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### Department of Commerce

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**B.A. Programme with Commerce (Entrepreneurship and Small Business)**

**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		
Practical Aspects of Entrepreneurship BAC: Discipline (ESB) – A5 (Non-major/Minor)	4	3	1	0	Pass in Class XII	Studied Launching a New Venture (BAC: Discipline (ESB) – A4)
Cost Accounting BAC: DSC-5 (Major)	4	3	1	0	Pass in Class XII	NIL
Management of Small Business Enterprises BAC: DSE (ESB) - 5.1 (Major)	4	3	1	0	Pass in Class XII	NIL
Evolution of Policy & Institutional Framework BAC: DSE (ESB) - 5.2 (Major)	4	3	1	0	Pass in Class XII	NIL
Social Entrepreneurship BAC: DSE (ESB) - 5.3 (Major)	4	3	1	0	Pass in Class XII	NIL

<b>BAC: Discipline (ESB) - A5: Practical Aspects of Entrepreneurship (Non-Major/Minor)</b>
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**Learning Objectives**

To acquaint the students about the practical aspects of entrepreneurship

**Learning Outcomes**

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

1. Analyse entrepreneurial business environment.
2. Identify entrepreneurial organizational assistance offered to start ups.
3. Analyse and evaluate the public and private financing ecosystem for promoting entrepreneurship.
4. Prepare business plans and project reports.
5. Analyse different kinds of digital disruptions.

## **SYLLABUS OF BAC: Discipline (ESB) – A5**

### **Unit 1: Assessing Entrepreneurial Business Environment (9 hours)**

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

### **Unit 2: Organisation Assistance (9 hours)**

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

### **Unit 3: Entrepreneurial financing (Private and Public) (9 hours)**

Private support system- angel investing, Venture capital, Private equity, crowd funding, bootstrapping, Business incubators, Financial assistance by Government agencies, - NSIC, SIDO, MSME, SIDBI, SFC, DST, Governmental Start-up schemes- Make in India, Startup India, Standup India, Non-Governmental Financial institutes- ICICI, EDI, SME chamber of India, ICSE, Understanding basics of financial statements (balance sheet and income statement and cash flow analysis)

### **Unit 4: Preparing Business plans and Project Report (13 hours)**

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

### **Unit 5: Adapting digital developments and Disruptions (5 hours)**

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

### **Exercises**

The learners are required to:

1. Analyse business environment for any start up.
2. Identify entrepreneurial organizational assistance offered to various startups.
3. Analyse and evaluate the public and private financing ecosystem for promoting entrepreneurship in the Indian market.
4. Prepare a hypothetical business plan and project report for any start up idea.
5. Analyse the recent digital disruptions in the Indian market.

### Suggested Case studies

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

### Suggested Readings

- Belsky, S. (2018). *The Messy Middle: Finding Your Way Through the Hardest and Most Crucial Part of Any Bold Venture*. Penguin.
- Baron, R. A., & Hmieleski, K. M. (2018). *Essentials of entrepreneurship second edition: Changing the world, one idea at a time*. Glos, United Kingdom: Edward Elgar Publishing.
- Burns, P. (2016). *Entrepreneurship and Small Business: Start-Up, Growth and Maturity*. Bloomsbury Publishing.
- Jain, V. (2022). *Entrepreneurship*. Delhi, India: Singhal Publications.

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

## BAC: DSC-5 Cost Accounting (Major)

### Learning Objectives

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

### Learning Outcomes

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

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

## SYLLABUS OF DSC-5

**Unit 1: Introduction (9 hours)**

Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and preparation of Cost Sheet. Role of a cost accountant in an organisation.

