Appendix-56
Resolution No. 27 {27-1 (27-1-7)}

INDEX
DEPARTMENT OF COMMERCE (B.Com (Hons))
Semester-VI

DSC- 6.1 : BUSINESS ANALYTICS

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 -6.1: Business Analytics	4	2	0	2	Pass in Class XII	Studied Business Statistics (DSC-4.1)

Learning Objectives

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

Learning outcomes

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

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

SYLLABUS OF DSC-6.1
Unit 1: Introduction (3 hours)
Data and Data Science; Data analytics and data analysis, Classification of Analytics, Application of analytics in business, Types of data: nominal, ordinal, scale; Big Data and its characteristics, Applications of Big data. Challenges in data analytics.

Unit 2: Data Preparation, Summarisation and Visualisation Using spreadsheet (6 hours)
Data Preparation and Cleaning, Sort and filter, Conditional formatting, Text to Column, Removing Duplicates, Data Validation, identifying outliers in the data, covariance and correlation matrix, Moving Averages, Finding the missing value from data; Summarisation; Visualisation: scatter plots, line charts, histogram, etc., Pivot Tables, pivot charts and interactive dashboards.

Unit 3: Getting started with R (6 hours)

2

Introduction to R, Advantages of R, Installation of R Packages, Importing data from spreadsheet files, Commands and Syntax, Packages and Libraries, Data Structures in R - Vectors, Matrices, Arrays, Lists, Factors, Data Frames, Conditionals and Control Flows, Loops, Functions, and Apply family.

Unit 4: Descriptive Statistics Using R (6 hours)

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

Unit 5: Predictive and Textual Analytics (9 hours)

Simple Linear Regression models; Confidence & Prediction intervals; Multiple Linear Regression; Interpretation of Regression Coefficients; heteroscedasticity; multi-collinearity.
Basics of textual data analysis, significance, application, and challenges. Introduction to Textual Analysis using R. Methods and Techniques of textual analysis: Text Mining, Categorization and Sentiment Analysis.

Note:

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

Practical Exercises (60 hours):
The learners are required to:

1. Showcase their understanding of the basics of Spreadsheet: Organizing data with Spreadsheet – Performing simple computations and aggregations using Spreadsheet - Working with Summing and other Reporting functions in Spreadsheet - Working with pivot tables and charts -using Spreadsheet for Data Analytics: Power Query - Power Pivot - Power view - Power Map - Building tips – Display tips - Keyboard shortcuts – Mouse shortcuts - Standardized layouts - Understanding table-based and spreadsheet-based layouts.

2. Showcase their understanding of data cleansing techniques using External Data – Searching and Combining Data with Power Query: Getting started with Power Query - Know the Environment tabs and toolbars - Access new or existing reports - Importing and combining data from databases, web, files - Splitting and aggregating data - Discovering and Analyzing Data with Power Pivot: Database concepts - Loading Data into Power Pivot - using Power Query and Power map add-ins - Designing Pivot Table reports - Filtering data – Creating Custom functions and formulas - Formatting Pivot Tables - Managing Power Pivot Data - Setting Connection properties - Managing Data sources - Configuring Pivot Table Options, Preparation of Histograms - Pareto charts – Boxplots - Treemap and Sunburst charts.

3. Create Linear Regression Models using Spreadsheet; Interpretation of results. Applying tests for heteroscedasticity and multicollinearity.

4. Read datasets into R - Export data from R - Manipulate and Process Data in R -use functions and packages in R - Demonstrate with a Case Study to perform basic analytics using R.

5.   Use R for analysing textual data; Data loading into Python; Pre-processing and Text Clean up; Generating a TF-IDF (Term Frequency Inverse Document Frequency) Matrix; Data Clustering; visualisation & Reporting.

Suggested Readings:

- Alexander, M., Decker, J., & Wehbe, B. (2014). *Microsoft business intelligence tools for spreadsheet analysis.* New Jersey, United States: Wiley.
- Giri, A., & Paul, P. (2021). *Applied marketing analytics: using spss (modeler, statistics and amos graphics).* Delhi, India: PHI Learning Pvt. Ltd.
- Kumar, D. U. (2017). *Business analytics: the science of data driven decision making.* New Jersey, United States: Wiley.
- McKee, A. (2003). *Textual analysis: a beginner's guide.*(1st ed.). London, United Kingdom: Sage Publication.
- Motwani, B. (2019). *Data analytics with r.* New Jersey, United States: Wiley.
- North, M. (2012). *Data mining for the masses.* Athens, Georgia: Global Text Project.
- Ohri, A (2012). *R for business analytics.* Springer.
- Paul, T. (2011). *R cookbook.* New York, United States: O Reilly Media.
- Provost, F., & Fawcett, T. (2013). *Data science for business.* New York, United States: O'Reilly Media.
- Rao, P. H. (2013). *Business analytics—an application focus.* Delhi, India: PHI Learning Private Limited.

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

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

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

Learning Objectives

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

Learning outcomes

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

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

SYLLABUS OF DSC-6.2

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

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

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

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

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

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

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

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

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

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

Exercises:
The learners are required to:

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

Suggested Readings:
- *A handbook of corporate governance*. (2022). (3rd ed.). Institute of Directors. Delhi, India: IOD Publishing.
- Das, S. C. (2021). *Corporate governance in India: An evaluation. (4th ed.).* Delhi, India: PHI Learning Pvt. Ltd..
- Goel, S. (2019). *Corporate governance: principles and practices* (1st ed., Vol. 1). Noida, India: McGraw-Hill.
- Sharma, J. P. (2018). *Corporate governance, business ethics and csr: with case studies and major corporate scandals.* Delhi, India: Ane Books.
- Soloman, J. (2021). *Corporate governance and accountability*. (5th ed.). United States: Wiley
- Tricker, B., & Tricker, R. I. (2015). *Corporate governance: principles, policies, and practices.* United States: Oxford University Press.
- Tricker, B. (2020). *Elements in corporate governance*. United Kingdom: Cambridge University Press.

Additional Resources

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

Note: Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.
Latest amendments to the regulations shall be referred.

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

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

Objective:

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

Learning Outcomes:

After completion of the course, learners will be able to:
1. Analyse the rationale of Goods and Services Tax (GST), constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council
2. Interpret the meaning of supply under GST law, differentiate between intra-state and inter-state supply, provisions related to place of supply, time of supply and compute the value of supply.
3. Evaluate the utilization of input tax credit and the provisions of reverse charge mechanism.
4. Analyse various returns under GST and payment of taxes.
5. Evaluate the concepts of Customs Act, various custom duties and computation of the

assessable value for charging customs duty.

SYLLABUS OF DSC-6.3

Unit 1: Structure, Registration and Exemptions (9 hours)
Constitutional framework of indirect taxes before GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism.
Registration; Exemptions from GST.

