

**Syllabus and Scheme of Examination  
for  
B. A. (Programme)-Commerce Based Courses  
(Draft Approved by the Faculty of Commerce and Business)**

**Department of Commerce  
Delhi School of Economics  
University of Delhi  
2015**

**BA PROGRAMME COURSE STRUCTURE**  
**Commerce Based Courses in BA Programme**

<b>Stream</b>	<b>Title of the Paper</b>	<b>No. of Papers In CBCS Scheme</b>
1	Entrepreneurship and Small Business	6
2	Tax Procedures and Practices	6
3	Insurance	6
4	Human Resource Management	6
5	Business Laws	6
6	Accounting and Finance	6
7	Advertising Sales Promotion and Sales Management	6
8	Office Management & Secretarial Practice	6
		<b>48</b>

**B.A. Programme- Commerce**  
**ENTREPRENEURSHIP AND SMALL BUSINESS**  
**PAPER – 1 : SEMESTER - I**  
**Fundamentals of Business Organization**

**Duration: 3 Hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Learning Objectives:** The purpose of this paper is to facilitate awareness about the nature of business activity, ownership types and the environment in which the business operates.

**Unit I Introduction**

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

**(Lecture 20)**

**Unit II The environment of business**

- (a) The elements of the environment: natural, legal & political, technological, economic, socio-cultural and international
- (b) Business- environment interface
- (c) SWOT analysis, strategy formulation

**(Lecture 20)**

**Unit III Forms of business organization**

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

**(Lecture 20)**

**Suggested Reading:**

1. Chhabra, T.N., *Modern Business Organization*, New Delhi, Dhanpat Rai & Sons, Latest Edition.
2. Chhabra T.N., *Business Organisation & Management*, Sun India Publications, New Delhi.
3. Shankar, Gauri, *Modern Business Organisation*, Mahavir Book Depot, New Delhi.
4. Tulsian, P.C., *Business Organisation & Management*, Pearson Education, New Delhi.
5. Tripathi, P.C., *Principles of Management*, Tata McGraw Hill, Publishing Co., New Delhi.

**Note: Latest edition of text book may be used.**

**Journals, Periodicals and Reports:**

1. Any two Business Magazines from among Business Today, Business World, Business India, and the like.

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

**Duration: 3 Hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Unit I: Entrepreneur-Entrepreneurship-Enterprise**

1. Meaning and types of entrepreneurs. Characteristics of entrepreneurs (esp. tolerance for ambiguity, risk-taking, internal locus of control). Entrepreneurship vs. management. Entrepreneurship vs. intrapreneurship. Roles and functions of entrepreneurs in relation to the enterprise and in relation to the economy.
2. Entrepreneurship as an interactive process between the person and the environment. Formation of entrepreneurial identity. Contemporary role models. Indian business groups.

**(Lecture 20)**

**Unit II: Entrepreneurial Person: with reference to legendary entrepreneurs and contemporary role models.**

1. Entrepreneurial competencies- competencies identified by Entrepreneurship Development Institute of India
2. Entrepreneurial motivation: External and internal factors. Role of the higher-order needs of the need-hierarchy. Achievement motivation theory. Multiplicity and diversity.

**(Lecture 20)**

**Unit III: Entrepreneurial Performance and Rewards**

Measures of entrepreneurial performance  
 Financial and psychological rewards and risks of entrepreneurship

**(Lecture 20)**

**The students should be encouraged to explore the following web- sites:**

1. <http://www.nenonline.org>
2. [http:// www.smallindustryindia.com](http://www.smallindustryindia.com)

**Suggested Reading:**

1. Panda, Shiba Charan, *Entrepreneurship Development*, New Delhi, Anmol Publications. Latest Edition.
2. Taneja, Satish and Gupta, S.L., *Entrepreneurship Development-New Venture Creation*, Galgotia Publishing House, New Delhi. Latest Edition.
3. Holt, David H., *Entrepreneurship: New Venture Creation*, Prentice-Hall of India, New Delhi. Latest Edition.

**Note: Latest edition of text book may be used.**

**Additional Readings:**

1. Brandt, Steven C., *The 10 Commandments for Building a Growth Company*, Macmillan Business Books, Delhi, Latest Edition.
2. Bhide, Amar V., *The Origin and Evolution of New Businesses*, Oxford University Press, New York, 2000.
3. Dollinger, Marc J., *Entrepreneurship: Strategies and Resources*, Illinois, Irwin, Latest Edition.

**Journals & Periodicals:**

1. Journal of Entrepreneurship
2. SEDME
3. Laghu Udyog Samachar

**B.A. Programme- Commerce**  
**ENTREPRENEURSHIP AND SMALL BUSINESS**  
**PAPER – 3: SEMESTER - III**  
**Feasibility Study and Business Plan**

**Duration: 3 Hrs.****Max. Marks: 100****Lectures: 60****Unit-1 Environmental screening and idea generation**

- (a) Analysis of economic, socio-cultural, technological, and politico-legal environment. Sources of business ideas. Role of personal observation, creativity, and business research. Collection of data- primary and secondary, Situational Analysis.
- (b) Entrepreneurial opportunities in contemporary business environment, like opportunities in network- marketing, social media, franchising, business process outsourcing . Small business as the seedbed of entrepreneurship.
- (c) Pre-feasibility study

**(Lectures 20)****Unit- II Feasibility study**

- (a) Preliminary screening of the business ideas. Aspects of the technical and economic feasibility:
  - Commercial, financial and administrative feasibility.
  - Preparation of feasibility report
- (b) 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 the legal aspects.

**(Lectures 25)****Unit-III Business plan:**

- (a) Meaning and uses of a business plan. Elements (major headings and brief discussion) and presentation.
- (b) Implementation- prototype development and test marketing.

**(Lectures 15)****Suggested Readings:**

1. Chandra, Prasanna, Project Preparation Appraisal and Implementation., Tata McGraw Hill
2. Gray, Clifford, & Larson, Erik W., Project Management, Richard D. Irwin.
3. Panda, Shiba Charan, Entrepreneurship Development, New Delhi, Anmol Publications. Latest Edition.
4. Holt, David H., Entrepreneurship: New Venture Creation, Prentice-Hall of India, New Delhi. Latest Edition.

**Additional Readings :**

1. Brandt, Steven C., *The 10 Commandments for Building a Growth Company*, Macmillan Business Books, Delhi, Latest Edition.
2. Bhide, Amar V., *The Origin and Evolution of New Businesses*, Oxford University Press, New York, 2000.

3. Dollinger, Marc J., *Entrepreneurship: Strategies and Resources*, Illinois, Irwin, Latest Edition.

**Note: Latest edition of text book may be used.**

**Journals & Periodicals:**

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2. SEDME
3. Laghu Udyog Samachar

**B.A. Programme- Commerce**  
**ENTREPRENEURSHIP AND SMALL BUSINESS**  
**PAPER – 4: SEMESTER - IV**

**Managerial Aspects of Small Business- Operations, Office, Accounting and Functional Areas**

**Duration: 3 Hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Unit I: Managerial Roles and Functions**

Managerial roles and functions in a small business. Entrepreneur as the manager of his business. The need for and the extent of professionalisation of management of small business in India.

**(5 Lectures)**

**Unit II: Operations Management**

Operations management: designing and redesigning business processes, layout, production planning & control, implementing quality management and productivity improvement programmes. Input-analysis, throughput analysis and output analysis. Basic awareness of inventory methods. Basic awareness about the need for and means of environment (eco-) friendliness and energy management.

**(10 Lectures)**

**Unit III: Office**

1. Organization of business office. Basic awareness of manual and computerized office systems and procedures. Introductory word processing, spreadsheet preparation and data sorting and analysis, internet browsing.

**(8 Lectures)**

**Unit IV: Accounting Aspect**

1. 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.
2. Financial management in a small business (Theoretical perspective only). Fixed assets and their financing. Debt-equity ratio and the analysis & management of risk-return in business.
3. Funds Flow Statement, Cash Flow Statement and the integrated ratio analysis. Management of Cash, Receivables and Inventory. Cost Planning and Control. Awareness of leasing, factoring and credit rating services.

**( 20 Lectures)**

**Unit V: Marketing Aspect**

1. Issues in small business marketing. The concept and application of product life cycle (plc), advertising & publicity, sales & distribution management.
2. The idea of consortium marketing, competitive bidding/ tender marketing, negotiation with principal customers.
3. Basic understanding of consumer behaviour.

**(Lecture 10)**

**Unit VI: Human Resource Aspect**

1. Management of human resources in small business. Entrepreneur as the source of human capital.
2. Issues in attracting and retaining talent in the prevalent human resource environment.
3. Entrepreneurial self-renewal and succession planning.

**(Lecture 7)**

**Suggested Readings :**

1. Taneja, Satish and Gupta, S.L., *Entrepreneurship Development-New Venture Creation*, Galgotia Publishing House, New Delhi. Latest Edition.
2. Duggal, Balraj, *Office Management and Commercial Correspondence*. New Delhi, Kitab Mahal, Latest Edition.
3. Panda, Shiba Charan, *Entrepreneurship Development*, New Delhi, Anmol Publications. Latest Edition.
4. Monga, J.R., *Basic Financial Accounting*, Mayur Paperbacks, c/o K.L. Malik and Sons Pvt. Ltd, 23 – Darya Ganj, New Delhi..
5. Tulsian, P.C., *Financial Accounting*, Tata McGraw Hill, New Delhi.
6. Sehgal, Ashok, and Sehgal, Deepak, *Fundamentals of Financial Accounting*, Taxmann, New Delhi.
7. Swamy, R. Narayana, “*Financial Accounting*” PHI Pvt., New Delhi.
8. Jain, S.P. and Narang, K. L., *Advanced Accounting*, Kalyani Publishers New Delhi.

**Note: Latest edition of text book may be used.**

**Additional Readings**

1. Dollinger, Marc J., *Entrepreneurship: Strategies and Resources*, Illinois, Irwin, Latest Edition.

**Journals & Periodicals**

1. Journal of Entrepreneurship
2. SEDME
3. Laghu Udyog Samachar

**B.A. Programme- Commerce**  
**ENTREPRENEURSHIP AND SMALL BUSINESS**  
**PAPER –5: SEMESTER - V**  
**Evolution of Policy and Institutional Framework**

**Duration: 3 Hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Unit I** Genesis and the evolution of the Government of India's small-scale sector policy: Gandhian philosophy and the recommendations of the Ford Foundation team.

**(Lecture 15)**

**Unit II** Industrial Policy Resolutions 1956, 1977, New Economic Policy 1991 and the reports of the relevant committees. Special emphasis on the provisions relating to the development of entrepreneurship and small business.

**(Lecture 15)**

**Unit III** 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), National Institute of Small Industries Extension Training (NISIET, renamed as NI-MSME). Commodity boards and exports promotion councils. (Emphasis on their Objectives, Activities and Schemes).

**(Lecture 15)**

**Unit IV** State and grass root level policies and institutions with special references to National Capital Region. Roles, functions and schemes of Directorate of Industries, Institutes of Entrepreneurship Development (IEDs), State Finance Corporations (SFCs), State Industrial Development Corporations (SIDCs), Small Industries Services Institutes (SISIs), Technical Consultancy Organizations (TCOs), Product and Process Development Centres, Testing Laboratories, etc. State Industrial Investment Corporations (SIICs). Non-government initiatives and government- private sector partnering. Role of industries/entrepreneur's associations and self-help groups.

**(Lecture 15)**

**The students should be encouraged to explore the following web- sites:**

1. [http:// www.smallindustryindia.com](http://www.smallindustryindia.com)
2. <http://www.nimsme.org>
3. [http:// www.sidbi.com](http://www.sidbi.com)
4. <http://www.niesbud.nic.in>
5. [http:// www.nsic.co.in](http://www.nsic.co.in)

**Suggested Readings:**

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

**Note: Latest edition of text book may be used.**

**Additional Readings:**

1. Awasthi, Dinesh N. and Sebastian, Jose, Evaluation of Entrepreneurship Development Programmes, New Delhi, Sage Publications Private Limited, 1996.
2. Juneja, J.S., Small and Medium Enterprises, Deep & Deep Publications Pvt. Ltd., New Delhi, 2002.
3. Saini, J. S., Entrepreneurship Development: Programmes and Practices, Deep & Deep Publications Pvt. Ltd., New Delhi, 2003.

**Journals, Periodicals and Reports:**

1. Laghu Udyog Samachar (Hindi & English)
2. SEDME

**B.A. Programme- Commerce**  
**ENTREPRENEURSHIP AND SMALL BUSINESS**  
**PAPER – 6: SEMESTER - VI**  
**Contemporary Policy and Institutional Framework**

**Duration: 3 Hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Unit I** Micro, Small and Medium Enterprises Development Act (MSMEDA), 2006. Objective, Definitions and provisions pertaining to the promotion and development of the Micro, Small and Medium Enterprises. Development. Institutional support for SMEs

**Lecture 20**

**Unit II** Changing context of the MSMEs in the era of liberalization, and globalization. Competitiveness, quality and branding. Schemes of government for SMEs in India

**Lecture 20**

**Unit III** The provisions of the various industrial, commercial and labour laws applicable to the small-scale sector (Objectives, Definitions and Salient Provisions only). Case for and progress on special laws for the small-scale sector. Reach of the various promotional programmes, evaluation of their effectiveness and the ways and means of accessing the available help.

**Lecture 20**

**The students should be encouraged to explore the following web- sites:**

1. [http:// www.smallindustryindia.com](http://www.smallindustryindia.com)
2. <http://www.nimsme.org>
3. <http:// www.sidbi.com>
4. <http://www.niesbud.nic.in>
5. <http:// www.nsic.co.in>
6. <http://www.nenonline.org>

**Suggested Readings:**

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

**Journals, Periodicals and Reports:**

1. Laghu Udyog Samachar (Hindi & English)
2. SEDME

**B.A. Programme- Commerce**  
**TAX PROCEDURE AND PRACTICES**  
**PAPER 1: SEMESTER - I**  
**Indirect Taxes**

**Duration: 3 Hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Objective:** The objective of this paper is to acquaint the students with basic knowledge of indirect taxes and service tax.

