

NOTIFICATION**Sub: Amendment to Ordinance V****[E.C Resolution No. 18-1/ (18-1-8) dated 18.08.2022]**

Following addition be made to Appendix-II-A to the Ordinance V (2-A) of the Ordinances of the University;

Add the following:

Syllabi of Semester-I of the following departments under Faculty of Applied Social Sciences & Humanities based on Under Graduate Curriculum Framework -2022 to be implemented from the Academic Year 2022-23.

FACULTY OF APPLIED SOCIAL SCIENCES AND HUMANITIES
(FASSH)

DEPARTMENT OF FINANCE & BUSINESS ECONOMICS

Bachelor in Management Studies (Honours)

Category I

**DISCIPLINE SPECIFIC CORE COURSE -1 (DSC-1) – FUNDAMENTALS
OF MANAGEMENT**

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

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSC-1 FUNDAMENTALS OF MANAGEMENT	4	3	1	NIL	CLASS XII PASS	NIL

Learning Objectives

The Learning Objectives of this course are as follows:

- To acquaint the students with the fundamentals of managing business
- To introduce the broad functions of management
- Enable students to identify the contemporary issues and challenges in the field of management and ethical workplace practices.

Learning outcomes

On completion of this course students will be able to:

- Summarize the elementary concepts, principles and theories of management
- Examine the managerial functions having an impact on the organizational effectiveness
- Identify the contemporary issues and challenges in management

SYLLABUS OF DSC-1

UNIT – I: Introduction to Management (12 hours)

Definition – nature, process and significance of management – Role of managers – Managerial Skills and Roles - Evolution of Management Thought: Classical Management Approaches, Behavioural Management Approaches, Quantitative Management Approach, Modern Management Approaches - Management as a Science or Art - Management as a profession- Administration and Management Functions of Management – Functional Areas of Management.

UNIT - 2: Planning and Decision Making (12 hours)

Planning - Nature and Importance of Planning- Types of Plans - Levels of Planning - Steps in planning – Making Effective Plans- Objectives and Management by Objective (MBO) – Management by Exception (MBE) - Policy and Strategy- Forecasting and Decision Making - Nature of decision making - Types of decisions – Decision Making Process – Rational Perspectives and Behavioural Aspects of decision making.

UNIT- 3: Organizing, Directing and Controlling (16 hours)

Organizing, Principles of Organization - Organisational Structure and Design – Line, Staff and functional authority. Departmentation - Span of control – Authority – Types of Departmentalization – Contemporary Organizational Designs, Responsibility and Accountability - Principles of Delegation - Steps - Centralization Vs Decentralization – Factors determining the degree of Decentralization of authority. Directing – Nature of Directing function - Principles – Importance of Effective Direction. Controlling - Concept, Nature and Importance- Techniques of Managerial control.

UNIT- 4: Contemporary Perspectives of Indian Management Thought (20 hours)

Relevance of gurukul concepts in modern corporate world-shadowing, mentoring and coaching; roots of Indian Wisdom-welfare-oriented economy based on moral values. Unique

Indian Business Scenarios-population density, crowd behavior, role of the unorganized sector in trade and commerce, cultural issues in India, infrastructure development, public private partnerships and regulation, how taxation drives business behavior, logistics management, saving habits of Indians. Indian Business Practices-community-based business management (Chettias of Tamil Nadu, Marwaris of Rajasthan, Angadias of Gujrat), Indian Family Business Management, Community level success stories-Gupta Empire, Gujrati, Marwari, Punjabi traders. Studying Indian Business Success Stories such as dabbawallas, Amul, Swachh Bharat, Atmanirbhar Bharat, PLI Scheme Initiatives, Indian Corporates working abroad, success of Indians as individuals abroad- in domains such as IT, Merchant Navy, Higher Education, Medicine. Indian perspectives on sustainability, creativity, inter-personal skills, business ethics, environment.

Practical component (if any) - NIL

Essential/recommended readings

1. Stephen P. Robbins & Mary Coulter, *Management*. 13th Ed. Pearson
2. Stoner, Freeman, Gilbert Jr. (2014). *Management* (6th edition), New Delhi: Prentice Hall India.
3. Koontz, H., & Weihrich, H. *Essentials of Management*, McGraw Hill Publishers.
4. Mahadevan, B., Bhat, V. R., Pavana, N. (2022) *Introduction to Indian Knowledge System Concepts and Applications*. PHI Learning

Note: Latest edition of the readings may be used.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

DISCIPLINE SPECIFIC CORE COURSE – 2 (DSC-2): STATISTICS FOR BUSINESS DECISIONS

Credit distribution, Eligibility and Prerequisites of the Course

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSC-2 STATISTICS FOR BUSINESS DECISIONS	4	3	1	NIL	CLASS XII WITH MATHEMATICS	NIL

Learning Objectives

The Learning Objectives of this course are as follows:

- To familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making.
- To learn the application of the statistical concepts to various financial and managerial situations.
- The course will enhance students' critical thinking and problem solving that rests on Statistical Methods and Data Analysis approaches.

Learning outcomes

On completion of the course students will be able to:

- Summarize data sets using Descriptive statistics
- Analyze the relationship between two variables of various managerial situations and geometrically Interpret Correlation and Regression
- Develop managerial decision problems using Probability Density Functions and Cumulative Density Functions

SYLLABUS OF DSC- 2

UNIT- 1: Data and its Descriptive Analysis (12 hours)

Quantitative and Qualitative Data, Attributes and variables, Scales of measurement: nominal, ordinal, interval and ratio, Measures of Central Value: Mean, Median, Mode, Measures of Dispersion: Absolute and Relative measures of dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation, Moments, Skewness, Kurtosis. Visualization of Data: Histograms, Stem and Leaf Plots, Five Number Summary and Box Plots. Introduction to Big Data: Characteristics and Stages.

UNIT- 2: Correlation and Regression Analysis (20 hours)

Correlation Analysis: Meaning and significance. Correlation and Causation, Types of Correlation, Methods of studying Simple correlation - Scatter diagram, Karl Pearson's coefficient of correlation, Spearman's Rank correlation coefficient.

Regression Analysis: Meaning and significance, Regression vs. Correlation, Simple Regression model: Linear Regression, Assumptions for simple linear regression model, Violations of the assumptions of the model, R-square and MSE in Regression, Geometric Interpretation of Regression.

UNIT- 3: Random Variable Analysis (16 hours)

Probability: Meaning and need, Conditional probability, Bayes' theorem, Random Variable- discrete and continuous. Probability Distribution: Meaning, characteristics (Expectation and variance) of Binomial, Poisson, Exponential and Normal distribution, z-score, Chebyshev and empirical rule, Central limit theorem.

UNIT-4: Introduction to Estimation and Hypothesis Testing (12 hours)

Estimation: Point and Interval estimation of population mean, Confidence intervals for the parameters of a normal distribution (one sample only), Hypothesis Testing: Level of Significance; Type I and Type II error, Test of hypothesis concerning Mean: z-test & t-test.

Practical component (if any) - NIL

Essential/recommended readings

1. Gupta, S.P., Statistical Methods, Sultan Chand & Sons
2. Levine, D., Stephan, D., & Szabat, K., Statistics for Managers using MS Excel, Pearson India
3. Keller, G., Statistics for Management and Economics, Cengage Learning, New Delhi
4. Stine, R. and Foster, D., Statistics for Business (Decision making and Analysis). Pearson India
5. Evans, J., Business Analytics, Pearson India

Note: Latest edition of the readings may be used.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

DISCIPLINE SPECIFIC CORE COURSE– 3 (DSC-3) FINANCIAL ACCOUNTING AND ANALYSIS

Credit distribution, Eligibility and Pre-requisites of the Course

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSC-3 FINANCIAL ACCOUNTING AND ANALYSIS	4	3	1	NIL	CLASS XII PASS	NIL

Learning Objectives

The Learning Objectives of this course are as follows:

- To familiarize students with the mechanics of preparation of Financial Statements
- To enable understanding of Corporate Financial Statements in the light of IFRS or Indian Accounting Standards, their analysis and interpretation
- Equip students with understanding of beyond Balance Sheet indicators to project corporate performance; prediction of financial crisis of a business enterprise.

Learning outcomes

On completion of this course students will be able to

- Understand the process of recording and classifying business transactions and events
- Creating and understanding Financial Statements of Sole Proprietor, viz., Profit & Loss Account, Balance Sheet; Understand the financial statements of company as per IFRS/Ind-AS
- Analyse the Financial Statements from the perspective of different stakeholders using Ratio analysis, Cash flow analysis, Net working capital analysis , Trend analysis and learning to use beyond balance sheet indicators for analysing corporate performance
- Understanding of financial distress or bankruptcy prediction, introduction to earnings management

SYLLABUS OF DSC-3

UNIT-1:Introduction to Financial Accounting. Basic Concepts and Conventions

(16 hours)

Business Entity, Dual Aspect, Going Concern, Accounting Period, Money Measurement, Accrual, Disclosure, Materiality, Consistency, and Conservatism. The Accounting Equation. Understanding Assets, Liabilities, Revenues, and Expenses. Understanding Capital Expenditure, Revenue Expenditure, Deferred Revenue Expenditure, Capital Receipts, and Revenue Receipts. Nature of Accounts and Rules of Debit and Credit. Recording transactions in General Journal. Preparation of Ledger Accounts. Opening and Closing Entries. Preparation of Trial Balance.

UNIT- 2: Preparation of Financial Statements

(16 hours)

Preparing Trading Account, Profit & Loss Account and Balance Sheet for a Sole Proprietor. Format for preparing financial statements for IND-AS companies as per Division II, Schedule III, Companies Act, 2013. Understanding of Financial Statements of a Joint Stock Company as per new accounting standards: IND-AS (Balance sheet, Profit & Loss, Statement of Comprehensive Income, Cash Flow Statement); Understanding the contents of a Corporate Annual Report (Actual latest annual reports to be used).

UNIT-3: Global Accounting Standards/IFRS

(12 hours)

Meaning & need for globalisation of accounting standards, Adoption versus Convergence, need for convergence of Indian GAAP with IFRS; Benefits of achieving Convergence with IFRS to different stakeholders in India. Salient features of Ind-AS/IFRS (Fair Value Accounting, Substance versus form, Time value of money). Introduction to Indian Accounting Standards (Ind-AS); Understanding IND-AS 1: Presentation of Financial Statements, IND-AS 7: Cash Flow Statement, IND-AS 109: Financial Instruments.

UNIT- 4: Analysing Financial Statements

(16 hours)

Objectives of Financial Statement Analysis; Sources of information; Standards of Comparison; Techniques of Financial Statement Analysis (Through a case study of real company) - Ratio analysis, Cash flow analysis, Net working capital analysis, Trend analysis.

Use of ratios to predict financial crisis of a company by using Altman Z –score. Use of Beyond the Balance Sheet indicators of analysing financial position of a company. Introduction to Earnings Management.

Practical component (if any) - NIL

Essential/recommended readings

1. Narayanaswamy R. Financial Accounting: A Managerial Perspective. PHI Learning Private Limited, Delhi.
2. Robert N. Anthony, David F. Hawkins, Kenneth A. Merchant. Accounting- Text and Cases. McGraw Hill Education (India) Private Limited, New Delhi.
3. Garg CA Kamal, and Sehrawat Neeraj Kumar. Beginner's Guide to Ind-AS & IFRS. Bharat Law House Pvt. Ltd., New Delhi.
4. Maheshwari S.N., Maheshwari Suneel K., and Maheshwari Sharad K. An Introduction to Accountancy. Vikas Publishing House Private Limited, Noida.
5. Bhattacharyya Asish K. Corporate Financial Reporting and Analysis. PHI Learning Private Limited, Delhi.

Suggestive readings

1. Lal Jawahar. Corporate Financial Reporting: Theory, Practice & Cases. Taxmann Publications Private Limited.
2. Patricia M. Dechow, Richard G. Sloan and Amy P. Sweeney: Detecting Earning Management, the Accounting Review. 70, No. 2 (Apr., 1995), pp. 193-225.