Unit 2: Levy and Collection of GST (16 hours)
Scope of 'Supply'; Nature of supply: Inter-State, Intra-State; Classification of goods and services.
Composite and Mixed supplies; Composition levy scheme; Place of supply; Time of supply; Value of supply.

Unit 3: Input Tax Credit and Reverse Charge Mechanism (9 hours)
Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Availability of tax credit in special circumstances; Reverse Charge Mechanism.

Unit 4: Tax Invoice, Returns and Payment of Tax (7 hours)
Tax Invoice, Credit and debit notes, and e-Way bills; Returns; Payment of taxes; Taxability of e-Commerce.

Unit 5: Customs Law (4 hours)
Basic concepts, Territorial waters and High seas; Types of custom duties; Valuation.

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

Exercises:
The learners are required to:

1. Discuss relevant provisions of the CGST Act, IGST Act, GST (Compensation to States) Act and Constitution (One Hundred and First Amendment) Act from the official website of Government of India.
2. Refer relevant notifications and circulars from the official website of Government of India to differentiate between intra-state and inter-state supply and provisions related to place of supply.
3. Illustrate the utilization of input tax credit and the provisions of reverse charge mechanism.
4. Identify the eligible and ineligible tax credit under various circumstances.
5. Study cases related to utilization of input tax credit.
6. Enlist the process of returns under GST and payment of taxes.
7. Illustrate computation of the assessable value for charging customs duty with hands-on exercise.
8. Gather information available under the heading 'Popular help topics' on the official website of the Government of India.

Suggested Readings:

- Ahuja, G., & Gupta, R. (2023). *GST & customs law*. Delhi, India: Flair Publications Pvt. Ltd.

- Babbar, S., Kaur, R., & Khurana, K. (2020). *Goods and services tax (GST) and customs law*. (5th ed.). Delhi, India: Scholar Tech Press.

- Balachandran, V. (2023). *Indirect taxation. Goods and service tax and customs law.* (19th ed.). Delhi, India: Sultan Chand & Sons.

- Balachandran, V. (2023). *Textbook of GST & customs law.* (2nd ed.). Delhi, India: Sultan Chand & Sons.

- Bansal, K. M. (2023). *GST & customs law.* Delhi, India: Taxmann Publication.

- Gupta, S.S. (2020). *GST- how to meet your obligations.* Delhi, India: Taxmann Publications.

- Mittal, N. (2022). *Goods & services tax and customs law.* Delhi, India: Cengage Learning India Pvt. Ltd.

- Sahi, S. (2019). *Concept building approach to goods and services tax (gst), & customs law.* Delhi, India: Cengage Learning India Pvt. Ltd.

- Singhania, V. K., & Singhania, M. (2021). *Students' guide to income tax. (university ed.).* Delhi, India: Taxmann Publications Pvt. Ltd.

Additional Readings:

- Gupta, S. S. (2017). *GST how to meet your obligations.* (13th ed., Vol. 3). Delhi, India: Taxmann Publication.

- Bansal, K. M. (2023). *GST & customs law.* Delhi, India: Taxmann Publication.

- Sisodia, P. (2018). *Bharat's handbook on goods & services tax (gst).* Delhi, India: Bharat Law House.

- *The Constitution (One hundred and First Amendment) Act, 2016.*

- *The Central Goods and Services Tax Act, 2017.*

- *The Integrated Goods and Services Tax Act, 2017.*
- *The Union Territory Goods and Services Tax Act, 2017.*
- *The Goods and Services Tax (Compensation to States) Act, 2017.*
- *Vastu and Sevakar Vidhan, by Government of India.*

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

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Discipline Specific Elective Course- 6.1 (DSE-6.1): Learning and Development in Organisations

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Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE-6.1: Learning and Developm Ent in Organisati ons	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims at equipping the learners with the concept and practice of Learning and Development in the modern organisational setting through the pedagogy of case study, counselling, discussions and recent experiences.

Learning Outcomes:

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

1. Analyse the various learning strategies used in real situations.
2. Compare individual development in terms of intelligence, creativity and personality.
3. Develop the learning needs to create a learning environment.
4. Demonstrate various techniques for enhancing decision–making and interpersonal skills.
5. Examine the need and importance of guidance & counselling.

SYLLABUS OF DSE-6.1

Unit 1: Introduction (7 hours)

Learning- concept, characteristics, principles, types, learning theories; Classical conditioning, operant conditioning, cognitive, observational and social learning; Learning strategies and constructivist approach to learning, learning in a digital world.

Unit 2: Individual Learning and Development (11 hours)

Individual development: Meaning and stages; Role of creativity in learning; process and measures of creativity; Personality- concept and determinants, approaches of development of personality; Intelligence – concept, measurement of intelligence; emotional intelligence and its relevance in learning and development of an individual.

Unit 3: Developing Learning Environment (11 hours)

Overview of learning methodologies- logic and process of learning; Principles of learning, Learning process, learning curve, learning management system; Criteria for method selection; skills of an effective trainer; Computer aided instructions- distance learning, e-learning; technologies convergence and multimedia environment.

Unit 4: Development Methodologies (11 hours)

Development techniques for enhancing decision–making and interpersonal skills, case-study, in-basket exercise, special projects, action learning, syndicate work, games, action maze, role play, experience learning, discovery learning, brainstorming, position rotation, team building, and sensitivity training.

Unit 5: Guidance and Counselling (5 hours)

Guidance: meaning, needs, principles, types, importance; counselling; meaning, nature objectives and importance, techniques of counselling; directive, nondirective, eclectic, ethics in counselling, effect of guidance and counselling on individual learning and development.

Exercises:
The learners are required to:
1. Analyse and interpret case study of any Indian organisations learning strategies.
2. Participate in simulation exercises in the classroom to conduct a learning assessment of oneself thereby preparing a questionnaire on learning and development of an individual.
3. Develop a learning and development module on the basis of selected strategies in the previoUnited States exercise.
4. To compare different learning requirements of individuals in the organisations as per their individual learning abilities.
5. To restructure the strategies after assessing the learning and development report.

Suggested Readings:
- Beevers, K., Rea, A., Hayden, D. (2019). Learning and Development Practice in the Workplace. United Kingdom: Kogan Page.
- Bernard, H. W., & Fullner, D. W. (1987). *Principles of guidance, a basic test (indian education).* Delhi, India: Allied publishers Pvt.Ltd.
- Carson, B. (2021). *L&D's playbook for the digital age.* United States: American Society for Training & Development.
- Clifford, J., & Thorpe, S. (2007). *Workplace learning and development: delivering competitive advantage for your organisation.* United Kingdom: Kogan Page.
- Dam, N. V. (2018). Elevating Learning & Development (paperback). United States: McKinsey.
- Fee, K. (2011). *101 Learning and development tools: essential techniques for creating, delivering and managing effective training.* United Kingdom: Kogan Page.

