAC: Discipline (MOM)- A4

Objective: This course is well structured and sequenced learning of Stenography (English). This art of writing, based on phonetics sounds has been adopted throughout the world in the day to day working in organizations. 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 once the accuracy is achieved, the same could be retained provided there is regular practice.

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

1. demonstrate the basic rules of The Shun Hook and The Aspirate.
2. analyse the basic concepts of R, L, SH consonant and Compound Consonants.
3. interpret the basics of Halving Principals and Vowel Indications.
4. use of Doubling principals and Diaphonic.
5. summarize the Prefixes and Suffixes.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1 Circle, Loops, Shun Hooks	20	√	√
Unit 2 Upward Downward R,L,SH & Compound Consonants	20	√	√
Unit 3 Vowel Indication and Halving Principles	20	√	√
Unit 4 Doubling Principle	20	√	√
Unit 5 Prefixes and Suffixes	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Circle, Loops, Shun Hooks

Large Final Hooks ‘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 Hooks in phraseography. Use of circles and loops to final hooks, strokes are followed by NS, S, Ses, St, Str. “The Aspirate” H, with full detailed analyses.

Unit 2: Upward Downward R, L,SH & Compound Consonants

General rules for Vowel preceding and following with R, Upward and downward R, Medially use of R.

Upward, Downward L, SH with preceding or following curves n, ing and circles, medial L, and KW\GW\KY\GY, compound consonants.

Unit 3: Vowel Indication and Halving Principles

Vowel Indication: Initial and final Vowel Implied, Initial and final Consonant Implied.

Halving principle: vocalizing of half length forms, halving for T of 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.

Unit 4: Doubling Principle

The general rule for doubling, doubling of straight strokes and the strokes MP and NG, alternative forms of MPR, MBR, NG-GR. Doubling of stroke L, circle S and double length strokes, use of doubling principle in phraseography.

Diphonic or two vowel signs, Use of Diphones, Medial Semi-Circle, Left Semi-Circle, Right Semi-circle.

Unit 5: Prefixes and Suffixes

Prefixes: expression of the prefixes, initial common-, medial com, accom-, intro- etc. Logograms as prefixes. Negative words etc.

Suffixes: Suffixes and Terminations – The dotting, expressingality, -logically, mentality, -ship, figures and contractions, etc.

Practical Exercises:

The learners are required to:

1. Understand the Basics of Shun Hook.
2. Practice about R, L, SH and compound consonant.
3. Understand the Halving Principles.
4. Learn Diaphones, semi circles and Doubling Principles.
5. Understand about Prefixes, suffixes and Terminations.

Suggested Readings:

- Ajyar, K.S.: Reporter's Phrase Book", A.H. Wheeler Publications (India).
- Bhatia, R.C., "Principles of Short-hand Theory", G.Lal & Co (India).
- Hynes James: The Practical Phraser, Wheeler Publications (India).
- Kuthiala, O.P., Shorthand Made Easy, Pitman S.S. Publications (India).
- Pitman, Isaac: Pitman's Shorthand Instructor, A.H. Wheeler Publications (India).
- Pitman, Isaac: The New Phonographic Phrase Book. Wheeler Publication. (India)
- Sir, Pitman Isaac: "Pitman Shorthand instructor and key", Pearson Education. (India)
- Thorpe, E and Kuthiala, O.P.: you too can write 200 wpm and above, Pitman SS Publication. (India)

Note: Latest edition of readings may be used.

Computer Applications BAC: Discipline (MOM)- A5

Objective: To provide computer skills and knowledge to the students about the usefulness of information technology tools for business operations.

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

1. analyse the various concepts and terminologies associated with computers.
2. explain the basic terminologies used in computer networks and internet.
3. describe word document creation for report making and communication.
4. identify and make good presentations.
5. identify spreadsheets for basic calculations and for making charts.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Basic knowledge of computers	20	√	√
Unit 2: Basics of Networking and Internet	20	√	√
Unit 3: Word Processing	20	√	√
Unit 4: Preparing Presentations	15	√	√
Unit 5: Spreadsheet basics	25	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit1: Basic knowledge of computers

Computers: meaning, history, generations, characteristics, advantages, limitations and functions of computers; Classification of computers based on size, and digital vs analogue computers; input-output devices; software, hardware, firmware and liveware; types of software: system software and application software; Computing Interfaces: Graphical User Interface (GUI), Command Line Interface (CLI), Touch Interface, Natural Language Interface (NLI); role of CPU in data processing; applications of computers in business.

Unit 2: Basics of Networking and Internet

Computer Networks: Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies; Wireless Networking; Securing Networks: firewall.

Basic Internet Terminology: I.P. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines, Proxy Server, Intranet and Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s), Uses of Internet to Society; Cyber Security: Cryptography, digital signature.

Unit 3: Word Processing

Introduction to word Processing, Word processing concepts, Use of Templates and styles, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto-text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, page break; Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge; Printing documents; Citations, references and Footnotes.

Unit 4: Preparing Presentations

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow, exporting presentations as pdf handouts and videos.

Unit 5: Spreadsheet basics

Spreadsheet concepts: Managing worksheets; Formatting, Entering data, Editing, and Printing and Protecting worksheets; controlling worksheet views; graphical presentation of data using bar chart and pie chart; use of simple formulas in spreadsheets; cell referencing: absolute, relative and mixed cell referencing; Functions: logical functions, financial functions, statistical and mathematical functions.

Note:

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred to in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 50 Marks from unit 3,4 & 5 (2 hours duration), theory exam of 25 marks from unit 1 & 2 (1 hour) and Internal Assessment of 25 marks (Class Test-10 Marks, Assignment- 10 Marks and attendance- 5 marks).
3. There shall be 2 lecture periods per class and 4 Practical Lab periods per batch to be taught in the Computer Laboratory.

Suggestive Readings:

- Jain, H. C. & Tiwari, H. N. “*Computer Applications in Business*” Taxmann, Delhi.
- Madan, S. “*Computer Applications in Business*” Scholar Tech Press, Delhi.
- Mathur, S. & Jain, P. “*Computer Applications in Business*” Galgotia Publishing Company, Delhi.
- Sharma, S.K. & Bansal, M. “*Computer Applications in Business*” Taxmann, Delhi.
- Walkenbach, J. “*MS Excel 2016, Bible*”. John Wiley & Sons, USA.

Note: Latest edition of readings may be used.

Office Automation
BAC: Discipline (MOM)- A6

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

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

1. handle communication using appropriate technology tools.
2. analyze the documents in e-offices.
3. manage e-files to move towards a paperless work environment.
4. manage online leave and online workflows.
5. appreciate the role of ERP and applications of (IoT) in offices.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Online Communication Tools	10	√	√
Unit 2: e-Office, Online PIMS, Sparrows and KMS	20	√	√
Unit 3: e-File Management	25	√	√
Unit 4: Online Tour Management, Online Leave Management and e-Tender	25	√	√
Unit 5: Internet of Things (IoT) and Enterprise Resource Planning (ERP)	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit I: Online Communication Tools

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

Unit II: E-Office, Online PIMS, Sparrows and KMS

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

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

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

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

Unit III: E-File Management

Online Diarising of Letters, File Processing, Dashboard view with Alerts, Enhanced Scope Based Search, MIS Reports for Monitoring and Analysis, Multilingual support, Added Data

security with DSC and e-Sign, Interdepartmental File Movements, Records Management System, Citizen Interface.

Unit IV: Online Tour Management, Online Leave Management and e-Tender

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

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

Unit V: Internet of Things (IoT) and Enterprise Resource Planning (ERP)

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

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

Note:

1. Lectures through industry cases, discussions, and presentation should be included to facilitate a continuous teaching and learning process.
2. Field study by students, solving case studies, class discussions, and end-semester examination can be the assessment methods.

Suggestive Readings:

- Curran, S., & Mitchell, H. (1982). *“Office Automation: An Essential Management Strategy”*. The Macmillan Press Ltd.
- Department of Education, Government of Kerala. (2016). *“Computerised Office Management”*. Kerala: State Council of Educational Research and Training (SCERT).
- Ismail, Y., (Ed.). (2019). *“Internet of Things (IoT) for Automated and Smart Applications”*. IntechOpen. <https://doi.org/10.5772/intechopen.77404>
- IDC Technologies. (2012). *“Industrial Automation”*. The IDC Engineers & bookboon.com
- Kumar, A. (2010). *“Computer Basics with Office Automation”*. I. K. International Publishing House Pvt. Ltd.
- Li, P., (Ed.). (2019). *“New Trends in Industrial Automation”*. IntechOpen. <https://doi.org/10.5772/intechopen.75341>

Note: Latest edition of readings may be used.

Practical Stenography and e-Typewriting-I
BAC: DSE(MOM) - 5.1

Objective: The course aims 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. After learning the basic principles of Stenography, it is essential that the students build up speed writing by practicing exercises and learning stenography transcription from Pitman Shorthand Instructor.

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

1. analyse the basic concepts of english transcription.
2. interpret the shorthand basic shortcut concepts.
3. demonstrate the shorthand speed.
4. demonstrate the typewriting speed.
5. demonstrate the typewriting of letters/documents with proper formatting.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Basic English Transcription Concepts	10	√	√
Unit 2: Stenography – its speed & practical concepts	30	√	√
Unit 3: Stenography - Practical	20	√	√
Unit 4: e-Typewriting - Practical	20	√	√
Unit 5: Word Processing-letters/documents preparation	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit I: Figures and Essential Vowels

Figures, transcriptions and Essential Vowels.

Unit II: Stenography – its speed & practical concepts

Contractions & Special Contractions (Section 1 to 5 with exercises), Advanced Phraseography, Intersections.

Unit III: Stenography – Practical

- i. Daily practice of seen passages from Pitman Shorthand from the Exercises 111-144 from 'Pitman Shorthand Instructor & Key' in a graded manner up to the speed of 60 words per minute and transcription on computer.
- ii. Daily practice of unseen passages from 'Graded Dictation Exercises on Shorthand made easy' in a grader manner up to the speed of 40 words per minute and transcription on computer.

Unit IV: e-Typewriting – Practical

E-typewriting: meaning & importance, advantages and disadvantages. Practice of on and off of computer system.

Keyboard: Meaning & Importance, advantages & disadvantages, types of keyboard, keyboarding - setting of fingers on home keys, guide keys on Computer and their functions.

Touch and Sight methods of typewriting.

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

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

E-typewriting speed @30 words per minute.

Unit V: Word Processing – letters/documents preparation

Word Processing (MS Office): working with documents, use of different views, navigation through documents, text manipulation, formatting of documents. Hyperlink, book mark, mail merge.

Document Preparation: Structure and layout of letter, different parts of the letter, different styles of Business letters, preparation of letters in word processor, generate notice, agenda and minutes of the meeting, office orders, circulars, memorandums, resumes, CV & portfolio. Merging of letters through mail merge and printing the same.

The size of papers: National and International.

Practical Exercises:

The learners are required to:

1. Learn the basic general english vocabulary.
2. Learn, understand & practice all types of short cuts for implementation of stenography and typewriting.
3. Practice the shorthand passages to get the speed @60/40 words per minute.
4. Practice the typewriting passages to get the speed @ 30 words per minute.
5. Learn all types of document preparations.

Guidelines For The Conduct of Practical Examination

Time 3 Hours				Maximum Marks 50
Question	Description	No or words	Marks	Time Allowed
1	Seen dictation from Unit III (i) of the syllabus @ 60 words per minute.	180	10	3 minutes for dictation 3 minutes for reading time 30 minutes for transcription on computer
2.	Unseen dictation from Unit III (ii) of the syllabus @ 40 words per minute	120	10	3 minutes for dictation 3 minutes for reading time 30 minutes for transcription on computer
3.	Shorthand outlines from Unit II	20	10	20 minutes (the examine will have to write shorthand outlines of the words on the printed sheet which will be the question

				paper as well as Answer Sheet)
4.	e-Typewriting Speed Test @30 words per minute from Unit IV	More than 1500/2000 strokes	10	20 minutes (10 minutes for setting of computer/keyboard)
5.	Practical assessment – Word Processing (letter and mail merge) from Unit V		10	20 minutes

1. 10 minutes of time will be allowed to students for setting and adjustment of the computer before the practical starts.
2. 10 minutes time will be allowed to students for setting and adjustment of the computer for e-typewriting speed test.
3. The students have to produce the hard copies of the above questions for evaluation.
4. Time should also be allowed for print-outs.