Note: Latest edition of the readings may be used

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

COMMON POOL OF GENERIC ELECTIVES (GE) COURSES

Category IV

GENERIC ELECTIVES (GE-1): MANAGEMENT WISDOM FROM INDIA

Credit distribution, Eligibility and Pre-requisites of the Course

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course	Department offering the course
		Lecture	Tutorial	Practical/ Practice			
GE-1 MANAGEMENT WISDOM FROM INDIA	4	3	1	NIL	CLASS XII PASS	NIL	MANAGEMENT STUDIES

Learning Objectives

The Learning Objectives of this course are as follows:

- This course aims to bring management education and research in India in line with its needs to tackle contemporary challenges
- The course helps students develop management models that are rooted in India's spiritual and cultural ethos.
- This course attempts to highlight relevant contemporary issues.

Learning outcomes

At the end of this course, students should be able to:

- Understand the various theories, concepts and ideas that constitute 'received knowledge' of Indian Management.
- Learn how to compare and contrast Indian management thought with Western concepts.
- Apply Indian management thought more effectively in an organisation setting.
- Understand how Indian thoughts help enable growth and development of the self, organisations, society and environment in the present as well as future context.

SYLLABUS OF GE-1

UNIT- 1: Indian Wisdom

(12 hours)

Understand the principles of materialism (abhyudhaya), spiritualism (nisreyasa), nivr̥tti (spiritual contemplation), prav̥tti (worldly duties), coexistence (loka sagraham), cohesion

(samanva), arkashastra (Analysis, Reasoning, Argumentation), Diversity Management (Anekanthavada). Relevance of Gurukul concepts in modern corporate world - shadowing, mentoring and coaching; Roots of Indian wisdom - welfare-oriented economy based on moral values. Using Indian wisdom to solve modern management problems.

UNIT- 2: Management Paradigms from Ancient Texts (16 hours)

Relevant concepts: Spiritual dimensions, Karma, Organisation tension, Positive thinking, Integrity, Leadership, Work Ethic. Management learnings from the Bhagavad Gita. Interpersonal Relations in Ramayana and Mahabharata. Pauranic Jagruti and Tourism Management. Management principles from the Guru Granth Sahib. Management learning and Organisational Policies from the Thirukural. Government administration from Kautilya's Arthashastra. Learnings from a study of Manusmriti.

UNIT- 3: Indian Management Practices (20 hours)

Uniquely Indian business scenarios – population density, crowd behaviour, role of the unorganized sector in trade and commerce, or cultural issues in business, infrastructure development, public private partnerships and regulation, how taxation drives business behaviour, logistics management, saving habits of Indians. Indian business practices- Community-based Business Management (Chettiars in Tamil Nadu, Marwaris of Rajasthan, Angadias of Gujarat), Indian family business management, community level success stories- Gupta empire, Gujarati, Marwari, Punjabi traders. Studying Indian business success stories such as Dabbawallas, Amul, Swachh Bharat, Atmanirbhar Bharat, PLI scheme initiatives, Indian corporates working abroad, success of Indians as individuals abroad in domains such as IT, Merchant Navy, Higher Education, Medicine.

UNIT-4: Future for Indian Management Thoughts (12 hours)

Indian models like OSHA, Theory K and Corporate Rishi Model. Management education should be based on four Ds (decision, direction, determination and dedication) and four Es (explore, experience, enjoy and excel) in students. Indian perspectives on sustainability, creativity, interpersonal skills, business ethics, environment friendly.

Practical component (if any) - NIL

Essential/recommended readings:

1. Srinivasan, V.: New Age Management Philosophy from Ancient India. Lotus.
2. Peetham, Sri Sharada: Ancient Wisdom for Modern Management. Springer.
3. Bansal, Ipshita: Management Concepts In Ancient Indian Psycho-Philosophic Thought. Wisdom-Banasthali Vidyapith.
4. Sharma, Subhash: Indian Management. New Age International.
5. Swami Ranganathananda, (2001), “Universal Message of the Bhagavad Gita”, 3 Volumes, Advaita Ashrama, Kolkata.
6. Swami Dayananda Saraswati, (2007), “The value of values”, Arsha Vidya Research & Publication Trust, Chennai.

Suggestive readings:

1. Mahadevan, B. Writings on Gita & Management, <http://www.iimb.ernet.in/webpage/b-mahadevan/bhagavad-gita-amp-management>.
2. Swami Chinmayananda, (1996), "Holy Geeta", Central Chinmaya Mission Trust, Mumbai.
3. Bhattathiri, M.P. "Bhagavad Gita and Management".
4. Houston, D.J. and Cartwright K.E. (2007), "Spirituality and Public Service". Public Administration Review, Jan. – Feb., 2007, 88 – 102.
5. Poole, E. (2007). "Organizational Spirituality – A literature review", Journal of Business Ethics, 84, pp. 577 – 588.
6. Mahadevan, B., (2013). "Inspirational Leadership: Perspectives from Gītā", Chapter 13 in Sanskrit and Development of World Thought, Kutumba Sastry V. (Ed.), D K Print World, New Delhi, pp 199 - 210.
7. Ehrenfeld, J. R. (2005). "The Roots of Sustainability", MIT Sloan Management Review, 46 (2), pp. 23-25.

Note: Latest edition of the readings may be used.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

GENERIC ELECTIVES (GE-2:) FUNDAMENTALS OF ORGANISATION
Credit distribution, Eligibility and Pre-requisites of the Course

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course
		Lecture	Tutorial	Practical/ Practice		
GE-2 FUNDAMENTALS OF ORGANISATION BEHAVIOUR	4	3	1	NIL	CLASS XII PASS	NIL

Learning Objectives

The Learning Objectives of this course are as follows:

- Explain the concepts in Organisational behaviour
- Understand application of its concepts to improve the understanding of human behaviour
- Link human and group behavior with enhancing the functioning of an organizational

unit.

Learning outcomes

At the completion of the course students will be able to:

- Identify and define organisational behaviour concepts
- Explain how individual differences—such as personalities, perceptions, and learning affect employee performance
- Analyse motivation and leadership styles and determine their effectiveness in employee situations
- Develop an understanding of group behaviour and group dynamics

SYLLABUS OF GE-2

UNIT- 1: Fundamental Concepts in OB

(16 hours)

Importance and Key concepts in OB. Perception, Factors affecting Perception, Perceptual Process, and Errors in Perception. Personality: Concept and Factors affecting personality. Learning: Concept and Theories of Learning, Concept of Reinforcement.

UNIT- 2: Motivation and Interpersonal Relations

(16 hours)

Motivation: Concepts and their application, Content theories (Maslow and Herzberg's Theories); Process theories (Expectancy theory). Managing Interpersonal Relationships; Transactional Analysis; Ego states, Types of Transactions, Importance of Transactional Analysis. Johari window.

UNIT- 3: Group Processes and Leadership at Work

(16 hours)

Leadership: Trait Approach, Behavioural theories (Ohio and Michigan State Studies, and Blake & Mouton's Managerial grid), and Concept of Situational/Contingency approach to Leadership. Groups: Definition Stages of Group Development, Group Processes-Group Cohesiveness.

UNIT-4: Organizational Dynamics of Politics, Conflict and Change (12 hours)

Organisational Power: Concept, Sources of Power, Tactics to gain power in Organizations. Conflict: Concept, Sources, Types, Stages of conflict, Management of conflict. Organisational Change: Concept, Resistance to change, managing resistance to change, Implementing Change.

Practical component (if any) - NIL

Essential/recommended readings

1. Stephen P. Robbins, T. A. Organisational Behavior. Pearson
2. Aswathappa, K., & Reddy, G. S. (2009). Organisational behaviour . Mumbai: Himalaya Publishing House.
3. Luthans Fred, Organisational Behaviour, Tata Mc Graw Hill.
4. Singh Kavita, Organisational Behaviour, Pearson.

5. Greenberg Jerald and Baron Robert A.: Behavior in Organisations: Understanding and Managing Human side of work, Prentice Hall of India

Note: Latest edition of the readings may be used.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

Bachelor of Business Administration (Financial Investment Analysis)BBA (FIA)

Category I

DSC 1: FINANCIAL ACCOUNTING & ANALYSIS

Course Title	Total Credits	Components			Eligibility Criteria/ Prerequisite	Prerequisite if any
		L	T	P		
Financing Accounting and Analysis	4	3	1	0	Class XII Pass	NIL

Course Objectives: To familiarize students with the mechanics of preparation of Financial Statements; understanding Corporate Financial Statements in the light of IFRS or Indian Accounting Standards, their analysis and interpretation; understanding of beyond Balance Sheet indicators to project corporate performance; prediction of financial crisis of a business enterprise.

Learning Outcomes: with this course the student will:

Understand the process of recording and classifying business transactions and events, Creating and understanding Financial Statements of Sole Proprietor, viz., Profit & Loss Account, Balance Sheet. Understand the financial statements of company as per IFRS/Ind-AS. Analyse the Financial Statements from the perspective of different stakeholders using horizontal and vertical analysis tools; and learning to use beyond balance sheet indicators for analysing corporate performance. Understanding of financial distress or bankruptcy prediction, introduction to earnings management

Course Contents:

Unit 1 (16 hours)

Introduction to Financial Accounting. Basic Concepts and Conventions: Business Entity, Dual Aspect, Going Concern, Accounting Period, Money Measurement, Accrual, Disclosure, Materiality, Consistency, and Conservatism. The Accounting Equation. Understanding Assets, Liabilities, Revenues, and Expenses. Understanding Capital Expenditure, Revenue Expenditure, Deferred Revenue Expenditure, Capital Receipts, and Revenue Receipts. Nature of Accounts and Rules of Debit and Credit. Recording transactions in General Journal. Preparation of Ledger Accounts. Opening and Closing Entries. Preparation of Trial Balance.

Unit 2 (16 hours)

Preparation of Financial Statements: Preparing Trading Account, Profit & Loss Account and Balance Sheet for a Sole Proprietor. Format for preparing financial statements for IND-AS companies as per Division II, Schedule III, Companies Act, 2013. Understanding of Financial Statements of a Joint Stock Company as per new accounting standards: IND-AS (Balance

sheet, Profit & Loss, Statement of Comprehensive Income, Cash Flow Statement); Understanding the contents of a Corporate Annual Report (Actual latest annual reports to be used).

Unit 3 (12 hours)

Global Accounting Standards/IFRS: Meaning & need for globalisation of accounting standards, Adoption versus Convergence, Need for convergence of Indian GAAP with IFRS; Benefits of achieving Convergence with IFRSs to different stakeholders in India. Salient features of Ind-AS/IFRS (Fair Value Accounting, Substance versus form, Time value of money). Introduction to Indian Accounting Standards (Ind-AS); Understanding IND-AS 1:

Presentation of Financial Statements, IND-AS 7: Cash Flow Statement, IND-AS 109: Financial Instruments.

Unit 4 (16 hours)

Analysing Financial Statements: Objectives of Financial Statement Analysis; Sources of information; Standards of Comparison; Techniques of Financial Statement Analysis (Through a case study of real company) - Ratio analysis, Cash flow analysis, Net working capital analysis, Trend analysis. Use of ratios to predict financial crisis of a company by using Altman Z –score. Use of Beyond the Balance Sheet indicators of analysing financial position of a company. Introduction to Earnings Management.

Essential Readings: Latest editions of the following to be used:

1. Narayanaswamy R. Financial Accounting: A Managerial Perspective. PHI Learning Private Limited, Delhi.
2. Robert N. Anthony, David F. Hawkins, Kenneth A. Merchant. Accounting- Text and Cases. McGraw Hill Education (India) Private Limited, New Delhi.
3. Garg CA Kamal, and Sehrawat Neeraj Kumar. Beginner's Guide to Ind-AS & IFRS. Bharat Law House Pvt. Ltd., New Delhi.
4. Maheshwari S.N., Maheshwari Suneel K., and Maheshwari Sharad K. An Introduction to Accountancy. Vikas Publishing House Private Limited, Noida.

Additional Readings: Latest editions of the following to be used:

1. Lal Jawahar. Corporate Financial Reporting: Theory, Practice & Cases. Taxmann Publications Private Limited.
2. Patricia M. Dechow, Richard G. Sloan and Amy P. Sweeney: Detecting Earning Management, the Accounting Review. 70, No. 2 (Apr., 1995), pp. 193-225.

Teaching Learning Process:

Class room lectures, Case study discussion, Numerical problem solving, Class presentation on the assigned topic by students - individually or in groups, Workshops and Tutorials.