- Hilgard, E. & Bower, G. H. (1966). *Theories of learning.* United States: Englewood Cliffs: Prentice Hill.
- Mishra , R. C. (2005). *Guidance & counselling.* (2 vols). Delhi, India: APH, Publishing Cooperation.
- Page-Tickell, R. (2018). *Learning and development: a practical introduction.* (Vol. 15). India: Kogan Page.
- Parry-Slater, M. (2021). *The learning and development handbook: a learning practitioner's toolkit.* India: Kogan Page.
- Rao, A. K. N. (2002). *Guidance and counselling.* Delhi, India: APH Publishing Corporation.

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

Discipline Specific Elective Course- 6.2 (DSE-6.2): Investment Banking and Financial Services

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE-6.2: Investment Banking and Financial Services	4	3	1	0	Pass in Class XII	Studied Financial Markets and Institutions (DSE-3.2)

Learning Objectives

The course aims to provide students with necessary theoretical and conceptual understanding of investment banking and financial services.

Learning Outcomes

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

1. Evaluate investment banking evolution, various activities and structure.

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2. Analyse the process of issue management.
3. Examine role and functions of Mutual funds, Pension fund, Insurance and Leasing.
4. Examine role and functions of NBFC, Credit rating, Financial counselling, Portfolio management service, securitization, factoring and forfeiting.
5. Analyse process of Mergers and Acquisitions, its valuation techniques and methods of corporate restructuring.

SYLLABUS OF DSE-6.2

Unit 1 Investment Banking (9 hours)

Investment Banking: Introduction: Concept, Importance; Commercial Banks vs. Investment banks; Functions of Investment Banks; Types of Investment banking operations; Investment Banking in India – Evolution, characteristics; Recent Developments and the way ahead; Structure of Investment Banks; SEBI guidelines for Merchant Bankers, Pre-issue and Post-issue regulatory framework.

Unit 2 Issue Management (9 hours)

Issue Management: Emergence and role of Capital markets, Types of Issue: Public Issue, Book building, Green Shoe option, Private placements, Preferential allotment, Rights Issue, Bonus Issue, Depository Receipts; Process of Issue Management; Lead Managers – Duties and responsibilities of Lead Managers; Underwriting- concept and types; Issue management intermediaries; De-mat account – Concept and importance; Depository System – NSDL, CDSL.

Unit 3 Financial Services -I (9 hours)

Financial Services -I: Leasing – Concept and types of leasing; Venture Capital – various steps in venture financing; Start-ups – Concept and financing; Mutual Funds - Role, Types of Mutual Funds; Pension Funds; Insurance- Classification, Principles of insurance; An Overview of Regulatory Framework – RBI, SEBI, IRDA, PFRDA.

Unit 4 Financial Services -II (9 hours)

Financial Services -II: Banking products and services – Recent trends; Innovations in banking sector; NBFCs - Concept, Commercial Banks vs. NBFCs, Services provided by NBFCs; Housing Finance- Concept and Types, Housing Finance institutions; Credit Rating- Concept and significance, Credit Rating Agencies; Factoring and Forfaiting; Securitisation – concept, securitisation as a funding mechanism; Financial Counselling; Portfolio management services.

Unit 5 Mergers and Acquisitions (9 hours)

Mergers and Acquisitions: Process of M&A, Role of Investment Bankers in M&A; Rationale and considerations of M&A; Financial Evaluation of M&A; Valuation techniques – Comparable companies analysis, Precedent Transaction analysis, Discounted Cash Flow Analysis, Leveraged Buyouts; Takeover defenses; Corporate Restructuring – Methods of corporate restructuring; Challenges: Legal, ethical and governance issues in Investment Banking.

Exercises:

The learners are required to:

1. Compile various forms and documents required to be registered as a Merchant Banker.
2. Compile various forms and documents required for pre-issue and post-issue management of Equity shares.
3. Make a comparison of 1-year and 3-year holding period return offered by two mutual funds belonging to the same risk class
4. Compare credit rating of all the debt securities issued by any two companies. Analyse its effect on the credit worthiness of the company in terms of coupon rate and yield.

5. Compile various incidents where different companies have successfully defended a hostile takeover bid.

Suggested Readings:

- Frederic, S. M., & Stanley, G. E. (2021). *Financial markets and institutions.* Delhi, India: Pearson Education.

- Gordon, E., & Natarajan, K. (2023). *Financial markets and services.* Mumbai, India: Himalaya Publishing House.

- Khan, M. Y. (2019). *Financial services.* Delhi, India: Tata McGraw Hill..

- Khan, M. Y. (2019). *Indian financial system.* Delhi, India: Tata McGraw Hill.

- Pathak, B. V. (2018). *Indian financial system: markets, institutions and services.* Delhi, India: Pearson Education.

- Pratap, G. S. (2021). *Investment banking.* (4th ed.)*. India:*McGraw Hill.

- Saunders, A., Cornett, M. M. & Erhemjamts, O. (2022). *Financial markets and institutions.* (8th ed.). Tata McGraw Hill.

- Shanmugham, R. (2017). *Financial services.* Wiley.

Additional Resources:

- www.sebi.gov.in

- https://www.rbi.org.in/

- http://www.tin-nsdl.com

- http://www.cdslindia.com

- www.financialservices.gov.in

- http://www.irdai.gov.in

- http://www.pfrda.org.in/pfrda.org.in

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

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

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

Learning Objectives

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

Learning Outcomes

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

SYLLABUS OF DSE-6.3

Unit 1: Introduction to Advertising (9 hours)
Communication Process-basic and elements; Communication Response Hierarchy Models: AIDA Model, Hierarchy of Effects Model, Advertising: significance, types and objectives; DAGMAR Approach; Target audience selection – approaches and basis; Setting of advertising budget: determinants and major methods. Integrated marketing communication- meaning and process.

Unit 2: Advertising Message (9 hours)

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

Unit 3: Advertising Media Decisions (9 hours)
Major media types: merits and demerits; Factors influencing media choice; Media scheduling-types.

Unit 4: Advertising: Effectiveness (9 hours)

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

Unit 5: Organisational Arrangements (9 hours)
Advertising Agency: Role, types and selection; Agency remuneration - methods
Social, ethical and legal aspects of advertising in India; Role of Advertising Standards Council of India (ASCI), Recent developments and issues in Advertising

Exercises:

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

Suggested Readings:

- Belch, G. E., Belch, M. A., & Purani, K. (2009). *Advertising and promotion: an integrated marketing communications perspective.* New York, United States: McGraw Hill Education.

- Gupta, R. (2017). *Advertising.* Delhi, India: Scholar Tech Press.