**Unit 2: Elements of Cost : Material and Employee Cost (9 hours)**

- (a) Materials: Accounting and control of materials: Concept of material cost and control, accounting and control of purchases, storage and issue of materials. Inventory systems, Methods of pricing of materials issues — FIFO, LIFO, and Weighted Average, Physical Verification, Fixation of stock levels, determination of economic order quantity, ABC analysis. Accounting treatment and control of losses — Wastage, scrap, spoilage and defectives
- (b) Employee Cost: Accounting and Control of employee cost; time keeping and time booking; Concept and treatment of idle time, over time and employee turnover

**Unit 3: Elements of Cost: Overheads (9 hours)**

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

**Unit 4: Methods of Costing (9 hours)**

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

**Unit 5: Cost-Volume-Profit Analysis (9 hours)**

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

**Notes :**

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

**Exercises:**

The learners are required to:

1. Prepare a cost statement for manufacturing and/ or service organisation.
2. Visit industries to understand process costing and prepare a cost statement for any process industry.
3. Visit a factory and compute the employee cost of the firm.
4. Analyse the role of overhead costs in the production process of any firm.
5. Analyse case studies on job costing, process costing, contract costing and service costing.
6. Design a hypothetical business plan for a firm selling financial products. Estimate the break-even point for different products.

### Suggested Readings

- Arora, M.N. (2021). *Cost Accounting-principles and practice*. Delhi, India: Vikas Publishing House.
- Goel, R. K., & Goel, I. (2019). *Concept Building Approach to Cost Accounting for B.Com (Hons.)/B.Com*. Delhi, India: Cengage Publications.
- Gupta, S., Reeta, & Rao, R.P. (2021). *Cost Accounting for B.Com*. Delhi, India: Sultan Chand.
- Maheshwari, S. N., & Mittal, S. N. (2020). *Cost Accounting. Theory and Problems*. Delhi, India: Shri Mahaveer Book Depot.
- Maheshwari, S. N., Mittal S. K., & Mittal, S.N. (2021). *Cost Accounting: Principles & Practice*. Delhi, India: Shree Mahaveer Book.
- Mitra, J. K. (2021). *Cost and Management Accounting*. Delhi, India: Oxford University Press.
- Nigam, B. M. L., & Jain, I. C. (2023). *Cost Accounting: Principles and Practice*. Delhi, India: PHI Learning.
- Singh, S. (2019). *Fundamentals of Cost Accounting*. Allahabad, India: Kitab Mahal.
- Tulsian, P.C. (2020). *Cost Accounting*. Delhi, India: S.Chand.

### Additional Resources

- Drury, C. (2018). *Management and Cost Accounting*. China: Cengage.
- Horngren, C. T., Foster, G., & Dattar, S. M. (2017). *Cost Accounting: A Managerial Emphasis*. Delhi, India: Prentice Hall of India Ltd.
- Jain, S.P., & Narang, K.L. (2021). *Cost Accounting: Principles and Methods*. Jalandhar, India: Kalyani Publishers.

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

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

### Learning Objectives

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

### Learning Outcomes

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

1. Discuss managerial issues in small enterprises.
2. Analyse the significance of having appropriate capital structure mix in the organisation.
3. Interpret and construct an influential marketing plan.
4. Analyse and realize the significance of having right mix of employees in the organisation.
5. Demonstrate the process of planning for management succession.

## **SYLLABUS OF BAC: DSE (ESB) - 5.1**

### **Unit I: Managerial Issues concerning Small Enterprises (9 hours)**

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

### **Unit II: Managing the Capital Structure (9 hours)**

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

### **Unit III: Building a Powerful Marketing Plan (9 hours)**

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

### **Unit IV: Leading the Growing Enterprise (9 hours)**

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

### **Unit V: Planning for Management Succession. (9 hours)**

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

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

### **Exercises**

The learners are required to:

1. Discuss important managerial issues for any small enterprise.
2. Study the capital structure mix of any organisation. Critically evaluate the same.
3. Design a marketing plan for any hypothetical start up.
4. Study the human resource mix of any organisation. Critically evaluate the same.
5. Discuss case studies management succession.

### **Suggested Readings**

- Berger, B. (Ed.). (1991). *The culture of entrepreneurship* (pp. 1-12). San Francisco, United States: Ics Press.
- Chhabra, T. N. (2009). *Entrepreneurship development*. Delhi, India: Sun India.
- Prasad, L.M. (2004). *Business Policy: Strategic Management*. Delhi, India: Sultan Chand & Sons.



## Additional Resources

- Kaplan, J. M., & Warren, A. C. (2003). *Patterns of entrepreneurship*. Hoboken, United States: John Wiley & Sons, Incorporated.
- Zimmerer, T. W. & Scarborough, N. M. (2005). *Essentials of Entrepreneurship and Small Business Management*. United States: Pearson.