Assessment

Total Marks: 100

Internal Assessment: 25 Marks

End Semester University Exam: 75 Marks

The Internal Assessment of the course may include Class participation, Assignments, Class tests, Projects, Field Work, Presentations, amongst others as decided by the faculty.

Key Words

Generally Accepted Accounting Principles, Financial Statements, Financial Ratios, IFRS, Indian Accounting Standards.

DSC 2: MICROECONOMICS

Course Title	Total Credits	Components			Eligibility Criteria/ Prerequisite	Prerequisite if any
		L	T	P		
Microeconomics	4	3	1	0	Class XII Pass	NIL

Course Objectives: The purpose of this course is to apply micro economic concepts and techniques in evaluating business decisions taken by firms. The emphasis is on explaining how tools of standard price theory can be employed to formulate a decision problem, evaluate alternative courses of action and finally choose among alternatives.

Learning Outcomes:

- Explain the mechanics of supply and demand in allocating goods and services and resources.
- Understand the choices made by a rational consumer.
- Identify relationships between production and costs.
- Define key characteristics and consequences of different forms of markets.

Course Contents:

Unit 1 (12 hours)

Individual demand, market demand, individual supply, market supply, market equilibrium; Elasticities of demand and supply; Price elasticity of demand, income elasticity of demand, cross price elasticity of demand, elasticity of supply.

Unit 2 (16 hours)

Cardinal utility theory; ordinal utility theory: indifference curves, budget line, consumer choice, price effect, substitution effect, income effect for normal, inferior and Giffen goods.

Unit 3 (16 hours)

Optimizing behaviour in short run: product curves, law of diminishing marginal productivity, stages of production; optimizing behaviour in long run: isoquants, isocost line, optimal combination of resources; traditional theory of cost: short run and long run; modern theory of cost.

Unit 4 (16 hours)

Perfect competition: basic features, short run equilibrium of firm/industry, long run

equilibrium of firm/industry, monopoly: basic features, short run equilibrium, long run equilibrium, comparison with perfect competition, welfare cost of monopoly; price discrimination; monopolistic competition: basic features, demand and cost, short run equilibrium, long run equilibrium, excess capacity; oligopoly kinked demand curve model, dominant price leadership model.

Essential Readings:

1. Dominick Salvatore (2009): Principles of Microeconomics (5th edition), Oxford University Press.
2. Pindyck, Rubinfeld and Mehta (2009): Micro Economics (7th Edition), Pearson.

Additional Readings:

Lipsey and Chrystal (2008): Economics (11th edition), Oxford University. Please Note: Latest edition of the readings to be used.

Teaching Learning Process:

Lectures, problems and numerical, term paper, presentations, case studies

Assessment

Total Marks: 100

Internal Assessment: 25 Marks

End Semester University Exam: 75 Marks

The Internal Assessment of the course may include Class participation, Assignments, Class tests, Projects, Field Work, Presentations, amongst others as decided by the faculty.

Key Words

Equilibrium, Rationality, Utility Maximization, Profit Maximization, Market Form.

DSC 3: STATISTICS FOR BUSINESS DECISIONS

Course Title	Total Credits	Components			Eligibility Criteria/ Prerequisite	Prerequisite if any
		L	T	P		
Statistics for Business Decisions	4	3	1	0	Class XII Pass	NIL

Course Objectives: To familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making. Emphasis will be on the application of the concepts learnt to various financial and managerial situations.

Learning outcomes: After the end of the course, students should be able to

- ☐ Summarize data sets using Descriptive statistics.
- ☐ Analyze the relationship between two variables of various managerial situations.
- ☐ Geometrically Interpret Correlation and Regression.

- Develop managerial decision problems using Probability Density Functions and Cumulative Density Functions.

Critical thinking and problem solving: The course will help students understand the characteristics of Analytical thinking that rests on Statistical Methods and Data Analysis approaches.

Course Contents:

Unit 1: Data and its Descriptive Analysis (12 hours)

Quantitative and Qualitative Data, Attributes and variables, Scales of measurement: nominal, ordinal, interval and ratio, Measures of Central Value: Mean, Median, Mode, Measures of Dispersion: Absolute and Relative measures of dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation, Moments, Skewness, Kurtosis. Visualization of Data: Histograms, Stem and Leaf Plots, Five Number Summary and Box Plots. Introduction to Big Data: Characteristics and Stages.

Unit 2: Correlation and Regression Analysis (16 hours)

Correlation Analysis: Meaning and significance. Correlation and Causation, Types of Correlation, Methods of studying Simple correlation – Scatter diagram, Karl Pearson's coefficient of correlation, Spearman's Rank correlation coefficient.

Regression Analysis: Meaning and significance, Regression vs. Correlation, Simple Regression model: Linear Regression, R-square and MSE in Regression, Geometric Interpretation of Regression.

Unit 3: Random Variable Analysis (16 hours)

Probability: Meaning and need, Conditional probability, Bayes' theorem, Random Variable-discrete and continuous. Probability Distribution: Meaning, characteristics (Expectation and variance) of Binomial, Poisson, Exponential and Normal distribution, z-score, Chebyshev and empirical rule, Central limit theorem.

Unit 4: Introduction to Estimation and Hypothesis Testing (16 hours)

Estimation: Point and Interval estimation of population mean, Confidence intervals for the parameters of a normal distribution (one sample only), Hypothesis Testing: Null and

Alternate Hypothesis, One Tail and Two tail tests, Level of Significance, Type I and Type II error, Test of hypothesis concerning Mean: z-test & t-test.

Essential Readings:

1. Gupta, S.P., Statistical Methods, Sultan Chand & Sons.
2. Levine, D., Stephan, D., & Szabat, K., Statistics for Managers using MS Excel, Pearson India.
3. Miller, I., & Miller, M., John E. Freund's Mathematical Statistics with Applications, Pearson India.

Suggested Readings:

1. Keller, G., Statistics for Management and Economics, Cengage Learning, New Delhi.
2. Stine, R. and Foster, D., Statistics for Business (Decision making and Analysis). Pearson India.

3. Levin, R. and Rubin, D., Statistics for Management, Pearson India.
4. Evans, J., Business Analytics, Pearson India.

Recommendation:

The students are encouraged to solve real life case studies using Spreadsheet.

Teaching Learning Process:

Class room lectures, Case study discussion, Numerical problem solving, Class presentation on the assigned topic by students - individually or in groups, Workshops and Tutorials.

Assessment

Total Marks: 100

Internal Assessment: 25 Marks

End Semester University Exam: 75 Marks

The Internal Assessment of the course may include Class participation, Assignments, Class tests, Projects, Field Work, Presentations, amongst others as decided by the faculty.

Key Words

Descriptive Statistics, Inferential Statistics, Central Tendency, Measures of Dispersion, Correlation, Regression, Random Variable, Probability Distribution, Testing of Hypothesis.

GENERIC ELECTIVE (GE) COURSES

Category-IV

GE1: FUNDAMENTALS OF FINANCIAL MANAGEMENT

Course Title	Total Credits	Components			Eligibility Criteria	Prerequisite if any	Department offering the course
		L	T	P			
Fundamentals of Financial Management	4	3	1	0	Class XII Pass	NIL	Finance and Business Economics

Course Objectives: To provide an understanding of the essential elements of the financial environment in which the business firm operates. To acquaint students with the techniques of financial management and their applications for business decision making.

Learning Outcome: At the end of this course, students will be equipped with the basic concepts of financial management. Students would understand how to coordinate various decisions to maximise wealth of an organisation in today's financial environment. Students will be equipped to arrive at strategic corporate finance decisions with the required accuracy which will be aided by using various excel functions.

Course Contents:

Unit 1 (12 hours)

Nature of Financial Management: Finance and related disciplines; Scope of Financial Management; Functions of finance – Finance Decision, Investment Decision, Dividend Decision; Objectives of Financial Management; Organisation of finance function; Concept of Time Value of Money – present value, future value, annuity.

Unit 2 (20 hours)

Strategic Investment Decisions: Capital Budgeting -; Nature and meaning of capital budgeting; Principles and Process; Estimation of relevant cash flows and terminal value; Evaluation techniques– Payback period, Accounting Rate of Return, Net Present Value, Internal Rate of Return, Net Terminal Value, Profitability Index Method.

Cost of Capital: Meaning and concept, Measurement of cost of capital – Cost of debt, Cost of Equity Share; Cost of Preference Share; Cost of Retained Earning; Computation of over-all cost of capital based on Historical and Market weights (WACC).

Unit 3 (16 hours)

Strategic Financing Decisions - Capital Structure, Theories and Value of the firm – Net Income approach, Net Operating Income approach, Traditional approach, Modigliani Miller (MM) model. Leverage analysis and EBIT-EPS Analysis: Concept of leverage, Types of leverage: Operating leverage, Financial leverage, Combined leverage; EBIT-EPS Analysis.

Guidelines for capital structure planning, Link between capital structure and capital budgeting. Dividend Decisions: Factors determining dividend policy, Theories of dividend- Gordon model, Walter model, MM Hypothesis. Dividend policies in practice.

Unit 4

(12 hours)

Working Capital Management: Determination of Working Capital. Determining financing mix of working capital. Receivables Management – Objectives; Credit Policy, Cash Discount, Debtors Outstanding and Ageing Analysis; Costs – Collection Cost, Capital Cost, Default Cost, Delinquency Cost. Management of Cash (Theory only) – Need for Cash, Cash Management Techniques (Lock box, Concentration Banking). Inventory Management (Theory only) – ABC Analysis; Minimum Level; Maximum Level; Reorder Level; Safety Stock; EOQ (Basic Model).

Essential Readings:

1. Berk and DeMarzo, 5th ed., Pearson - Prentice Hall.
2. Horne, James C V. and John M. Wachowicz, Jr. “Fundamentals of Financial Management. 13th ed; FT Prentice Hall, Pearson Education.
3. Pandey, I.M. Financial Management, Pearson.

Additional Readings:

1. Khan, M.Y. & Jain, P.K. Financial Management Text Problem and Cases, Tata McGrawHill Publishing Co. Ltd.
2. Brealey, R. R., Myers. S., Allen, F., & Mohanty, P.. Principles of Corporate Finance. NewDelhi: Tata Mc-Graw Hill.

Teaching – Learning Process:

The teaching-learning process for this paper would include classroom lectures and tutorials; Case study discussions; class presentations; Workshops.

Assessment

Total Marks: 100

Internal Assessment: 25 Marks

End Semester University Exam: 75 Marks

The Internal Assessment for the course may include Class participation, Assignments, Class tests, Projects, Field Work, Presentations, amongst others as decided by the faculty.

Key Words

Finance, Capital Budgeting, Wealth Maximisation, Cost of Capital, Dividends, Leverage, Working Capital Management.

GE 3: FUNDAMENTALS OF STOCK TRADING

Course Title	Total Credits	Components			Eligibility Criteria	Prerequisite if any	Department offering the course
		L	T	P			
Fundamentals of Stock Trading	4	3	1	0	Class XII Pass	NIL	Finance and Business Economics

Course Objectives: To familiarize students with the essential concepts and skills needed to be able to appropriately choose securities and operate in Stock markets.

Learning Outcomes: On successful completion of his course, the students will be able to:

- ☐ Understand the fundamentals of investments and the investment environment.
- ☐ Able to compare and evaluate different investment opportunities.
- ☐ Comprehend the structure and composition of Indian Securities market.
- ☐ Learn the mechanism involved in online stock trading.
- ☐ Grasps the concepts associated with investing in Mutual funds.

Course Contents

Unit 1: Basics of Investment & Investment Environment (12 hours)

Fundamentals of Investment, Features of Investment, Investment Environment. Principles of sound Investment. The Investment Decision Process. Modes of Investment – Direct Investing and Indirect Investing, Approaches to Investing – Active Investing and Passive Investing. Risk Return Trade Off. Types of Securities – Equity Shares, Bonds and Debentures, and Government Securities. Alternative Investments (Briefly) – Mutual Funds, Derivatives, Unit Linked Insurance Policy (ULIP), Exchange-traded funds (ETFs), Collective Investment Schemes (CIS), Real Estate Investment Trusts (REITs). Criteria for Evaluation of Investment Alternatives.