Practical:

1. There shall be 2 Lecture periods and 4 practical periods per batch to be taught in computer Lab.
2. Practical examination will be conducted by the Internal Examiner.
3. There will be a theory examination of 25 marks (1 hour) based on Stenography, and practical exam of 50 marks (2 hours) duration. Internal assessment will be consisting of class test (10 marks) work-book (10 marks) and attendance (5 marks).

Suggested Readings:

- Bhatia, D. P., & Sangal, S. S. (1996). *Principles of Typewriting*. New Delhi: Pitman S.S.Publications.
- Bhatia, R. C. (n.d.). *Typewriting Theory and Practice*. New Delhi: Sterling Publishers Private Ltd.
- G.Shiva. (2017) Kindle Edition. *Typing Lessons for Beiginners Quick Way to learn English Typing* English Training Keyboard Book GS Publication.
- Himsagar, Z.Y (2021). *Computer Keyboard Shortcut Keys for MS Office*: Bluerose Publishers. www.bluerosepublishers.com.
- Jain, H.C., & Tiwari, H.N. (2021). *Computer Applications in Business*. New Delhi: Taxman Publications Private Limited.
- Kuthiala, O. P. (1998). *Graded Dictation Exercises on Shorthand Made Easy*. New Delhi: Pitman S.S.Publications.
- Kuthiala, O. P. (n.d.). *Typewriting Speed & Accuracy*. New Delhi: Pitman S.S.Publications.
- Madan, Susheela (2021). *Computer Applications in Business*. New Delhi: Scholar Tech Press.
- *Microsoft Word Keyboard Shortcuts for Windows*. (2016). (n.p.): CreateSpace Independent Publishing Platform.
- Pitman , I. (2016). *Pitman Shorthand Instructor And Key*. Pearson Education Ltd. and Dorling Kinderley Publishing, Inc.
- Pitman, I. (n.d.). *700 Common Words Reading \$ Dictation Exercises*. Allahabad: A.H.Wheelerand Company (P) Limited.

- Smith, C. E. (n.d.). *A Practical Course in Touch Typewriting*. Allahabad: Wheeler Publishing.
- *Typewriting Speed & Accuracy Book II*. (n.d.). New Delhi: Pitman S.S.Publications.
- Typing Master Software for e-typewriting.

Note: Latest edition of readings and software may be used.

Strategic Office Management BAC: DSE(MOM)- 5.2

Objective: The course aims to understand about the Strategic Office Management which is crucial to perform official functions effectively with the applications of principles of management at all levels in the Business. Effective Office Management play a significant role for success in the Business World.

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

1. describe the concept of office management, its structure and how it functions.
2. learn the systems and processes of office management.
3. gain the knowledge of the structure of business and how the levels of management authorize to function with administrative and financial powers.
4. acquire the knowledge of business finance, how SEBI works, money investment and marketing management.
5. grasp the knowledge of dynamics of office management.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Office Management and Its Importance	20	√	√
Unit 2: Management Systems and Processes	20	√	√
Unit 3: Organizational Structure, Delegation of Powers and Group Dynamics	20	√	√
Unit 4: Business Finance and Marketing Management	20	√	√
Unit 5: Strategic Management Dynamics: Leadership, Motivation and Control	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Office Management and Its Importance

Objectives of Office Management: Purpose, Environment, Means, Personnel, Scope of Office Management, Principles of Office Organization, Formal and Informal Organization, Types and Systems of Organizations, Organization Chart, Types of Organization Charts, Relation of Office with other Departments, Office Manuals, Authority and Responsibility, Centralization and Decentralization, Information Management, Scientific Office Management, Aims of Scientific Management.

Unit 2: Office Management Systems and Processes

Scope of Office Management, Objectives of Office Management, Functions of Office Management, Planning Office Activity: objectives, policies, programmes and procedures, Organising of Office Activity: staffing, motivating, coordination, direction and controlling, The Job and Position of Manager, Functions, Duties and Responsibilities of Office Manager,

Qualities of Office Manager, Administrative Office Management, Office System, Characteristics of sound office System, Principles of Office Systems, Office Routines, Importance of Office Systems.

Unit 3: Organizational Structure, Delegation of Powers and Group Dynamics

Nature of Organization Structure, Role of Functional Manager, Network Organization Structure, Advantages and Disadvantages, Features of Authority, Administrative and Financial Powers, Delegation of Powers and Authority, Formation of Groups and Teams, Formal and Informal Groups, Group Dynamics: Group Norms and Role, Group Cohesiveness, Groups: Behaviour, Tasks, Processes and Effectiveness.

Unit 4: Business Finance and Marketing Management

Concept, Role and Objectives of Financial Management, Financial Planning and its Importance, Capital Structure, Fixed and Working Capital, Financial Markets: Concept, Functions and Types, Money Market and its Instruments, Capital Market, Stock Exchange Functions and Trading Procedure, Objectives and Functions of SEBI, Market Management, Functions of Marketing, Marketing Mix: People, Product, Price, Process, Physical Distribution, Physical Evidence and Promotion.

Unit 5: Strategic Management Dynamics: Leadership, Motivation and Control

Leadership: Features, Importance, Qualities and Styles of Leadership. Determinants of Leadership Styles, The Managerial Grid, Situational Leadership, Traits of Leadership, and Motivational Theories: Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory, McGregor's X and Y Theory, Ouchi's Theory "Z", Comparison between Theory 'X' and Theory 'Y', Work Measurement, Techniques of Work Measurement, Standards of Performance, Measurement of Efficiency of Office Staff, Effective Control System, Process of Control: Setting Standards, Measurement of Performance, Comparing the Actual Performance with Standards and Taking Corrective Action.

Practical Exercises:

The learners are required to:

1. Understand the nature and importance of the profession of office management, function of office jobs and experience it while paying the visit to the educational, financial or other manufacturing/marketing institutions
2. While visiting to industries, observe their business systems, procedures and practices which are significant for effective functioning of office management
3. Read the case studies to advance their knowledge about structure, authority and how officials powers are used in office management
4. Observe the dynamics of office management in their college administration and management.

Suggested Readings:

- Bhatia, R. C. (2005). *Principles of office management*. Lotus Press, Delhi, India.
- Chopra, R. K., & Bhatia, A. (2010). *Office Management*. Himalaya Publishing House.
- Kavita, S. (2015). *Organizational behaviour: Text and cases*. Vikas Publishing House, New Delhi, India.

- Koontz, H., O'Donnell, C., & Weihrich, H. (1986). *Essentials of management* (Vol. 18). New York: McGraw-Hill.
- Koontz, H., O'Donnell, C., & Weihrich, H. (1986). *Essentials of management An International Perspective* (Vol. 18). New York: McGraw-Hill.
- Kumar, N., & Mittal, R. (2001). *Office Management*. Anmol Publications, Delhi, India.
- Quible, Z. K. (2014). *Pearson New International Edition: Administrative Office Management*. Pearson, India
- Thukaram Rao, M. E. (2009). *Office Organization and Management*. Atlantic Publishers and Distributors, New Delhi, India.

Note: Latest edition of readings may be used.

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

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

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

1. analyse the different rules of phraseography.
2. summarise the stenographic basic shortcut concepts.
3. demonstrate the stenographic speed.
4. demonstrate the typewriting speed.
5. learn the designing of typewriting of project/resume.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Dictation & Transcription – Seen passages	20	√	√
Unit 2: Dictation & Transcription --- Unseen passages	20	√	√
Unit 3: Advanced Phraseography	10	√	√
Unit 4: e-Typewriting - Practical	20	√	√
Unit 5: Word Processing – Project	30	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit I: Dictation & Transcription – Seen Passages

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

Unit II: – Dictation & Transcription – Unseen Passages

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

Unit III: Advanced Phraseography

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

Unit IV: e-Typewriting – Practical

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

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

E-typewriting speed @30 words per minute.

Unit V: Word Processing – Project

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

Document Preparation: A resume - on one page.

Practical Exercises

The learners are required to:

1. Practice the shorthand seen passages to get the speed @80 words per minute.
2. Practice the shorthand unseen passages to get the speed @60 words per minute.
3. Learn, understand & practice all types of advanced phraseography for implementation.
4. Practice the typewriting passages to get the speed @40 words per minute.
5. Learn all methodologies to prepare the project report.

Guidelines For The Conduct Of Practical Examination

Time 5 Hours				Maximum Marks: 75+25
Question	Description	No or words	Marks	Time Allowed
1	Seen dictation from Unit I of the syllabus @ 80 words per minute	400	20	5 minutes for dictation 5 minutes for reading time 40 minutes for transcription on computer
2.	Unseen dictation from Unit II of the syllabus @ 60 words per minute.	300	10	5 minutes for dictation 5 minutes for reading time 30 minutes for transcription on computer
3.	Shorthand outlines from Unit III	20	20	15 minutes (the examine will have to write shorthand outlines of the words on the printed sheet which will be the question paper as well as answer Sheet)
4.	e-Typewriting Speed Test @30 words per minute from Unit IV	More than 2000/2500 strokes	25	20 minutes (10 minutes for setting of computer/keyboard)
5.	Project & Resume writing from Unit V + Viva	10 minutes per student	25	Project (at least 10 pages) will be prepared by the students on a given topic by the teacher well in advance and the student has to submit/present the hard copy as well as soft copy at the time of practical exam along with a copy of

				resume on one page
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Note:

1. 10 minutes time will be allowed to students for setting and adjustment of computer before the practical starts.
2. 10 minutes time will be allowed to students for setting and adjustment of computer for e-typewriting speed test.
3. The students have to produce the hard copies of the above questions for evaluation.
4. Time should also be allowed for print outs.
5. There will be 8 practical periods per batch per week in a computer lab.
6. Practical examination will be conducted by the External as well as Internal Examiner.
7. Being practical no internal assessment (IA) is required.

Suggested Readings:

- Bhatia, D. P., & Sangal, S. S. (1996). *Principles of Typewriting*. New Delhi: Pitman S.S.Publications.
- Bhatia, R.C.(1993). *An advance course in Practical Typewriting*. New Delhi: Arya Book Depot.
- Chandra's, S. K. (n.d.). *Shorthand Transcriptions*. New Delhi, East of Kailash: Nareshgupta-Rajeshgupta Shorthand Institute.
- Fry, Edward (2010). *Dr. Fry's Computer Keyboarding for Beignners*.USA: Revised by Teacher Created Resources.
- G, S. (2017). *Typing Lessons for Beginners: Quick Way to Learn English Typing*. (n.p.): CreateSpace Independent Publishing Platform.
- Jain, H.C., & Tiwari, H.N. (2021). *Computer Applications in Business*. New Delhi: Taxman Publications Private Limited.
- Kuthiala, O. P. (n.d.). *Typewriting Speed & Accuracy*. New Delhi: Pitman S.S.Publications.
- Kuthiala, O. P., & Kuthiala, L. K. (n.d.). *Shorthand Reading & Dictation Exercises*. New Delhi: Pitman S.S.Publications.
- Madan, Susheela (2021). *Computer Applications in Business*. New Delhi: Scholar Tech Press.
- Pitman , I. (2016). *Pitman Shorthand Instructor And Key*. New Delhi: Pearson Education Ltd. and Dorling Kinderley Publishing, Inc.
- Smith, C. E. (n.d.). *A Practical Course in Touch Typewriting*. Allahabad: Wheeler Publishing.
- Thrope, E. (1998). *2000 Common Words Reading and Dictation Exercises*. New Delhi: Pitman S.S.Publications.
- Thrope, E. (1992). *A Handbook of Commercial Phraseography*. New Delhi: Pitman S.S.Publications.
- Thrope, E. (n.d.). *Modern Phraseography*. New Delhi: Pitman S.S.Publications.
- Typing Master Software for e-Typewriting
- Walmsley, W. (n.d.). *Pitman Commercial Typewriting Horizontal Method*. Allahabad: A.H.Wheeler and Company (P) Limited.

Note: Latest edition of readings and software may be used.