- Kapoor, N. (2022). *Fundamentals of advertising.* (2nd ed.). Delhi, India: Cengage Learning India Pvt. Ltd.

- Shah, K., & D'Souza, A. (2008). *Advertising and promotions: An IMC Perspective.* Delhi, India: Tata McGraw Hill Publishing Company Limited.

- Sharma, K. (2018). *Advertising: planning and decision making.* Delhi, India: Taxmann.
- Sharma, S., & Singh, R. (2006). *Advertising: planning and implementation.* (3rd ed.). India: PHI Learning Pvt. Ltd.

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

Discipline Specific Elective Course- 6.4 (DSE-6.4): Industrial Relations and Labour Laws

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

Learning Objectives

The course aims to enable the students to learn the concepts of industrial relations including trade unions, discipline, grievance redressal and various labour laws/ code.

Learning outcomes

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

1. Analyse the evolution of ind ustrial relations and its significance in the managerial world.
2. Evaluate the significance of international dimensions of ind ustrial relations in a globalized world.
3. Imbibe how to interact, negotiate and transact with trade unions.
4. Design and understand the discipline measures and grievance mechanisms.
5. Analyse the legal structure provided for handling the industrial disputes.

SYLLABUS OF DSE-6.4

Unit 1: Industrial Relations (IR) (11 hours)
Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Role of State; Trade Union; Employers' Organisation; Human Resource Management and IR; Concept of GIG Economy and ramifications for industrial relations.

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Unit 2: International Dimensions of Ind ustrial Relations (6 hours)

Role of ILO in Ind ustrial Relations: Adoption of conventions and recommendations, Influence on Indian labour legislation, Impact of globalization on IR.

Unit 3: Trade Union (11 hours)

Origin and growth, Unions in the era of liberalisation; Factors Affecting Growth of Trade Unions in India, Multiplicity & Recognition of Trade Unions; Major Provisions of Trade Union Law.

Unit 4: Discipline and Grievance Redressal (6 hours)

Discipline: Causes of indiscipline, Maintenance of discipline, Misconduct, Highlights of domestic enquiries; Labour turnover; Absenteeism; Grievance: Meaning and Grievance redressal machinery in India; Salient features of Industrial Employment Standing orders.

Unit 5: Industrial Disputes (11 hours)

Definitions of Industry, and Industrial Dispute; Procedure, Powers and Duties of Authorities for resolution of disputes; Strikes and Lockouts; Provisions relating to Layoff, Retrenchment, and Closure.

Exercises:

The learners are required to:
1. Examine various factors having bearing on industrial relations.
2. Analyse the ratification of ILO conventions by different countries.
3. Enlist the process of registering a trade union.
4. Study the Grievance redressal mechanism of any business unit.
5. Identify the recently reported industrial dispute in India in large corporate or MNC's having factories in India, and analyse latest case laws related to industrial disputes.

Suggested Readings:

- Katz, H. C., Kochan, T. A., & Colvin, A. J. S. (2007). *An introduction to collective bargaining and industrial relations.* (4th ed.). *McGraw-Hill Higher Education.*
- Padhi, P. K. (2019). *Industrial relations.* (4th ed.). Prentice Hall India.
- Ratnam, C. S. V. (2006). *Industrial relations: text and cases.* Delhi, India: Oxford University Press.
- Sharma, J. P. (2018). *Simplified approach to labour laws.* (5th ed.). Bharat Law House Pvt. Ltd.
- Sinha, P.R.N., Sinha, I. & Priyadarshini, S. (2019). *Industrial relations, trade unions and labour legislations* (3rd ed.). Pearson Education.

Additional Resources:

- Farnham, D., & Pimlott, J. (1990). *Understanding industrial relations.* (4th ed.). London, United Kingdom: Cassell Educational Ltd.
- Salamon, M. (2001). *Industrial relations: theory & practice.* (4th ed.). Pearson Higher Education.

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

From the date of implementation of labour codes, this syllabus shall be disseminated as per Industrial Relations code wherever applicable

Discipline Specific Elective Course- 6.5 (DSE-6.5): International Monetary and Financial Environment						
Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE 6.5 – International Monetary and Financial Environment	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to introduce learners to the international monetary and financial environment. Learners are also expected to understand the basic features of the international monetary system, foreign exchange market and exchange rate risk. In addition, the course creates awareness about international financial markets and instruments.

Learning outcomes

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

1. Demonstrate an understanding of the international monetary system and balance of payments
2. Infer the importance of international finance in global context.
3. Analyse the factors affecting exchange rates and the inter linkages among them.
4. Summarize the evolution and spread of international financial markets and the implications of globalized finance.
5. Demonstrate how the international financial market operates and the inherent foreign exchange risk involved in it.
6. Evaluate and compare different types of international financial instruments.

SYLLABUS OF DSE – 6.5

Unit 1:International Monetary System (9 hours)
Overview of International Monetary System: evolution, Gold Standard, Bretton Woods system, the floating exchange rate regime; types of exchange rate systems; international agencies regulating and facilitating international financial flows: IMF, World Bank Group and its institutions, Bank for International Settlements,
Balance of Payments (BOP): concept, components of BOP, factors affecting BOP, BOP-equilibrium and disequilibrium.

Unit 2:Foreign Exchange Markets and Exchange Rate Determination (9 hours)
Foreign exchange markets: characteristics, functions, structure and participants; factors affecting exchange rate: relative inflation rates, relative interest rates, relative income levels, government controls, current account deficit, currency speculation and expectations, public debt, political stability and economic performance. Government intervention and influence on exchange rates.
Theories of exchange rate determination: Purchasing Power Parity; Interest Rate Parity, International Fisher effect

Unit 3:Foreign Exchange Derivatives (9 hours)
Spot market, spot rate quotations, bid-ask spreads, trading in spot markets, cross exchange rates; trading in forward markets, long and short forward positions, forwards premium and discount; arbitrage, hedging and speculation.

Unit 4:Foreign Exchange Risk Management (9 hours)
Types of foreign exchange risk: transaction exposure, translation exposure, economic exposure; hedging against foreign exchange exposure; Forwards market, Futures market and Options market; country risk analysis.

Unit 5:International Financial Markets and Instruments (9 hours)
Foreign Portfolio Investment: International bond and equity market, GDRs, ADRs, cross-listing of shares; global registered shares; international financial instruments: Foreign bonds, Eurobonds, Global Bonds, Floating rate bonds, Zero coupon Bonds; International Money Markets.