Unit 2: Indian Securities Market (16 hours)

Securities Market – Capital Market and Money Market, Difference between Capital and Money Market, Primary and Secondary Market, Difference between Primary and Secondary Market. Over the Counter (OTC) and Exchange Traded market. Modes of offering Equity Shares – Initial Public Offering (IPO), Follow-on Public Offering (FPO), Difference between IPO and FPO, Difference between Offer for sale (OFS) and Public offer (IPO/FPO). Methods of IPO Pricing – Fixed Price Method and Book Building Method, The Book Building Process, Fixed Price method v/s Book building Method. Market Participants – Issuer of Securities, Investors, and Intermediaries. Role of Stock Exchange. Stock Exchanges in India. Securities (Stock) Indices – Broad Market Indices, Sectoral Indices and Thematic Indices.

Unit 3: Online Security Trading (16 hours)

Trading Mechanism on Exchanges, Trading and Settlement at NSE – National Securities Clearing Corporation Limited (NSCCL), Clearing Mechanism, Clearing & Settlement (Equities).

Online Trading – Introduction, Online Trading Mechanism. Online Real Time Price Quotations – Bid Price, Ask Price, Bid-Ask Spread, Tick Size, LTP, ATP. Circuit Breakers – Upper Circuit, Lower Circuit, NSE rules regarding Circuit Breaks. Price Bands, Rules regarding Price Bands on NSE. Electronic Order Book. Types of Orders – Market Order, Limit Order, Stop Loss Order, Stop Loss (Limit) Order, Stop Loss (Market) Order, After Market Order (AMO). Order Conditions – Price related conditions, Time related conditions, Quantity related conditions. Placing an Order, View/Modify/Cancel an Order.

Unit 4: Investing in Mutual Funds (16 hours)

Concept of Mutual Funds, Mutual Funds are an Indirect Mode of Investment, Evolution of Mutual Funds in India, Structure of Mutual Funds (Sponsor, Board of Trustees, AMC and Custodian). Advantages of Investing in Mutual Funds, Limitations of Investing in Mutual Funds. Types of Mutual Fund Schemes – Open ended, Close ended, and Interval funds; Domestic Funds and Off-Shore funds; Growth funds, Income funds and Balanced funds; Equity Fund schemes, Debt fund schemes, Gilt Funds, Money Market Funds, Tax Saving or Equity Linked Savings Scheme (ELSS), Index schemes, Sectoral Funds, Ethical Funds, Load and No-Load Fund, Fund of Funds, Systematic Investment Plans (SIP), Systematic Withdrawal Plans (SWP), Systematic Transfer Plans (STP), and Exchange Traded Funds. Net Asset Value, Cost incurred and Return from Mutual funds, Types of Loads. Performance Evaluation of Mutual Funds. Factors affecting choice of Mutual funds. Mutual funds in India. CRISIL and their Rankings for mutual funds – Ranking Methodology and Usage of Mutual Fund Rankings.

Essential Readings:

1. Tripathi, Vanita and Panwar, Neeti: Investing in Stock Markets. Taxmann Publications.
2. Chandra, Prasanna: Investment Analysis and Portfolio Management. McGraw Hill Education.

Additional Readings:

1. Rustagi, R.P., Investment Management. Sultan Chand Publications.
2. Tripathi, Vanita: Security Analysis and Portfolio Management. Taxmann Publications.

Teaching Learning Process:

Class room lecture, Numerical Problem solving, Case study discussion, Class presentation on the assigned topic by students individually or in group, Workshop, Tutorials, Role play.

Assessment

Total Marks: 100

Internal Assessment: 25 Marks

End Semester University Exam: 75 Marks

The Internal Assessment for the course may include Class participation, Assignments, Class

tests, Projects, Field Work, Presentations, amongst others as decided by the faculty.

Key Words

Investments, Indian Securities Market, Initial Public Offer (IPO), Online Security Trading, and Investing in Mutual Funds.

GE5: ESSENTIALS OF FINANCIAL INVESTMENTS

Course Title	Total Credits	Components			Eligibility Criteria	Prerequisite if any	Department offering the course
		L	T	P			
Essentials of Financial Investments	4	3	1	0	Class Pass XII	NIL	Finance and Business Economics

Course Objectives: To familiarize students with the essential concepts and fundamentals of financial investments. The course will enable them to understand and make informed choice about the various available financial investment alternatives.

Learning Outcomes: On successful completion of his course, the students will be able to:

- Understand the fundamentals of financial investments and the investment decision process.
- Able to compute various measures of risk and return, and understand their role for evaluating investments.
- Understand and carry out security analysis using different approaches.
- Learn basic approaches to valuation of securities and carry out portfolio analysis.

Course Contents

Unit 1: Investments – An Overview (12 hours)

Concept of Investment, Financial Investment Vs. Real Investment, Investment Vs Speculation, Objectives or Features of Investment, Risk Return Trade Off, Investment Environment – Overview of Securities Market and Different Types of Financial Investment. Investment Decision Process, Direct Investing Vs Indirect Investing, Approaches to Investing – Active Vs Passive. Diversification, Hedging and Arbitrage.

Unit 2: Risk – Return Analysis (16 hours)

Concepts of Return and Risk, Types of Return - their Calculation & Utility: Absolute Return, Average Return, Expected Return, Portfolio Return, Holding Period Return, Effective Annualized Return, Risk-Adjusted Return. Causes (or Sources) and Types of Risk – Systematic and Unsystematic Risk, Components of Systematic and Unsystematic Risk, Calculation of Total, Systematic and Unsystematic Risk. Impact of Taxes and Inflation on Investment – Computation of Post Tax and Real Returns.

Unit 3: Security Analysis (16 hours)

Approaches to Security Analysis – Fundamental Analysis, Technical Analysis, and Efficient Market Hypothesis (EMH). Fundamental Analysis – EIC Framework, Economic Analysis, Industry Analysis, and Company Analysis. Technical Analysis – Basic Tenets of Technical Analysis, Tool of Technical Analysis – Charts, and Technical Indicators, Limitations of Technical Analysis. Difference between Fundamental Analysis and Technical Analysis. Efficient Market Theory (EMH) – Concept, Forms of Market Efficiency, Weak Form Hypothesis, Semi Strong Form, and Strong Form of Market Efficiency. Implications of EMH.

Unit 4: Fundamentals of Valuation and Portfolio Analysis (16 hours)

Valuation of Equity Shares – Peculiar features of Equity Shares, Dividend Discount Model, Earning Multiplier or Price-Earnings (P/E) Model, and Capital Asset Pricing Model (CAPM). Valuation of Fixed Income Securities – Bond Fundamentals, Types of Bonds, Bond Valuation. Portfolio Analysis – Portfolio Management Process, Portfolio Analysis – Markowitz Model, Portfolio Risk, Portfolio Return.

Essential Readings:

1. Tripathi, Vanita: Security Analysis and Portfolio Management. Taxmann Publications.
2. Chandra, Prasanna: Investment Analysis and Portfolio Management. McGraw Hill Education.

Additional Readings:

1. Rustagi, R.P., Investment Management. Sultan Chand Publications.
2. Reilly, F. K. & Brown, K.C. Analysis of Investments and Management of Portfolios, Cengage India Pvt. Ltd.

Teaching Learning Process:

Class room lecture, Numerical Problem solving, Case study discussion, Class presentation on the assigned topic by students individually or in group, Workshop, Tutorials, Role play.

Assessment

Total Marks: 100

Internal Assessment: 25 Marks

End Semester University Exam: 75 Marks

The Internal Assessment for the course may include Class participation, Assignments, Class tests, Projects, Field Work, Presentations, amongst others as decided by the faculty.

Key Words

Financial Investment, Risk and Return, Fundamental Analysis, Technical Analysis, Efficient Market Hypothesis, Portfolio Analysis, Valuation of Securities.

GE7: EMERGING BANKING AND FINANCIAL SERVICES

Course Title	Total Credits	Components			Eligibility Criteria	Prerequisite if any	Department offering the course
		L	T	P			
Emerging Banking and Financial Services	4	3	1	0	Class XII Pass	NIL	Finance and Business Economics

Course Objective: The objective of this paper is to familiarize students with banking reforms in the last decade, concept of neo banks, rising issue of non-performing asset and its impact on day-to-day functioning. They will learn about financial services such as Leasing, Hire Purchase, Credit Rating, Securitization and Venture Capital Financing.

Learning Outcomes: On successful completion of his course, the students will be able to:

- ☐ Understand the relevance of financial reforms introduced in Indian banking sector.
- ☐ Understand the rising problem of non-performing assets in Indian banking sector.
- ☐ Learn the importance of neo banks and M&A in Indian banking sector.
- ☐ Understand the various financial services available in India along with the latest innovations and technological integration in the field of finance.

Course Contents:

Unit 1 (16 hours)

An overview of the Indian Banking system; Major Banking Reforms in the last decade: Payment banks, Monetary Policy Committee, MCLR Based Lending, Innovative Remittance Services; Issues in financial reforms and restructuring; Future agenda of reforms: Assessing Non- Performing Assets in Indian Banking, Previous methodologies for recovery, Impact of Gross NPAs on a bank's bottom line – burning need for bad banks, Functioning of Bad Banks, Government backing for bad banks - National Asset Reconstruction Company Ltd. (NARCL).

Unit 2 (16 hours)

Introduction to neobanks, Functions of neobanks, Operating Model of neobanks, Regulatory requirements for setting up and running neobanks, Emerging need for neobanks, neo banks vs traditional banks. Merger & Acquisition: Introduction, Benefits of mergers, Synergies accruing out of mergers, Regulatory mechanisms surrounding M&A in banking, Case-studies of recent banking mergers and related outcomes.

Unit 3 (20 hours)

Leasing and Hire Purchase: Concepts of leasing, types of leasing – financial & operating lease, direct lease and sales & lease back, advantages and limitations of leasing, Lease rental determination; Finance lease evaluation problems Lessee's angle (PV and IRR methods) and

Lessor's perspective, Hire Purchase interest & Instalment, difference between Hire Purchase & Leasing, Choice criteria between Leasing and Hire Purchase, mathematics of HP.

Unit 4

(12 hours)

Venture Capital: Concept, history and evolution of VC, the venture investment process, various steps in venture financing, incubation financing. Credit Ratings: Introduction, types of credit rating, advantages and disadvantages of credit ratings, Credit rating agencies and their methodology, International credit rating practices. Securitization: Concept and Process, Credit Enhancement parties to a Securitization Transaction, Instruments of Securitization, Types of Securities, Securitization in India.

Essential Readings:

1. Pathak, B. Indian Financial System (4th ed). Pearson Publication.
2. Khan, M. Y. (2013). Financial services. New Delhi: McGraw Hill Education.
3. Machiraju, H. R. (2002). Indian financial system. New Delhi, Vikas Publication House.

Additional Readings:

1. Verma, J. C. (1996). Bharat's manual of merchant banking: Concept, practices and procedures with SEBI clarifications, guidelines, rules and regulations. New Delhi: Bharat Law House.
2. K. Sriram: Hand Book of Leasing, Hire Purchase & Factoring, ICFAI, Hyderabad.
3. Ennew. C. Trevor Watkins & Mike Wright: Marketing of Financial Services, Heinemann Professional.

Teaching Learning Process:

Class room lecture, Numerical Problem solving, Case study discussion, Class presentation on the assigned topic by students individually or in group, Workshop, Tutorials, Role play.

Assessment

Total Marks: 100

Internal Assessment: 25 Marks

End Semester University Exam: 75 Marks

The Internal Assessment for the course may include Class participation, Assignments, Class tests, Projects, Field Work, Presentations, amongst others as decided by the faculty.

Key Words

Banking, Merger and Acquisition, Neo banks, NPA, Leasing, Hire Purchase, Credit Ratings, Securitization, Venture Capital.

GE9: ECONOMIC LEGISLATION

Course Title	Total Credits	Components			Eligibility Criteria	Prerequisite if any	Department offering the course
		L	T	P			
Economic Legislation	4	3	1	0	Class XII Pass	NIL	Finance and Business Economics

Course Objective(s): It focuses on laws related to competition in Indian business and trade environment. The course relies predominantly on Insolvency and bankruptcy code, money laundering and foreign exchange management laws.

Learning Outcomes:

- Recognise the economic issues in a legal problem and apply the economic way of thinking to analyse it.
- Assess the efficiency effects of legal rules and policies.
- Practice case analyses and evaluation of corporate conduct.