Human Resource Management BAC: DSE(MOM)- 6.2

(Theory = 75, Internal Assessment = 25)

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

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

1. comprehend the knowledge of human resource management and importance of human capital.
2. acquire the knowledge about the methods of hiring, retaining employees and counselling of employees.
3. equip with the knowledge of employee compensation and employee benefits.
4. familiarize themselves with the concept of employee morale, development and employee welfare schemes.
5. interpret emerging horizons and key challenges in hrm.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Human Resource Management: Introduction	20	√	√
Unit 2: Managing People	20	√	√
Unit 3: Sound Compensation and Employee Benefits	20	√	√
Unit 4: Employee Morale, Employee Development and Employee Welfare Schemes	20	√	√
Unit 5: Emerging Horizons and Challenges in HRM	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Human Resource Management - Introduction

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

Unit 2: Managing People

Human Resource Planning, Process of Recruitment and Hiring Talent, Online Selection and Placement, Types of Selection Methods, Job Design, Job Description, Job Specification, Employee Engagement, Job Evaluation, Transfer and Job Satisfaction, Training and Development, Employee Development, Create Learning Environment, Management Support, Training Methods, Socialization and Orientation, Employee Counselling, Job Change, Job

Transfers, Job Promotion, Employee Retention, Strategic Role of Team Leader, Performance Appraisal, Designing of HR Portals.

Unit 3: Sound Compensation and Employee Benefits

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

Unit 4: Employee Morale, Employee Development and Employee Welfare Schemes

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

Unit 5: Emerging Horizons and Challenges in HRM

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

Practical Exercises:

The learners are required to:

1. Learn through case studies.
2. Visit an industry and observe the HRM systems delivery.
3. Observe the office supervision and management of human resources.
4. Acquaint themselves with the office manuals about the employment policies, compensation, performance appraisals and welfare schemes.
5. Attend seminars and conferences on the emerging horizons and key challenges of HRM.

Suggested Readings:

- Bernardin, H. J., & Russell, J. E. (2006). *Human resource management* (p. 736). New York: Tata McGraw-Hill.
- Bhatia, S. K. (2007). *Strategic Human Resource Management: winning through people*. Deep and Deep Publications., Delhi, India.
- Chadha, N. K. (2005). *Human resource management issues: Case studies and experimental exercises*. New Delhi: Sai Printographers, New Delhi, India.
- Kavita, S. (2015). *Organizational behaviour: Text and cases*. Vikas Publishing House.
- Koontz, H., O'Donnell, C., & Weihrich, H. (1986). *Essentials of management* (Vol. 18). New York: McGraw-Hill.
- Raymond, A., Hollenbeck, J. R., Gerhart, B. A. R. R. Y., & Wright, P. M. (2003). *Human resource management: gaining a Competitive Advantage*. Irwin/McGraw-Hill.
- Regis, R. (2008). *Strategic Human Resource Management and Development*. Excel Books, New Delhi, India

Note: Latest edition of readings may be used.

**Advanced Stenography (Theory)
BAC: DSE(MOM)- 7.1**

(Theory = 75, Internal Assessment = 25)

Objective: The aim of the paper is to get proficiency in English Stenography with advanced knowledge of Political, Banking, Stock broking, Insurance & Shipping, Legal and Theological Phrases and constant practice of special list of words and continuous practice of grammalogues and special contractions.

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

1. explain the advance phrases of business, political and legal.
2. grasp the knowledge of advanced phrases in banking and stockbroking.
3. acquainted with knowledge of insurance and theological phrases.
4. avoid mistakes due to misunderstanding, mishearing, errors of commas, full stop, capital letters and phrases.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Business, Political and Banking and Stockbroking Phrases	30	√	√
Unit 2: Insurance and Shipping Technical and Railway Phrases	20	√	√
Unit 3: Legal Phrases and Theological Phrases	20	√	√
Unit 4: Special List of Words and Shorthand in Practice	20	√	√
Unit 5: Names of Some Cities and Towns	10	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Business, Political and Banking and Stockbroking Phrases

Business Phrases (Chapter XXXVI) and seen dictations from exercises 188-191.

Political Phrases (Chapter XXXVII) and seen dictation from exercises 192, 193 and 194), Special List of Words.

Practice and dictation of Banking Phrases and Stock-broking Phrases (Chapter XXXVIII) and seen Dictation from Exercise 195-196, 197-198.

Unit 2: Insurance and Shipping Technical and Railway Phrases

Practice and dictation of Insurance and Shipping Phrases (Chapter XXXIX) and seen Dictation from Exercise 199-204.

Practice and dictation of Technical and Railway Phrases (Chapter XL) and seen Dictation from Exercise 205-210.

Unit 3: Legal Phrases and Theological Phrases

Practice and dictation of Legal Phrases (Chapter XLI) and Theological Phrases (Chapter XLII) and seen Dictation from Exercise 205-210 and 214 & 215..

Unit 4: Special List of Words and Shorthand in Practice

Dictation and practice of Special List of Words (Chapter XLIII) and Exercises 216-231. Shorthand in Practice (Chapter XLIV): Misunderstanding, Mis-hearings, Errors, Reference Marks, Quotations, Examination of Witnesses, Applause, Dissent, Reference Books, Business Knowledge.

Unit 5: Names of Some Cities and Towns

Dictation and Practice of Outlines of the Names of Some Cities and Towns, Grammalogues (arranged alphabetically) and Special List of Contractions (arranged alphabetically).

Practical Exercises:

The learners are required to:

1. Practice the phrases, dictations and transcriptions of the seen passages with the speed of 100 wpm.
2. Get proficiency in shorthand exercises from the monthly stenography magazines in the speed of 80 wpm.
3. Make outlines of new and difficult words from the exercises given in magazines.

Suggested Readings:

- Carlton, W. J. (1948). Dickens in Shorthand. *Dickensian*, 44(288), 205.
- Isaac, Pitman. *Shorthand Instructor*. 20th Century Edition (1912). The Commercial Text Book Company, Toronto, Canada.
- *Monthly Magazines* (2022). Sir Kailash Chandra's Shorthand Transcriptions, Vol.1-24.
- *Monthly Magazines* (2022), Progressive Shorthand.
- *Pitman Shorthand Instructor and Key (old Course)*, (2003). Pearson Education Ltd.

Note: Latest edition of readings may be used.

Research methods and Project work
BAC: DSE(MOM)- 7.2

(Theory = 75, Internal Assessment = 25)

Objective: The course aims to acquaint the students with the various components of Business Research and applications of research method, sampling design, measurement, questionnaire development and data, collection, descriptive statistics, hypothesis testing and report writing and ethical issues.

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

1. demonstrate the knowledge about the research problem, research process and research design.
2. describe the sample design, scaling techniques, questionnaire development and data collection methods.
3. analyse descriptive statistics and hypothesis testing.
4. write research reports with the understanding of ethical issues.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Research : Introduction and Design	20	√	√
Unit 2: Measurement, Questionnaire Development and Data Collection	20	√	√
Unit 3: Descriptive Analysis	20	√	√
Unit 4: Hypothesis Testing	20	√	√
Unit 5: Report Writing and Ethical Issues	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Research: Introduction and Design

Meaning of Research, Objectives of Research, Types of Research, Research Approaches, Significance of Research, Research Methods Verses Methodology, Research and Scientific Method, Research Process, Criteria of Good Research, Problem Identification, Common Research Terminologies. Need for Research Design, Features of a Good Design, Types of Research Design: Exploratory, Descriptive, and Experiment.

Unit 2: Measurement, Questionnaire Development and Data Collection

Measurement and Scaling, Classification of Measurement Scales, Sources of Errors in Measurement, Selection of Appropriate Method for Data Collection, Primary Data, Secondary Data, Questionnaire Development and Sampling Design, Data cleaning and Editing.

Unit 3: Descriptive Analysis

Frequency Distribution and Data Presentation, Measurement of Central Tendency: Mean, Median, Mode, Dispersion, Shape of the Distribution.

Unit 4: Hypothesis Testing

Steps of Hypothesis Testing, Null and Alternative Hypothesis, Type I and II Errors, Level of Significance, Degrees of Freedom, Two Tailed and One Tailed Test, Parametric Tests (t-test and Z -test), Non- Parametric Test (Chi-Square).

Unit 5: Report Writing and Ethical Issues

Types of Report, Steps in Report Writing, Layout of Research Report, Oral Presentation. Ethical Issues in Research.

Note:

1. There shall be 3 Lectures in classroom and 2 Practical Lab periods per batch to be taught in the Computer Laboratory.

Practical Exercises:

The learners are required to:

1. Practice of writing a research paper through review of literature.
2. Draft a questionnaire on the research problem identified.
3. Prepare a research design and methods for collection of samples.
4. Develop the techniques for data presentation, analysis and interpretation of data.
5. Adopt a procedure for writing conclusion, results and layout of the project report.

Suggested Readings:

- Dangi, H.K. & Dewen, S. (2016). *Business Research Methods*. Cengage Learning, India Private Limited (1st Edition), India.
- Kothari, C.R. & Garg, G. (2019). *Research Methodology: Methods & Techniques*, New Age International Publishers, New Delhi, India.
- Krishnaswami, O.R. & Ranganathan, M. (2016). *Methodology of Research in Social Sciences*. Himalaya Publishing House, Mumbai, India.
- Nagi, B.S. & Khan, M.A. (2017). *Research Skill Development in Social Sciences, Communication and Management*. The Readers Paradise, New Delhi, India.
- Nagi, B.S. & Khan, M.A. (2017). *Skill Development of SPSS Application in Data Analysis*. Rakesh Book Service, New Delhi, India.

Note: Latest edition of readings may be used.

Management Information Systems BAC: DSE(MOM)- 7.3

Objective: This course has been designed to develop the understanding of application of the management information technology in business and industry. The course would help organizations create sustainable competitive advantage in respective industries and appreciate the significance of IT investment decisions made by organizations.

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

1. explain the significance of MIS and challenges of digital age.
2. appreciate how technology can provide competitive advantages to the organizations.
3. examine the major technological issues faced information systems professionals.
4. describe how technology facilitates and enhances both operational and strategic decision making in an organization.
5. prepare himself for the key system applications and possible security threats while using information systems.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to Information System and MIS	10	√	√
Unit 2: Information system strategies	15	√	√
Unit 3: IT infrastructure	25	√	√
Unit 4: Decision- making process and MIS	25	√	√
Unit 5: Key System Applications and Security Issues	25	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit I: Introduction to Information System and MIS

Information Systems, E-Business, E-Commerce, E-communication, and E-collaboration; Introduction to Information Systems; Management Information System (MIS): Meaning and its Requisites, Challenges of Digital Age; Changing role of MIS managers; Organisation as a system.

Unit II: Information system strategies

Impact of information systems on Organizations; Information system strategies for dealing with competitive forces; The Internet and Organization; Ethical and Social issues in information systems.

Unit III: IT infrastructure

Understanding IT infrastructure and its components; Quantum computing, virtualization, cloud computing, and green computing; challenges of managing IT infrastructure.

Unit IV: Decision- making Process and MIS

Decision-making Process; organisational decision-making; MIS and decision-making; knowledge and knowledge management systems; Information and Knowledge Management System.

Unit V: Key System Applications and Security Issues

Information systems controls; Security issues and solutions; Enterprise systems; Supply chain management systems; Customer relationship management systems.

Note:

1. Lectures through industry cases, discussions, and presentation should be included to facilitate a continuous teaching and learning process.
2. Field study by students, solving case studies, class discussions, and end-semester examination can be the assessment methods.

Suggestive Readings:

- Davis, G., & Margrethe, O. (2017). *“Management Information System: Conceptual Foundations - Structure and Development”* (2nd ed.). McGraw Hill Education.
- Effy, OZ. (2013). *“Management information systems”* (6thed.). USA: Cengage Learning.
- Goyal, D. P. (2014). *“Management Information Systems: Managerial Perspectives”* (4th Ed.). Vikas Publishing House Pvt Ltd.
- Jawadekar, W. S., & Dubey, S. S. (2020). *“Management Information System: Text and Cases”* (6th ed.). McGraw Hill Education.
- Laudon, K. C., & Laudon, J. P. (2016). *“Management Information Systems: Managing the Digital Firm”* (14th ed.). Pearson Education Limited.
- O'Brien, J. A., & Marakas, G. (2017). *“Management information systems”* (10thed.). McGraw Hill Education.

Note: Latest edition of readings may be used.

Database Management System BAC: DSE(MOM)- 7.4

Objective: This course is designed to give overview and understanding of database management systems and equip them to solve business problems.