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

## **BAC: DSE (ESB) - 5.2: Evolution of Policy & Institutional Framework (Major)**

### Learning Objectives

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

### Learning Outcomes

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

1. Recognise the evolution of government policy for small enterprise sector.
2. Interpret the legal framework of entrepreneurship and small business.
3. Describe the available institutional support system for promoting small-scale sector.
4. Describe the policy framework for entrepreneurship and small business.
5. Analyse and review the Non-Governmental Initiatives for Entrepreneurial Promotion.

## **SYLLABUS OF BAC: DSE (ESB) - 5.1**

### **Unit I: Evolution of Small-Scale Sector Policy (9 hours)**

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

### **Unit II: Legal Framework of Entrepreneurship and Small Business (9 hours)**

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

### **Unit III: Institutional Support for Entrepreneurship and Small Business (9 hours)**

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

### **Unit IV: Policy Framework for Entrepreneurship and Small Business (9 hours)**

State level policies and institutions situated in NCR, Delhi-their roles, functions and

promotional measures; Schemes under Directorate of Industries, Institutes of Entrepreneurship Development (IEDs), State Finance Corporations (SFCs), State Industrial Development Corporation (SIDC), Small Industries Service Institutes (SISI), Technical Consultancy Organisations, DICs.

### **Unit V: Non-Governmental Initiative in Entrepreneurial Promotion (9 hours)**

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

#### **Exercises**

The learners are required to:

1. Analyse the evolution of government policy for small enterprise sector in India.
2. Analyse the legal framework of entrepreneurship and small business in India.
3. Critically assess the available institutional support system for promoting small-scale sector in India.
4. Discuss and analyse the policy framework for entrepreneurship and small business in India.
5. Analyse and review the Non-Governmental Initiatives for entrepreneurial promotion in India.

#### **Suggested Readings**

- Nanda, K.C. (1999). *Credit and Banking: What Every Small Entrepreneur (and Banker) Must Know*. Delhi, India: Response Books.
- Verma, J. C., & Singh, G. (2002). *Small Business and Industry: A Handbook for Entrepreneurs*. Delhi, India: Sage Publications.

#### **Additional Resources**

- Awasthi, D. N., & Sebastin, J. (1996). *Evaluation of Entrepreneurship Development Programmes*. Delhi, India: Sage Publications Private Limited.
- Juneja, J.S. (2002). *Small and Medium Enterprises*. Delhi, India: Deep & Deep Publications Pvt. Ltd.
- Journals, Periodicals, and Report:
- Laghu Udyog Samachar (Hindi and English)
- SEDME

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

### **BAC: DSE (ESB) - 5.3: Social Entrepreneurship (Major)**

#### **Learning Objectives**

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

## Learning Outcomes

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

1. Recognise the symbiotic relationship between entrepreneurship and economic development.
2. Discuss the fundamentals of social entrepreneurship.
3. Identify opportunities in the social sector.
4. Discuss social dimensions to entrepreneurship.
5. Discuss success stories on social entrepreneurship in India.

## SYLLABUS OF BAC: DSE (ESB) - 5.3

### Unit I: The Entrepreneurial Society (9 hours)

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

### Unit II: Fundamentals of Social Entrepreneurship (9 hours)

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

### Unit III: Developing a Framework for Opportunity Identification in Social Sector (9 hours)

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

### Unit IV: Social Dimension to Entrepreneurship (9 hours)

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

### Unit V: Indian Experiences (9 hours)

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

## Exercises

The learners are required to:

1. Analyse the symbiotic relationship between entrepreneurship and economic development in India.
2. Discuss and analyse the fundamentals of social entrepreneurship, and evaluate certain related case studies.
3. Identify the possible opportunities in the Indian social sector.
4. Discuss case studies on social dimensions to entrepreneurship.
5. Discuss case studies on certain success stories on social entrepreneurship in India.