Course Contents:

Unit 1: Competition Act and Fugitive Economic Offenders Act (20 hours)

The Competition Act, 2002: Introduction, Prohibition of certain agreements, abuse of dominant position and regulation of combinations, Competition Commission of India, Duties, Powers and Functions of Commission, Penalties, Appellate Tribunal.

The Fugitive Economic Offenders Act: Scope and applicability of Act, Confiscation of property, Powers of Directors, Power of Survey, Search and Seizure, notice, procedure for hearing application, Declaration of Fugitive Economic Offender, Power to disallow civil claims, Management of properties confiscated under this Act, Rules of evidence, Appeals.

Unit 2: The Insolvency and Bankruptcy Code (12 hours)

The Insolvency and Bankruptcy Code, 2016: Introduction of Insolvency and bankruptcy code, Corporate Insolvency Resolution Process, Liquidation Process, Fast Track Insolvency Resolution for Corporate Persons, Voluntary Liquidation of Corporate Persons, Adjudicating Authority for Corporate Persons, Offences and Penalties, Insolvency resolution and bankruptcy for individuals and partnership firms, Regulation of Insolvency professionals, agencies and information utilities.

Unit 3: The Prevention of Money Laundering Act (16 hours)

The prevention of money laundering Act, 2002: Introduction and definitions, Punishment for the offence of Money Laundering, Attachment, Adjudication and Confiscation, Obligation of Banking Companies, Financial Institutions and Intermediaries, Summons, Searches And Seizures, Appellate Tribunal and Special Courts, Recovery of fine or penalty.

Unit 4: The Foreign Exchange Management Act (12 hours)

The Foreign Exchange Management Act, 1999: Introduction of FEMA, Difference between

FERA and FEMA, Application and Commencement of FEMA, Regulation and Management of Foreign Exchange, Authorised Person, Contraventions and Penalties, Compounding of Offences, Adjudication and Appeal, Directorate of Enforcement.

Essential Readings:

1. Maheshwari & Maheshwari, Principle of Mercantile Law, National Publishing Trust.
2. Aggarwal Rohini, Mercantile & Commercial Law, Taxmann
3. Kucchal M. C., Mercantile Law, Vikas Publishing House (P) Ltd.
4. Kapoor N. D., Elements of Mercantile Law, Sultan Chand,

Teaching – Learning Process:

Lecture, Discussion, Power Point Presentations. Course contents shall be discussed in the light of relevant case laws.

Assessment

Total Marks: 100

Internal Assessment: 25 Marks

End Semester University Exam: 75 Marks

The Internal Assessment for the course may include Class participation, Assignments, Class tests, Projects, Field Work, Presentations, amongst others as decided by the faculty.

Key Words

CCI, Prevention of Money Laundering, Insolvency and Bankruptcy Code, FEMA, Fugitive Economic Offenders Act.

B.A. (Hons.) Multi Media and Mass Communication

Category-I

DISCIPLINE SPECIFIC CORE COURSE – 1: Communication, Media & Society

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

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

Learning Objectives

1. To familiarize the student with the nature of communication, mediated by societal mores, culture, structures of power and the technology of multimedia and mass communication.
2. To emphasise the process of coding of messages at all levels of human and societal existence using both verbal language and paralanguage.
3. To explain the process of decoding messages, with its dependence on reception, target group profile and means of transmission.
4. Analysis of the communication chain to understand how and why messages are generated and ways in which these are consumed.

Learning outcomes

1. Understanding the problematics of language, paralanguage, silence etc. in the communication chain and contexts.
2. Understanding of cultural codes, semiotics and technology in the communicative process.
3. Understanding the relationship between ideology and communication, encoding and decoding and reception and audiences.
4. Critical evaluation of some traditional theories and models.

SYLLABUS OF DSC-1

UNIT – I (20 hours)

Introduction to Communication

- Defining Communication, Encoding and Decoding
- Modes of Communication: Verbal (oral and written), Non-Verbal, Intra-personal, Interpersonal, Group, Public and Mass Communication
- Barriers to Communication: Culture, Codes, Medium, Literacy, Technological Challenges, Barrier Free Technology, Fluid Identities
- Communication as Subversion: Silence, Satire, Subterfuge

UNIT – II (20 hours)

Determinants and Shifting Paradigms

- Ideology: Communication, Media and Political Economy
- Culture and Communication: Critical Cultural Theory
- Semiotics and Communication: Critical Theory and Practice (sign, object, interpretant/ icon, index and symbol, signifier and signified)
- Communicating in Cyberspace: Interactivity, Hypertextuality, Multimodality and Multimediality

UNIT – III (20 hours)

Mass Communication Theory and Models

- Early Theories: Bullet Theory, Two Step, Multi Step Theory, Cognitive Dissonance Theory
- Media Effect Theories: Agenda Setting, Spiral of Silence, Uses and Gratification, Cultivation Theory
- Normative Theories
- Models: George Gerbner's Model, Wilbur Schramm's Model, Laswell's Model, Shannon-Weaver's Mathematical Model

Essential Readings

- Fiske, J. (2011). *Introduction to communication studies*. London: Routledge.
- Gupta, N. (2006). *Cultural studies*. New Delhi: World View Publishers.
- Hall, S. (1984). Encoding/Decoding. *Culture, media, language*. Ed. S. Hall, D. Hobson, A. Lowe, and P. Wills. London: Hutchinson.
- Hall, S., & Morley, D. (2019). *Essential essays*. Durham: Duke University Press.
- Herman, E. S., & Chomsky, N. (2010). *Manufacturing consent: the political economy of the mass media*. London: Vintage Digital.
- Kumar, K. J. (2000). *Mass communication in India*. Mumbai: Jaico Publishing House.
- McQuail, D. (2012). *Mass communication theory*. Los Angeles: Sage.
- Narula, U. (2008). *Mass communication: Theory and practice*. New Delhi: Har-Anand Publications.
- Saraf, B.M. (2008). In Search of the Miracle Women: Returning the Gaze. *Translation and Interpreting Studies (TIS)*, Vol.Nos.1 and 2, Spring/Fall 2008.

Suggested Readings

- Baran, S. J., & Davis, D. K. (2015). *Mass communication theory: Foundations, ferment, and future*. Belmont, Calif.: Cengage Learning.
- Bel, B. (2005). *Media and mediation*. New Delhi: Sage Publications.
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- Hasan, S. (2013). *Mass communication principles and concepts*. New Delhi: CBS Publishers and Distributors.
- Kuruc, K. (2008). Fashion as Communication: Semiotic Analysis of "Sex and the City." *Semotica* 17(1): 193-214.
- Miller, K. (2007). *Communication theories: Perspectives, processes, and contexts*.

Beijing: Peking University Press.

- Simons, H.W. (1970). Requirements, Problems, and Strategies: A Theory of Persuasion for Social Movements. *Quarterly Journal of Speech* 56 (1970): 1-11.
- Stone, G., Singletary, M.W., & Richmond, V.P. (1999). *Clarifying communication theories: A hands-on approach*. Ames: Iowa State University Press.
- पारख, जवरीमल्ल. (2001) जनसंचार के सामाजिक संदर्भ, नई दिल्ली, भारत: अनामिका पब्लिशर्स एंड डिस्ट्रीब्यूटर्स (प्रा) मलममटेड

DISCIPLINE SPECIFIC CORE COURSE – 2: Application & Project Work (Training to Write for Media)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Application & Project Work (Training to Write for Media)	4	0	0	4	Class XII Pass	NIL

Learning Objectives

1. To train students to undertake specific forms of writing suited to the demands of different kinds of media and their specific forms.
2. To emphasise on writing grammatically with correct expressions and other requirements like word limits and number of characters.
3. To train students to write for different formats like reviews and editorials, geared towards multiple forms of media used in mass communication.

Learning outcomes

1. Understanding of the rules of good grammar, punctuation, spelling, registers and idioms of language.
2. Learning to write creatively for multi-media formats.
3. Learning to read and edit proofs on specialized programmes.

SYLLABUS OF DSC-2

UNIT – I (5 weeks)

Introduction- Back to Basics

- A-B-C-D of Media Writing: Authenticity, Brevity, Clarity and Discernment
- Media Styles: Print, Radio, TV, Cinema, Digital Media
- Language Input Tools for Scripting

- Editing a Document on MS Word, Speech to Text
- Ethical Writing and Disclaimers, Confidentiality of Interlocutors

UNIT – II (5 weeks)

Writing for Multi Media

- Writing for Print: News, Feature, Editorial, Story
- Scripting for Radio: News, Feature, Discussion, Talk
- Scripting for Television: Storyboard
- Screenplay for Cinema: The Audio-Visual Format
- Writing for New Media: Messaging, Social Media, Blog, Emoticons

UNIT – III (5 weeks)

Specialized Writing

- Book Review
- Film Review
- Press Release
- Reportage

Essential Readings

- Abend-David, D. (2014). *Media and translation: An interdisciplinary approach*, London: Bloomsbury
- Goldstein, N. (2007). *Associated press stylebook and briefing on media law*. Basic Books.
- Briggs, M. (2009). *Journalism Next: A practical guide to digital reporting and publishing*. Washington D.C: CQ Press
- Burgess, G., et al. (2009). *YouTube: Online video and participatory culture*. Cambridge: Polity Press
- Desjardins, R. (2017). *Translation and social media: In theory, in training and in professional practice*. London: Palgrave Macmillan
- Garrand, T. P. (2017). *Writing for multimedia and the web: A practical guide to content development for interactive media*. Oxford: Routledge.
- Gillmor, D. (2006). *We the media: Grassroots journalism by the people, for the people*. Massachusetts: O'Reilly Media, Inc
- Hilliard, R.L. (2011). *Writing for television, radio, and new media (Broadcast and Production)*. Boston: Cengage Learning
- Johnson, M. C. (2000). *New script writers journal*. Oxford: Focal Press.

Suggested Readings

- Jaikumar, P. (2006). *Cinema at the end of empire*. Durham: Duke University Press
- McLuhan, M. (1964). *Understanding the media*. London: Routledge
- Murrow, E. (2004). *Birth of broadcast journalism*. Nashville: Turner Publishing Company
- Reardon, N. (2013). *On camera: How to report, anchor & interview*. London: Routledge
- Shirky, C. (2009). *Here comes everybody: The power of organizing without organizations*. London: Penguin Books
- Sinha, P. K. (2006). *Media writing*. Delhi: Indian Distributors.

- Strunk, W., & White, E.B. (2008). *The elements of style: 50th anniversary edition*. London: Longman
- Vander Mey, R. Meyer V., Rys J.V. & Sebranek P. (2019). *The college writer: A guide to thinking, writing and researching*. Boston: Houghton Mifflin.
- Viridi, J. (2003). *The cinematic imagination: Indian popular films as social history*. New Jersey: Rutgers University Press
- Whitaker, W. R. et al. (2012). *Media writing: print, broadcast, and public relations*. New York: Routledge.
- जोशी, मनोहरश्याम. (2000). पटकथालेखन : एकपररचय . नईददल्ली, र्ारत: राजकमलप्रकाशन
- वजाहत, असगरएवंरंजन, प्रर्ात (2001). टेमलववज़नलेखन. नईददल्ली, र्ारत: राधाकृष्णप्रकाशन

E-Resources

- Caroll, B. (2003). Culture Clash: *Journalism and the Communal Ethos of the Blogosphere*. Into the Blogosphere, Retrieved from https://conservancy.umn.edu/bitstream/handle/11299/172831/Carroll_Culture%20Clash.pdf?sequence=1&isAllowed=y
- Schuh, K.L. (2006). Student Effort, Media Preference, and Writing Quality When Using Print and Electronic Resources in Expository Writing, *SAGE Journals*, Retrieved from <https://doi.org/10.2190/QJ4N-2863-Q6L0-6360>
- *The New York Times Ethical Journalism Handbook*, (2004). retrieved from <https://www.nytimes.com/editorial-standards/ethical-journalism.html>

DISCIPLINE SPECIFIC CORE COURSE – 3: Print Media Production

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
Print Media Production	4	2	0	2	Class XII Pass	NIL

Learning Objectives

1. To study the historic growth and changing dynamics of print media in India.
2. To understand different forms of print journalism and reporting formats.
3. Designing the layout and formats for print media production.
4. To use various software for producing newsletters and magazine pages.