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

1. describe the concept of a database management system and will be able to compare it with the traditional file system.
2. draw er- diagrams and will be able to check whether the database is in the first three normal forms.
3. basic structure of the database using ms access by creating tables, setting different field types and properties and by setting relationships between two or more tables.
4. retrieve the data stored in tables using queries to provide multiple views of data.
5. create interactive forms for data entry and create and print various reports using ms access.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to database management System	20	√	√
Unit 2: Designing a database	20	√	√
Unit 3: Creating tables and setting relationship	25	√	√
Unit 4: Retrieving data using queries	15	√	√
Unit 5: Creating forms and reports	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction of database management system

Database, database system and database management system (DBMS); various types of DBMS; importance of database management system, comparison between database management system and traditional file system; advantages and limitations of DBMS; relational databases and database architecture.

Unit 2: Designing a database

Steps in database designing; ER Model: overview, ER-Diagram, entity: strong and weak, relationship: meaning and type; Codd's rules; attributes: meaning and types; Relational Schemas, relational mapping from ER- Diagram; concept of keys: super key, candidate key, primary key, composite key, foreign key; integrity rules, first three forms of Normalization (1NF, 2NF, and 3NF).

Unit 3: Creating tables and setting relationship

Using MS Access: creating tables using design view, naming fields, setting data type, setting field properties, setting primary/composite key, setting validation rule and validation text; setting relationship between two or more tables, enforcing referential integrity constraint.

Unit 4: Retrieving data using queries

Working with queries: working with query design, adding tables, adding fields, sorting records, setting field criteria (both text based and number based), summarizing the records in a query.

Unit 5: Creating forms and reports

Creating Forms: working with form wizard and design view, sections of a form, assigning form properties, using form templates and auto forms. Creating Reports: working with report wizard and report design, inserting a chart into report using chart wizard, modifying and printing reports.

Notes:

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred to in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 50 Marks (2 hours duration), theory exam of 25 marks (1 hour) and Internal Assessment of 25 marks (Class Test-10 Marks, WorkBook- 10 Marks and attendance- 5 marks).
3. There shall be 2 lecture periods and 4 Practical Lab periods per batch to be taught in the Computer Laboratory.

Suggestive Readings:

- Elmasari, R. & Navathe, S.B. *“Fundamentals of Database Systems”* (2016), Pearson Education, USA
- Jain, H. C. & Tiwari, H. N. *“Computer Applications in Business”* Taxmann, Delhi.
- Madan, S. *“Computer Applications in Business”* Scholar Tech Press, Delhi.
- Mathur, S. & Jain, P. *“Computer Applications in Business”* Galgotia Publishing Company, Delhi.
- Sharma, S.K. & Bansal, M. *“Computer Applications in Business”* Taxmann, Delhi.

Note: Latest edition of readings may be used.

Advanced Stenography (Practical)
BAC: DSE(MOM)- 8.1

(Theory = 75, Internal Assessment = 25)

Objective – The aim of the paper is to enhance proficiency in Stenography with the speed @ 80/100 wpm and typing speed on computers @ 30/40 wpm which helps in acquiring higher grade executive level secretarial jobs in larger institutions.

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

1. get proficiency in shorthand speed with practice at higher speed.
2. improve proficiency in taking dictations and transcriptions.
3. write shorthand outlines with speed accurately in advance stenography.
4. acquire skills to transcribe the dictations with the higher proficiency with lesser errors.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Proficiency in Dictation and Transcriptions @ 80/40 wpm from Chapter XXXVII , XXXVIII and XXXIX (Seen Passage)	20	√	√
Unit 2: Proficiency in Dictation and Transcriptions @ 90/40 wpm from Chapter XL, XLI and XLII (Seen Passage)	20	√	√
Unit 3: Proficiency in Dictation and Transcriptions @ 100/50 wpm from Chapter XLIII & XLIV(Seen Passage)	20	√	√
Unit 4: Proficiency in Dictation and Transcriptions @ 80/40 wpm from Monthly Magazines (Unseen Passage)	20	√	√
Unit 5: Proficiency in Dictation and Transcriptions @ 80/40 wpm from Monthly Magazines (Unseen Passage)	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Proficiency in Dictation and Transcriptions @ 80/40 wpm from Chapter XXXVII, XXXVIII and XXXIX (Seen Passage)

Daily practice of dictation of seen exercises in Pitman Shorthand Instructor Book and unseen passages from monthly magazines and transcription of shorthand passages.

Unit 2: Proficiency in Dictation and Transcriptions @ 95/40wpm from Chapter XL, XLI and XLII (Seen Passage)

Daily practice of dictation of seen exercises in Pitman Shorthand Instructor Book and unseen passages from monthly magazines and transcription of shorthand passages.

Unit 3: Proficiency in Dictation and Transcriptions @ 100/50 wpm from Chapter XLIII & XLIV (Seen Passage)

Daily practice of dictation of seen exercises in Pitman Shorthand Instructor Book and unseen passages from monthly magazines and transcription of shorthand passages.

Unit 4: Proficiency in Dictation and Transcriptions @ 80/40 wpm from Monthly Magazines (Unseen Passage)

Daily practice of dictation of seen exercises in Pitman Shorthand Instructor Book and unseen passages from monthly magazines and transcription of shorthand passages.

Unit 5: Proficiency in Typing Passages @ 50/40 wpm from Typing Master Passages

Daily practice of passages from Typing Master to achieve higher level of proficiency in Computer Typing.

Guidelines for the conduct of Practical Examination.

Time: 5 Hours

Marks: 100

Question No.	Description	No. of words	Marks	Time Allowed
1.	Seen Dictation from Pitman Shorthand Instructor at the speed of 100 words per minutes	500	40	5 minutes for dictation 5 minutes for reading and 50 minutes for transcription on Computer
2.	Unseen Dictation at the speed of 80 words per minute	400	30	5 minutes for dictation 5 minutes for reading and 40 minutes for transcription on Computer
3.	Computer Typing Test @ 40 wpm in MS Word	750/ 1000	30/40 (20 mistakes allowed)	5 minutes for test and 5 minutes for setting
4.	Prints of 2 Transcriptions of all students			40-60 minutes

Note:

1. 10 minutes time will be allowed to students for reading of each dictation passages and setting/adjustment/opening of Folder/documents in computers before the practical starts.
2. The students have to produce the hard copies of the outlines of dictation passages and printed pages of Transcriptions for evaluation and typing test.
3. Time should also be allowed for taking prints.

Note:

1. **There is a practical examination of 100 marks. Therefore 8 Practical Computer Lab periods per batch to be taught in Computer Laboratory.**

4 Credits = 8 Practical Lab periods in Computer Lab.**Practical Exercises:**

The learners are required to:

1. Acquire the proficiency in shorthand skills, dictation and transcription of business, political, banking, insurance, stock broking, legal and theological phrases from unseen and seen dictation exercises @ 80/40 wpm to 100/40 wpm respectively.
2. Acquire the proficiency in transcription of unseen exercises from monthly shorthand magazines @ speed of 80/30 wpm.
3. Acquire and improve the proficiency in computer typing @ 30-40wpm.

Suggested Readings:

- Carlton, W. J. (1948). *Dickens in Shorthand*. *Dickensian*, 44(288), 205.
- Isaac, Pitman. *Shorthand Instructor*. 20th Century Edition (1912). The Commercial Text Book Company, Toronto, Canada.
- *Monthly Magazines* (2022). Sir Kailash Chandra's Shorthand Transcriptions, Vol.1-24.
- *Monthly Magazines* (2022), Progressive Shorthand.
- *Pitman Shorthand Instructor and Key (old Course)*, (2003). Pearson Education Ltd.

Note: Latest edition of readings may be used.

Advanced Spreadsheet applications BAC: DSE(MOM)- 8.2

Objective: This course is designed to enable students understand and utilize the powerful spreadsheet tools to handle and manipulate huge amounts of data generated through business transactions, use spreadsheet utilities to take business decisions and present complex information in a professional manner.

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

1. handle large data generated through business transactions using advanced spreadsheet tools.
2. summarize and present data using tables, pivot tables, pivot charts and dashboards.
3. solve complex business problems using various functions.
4. use excel add-ins for constraint optimization, summarization and forecasting.
5. create advanced spreadsheets in various real life business problems.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Spreadsheet basics	20	√	√
Unit 2: Data handling	20	√	√
Unit 3: Spreadsheet Functions	20	√	√
Unit 4: Data analysis	20	√	√
Unit 5: Real life projects	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Spreadsheet basics

Spreadsheet concepts, Managing worksheets; Formatting cells, conditional formatting, Entering data; Editing, Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets; Working with Multiple worksheets; controlling worksheet views; Cell Referencing and Naming of cells and cell ranges.

Unit 2: Data handling

Sorting, multilayer sorting; data validation; find and replace; paste special; identifying missing values, Filter and advanced filter; Conditional Formatting; Tabulation; flash-fill; Formatting as table.

Unit 3: Spreadsheet Functions

Formulae vs functions; Cell formulae vs Array formulae; Mathematical functions; Statistical functions; Financial functions; Logical functions; text functions; Date and Time functions; Lookup and reference functions: Hlookup, and Vlookup.

Unit 4: Data analysis using spreadsheet

Graphical Representation of data using various charts, Organizing Charts and graphs, advanced Charting Tools; what-if-analysis: Goal-seek, Data tables and Scenario manager; pivot tables, pivot charts and dynamic dashboards.

Unit 5: Real life projects

EMI calculation and Loan repayment schedule; Payroll statements; Frequency distribution and its statistical parameters; small projects using power functions (sumif, countif, averageif, etc.), evaluating investment projects with equal and unequal cash flows using financial functions, analysing exam results for a college and other similar projects.

Note:

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred to in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 75 Marks (3 hours duration) and Internal Assessment of 25 marks (Class Test-10 Marks, WorkBook- 10 Marks and attendance- 5 marks).
3. There shall be 8 Practical Lab periods per batch to be taught in Computer Laboratory.

Suggestive Readings:

- Jain, H. C. & Tiwari, H. N. “*Computer Applications in Business*” Taxmann, Delhi.
- Madan, S. “*Computer Applications in Business*” Scholar Tech Press, Delhi.
- Mathur, S. & Jain, P. “*Computer Applications in Business*” Galgotia Publishing Company.
- Sharma, S.K. & Bansal, M. “*Computer Applications in Business*” Taxmann, Delhi.
- Walkenbach, J. “*MS Excel 2016, Bible*”. John Wiley & Sons, USA.
- Winston, W. L. “*MS Excel 2013, Data Analysis & Business Modeling*” Microsoft Press, USA.

Additional Sources:

- Benninga, S. “*Financial Modelling*” The MIT Press, USA.

Note: Latest edition of readings may be used.

Office Operations
BAC: DSE(MOM)- 8.3

Objective: The course aims to acquaint students with the operations of office including front office, middle office and back office.

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

1. demonstrate the fundamentals of office operations.
2. analyse the day to day workings of office.
3. interpret front office and back office tasks.
4. examine the role of secretary in offices.
5. summarize various office operations.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Fundamentals of front office operations	20	√	√
Unit 2: Front Office Management	20	√	√
Unit 3: Middle Office Operations	20	√	√
Unit 4: Back Office Operations	20	√	√
Unit 5: Role of Executive Secretary in office operations	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Fundamentals of front office operations

Structure of Front Office Department: Functional Organization of Front office, Front Desk Layout and Equipment; Front office operations in the context of Hospitality: Accommodation facilities, Handle Reservation activities, dealing with Guests and Colleagues, Personal Care and Safety.

Unit 2: Front Office Management

Front Office Procedures and Systems, Planning and evaluating operations, Accounting and Auditing, Customer service techniques for front office employees, Supervision and Management in the front office.

Unit 3: Middle Office Operations

Managerial functions: Planning, Organising, Directing, Motivation, Controlling and Supervision of different activities, Office Manager as an Administrator, Advisor and Public Relations officer.

Unit 4: Back Office Operations

Supervision and Administration: Human resources, accounting and revenue-generation role. Filing, Indexing and record management operations, office recruitments and promotion

procedures. Gathering and processing. Mail data offline /online to assist the front office team.

Unit 5: Role of Executive Secretary in Office Operation

Secretary in front office – mainly client facing roles, attending phone calls, maintenance of appointment diary. Taking dictation, drafting of letters, fax messages, sending and receiving emails, notice of the meeting, proceedings of agenda and minutes of the meeting Use of Modern technology and Office Communication, mail, voice mail, multi-media, video conferencing, virtual meetings.