Exercises:
The learners are required to:

1. Illustrate and explain the direction of India's foreign trade and investment flows through an analysis of Balance of payments over a period of last five years.
2. Do practical questions on working of foreign exchange quotations
3. Conduct an inter-country comparison to understand the factors affecting exchange rates under different exchange rate systems
4. Explain through examples how companies use currency derivatives to minimise the risk.
5. Examine the market conditions under which companies use foreign currency instruments to raise funds

Suggested Readings:

- Cavusgil, S. T., Knight, G., & Riesenberger, J. (2007). *International business: strategy, management and the new realities.* Pearson India.
- Daniels, J. D., Radenbaugh, L. H., Sullivan, D. P., & Salwan, P. (2016). I*nternational business.* (1st ed.)*.* London, United Kingdom: Pearson Education
- Eiteman, D. K., Stonehill, A. I., & Moffett, M. H. (2021). *Multinational business finance.* (15th ed.). Pearson.
- Krugman, P., Obestfeld, M., & Melitz, M. J. (2020). *International finance theory and policy.* (11th ed.). Pearson.
- Levi, M. D. (2009). *International finance.* (5th ed.). Taylor and Francis Ltd.
- Madura, J. (2020). *International financial management.* (14th ed.). Cengage Learning.
- Vij, M. (2010). *International financial management.* (3rd ed.). Excel Books.

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

Discipline Specific Elective Course- 6.6 (DSE-6.6): Business Research Methodology					

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

Learning Objectives

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

Learning outcomes

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

1. Analyse research concepts, its types and steps in the research process.
2. Formulate research problems and assimilate various types of research design.
3. Create scales, sampling techniques and design data collection tools.
4. Recognise various techniques of data analysis and interpretation.
5. Prepare a complete research report in appropriate format.

SYLLABUS OF DSE-6.6

Unit 1: Introduction (9 hours)

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

Unit 2: Research Design (9 hours)
Research Design- Meaning and Characteristics; Types of Research Design- Exploratory, Descriptive and Experimental. Meaning, Examples and Characteristics of Exploratory Research Design. Methods of Exploratory Research Design. Steps in Exploratory Research. Meaning,

Characteristics and Methods of Descriptive Research Design with examples. Meaning and Types of Experimental Research Design.

Unit 3: Data Collection (9 hours)
Measurement and Scaling; Primary scales of Measurement (Nominal, Ordinal, Interval and Ratio). Scales for Measurements of Constructs- Likert, Semantic Differential Scale and Staple; Reliability and Validity; Meaning and Sources of Primary and Secondary Data; Questionnaire Design (also using online tools); Census and Survey Method; Probability and Non-Probability Sampling Techniques; Sample Size Determination.

Unit 4: Data Analysis Using Spreadsheet (9 hours)
Data Preparation and Cleaning; Graphical Presentation of Data; Frequency Distribution, Descriptive Statistics; Steps in Hypothesis Testing; Hypothesis Testing- parametric (z test and t test) and non-parametric (chi- square test).

Unit 5: Report Writing and Ethics (9 hours)

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

Practical Exercises (30 hours):

The learners are required to:

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

Suggested Readings:

- Bryman, A. (2020). *Business research methods.* Oxford University Press.
- Bryman, A., & Bell, E. (2011). *Business research methods.* (3rd ed.). Cambridge; New York, United States: Oxford University Press.
- Bryman, A., Bell, E., & Harley, B. (2022). *Business research methods.* Oxford University Press.

- Chawla D., & Sondhi N.(2023). *Research Methodology: Concepts and Cases.* (2nd ed.). Delhi, India: Vikas Publishing.
- Cooper, D. R., & Schindler, P. S. (2014). *Business research methods.* (12th ed.). New York, United States: McGraw Hill International Edition.
- Creswell, J. D., & Creswell, J. W. (2017). *Research design: qualitative, quantitative, and mixed methods approaches.* United States: SAGE Publications.
- Dangi, H., & Dewan, S. (2016). *Business research methods. India:* Cengage Learning India Pvt. Ltd.
- Field, A.(2013). *Discovering statistics using ibm spss statistics.* Sage.
- Hair, J. F., Page, M., & Brunsveld, N. (2019). *Essentials of business research methods.* (4th ed.). Routledge. https://doi.org/10.4324/9780429203374
- Ken, B. (2019). *Business statistics: for contemporary decision making.* United States: John Wiley & Sons.
- Kothari, B. L. (2011). *Research methodology: tools and techniques.* Jaipur, India: ABD Publishers.
- Mishra (2014). *Business research methods.* Oxford University Press.
- Newman, W. L. (2021). *Social research methods: qualitative and quantitative approaches.* (8th ed.). India: Pearson.
- Saunders, M. (2010). *Research methods for business.* Pearson Education.
- Schindler, P. S. (2021), *Business research methods.* (13th ed.). India: Mc Graw Hill Education.
- Sekran, U., & Bougie, R. (2015). *Research methods for business: a skill building approach.* (6th ed.). United States: John Wiley & Sons.
- Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin, M. (2013). *Business research methods.* (9th ed.). South Western: Cengage Learning.

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

Discipline Specific Elective Course- 6.7 (DSE-6.7): Social Accounting

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

Learning Objectives

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

Learning Outcomes

After completion of the course, learners will be able to:
1. Compare Conventional Accounting System with Social Accounting.
2. Describe and measure various Social Costs and Social Benefits
3. Analyse Corporate Social Accounting.
4. Evaluate the framework and standards of Corporate social reporting.
5. Evaluate the impact of corporate activities at the National and Global Levels.

SYLLABUS OF DSE-6.7

Unit 1: Conventional Accounting and Shift in Paradigm (6 hours)
Traditional Framework of Accounting, Limitations with traditional framework of Accounting, Shift in Paradigm. Historical Development & Evolution of Social Accounting. Rationale for Social Accounting.

Unit 2: Social Benefits and Costs (9 hours)
Social Benefits and Costs. Measurement of Costs and Benefits. Social Impact Assessment of Business Activities. Seidler's Model for Social Income Statement, Abt's Model, Ralph's Comprehensive Social Benefit Cost Model.

Unit 3: Corporate Social Accounting (9 hours)
Definitions of Social Accounting, Responsibility Accounting, Objectives & Scope of Social Accounting. Role & Importance. Social Accounting in India. Approaches, Challenges in Social Accounting. Theories of Social Accounting (Stakeholder, Legitimacy, Institutional).

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

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

Unit 5: National and Global Social Accounting (10 hours)
International accounting standards, frameworks, and guidance – SASB, GRI, SDG. National Income and Social Accounting, Social Accounting Matrix. Social Audit and Assurance. Socially Responsible Investment.

Exercises:

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

Suggested Readings:

- Bhanumurthy, K. V. (2011). *Business ethics and corporate responsibility - about social responsibility standards.* In R. Mishra, & J. Kiranmai, Corporate Governance in Asia. (pp. 236-247). Delhi, India: Allied Publishers Pvt. Ltd.