Learning outcomes

1. Understand the structure and functions of a news organisation.

2. Understand the relationship between the political economy and editorial policy.
3. Gain practical knowledge of the technology and skills necessary to produce a
4. newspaper.
5. Practical knowledge of planning, designing & editing a newspaper.

SYLLABUS OF DSC-3

UNIT – I (15 hours)

Print Journalism

- Determinants of News Values: Meaning of News, Types (hard and soft news/objective, interpretative and investigative)
- Dignity, Ethics and Journalistic Responsibilities
- Ownership, Revenue and Editorial Policy
- News Agencies and News Pools

UNIT – II (15 hours)

The News Room

- Structure of a News Organization
- Allocation of Tasks: Roles, Skills and Sourcing
- Functions and Responsibilities of an Editor
- Planning, Dummy and Design, Typography, Preparing a Copy

UNIT – III (15 hours)

Print Technology and Newspaper Production

- Introduction to Publishing Software: Adobe InDesign, other Open Sources
- Use of Graphics, Photographs, Cartoons and Print Info-graphics
- Page Layout (print and electronic copy), Size, Anatomy, Grid Design, Frontpage, Editorial page and Supplements, Single and Multiple Editions
- Printing Process: Letter Press, Screen, Offset Style Sheet, Handling Text (headlines, pictures, advertisements)

Practical (30 hours)

Producing a Newsletter using Design Software

Essential Readings

- Ahuja, B. N. (1996). *History of Indian press: Growth of newspapers in India*. New Delhi: Surjeet Publications.
- Davis, M. (2012). *Graphic design theory*. London: Thames and Hudson
- Gupta, V. S. Aggarwal, V. B. (2001). *Handbook of journalism and mass communication*. India: Concept.
- Graham, L. (2012). *Basics of design: Layout & typography for beginners*. United States: Cengage Learning.
- Raman, U. (2009). *Writing for the media*. India: Oxford University Press.
- Sarkar, N. N. (2013). *Art and print production*. India: OUP India.

Suggested Readings

- Natarajan, J. (1955). *History of Indian journalism*. New Delhi: Publications Division, Ministry of Information and Broadcasting.
- Keeble, R. (2005). *Print journalism a critical introduction*. Routledge.
- Sarkar, N. N. (1998). *Designing print communication*. India: Sagar Publications.
- Luttrupp, J. C., & Greenwald, M. L. (2009). *Designing for print production: Essential concepts*. United States: Delmar/Cengage Learning.
- Hiteshi, B., & Ahuja, C. (2016). *Print Journalism: A complete book of journalism*. United States: Author Solutions, Incorporated.
- Joss, M. & Nelson, L. (1977). *Graphic design tricks and techniques*. Ohio: North Light Books.
- Kenly, E. & Beach, M. (2004). *Getting it printed*. United States: F+W Media.

LIST OF GENERIC ELECTIVE COURSES

GENERIC ELECTIVES (GE-1) – Social Media

Credit distribution, Eligibility and Pre-requisites of the Course

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course	Department offering the course
		Lecture	Tutorial	Practical/ Practice			
Social Media	4	3	1	0	Class XII Pass	NIL	Finance and Business Economics

Learning Objectives

The Learning Objectives of this course are as follows:

1. To enable student to understand the new paradigms of social media like technology and literacy, nuances of digital experience and ethics.
2. To familiarize student with various social media technologies and applications like
3. digitization of media and media convergence.
4. To understand the impact of social media on society, individual and democracy.

Learning outcomes

The Learning Outcomes of this course are as follows:

1. Ability to define new paradigms of social media.
2. Familiarizing with the different types of social media.
3. Understanding social media technologies and its application.
4. Learn to critically evaluate the impact of social media.

SYLLABUS OF GE-1

UNIT – I (20 hours)

Social Media: A New Paradigm

- Technology and Literacy Redefined: Internet, Intranet, WWW (Web 1.0, 2.0, 3.0)
- The Digital Experience: Mobile, Cyberspace and Apps
- The User and The Fourth Screen: Representation and Reproduction
- Media Convergence: ICT - Scope and Role

UNIT – II (20 hours)

- Social Networking Platforms
- Blogging and Vlogging
- Video Conferencing, Webcasting, Podcasting
- Social Bookmarking

UNIT – III (20 hours)

Impact of Social Media

- Internet/Online Activism
- Citizen Journalism
- Cyber Crimes and Ethics
- Democratization/Digital Divide

Essential Readings

- Barker, M. S., Barker, D., Bormann, N. F., Neher, K. (2013). *Social media marketing: A strategic approach*. New York: Cengage Learning.
- Castells, M. (2005). *The network society: A cross-cultural perspective*. Cheltenham: Edward Elgar.
- D. Satish, Rajesh Prabhakar Kaila. (2006). *Blogs: Emerging communication media*. The ICFAI University Press.

Suggestive Readings

- Forsyth, T. (2011). *Encyclopaedia of international development*. Milton Park. Abingdon, Oxon: Routledge.
- Lister, M. (2009). *New media: A critical introduction*. London: Routledge.
- Mishra, R.C., (2008). *Cyber-crime: Impacts in the new millennium*. Author Press.

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

B.A. (HONS.) BUSINESS ECONOMICS

Category-I

DSC - 1: Microeconomics – I

Course Title	Total Credits	Components			Eligibility Criteria	Prerequisite if any
		L	T	P		
Microeconomics-I	4	3	1	0	Class XII Pass	NIL

DSC - 1: Microeconomics – I

Objectives

This is the first course in a group of two that together cover the basic concepts of Microeconomics. This course covers the areas of consumer demand, production, cost and different types of commodity markets. It introduces the concept of economics, market equilibrium, elasticity, and consumer and producer behaviour at the basic level. It is a core foundation paper giving the students a micro aspect of different economic activities.

Learning Outcomes

- To analyse the market behaviour by understanding the basic concepts of microeconomics.
- To provide students with an understanding of the standard theoretical analysis of consumer and producer behaviour.
- To know the applications of theory of production and cost structure

Course Structure

Unit 1: Basic Concepts

(8 hours)

Scope and method of microeconomics; Scarcity and Choice; Positive and normative economics; Production possibility frontier, concepts of opportunity cost, rate of growth; Demand, Supply and Market equilibrium; Market Failure: Public goods and externalities; types of externalities – production and consumption externalities, asymmetric information and moral hazard: principal agent problem.

Unit 2: Theory of Consumer Behaviour**(20 hours)**

Elasticity: Price elasticity of demand, price elasticity of supply, cross elasticity and income elasticity of demand; Preference; utility; budget constraint; Cardinal theory & Ordinal theory: Budget sets and Preferences under different situations; Utility; Indifference curves: Consumer equilibrium; utility maximization; Engels curve, Derivation of demand curve, Income and substitution effects: Hicks and Slutsky equation; inferior, normal and Giffen goods Applications of indifference curves to other economic problems; Revealed preference theory; revealed preference: weak axiom, compensated law of demand; consumer surplus, equivalent variation and compensating variation, WARP, SARP.

Unit 3: Choice under Uncertainty**(10 hours)**

Choice under uncertainty – Comparative statics, utility function and expected utility, measures of risk, risk aversion and risk preference; intertemporal choice: savings and borrowing; Duality in consumption.

Unit 4: Technology, Production and Cost**(30 hours)**

Technology; isoquants; production functions with one and more variable inputs; returns to scale; Law of variable proportion, total, average and marginal product, marginal rate of technical substitution, iso-cost line and firm's equilibrium, elasticity of substitution; cost minimization; expansion path, short run and long run costs; various cost curves in the short run and long run and its relation; economies of scale; increasing and decreasing cost industries; envelope curve; economies of scale. Prices as parameters: Firm equilibrium and profit; short and long-run supply function; taxes and subsidies.

References*Essential*

1. McConnell et al. (2021). Microeconomics. McGraw-Hill Education.
2. Varian, H.R. (2020). Intermediate Microeconomics: A modern approach. W. W. Norton.
3. Bernheim, B. and Whinston, M. (2009). Microeconomics. Tata McGraw- Hill.

Additional

1. Hall, Robert E. and Lieberman, Marc (2009). Microeconomics - Principles and Applications. South Western Educational Publishing.
2. Snyder, C., Nicholson, W. (2010). Fundamentals of Microeconomics. Cengage Learning.
3. Pindyck, Robert, Rubinfeld, Daniel (2017). Microeconomics (Eighth Edition). Pearson

Teaching - Learning Process

3 Lectures and 1 tutorial each week.

Assignments, Term Paper, Presentations, Project, Classroom discussions

Assessment Method

Total Marks: 100

Practical: 0

Internal Assessment: 25 Marks

End Semester Exam: Duration: 3 Hours & Maximum Marks: 75

Keywords

Demand, Supply, Elasticity, Market failure, Externalities, Consumer Preference, Production, Cost

DSC - 2: Accounting for Managers

Course Title	Total Credits	Components			Eligibility Criteria	Prerequisite if any
		L	T	P		
Accounting for Managers	4	3	1	0	Class XII Pass	NIL

DSC - 2: Accounting for Managers

Course Objectives

The course imparts knowledge of accounting principles particularly in the context of the preparation of financial statements and cost information of a business entity. The course concerns analysis and interpretation of these statements and their applications to managerial decision-making.

Learning Outcomes

- To understand the process of financial, cost and management accounting.
- To make a critical analysis of the financial statements of a business entity.
- To identify the steps for rational managerial decision making with respect to financial and cost aspects of a business.

Course Structure

Unit 1: Financial Accounting (16 hours)

Meaning of Financial Accounting, Functions and Limitations of Financial Accounting, Users of Financial Accounting Information, Basis of Accounting: Cash and Accrual. Principles of Financial Accounting (GAAP), Overview of International Financial Reporting Standards (IFRS) and Ind AS.

Overview of Process of Financial Accounting: Journalizing, Ledger Posting and Preparation of Trial Balance.

Preparation of final Accounts (with adjustments) of a Sole Proprietor: Trading and Profit and Loss Account and Balance Sheet.

Understanding the Financial Statements of a Joint Stock Company: Format of Income Statement and Position Statement as per revised schedule VI of Companies Act, 2013.

Unit 2: Analysis and Interpretation of Financial Statements (12 hours)

Financial Statements: Meaning and types, importance and limitations of Financial Analysis

Techniques of Analysis: Cash Flow Statement (Indirect Method as per Revised AS 3): Preparation, Utility and Limitations.

Ratio Analysis with emphasis on the purpose and interpretation of the ratios: Liquidity, Turnover, Profitability and Solvency Ratios. Advantages and Limitations of Ratio Analysis.

Unit 3: Cost and Management Accounting (20 hours)

Cost and Management Accounting: Meaning, Functions, Utility and Limitations, Financial Accounting vs Cost Accounting, Financial Accounting vs Management Accounting, Tools of Management Accounting, Methods of Costing, Techniques of Costing, Basic Cost Concepts, Classification of Costs, Absorption Vs Marginal Costing.

Unit Costing: Preparation of Cost Sheet and computation of profits.

Cost Volume Profit Analysis, Break-even Analysis, Margin of Safety.

Managerial Decisions involving Alternate Choices: fixing the selling price, exploring new markets, make or buy decision, product/ sales mix decision (with and without key factor), shut down or continue.

Unit 4: Planning and Control (12 hours)

Meaning of Standard Costing, process of determination of Standard Costs.

Meaning of Budget and Budgetary Control, Benefits and Limitations of Budgetary Control, Classification of Budgets, Preparation of Master Budget, Fixed and Flexible Budgets, Difference between Standard and Budgeted Costs.

Variance Analysis: Cost Variances: problems related to Material and Labour Variances.

References:

Essential

1. Arora, M.N. Accounting For Management. Himalaya Publishing House
2. Lal, J. Accounting For Management. Himalaya Publishing House (P) Ltd.
3. Maheshwari, S.N. Accounting for Management. Vikas Publishing House.
4. Sahoo, B.P. Accounting for Managers. Wisdom Publications.

Additional

1. Gupta, R.L. Introductory Corporate Accounting. Sultan Chand & Sons.
2. Horngren, C.T., Sundem, G.L., Burgstahler, D. Schatzberg, J.O. Introduction to Management Accounting. Pearson.
3. Monga, J.R. Financial Accounting Concepts and Applications. Mayur Paperbacks.