### Suggested Readings

- Bansal, R. (2011). *I Have a Dream-The inspiring Stories of 20 social entrepreneurs who found new ways to solve old problems*. Ahmedabad, India: Westland Books
- Berger, B. (1992). *The Culture of Entrepreneurship*. Delhi, India: Tata-McGraw Hill Publishing Company Ltd.
- Bornstein, D. (2007). *How to change the world: Social entrepreneurs and the power of new ideas*. Oxford, United Kingdom: Oxford University Press.
- Yunus, M. (2011). *Building Social Business: The New Kind of Capitalism that Serves Humanity's most pressing Needs*. New York, United States: BBS, Public Affairs.
- Kaplan, J. M. (2003). *Patterns of Entrepreneurship*. Hoboken, United States: John Wiley & Sons Inc.
- Scarborough, N. M. (2016). *Essentials of entrepreneurship and small business management*. United States: Pearson.

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

### B.A. Programme with Commerce (Accounting and Finance)

#### 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		
Financial Markets BAC: Discipline (A&F) – A5 (Non-major/Minor)	4	3	1	0	Pass in Class XII	NIL

<b>Cost Accounting BAC: DSC-5 (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>
<b>Investing in Stock markets BAC: DSE(A&amp;F)- 5.1 (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>
<b>Computer Application in Accounting BAC: DSE (A&amp;F) - 5.2 (Major)</b>	<b>4</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>Pass in Class XII</b>	<b>NIL</b>

### **BAC: Discipline (A&F) – A5: Financial Markets (Non-Major/Minor)**

#### **Learning Objectives**

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

#### **Learning Outcomes**

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

1. Recognise the function and role of financial markets.
2. Evaluate the working of money market and the role of RBI.
3. Analyse functioning of capital market and various capital market instruments.
4. Evaluate the role of stock exchanges in India.
5. Explain the role of SEBI in the capital market.

#### **SYLLABUS OF BAC: Discipline (A&F) – A5**

##### **Unit 1 Introduction to Financial Markets (7 hours)**

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

##### **Unit 2 Money Market (9 hours)**

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

##### **Unit 3 Capital Market- I (9 hours)**

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

#### **Unit 4 Capital Market - II (13 hours)**

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

#### **Unit 5 SEBI and Investor Protection (7 hours)**

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

#### **Exercises**

The learners are required to:

1. Prepare a report on the role of financial markets in developing countries.
2. Analyse the role of RBI in India.
3. Analyse the benefit of investing in various capital market instruments.
4. Critically assess the role of stock exchanges in developing the Indian economy.
5. Assess and comment on the role of SEBI in the Indian capital market.

#### **Suggested Readings**

- Balachandran, V. (2023). *Securities Market & Regulations*. Delhi, India: Sultan Chand & Sons.
- Khan M.Y. (2019). *Indian Financial System*. Delhi, India: Tata McGraw Hill.
- Pathak, B. V. (2019). *Indian Financial System: Markets, Institutions and Services*. Delhi, India: Pearson Education.
- Frederic S. M., & Eakins, S. G. (2019). *Financial Markets and Institutions*. Delhi, India: Pearson Education.
- Saunders, A., & Milton, C. M. (2007). *Financial Markets and Institutions*. Delhi, India: Tata McGraw Hill.
- Bhole, L. M. (2019). *Financial Markets and Institutions*. Delhi, India: Tata McGraw Hill Publishing Company.
- Kumar, V., Gupta, K., & Kaur, M. (2021). *Financial Markets, Institutions and Financial Services*. Delhi, India: Taxmann's Publications.

#### **Additional Readings**

- RBI Functions and Working – Reserve Bank of India
- RBI Annual Reports
- [www.sebi.gov.in](http://www.sebi.gov.in)
- [www.rbi.org.in](http://www.rbi.org.in)
- <https://www.bseindia.com/bseindia.com>
- <http://www.nseindia.com/nseindia.com>

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

## **BAC: DSE(A&F)- 5.1: Investing in Stock markets (Major)**

### **Learning Objectives**

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

### **Learning Outcomes**

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

1. Recognise the basic principles of investing in stock market.
2. Analyse stocks under the Economy, Industry, Company (EIC) framework.
3. Apply Technical Analysis tools to take investment decisions.
4. Analyse the working of Indian stock market.
5. Analyse the different types of mutual fund schemes.