- Bhanumurthy, K. V., Bhandari, V., & Pandey, V. (2014). *Does Indian stock market encourage socially responsible companies?* Manthan Journal of Commerce and Management, 1(1), 1-34.

- Ramanathan, K. V. (1976). Toward a theory of corporate social accounting. *The accounting review*, *51*(3), 516-528.

- Gray, R., Collison, D., & Bebbington, J. (1998). Environmental and social accounting and reporting. *Financial reporting today*, 179-214.

- Retolaza, J. L., & San-Jose, L. (2021). Understanding Social Accounting Based on Evidence. *SAGE Open*, 11(2). https://doi.org/10.1177/21582440211003865

- Owen, T. S. D. (2001). Introduction social accounting, reporting and auditing: beyond the rhetoric?.

- Shaikh, J. M., & Jakpar, S. (2007). Dispelling and construction of social accounting in view of social audit. *Information Systems Control Journal*, *2*(6).

- Gray, R. (2013). Back to basics: What do we mean by environmental (and social) accounting and what is it for?—A reaction to Thornton. *Critical perspectives on Accounting*, *24*(6), 459-468.

- Robbins, P., Hintz, J., & Moore, S. A. (2022). *Environment and society: a critical introduction.* United States: John Wiley & Sons.

- Trivedi, V., & Shrivastava, V. K. (2011). *Environment and social concerns.* Delhi, India: Concept Publishing Co.

- Verma, M. K. (2018). *Globalisation, environment and social justice: perspectives, issues and concerns.* Delhi, India: Routledge.

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

> **Discipline Specific Elective Course- 6.8 (DSE-6.8): Environmental Accounting**

Cours e title & Cod e	Credi ts	Credit distribution of the Course			Eligibili ty criteria	Pre- requisite of th e course (if any)
		Lect ur e	Tutor i al	Practical/ Practice		
Environm ental Accountin g DSE-6.8	4	3	1	0	Pass i n Class XII	NIL

Learning Objectives

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

Learning Outcomes

After completion of the course, learners will be able to:
1. Compare the Conventional Accounting System with Environmental Accounting.
2. Describe the Environmental costs and benefits.
3. Analyse Corporate Environmental Accounting.
4. Analyse the rationale of the New Accounting Framework and the Corporate Responsibility Approach.
5. Evaluate the impact of corporate activities at the National and Global Levels.

SYLLABUS OF DSE-6.8

Unit 1: Conventional Accounting and Shift in Paradigm (6 hours)
Traditional Framework of Accounting, Limitations with traditional framework of Accounting, Shift in Paradigm,

Increasing awareness of Environmental Issues. Rationale for Environmental Accounting. Importance of environmental accounting in sustainable development.

Unit 2: Environmental Costs (9 hours)
Different Levels of Environmental Costs, Components of Environmental Costs, Externalities, Costs of Externalities, True Cost and Hidden Cost and Life Cycle Assessment, Role of Environmental Costing, Environmental cost-benefit analysis, Energy and Environmentally Differentiated Accounting

Unit 3: Corporate Environmental Accounting (9 hours)
Corporate Environmental Accounting, Environmental Accounting Methods, Environmental Management Accounting and Environmental Audit. Carbon Accounting, Carbon footprint calculation and reduction strategies. Environmental Performance Indicators

Unit 4: Corporate Reporting on Environmental Impact (9 hours)
Triple Bottom Line Reporting, CSR Reporting and Green Accounting, SEBI Guidelines on Business Responsibility & Sustainability Reporting. Need & Significance of Environmental Reporting Standards, GRI, SASB, BR&SR. Green Energy Stocks & ESG Index

Unit 5: National and Global Environmental Accounting (12 hours)
National Environmental Accounting, System of Integrated Environmental and Economic Accounts (SEEA), Economy-wide material flow accounts, Environmental protection expenditure accounts, Assessment of Environment Cost and Benefits, Green Accounts and Green GDP, Greenhouse Gas Emissions; Global Environmental Accounting, Sustainable Economic Development and Environmental Kuznets Curve.

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

Suggested Readings:

*   Bhanumurthy, K. V. (2011). *Business ethics and corporate responsibility - about social responsibility standards.* In R. Mishra, & J. Kiranmai, Corporate Governance in Asia. (pp. 236-247). Delhi, India: Allied Publishers Pvt. Ltd.
*   Bhanumurthy, K. V., Bhandari, V., & Pandey, V. (2014). *Does Indian stock market encourage socially responsible companies?* Manthan Journal of Commerce and Management, 1(1), 1-34.
*   Callan, S. J., & Thomas, J. M. (2013). *Environmental economics and management: theory, policy, and applications*. Dryden Press.
*   Jha, R., & Bhanumurthy, K. V. (2009). *Environmental sustainability – consumption approach.* London, United Kingdom: Routledge.
*   Naik, I. C. (2016). *Environmental movements, state and civil society.* Jaipur, India: Rawat Publications.
*   Odum, H T. (1995). *Environmental accounting: energy and environmental decision making.* United States: Wiley.

- Porchelvi, A. (2020). *Environmental reporting and company characteristics: a study of indian companies.* International Journal of Research and Analytical Reviews, 7(1), 429-440.
- Porchelvi, A. (2019). *Environmental reporting practices: an analysis of indian companies.* EPRA International Journal of Economic and Business Review, 7(10), 83-93.
- Robbins, P., Hintz, J., & Moore, S. A. (2022). *Environment and society: a critical introduction.* United States: John Wiley & Sons.
- Trivedi, V., & Shrivastava, V. K. (2011). *Environment and social concerns.* Delhi, India: Concept Publishing Co.
- Verma, M. K. (2018). *Globalisation, environment and social justice: perspectives, issues and concerns.* Delhi, India: Routledge.

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

General Elective Course- 6.1 (GE-6.1): Leadership Development

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

Learning Objectives

The course aims to create an understanding of the various leadership theories amongst the upcoming leaders in order to decide as to which style of leadership they should follow in numerous situations that they might encounter in their careers or personal lives.

Learning outcomes

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

1. Describe the meaning of the term leadership and various theories of leadership.
2. Interpret the various situations and decide the style of leadership based on the situation.
3. Discuss the theories of culture and its impact on leadership.
4. Recognise the concept of E Leadership in pandemic.
5. Analyse styles of several leaders and demonstrate qualities of a good leader.

SYLLABUS OF GE-6.1

Unit 1: Introduction (9 hours)

Meaning of Leadership, definitions of leadership, significance of leadership, qualities of a leader, difference between leadership and management, basic styles of leadership – autocratic, democratic, laissez faire (their meaning, features, advantages, disadvantages and suitability), Rensis Likert styles of management, Tanenbaum and Schmidt Model.