**Learning Outcomes:** This paper will help the students to develop basic understanding of indirect taxes and provisions regulating Service Tax. They will also be able to know the various forms and documents required for Service Tax.

**Course Contents:**

**Unit I: Taxation System**

1. Meaning and Importance of Tax, Canons of Taxation, Incidence of taxation.
2. Direct vs. Indirect Taxation, Indian tax system-Types of taxes, tax structure, Tax authorities in India

**(10 Lectures)**

**Unit II: VAT**

VAT-Difference between VAT and end point tax, need for VAT, rates, input tax credit and computation of tax.

**(5 Lectures)**

**Unit III: Service Tax**

Service tax – concepts and general principles, Charge of service tax and taxable services (Meaning of services, Negative List, Mega Exemption Notification), Place of Provision of Services, Point of Taxation, Valuation of taxable services (including abatements), Payment of service tax (including Reverse Charge Mechanism), filing of returns, Penalties, interest and CENVAT Credit.

**(45 Lectures)**

**Suggested Readings:**

1. Singhania, Vinod K., and Singhania, Monika, *Students Guide to Indirect Tax Laws* Taxmann Publications Pvt. Ltd. Delhi, Latest edition.
2. Ahuja, Girish & Gupta, Ravi, *Simplified Approach to Indirect Taxes*, Flair Publications pvt Ltd., Delhi, Latest edition.
3. Datey, V.S., *Indirect Tax Law and practice*, Taxmann Publications Pvt. Ltd., Delhi, Latest edition.

**Note: Latest edition of text book may be used.**

**Journals:**

1. *The Chartered Accountants, Published by The Institute of Chartered Accountants of India, Delhi.*
2. *The Chartered Secretary, Published by The Institute of Company Secretaries of India, Delhi*
3. *SEBI and Corporate Laws, Published by Taxmann Allied Services Pvt. Ltd., Delhi*

**B.A. Programme- Commerce**  
**TAX PROCEDURE AND PRACTICES**  
**PAPER 2 : SEMESTER - II**  
**Income Tax Law -I**

**Duration: 3 Hrs.****Max. Marks: 100****Lectures: 60**

**Objective:** The objective of this paper is to provide the basic knowledge of income tax law.

**Learning Outcome:** The students are expected to have an understanding of income tax law and be able to compute the taxable income under different heads of income.

**Course Contents:**

1. Basic concepts: Assessee, income, Concept of income, Period of Assessment( Previous Year, Assessment Year),Structure to compute tax liability **( 5 Lectures)**
2. Residential Status and Tax Incidence **(10 Lectures)**
3. Computation of income under the head “Salaries” **(25 Lectures)**
4. Computation of income under the head “Income from House Property” **(10Lectures)**
5. Computation of income under the head “Profits and gains of business and profession” **(10 Lectures)**

**Suggested Readings**

1. Singhania, Vinod K., and Singhania, Monika, *Students’ Guide to Income Tax*, Taxmann Publications Pvt. Ltd. Delhi, Latest edition.
2. Mehrotra, H.C., *Income Tax Law*, Sahitya Bhavan, Agra. Latest edition,
3. Ahuja, Girish & Gupta, Ravi, *Simplified Approach to Direct Tax*, Flair Publications Pvt. Ltd., Delhi, Latest edition.

**Note: Latest edition of text book may be used.**

**Journals**

1. *The Chartered Accountants*, Published by The Institute of Chartered Accountant of India, Delhi.
2. *The Chartered Secretary*, Published by The Institute of Company Secretaries of India, Delhi.
3. *Taxman*, Published by Taxmann Allied Services Pvt. Ltd., Delhi.
4. *Income Tax Reporter*, Published by Company Law Institute, Chennai.

**CD's -**

1. Taxmann's Income Tax Rules and Forms on CD, latest version

2. Taxmann's Direct Tax Laws on CD, latest version
3. Taxmann's ITD Decisions on CD, latest version
4. Taxmann's TDS on CD. By Dr, Vinod K. Singhanian and Dr. Kapil Singhanian, latest version
5. Taxmann's Tax Computation on CD, By Dr. Vinod K. Singhanian and Dr. Kapil Singhanian, latest version.

**B.A. Programme- Commerce**  
**TAX PROCEDURE AND PRACTICES**  
**PAPER 3 : SEMESTER - III**  
**Income Tax Law II**

**Duration: 3 Hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Objective:** The objective of this paper is to provide the basic knowledge of income tax law.

**Learning Outcome:** The students are expected to have an understanding of income tax law and be able to compute the taxable income under different heads of income, deduction under chapter VI. Compute tax liability and allow rebate and relief for an individual and partnership firm.

**Course Contents:**

1. Heads of Income: Revision of First three heads of income,  
Capital Gains, Income from other sources (pertaining to individuals and firms).  
**(15 Lectures)**
2. Clubbing of income, aggregation of income and set off and carry forward of losses (pertaining to individuals and firms).  
**(10 Lectures)**
3. Deduction from Gross Total Income under Chapter VI A. **(10 Lectures)**
4. Rebate of Income Tax under Section 88E. Relief under section 89, 90 and 91(pertaining to individuals and firms).  
**(5 Lectures)**
5. Assessment of individuals and firms. **(20 Lectures)**

**Suggested Readings:**

1. Singhanian, Vinod K., and Singhanian, Monika, *Students' Guide to Income Tax* Taxmann Publications Pvt. Ltd. Delhi, Latest edition.
2. Chandra, Mahesh, & Shukla, D.C., *Income Tax and Sales Tax*, Pragati Publication. Latest edition.
3. Mehrotra, H.C., *Income Tax Law*, Sahitya Bhavan, Agra. Latest edition,
4. Ahuja, Girish & Gupta, Ravi, *Simplified Approach to Direct Tax*, Flair Publications Pvt. Ltd, Delhi, Latest edition.

**Note: Latest edition of text book may be used.**

**Journals:**

1. *The Chartered Accountants*, Published by The Institute of Chartered Accountant of India, Delhi.
2. *The Chartered Secretary*, Published by The Institute of Company Secretaries of India, Delhi,
3. *Taxman*, Published by Taxmann Allied Services Pvt. Ltd., Delhi.
4. *Income Tax Reporter*, Published by Company Law Institute Chennai.

**CD's -**

1. Taxmann's Income Tax Rules and Forms on CD, latest version
2. Taxmann's Direct Tax Laws on CD, latest version
3. Taxmann's ITD Decisions on CD, latest version
4. Taxmann's TDS on CD. By Dr, Vinod K. Singhanian and Dr. Kapil Singhanian, latest version
5. Taxmann's Tax Computation on CD, By Dr. Vinod K. Singhanian and Dr. Kapil Singhanian, latest version.

**B.A. Programme- Commerce**  
**TAX PROCEDURE AND PRACTICES**  
**PAPER 4 : SEMESTER - IV**  
**Income Tax - Procedure & Practice**

**Duration: 3 Hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Objective:** The objective of this paper is to provide basic knowledge of income tax procedures and practices.

**Learning Outcome:**

The students are expected to know the assessment procedure, T.D.S rules, advance tax. Student should be able to prepare all the relevant documents.

**Course Contents:**

1. Assessment Procedures: Assessment under section 143(1), regular assessment under section 143(3), best judgment assessment, income escaping assessment time limit for notice, time limit for completion of assessment and reassessment. **(15 Lectures)**
2. Tax deduction at source- Obligations of payer of income, TDS, rates, rights of recipients to get payment without TDS or with lower TDS, certificates and return pertaining to TDS (including e-TDS returns) **(10 Lectures)**
3. Advance tax payment for all types of assesses. **(5 Lectures)**
4. Interest & Refund. Appeals (including reduction/waiver of penalties), rectification, revisions: (including documentations) **(10 Lectures)**
5. Penalties & Prosecutions: Procedure for 'Imposing penalties, waiver of penalty, nature of default and penalties imposable. Search and seizures. **(10 Lectures)**
6. Advance Ruling and Settlement Commission **(10 Lectures)**

**Suggested Readings:** —

1. Singhanian, Vinod K., and Singhanian, Monika, *Corporate Tax Planning*, Taxmann Publications Pvt. Ltd. Delhi, Latest edition.
2. Chandra, Mahesh, & Shukla, D.C., *Income Tax and Sales Tax*, Pragati Publication. Latest edition.
3. Mehrotra, H.C., *Income Tax Law*, Sahitya Bhavan, Agra, Latest edition.
4. Ahuja, Girish, & Gupta, Ravi, *Corporate Tax Planning*, Flair Publications Pvt Ltd., Delhi, Latest edition.

**Note: Latest edition of text book may be used.**

**Journals**

- 1 *The Chartered Accountants*, Published by The Institute of Chartered Accountant of India, Delhi.
2. *The Chartered Secretary*, Published by The Institute of Company Secretaries of India, Delhi.
3. *Taxman*, Published by Taxmann Allied Services Pvt. Ltd., Delhi.
- 4, *Income Tax Reporter*, Published by Company Law Institute Chennai.

**CD's -**

1. Taxmann's Income Tax Rules and Forms on CD, latest version
2. Taxmann's Direct Tax Laws on CD, latest version
3. Taxmann's ITD Decisions on CD, latest version
- 4, Taxmann's TDS on CD. By Dr, Vinod K. Singhania and Dr. Kapil Singhania, latest version
5. Taxmann's Tax Computation on CD, By Dr. Vinod K. Singhania and Dr. Kapil Singhania, latest version.

**B. A. Programme – Commerce**  
**TAX PROCEDURE AND PRACTICES**  
**PAPER 5: SEMESTER - V**  
**Indirect Taxes -Central Excise Law**

**Duration: 3 Hrs.****Max. Marks: 100****Lectures: 60****Objective:** The objective of this paper is to give the knowledge of excise laws in India.**Learning Outcome:** The students are expected to have an understanding of various provisions, documents and procedures under central excise laws. The students are also expected to know the e>Returns wherever applicable.**Course Contents:**

1. Nature & meaning of Central Excise **(5 Lectures)**
2. Important definitions, General Procedure including registration. **(10 Lectures)**
3. Valuation of Excisable goods. Salient features of CENVAT and procedure for claiming credit. **(25 Lectures)**
4. Maintenance of statutory records: Procedure for removal of goods. **(5 Lectures)**
5. Penalties and prosecutions, Submission of return (including online submission of return) **(15 Lectures)**

**Suggested Readings:**

1. Singhania, Vinod K., and Singhania, Monika, *Students Guide to Indirect Tax Laws* Taxmann Publications Pvt. Ltd. Delhi, Latest edition.
2. Datey, V.S, *Indirect Tax Law and Practice*, Taxmann Publications Pvt. Ltd.. Delhi. Latest edition.
3. Kumar, Sanjeev, *Systematic Approach to Indirect Taxes*, Latest edition.
4. Jain, P. K., *Customs Tariff Act, Excise Tariff Act and their Manuals*, Centax Publications Ltd, New Delhi, Latest edition.

**Note: Latest edition of text book may be used.****Journals**

4. *The Chartered Accountants*, Published by The Institute of Chartered Accountant of India, Delhi.
5. *The Chartered Secretary*, Published by The Institute of Company Secretaries of India, Delhi.
6. *Taxman*, Published by Taxmann Allied Services Pvt. Ltd., Delhi.

**CD 's**Taxmann's *Central Excise and Customs Rules and Forms on CD, Latest Edition*

**B. A. Programme – Commerce**  
**TAX PROCEDURE AND PRACTICES**  
**PAPER 6 : SEMESTER - VI**  
**Indirect Taxes –Customs Act and Procedure**

**Duration: 3 Hrs.****Max. Marks: 100****Lectures: 60**

**Objective:** The objective of this paper is to give the knowledge of customs law.

**Learning Outcome:** The students are expected to have an understanding of various provisions, documents and procedures under Customs law. The students are also expected to know the e>Returns wherever applicable.

**Course Contents:**

1. Important terms and definitions under the Customs Act. **(5 Lectures)**
2. Types of duties, Procedure to compute effective rate of duty. **(10 Lectures)**
3. Types of Import- import of cargo, personal baggage and stores, courier and post. **(15 Lectures)**
4. Clearance procedure including filing of relevant documents, Steps and documents to be prepared, Penalties and prosecutions. **(20 Lectures)**
5. Export Promotion schemes, Duty drawback, EOU, Special economic zones. **(10 Lectures)**

**Suggested Readings:**

1. Singhania, Vinod K., and Singhania, Monika, *Students Guide to Indirect Tax Laws* Taxmann Publications Pvt. Ltd. Delhi, Latest edition.
2. Datey, V.S, *Indirect Tax Law and Practice*, Taxmann Publications Pvt. Ltd.. Delhi. Latest edition.
3. Kumar, Sanjeev, *Systematic Approach to Indirect Taxes*, Latest edition.
4. Jain, P. K., *Customs Tariff Act, Excise Tariff Act and their Manuals*, Central Tax Publications Ltd, New Delhi, Latest edition.

**Journals**

1. *The Chartered Accountants*, Published by The Institute of Chartered Accountant of India, Delhi.
2. *The Chartered Secretary*, Published by The Institute of Company Secretaries of India, Delhi.
3. *Taxman*. Published by Taxmann Allied Services Pvt. Ltd., Delhi.