## **SYLLABUS OF BAC: DSE(A&F)- 5.1**

### **Unit 1: Basics of Investing (9 hours)**

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

### **Unit 2: Fundamental Analysis (9 hours)**

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

### **Unit 3: Technical Analysis (9 hours)**

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

### **Unit 4: Indian Stock Market (9 hours)**

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

### **Unit 5: Investing in Mutual Funds (9 hours)**

Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds:- Open-ended, close-ended, equity, debt, hybrid, index funds,

Exchange Traded Funds and money market funds. Factors affecting the choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.

### Exercises

The learners are required to:

1. Recognise the basic principles of investing in stock market and assess the risk and return of stocks under SENSEX.
2. Choose any company in India and perform EIC analysis to evaluate its stock.
3. Make an investment decision for any stock using tools of technical analysis.
4. Analyse the working of Indian stock market.
5. Evaluate the performance of different mutual fund schemes.

### Suggested Readings

- Chandra, P. (2021). *Investment Analysis and Portfolio Management*. Delhi, India: Tata McGraw Hill Education.
- Kevin, S. (2019). *Security Analysis and Portfolio Management*. Delhi, India: PHI Learning.
- Kumar V., Kumar N., & Sethi R. (2019). *Investing in Stock Markets*. Delhi, India: Ane Books.
- Pandian, P. (2020). *Security Analysis and Portfolio Management*. Delhi, India: Vikas Publishing House.
- Ranganatham, M., & Madhumathi, R. (2019). *Security Analysis and Portfolio Management*. Delhi, India: Pearson Education.
- Singh J.K., & Singh A.K. (2019). *Investing in Stock Markets*. Delhi, India: A K Publications.
- Tripath V., & Pawar N. (2023). *Investing in Stock Markets*. Delhi, India: Taxmann Publications.

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

## **BAC: DSE (A&F) - 5.2: Computer Application in Accounting (Major)**

### Learning Objectives

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

### Learning Outcomes

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

1. Recognise the features of manual and computerised accounting system environments.
2. Record business transactions and prepare financial statements.
3. Explain structure of a computerised accounting system for a business firm.
4. Create masters and vouchers entry.
5. Examine necessary adjustments for Goods and Service Tax (GST) while recording business transactions.

## **SYLLABUS OF DSE (A&F) - 5.2**



### **Unit-1: Introduction to Accounting (3 hours)**

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

### **Unit-2: Recording of business transactions and preparation of financial statements (7 hours)**

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

### **Unit-3: Computerised Accounting System (4 hours)**

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

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

### **Unit-4: Creating Masters and voucher entry (12 hours)**

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

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

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

### **Unit-5: Taxation and Generating Reports (4 hours)**

**Taxation:** Accounting for Goods and Service Tax

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

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**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, is not available in that software, to that extent it will be deemed to have been modified.

### **Practical Exercises**

The learners are required to:

1. Compare and contrast the manual and computerised accounting system of any firm.
2. Record business transactions and prepare financial statements for any hypothetical firm.

3. Analyse the structure of a computerised accounting system for a business firm.
4. Evaluate the relevance of recent innovations happened in computerised accounting system.
5. Collect the voucher data of a firm and prepare it in computerised system.
6. Analyse tax amount of select firms listed on BSE and correlate their financial performance and expenditure with taxes.

### Suggested Readings

- Charles, T H., Sundem, G. L., Elliot, J. A., & Philbrick, D. R. (2017). *Introduction to Financial Accounting*. Delhi, India: Pearson.
- Goyal, B. K., & Tiwari, H.N. (2022). *Financial Accounting*. Delhi, India: Taxmann
- Kumar, A. (2021). *Financial Accounting*. Delhi, India: Singhal Publication.
- Lal, J., Srivastava, S., & Shivani. A. (2020). *Financial Accounting Text and problems*. Delhi, India: Himalaya Publishing House.
- Leonardo, A. R., Qanis, J. R., & Alderman, C. W. (1990). *Accounting Information Systems: A cycle Approach*. London, United Kingdom: Wiley.
- Lt. Bhupinder. (2021). *Financial Accounting – Concepts and Applications*. Delhi, India: Cengage.
- Monga, J. R., & Bahadur, R. (2022). *Financial Accounting: Concept and Applications*. Delhi, India: Scholar Tech Press.
- Robert, L. H. (2008). *Accounting Information Systems: Basic Concepts and Current Issues*. London, United Kingdom: McGraw Hill.
- Sehgal, A., & Sehgal, D. (2019). *Fundamentals of Financial Accounting*. Delhi, India: Taxmann.