4. Monga, J.R. Basic Corporate Accounting. Mayur Paperback.
5. Rustagi, R.P. Fundamentals of Management Accounting. Taxmann.
6. Singh, S. Management Accounting. PHI Learning
7. Stice, J. & Stice, E.K. Financial Accounting Reporting and Analysis. Cengage Learning

Teaching - Learning Process

3 Lectures and 1 tutorial each week.

Emphasis on interpretation and applications of accounting methods and techniques for taking managerial decisions. Assignments, Term Paper, Presentations, Project, Classroom discussions

Assessment Method

Total Marks: 100

Practical: 0

Internal Assessment: 25

End Semester Exam: Duration: 3 Hours & Maximum Marks: 75

Key Words

Financial Accounting, Final Accounts, Management Accounting, Cost Accounting, Cost Sheet, Cost Volume Profit Analysis, Variance Analysis.

DSC - 3: Mathematics for Business Economics – I

Course Title	Total Credits	Components			Eligibility Criteria	Prerequisite if any
		L	T	P		
Mathematics for Business Economics-I	4	3	1	0	Class XII Pass	NIL

DSC - 3: Mathematics for Business Economics - I

Course Objectives

The objective of this course is to provide instruction on basic mathematics that enables the study of economic theory and business applications at the undergraduate level. This shall be required for the teaching of the courses on microeconomic theory, macroeconomic theory, statistics, and econometrics set out in this syllabus. This course introduces mathematical techniques that will be new to most students through examples of their application to economic concepts. The economic and business models are a means for illustrating the method of applying mathematical techniques to economic theory and business applications in general. Mathematics has become the language of

modern analytical economics and it quantifies the relationship between economic variables and among economic actors.

Learning Outcomes

- To build the mathematical base necessary for other courses and to understand the basic functional forms used in economic analysis.
- To develop the mathematical knowledge required in business decision-making and to study the mathematics in which economic theories are expressed.
- To make and refute arguments by developing mathematical understanding.

Course Structure

Unit 1: Introduction (8 hours)

Algebra concepts, number systems, inequalities, mathematical logic, proof techniques; sets and set operations; functions and their properties.

Unit 2: Univariate Analysis (28 hours)

Curves and graphs; elementary functions: linear, quadratic, polynomial, power, exponential, logarithmic; sequences and series: convergence, algebraic properties and applications; Continuous functions: characterisations, properties with respect to various operations and applications; Differentiable functions: characterisations, properties with respect to various operations and applications; Second and higher order derivatives: properties and applications. Geometric properties of functions: convex functions, their characterisations and applications; local and global optima: geometric and calculus-based characterisations, and applications.

Unit 3: Linear Algebra (16 hours)

Linear Algebra: Vector spaces: algebraic and geometric properties, scalar products, norms, orthogonality; linear transformations: properties, matrix representations and elementary operations; systems of linear equations: properties of their solution sets; determinants: characterization, properties and applications. Eigenvalues and eigenvectors, diagonalization, Spectral Theorem.

Unit 4: Integration (8 hours)

Integrals: indefinite and definite. Methods of integration. Economic applications.

Readings

Essential

1. Sydsaeter, K., Hammond, P. (2002). Mathematics for Economic Analysis. Pearson Education.

Additional

1. Chiang, Alpha C., and Wainwright, K.(2005). Fundamental Methods of Mathematical Economics. Boston, Mass: McGraw-Hill/Irwin.

2. Hoy, Michael, Livernois John, McKenna Chris, Ray Rees, and Thanasis Stengos. (©2011) Mathematics for Economics. Cambridge, Mass. : MIT Press
3. Lay, David C., Judi J. McDonald, Steven R. Lay.(2022). Linear Algebra and Its Applications. Pearson.

Teaching - Learning Process

3 Lectures and 1 practical each week.

Assignments, Tests, Presentations, Classroom discussions.

Spreadsheet Software for logical and other functions. Problem solving.

Assessment Methods

Total Marks: 100

Practical: 25

Internal Assessment: 25 Marks

End Semester Exam: Duration: 3 Hours & Maximum Marks: 50

Key Words

Set theory, Univariate, Limits, Continuity, Optimisation, Calculus, Differentiation, Concavity, Convexity, Optimisation, Spreadsheet

COMMON POOL OF GENERIC ELECTIVE COURSES

Category-IV

GE - 1: Principles of Economics

Course Title	Total Credits	Components			Eligibility Criteria	Prerequisite if any
		L	T	P		
Principles of Economics	4	3	1	0	Class XII Pass	NIL

GEC - 1: Principles of Economics

Course Objectives

This course aims to offer basic understanding of the principles of economics. Specifically, this course intends to expose the student to the basic principles and concepts in Microeconomics and in Macroeconomics. In this course the students are introduced to the problem of scarcity and choice, demand and supply, elasticity, basic consumer theory, production and costs, definition, measurement of the macroeconomic variables -- GDP, consumption, savings, investment, money and credit etc.

Learning Outcome:

- To understand the principles of economics of the modern economy.
- To understand the consumer theory, production, and costs etc.
- To understand the basic principles of macroeconomics, national income accounting and determination of GDP.
- To understand the functioning of the money market.

Course Structure

Unit 1: Introduction

(8 hours)

Problem of scarcity and choice: scarcity, choice and opportunity cost; production possibility frontier; economic systems.

Demand and supply: law of demand, determinants of demand, shifts of demand versus movements along a demand curve, market demand, law of supply, determinants of supply, shifts of supply versus movements along a supply curve, market supply, market equilibrium.

Applications of demand and supply: price rationing, price floors, consumer surplus, producer surplus.

Elasticity: price elasticity of demand, calculating elasticity, determinants of price elasticity, other elasticities.

Unit 2: Consumer Theory (12 hours)

Budget constraint, concept of utility, diminishing marginal utility, Diamond-water paradox, income and substitution effects; consumer choice: indifference curves, derivation of demand curve from indifference curve and budget constraint.

Unit 3: Production and Costs (12 hours)

Production: behaviour of profit maximising firms, production process, production functions, law of variable proportions, choice of technology, isoquant and isocost lines, cost minimizing equilibrium condition.

Costs: costs in the short run, costs in the long run, revenue and profit maximizations, minimizing losses, short run industry supply curve, economies and diseconomies of scale, long run adjustments.

Unit 4: Introduction to Macroeconomics (8 hours)

What is macroeconomics? Macroeconomic issues in an economy.

Unit 5: National Income Accounting (8 hours)

Concepts of GDP Aggregates and National Income; measurement of national income and related aggregates; nominal and real income; GDP and welfare and the limitations of the GDP concept.

Unit 6: Determination of GDP (8 hours)

Actual and potential GDP; aggregate expenditure; consumption function; investment function; equilibrium GDP; concepts of MPS, APS, MPC, APC; autonomous expenditure; Concept of multiplier.

Unit 7: Money and Credit (4 hours)

Money in a Modern Economy: Concept of money in a modern economy; monetary aggregates; demand for money; quantity theory of money; liquidity preference and rate of interest; money supply and credit creation; monetary policy

References:

1. Case, K.E., Fair, R. C., and Oster, S. E. (2017). Principles of Economics (12th Ed.). Pearson.
2. Dornbusch, R., Fischer, S. and Startz. R. Macroeconomics (11th Edition). McGraw-Hill.
3. Mankiw, N.G. (2021). Principles of Economics, (9th Edition). Cengage Learning.

Teaching - Learning Process**Assessment Method**

Total Marks: 100

Practical: 0

Internal Assessment: 25

End Semester Exam: Duration: 3 Hours & Maximum Marks: 75

Keywords

Principles of Economics, Scarcity, Consumer Theory, Production, Costs, Gross Domestic Product, money and credit.

GE - 3: Legal Environment of Business

Course Title	Total Credits	Components			Eligibility Criteria	Prerequisite if any
		L	T	P		
Legal Environment of Business	4	3	1	0	Class XII Pass	NIL

GEC - 3

Legal Environment of Business

Pre requisites: None

Course Objective(s): The course intends to familiarize the student with the legal environment which govern business for its efficient conduct and to apply them in real life situations. The purpose is to widen their scope of knowledge by appreciating the different branches of law covering some important legislations from Indian Contract Act, Companies Act, LLP Act, Consumer Protection Act, Sale of Goods Act and IT Act including the relevant cases and amendments.

Learning Outcomes:

The students will be able:

- To understand the basic rules and provisions of Contract and Agreements.
- To know the provisions to Formation and functioning of company and LLP.
- To understand the significance and role of law of sale of goods act
- To have in- depth knowledge of Information Technology Act And legal framework of right to Privacy, Data Security and Data Protection.
- Apply the law correctly to different facts and in different contexts

Unit 1: Indian Contract Act (16 hours)

Meaning and Essentials of a Contract; Valid, Void and Voidable Contract; Offer and Acceptance; Consideration; Capacity of Parties; Free Consent; Discharge of Contract and Remedies for Breach of a Contract.

Unit 2: Companies Act (16 hours)

Meaning and Nature of Company; Promotion and Incorporation of a Company; Memorandum of Association; Articles of Association; Misleading Prospectus and remedies available to the parties; Board of Directors and their qualification, duties, powers. Company Meetings and Resolutions.

Unit 3: Sale of Goods Act and Consumer Protection Act (16 hours)

Essentials of a Contract of Sale; Sale and Agreement to Sell, Conditions and Warranties; Transfer of Title by Non-Owners; Doctrine of Caveat Emptor; Rights of Unpaid Seller. **Consumer Protection Act 2009:** Scope and Applicability of the Act. Rights of consumer. Procedure for complaints. Duties and power of Central Consumer Protection Authority.

Unit 4: Limited Liability Partnership Act and IT Act (12 hours)

Meaning and nature of LLP; LLP and Company; LLP Agreement, Partners and Designated Partners, Incorporation of LLP; Partners and their Relations, Extent and limitation of liability of LLP. **Information Technology Act 2000** Concept and role; Digital signature, Electronic governance, Attribution, Acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences.

Essential References:

1. Bansal, V & Arora, A. Corporate Laws. Vikas Publishing, House (P) Ltd. New Delhi.
2. Kuchhal M.C & Vivek K. Business Legislation for Management. VIKAS Publishing House (P) Ltd.
3. Kumar, A. Corporate Laws. International Book House (P) Ltd.
4. Bare Acts relating to the laws.

Additional References

1. Chadha, R., Chadha, S. Corporate Laws. Mayur Paperbacks. New Delhi.
2. Maheshwari & Maheshwari. Business Law. National Publishing House. New Delhi.
3. Singh, Avtar. The Principles of Mercantile Law. Eastern Book Company. Lucknow.
4. Tulsian, P.C. Business Law. Tata McGraw Hill. New Delhi

Teaching - Learning Process:

3 lectures and One Tutorial class per week. Classroom teaching with interactive discussion of relevant case laws to enable student to have better understanding of legal text and to prepare them to present legal arguments in the cases of real life situations.

Assessment Methods:

Total Marks 100

Practical NA

Internal Assessment 25

End semester exam: Duration:3 Hours Marks: 75

Key Words: Contract, LLP, Goods, Company, Information technology, Consumer, Digital signature.

GE - 5: Quantitative Techniques in Management

Course Title	Total Credits	Components			Eligibility Criteria	Prerequisite if any
		L	T	P		
Quantitative Techniques in Management	4	3	1	0	Class XII Pass	NIL

GEC - 5: Quantitative Techniques in Management**Course Objectives**

To apprise students with the construction of mathematical models for managerial decision making. The emphasis is on understanding the concepts, formulation and interpretation of linear programming methods and its application in diverse problems. An introduction to game theory and network analysis forms part of the course.

Learning Outcomes

- Identify and develop operational research models from the verbal description of the real system.
- Understand the mathematical tools that are needed to solve optimization problems.
- Develop critical thinking and use PERT and CPM techniques to improve decision making.