**CD 's**

*Taxmann's Central Excise and Customs Rules and Forms on CD, Latest Editions.*

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

**Duration: 3 Hrs.****Max. Marks: 100**  
**Lectures: 60****Objective:** To impart introductory knowledge of Insurance to the students**Learning Outcomes:** This paper is meant for students to gain in-depth knowledge of principles of insurance, insurance contract and documentation. The special emphasis is on the theoretical framework of insurance.**Unit I Introduction to Insurance** **20 Lectures**

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

**Unit II Principles of Insurance** **10 Lectures**

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

**Unit III Nature of Insurance** **15 Lectures**

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

**Unit IV. Documentation** **10 Lectures**

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

**Unit V. Reinsurance** **5 Lectures**

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

**Suggested Readings:**

1. Black, K. and Skipper, H.D. *Life and Health insurance*. Pearson Education
2. Crane, F. *Insurance Principles and Practices* John Wiley and Sons, New York (1980)
3. Dorfman, M. S., *Introduction to Insurance*, Prentice Hall, 1982
4. Holyoake, J. and Weipers, W., *Insurance*, Institute of Financial Services, U. K. 2002
5. Mehr, R. I., *Fundamentals of Insurance*, Irwin.
6. Rejda, G.E., *Principles of Risk Management and Insurance*. Pearson Education
7. Vaughan, E. J. and Vaughan, T., *Fundamentals of Risk and Insurance*, Wiley & Sons
8. Gupta P.K., *Insurance and Risk Management*, Himalaya Publishing House

9. Gupta P.K., Fundamentals of Insurance, Himalaya Publishing House

**Note: Latest edition of text book may be used.**

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

**Duration: 3 Hrs.**

**Max. Marks: 100**

**Lectures: 60**

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

**Unit I. Legislations Governing Insurance Business**

**Lectures 35**

- The Insurance Act, 1938
- LIC Act, 1956
- General Insurance Business (Nationalization) Act, 1972
- The IRDA Act, 1999
- IRDA regulations for companies- Appointed Actuary, Actuarial Report and Abstract, Registration of Indian Insurance Companies, Insurance Advertisements and Disclosure, Obligations of Insurers to Rural Social Sectors, Preparation of Financial Statements and Auditor's Report Of Insurance Companies, Investment, and Distribution of Surplus.
- IRDA regulations for intermediaries - Licensing of Insurance Agents, Insurance Brokers, Third party Administrators - Health Services, Insurance Surveyors & Loss Assessors (Licensing, Professional Requirements and Code of Conduct).

**Unit II . Statutes Requiring Compulsory Insurance**

**Lectures 10**

- The Motor Vehicles Act, 1988/1998
- The Workmen's Compensation Act, 1923
- The Public Liability Act, 1991

**Unit III. Other Important Legislations**

**Lectures 15**

- Essentials of General Contract The Indian (Contract Act,1872, Sec.-10), Law of Agency
- The Marine Insurance Act, 1963
- The Carriage of Goods by Sea Act, 1923
- The Carriers Act, 1965
- The Indian Stamp Act, 1899

**Suggested Readings:**

1. The Insurance Act, 1938, Taxman Publication.
2. LIC Act, 1956
3. General Insurance Business (Nationalization) Act, 1972
4. The IRDA Act, 1999, Taxman Publication.
5. The Motor Vehicles Act, 1998, Taxman Publication.
6. The Employees Compensation Act, 1923, Taxman Publication.
7. The Contract Act, 1872, Taxman Publication.
8. Marine Insurance Act, 1963, Taxman Publication.
9. The Carriage of Goods by Sea Act, 1923, Taxman Publication.
10. The Carriers Act, 1965, Taxman Publication.

11. The Indian Stamp Act, 1899, Taxman Publication.
12. The Public Liability Act, 1991.
13. Insurance Law Manual With IRDA Circulars & Notifications, Taxmann Publication
14. Publication of Insurance Institute of India, Mumbai.
15. Insurance Products, Taxmann Publications
16. Insurance Law Manual With IRDA Circulars & Notifications, Latest Edition; Taxmann Publication
17. Gupta, P.K., *Legal Aspects of Insurance*, Himalaya Publishing House.

**Note: Latest edition of text book may be used.**

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

**Duration: 3 Hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Objective:** To give basic knowledge of Insurance of Life Insurance to the students

**Learning Outcomes:** This paper would provide students insight on life insurance plans, pricing, distribution, documentation and servicing.

**Unit I Introduction**

**Lectures 10**

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

**Unit II Plans**

**Lectures 20**

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

**Unit III Pension products**

**Lectures 10**

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

**Unit IV Pricing**

**Lectures 10**

- Basic elements in computation of premium: Office Premium, net premium, level premium
- Computation of premium, extra premium and rider premium
- Valuation, special reserves and profits.

**Unit V Channels of Distribution**

**Lectures 10**

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

**Suggested Readings:**

1. Black, K. and Skipper, H.D. *Life and Health Insurance*. Pearson Education.
2. Dorfman, M. S., *Introduction to Insurance*, Prentice Hall.
3. Holyoake, J. and Weipers, W., *Insurance*, Institute of Financial Services, U.K. 2002.
4. Mehr, R. J., *Fundamentals of Insurance*, Irwin, 1986.
5. Rejda, G.E., *Principles of Risk Management and Insurance*. Latest Edition, Pearson Education.
6. Publication of Insurance Institute of India, Mumbai.

**Note: Latest edition of text book may be used**

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

**Duration: 3 Hrs.****Max. Marks: 100****Lectures: 60****Objective:** To give basic knowledge of Insurance of Life Insurance to the students**Learning Outcomes:** This paper would provide students insight on life insurance plans, pricing, distribution, documentation and servicing.**Unit I Life Insurance Underwriting****Lectures 12**

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

**Unit II Life Insurance Documentation****Lectures 11**

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

**Unit III Policy Servicing****Lectures 11**

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

**Unit IV Claim settlement procedure****Lectures 11**

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

**Unit V Contemporary Issues in Life Insurance, Major Life Insurance companies in India (Public and Private Sector)**

**Lectures 15****Suggested Readings:**

1. Black, K. and Skipper, H.D. *Life and Health Insurance*. latest edition, Pearson Education.
2. Dorfman, M. S., *Introduction to Insurance*, Prentice Hall,.
3. Holyoake, J. and Weipers, W., *Insurance*, Institute of Financial Services, U.K..
4. Mehr, R. J., *Fundamentals of Insurance*, Irwin,.
5. Rejda, G.E., *Principles of Risk Management and Insurance*. latest Edition, Pearson Education.
6. Publication of Insurance Institute of India, Mumbai.

**Note: Latest edition of text book may be used.**

**B.A. Programme- Commerce**  
**INSURANCE**  
**PAPER – 5: SEMESTER V**  
**NON-LIFE INSURANCE I**

**Duration: 3 Hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Objective:** To give broad knowledge of Non-Life Insurance to the students including fire and marine insurance in detail.

**Unit I. Introduction**

**Lectures 10**

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

**Unit II. Fire Insurance**

**Lectures 20**

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

**Unit III. Marine Insurance: Various Aspects**

**Lectures 10**

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

**Unit IV. Marine Insurance: Documentation and Settlement**

**Lectures 10**

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

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

**Lectures 10**

**Suggested Readings:**

1. Black, K. and Skipper, H.D., *Life and Health insurance*, latest edition, Pearson Education
2. Crane. F., *Insurance Principles and Practices*, John Wiley and Sons. New York.
3. Dorfman, M.S., *Introduction to Insurance*, Prentice Hall,
4. Holyoake, J. and Weipers, W., *Insurance*, Institute of Financial Services, U.K.
5. Mehr, R.I., *Fundamentals of Insurance*, Irwin,
6. Rejda, G.E., *Principles of Risk Management and Insurance* latest Edition, Pearson Education.
7. Vaughan, E.J. and Vaughan, T., *Fundamentals of Risk and Insurance*", latest Edition, Wiley & Sons
8. Gupta P.K., *Insurance and Risk Management*, latest Edition, Himalaya Publishing House
9. Gupta P.K., *Fundamentals of Insurance*, latest Edition, Himalaya Publishing House
10. Publications of Insurance Institute of India, Mumbai
11. Websites of various non-life insurance companies

**Note: Latest edition of text book may be used.**

**B.A. Programme- Commerce**  
**INSURANCE**  
**PAPER –6: SEMESTER-VI**  
**Non-Life Insurance - II**

**Duration: 3 Hrs.****Max. Marks: 100****Lectures: 60**

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

**Unit I. Motor Insurance****Lectures 20**

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

**Unit II. Health Insurance****Lectures 15**

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

**Unit III. Miscellaneous Accidents Insurance & Engineering****Lectures 15**

- Traditional and Non-traditional covers.
- Burglary, Fidelity Guarantee, Public Liability, Householder & Shopkeepers Package Covers.
- Personal Accident, Group Personal Accident Covers.
- Project Insurance, Machinery Breakdown, Electronic Equipment, Cold Storage, Boiler Insurance, Industrial All Risk Policy.
- Specialized Insurance: Aviation Insurance and Satellite Insurance
- Other Covers.

**Unit IV. Rural Insurance****Lectures 10**

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

**Suggested Readings:**

1. Black, K. and Skipper, H.D., *Life and Health insurance*, latest edition, Pearson Education
2. Crane. F., *Insurance Principles and Practices*, John Wiley and Sons. New York

3. Dorfman, M.S., *Introduction to Insurance*, Prentice Hall,
4. Holyoake, J. and Weipers, W., *Insurance*, Institute of Financial Services, U.K.
5. Mehr, R.I., *Fundamentals of Insurance*, Irwin,
6. Gupta, P.K., *Insurance and Risk Management*, latest Edition, Himalaya Publishing House
7. Gupta, P.K., *Fundamentals of Insurance*, latest Edition, Himalaya Publishing House
8. Rejda, G.E., *Principles of Risk Management and Insurance* .latest Edition, Pearson Education.
9. Vaughan, E.J. and Vaughan, T., *Fundamentals of Risk and Insurance*", latest Edition, Wiley & Sons
10. Publications of Insurance Institute of India, Mumbai
11. Insurance Law Manual With IRDA Circulars & Notifications, Taxmann Publication

**Note: Latest edition of text book may be used.**

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

**Duration: 3 Hrs.****Max. Marks: 100****Lectures: 60****Objectives:**

1. To understand the application of human resource importance at the work place for business advantage.
2. To help in understanding the uses related to manpower selection.

**Learning Outcomes:** Develop competencies in the area of recruitment and selection. Student would develop an understanding of forms of business organizations and basics of HRM.

**Unit I. Introduction****10 Lectures**

**Human Resource Management:** Relevance and spectrum; Role and competencies of HR Manager; Challenges of HR Manager – Workforce Diversity, Empowerment, Technological Changes, Downsizing, Voluntary Retirement Scheme, Work life Balance.

**Unit II. Acquisition of Human Resource****10 Lectures**

**Human Resource Planning and Job Analysis:** An Overview; Recruitment – Concept and Sources; Selection – Concept and Process; Placement, Induction, and Socialization.

**Unit III. Compensation and Maintenance****15 Lectures**

**Compensation:** Concept and Administration; Compensation Methods - Time and Piece Wage System; Fringe Benefits; Employee Stock Option, Pay Band Compensation System.  
**Maintenance:** Concept and Rationale of Employee Health, Safety, Welfare and Social Security (excluding legal provisions), Grievance Handling Procedure.

**Unit IV. Training and Development****10 Lectures**

**Training and Development:** Concept and Importance; Identifying Training and Development Needs; Designing Training Programme; Training Methods–Apprenticeship, Understudy, Job Rotation, Vestibule Training; Development Methods – Case Study, Role Playing, Sensitivity Training, In-Basket, Management Games, Conferences and Seminars.

**Unit V. Performance Management****15 Lectures**

**Performance Appraisal System:** Nature and Objectives; Methods of Performance Appraisal - Ranking, Graphic Rating Scale, Checklist, Management by Objectives, 360 Degree Appraisal; Employee Counselling; Potential Appraisal; Transfer and Promotion. HRIS-concept, functioning, application of computerized HRIS.

**Note:** Each unit will have one case study, which is to be discussed by the teachers in the class.

**Suggested Readings:**

1. Mondy, A Wayne , and Robert M. Noe, *Human Resource Management*, Pearson Education
2. Decenzo, D.A., and Robbins, S.P., *Fundamentals of Human Resource Management*, Wiley, India.
3. Dessler, G., and Varkkey, B., *Human Resource Management*, Pearson Education, Delhi.

4. Chhabra, T.N., *Human Resource Management*, Dhanpat Rai & Co., Delhi.
5. Aswathappa, K., *Human Resource Management*, Tata McGraw-Hill, New Delhi.
6. French, W. L., *Human Resource Management*, Houghton Mifflin, Boston.
7. Gupta, C.B., *Human Resource Management*, Sultan Chand & Sons, Delhi.
8. Rao, V. S. P., *Human Resource Management: Text and Cases*, Excel Books.
9. Robert L. Mathis and John H. Jackson, *Human Resource Management*, South-Western Cengage Learning, USA.
10. Storey, J., *Human Resource Management*, Thomson Learning, London.

**Note: Latest edition of the book may be used.**

**B.A. Programme- Commerce**  
**HUMAN RESOURCE MANAGEMENT**  
**PAPER – 2 : SEMESTER-II**  
**Industrial Relations**

**Duration: 3 Hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Objectives:**

1. To understand Industrial environment & mechanism for Settlement of Industrial Disputes.
2. To understand the grievance mechanism.

**Learning Outcomes:** Help the student to deal with the industrial dispute.

**Unit - I Industrial Relations**

**Lectures 35**

- Industrial relations: concepts, scope and environment
- Anatomy of industrial disputes - concept and definition of industrial disputes, causes and effects of industrial disputes.
- Major indicators of the state of industrial relations –Absenteeism, labour turnover, strikes, lockouts, Industrial indiscipline, Grievances .

**Unit-II Prevention and settlement of industrial disputes**

**Lectures 25**

- Preventive machinery
- Settlement machinery - conciliation, arbitration and adjudication

**Note:** Each unit will have one case study, which is to be discussed by the Teacher in the class.

**Suggested Readings:**

1. Aggarwal, S. L., Industrial Relations Law in India, Macmillan Comp. India Ltd., New Delhi.
2. Chadha, N. K., Human Resource Management - Issues, Case Studies & Experiential exercises (2nd editors), Sri Sai Printographers: New Delhi.
3. Chhabra, T.N. & Suri, Industrial Relations Concept & Issues, Dhanpat Rai & Sons, Delhi.
4. Memoria, C.B., Dynamics of Industrial Relations in India-Himalaya Publishing House, Mumbai.
5. Monappa, A., Industrial Relations, Tata McGraw Hill Publishing Com. Limited, New Delhi.
6. Sharma, J. P., *Simplified Approach to Labour Laws*, Bharat Law House (P), New Delhi Ltd., New Delhi.
7. Ramaswami, E.A. & Ramaswami V. Industry and Labour, Oxford Publications, New Delhi
8. Sinha & Sinha, Dynamic of Industrial Relations, Pearson Education, New Delhi.
9. Arora, Monal, Industrial Relations, Excel Publication, New Delhi.
10. Srivastava, S.C., Industrial Relations and Labour Law, Vikas Publishers, New Delhi.