Practical Exercises:

The learners are required to:

1. Strengthen their knowledge of the latest office operations.
2. Learn equipment used but also adopt special methods to be used.
3. Learn how to run an office in a congenial environment.
4. Demonstration of equipment to be used in the office.
5. Learn the various office operations being adopted.

Suggested Readings:

- Andrews, S., Front Office Manual, Tata McGraw Hill (India).
- Bardi, J. Front Office Management, Willy and Sons.
- Bhatia, R.C. Office Management – Galgotia Publishers, New Delhi.
- Chopra R.K, Office Management, Himalaya Publishing House. New Delhi.
- Duggal, B, Office Management & Commercial Correspondence, Kitab Mahal, (India).
- Ghosh, P.K. Office Management, Sultan Chand & Sons, New Delhi.
- Kasavana & Brooks, Managing Front office Operations.
- Krishnamurty S., Office Management, S.Chand Publications (India).
- Pillai, R.S.N and Bagavathi, Office Management, S. Chand & Company Ltd, New Delhi.

Note: Latest edition of readings may be used.

E-Commerce
BAC: DSE(MOM)- 8.4

Objective: The aim of this paper is to provide knowledge and understanding of E-Commerce. It is designed to familiarize students with the technicalities, processes and risks involved in E-commerce.

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

1. explain the basic concepts and technologies used in the field of e-commerce.
2. have the knowledge of the evolution of e-commerce.
3. have the knowledge of the different types of e-commerce.
4. demonstrate understanding of different online payment methods.
5. be aware of the strategies of e-marketing.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Introduction to E-Commerce	20	√	√
Unit 2: Business Models of E-commerce	20	√	√
Unit 3: Managing the E-Enterprise	20	√	√
Unit 4: E-Marketing and E-Payment Methods	20	√	√
Unit 5: Security challenges of E-commerce	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Introduction to E-Commerce

Meaning, concepts and significance of E-commerce, Key drivers of E-commerce. Models of E-Commerce, elements of a business model. E-Commerce, E-Business and M-Commerce. Advantages and Disadvantages of E-commerce, History of Electronic Commerce.

Unit 2: Business Models of E-commerce

Business to Business(B2B), Business to Consumer(B2C), Consumer to Consumer(C2C), Consumer to Business(C2B), Case studies of successful and failed E-Commerce companies.

Unit 3: Managing the E-Enterprise Introduction, E-Enterprise, Managing the E-Enterprise, E-business Enterprise, Comparison between Conventional Design and E-organisation, Organization of Business in an E-Enterprise, Electronic Data Interchange(EDI).

Unit 4: E-Marketing and E-Payment Methods

The scope of E-Marketing, Internet Marketing Techniques; E-payment Methods- Debit card, Credit card, Smart cards, E-Money, E-Wallets, UPI, Digital signatures, Payment gateways; Online banking.

Unit 5: Security challenges of E-commerce

E-commerce security – meaning and challenges. Security threats like- hacking, sniffing, cyber vandalism etc. Solutions- encryption, security channels of communication etc. Relevant provisions of the IT Act 2000.

Practical Exercises:**Learners are required to:**

1. Practice the case studies of most popular e-commerce websites like amazon, flipkart, alibaba etc.
2. Gain knowledge of different online payment methods.
3. Identify and analyse business models being used by e-commerce companies.
4. Understand the possibility of different security issues and cyber crimes involved in building an e-enterprise and ways to resolve them.

Suggested Readings:

- 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.
- Devi, K Abirami and Alagammai, M. (2012) “ E-Commerce” , Margham Publications.
- Dietel, Harvey M., Dietel, Paul J., and Steinbuhler Kate. (2011). E- Business and E-commerce for Managers. Pearson Education.
- Diwan, Parag and Sharma, Sunil.(2002). “Electronic commerce- A manager’s Guide to E- Business”, Vanity Books International.
- IT Act 2000.
- Kosiur, David. (1997). “Understanding Electronic Commerce” Prentice Hall of India Private Ltd., New Delhi,1997.
- Turban, E., et.al. (2017). “Electronic commerce: A Managerial Perspective” Pearson Education Asia.

Note: Latest edition of readings may be used.

Keyboard operations **BAC: SEC(MOM)- 1.1**

Objective: The course aims to develop practical understanding among the students by using QWERTY keyboard operations through touch method of typewriting on computer/laptop.

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

1. describe the universal QWERTY keyboard.
2. analyse the role of all fingers for typing the different rows on keyboard.
3. interpret the different types of keys.
4. analyse the benefits of touch and sight methods of typing.
5. demonstrate the typing speed @20 w.p.m.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Layout of Keyboard	10	√	√
Unit 2: Types of Keys on Keyboard	20	√	√
Unit 3: Methods of Keyboard Operation	10	√	√
Unit 4: Learning/Practicing Keyboard Operation	30	√	√
Unit 5: Proficiency in Typewriting	30	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit I: Layout of Keyboard

Importance of universal QWERTY keyboard, advantages and disadvantages, Categories of keyboard, total keys on keyboard, the ergonomics of typewriting.

Unit II: Types of Keys on Keyboard

Alphanumeric or character keys, number keys, numeric keypad, special character keys, space bar key, caps lock key, return/enter key, navigation keys, arrow keys, delete keys, backspace key, modifier keys, function keys, tab key, Esc key, Home keys, guide keys, system command keys, adjustment keys..

Unit III: Methods of Keyboard Operation

Touch method vs. Sight method, merits and demerits of touch and sight methods of typewriting.

Unit IV: Learning/practicing Keyboard Operation

Home keys/middle row, upper row, bottom row, number row, numeric keypad, special signs and symbols, spacing in punctuation signs.

Unit V: Proficiency in Typewriting

Typewriting speed @ 20 words per minute with touch method, finding the typing errors & penalty, calculation of speed, gross & net typewriting speed on keyboard. Manuscript (proof corrections signs/symbols).

Practical Exercises:

The learners are required to:

1. Learn the QWERTY keyboard is universal.
2. Learn and understand all types of keys and their functions.
3. Understand both the methods of typewriting.
4. Practice the different keys with touch method.
5. Prepare to get the accurate speed @20 w.p.m.

Practical:

1. There shall be 1 lecture period and 2 practical periods per batch to be taught in computer Lab.
2. There will be a theory examination of 50 marks (2 hours) and practical exam of 25 marks (1 hour) duration. Internal assessment will consist of class test (10 marks) work-book (10 marks) and attendance (5 marks).

Practical - Unit V: (Marks: 25)

- Speed test of 1000/1500 strokes of 10 minutes @ 20 words per minute : 15 marks
- Manuscript (Proof Correction Passage – handwritten/typed) : 10 Marks

Suggested Readings:

- Ben'ry Ruth (1989). *Touch Typing in Ten Lessons*. New York: The Penguin Publishing Group.
- Bhatia, D. P., & Sangal, S. S. (1996). *Principles of Typewriting*. New Delhi: Pitman S.S.Publications.
- Fry, Edward (2010). *Dr. Fry's Computer Keyboarding for Beiginners*.USA: Revised by Teacher Created Resources.
- G.Shiva. (2017) *Typing Lessons for Beiginners: Quick Way to learn English Typing*, English Training Keyboard Book GS Publication.
- Himsagar, Z.Y (2021). *Computer Keyboard Shortcut Keys for MS Office*: Bluerose Publishers. www.bluerosepublishers.com.
- Kuthiala, O. P. (n.d.). *Typewriting Speed & Accuracy*. New Delhi: Pitman S.S.Publications.
- Smith, C. E. (n.d.). *A Practical Course in Touch Typewriting*. Allahabad: Wheeler Publishing.
- *Typewriting Speed & Accuracy Book II*. (n.d.). New Delhi: Pitman S.S.Publications.
- *Typing Master Software for e-typewriting*.

Note: Latest edition of readings may be used.

Personality Development
BAC: SEC(MOM)- 2.1

Objective: The course aims to develop personality through soft skills for excellence in life and career and learn the technology through effective communication and presentation.

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

1. strive for excellence in life and career.
2. demonstrate their experiences to quantify their soft skills.
3. use the application of knowledge gained in business communication.
4. describe the theory and practice of office management through experiential learning.
5. delivery of presentation in life and career.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Personality Traits	20	√	√
Unit 2: Build Relationship	20	√	√
Unit 3: Team Building and Problem Solving	20	√	√
Unit 4: Communication Excellence Through Technology	20	√	√
Unit 5: Delivery of Presentation with Professional Excellence	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Personality Traits

Personality, Development of Personality, Personality Traits, The Big Five Traits Model, Management of Emotions, Emotional Intelligence, Soft Skills, Hard Skills, Self -Assessment, SWOT Analysis. Milestones in Personality Development.

Unit 2: Build Relationship

The Importance of Layers and Listening, Hearing and Listening, failing to Focus on the Message, Types of Relationships at Work: Superior-Subordinate Relationship, Co-worker Relationship and Customer/Client Relationship, The Line Between Personal and Professional Work.

Unit 3: Team Building and Problem Solving

Team Environment, Team Roles, Team Norms, Problem Solving: Describing and analysing the Problem, Generate Possible Solutions, Evaluate Solutions, Deciding on the Solution.

Unit 4: Communication Excellence Through Technology

Selecting the Channels of Communication Technology: Desktop/Network e-mail, Web e-mail, Instant Messaging, Personal Digital Assistants (PDAs), Mobile Phones, Virtual Work-teams, Professional E-mail Communication, Drawbacks of Technology, Professional Etiquettes.

Unit 5: Delivery of Presentation with Professional Excellence

Delivery of Presentation: Sweating, Blushing, Hands, Feet, Vocal Quality, Volume, Vocal Filters, Eye Contact, Clothing, Sense of Play, presenting from an Outline, Supporting Aids: Power Point Presentations, Video Clips, Audio Clips, Graphs-Charts-Illustrations and Photos, Demonstrations through Objects and Models, Team Presentations.

Practical Exercises:

The learners are required to:

1. Attend short duration on-line courses from coursera, google, ibm.
2. Conduct their own self -assessment through -wot analysis.
3. Application of knowledge through experiential learning.
4. Improve soft skills through organizing activities in college.
5. Online delivery of internal assignments/projects.

Suggested Readings:

- Chukhlomin, V. (2018). *How to Get Skilled: A Brief Introduction to Individual Skills Management*. Saratoga Springs, NY: Upward Mobility Books.
- <https://www.coursera.org/learn/strategic-career-self-management>
- Kavita, S. (2015). *Organizational behaviour: Text and cases*. Vikas Publishing House, New Delhi, India.
- McAdams, D. P. (2015). *The art and science of personality development*. Guilford Publications, New York, London.
- Pal, R., & Korlahalli, J. S. (1979). *Essentials of business communication*. Sultan Chand and Sons.
- Quintanilla, K. M., & Wahl, S. T. (2018). *Business and professional communication: Keys for workplace excellence*. Chapter 1,4,5,6,11 Sage Publications.
- Robbins, S. P., Judge, T. A., & Vohra, N. *Organizational behaviour by pearson 18e*. Pearson Education India.

Note: Latest edition of readings may be used.

Tax Procedures & Practices

Income Tax Law and Practice
BAC: Discipline (TPP)- A1

Objective: This paper aims to provide comprehensive knowledge of various heads of income and focuses on computation of total income and tax liability of an individual as per Income Tax Act 1961.

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

1. learn about the basic concepts, residential status of the assessee and incidence of tax.
2. develop an understanding of the nuances of the salaries, various allowances and perquisites available under the head income from Salaries.
3. develop an understanding of the concept of self occupied and let out property under the head income from house property.
4. compute the income under the head profits and gains of business or profession and capital gains.
5. compute incomes covered under the head income from other sources.
6. explore the concept of including income of other persons in assessee's income.
7. compute the total tax liability of an individual after allowing for permissible deductions and exemptions.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Basic concepts and Residential Status	20	√	√
Unit 2: Income under the head Salaries and House Property	40	√	√
Unit 3: Income under the head Profits and Gains of Business or Profession	10	√	√
Unit 4: Income under the head Capital Gains and Other Sources	15	√	√
Unit 5: Computation of Total Income and Tax Liability of an Individual	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Basic concepts and Residential Status

Basic concepts: person, assessee, income, previous year, assessment year and PAN; structure to compute tax liability; residential status and tax incidence.