Unit 2: Theories of Leadership (14 hours)

Traditional Theories-Great Man Theory, Trait Theory, **Behavioural Theories**- Ohio Studies, Michigan Studies, Managerial Grid, **Contingency theories-** Fiedler's Theory, Hersey and

Blanchard Situational Model, Path Goal Theory, Transformational Leadership, Transactional Leadership, Charismatic Leadership, Servant Leadership, Ethical Leadership.

Unit 3: Culture and Leadership (7 hours)

Trompenaars Cultural Dimensions, Hofstede's study on culture, Hall's Cultural Theory, GLOBE Model: Global Leadership and organisational Behaviour Effectiveness, organisation Culture and Leadership, OCTAPACE profile by Uday Parekh - Openness, Collaboration, Trust, Autonomy, Proactive, Authenticity, Confrontation, Experimentation.

Unit 4: E Leadership (7 hours)

Meaning, definition, need and significance especially pre covid, during covid and post covid, social media and leadership, Use of social media and video conferencing tools for electronically connecting the team and the leaders, e-leadership and collaborative tools. Use of technology in providing e-leadership.

Unit 5: Contemporary Leaders (8 hours)

Cases on contemporary leaders like Narendra Modi, Indra Nooyi, Ratan Tata, Narayan Murthy.

Exercises:
The learners are required to:

1. Identify a Leader of your choice, prepare and present a report highlighting the important traits that have contributed to the effectiveness of that Leader. (Should be done in a team)
2. Watch movie screening of movies like Mission Mangal, Lagan, Chak De, Rock On, Lakshay, Super 30 etc, open house for discussing the movie and a report/ presentation on lessons learnt from the movie.
3. Administer Fidler's Least Preferred Coworker scale in the class on all the students to make sure that they understand the theory well.
4. Administer Managerial Grid questionnaire in order to help students assess their style of leadership.
5. Present how E leadership has changed from pre corona period to during corona period to post corona period
6. Practice using collaborative tools online like google docs, mind meister etc.
7. Demonstrate the qualities of good leadership with the help of example.

Suggested Readings:
- A Handbook of Leadership Styles. (2020). United Kingdom: Cambridge Scholars Publishing.
- Chhabra, T. N. (2022). *Business organisation and management.* (2nd revised ed.). Delhi, India: Sun India Publications.
- Day, D. V. (2014). *The oxford handbook of leadership and organisations.* (1st ed.). Oxford, New York, United States: Oxford University Press.
- Griffin, R. W., Phillips, J. M., & Gully, S. M. (2017). *Organisational Behavior: Managing People and Organisations*. Cengage Learning.
- Gupta, C. B. (2022). *Business organisation & management.* Delhi, India: Sun India Publication.

- Hughes, R. L., Ginnett, R., & Gordon, C. (2019). *Leadership: enhancing the lessons of experience.* (9th ed.). Mcgraw Hill Education.
- Hersey, P. K., Blanchard, D., & Johnson, D. (2013). *Management of Organisational Behavior: Leading Human Resources.* Pearson Education.
- Koontz, H., & Weihrich, H. (2012). *Essentials of management: an international and leadership perspective.* (9th ed.). McGraw Hill Education.
- Mittal, R. (2015). *Leadership: personal effectiveness and team building.* (2nd ed.). Uttar Pradesh, India: Vikas Publishing House Pvt. Ltd.
- Nooyi, I. K. (2021). *My life in full: work, family, and our future.* Penguin.
- Northouse, P. (2018). *Leadership: theory and practice.* (8th ed.). California, United States: SAGE Publications Inc.
- Robbins, S. P., Judge, T. A., & Vohra, N. (2018). *Organisational behaviour.* (18th ed.). Pearson.
- Wang, X., Wei, X., Van Wart, M., McCarthy, A., Liu, C., Kim, S., & Ready, D. H. (2023). *The role of E-leadership in ICT utilization: A project management perspective.* Information Technology and Management, 24(2), 99-113.
- Willink, J. (2020). *Leadership strategy and tactics: field manual.* New York, United States: Macmillan Publishers.

Additional Resources:

- https://repository.iimb.ac.in/bitstream/2074/11692/1/Reddy_VKPA_2011_Vol.36_Iss.3.pdf
- https://icmrindia.org/casestudies/Case_Studies.asp?cat=Leadership%20and%20Entrepreneurship
- https://hbr.org/2010/03/leadership-lessons-from-india
- https://hbr.org/2018/04/how-humble-leadership-really-works

NOTE: The students are advised to read the articles regularly from HBR and other news items related to Leadership for class discussions and in order to be up to date with the contemporary industry practices.

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

General Elective Course- 6.2 (GE-6.2): Data Visualisation

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE 6.2- Data Visualisation	4	2	0	2	Pass in Class XII	Nil

Learning Objectives

The course helps students learn the technique to visualise data and to gain hands-on experience with creating visualisations of financial data.

Learning outcomes

After the completion of the course, the learners will be able to:
1. Recognise the concept of data visualization.
2. Develop data visualization using spreadsheets.
3. Explain effective visualisations and dashboard using spreadsheet.
4. Analyse financial data.
5. Use Tableau public.

SYLLABUS OF GE-6.2

Unit 1: Introduction (3 hours)
Concept of Data Visualisation, Significance and role, Functions of data analyst, Types of charts, Choose an appropriate visualisation based on your data

Unit 2: Data Visualisation using Spreadsheet (4 hours)
Data Visualizations using Conditional Formatting, Sparklines and Number Formats, Charts - line charts, pie charts, scatter charts, area charts, column and bar charts, histogram, Specialized Charts: hierarchical charts, waterfall, funnel, stock charts and combo charts.

Unit 3: Creating Visualisation and Dashboard using Spreadsheet (7 hours)
Working with pivot tables and charts, Slicer, Timeline, Power Query, Power Pivot, Power View, Power Map.

Unit 4: Financial Data Analysis Using Power BI (8 hours)
Introduction to Power BI, Possible Data Sources, Cleansing, Transforming and Loading Data, Add Columns, Remove Columns, Split and Rename column and Change data types, Merge data, Append data, Create report and Power BI Dashboard using visualisation controls, Publish report and export it to PDF.

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Unit 5: Working with Tableau Public (8 hours)
Introduction, Loading the Data and Preparing the Sheets, Bar and Line Combination Chart, Horizontal Bars Chart, Candlesticks and stock markets, Creating the Tableau Dashboard, and Adding a Brand Filter and Interpretation

Practical Exercises (60 hours):
The learners are required to:

1. Discuss the significance of data visualisation.
2. Use spreadsheets to create data visualisation.
3. Create dashboards for MIS.
4. Export and share dashboards and visualisations with the help of example
5. Perform financial data analysis using power BI.
6. Practice quantitative analysis through the help of Spreadsheets, Power BI, and Tableau.
7. Prepare a project on how to create the Tableau Dashboard.