**Note: Latest edition of text book may be used.**

**B.A. Programme- Commerce**  
**HUMAN RESOURCE MANAGEMENT**  
**PAPER – 3: SEMESTER III**  
**Participative Management**

**Duration: 3 Hrs.****Max. Marks: 100****Lectures: 60****Objectives:**

1. To understand Industrial environment & settlements.
2. To understand the grievance mechanism.
3. To understand the Trade union movement in India.
4. To understand the collective bargaining & workers' participation in management.

**Learning Outcomes:** Help the student to deal with the industrial dispute and develop skill to handle collective bargaining.

**Unit-1 Workers participation in management****Lectures 20**

Concept and role of workers participation, factors affecting W.P.M. in India, Strategies to make participative management more successful  
 Limitations of workers participation in India

**Unit-2 Trade unionism****Lectures 20**

- Definition, approaches and problems of trade union
- Trade union movement in India

**Unit - 3 Collective bargaining****Lectures 20**

- Concept, definition and its role
- Process of negotiation and collective bargaining
- Limitations of collective bargaining

**Note:** Each unit will have one case study, which is to be discussed by the teachers in the class.

**References :**

1. Aggarwal, S. L., Industrial Relations Law in India, Macmillan Comp. India Ltd., New Delhi.
2. Chadha, N. K., Human Resource Management - Issues, Case Studies & Experiential exercises (2nd editors), Sri Sai Printographers: New Delhi
3. Chhabra, T.N. & Suri, Industrial Relations Concept & Issues, Dhanpat Rai & Sons, Delhi.
4. Memoria, C.B., Dynamics of Industrial Relations in India-Himalaya Publishing House, Mumbai.
5. Monappa, A., Industrial Relations, Tata McGraw Hill Publishing Com. Limited, New Delhi.
6. Ramaswami, E.A. & Ramaswami V. Industry and Labour, Oxford Publications, New Delhi.

7. Sinha & Sinha, Dynamic of Industrial Relations, Pearson Education, New Delhi.
8. Arora, Monal, Industrial Relations, Excel Publication, New Delhi.
9. Srivastava, S.C., Industrial Relation and Labour Law, Vikas Publishers, New Delhi.

**B.A. Programme- Commerce**  
**HUMAN RESOURCE MANAGEMENT**  
**B. A Programme – Commerce**  
**PAPER – 4: SEMESTER IV**  
**Industrial and Labour Regulations**

**Duration: 3 Hrs.**

**Max. Marks: 100**

**Lectures: 60**

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

**Unit I-Factories Act, 1948**

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

**10 Lectures**

**Unit II-Trade Union Act, 1926**

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

**10 Lectures**

**Unit III-Industrial Disputes Act, 1947**

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

**15 Lectures**

**Unit IV- Payment of Wages Act, 1936**

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

**10 Lectures**

**Unit V- The Payment of Bonus Act, 1965**

Definitions: Accounting Year, Allocable Surplus, Available Surplus, Employee, Employer, Establishments, Establishment in Public Sector, Salary or Wage. Determination of Bonus, Calculation of Bonus, Eligibility for Bonus, Disqualifications for Bonus, Payment of Minimum and Maximum Bonus, Set on and Set off of Allocable Surplus, Adjustment of Customary or Interim Bonus, Deductions of Certain Amounts from Bonus Payable, Time Limit for Payment of Bonus, Recovery of Bonus from an Employer.

**15 Lectures**

**Suggested Readings:**

1. Sharma, J. P., *Simplified Approach to Labour Laws*, Bharat Law House (P), New Delhi Ltd., New Delhi.
2. Singh, Avtar, *Introduction to Labour and Industrial Laws*, Wadhwa, Nagpur.
3. Malik, K. L., *Industrial Laws and Labour Laws*, Eastern Book Company, Lucknow.
4. Srivastava, S. C., *Industrial Relations & Labour Laws*, Vikas Publishing House (P) Ltd.
5. Institute of Company Secretaries of India, “*Executive Programme-Module II, Paper 5-Economic and Labour Laws*”, New Delhi

**Note: Latest edition of text book may be used.**

**B.A. Programme- Commerce**  
**HUMAN RESOURCE MANAGEMENT**  
**PAPER – 5: SEMESTER-V**  
**Organizational Behaviour**

**Duration: 3 Hrs.****Max. Marks: 100****Lectures: 60****Objectives:**

1. How individual differences determine organizational behaviour at work.
2. To understand the business communication.

**Learning Outcomes:** Help in understanding the individual behaviour in an organization and ways of communication.

**Unit I Introduction to organizational behaviour****Lectures 20**

- Concept and relevance of OB
- Limitations of OB
- Contributing disciplines to OB and OB Models

**Unit II Individual behaviour in organization****Lectures 20**

- Attitude-components, job related attitude
- Perception-concept and limitations, perceptual process
- Personality - concept and determinants, factors influencing personality
- Job satisfaction-concept and implications

**Unit III Communication****Lectures 20**

- Concept and process of communication
- Types of communication-formal, informal, upward, downward, and horizontal communication
- Barriers of communications
- Business Communication

**Note:** Each unit will have one case study, which is to be discussed by the teachers in the class.

**Suggested Readings:**

1. Chhabra, T. N., Organisation Behaviour, Dhanpat Rai Publications
3. Gray, J.L. & Strake, F.A., Organizational behaviour, concepts and applications, Cherries E. Merrill Pub, Columbus, Ohio, USA.
4. Luthans F., Organisational Behaviour, McGraw, New York.
5. Robbin, S.P., Organizational behaviour, concepts, controversies and applications, Prentice Hall, New Delhi.
6. Singh, Kavita , Organizational Behaviour, Pearson Education, New Delhi.
7. George, Organization Behaviour, Pearson Education, New Delhi.
8. Pareek, Udai, Understanding Organization Behaviour, Oxford University Press, ND
8. McShane, Steven L, Organizational Behaviour, TMH, New Delhi.

**B.A. Programme- Commerce**  
**HUMAN RESOURCE MANAGEMENT**  
**PAPER –6: SEMESTER-VI**  
**Leadership and Motivation**

**Duration: 3 Hrs.****Max. Marks: 100****Lectures: 60****Objectives:**

1. The role of motivation & leadership for effective work performance.

**Learning Outcomes:** Help in developing leadership and high motivation at work place.**Unit I Group behaviour in organization and Leadership** **Lectures 30**

- Industrial morale, values, and ethics
- Leadership: Definition, importance, qualities of a good leader, role of a leader **(Lectures 7)**
- Leadership theories - Theory X and Theory Y, Fiedler's contingency theory, and managerial grid **(Lectures 16)**
- Group dynamics- concept, types and application. Group Decision Making **(Lectures 7)**

**Unit II Motivation (content and process theories)****Lectures 30**

- Definition of motivation, Importance of motivation, Techniques of motivation Intrinsic and extrinsic motivation **(Lectures 5)**
- Theories of motivation- Maslow's need hierarchy, Herzberg's motivation - hygiene, Vroom's expectancy and Adam's Equity Theory **(Lectures 15)**
- Application - Job redesign, Job enrichment and job enlargement. **(Lectures 10)**

**Note:** Each unit will have one case study, which is to be discussed by the teachers in the class.**Suggested Readings:**

1. Chhabra, T. N., Organisation Behaviour, Dhanpat Rai Publications.
3. Gray, J.L. & Strake, F.A., Organizational behaviour, concepts and applications, Cherries E.Merrill Pub, Columbus, Ohio, USA.
4. Luthans F., Organisational Behaviour, McGraw, New York.
5. Robbin, S.P., Organizational behaviour, concepts, controversies and applications, Prentice Hall, New Delhi.
6. Singh, Kavita, Organizational Behaviour, Pearson Education, New Delhi.
7. George, Organization Behaviour, Pearson Education, New Delhi.
8. Pareek, Udai, Understanding Organization Behaviour, Oxford University Press, ND

**Note: Latest edition of text book may be used.**

**B. A. Programme – Commerce**  
**BUSINESS LAWS**  
**Paper 1: Semester I**  
**Mercantile Law**

**Duration: 3 Hrs.**

**Max. Marks: 100**

**Lectures: 60**

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

**Course Contents:**

**Unit I: The Indian Contract Act, 1872** **25 Lectures**

- a) Contract – meaning, characteristics and kinds
- b) Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- c) Void agreements
- d) Discharge of contract – modes of discharge including breach and its remedies.
- e) Contingent contracts
- f) Quasi – contracts

**Unit II: Special Contracts** **15 Lectures**

- a) Contract of Indemnity and Guarantee
- b) Contract of Bailment
- c) Contract of Agency

**Unit III: The Sale of Goods Act, 1930** **20 Lectures**

- a) Contract of sale, meaning and difference between sale and agreement to sell.
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by non-owners
- d) Performance of contract of sale
- e) Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.
- f) Auction Sale

**Suggested Readings:**

1. Singh, Avtar, *The Principles of Mercantile Law*, Eastern Book Company, Lucknow.
2. Kuchhal, M. C., *Business Laws*, Vikas Publishing House, New Delhi
3. Tulsian, P.C., *Business Law*, Tata McGraw Hill, New Delhi.
4. Sharma, J.P. and Kanojia, Sunaina, *Business Laws*, Ane Books Pvt. Ltd., New Delhi.
5. Chadha, P. R., *Business Law*, Galgotia Publishing Company, New Delhi
6. Maheshwari & Maheshwari, *Business Law*, National Publishing House, New Delhi.
7. *Information Technology Rules 2000 with Information Technology Act 2000*, Taxmann Publications Pvt. Ltd., New Delhi.

**Note: Latest edition of text books may be used.**

**B. A Programme – Commerce**  
**BUSINESS LAWS**  
**Paper 2: Semester II**  
**Partnership Laws**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 60**

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

**The Indian Partnership Act, 1932**

**Unit I**

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

**10 Lectures**

**Unit II**

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

**5 Lectures**

**Unit III**

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

**10 Lectures**

**The Limited Liability Partnership Act, 2008**

**Unit IV**

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

**10 Lectures**

**Unit V**

The Limited Liability Partnership Act, 2008-Salient Features Of LLP, LLP Agreement, Nature Of LLP, Partners, Designated Partners, Incorporation Document, Incorporation By Registration, Registered Office Of LLP And Change Therein, Change Of Name, Partners And Their Relations, Extent And Limitation Of Liability Of LLP And Partners. Whistle Blowing, Contributions, Financial Disclosures, Annual Return, Taxation of LLP, Conversion To LLP, Winding Up And Dissolution; LLP Rules And Forms. **25 Lectures**

**Suggested Readings:**

1. Singh, Avtar, *The Principles of Mercantile Law*, Eastern Book Company, Lucknow.
2. Kuchhal, M. C., *Business Laws*, Vikas Publishing House, New Delhi
3. Tulsian, P.C., *Business Law*, Tata McGraw Hill, New Delhi.
4. Sharma, J.P. and Kanojia, Sunaina, *Business Laws*, Ane Books Pvt. Ltd., New Delhi.
5. Chadha, P. R., *Business Law*, Galgotia Publishing Company, New Delhi
6. Maheshwari & Maheshwari, *Business Law*, National Publishing House, New Delhi.
7. *Information Technology Rules 2000 with Information Technology Act 2000*, Taxmann Publications Pvt. Ltd., New Delhi.

**Note: Latest edition of text book may be used.**

**B. A Programme – Commerce**  
**BUSINESS LAWS**  
**Paper 3: Semester III**  
**Company Laws**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 60**

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

**UNIT I: Introduction**

**15 Lectures**

Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, associate company, dormant company, producer company; association not for profit; illegal association; formation of company, promoters and their legal position, pre incorporation contract and provisional contracts; on-line registration of a company.

**UNIT II: Documents**

**10 Lectures**

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

**UNIT III: Management**

**10 Lectures**

Classification of directors, director identity number (DIN); appointment, removal of directors; legal positions, powers and duties; key managerial personnel, managing director, manager; committees of board of directors – audit committee, nomination and remuneration committee, stakeholders relationship committee, corporate social responsibility committee; prohibition of insider trading; whistle blowing.

**UNIT IV: Company Meetings**

**10 Lectures**

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

**UNIT V: Dividends and Audit**

**10 Lectures**

Provisions relating to payment of dividend, provisions relating to books of account, provisions relating to audit, auditors' appointment, rotation of auditors, auditors' report, secretarial standards and secretarial audit; on-line filing of documents.

**UNIT VI: Winding Up**

**5 Lectures**

Concept and modes of winding up, Liquidator, National Company Law Tribunal (NCLT), Appellate Tribunal (NCLAT), Special Courts.

**Suggested Readings:**

1. Gowar, LCB, *Principles of Modern company Law*, Stevens & Sons, London.
2. Hanningan, Brenda, *Company Law*, Oxford University Press, U.K.
3. Kuchhal M C, *Corporate Laws*, Shri Mahaveer Book Depot, New Delhi.
4. Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi
5. Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
6. Kannal, S., & Sowrirajan, V.S., *Company Law Procedure*, Taxman's Allied Services (P) Ltd., New Delhi.
7. Singh, Harpal, *Indian Company Law*, Galgotia Publishing, Delhi.
8. *Companies Act and Corporate Laws*, Bharat Law House Pvt Ltd, New Delhi.