Unit 2: Income under the head Salaries and House Property

Computation of income under the head salaries including various allowances and perquisites, computation of income of self-occupied and let out property; unrealised rent.

Unit 3: Income under the head Profits and Gains of Business or Profession

Computation of income from business or profession, expenses specified and disallowed while computing such incomes.

Unit 4: Income under the head Capital Gains and Other Sources

Meaning of capital assets, long term and short term capital gains; computation of capital gains.

Computation of taxable income from other sources;

Unit 5: Computation of Total Income and Tax Liability of an Individual

Clubbing of income; set off and carry forward of losses, permissible deductions under section 80C to 80U; computation of taxable income and tax liability of an individual.

Practical Exercises:

The learners are required to:

1. identify and educate the individuals not having PAN Card and help them understand the crucial relevance of holding a PAN Card. Help them in filling the online application for the PAN Card and prepare the summarised report for the same.
2. identify the relevance of various allowances and deductions in the present context and give a presentation for the same.
3. identify and evaluate the tax liability of some individuals having income under different heads of income and present a case of the deductions and exemptions availed by each assessee.
4. go through the e-filing website of the Government of India.

Suggested Readings:

- Ahuja, G. and Gupta, R. *Simplified Approach to Income Tax*. Flair Publications Pvt. Ltd., Delhi.
- Mittal, N. *Concept Building Approach to Income Tax Law & Practice*. Cengage Learning India Pvt. Ltd., Delhi.
- Singhania, V. K., & Singhania, M. *Student's Guide to Income Tax*. Taxmann Publications Pvt. Ltd., Delhi.

Additional Resources:

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

Note: Learners are advised to use latest edition of text books.

Income Tax Practice and Procedures
BAC: Discipline (TPP)- A2

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

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

1. identify the tax planning framework for HUF and firm.
2. understand the due dates and amount of payment of advance tax.
3. explore the provisions applicable in case of tax deducted at source (TDS).
4. learn the procedure for filing return of income and assessment.
5. develop an understanding about the penalties applicable in case of different defaults.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Computation of Total Income and Tax Liability of Hindu Undivided Family & Firm	30	√	√
Unit 2: Advance Payment of Tax	20	√	√
Unit 3: Tax Deducted at Source	20	√	√
Unit 4: Return of Income and Assessment	20	√	√
Unit 5: Penalties and Prosecutions	10	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Computation of Total Income and Tax Liability of Hindu Undivided Family & Firm

Computation of taxable income and tax liability of HUF, computation of taxable income and tax liability of firms and partners [conditions under section 184 and 40(b)].

Unit 2: Advance Payment of Tax

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

Unit 3: Tax Deducted at Source

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

Unit 4: Return of Income and Assessment

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

Unit 5: Penalties and Prosecutions

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

Practical Exercises:

The learners are required to:

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

Suggested Readings:

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

Additional Resources:

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

Note: Learners are advised to use latest edition of text books.

Fundamentals of Personal Tax Planning
BAC: Discipline (TPP)- A3

Objective: This paper aims to provide comprehensive knowledge for the tax planning of Individuals. It explains the relevance of tax planning and how systematically planned investments can lower the tax liability of an assessee.

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

1. develop an understanding of the difference between tax planning and tax evasion.
2. determine the relationship of residential status with tax planning.
3. explain the varied provisions for saving taxes within the legal framework.
4. develop an understanding on the multiple avenues of investment for saving tax liabilities.
5. explain the limitations of different investments and deductions.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C &K *	A &A*
Unit 1: Tax Planning Concepts	20	√	√
Unit 2: Tax planning with reference to individuals	20	√	√
Unit 3: Tax planning through savings and investments	20	√	√
Unit 4: Tax planning with respect to salary income	20	√	√
Unit 5: Tax planning with reference to house property income	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Tax Planning Concepts

Meaning, need, principles and objectives of tax planning; tax avoidance and tax evasion; legal thinking on tax planning; scope of tax planning; tax management-nature, concept; relationship between residential status and scope of income.

Unit 2: Tax planning with reference to individuals

Tax planning with special reference to individuals; alternative tax regime under 115BAC; TDS obligations under section 192, 194-IA, 194-IB; advance payment of tax; return of income; interest payable under section 234A, 234B, 234C; fee for late filing of return.

Unit 3: Tax planning through savings and investments

Tax planning through various tax saving investment avenues available for individuals like mutual funds, unit linked insurance plans, bonds, equity linked savings schemes, post office savings schemes and others; tax deductions and exemptions under various provisions of Income Tax Act 1961; deductions from gross total income: 80C, 80CCD(1), 80CCD(1B), 80CCD(2), 80D, 80E and 80G.

Unit 4: Tax planning with respect to salary income

Tax planning for salary income: relative tax efficiency of allowances; perquisites; retirement benefits.

Unit 5: Tax planning with reference to house property income

Tax planning for house property income: deductions available under section 24(a), 24(b); set off and carry forward of house property losses; deduction under section 80C, 80EE with reference to house property income.

Practical Exercises:

The learners are required to:

1. prepare a report on the computation of a hypothetical assessee, Mr. X assuming his tax liability under the general provisions of the Income Tax Act 1961 and under section 115BAC to determine which is more beneficial in each case.
2. explain the relevance of section 24(a) and 24(b) for an assessee having income under the head income from house property with the help of a case study.

Suggested Readings:

- Ahuja, G., & Gupta, R. *Simplified Approach to Income Tax*. Flair Publications Pvt. Ltd., New Delhi.
- Mittal, N. *Concept Building Approach to Income Tax Law & Practice*. Cengage Learning India Pvt. Ltd., Delhi.
- Singhania, V. K., & Singhania, M. *Student's Guide to Income Tax*. Taxmann Publications Pvt. Ltd., New Delhi.

Additional Resources:

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

Note: Learners are advised to use latest edition of text books.

Fundamentals of Corporate Tax Planning
BAC: Discipline (TPP)- A4

Objective: This paper aims to provide basic knowledge of corporate tax in India and its effectiveness in tax planning.

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

1. develop an understanding of the concept of tax planning, tax management and tax avoidance.
2. explain the meaning and application of minimum alternate tax.
3. explore the deductions available to corporate assesses.
4. develop an understanding of the implications of tax provisions for a company.
5. develop an understanding of tax planning with respect of starting with a new business, financial management decisions and specific management decisions.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A*
Unit 1: Tax Planning Concepts and Types of Companies	10	√	√
Unit 2: Assessment of Companies	30	√	√
Unit 3: Tax Planning with reference to setting up of a new business	20	√	√
Unit 4: Tax Planning with reference to financial management decision	20	√	√
Unit 5: Tax Planning with reference to specific management decisions	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Tax Planning Concepts and Types of Companies

Tax planning, tax management, tax evasion and tax avoidance; types of companies; residential status of companies and tax incidence.

Unit 2: Assessment of Companies

Carry forward and set off of losses in case of certain companies; deductions available to corporate assesses, Computation of total income and tax liability of companies and minimum alternate tax.

Unit 3: Tax Planning with reference to setting up of a new business

Location of business; nature of business and form of ownership: firm/LLP vs company;

Unit 4: Tax Planning with reference to financial management decision

Tax planning with reference to capital structures and bonus shares.

Unit 5: Tax Planning with reference to specific management decisions

Tax planning with reference to purchase vs. lease of an asset and make vs. buy.

Practical Exercises:

The learners are required to:

1. prepare a case study indicating the impact of managerial decisions on the tax liability of the company.
2. prepare a report for a hypothetical company which is non-resident in India and represent the incidence of tax for the case.

Suggested Readings:

- Ahuja, G. and Gupta, R. *Corporate Tax Planning*. Commercial Law House, Delhi.
- Singhanian, V.K. and Singhanian, M. *Corporate Tax Planning & Business Tax Procedures*. Taxmann Publications, New Delhi.

Additional Resources:

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

Note: Learners are advised to use latest edition of text books.

Fundamentals of GST
BAC: Discipline (TPP)- A5

Objective: This paper aims to provide the basic fundamental knowledge of principles and provisions of Central Goods and Services Tax Act, 2017 and Integrated Goods and Services Tax Act, 2017.

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

1. explain the category of persons eligible to apply for registration under GST.
2. differentiate between integrated, central and state GST.
3. explain the relevance of time, value and place of supply.
4. demonstrate their understanding of composition levy scheme.
5. explain the concept of input tax credit.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Basic Concepts and Structure	20	√	√
Unit 2: Registration	20	√	√
Unit 3: Levy and Collection of GST	20	√	√
Unit 4: Exemptions from GST	20	√	√
Unit 5: Basics of Input Tax Credit	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Basic Concepts and Structure

Constitutional framework of indirect taxes before GST (taxation powers of union & state Government); Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism.

Unit 2: Registration

Types of registration and Procedure for registration.

Unit 3: Levy and Collection of GST

Scope of 'Supply'; Nature of Supply: Inter-State and Intra-State; Place of supply; Time of supply; Value of Supply.

Unit 4: Exemptions from GST

Exemption from GST: Small supplies & composition scheme; List of good and services exempted; Classification of goods and services: Composite & mixed supplies.

Unit 5: Basics of Input Tax Credit

Basic concept of input tax credit; Simple illustrations on calculation of GST and input tax credit; Order of adjustment of input tax credit against output CGST, SGST and IGST.

Practical Exercises:

The learners are required to:

1. identify the tax payers who have not applied for GST registration and educate them about the benefits of registration under GST. You can take the help of GST Suvidha Kendra for the same.
2. prepare the report of those persons who are registered under composition levy scheme and identify the major advantages and challenges faced by them.

Suggested Readings:

- Ahuja, G. & Gupta, R, *GST & Customs Law*. Flair Publications Pvt. Ltd., Delhi.
- Babbar, S., Kaur, R., & Khurana, K. *Goods and Service Tax (GST) and Customs Law*. Scholar Tech Press, New Delhi.
- Bansal, K. M., *GST & Customs Law*. Taxmann Publication, Delhi.
- Mittal, N., *Goods & Services Tax and Customs Law*. Cengage Learning India Pvt. Ltd., Delhi.
- Sahi, S., *Concept Building Approach to Goods and Services Tax (GST), & Customs Law*. Cengage Learning India Pvt. Ltd., Delhi.
- Singhania V. K., *GST & Customs Law*. Taxmann Publication, Delhi.

Additional Resources:

- Gupta, S.S. *GST- How to meet your obligations*, Taxmann Publications, New Delhi.
- Gupta, S.S. *Vastu and Sevakar*, Taxmann Publications, New Delhi.
- The Constitution (One hundred and First Amendment) Act, 2016
- The Central Goods and Services Tax Act, 2017
- The Integrated Goods and Services Tax Act, 2017
- The Union Territory Goods and Services Tax Act, 2017
- The Goods and Services Tax (Compensation to States) Act, 2017

Note: Learners are advised to use latest edition of text books.

Customs Law
BAC: Discipline (TPP)- A6

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

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

1. develop an understanding on the various types of customs duties prevailing in India.
2. explain the varied provisions for valuation of goods under import/export.
3. explore the different types of penalties for varied offences under customs law.
4. learn the customs procedure for imports and exports.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C &K *	A &A*
Unit 1: Basic Concepts	20	√	
Unit 2: Types of Custom Duty	20	√	√
Unit 3: Value of Goods	30	√	√
Unit 4: Custom Procedure	15	√	√
Unit 5: Baggage Rules and Exemptions	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Basic Concepts

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

Unit 2: Types of Customs Duty

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

Unit 3: Value of Goods

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

Unit 4: Customs Procedure

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

Unit 5: Baggage Rules and Exemptions

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

Practical Exercises:

The learners are required to:

1. prepare a case study for a tax payer mentioning the procedure it has to undertake for customs clearance in case of imports.
2. compute the value of goods (assessable value) in case of exports.

Suggested Readings:

- Ahuja, G. & Gupta, R, *GST & Customs Law*. Flair Publications Pvt. Ltd., Delhi.
- Babbar, S., Kaur, R., & Khurana, K. *Goods and Service Tax (GST) and Customs Law*. Scholar Tech Press, New Delhi.
- Bansal, K. M., *GST & Customs Law*. Taxmann Publication, Delhi.
- Mittal, N., *Goods & Services Tax and Customs Law*. Cengage Learning India Pvt. Ltd., Delhi.
- Sahi, S., *Concept Building Approach to Goods and Services Tax (GST), & Customs Law*. Cengage Learning India Pvt. Ltd., Delhi.
- Singhania V. K., *GST & Customs Law*. Taxmann Publication, Delhi.