Suggested Readings:

- Ferrari, A., & Russo, M. (2017). *Analyzing data with microsoft power bi and power pivot for excel.* PHI.
- Powell, B. (2017). *Microsoft power bi cookbook.* Packt Publishing Limited.
- Brown, L. (2020). *Tableau desktop cookbook.* O'Reilly Media.
- Sleeper, R. (2018). *Practical tableau.* O'Reilly Media.

Note:
The General Purpose Software referred in this course will be notified by the University Department every three years. If the specific features, referred to in the detailed course above, are not available in that software, to that extent it will be deemed to have been modified.
Suggested readings will be updated by the Department of Commerce and uploaded on the Department's website.

General Elective Course- 6.3 (GE-6.3): Logistics Management

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

Learning Objectives:

The course aims to acquaint the student with the concept, tools and importance of Distribution logistics in Marketing.

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

1. Describe the basics of logistics management.
2. Discuss the distribution channels and their importance.
3. Evaluate the various modes of transportation for distribution.
4. Demonstrate the basic knowledge about the various tools for operational efficiency.
5. Analyse how the advanced technology used in distribution logistics.

SYLLABUS OF GE-6.3

Unit 1 Introduction to Logistics (5 hours)

Introduction to Logistics: Concept, Evolution, Components and Process. Dimensions of Logistics – Micro and Macro; inbound, outbound, Value-Added Role of Logistics.

Unit 2: **Distribution Strategy (11 hours)**

Distribution Strategy – Meaning, Marketing channels: nature and importance, conventional and emerging channels, role of online sales and supply chain; Designing strategic distribution network; Factors influencing distribution network.

Unit 3: Transportation and Warehousing Decision (9 hours)

Transportation and Warehousing Decision - Role and importance. Factors influencing transportation and warehousing decisions. Importance of Multimodal Transport and containerization. Cost effectiveness of various modes of transport and types of warehouses.

Unit 4: Operational Efficiency and its tools (11 hours)

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Operational Efficiency and its tools: Inventory Management: introduction, objectives, types and importance, EOQ and JIT approach. Third and fourth-party logistic outsourcing– challenges and future directions.

Unit 5: Technology in Logistics (9 hours)

Overview of AI in Logistics, Robotics, Block Chain, Reverse Logistics, Re-engineering the supply chain, RFID, EDI, Bar coding.

Exercises:
The learners are required to:

1. Discuss case studies of firms for logistics management.
2. Analyse the impact of transportation modes.
3. Critically examine the role of transportation modes for distribution.
4. Comment on functional applications – HR, marketing, operations, finance, IT.
5. Explain the role of artificial intelligence in distribution logistics.

Suggested Readings:

- Bloomberg, D. J., & Lemay, S. (2015). *Logistics.* (8th ed.). India: Pearson Education India.

- Bozarth, C. C., & Handfield, R. B. (2015). *Introduction to operations and supply chain management.* (5th ed.). Pearson Education.

- Chopra, S., & Meindl, P. (2007). *Supply chain management: strategy, planning and operation.* (6th ed). India: Pearson Education.

- Hult, M. G., Closs, D., & Frayer, D. (2014). *Global supply chain management: leveraging processes, measurements, and tools for strategic corporate advantage.* United States: McGraw Hill Ltd.

- Shapiro, J. F. (2007). *Modelling the supply chain.* (2nd ed.). India: Cengage India Pvt. Ltd.
- Simchi-Levi, D., Kaminsky, P., Simchi-Levi, E., & Shankar, R. (2008). *Designing and managing the supply chain.* (3rd ed.). India: Tata McGraw-Hill Education.

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

General Elective Course- 6.4 (GE-6.4): E-Filing of Returns

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE 6.4 – E-Filing of Returns	4	2	0	2	Pass in Class XII	Nil

Learning Objectives

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

Learning Outcomes: After completing of the course, learners will be able to:
1. Examine the basic concepts of income tax applicable to an individual assessee.
2. Analyse the provisions when business or professional income is computed on an estimated basis.
3. Demonstrate e filing of return.
4. Analyse the provisions of TDS.
5. Demonstrate e filing of TDS returns.

SYLLABUS OF GE-6.4

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

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

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

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

Unit 3: e-Filing: Conceptual framework and filing of Income Tax Returns (9 hours)
Meaning and merits of e-Filing; Filing of income tax returns in ITR-1, ITR-2, ITR-3, ITR-4, ITR-5 and ITR-U.

Unit 4: Tax Deducted at Source (4 hours)
Provisions relating to TDS; Schedule for deposit of TDS; Schedule for submission of TDS returns; Exemption from TDS: Form 13, 15G, 15H; Form 16, AIS.

Unit 5: e-Filing of TDS returns (5 hours)
Prescribed forms for filing of TDS returns; Practical workshop on e-filing of TDS returns [Form 24 Q and Form 26 Q].

Practical Exercises (60 hours):
The learners are required to:
1. Discuss basic concepts of Income taxable under Income-tax Act, 1961 from the official website of Government of India.
   a. Explain relevant provisions to understand basic concepts of income tax applicable to an individual assessee.
   b. Give hands-on simulating exercise relating to due dates and advance payment of income tax.
2. Refer to the Finance Act to know about the amendments done in various provisions of the Income-tax Act, 1961.
3. Explain the process of e-filing by showing the video e-filing 2.0 guided tour on the official website of Income Tax department, Government of India.
4. Do hands-on training to furnish Income Tax Return (ITR) on the official e-filing website of the Government of India i.e., www.incometax.gov.in.
5. Do hands-on training to furnish TDS returns at https://www.incometax.gov.in/iec/foportal/
6. Demonstrate e filing of TDS returns.

Suggested Readings:

● Ahuja, G., & Gupta, R. (2021). *Systematic approach to income tax.* Delhi, India: Flair Publications Pvt.Ltd.

- Das, A. N,. & Agnihotri, M. (2022). *Computerised Accounting and E-Filing of Tax Returns.* Kolkata, India: Tee Dee Publications.

- Lodha, R. (2022). *Computerised Accounting and E-Filing of Tax Returns.* Kolkata, India: Lawpoint Publications.

- Mittal, N. (2022). *Concept building approach to income tax law & practice.* (1st ed.). Delhi, India: Cengage Learning India Pvt. Ltd.

- Panwar, V. & Mahajan, J. (2023). *Introduction to E-Filing of Returns (with practical workshops using Java and Excel utilities).* Delhi, India: Scholar Tech Publication.

- Singhania, V. K., & Singhania, M. (2021). *Students' guide to income tax | University Edition.* (65th ed.). Delhi, India: Taxmann Publications Private Limited.

Additional Resources:
- Income-tax Act, 1961
- www.incometaxindia.gov.in

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