**Note: Latest edition of text book may be used.**

**B. A. Programme – Commerce**  
**BUSINESS LAWS**  
**Paper 4 : Semester IV**  
**Consumer Laws**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 60**

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

**The Consumer Protection Act, 1986**

**Unit I**

**15 Lectures**

1. **The Consumers Protection Act, 1986:** Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice. **(4 Lectures)**
2. **Organizational set up under Consumer Protection Act.**
  - 2.1 Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights. **(2 Lectures)**
  - 2.2 Adjudicatory Bodies: Their composition, powers and jurisdiction (pecuniary and territorial): District Forum; State Commission; National Commission. **(4 Lectures)**
3. Role of Supreme Court under the CPA: (Five recent cases on consumer protection decided by Supreme Court). **(5 Lectures)**

**Unit-II**

**15 Lectures**

**4. Grievance Redressal Mechanism under the CPA:**

- 4.1 Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Temporary Injunction. Reliefs which can be provided; Appeal; Enforcement of order; Bar on frivolous and vexatious complaints; Offences and penalties. **(5 Lectures)**
- 4.2 Five Leading Cases on: (i) Jurisdiction; (ii) Locus standii of Complainant; (iii) Payment of Compensation for loss or Injury; (iv) Consequence of Imprisonment; (v) Relief to Consumer. **(3 Lectures)**

**4.3 Seven Leading Cases decided under Consumer Protection Act: (7 Lectures)**

- i. Medical Negligence
- ii. Banking and Financial Service
- iii. Housing & Real Estate
- iv. Electricity, Water, and Telecom Services.
- v. Education & Training Service
- vi. Defective Product
- vii. Unfair Trade Practice

**Unit III****15 Lectures****The Competition Act, 2002****5.1 Competition Act 2002: Objective, Purpose, Definitions and Salient Features:**

Concept of: - Agreements Having Adverse Impact on Competition; Abuse of Dominant Position; Regulation of Combination; Criteria for Determining “Appreciable Adverse Effect on Competition” and ‘Dominant Position’; ‘Relevant Geographic Market’ Factors; ‘Relevant Product Market’ Factors. **(7 Lectures)**

**5.2 Competition Commission of India: Establishment of Commission, Composition of Commission, Term of office of Chairperson and other Members, Duties, Powers and Functions of Commission. Removal of members of Commission. (4 lectures)**

**5.3 Locus Standii, Complaint and Procedures: For Investigation, Hearings and Enquiry; Remedies after enquiry and Enforcement of orders, including payment of compensation and penalties, Two Leading cases. (4 Lectures)**

**Unit IV****15 Lectures****Quality, Standards and Redressal Mechanisms Under Sectoral Regulators**

- 6.1 Banking: RBI, Banking Code and Banking Ombudsman
- 6.2 Telecom: TRAI’s Quality and Consumer Protection Regulations.
- 6.3 Insurance: IRDA and its consumer protection regulations. Insurance Ombudsman.
- 6.4 Civil Aviation: DGCA and its Consumer Protection Regulations
- 6.5 Food items: FSSAI and its Quality and Standards Regulations
- 6.6 Electricity: Electricity Regulatory Commission and its Quality and Consumer Protection Regulations.
- 6.7 Bureau of Standards and its mandatory Regulations; Gold hall marking.

**Suggested Readings:**

1. Khanna, Sri Ram, Hanspal, Savita, Kapoor, Sheetal and Awasthi, H.K. “ Consumer Affairs”.
2. Aggarwal, V. K. (2003). Consumer protection: Law and Practice. 5<sup>th</sup> ed. Bharat Law House, Delhi, or latest edition.
3. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
4. How to survive as a consumer: CUTS, India [www.cuts.org](http://www.cuts.org).
5. Khanna, Sri Ram & Madhu Saxena (2003). (eds.). Food Standards and Safety in a Globalised World. New Century Publication, New Delhi.
6. Bare Acts Standards of Weights and Measures Act, Consumers Protection Act, 1986 and other relevant laws..

**Articles**

1. Verma, D. P. S. (2002). Developments in Consumer Protection in India. Journal of Consumer Policy. Vol. 25. No. pp 107 –123.
2. Verma ,D.P.S. (2002). Regulating Misleading Advertisements Legal Provisions and Institutional Framework. Vikalpa. Vol. 26. No. 2. pp. 51-57.
3. Ralph L. Day and Laird E. Landon, Jr. (1997). Towards a Theory of Consumer Complaining Behaviour. Ag Woodside, et al. (eds). Consumer and Industrial Buying Behaviour. New York; North Holland pp. 425-37.

4. George, S. Day and A. Aaker (1970). A Guide to consumer Journal of Marketing. Vol. 34. pp 12-19.
5. Gupta, Joyeeta (1986). Consumerism: Emerging Challenges and Opportunities. Vikalpa. Vol. II. No. 2. pp 149-158.

**Periodicals**

- 1 Consumer Protection Judgements (CPJ) (Relevant cases reported in various issues).
2. Recent issues of magazines: Insight, published by CERC, Ahmedabad Consumer Voice, Published by VOICE, New Delhi, [www.consumer-voice.org](http://www.consumer-voice.org)
3. Upbhokta Jagran, Ministry of Consumer Affairs, Govt, of India.

**Note: Latest edition of text book , the relevant bare acts, rule and regulations along with reported cases may be used.**

**B. A. Programme – Commerce**  
**BUSINESS LAWS**  
**Paper 5 : Semester V**  
**Social Security Laws**

**Duration: 3 hrs.****Max. Marks: 100****Lectures: 60**

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

**Unit I****Social Security**

Concept, Origin and development of the concept of social security

**5 Lectures****Unit II****Employees' Provident Funds And Miscellaneous Provisions Act, 1952**

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

**20 Lectures****Unit III****Employees' State Insurance Act, 1948**

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

**15 Lectures****Unit IV****Employee's Compensation Act, 1923**

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

**20 Lectures****Suggested Readings:**

1. Sharma, J. P. "*Simplified Approach to Labour Laws 4th edn*", Bharat Law House Pvt. Ltd, T-1/95, Mangolpuri Industrial Area, Phase-1, New Delhi
2. Sharma, J. P., "*Employees' Provident Funds and Miscellaneous Provisions Act, 1952 with frequently Raised Queries including Schemes & Rules, 3rd edn*", Bharat Law House Pvt. Ltd, T-1/95, Mangolpuri Industrial Area, Phase-1, New Delhi
3. Sharma, J. P., "*Employees' State Insurance Act, 1948 with Frequently Raised Queries, 3rd edn*", Bharat Law House Pvt. Ltd, T-1/95, Mangolpuri Industrial Area, Phase-1, New Delhi
4. Singh, Avtar, *Introduction to Labour and Industrial Laws*, Wadhwa, Nagpur.
5. Malik, K. L., *Industrial Laws and Labour Laws*, Eastern Book Company, Lucknow.
6. Srivastava, S. C., *Industrial Relations & Labour Laws*, Vikas Publishing House (P) Ltd.
7. Institute of Company Secretaries of India, "*Executive Programme-Module II, Paper 5-Economic and Labour Laws*", New Delhi

**Note: Latest edition of text book may be used.**

**B. A Programme – Commerce  
BUSINESS LAWS**

**Paper-6: Semester VI: Cyber Laws**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 60**

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

**Unit I**

**Cyber World: An Overview**

Concept of Internet; Internet Governance; E-Contract; E-Forms; Encryption; Data Security; Cyber Crime and Cyber Laws, Investigation of Cyber Crimes **Lectures 15**

**Unit II**

**The Information Technology Act, 2000**

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

**Lectures 10**

**Unit III**

Authentication Of Electronic Records, Legal Recognition Of Electronic Records, Legal Recognition Of Digital Signatures, Use Of Electronic Records And Digital Signatures In Government And Its Agencies, Retention Of Electronic Records, Attribution, Acknowledgement And Dispatch Of Electronic Records; Secure Electronic Records And Digital Signatures **Lectures 15**

**Unit IV**

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 **Lectures 15**

**Unit V**

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

**Lectures 5**

**Suggested Readings:**

1. Sharma, J. P., and Kanojia, Sunaina, "*Business Laws*", Ane Books Pvt Ltd, New Delhi.
2. Taxmann Publications Pvt. Ltd., New Delhi, "*Information Technology Rules 2000 & Cyber Regulations Appellate Tribunal Rules 2000 with Information Technology Act 2000*".
3. Painttal, D., "*Law of Information Technology*" Taxmann Publications Pvt. Ltd., New Delhi.

**Note: Latest edition of text book may be used.**

**B. A Programme – Commerce**  
**ACCOUNTING & FINANCE**  
**Paper 1 : Semester I**  
**Financial Accounting**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Objective:** To make the student familiar with generally accepted accounting principles of financial accounting and their applications in business organizations excluding corporate entities.

**Unit I**

1. *Financial Accounting*: Nature and scope, Limitations of Financial Accounting.
2. Basic Concepts and Conventions. *Accounting Standards*: Meaning, Significance, Generally Accepted Accounting Principles (GAAP).
3. *Accounting Process*: From recording of transactions to preparation of final accounts.

**12 Lectures**

**Unit II: Consignment and Joint Venture Accounts:**

1. Consignments: Features, Accounting treatment in the books of the consignor and consignee.
2. Joint Ventures: Accounting procedures: Joint Bank Account, Records Maintained by co-venturer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).

**12 Lectures**

**Unit III: Depreciation Accounting and Hire Purchase & Installment System**

1. *Depreciation Accounting*: Meaning of depreciation, causes, objects of providing depreciation, factors affecting depreciation, accounting treatment including provision for depreciation accounting.
2. Methods of depreciation: straight line method and diminishing balance method.
3. Accounting for Hire Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession.

**12 Lectures**

**Unit IV: Accounting for Inland Branches**

*Inland Branches*: Dependent branches only and Ascertainment of Profit by

1. Debtors method and
2. Stock and Debtors method.

**12 Lectures**

**Unit V: Accounting for Partnership**

1. *Dissolution of Partnership Firm*
2. Legal Position and Accounting for simple dissolution.

**12 Lectures**

**Suggested Readings:**

1. Monga, J.R., *Basic Financial Accounting*, Mayur Paperbacks, c/o K.L. Malik and Sons Pvt. Ltd, 23 – Darya Ganj, New Delhi..
2. Maheshwari, S. N., *Financial Accounting*, Vikas Publication, New Delhi.

3. Tulsian, P.C., *Financial Accounting*, Tata McGraw Hill, New Delhi.
4. Sehgal, Ashok, and Sehgal, Deepak, *Fundamentals of Financial Accounting*, Taxmann, New Delhi.
5. Swamy, R. Narayana, "*Financial Accounting*" PHI Pvt., New Delhi.
6. Jain, S.P., and Narang, K. L., *Advanced Accounting*, Kalyani Publishers New Delhi.
7. Ahmed, Naseem, Khan, Nawab Ali, and Gupta, M. L., *Financial Accounting*, Ane Books (Pvt.) Ltd., New Delhi.

**Note: Latest edition of text book may be used.**

**B. A Programme – Commerce**  
**ACCOUNTING & FINANCE**  
**Paper 2: Semester II**  
**Corporate Accounting**

**Duration: 3 hrs.****Max. Marks: 100****Lectures: 60****Objective:** To make the student familiar with corporate accounting procedures.**Unit-I**

1. Accounting for share capital – Issue, forfeiture and Reissue of forfeited shares.
2. Redemption of preference shares including buy-back of equity shares.

**12 Lectures****Unit- II: Accounting For Debentures**

1. Issue of Debentures and
2. Redemption of Debentures (all methods of redemption including sinking fund method).

**8 Lectures****Unit III: Final Accounts of Limited Liability Companies:**

Final Accounts of Limited Liability Companies: Preparation Financial Statements in accordance with the provisions of the Companies Act, 2013 (Excluding Managerial Remuneration). **(16 Lectures)**

**Unit IV: Cash Flow Statement**

Cash Flow Statement (As -3 revised): Meaning, Usefulness, Preparation of a cash flow statement. **(12 Lectures)**

**Unit V: Analysis of Financial Statements**

Financial Statements Analysis: Meaning and objectives, Techniques of Analysis, Ratio Analysis: Advantages, significance and limitations - Liquidity Ratios: Current Ratio, Acid Test Ratio. Solvency Ratios: Debt-equity Ratio, Capital gearing Ratio, Interest Coverage Ratio, proprietary ratio. Profitability Ratios related to sales: Gross profit Ratio, Net Profit Ratio, Operating profit ratio, Profitability Ratios related to investments: Return on total assets (ROTA), Return on investment (ROI), Return on equity (ROE), Return on equity share holders fund, EPS, DPS and Price – earning ratio. Activity Ratios: Stock turnover Ratio and Debtors turnover Ratio. **(12 Lectures)**

**Suggested Readings:**

1. Monga, J.R., *Basic Corporate Accounting*, Mayoor Paperbacks c/o K.L. Malik and Sons Pvt. Ltd, 23 – Darya Ganj, New Delhi.
2. Sehgal, Ashok, and Sehgal, Deepak, *Advanced Accounting, Volume II*, Taxmann, New Delhi.
3. Shukla, M.C., Grewal, T.S., and Gupta, S.C., *Corporate Accounting*, S. Chand and Co., New Delhi.

4. Maheshwari, S.N., and *Maheshwari, S. K., Corporate Accounting*, Vikas Publication, New Delhi.
5. Jain, S.P., and Narang, K.L., *Advanced Accounting*, Kalyani Publishers, New Delhi.
6. Mukherjee and Hanif, *Corporate Accounting*, Tata McGraw Hill, New Delhi.
7. Gupta, Nirmal, and Sharma, Chhavi, *Corporate Accounting, Theory and Practice*, Ane Books Pvt Ltd, New Delhi.

**Note: Latest edition of text book may be used.**

**B.A. Programme- Commerce**  
**ACCOUNTING & FINANCE**  
**Paper 3: Semester III: Financial Management**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Objective:** To familiarize the students with the principles and practices of financial management

**Unit I Introduction**

Nature, scope and objectives of financial management. Time value of money. Concept of risk and return. Types of financial decisions. **(10 Lectures)**

**Unit II Capital Budgeting**

Capital Budgeting process. Cash flow estimation. Techniques of capital budgeting- payback period, ARR, NPV, IRR and profitability index, their advantages and disadvantages. Discounting and Non- discounting Cash flow techniques

**(15 Lectures)**

**Unit III Financing Decision & Lost of Capital.**

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

**(15 Lectures)**

**Unit IV Dividend decision**

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

**(10 Lectures)**

**Unit V Working capital management**

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

**(10 Lectures)**

**Suggested Readings:**

1. Pandey, I. M., *Financial Management*, Vikas Publishing House (P) Ltd.
2. Bhalla, V. K., *Financial Management & Policy*, Anmol Publications, Delhi
3. Van Horne, J.C., *Financial Management and Policy*, Prentice Hall of India.
4. Khan. M. Y., and Jain., P. K *Financial Management*, Text and Problems, Tata McGraw Hill New Delhi.
5. Rustogi, R. P., *Basic Financial Management*, Sultan Chand and Sons, New Delhi.
6. Chandra, Prasanna ,*Financial Management-Theory and Practice*, Tata McGraw Hill.