Additional Resources

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

Note: Learners are advised to use latest edition of text books.

Personal Tax Planning: Specific Provisions
BAC: DSE (TPP)- 5.1

Objective: This paper aims to provide comprehensive knowledge for the tax planning of Individuals, Hindu undivided family and partnership firm. It explains the relevance of tax planning and how systematically planned investments can lower the tax liability of an assessee in each case.

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

1. develop an understanding of tax planning framework for non-residents
2. explain the varied provisions for tax treatment of agricultural income.
3. explain the provisions for tax planning of income from business or profession.
4. determine the viability of various short term and long term capital gain decisions.
5. understand tax planning with reference with respect to other sources.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C & K*	A & A**
Unit 1: Tax planning for non-residents	15	√	√
Unit 2: Tax Planning with reference to agricultural income	10	√	√
Unit 3: Tax Planning with reference to business and profession decisions	20	√	√
Unit 4: Tax Planning with reference to capital gains	30	√	√
Unit 5: Tax planning with reference to other sources	25	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Tax planning for non-residents

Special provisions for computation of total income and tax liability of non-residents; Tax planning of non-residents.

Unit 2: Tax Planning with reference to agricultural income

Agricultural income and partial integration.

Unit 3: Tax Planning with reference to business and profession decisions

Tax planning for business and profession; simplified scheme of computing business income under section 44AD, 44ADA and 44AE.

Unit 4: Tax Planning with reference to capital gains

Tax planning for capital gains: short term versus long term capital gains; 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.

Unit 5: Tax Planning with reference to other sources

Tax planning for gifts, interest income on deposits and units of various mutual funds under the head other sources.

Practical Exercises:

The learners are required to:

1. prepare a report on the computation of a hypothetical assessee Mr. X assuming his tax liability under the head capital gains and specifically explain the relevance of section 54, and 54B.
2. present a case study detailing the partial agricultural income integration.

Suggested Readings:

- Ahuja, G. and Gupta, R. *Corporate Tax Planning*. Commercial Law House, Delhi.
- Ahuja, G., & Gupta, R. *Simplified Approach to Income Tax*. Flair Publications Pvt. Ltd., New Delhi.
- Singhania, V.K. and Singhania, M. *Corporate Tax Planning & Business Tax Procedures*. Taxmann Publications, New Delhi.
- Singhania, V. K., & Singhania, M. *Student's Guide to Income Tax*. Taxmann Publications Pvt. Ltd., New Delhi.

Additional Resources:

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

Note: Learners are advised to use latest edition of text books.

Corporate Tax Planning: Specific Management Decisions
BAC: DSE (TPP)- 6.1

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

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

1. design the optimum pay package of the employee.
2. solve some of the specific cases of tax planning.
3. apply the provisions to compute income of non-residents in specific cases.
4. explain the framework of double taxation relief.
5. explore the ramifications of different types of business restructuring from tax planning point of view.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C & K*	A & A**
Unit 1: Tax Planning with respect to employee remuneration	20	√	√
Unit 2: Some Specific Cases of Tax Planning	20	√	√
Unit 3: Tax Planning with reference to non-resident companies	20	√	√
Unit 4: Tax Planning with reference to double taxation	20	√	√
Unit 5: Tax Planning with reference to business restructuring	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Tax Planning with respect to employee remuneration

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

Unit 2: Some Specific Cases of Tax Planning

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

Unit 3: Tax Planning with reference to non-resident companies

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

Unit 4: Tax Planning with reference to double taxation

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

Unit 5: Tax Planning with reference to business restructuring

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

Practical Exercises:

The learners are required to:

1. prepare a report sheet for a firm (anonymous) undergoing conversion describing the tax implications of the decision.
2. design an appropriate pay package for the employee so as to reduce his tax liability and also to make sure that the employer gets maximum benefit.

Suggested Readings:

- Ahuja, G. and Gupta, R. *Corporate Tax Planning*. Commercial Law House, Delhi.
- Ahuja, G., & Gupta, R. *Simplified Approach to Income Tax*. Flair Publications Pvt. Ltd., New Delhi.
- Singhania, V.K. and Singhania, M. *Corporate Tax Planning & Business Tax Procedures*. Taxmann Publications, New Delhi.
- Singhania, V. K., & Singhania, M. *Student's Guide to Income Tax*. Taxmann Publications Pvt. Ltd., New Delhi.

Note: Learners are advised to use latest edition of text books.

Property Tax: Assessment
BAC: DSE (TPP)- 7.1

Objective: This paper aims to provide understanding of computation of property tax and filling of state property taxes returns.

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

1. explain the concept of property taxes, creation of UPIC.
2. appreciate the rebates available in case of early compliance.
3. explore the factor rate applicable in case of self occupied, commercial property.
4. demonstrate the understanding of filing of property taxes return.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C & K*	A & A**
Unit 1: Basic Concepts	20	√	√
Unit 2: Deductions and Rebates	25	√	√
Unit 3: Registration of Property	25	√	√
Unit 4: Filing of taxes (Practical) #	30	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Practical examination shall be conducted in the college.

Unit 1: Basic Concepts

Concept - house property, types of house property; components of house property, elements of Annual Value; unrealised rent; municipal valuation, fair value, standard rent; computation problems.

Unit 2: Deductions and Rebates

Deductions under section 24: Interest on loan for house property; permissible deductions; rebate and reliefs; penalty and interest; computation problems.

Unit 3: Registration of Property

Concept of UPIC; Advantages and scope of UPIC; need for UPIC; registration process; factor selection; area rate, multiplicity factor; type of structure; category of area.

Unit 4: Filing of Taxes (Practical)

Case studies on creating a challan and filing of taxes as per Municipal Corporation of Delhi (MCD).

Practical Exercises:

The learners are required to:

1. create a UPIC for a self occupied Kothi structure built in 1994.
2. compute the taxes for a hypothetical assessee having let out property with 3 floors on one construction and category selection of area is D category.
3. create a challan for payment of taxes for house property.

Suggested Readings:

- Ahuja, G., & Gupta, R. *Simplified Approach to Income Tax*. Flair Publications Pvt. Ltd., New Delhi.
- Mittal, N. *Concept Building Approach to Income Tax Law & Practice*. Cengage Learning India Pvt. Ltd., Delhi.
- Ojha, A. & Joshi, A. *All About Taxation of Residential Properties*. Tax Publishers.
- Singhania, V. K., & Singhania, M. *Student's Guide to Income Tax*. Taxmann Publications Pvt. Ltd., New Delhi.

Additional Resources:

- https://mcdonline.nic.in/ndmcportal/downloadFile/ptr_usermanual_2010040239261026.pdf

Note: Learners are advised to use latest edition of text books.

Income Tax: E-Filing
BAC: DSE (TPP)- 7.2

Objective: This paper provides hands-on experience in filing the income tax returns for an Individual.

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

1. develop an understanding on the different returns applicable in case of various assessees.
2. develop an understanding of the meaning and procedure for FORM 26AS.
3. explain the relevance of PAN Card in filing the return.
4. demonstrate the applicability of offline utilities for returns.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C &K *	A &A* *
Unit 1: Basic Concepts	40	√	
Unit 2: E-filing of Return (Practical)#	60	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

#Practical examination shall be conducted in the college.

Unit 1: Basic Concepts

Types of return: revised return, defective return; PAN; self assessment, scrutiny assessment, best judgement assessment; rectification of returns; time limit; annual income statement, returns and assessment.

Unit 2: E-filing of Return

Form 26AS; case studies on e-filing of return using online/offline utility softwares especially for ITR 1, ITR 2 and ITR 3.

Practical Exercises:

The learners are required to:

1. identify 5 different assessees and check the FORM 26AS for each case.
2. educate the non-filers of return about the relevance of filing a return (including Zero return).
3. file the return (ITR 1/ ITR 2) for an assessee.

Suggested Readings:

- Ahuja, G., & Gupta, R. *Simplified Approach to Income Tax*. Flair Publications Pvt. Ltd., New Delhi.
- Mittal, N. *Concept Building Approach to Income Tax Law & Practice*. Cengage Learning India Pvt. Ltd., Delhi.
- Singhania, V. K., & Singhania, M. *Student's Guide to Income Tax*. Taxmann Publications Pvt. Ltd., New Delhi.

Additional Resources:

- The Income Tax Act 1961.

- www.incometaxindia.gov.in
- www.incometax.gov.in.

Note: Learners are advised to use latest edition of text books.

Taxability of Virtual Digital Assets
BAC: DSE (TPP)- 7.3

Objective: This paper aims to provide detailed description of virtual digital assets including cryptocurrency and the taxability provisions related to the same.

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

1. explain the concept of virtual digital assets, block chain and crypto currency.
2. develop an understanding on the judicial pronouncements related to the virtual digital assets.
3. explore the rate of taxes applicable on virtual assets.
4. demonstrate their understanding of crypto currency, its classification and GST implications on the same.

Course Contents:

Unit	Unit weightage marks (in %)	wise of C &K *	A &A*
Unit 1: Basic Concepts	20	√	√
Unit 2: Virtual Digital Assets (VDA)	20	√	√
Unit 3: Taxability of VDA	20	√	√
Unit 4: Tax Deducted at Source (TDS)	20	√	√
Unit 5: GST implications on VDA	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Basic Concepts

Historical background; key concepts: crypto assets, block-chain; block chain technology, virtual currencies; judicial judgement; crypto currency.

Unit 2: Virtual Digital Assets (VDA)

Meaning of virtual digital assets; fair market value of VDA; inclusion and exclusions; relevant provisions of the Income Tax Act.

Unit 3: Taxability of VDA

Relevant income tax provisions on transfer of virtual digital assets; Chargeability and tax treatment; Capital gains from VDA.

Unit 4: Tax Deducted at Source (TDS)

Concept of deductor, deductee; tax rates; time and valuation related other provisions.

Unit 5: GST implications on VDA

Crypto currency and GST implications.

Practical Exercises:

The learners are required to:

1. identify the various crypto currencies transact throughout the world and the tax implications on the same.

2. prepare a report on the process of trading of various crypto currencies throughout the world.

Suggested Readings:

- Ahuja, G., & Gupta, R. *Simplified Approach to Income Tax*. Flair Publications Pvt. Ltd., New Delhi.
- Datey, V.S. *Indirect taxes law and practice*, Taxmann Publications, New Delhi.
- Singhanian, V. K., & Singhanian, M. *Student's Guide to Income Tax*. Taxmann Publications Pvt. Ltd., New Delhi.
- *Taxation of virtual digital assets*. Taxmann Publication Pvt. Ltd., New Delhi.

Additional Resources:

- Shah, P. & Kadakia, R. *Master's Guide to Income Tax Act*. Taxmann Publications, New Delhi.

Note: Learners are advised to use latest edition of text books.

Estate Planning
BAC: DSE (TPP)- 7.4

Objective: This paper aims to provide the conceptual understanding of the will framework under the estate planning. It will help in creating a knowledge base for intestate succession.

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

1. explain the concept and framework of will.
2. develop an understanding of the methods of passing assets.
3. explore the administration of estate planning.
4. demonstrate their understanding of intestate succession.
5. explain the mechanism and procedure of power of attorney.

Course Contents:

Unit	Unit weightage marks (in %)	wise of	C &K *	A &A*
Unit 1: Framework of Will	20		√	√
Unit 2: Administration of an Estate	20		√	√
Unit 3: Passing Assets	20		√	√
Unit 4: Intestate Succession	20		√	√
Unit 5: Power of Attorney	20		√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Framework of Will

Will - framework, types; structure of will, drafting of will; regulation and revocation of will and tax implications involved therein.

Unit 2: Administration of an Estate

Executor, probate; Hindu Undivided Family (HUF) and will; tax implications for executors, legal heirs and for the HUF.

Unit 3: Passing Assets

Methods of passing assets; method of succession, implications of death with will or without will; tenant in common; joint tenant; rights of children in the assets.

Unit 4: Intestate Succession

Intestate succession: Hindus, Muslims; Intestate succession process; taxation of intestate succession; implications of Hindu Succession Act.

Unit 5: Power of Attorney

Power of attorney- concept and related provisions.

Practical Exercises:

The learners are required to:

1. execute a draft of a will and the related taxability provisions for an Individual.
2. present a case study on estate planning using a hypothetical instance of power of attorney.