Course Structure**Unit 1: Introduction - Operations Research, Linear Programming (20 hours)**

- Introduction to Operations Research, characteristics, Phases, Methodology, Applications and scope
- Formulation of Linear Programming problems, Graphical Solutions (Special cases: Multiple optimal solution, infeasibility, unbounded solution); Simplex Method, Special cases, Big-M method and Two-phase method; Duality (emphasis on formulation & economic interpretation); Sensitivity Analysis. (Excel Solver application)

Unit 2: Transportation and Assignment Problem**(16 hours)**

- (i) Transportation Problem: Formulation, Solution by N.W. Corner Rule, Least Cost method, Vogel's Approximation Method (VAM), Modified Distribution Method; Special cases: Multiple Solutions, Maximization case, unbalanced case, prohibited routes.
- (ii) Assignment Problem: Hungarian Method, Special cases: Multiple Solutions, Maximization case, Unbalanced case, Restrictions on assignment.

Unit 3: Network Analysis**(12 hours)**

Basic Concept, Construction of the Network diagram, Critical Path Analysis, float and slack analysis (Total float, free float, independent float), probability consideration in PERT (Interface with Project Management open-source software)

Unit 4: Decision Theory:**(12 hours)**

- (i) Decision making environment, Construction of Pay off Table, Opportunity Loss Table, Decision under uncertainty. Decision under Conflict: Game Theory, Two-person Zero-Sum games, Maximin Minimax Principle, Games without Saddle point - Mixed strategy, Dominance Rule.

References:

1. Vohra, N.D., Quantitative Techniques in Management (5th ed.). Tata McGraw Hill
2. Swarup, K., Gupta, P.K. and Mohan, Man, Introduction to Management Science Operations Research (19th ed.). Sultan Chand & Sons.
3. Sharma, J.K., Operations Research: Theory and Applications (6th ed.). Trinity.
4. Taha, H.A., Operations Research: An Introduction (9th ed.). Pearson.

Teaching - Learning Process

Three lectures and one tutorial class per week. Lectures devoted to teaching the theory of operations research and solving of numerical problems.

Assessment Method

Total Assessment Marks: 100

Practical exam: 0 marks

Internal Assessment: 25 marks

End semester exam 75 marks

Keywords

Linear programming, simplex method, duality, transportation problem, assignment problem, network analysis, PERT, CPM, decision making, game theory

GE - 7: Economics of Startups

Course Title	Total Credits	Components			Eligibility Criteria	Prerequisite if any
		L	T	P		
Economics of Startups	4	3	1	0	Class XII Pass	NIL

GEC – 7 Economics of Startups

Pre-requisites: None

Course Objective:

To give the students an overview of startups and its types that would help students to understand basics of starting up new ventures. The challenges they could face while starting up with new business. To enable students to explore, launch entrepreneurial ventures in their own areas of interest.

Learning Outcomes

After successful compilation of the course students will be able to

- Understand the process and working of a startup.
- Identify the different ways in which entrepreneurs manifest in start-ups.
- Know how to create one's own business venture and the various factors that influence successful set-up and sustainable operations.
- Explore the funding and other institutions supporting small business units.

Course Structure

Unit 1: Startup, Generation & Experimentation (12 hours)

Concept of Startup, Role of digital technologies, Startup ecosystems, the startup movement in India; Generating a value proposition, how valuable are new ideas, Design thinking principles; Experimenting with the prototype, Introduction to lean start-ups, Lean startup principles, Learning and failing fast.

Unit 2: Building the Business Plan (20 hours)

Beginning Considerations: Building a competitive advantage. The strategic management processes. Conducting a feasibility analysis. Forms of Business ownership. Franchising and entrepreneurship. Buying an existing business, marketing and financial considerations: Building a powerful marketing plan. E-commerce and Entrepreneur. Pricing strategies. Creating a successful financial plan. Choosing the right location and layout.

Unit 3: Crafting business models and Lean Start-ups: (16 hours)

Introduction to business models; Creating value propositions-conventional industry logic, value innovation logic; customer focused innovation; building and analysing business models; Business model canvas, Business Pitching.

Unit 4. Institutions Supporting Small Business Enterprises and ethics: (12 hours)

Central level institutions. State level institutions. Other agencies. Industry Associations. Class exercise- discussions on current government schemes supporting entrepreneurship and finding out which scheme will most suit the business plan devised by the student. Importance of Ethical Entrepreneurship, value of ethics to an entrepreneur.

References:

1. Scarborough, N. M., Cornwall, J. R., & Zimmerer, T. (2016). Essentials of entrepreneurship and small business management. Boston. Pearson Publications.
2. Hishrich, R.D., Manimala, M.J., Peters, M.P., Shepherd, D.A., Entrepreneurship, Tata McGraw Hill.
3. Shukla, M.B., Entrepreneurship and Small Business Management. Kitab Mahal Publishers.

Additional Readings

1. Hishrich, R.D. and Peters, M. Entrepreneurship. Irwin Publications.
2. Barringer, B.R. and Ireland, R. Duane. Entrepreneurship: Successfully launching new ventures. (6th Edition) Pearson
3. Kuratko, D.F., and Rao, T.V., Entrepreneurship: A South-Asian Perspective. Cengage Publications.
4. Shankar, R., Entrepreneurship: Theory and Practice. Tata McGraw Hill.
5. Kathleen, R Allen. Launching New Ventures: An Entrepreneurial Approach. Cengage Learning.
6. Fisher, Steve and Duane, Ja-Nae. The Startup Equation - A Visual Guidebook for Building Your Startup. Mc Graw Hill Education India Pvt. Ltd.

Teaching - Learning Process

Three lecture and one tutorial per week. Case study discussion, Class presentation on the assigned topic by students individually or in group, Workshop, Role play.

Class exercise- select an industry that has several competing small firms in your area. Contact these firms and compare their approaches to determining prices, financial plan and location. Based on this analysis build your “own” business plan

Assessment Method

Total Marks – 100

Practical – 0

IA -25

End semester exam - 75

Keywords

Entrepreneurship process, Start-up Idea, Entrepreneurial Venture, Business Incubators

GE - 9: International Economics

Course Title	Total Credits	Components			Eligibility Criteria	Prerequisite if any
		L	T	P		
International Economics	4	3	1	0	Class XII Pass	NIL

GEC – 9 International Economics

Pre-requisites: Basic courses in Microeconomics and Macroeconomics

Course Objectives

This course aims at inculcating basic understanding of fundamentals of international economics. It will enable students to identify basis and gain from international trade with the help of different theoretical models and their applications to real world challenges and its solutions.

Learning Outcomes :

- To understand basic concept and origin of International economics through the prism of classical and new classical trade theories
- To understand different terms of trade and their applicability
- To differentiate between Modern and Classical Trade theories.
- To gain knowledge about the foreign exchange markets and its working
- To learn about global capital market

Course Contents:

Unit 1: Introduction to International Trade

[16 hours]

Globalization and its growing importance in the world economy; Impact of globalization; International business contrasted with domestic businesses; Cost and benefit analysis of tariff, Effective rate of protection and welfare arguments of tariff and developing countries. Foreign direct investment (FDI) in world economy: Trends, Direction, and flow of FDI; Theories of FDI; Political ideology and FDI.

Unit 2: International Trade Theory

[20 hours]

World Trade: An overview; Theories of international trade – Mercantilism; Absolute advantage theory, Comparative advantage theory, Factor proportion theory and Leontief paradox, Product life cycle theory, New trade theory, National competitive advantage: Porter's diamond. International Business Environment: Economic, Demographic, Cultural and Political-legal environment.

Unit 3: Balance of Payment (BoP)**[8 hours]**

Balance of Payment : Meaning, Components (Current, Capital and Official reserve), Reasons for disequilibrium in BoP, Measures to correct disequilibrium, Understanding India's BoP and comparing it with markets like USA and China.

Unit 4: Foreign Exchange and Global Capital Market**[16 hours]**

Exchange Rate Determination: Currency Demand and Supply Curves, Factors Affecting Exchange Rate, Global Capital Market: Introduction, Benefits of global capital market, Growth of global capital market, Global capital market risk, Eurocurrency market, Global bond market, Global equity market, Exchange rate risk, Managing exchange rate risk, Methods of Financing International Trade.

References:

1. Hill, C. (2021). International business: Competing in the global market place (13th Edition). *Strategic Direction*.
2. Krugman, P. R., & Obstfeld, M. (2009). International economics: Theory and policy. Pearson Education.
3. Levi, M.D. (2009). *International Finance* (5th Edition), Taylor and Francis Ltd.
4. Madura, J. (2020). *International financial management*. Cengage Learning.

Teaching-Learning

Three lecture and one tutorial class per week. Classroom teaching with assignment, tests, presentation.

Assessment Method

Total Marks: 100

Practical: 0

IA: 25

End semester exam: 75

Keywords

International Trade, Exchange rate, FDI, Balance of Payment.

GE - 11: Economic Policy Framework

Course Title	Total Credits	Components			Eligibility Criteria	Prerequisite if any
		L	T	P		
Economic Policy Framework	4	3	1	0	Class XII Pass	NIL

GEC-11: Economic Policy Framework

Pre-Requisites: None

Course Objectives

This course will help students to understand the importance of macroeconomic policies. Each section is complemented with contemporary issues in the sphere of these policies.

Learning Outcome:

- To learn the basic concept of macroeconomics
- To understand how different parameters of macroeconomics work under Indian economy.
- To understand how monetary and fiscal policy works.
- To know different exchange rate regimes.

Unit 1: Meaning and objectives of economic policy (16 hours)

Tools and goals (objectives and instruments of policy) Circular flow of income (start with a two sector model and go up to a five sector model); National Income aggregates and the related concepts of national income; input-output table to calculate national income using the income, expenditure and the value added methods.

Unit 2: Fiscal policy (16 hours)

Objectives and meaning; effect of fiscal policy - role of tax policy (T) and government expenditure (G), Aggregate Demand, Meaning of the multiplier. Government expenditure multiplier and balanced budget multiplier Budget –meaning and purpose – example of India's latest Budget (and various heads). Meaning of fiscal, revenue and primary deficits.

Unit 3: Monetary policy (12 hours)

Meaning and objectives; money and credit – credit creation and instruments of credit control; Inflation targeting, Banking in India – structure, recent developments; issues of NPAs and how to resolve it.

Unit 4: Exchange rate policy

(16 hours)

Structure of BOP; meaning of current account deficit and trade deficit; exchange rate definition (real and nominal); fixed vs flexible exchange rate, efficacy of fiscal/monetary policy under fixed and flexible exchange rate, effect of a change in exchange rate on the current account (imports and exports); structure of capital account and role of capital outflows and inflows.

References:

1. Gupta G.S (2016), Macroeconomics - Theory and Applications (4th edition). McGraw Hill,
2. Shapiro, Edward (1982), Macroeconomic Theory, 5th edition
3. Mankiw, Gregory N. (2010), Macroeconomics (7th edition), Worth Publishers.
4. Sikdar, Soumyen (2011), Principles of Macroeconomics, Oxford University Press
5. Krugman, P.R., Obstfeld, M. and Melitz, M. (2015). International Economics: Theory and Policy, Pearson Education Limited.
6. Dua, P. (2020). Monetary Policy Framework in India, Indian Economic Review, 55(1), June 2020, pp. 117-154.
7. <http://www.inclusivejournal.in/about.html>.
8. Sengupta, R. and Vardhan, H., Non-Performing Assets in Indian Banks, Economic and Political Weekly, 52(12) March 25, 2017, Money, Banking and Finance Special.
9. Economic Survey, India, latest issue
10. Union Budget Statement, India, Latest issue

Additional References:

1. Abel, Andrew, Bernanke, Ben and Croushore, Dean (2011). Macroeconomics (7th edition). Pearson
2. Ghate, C., & Kletzer, K. M. (eds.) (2016). Monetary policy in India: A modern macroeconomic perspective. Springer.
3. Kaul, Vivek (2020) Bad Money: Inside the NPA Mess and how it threatens the Indian Banking System, Harper Collins Publisher India.
4. Chhibber, Ajay and Anees, Salman Soz (2021) India's Financial Sector: A Whodunnit. In Unshackling India. Haper Collins Publishers India.

Teaching - Learning Process

The teaching learning process has internal assessment based on performance of students in class tests, projects including group activity based projects as well as external end semester assessment.

Assessment Method

Total Marks: 100

Practical: 0

Internal Assessment: 25

End Semester Exam: Duration: 3 Hours & Maximum Marks: 75

Keywords

circular flow of income, national income aggregates, fiscal policy, monetary policy, exchange rate policy.



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