**Note: Latest edition of text book may be used.**

**B. A. Programme – Commerce**  
**ACCOUNTING & FINANCE**

**Paper 4: Semester IV: Financial Markets, Institutions and Financial Services**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 60**

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

**Unit I: Introduction**

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

**(10 Lectures)**

**Unit II: Financial Markets**

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

**(20 Lectures)**

**Unit III: Financial institutions**

Depository and non-depository institutions, Commercial banking-introduction, its role in project finance and working capital finance. Development Financial Institutions (DFIs)-An overview and role in Indian economy. Life and non-life insurance companies in India; Mutual Funds: Introduction and their role in capital market development. Non-banking financial companies (NBFCs).

**(10 Lectures)**

**Unit IV: Financial services**

Overview of financial services industry in India. Merchant banking. Underwriting. Venture Capital Finance. Factoring. Online Banking. Investment Banking, Universal banking, Consumer and housing finance. Credit rating. Micro Finance. Loan syndication.

**(20 Lectures)**

**Suggested Readings:**

1. Bhole, L.M., “*Financial Markets*”, and Institutions Tata McGraw-Hill Publishing Company,).
2. Guruswamy, S., *Financial Markets and Institutions.*, Tata McGraw hill
3. Khan , M.Y. , *Indian Financial System* , Tata McGraw hill
4. Chandra, Prasanna, “*Financial Management: Theory and Practice*”, (Tata McGraw-Hill Publishing Company Ltd., New Delhi,).
5. Srivastava and Misra, *Financial Management* by, Oxford Higher Education.

**Note: Latest edition of text book may be used.**

**B. A. Programme – Commerce**  
**ACCOUNTING & FINANCE**

**Paper 5: Semester V: Personal Finance and Basics of Investment**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 60**

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

**Unit I Introduction**

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

**(20 Lectures)**

**Unit II Investment planning**

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

**(10 Lectures)**

**Unit III Investing in bonds and equity shares**

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

**(10 Lectures)**

**Unit IV Portfolio analysis**

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

**(10 Lectures)**

**Unit V Investor protection**

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

**(10 Lectures)**

**Suggested Readings**

1. Kapoor, Jack, *Personal Finance*, Tata McGraw hill
2. Maheshwari, Investment Management, Prentice Hall of India.
3. Bhalla, V.K., "Investment Management", S. Chand & Co.
4. Jones, C.P., "*Investments Analysis and Management*", Wiley.
5. Chandra, Prasanna, "*Investment Analysis and Portfolio Management*", Tata McGraw Hill.
6. Vohra, N.D., and Bagri, B.R., "*Futures and Options*", Tata McGraw Hill Publishing Company Ltd.

**Note: Latest edition of text book may be used.**

**B.A. Programme- Commerce**  
**ACCOUNTING & FINANCE**

**Paper 6: Semester VI: Computer Application in Accounting and Finance**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Objectives:** To provide computer skills and knowledge for students to enhance their understanding of usefulness of information technology tools for understanding finance and accounting.

**Learning outcome:** After studying this paper, a student will become IT literate, and be able to understand basic IT tools. They will be able to handle problems in finance through worksheets. They would also be able to do problems in financial accounting through computerized accounts.

**PART - A**

**Unit I: Basic Knowledge of the Computer**

**(5 Practicals)**

1. History of Computer, Advantages, Functions of computers, Limitations of Computers, Applications of Computers, Generation of Computers.
2. Types of Computers.
3. Hardware, Firmware, Live-ware.
4. Types of Software:
  - i. System Software: Operating System, Translators, Interpreters, Compilers, Functions of Operating System
  - ii. Application Software: General Purpose Packaged Software and tailor-made software.
5. Introduction to Internet:
  - i. Meaning and features
  - ii. Growth of Internet
  - iii. Internet, Intranet, and Extranet
  - iv. Basic internet terminologies: Webpage, Homepage, World-wide Web, E-mail, Website, Client-Server relationship, and Internet Security
  - v. Net Etiquettes
  - vi. Internet Protocols
  - vii. Search Engines and their types
  - viii. Usage of Internet for the society

**PART – B**

**(35 Practicals)**

**Unit II. Word Processing**

**(05 Practicals)**

1. Introduction to word processing.
2. Word Processing Concepts
3. Working with word document:
  - a. Opening an existing document/creating a new document
  - b. Saving, Difference between Save and Save As
  - c. Selecting text
  - d. Editing text
  - e. Finding and replacing text
  - f. Closing a document
  - g. Formatting Text
  - h. Checking and Correcting spellings

- i. Justification and Alignment
- j. Bullets and Numbering
- k. Tabs
- l. Paragraph Formatting
- m. Page formatting
- n. Mail Merge
- o. Use of Smart Art Tools

**Unit III. Spreadsheet****(30 Practicals)**

1. Spreadsheet concepts.
2. Creating a work book.
3. Saving a work book.
4. Editing a work book.
5. Inserting and deleting work sheets.
6. Entering data in a cell.
7. Formulae Copying
8. Moving data from selected cells.
9. Handling operators in formulae.
10. Inserting Charts: LINE, BAR, PIE
11. Use of basics formulae used in excel
12. Cell referencing and their types
13. Use of functions –

**Financial:** FV, PV, NPV, DB, SLN, PMT, IPMT, PPMT, CUMPRINC, CUMIPMT

**Logical:** IF, AND, OR

**Statistical:** AVERAGE, MEDIAN, MODE, MAX, MIN, STDEV, FREQUENCY, INTERCEPT, SLOPE.

**Mathematical:** ROUND, RAND, SUM, SUMIF, COUNT, COUNTIF, COUNTA, COUNTBLANK, RANDBETWEEN

- i. Preparing generalized worksheets.

**PART – C****(20 Practicals)****Unit - IV:****(05 practicals)**

1. Data table design for accounting.
2. Fundamentals of computerized accounting.
3. Concept of grouping of accountings.
4. Codification of accounts. Maintaining the hierarchy of ledger.

**Unit-V:****(15 practicals)**

1. Practical training of computers in financial accounting with the use of any one of the latest version of accounting/workbook packages.
2. Applications through computerized accounting: Ledger and trial balance. Cash Book, Bank Book, Journal Book.

**Scheme of Examination**

1. Part A – Unit I, Part B – Unit II & Part C - Unit IV, shall have a theory-practical exam. It shall be MCQ type, to be taken online during the practical examination. It would be for 15 marks and 15 minutes.
2. There shall be a workbook that carries 10 marks.
3. There shall be an oral viva during the examination for 10 marks.
4. Each student is expected to carry out two practicals – one each from Part B – Unit III (on Finance) and Part C – Unit V (on Accounting).

5. In the practical examination each student will have to attempt two practical problems:
  - (i) One on Finance (35 marks); and
  - (ii) One on Accounting (30 marks);
6. Marks break-up:
  - (i) Viva – 10
  - (ii) Workbook - 10
  - (iii) Finance problem – 35
  - (iv) Accounting problem – 30
  - (v) MCQ – 15
  - (vi) Total – 100
7. Accounting and Finance stream is not available for non-formal stream.

**Note:** Various problems in financial accounting and financial management shall, along with the software packages referred above and relevant books, be notified by the department every 3 years.

### **Suggested Readings**

1. Madan, Sushila, *Computer Applications in Business*, Mayur Paperbacks” New Delhi.
2. Arora, Sumita, *Computer Applications in Buisness*, Dhanpat Rai & Co. New Delhi.
3. Itl Education Solutions Limited “*Introduction to Information Technology*” Pearson Publishers New Delhi
4. Rajaraman, V., *Introduction to Information Technology*, PHI.
5. Sinha, Pradeep K., and Sinha, Preeti, *Foundation of Computing*, , BPB, Publication,
6. Bharihoka, Deepak, *Fundaments of Information Technology*, Excel Book.
7. Saxena, Sanjay, *A First Course in Computers*, Vikas Publishing House.

**Note: Latest edition of text book may be used.**

**B.A. Programme- Commerce**  
**ADVERTISING, SALES PROMOTION AND SALES MANAGEMENT (ASPSM)**  
**PAPER –1: SEMESTER-I**  
**Marketing Management**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 60**

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

**Unit I** **(12 Lectures)**

**Introduction:** Nature, scope and importance of marketing, approaches to marketing: production, product, selling, marketing and societal, Marketing-mix with reference to goods & services. Marketing environment - micro & macro environmental components

**Unit II** **(10 lectures)**

**Market segmentation:** Meaning & Benefits, basis of segmentation; Positioning and Targeting – meaning and importance, major basis of positioning a product

**Unit III** **(14 Lectures)**

**Product:** Meaning, Product Mix: Concept, length, breadth and width; Product classifications, Major product decisions: Product attributes, Branding, Packaging and labeling, after sales service, product life cycle: concept and shapes, PLC strategies

**Unit IV** **(10 lectures)**

**Pricing:** Concept, Significance, Factors affecting price determination, major pricing methods.

**Unit V** **(14 Lectures)**

**Distribution:** Channels of Distribution-Meaning and importance, Types of distribution channels, Functions of distribution middleman.

**Promotion:** Meaning, Importance and Tools of Promotion.

**Suggested Readings:**

1. Kotler, Philip, and Armstrong, Gary, *Principles of Marketing*, Prentice Hall of India, New Delhi.
2. McCarthy and Pereaault; *Basic Marketing*, McGraw Hill.
3. Lamb, Charles W., Hair, Joseph F., and Mc Daniel, Carl, *Principles of Marketing*, South Western Publishing, Ohio.
4. Pride, William M. and Ferrell, D.C., *Marketing*, Houghton-Mifflin, Boston.
5. Majaro Simon, *The Essence of Marketing*, Prentice Hall, New Delhi
6. Czinkota, Marketing Management, Vikas Publishing House (P) Ltd.
7. Etzel, Michael, Walker, Bruce J., and Stanton, W. J., *Marketing*, McGraw Hill, New York.
8. Saxena, Rajan, Marketing Management, Tata McGraw Hill, Publishing Co., New Delhi.

**Note: Latest edition of text book may be used.**

**B.A. Programme- Commerce**  
**ADVERTISING, SALES PROMOTION AND SALES MANAGEMENT (ASPSM)**  
**PAPER –2 : SEMESTER-II**  
**Marketing Communication**

**Duration: 3 hrs.**

**Max. Marks: 100**  
**Lectures: 60**

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

**Unit I** **(10 Lectures)**

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

**Unit II** **(15 lectures)**

**Developing Marketing communication:** Concept, Its role, Information response models- AIDA, Hierarchy-of-effects, Steps for developing effective marketing communication.

**Unit III** **(13 lectures)**

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

**Unit IV** **(10 Lectures)**

**Understanding Consumer Behaviour:** Meaning, Importance, Consumer buying process, Factors influencing buying behavior. Types of consumer buying decisions.

**Unit V** **(12 lectures)**

**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.

**Suggested Readings:**

1. Etzel, Michael J., Walker, Bruce and William J. Stanton, *Fundamentals of Marketing*, 11th edition, McGraw Hill Publishing Co., New York,
2. Armstrong, Gary and Kotler, Philip, *Marketing: An Introduction*, Pearson Education Asia,
3. Ray, Michael L, *Advertising and Communication Management*, Prentice Hall, Inc.
4. Wright, Winter and Zeigler, *Advertising* Fifth Edition, Tata McGraw Hill Publishing Co. Ltd. 286-287.
5. Kotler, Philip, and Armstrong, Gary, *Principles of Marketing*, Prentice Hall of India, New Delhi.
6. Stanton, William J., and Futrell, Charles, *Fundamentals of Marketing*, McGraw Hill.
7. Belch, George E., & Belch, Michael A., *Advertising and Promotion: An Integrated Marketing Communication Perspective*, Tata McGraw Hill Publishing Company Limited, New Delhi.

**Note: Latest edition of text book may be used.**

**B. A. (Programme)- Commerce**  
**ADVERTISING, SALES PROMOTION AND SALES MANAGEMENT (ASPSM)**  
**PAPER – 3: SEMESTER-III**  
**Advertising**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 60**

**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.

**Unit I**

**Introduction to Advertising:** Nature and importance; Role of advertising in an economy, Types of advertising, Setting of advertising objectives: communication and sales objectives, DAGMAR approach; Setting of advertising budget. **(12 Lectures)**

**Unit II**

**Advertising Message:** Advertising appeals, Preparing an effective advertising copy; Elements of a print copy: headlines, body copy, slogan, logo, seal of approval; Role of color; Elements of broadcast copy: Radio and television **(14 Lectures)**

**Unit III**

**Advertising Media:** Media scene in India, Advertising media for rural markets - media options and their characteristics, Developing Media Plan, Selection of a media category on the basis of its reach, frequency, impact, continuity, and GRP's and cost; Other factors in influencing media choice; Media scheduling. **(12 Lectures)**

**Unit IV**

**Advertising Agencies:** Concept, Types of an advertising agency, Functions of an advertising agency and Compensation, Agency-client relationship. **(10 lectures)**

**Unit V**

**Evaluating Advertising Effectiveness:** Communication and sales effects, Methods of measuring advertising effectiveness; Ethical and Legal Aspects of Advertising in India. Cost effectiveness of advertising.