Suggested Readings:

- Manodiya, R. *Business Succession Planning*. Taxmann Publications Put. Ltd., New Delhi.
- IIBF. *Investment Planning, Tax Planning and Estate Planning*. Taxmann Publications Put. Ltd., New Delhi.

Note: Learners are advised to use latest edition of text books.

GST: Procedures and Special Provisions
BAC: DSE (TPP)- 8.1

Objective: This paper aims to provide a detailed description of utilisation of ITC, special procedures and provisions under GST.

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

1. explain the concept of input tax credit and its utilisation manner.
2. develop an understanding of the role of a job worker and the mechanism of reverse charge.
3. explain the varied modes of payment and different types of returns under GST.
4. demonstrate their understanding of scrutiny and best judgement assessment.
5. explain the mechanism and procedure of e-way bills.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C &K *	A &A* *
Unit 1: Provisions of Input tax credit	35	√	√
Unit 2: Payment of Taxes	15	√	√
Unit 3: Procedures	20	√	√
Unit 4: Assessment under GST	20	√	√
Unit 5: Special Provisions	10	√	

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: Provisions of 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).

Unit 2: Payment of Taxes

Payment of taxes; tax deducted at source; tax collected at source; reverse charge mechanism; job work.

Unit 3: Procedures

Tax invoice, credit & debit notes; returns under GST including first and final return; audit in GST.

Unit 4: Assessment under GST

Assessment: self assessment; summary & scrutiny; best judgement assessment; offences; penalties.

Unit 5: Special Provisions

Taxability of e-commerce; anti-profiteering measures; avoidance of dual control; refunds; zero rated supply; doctrine of unjust enrichment.

Practical Exercises:

The learners are required to:

1. identify the taxpayers registered under GST and evaluate the advantages and challenges faced by them due to this transition in the tax structure regime. Prepare a report for the same.
2. prepare a case study for the different types of documents issued for validating a supply under GST.
3. Prepare an E-way bill for a hypothetical firm.

Suggested Readings:

- Ahuja, G. & Gupta, R, *GST & Customs Law*. Flair Publications Pvt. Ltd., Delhi.
- Babbar, S., Kaur, R., & Khurana, K. *Goods and Service Tax (GST) and Customs Law*. Scholar Tech Press, New Delhi.
- Bansal, K. M., *GST & Customs Law*. Taxmann Publication, Delhi.
- Mittal, N., *Goods & Services Tax and Customs Law*. Cengage Learning India Pvt. Ltd., Delhi.
- Sahi, S., *Concept Building Approach to Goods and Services Tax (GST), & Customs Law*. Cengage Learning India Pvt. Ltd., Delhi.
- Singhanian V. K., *GST & Customs Law*. Taxmann Publication, Delhi.

Additional Resources

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

Note: Learners are advised to use latest edition of text books.

International Taxation BAC: DSE (TPP)- 8.2

Objective: The course aims to introduce students to the issues of international tax avoidance and evasion. The course would also create awareness about the various methods followed to alleviate international double taxation, along with understanding international initiatives on tax compliance.

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

1. comprehend the meaning and causes of international double taxation.
2. develop an understanding of the different methods adopted by countries to alleviate international double taxation.
3. analyse the techniques used for international tax evasion and avoidance.
4. appreciate the methods used nationally and internationally for prevention of international tax evasion and avoidance.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C & K*	A & A**
Unit 1: International Double Taxation	15	√	√
Unit 2: Alleviation of International Double Taxation	25	√	√
Unit 3: International Tax Evasion and Tax Avoidance	20	√	√
Unit 4: Prevention of International Tax Evasion and Tax Avoidance	25	√	√
Unit 5: Tax Challenges Arising from Digitalisation of the Economy	15	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

Unit 1: International Double Taxation

Concept of international double taxation; principles of international taxation – source rule and residence rule; international tax evasion and avoidance; Advance Ruling; withholding tax rates on different sources of incomes.

Unit 2: Alleviation of International Double Taxation

Methods to alleviate international double taxation: exemption method, tax credit method, tax sparing credit method; bilateral tax treaties (Double Taxation Avoidance Agreements) – objectives, features and benefits; multilateral tax treaties; bilateral investment treaties.

Unit 3: International Tax Evasion and Tax Avoidance

Methods of tax evasion and avoidance: Base Erosion and Profit Shifting [BEPS]; tax havens and treaty shopping; the case of India-Mauritius tax treaty.

Unit 4: Prevention of International Tax Evasion and Tax Avoidance

Arm's length price, transfer pricing regulations in India, transfer pricing compliance practices; Advance Pricing Agreements; anti-treaty abuse provisions; General Anti Avoidance Rules.

Unit 5: Tax Challenges arising from Digitalisation of the Economy

Reforms in international direct taxation rules, indirect taxation and e-commerce; enhancing Digital Platforms Reporting.

Practical Exercises:

The learners are required to:

1. engage in case studies of some specific bilateral treaties to understand and demonstrate the concept of tax treaty shopping.
2. collect data on corporate taxes and total taxes and observe the trend of corporate taxes as a source of revenue.

Suggested Readings:

- Agrawal, D. C. *Basic Concepts of International Taxation*, Taxmann.
- Garg, K. *Guide to International Taxation*. Bharat Law House
- OECD. *Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations*.
- OECD. Tax Challenges arising from Digitalisation – Economic Impact Assessment: Inclusive Framework on BEPS.
- OECD. *Model Convention on Income and Capital*.
- United Nations. Department of Economic and Social Affairs, *United Nations Model Double Taxation Convention between Developed and Developing Countries*.
- UNCTAD. World Investment Report.
- Vijayasathy, D. *Fundamentals of International Taxation*. Bharat Law House
- <https://www.oecd.org/tax/beps/beps-actions/>

Note: Learners are advised to use latest edition of text books.

GST: E-Way Bills
BAC: DSE (TPP)- 8.3

Objective: This paper provides hands-on experience on e-way bill registration on the portal. It aims to focus on providing the integrated structure of inter state movement of goods using the e way mechanism.

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

1. explain the concept of input tax credit and its utilisation manner.
2. develop an understanding on the role of a job worker and the mechanism of reverse charge.
3. explain the varied modes of payment and different types of returns under GST.
4. demonstrate their understanding of scrutiny and best judgement assessment.
5. explain the mechanism and procedure of e-way bills.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C &K *	A &A* *
Unit 1: Theoretical Background	20	√	√
Unit 2: Provisions of E-way Bills	20	√	√
Unit 3: Procedures	20	√	√
Unit 4: Goods Transport Agency (GTA)	20	√	√
Unit 5: Generation of E-way Bills (Practical)#	20	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

#Practical examination shall be conducted in the college.

Unit 1: Theoretical Background

E-way bills: concept, registration on portal; amendments; transition to electronic portal-generation.

Unit 2: Provisions of E-way Bills

Process of E-way bill; Bill to ship to model.

Unit 3: Procedures

Tax invoice, credit & debit notes; delivery challan; bill of supply; refund, payment and receipt vouchers.

Unit 4: Goods Transport Agency (GTA)

E-way bills in case of GTA; reverse charge mechanism.

Unit 5: Generation of E-way Bills (Practical)

Case study on generation of e-way bills through online portal, SMS; entry through supplier, recipient and transporter.

Practical Exercises:

The learners are required to:

1. prepare a case study for the different types of documents issued for validating a supply under GST.
2. prepare E-way bill for a hypothetical firm.

Suggested Readings:

- Bansal, K. M., *GST & Customs Law*. Taxmann Publication, Delhi.
- Datey, V.S. *GST : E-Way Bill*. Taxmann Publications, New Delhi.
- Gupta, S.S. *GST- How to meet your obligations*. Taxmann Publications, New Delhi.
- Gupta, S.S. *Vastu and Sevakar*, Taxmann Publications, New Delhi.
- ICMAI. *Handbook on E-way Bills*.
<https://icmai.in/TaxationPortal/Publication/Books/e-way-bill.pdf>
- Singhanian, A. *GST E Invoicing*. Taxmann Publications. New Delhi.

Additional Resources

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

Note: Learners are advised to use latest edition of text books.

GST: E-Filing
BAC: DSE (TPP)- 8.4

Objective: This paper aims to provide hands-on experience of filing various returns/forms under Goods and Services Act, 2017.

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

1. explore different types of returns and their applicability.
2. explain the procedure of registration under GST.
3. demonstrate the knowledge for filing various returns under GST for composite supplier.
4. explore the offline utility softwares for filing of return.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C&K*	A&A**
Unit 1: Basic concepts	40	√	
Unit 2: Filing of return (Practical)#	60	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

#Practical examination shall be conducted in the college.

Unit 1: Basic concepts

Conceptual knowledge of various forms under GST, returns for composition levy scheme, Return-Inward / outward supply, Annual return, first return, final return, Filing of returns: Manually and on-line filing of returns of supply & TDS.

Unit 2: Filing of return (Practical)

Case studies on filling of registration forms, returns in case of reverse charge mechanism, return filing using online/ offline utilities for GSTR 1, GSTR 2, GSTR 3.

Practical Exercises:

The learners are required to:

1. fill up an online application form for registration under GST for a hypothetical firm.
2. fill up online various forms of GST returns for hypothetical firms.

Suggested Readings:

- Ahuja, G. & Gupta, R, *GST & Customs Law*. Flair Publications Pvt. Ltd., Delhi.
- Babbar, S., Kaur, R., & Khurana, K. *Goods and Service Tax (GST) and Customs Law*. Scholar Tech Press, New Delhi.
- Bansal, K. M., *GST & Customs Law*. Taxmann Publication, Delhi.
- Mittal, N., *Goods & Services Tax and Customs Law*. Cengage Learning India Pvt. Ltd., Delhi.
- Sahi, S., *Concept Building Approach to Goods and Services Tax (GST), & Customs Law*. Cengage Learning India Pvt. Ltd., Delhi.
- Singhanian V. K., *GST & Customs Law*. Taxmann Publication, Delhi.

Additional Resources:

- Gupta, S.S. *GST- How to meet your obligations*, Taxmann Publications, New Delhi.
- Gupta, S.S. *Vastu and Sevakar*, Taxmann Publications, New Delhi.
- The Constitution (One hundred and First Amendment) Act, 2016
- The Central Goods and Services Tax Act, 2017
- The Integrated Goods and Services Tax Act, 2017
- The Union Territory Goods and Services Tax Act, 2017
- The Goods and Services Tax (Compensation to States) Act, 2017

Note: Learners are advised to use latest edition of text books.

Income Tax: E-Filing
BAC: GE (TPP)- 5.1

Objective: This paper provides hands-on experience in filing the income tax returns for an Individual.

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

1. develop an understanding on the different returns applicable in case of various assessees.
2. develop an understanding of the meaning and procedure for FORM 26AS.
3. explain the relevance of PAN Card in filing the return.
4. demonstrate the applicability of offline utilities for returns.

Course Contents:

Unit	Unit wise weightage of marks (in %)	C &K *	A &A *
Unit 1: Basic Concepts	40	√	
Unit 2: E-filing of Return (Practical)#	60	√	√

*C&K- Comprehension & Knowledge

**A&A – Analysis & Application

#Practical examination shall be conducted in the college.

Unit 1: Basic Concepts

Types of return: revised return, defective return; PAN; self assessment, scrutiny assessment, best judgement assessment; rectification of returns; time limit; annual income statement, returns and assessment.

Unit 2: E-filing of Return

Form 26AS; case studies on e-filing of return using online/ offline utility softwares especially for ITR 1, ITR 2 and ITR 3.

Practical Exercises:

The learners are required to:

1. identify 5 different assessees and check the FORM 26AS for each case.
2. educate the non-filers of return about the relevance of filing a return (including Zero return).
3. file the return (ITR 1/ ITR 2) for an assessee.

Suggested Readings:

- Ahuja, G. & Gupta, R. *Simplified Approach to Income Tax*. Flair Publications Pvt. Ltd., Delhi.
- Mittal, N. *Concept Building Approach to Income Tax Law & Practice*. Cengage Learning India Pvt. Ltd., Delhi.
- Singhania, V. K., & Singhania, M. *Student's Guide to Income Tax*. Taxmann Publications Pvt. Ltd., Delhi.

Additional Resources:

- Income tax Act 1961

- www.incometaxindia.gov.in
- www.incometax.gov.in

Note: Learners are advised to use latest edition of text books.