**(12 Lectures)**

**Suggested Readings:**

1. Kapoor, Neeru, *Advertising and personal Selling*, Pinnacle, New Delhi.
2. Sandage, C. H., Burger, Vernon Fly, and Rotzoll, Kim, *Advertising Theory and Practice*, Eleventh Edition, Richard D. Irwin INC., All India Traveller Book Seller Delhi.
3. Watson, Dunn, S., and Barban, Arnold M., *Advertising - Its Role in Modern Marketing*, CBS College Publication, New York
4. Mandell, Maurice I., *Advertising* Fourth Edition, Prentice-Hall of India Ltd., New Delhi.
5. Dirksen, Charles I. and Kroeger, Arthur, *Advertising Principal, Problems and Cases* Fifth Edition, Richard D. Irwin Inc., Homewood: Illinois

6. Kleppner, Otto, *Advertising Procedure*, Eight edition, Prentice-Hall of India Ltd., New Delhi.
7. Wright, Winter and Zeigler, *Advertising* Fifth Edition, Tata McGraw Hill Publishing Co. Ltd.
8. Vanden, Bruce G. Bergh and Helen Katz, *Advertising Principles -Choice, Challenge Change*, NTC Businesses Books, Lincoln wood Illinois USA.
9. Kuegler, Thomas J., *Web Advertising and Marketing*, Third Edition, Prentice-Hall of India Pvt. Ltd., New Delhi 288- 289.
10. George E. Belch & Michael A. Belch, *Advertising and Promotion: An Integrated Marketing Communication Perspective*, Tata McGraw Hill Publishing Company Limited, New Delhi.
11. Sharma, Kavita. *Advertising : Planning and Decision Marketing*, Taxmann Publication Pvt. Ltd.

**Note: Latest edition of text book may be used.**

**B.A. Programme- Commerce**  
**ADVERTISING, SALES PROMOTION AND SALES MANAGEMENT (ASPSM)**  
**PAPER – 4 : SEMESTER-IV**  
**Personal Selling and Salesmanship**

**Duration: 3 hrs.****Max. Marks: 100****Lectures: 60**

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

**Unit I: Introduction to Personal Selling**

1. Nature and importance of personal selling, myths of selling, Difference between Personal Selling, Salesmanship and Sales Force Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Opportunities and difficulties, Measures for making selling an attractive career.

**(15 Lectures)****Unit II: Theories of Selling**

**Traditional and Modern:** AIDAS model of selling, Problem Solving Approach, Right Set of Circumstances Theory and Modern Sales Approaches

**(12 lectures)****Unit III: Buying Motives**

Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling.

**(9 lectures)****Unit IV: Selling Process**

Prospecting and qualifying; Pre-approach and call planning; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities.

**(12 lectures)****Unit V: Sales Reports**

Reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Other problems in Selling

**(12 lectures)****Suggested Readings:**

1. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, *Sales Management: Decision Strategies and Cases*, 5th edition, Prentice Hall of India Ltd., New Delhi,
2. Rusell, F. A. Beach and Richard H. Buskirk, *Selling: Principles and Practices*, McGraw Hill Inc.,
3. Stanton, William J., Richard H. Buskirk and Rosann Spiro, *Management of the Sales force*, Richard D. Irwin/McGraw - Hill.
4. Futrell, Charles, *Sales Management: Behaviour, Practices and Cases*, The Dryden Press.
5. Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., *Selling: Principles and Methods*, Richard, Irvin, pp.290-291
6. Johnson, Kurtz and Schueing, *Sales Management (McGraw-Hill)* Kapoor Neeru, *Advertising and personal Selling*, Pinnacle, New Delhi.

**Note: Latest edition of text book may be used.**

**B.A. Programme- Commerce**  
**ADVERTISING, SALES PROMOTION AND SALES MANAGEMENT (ASPSM)**  
**PAPER – 5 : SEMESTER-V**  
**Sales Force Management**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Objective:** The purpose of this course is to familiarize the students with the management of sales force and various aspects of sales management.

**Unit – I**

**Introduction to Sales Force Management:** Nature and importance of sales force and its management, Designing the Sales Force: sales force objectives and strategy, sales force structure, sales force size, Functions of the Sales Manager.

**(10 Lectures)**

**Unit-II**

**Organization of the Sales Department:** Geographic, Product wise and market based.

**(5 lectures)**

**Unit-III**

**Managing the Sales Force:** Recruitment and selection of sales force; Training and direction; Motivating sales personnel, Sales force compensation; Performance appraisal.

**(20 lectures)**

**Unit-IV**

**Sales Planning and Control:** Market Analysis, and sales forecasting, Methods of forecasting sales, Sales territory planning, Sales Budgeting: Importance, Process and uses of sales budget; Sales quota; Sales and cost Analysis.

**(15 lectures)**

**Unit-V**

**Emerging Trends in Sales Force Management:** Global presence, innovative technology, CRM, Sales force diversity, Team based selling approach, Ethical and social issues in sales force management.

**(10 lectures)**

**Suggested Readings:**

1. Kapoor Neeru, *Advertising and personal Selling*, Pinnacle, New Delhi
2. Still, Richard R., Cundiff, Edward W., and Govoni, Norman A. P. *Sales Management: Decision Strategies and Cases*, Prentice Hall of India Ltd., New Delhi.
3. Rusell, F. A. Beach and Buskirk, Richard H., *Selling: Principles and Practices*, McGraw Hill Inc.,
4. Stanton, William J., Buskirk, Richard H., and Spiro, Rosann, *Management of the Sales force*, Richard D. Irwin/McGraw – Hill.
5. Futrell, Charles, *Sales Management: Behaviour, Practices and Cases*, The Dryden Press.
6. Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., *Selling: Principles and Methods*, 8th edition, Richard, Irvin, pp.290-291.
7. Johnson, Kurtz and Schueing, *Sales Management* (McGraw-Hill)

**Note: Latest edition of text book may be used.**

**B.A. Programme- Commerce**  
**ADVERTISING, SALES PROMOTION AND SALES MANAGEMENT (ASPSM)**  
**PAPER –6 : SEMESTER-VI**  
**Sales Promotion and Public Relations**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Objective:** The aim of the course is to familiarize the students with the basics and techniques of sales promotion and public relations. They will be able to learn the various forms of sales promotion tools, develop a sales promotion programme, maintain public relations and deal with ethical and legal aspects of sales promotion and public relations.

**Unit I: Sales Promotion**

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

**(15 Lectures)**

**Unit II: Major tools of Sales Promotions**

Their features, strengths and limitations :premiums, price off, coupons, sampling, refunds and rebates, contests, games and lotteries, point of purchase, displays and demonstrations, use of logo, gifts, patronage, price packs, traffic builders, cyber-marketing. Convention, conferences, trade fairs, exhibitions and fashion shows, specialties and novelties.

**(15 Lectures)**

**Unit III: Developing sales promotions programmes**

Pre-testing implementing, evaluating the result and making necessary modifications.

**(10 Lectures)**

**Unit IV: Public relations**

Meaning, features and growing importance; Similarities of publicity and public relations; Major tools of public relations: news, speeches, special event, handouts and leaflets, audio-visual, public service activities and other tools.

**(12 Lectures)**

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

**(8 Lectures)**

**Suggested Readings:**

1. Blattberg, Robert C and Neslin, Scott A., *Sales Promotions: Concepts, Methods and Strategies*. New Jersey: Prentice Hall.
2. Cummins, J., and R. Mullins, *Sales Promotions*, London: Kogan Page.
3. Ulanoff, S.M. *Handbook of Sales Promotions*. New York: McGraw Hill.
4. Quelch, J.A. *Sales Promotions Management*, New Jersey: Prentice Hall.
5. Kotler Philip, *Marketing Management*, New Delhi: Prentice Hall of India.

**Note: Latest edition of text book may be used.**

**B.A. Programme- Commerce**  
**OFFICE MANAGEMENT & SECRETARIAL PRACTICE\***  
**PAPER – 1: SEMESTER-I**  
**Business Communication**  
**(Hindi/English medium)**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 60**

**Objective:** Effective business communication is the life blood of every organization and also key to success in career. This paper intends to acquaint the students about communication theory and provide them ample exercise in communication through business correspondence.

**Expected Learning Outcome:** The students are expected to develop an understanding of the problems and principles of communicating in business. They are also expected to benefit by raising the level of their expression in writing letters. Ability to frame good attractive and effective business letters is an essential preliminary to a business career.

**UNIT I**

Meaning and nature of communication. Importance of effective communication in business. **(2 Lectures)**

Objectives of communication – information, advices, order, request, affirmation, negation, suggestion, persuasion, education, motivation of raising morale etc. **(2 Lectures)**

Forms of communication – Oral, written, visual, audiovisual, silence/silent. **(3 Lectures)**

Types of communication – Downward, Upward, Lateral Horizontal, Diagonal, Grapevine, etc. **(3 Lectures)**

**UNIT II**

Principles of communication – 7Cs of Communication. **(2 Lectures)**

Barriers to Communication. **(2 Lectures)**

**UNIT III**

Nature, need and types of a letter, qualities of an effective business letter. **(2 Lectures)**

Structure and layout of a business letter. **(2 Lectures)**

**UNIT IV**

Letters of enquiries and replies. **(2 Lectures)**

Letters of credit and status enquiries. **(2 Lectures)**

Letters of order **(2 Lectures)**

Letters of Execution of orders **(2 Lectures)**

Letters of Modification and Cancellation of orders. **(2 Lectures)**

Letters of Complaints and adjustments	(2 Lectures)
Collection letters.	(2 Lectures)
Circular letters.	(2 Lectures)
Sales letters.	(2 Lectures)

## UNIT V

Agency correspondence	(2 Lectures)
Bank correspondence- correspondence with customers	(2 Lectures)
Employment related letters and resume writing.	(2 Lectures)
Insurance letters – General insurance and life insurance	(4 Lectures)
Correspondence with public authorities.	(2 Lectures)
Official correspondence	(8 Lectures)
Important terms, abbreviations, documents relating to financial, banking, administrative transactions.	(4 Lectures)

**\* Note: The course of Office Management and Secretarial Practice cannot be offered to students of SOL / NCWEB / (Non-Formal Streams).**

### Suggested Readings

1. Bhatia, R.C. "Business Communication", Ane Books Pvt. Ltd., New Delhi.
2. Lesikar, R.V. and Pettit, J.D., JR & Flatley, M.E., Lesikar's, "Basic Business Communication", Tata McGraw –Hill.
3. Murphy, Herta A. & Hide Brandt, Herbert W., "Effective Business Communications", Tata McGraw-Hill.
4. Moni P. Pally, M.M., "Business Communication Strategies", Tata McGraw-Hill.
5. Ramesh, M.S. and Pattanshetti, C.C. "Business Communication", R. Chand & Co.,
6. Sharma, R.C. and Mohan, Krishna, "Business Correspondence and Report Writing", Tata McGraw-Hill.
7. Taylor, Shirley, "Modern Business Letters", Financial Times Pitman Publishing.

**Note: Latest edition of text book may be used.**

**B. A. (Programme)- Commerce**  
**OFFICE MANAGEMENT & SECRETARIAL PRACTICE**  
**PAPER – 2: SEMESTER-II**  
**Office Management and Secretarial Practice**  
**(Hindi/English medium)**

**Duration: 3 hrs.**

**Max. Marks: 100**  
**Lectures: 60**

**Objective:** The main purpose of this course is to familiarize the students with the activities in a modern office. Smooth functioning of any organization depends upon the way various activities are organized, the facilities provided to the staff working in the office, the working environment, tools and equipments used in office etc.

**Learning outcome:** Will make the students proficient in terms of managing general office activities like coordinating working environment, etc. The student after getting fully acquainted with the latest office equipment will not face any problem in the open market. The personal secretary would be made aware of modern technology.

### **Unit I**

#### **1. Office & Office Management**

Meaning of office. Functions of office – primary and administrative management functions, importance of office, duties of the office manager, his qualities and essential qualifications.

**(6 Lectures)**

#### **2. Filing & Indexing**

2.1. Filing & Indexing – Its meaning and importance, essentials of good filing, centralized vs. decentralized filing, system of classification, methods of filing and filing equipment, weeding of old records, meaning and need for indexing, various types of indexing.

**(7 Lectures)**

#### **3. Mail and Mailing Procedures**

3.1 Mailing Procedures – meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, sorting tables and rack, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, mailing through post, courier, email, appending files with email.

**(4 Lectures)**

3.2 Inward and outward mail – receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and dispatch.

**(4 Lectures)**

#### **4. Forms & Stationery**

4.1 Office Forms – introduction, meaning, importance of forms, advantages of using forms, disadvantages of using forms, type of forms, factors affecting forms design, principles of form design, form control.

**(2 Lectures)**

- 4.2 Stationery – introduction, types of stationery used in offices, importance of managing stationery, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization of stationery.  
**(2 Lectures)**

## **Unit II**

### **5. Modern Office Equipments**

- 5.1. Modern Office Equipment – Introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization. Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids.  
**(5 Lectures + Demonstrations)**

### **6. Budget and Audit**

- 6.1 Budget: Annual, revised and estimated. Recurring and non-recurring heads of expenditure.  
6.2 Audit process: Vouching, verification and valuation (in brief). Consumables/ Stock register and Asset register. Procedure for disposal of records and assets.  
**(10 Lectures)**

### **7. Banking facilities**

- 7.1 Types of accounts. Passbook and cheque book. Other forms used in banks. ATM and money transfer.  
**(5 Lectures)**

### **8. Abbreviations/Terms used in Offices, Modes of Payment**

- 8.1 Explanation of abbreviations/terms used in offices in day to day work, types of payments handled such as postal orders, cheques (crossed/uncrossed), post-dated and pre-dated cheques, stale cheques, dishonored cheques.  
**(5 Lectures)**

## **UNIT - III**

### **9 Role of Secretary**

- 9.1 Definition; Appointment; Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary.  
9.2 Modern technology and office communication, email, voice mail, internet, multimedia, scanner, video-conferencing, web-casting.  
9.3 Agenda and Minutes of Meeting.  
9.4 Drafting, fax-messages, email.  
9.5 Maintenance of appointment diary.  
**(10 Lectures)**

**Suggested Books for Reading:**

1. Bhatia, R.C. Principles of Office Management, Lotus Press, Daryaganj, New Delhi..
2. Leffingwell & Robbinson: Text book of Office Management, Tata McGraw-Hill.
3. Terry, George R: Office Management and Control.
4. Ghosh, Evam Aggarwal: Karyalaya Prabandh, Sultan Chand & Sons.
5. Duggal, B: Office Management and Commercial Correspondence, Kitab Mahal.

**Note: Latest edition of text book may be used.**

**B. A. Programme – Commerce**  
**OFFICE MANAGEMENT & SECRETARIAL PRACTICE**  
**PAPER –3: SEMESTER-III**  
**Computer Applications**

**Duration: 3 hrs.****Max. Marks: 100**  
**Lectures: 60**

**Objectives:** To provide computer skills and knowledge for O.M.S.P. students and to enhance their understanding of usefulness of information technology tools for business operations.

**Learning outcome:** After studying this paper, a student will become IT literate, and be able to understand basic IT tools.

**PART - A**

**Unit I: Basic Knowledge of the Computer** **(18 Lectures)**

1. History of Computer, Generations of Computers, characteristics of Computers Advantages, Functions of computers, Limitations of Computers, Types of Computers. **(3 Lecture)**
2. Knowledge of Computer Parts and their Functions. Hardware, Firmware, Live-ware, Software. **(3 Lecture)**
3. Types of Software- System software: Operating System and its functions, Translators: Compilers and Interpreters; Application Software: General Purpose Packaged Software and tailor-made software **(3 Lectures)**
4. Layout of keyboard - Touch and Sight System of Computer. **(3 Lectures)**
5. Internet: Meaning, Growth, and Types, Basic Internet Terminologies: Webpage, Homepage, World-wide Web, E-mail, Website, Client-Server relationship, E-mail. **(3 Lecture)**
6. Basics of Networking and Internet Security, Internet Protocols, Net Etiquettes, Usage of Internet for Society, Search Engines and their types. **(3 Lectures)**

**Unit II. Word Processing** **(22 Lectures)**

1. Introduction to word processing.
2. Word Processing Concepts
3. Working with word document:
  - a. Opening an existing document/creating a new document
  - b. Saving, Difference between Save and Save As
  - c. Selecting text
  - d. Editing text
  - e. Finding and replacing text
  - f. Closing a document
  - g. Formatting Text
  - h. Checking and Correcting spellings
  - i. Justification and Alignment
  - j. Bullets and Numbering
  - k. Tabs
  - l. Paragraph Formatting
  - m. Page formatting

- n. Mail Merge
- o. Use of Smart Art Tool

**Unit III: Spreadsheet****(15 Lectures)**

- ii. Spreadsheet concepts.
- iii. Creating a work book.
- iv. Saving a work book.
- v. Editing a work book.
- vi. Inserting and deleting work sheets.
- vii. Entering data in a cell.
- viii. Formulae Copying
- ix. Moving data from selected cells.
- x. Handling operators in formulae.
- xi. Inserting Charts: LINE, BAR, PIE
- xii. Use of basics formulae used in excel
- xiii. Cell referencing and their types
- xiv. Use of basic functions – **Financial, Logical, Statistical, Mathematical**
- xv. Preparing generalized worksheets.

**Unit IV: Power Point****(5 Lectures)**

- i. Meaning of Power Point
- ii. Uses of Power Point
- iii. Slide Designs
- iv. Slide Layout
- v. Slide Sorter
- vi. Slide Show
- vii. Print options
- viii. Set up Row
- ix. Rehears Timings
- x. Slide Transition
- xi. Slide Animation

**Suggested Reading**

1. Madan, Sushila, *Computer Applications in Buisnes*, Mayur Paperbacks, New Delhi.
2. Arora, Sumita, *Computer Applications in Buisness*, Dhanpat Rai & Co. New Delhi.
3. Itl Education Solutions Limited “*Introduction to Information Technology*” Pearson Publishers New Delhi
4. Rajaraman, V., *Introduction to Information Technology*, PHI.
5. Sinha, Pradeep K., and Sinha, Preeti, *Foundation of Computing*, BPB, Publication,
6. Bharihoka, Deepak, *Fundaments of Information Technology*, Excel Book.
7. Saxena, Sanjay, *A First Course in Computers*, Vikas Publishing House.

**Note: Latest edition of text book may be used.**

**B. A. Programme – Commerce**  
**OFFICE MANAGEMENT & SECRETARIAL PRACTICE**  
**PAPER – 4: SEMESTER-IV**

**Stenography (English)**  
**(Only English medium)**

**Duration: 3 hrs.**

**Max. Marks: 100**  
**Lectures: 60**

**Objective:** The main purpose of this course is to orient the students to understand the need of writing rapidly and accurately in this speed age. In order to make them a good writer, it is necessary for them to master the fascinating art of good writing. Every work has to be disposed of in the quickest possible time. They will be taught the principles laid down by Sir Isaac Pitman and use their application in the routine work of office.

**Learning Outcome:** Soon after the completion of this course, the student will be able to write/scribble accurately and speedily. This art of writing, based on sound has been adopted throughout the world in the day to day working in organizations. Once the speed and accuracy achieved, the same could be retained provided there is a regular practice.

**Unit I: Stenography**

Stenography – its introduction, brief history of Pitman’s Shorthand, types of other writing methods. **(1 Lecture)**

**Unit II: Consonants**

Consonants – Definitions, types of consonants, consonant and consonant stroke, form of strokes, number, size and direction of strokes, joining of strokes. **(2 Lecture)**

**Unit III: Vowels**

Vowels-its definition, long and short vowels, vowels signs and their places, position of outlines according to vowels, intervening vowel, diphthongs/triphones, punctuation signs, and their application. **(12 Lecture)**

**Unit IV: Grammalogues, Short forms, logograms, Phraseograp**

Short Forms- Definition, importance and use of logograms, grammalogues and phraseography, the phraseograms, its essential qualities. **(6 Lectures)**

**Unit V: Alternative Forms of Strokes**

Alternative forms of strokes, downward R & L strokes, downward and upward H, tick H and dot H, upward „ish“ strokes, semi circle or abbreviated w and their use. **(6 Lectures)**

**Unit VI: Circles & Loops**

Circles & Loops – small circle, its initial, medial and final use with straight and curved strokes, circle and strokes, loop initial and final loop ST/STR. **(7 Lectures)**

**Unit VII: Hooks**

Initial & Final Hooks – Initial hook of R & L with straight and curved strokes, initial large hooks KW/GW/KY/GY, compound consonants, final hooks of N/F/V, large final hook of shun.  
(8 Lectures)

**Unit VIII: Halving & Doubling Principle**

**Halving Principle** – vocalizing of half length forms, halving for T or D, circle following half length forms, half length H, situations where halving principle not used. Halving and thickening of the strokes, M, N, L, R. The signs for RT and LT. Joining of strokes of unequal length. Use of halving principle for past-tense, halving principle in phraseography.  
(7 Lectures)

**Doubling Principle** – The general rule for doubling, doubling of straight strokes and the strokes MP and NG, alternative forms of MPR, MBR, NG-KR and NG-GR. Doubling of stroke L, circle S and double length strokes, use of doubling principle in phraseography  
(5 Lectures)

**Unit IX: Prefixes and Suffixes**

**Prefixes** – expression of the prefixes, initial common-, medial com, accom-, intro-, etc. Logograms as prefixes.  
(3 Lectures)

**Suffixes - Suffixes and Terminations** – The dot-ing, expressing –ality, -logical-ly, ment, mental-ly-ity, -ship, figures and contractions, etc.  
(3 Lectures)

**Suggested Readings:**

1. Pitman, Isaac: Pitman's *Shorthand Instructor*, A.H. Wheeler Publications.
2. Thorpe, E and Kuthiala, O.P.: *You too can write 200 wpm and above*, Pitman SS Publication.
3. Pitman, Isaac: *The New Phonographic : Phrase Book*.
4. Hynes James: *The Practical Phraser*, Wheeler Publications.
5. Aiyar, K.S.: *Reporter's Phrase Book*", A.H. Wheeler Publications.
6. Kuthiala, O.P.: *Pitman Letter Writing* – Part I, II and III.
7. Bhatia, R.C., "*Principles of Short-hand Theory*", G.Lal & Co.

**Note: Latest edition of text book may be used.**

**B. A. (Programme)- Commerce**  
**OFFICE MANAGEMENT & SECRETARIAL PRACTICE**  
**PAPER –5 : SEMESTER-V**  
**Advanced Stenography**  
**(Only English Medium)**

**Duration: 3 hrs.****Max. Marks: 100****Lectures: 60**

**Objective:** Having learnt the fundamentals of Stenography from the Course in Pitman Shorthand it is pertinent that the students should also nurture their learning by doing a few chapters from the Pitman Shorthand Instructor and the exercises based on those chapters.

**Outcome:** The essentials of accurate note-taking are rapid writing and facile reading. With the help of given chapters and exercises the students would be able to not only strengthen their learning of rules of Pitman Shorthand but also to adopt special methods for the formation of brief and legible outlines and transcribe them with higher speed, accuracy and with precise strokes.

**Unit I**

- |     |  |                     |
|-----|--|---------------------|
| 1.1 | Chapter XXVIII -- Exercise 110, Revisionary Exercise (C) | <b>(2 Lectures)</b> |
| 1.2 | Chapter XXIX -- Contractions (Exercises 111 to 119)      | <b>(4 Lectures)</b> |

**Unit****II**

- |     |  |                     |
|-----|--|---------------------|
| 2.1 | Chapter XXX -- Figures etc. (Exercise 120)               | <b>(1 Lecture)</b>  |
| 2.2 | Chapter XXXI -- Note Taking, Transcription, etc.         | <b>(1 Lecture)</b>  |
| 2.3 | Chapter XXXII -- Essential Vowels (Exercises 121 to 123) | <b>(2 Lectures)</b> |

**Unit****III**

- |     |   |                      |
|-----|---|----------------------|
| 3.1 | Chapter XXXIII -- Special Contractions (Exercises 124 to 144) | <b>(8 Lectures)</b>  |
| 3.2 | Chapter XXXIV -- Advanced Phraseography (Ex. 145 to 183)      | <b>(16 Lectures)</b> |

**Unit****IV**

- |     |  |                      |
|-----|--|----------------------|
| 4.1 | Chapter XXXV -- Intersections (Exercise 186 and 187)         | <b>(2 Lectures)</b>  |
| 4.2 | Chapter XXXVI -- Business Phrases (Exercises 188 to 191)     | <b>(3 Lectures)</b>  |
| 4.3 | Chapter XLIII -- Special List of Words (Exercise 216 to 231) | <b>(13 Lectures)</b> |

**Unit****V**

- |     |                                       |                     |
|-----|---------------------------------------|---------------------|
| 5.1 | Chapter XLIV -- Shorthand in Practice | <b>(2 Lectures)</b> |
| 5.2 | Revision of Grammalogues              | <b>(2 Lectures)</b> |
| 5.3 | Special List of Contractions          | <b>(2 Lectures)</b> |

- |     |  |                     |
|-----|--|---------------------|
| 5.4 | Business Transcription and medical transcription | <b>(2 Lectures)</b> |
|-----|--|---------------------|

**Suggested Reading :**

1. Bhatia, R. C., "Principles of Short-hand Theory", G. Lal & Co
2. Pitman, Issac: Pitman's Shorthand Instructor. A. H. Wheeler Publications.
3. Thorpe, E and Kuthiala, O.P. : You too can write 200 wpm and above, Pitman SS Publications.
4. Pitman, Isaac: The New Phonographic Phrase Book, Wheeler Publications.
5. Hynes James: The Practical Phraser, Wheeler Publications.
6. Aiyar, K.S. : Reporter's Phrase Book", A. H. Wheeler Publications.

**Note: Latest edition of text book may be used.**

**B. A. (Programme)- Commerce**  
**OFFICE MANAGEMENT & SECRETARIAL PRACTICE**  
**PAPER – 6: SEMESTER-VI**  
**Computer Applications and Stenography (Practical)**

**Maximum Marks: 100**  
**Practicals 60**

**Time 80 Minutes (Not for Viva)**

**Max. Marks: 50**

**Part 1**

**A. Advanced Word Processing.**

**Time: 40 Minutes**

**Maximum Marks: 25**

Since tables will be tested in separate sheets, therefore, they need not be examined in word processing, however, the students may be examined Invoicing, Bills, Letter, Reports, including imported (Table/Graph) from Excel to Word.

The testing would include editing, formatting, print commands, print options and other tools.

**B. Advanced Spread Sheet.**

**Time: 40 Minutes**

**Maximum Marks: 25**

Formulae: With relative absolute and mixed addressing.

List of Functions: Statistical                      Sum and Average, Logical, If, For, And or True-False

Graphs:    Line graph, Bar Chart, Pie Chart

**Viva Voce**

**Time: 10 Minutes (per student)**  
**Marks: 10**

**Maximum**

- A. The viva shall be conducted during the Computer Applications Practical Examination.
- B. Working with Office Technology includes handling of internet, e-mail and Fax operations.
- C. The viva shall be restricted to the topics mentioned under Part I.

**Part II****Time: 90 Minutes****Maximum Marks: 40****Time: 10 Minutes****Maximum Marks: 15**

- A. Outline of words shall be tested on a printed sheet, the response to which shall be attached to the answer sheets: Gramalouges, special contractions, advanced phraseology and intersections. (Exactly 30 words).

**Time: 40 Minutes****Maximum Marks: 15**

- B. Shorthand dictation (Seen Passage): while the examination will be at 100 w.p.m., it is expected that the students will be given practice sessions in graded manner. In addition they may be given trial session/dictation for 1 minute.

(Seen passage will be from Pitman's Instructor (Old Course) – Exercises 121-200). (Exactly 300 words dictation).

**Timing:**

4 min: Adjustment/trial dictation

3 min: Dictation

3 min: Reading time

30 min: Transcription time

**Time: 30 Minutes****Maximum Marks: 10**

- C. Shorthand dictation (Unseen Passage): 80 w.p.m. (Exactly 160 words dictation).

**Timing:**

2 min: Dictation

3 min: Reading time

25 min: Transcription time

A.	Outline of Words:	10 min	15 Marks	30 words
B.	Seen Passage	40 min	15 Marks	300 words
C.	Unseen Passage	30 min	10 Marks	160 words
	Adjustment & Practice	10 min		

**Total** **90 min** **40 Marks**

**Total time for practical:**

**Part I            90 minutes**

**Part II           90 minutes**

**Plus ten minutes Viva per student.**

**Total 5 hours.**

**Note: Students have to pass Part I and Part II separately. Part I minimum marks – 20; and Part II minimum marks – 16.**