### Additional sources

- Tally ERP 9 book advanced user. Publisher: Swayam Publication (www.tallyerp9book.com)
- Tulsian, P. C., Tulsian, B., & Tulsian, T. (2023). *Financial Accounting*. Delhi, India: S. Chand.
- Tally ERP 9 Training Guide – 4<sup>th</sup> Edition. Ashok K Nadhani. Publisher: BPB Publications
- **Web resource:** <http://tallyerp9book.com/TallyERP9-Book-Content.html>

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

**B.A. Programme with Commerce (Banking and Insurance)**

**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	Practica l/ Practice		
<b>Insurance and Risk Management BAC: Discipline (B&amp;I) – A5 (Non-Major/Minor)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>
<b>Cost Accounting BAC: DSC-5 (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>
<b>Life Insurance-I (BAC: DSE(B&amp;I)-5.1) (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>
<b>Marketing Services of Insurance Product (BAC: DSE (B&amp;I) - 5.2) (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>

**Generic Elective**  
**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		
Operational Aspects of Insurance (BAC: GE(B&I)-5.1)	4	3	1	0	Pass in Class XII	NIL

**BAC: Discipline (B&I) -A5: Insurance and Risk Management (Non-Major/Minor)**

**Learning Objectives**

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

**Learning Outcomes**

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

1. Recognise basics of the risk management.
2. Describe the basic concept and principles of insurance.
3. Analyse different types of life insurance policies.
4. Analyse different types of general insurance policies.
5. Recognise the regulatory aspect of insurance in India.

**SYLLABUS OF BAC: Discipline (B&I) – A5**

**Unit I: Concept of Risk and Risk Management (7 hours)**

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

**Unit II: Introduction to Insurance (16 hours)**

Concept and Nature of Insurance Contract, law of large numbers, Characteristics of insurance

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

### **Unit III: Life Insurance (9 hours)**

Meaning of Life Insurance, Features-classification of policies, Types of life insurance policies: Term insurance, Whole life insurance and its variants, Endowment insurance and its variants, Annuities. Surrender value. Policy Process: Application, and acceptance, prospectus, proposal forms and other related documents, Age proof, Special reports, Assignments, Nomination. Claim Settlements: Loans, surrender, Foreclosure Policy, Maturity claims survival benefit, Payments death claims, Waiver of evidence of title-Early claims, Claim concession, Presumption of death, Accident and disability benefits.

### **Unit IV: General Insurance (9 hours)**

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

### **Unit V: Regulation of Insurance in India (4 hours)**

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

### **Exercises**

The learners are required to:

1. Identify the various kinds of risks they are exposed to.
2. Discuss the concept and principles of insurance.
3. Compare the terms different life insurance policies offered in the market.
4. Compare the terms of different general insurance policies offered in the market.
5. Discuss different aspects of the regulatory framework of insurance in India.

### **Suggested Readings**

- Dorfman, M. S. (2015). *Introduction to Risk Management and Insurance*. (10<sup>th</sup> ed.) Pearson.
- Rejda, G.E. (2014). *Principles of Risk Management and Insurance*. Essex, United Kingdom: Pearson Education.
- Gupta, P.K. (2020). *Insurance and Risk Management*. Delhi, India: Himalaya Publishing House.
- Kumar, S. (2019). *Essential of Insurance and Risk Management*. Delhi, India: JSR Publishers.
- Mishra, M. N. (2020). *Principles and Practices of Insurance*. Delhi, India: Sultan Chand and Sons.
- Farooqui, A. (2019). *Principles and Practices of Insurance*. Wisdom Publications.

## Additional Resources

- Black, K., & Skipper, H.D. (2012). *Life and Health insurance*. Pearson Education.
- Crane, F. (2014). *Insurance Principles and Practices*. New York, United States: John Wiley and Sons.
- Vaughan, E. J., & T. Vaughan. (2016). *Fundamentals of Risk and Insurance*. Hoboken, United States: Wiley & Sons

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

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

### Learning Objectives

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

### Learning Outcomes

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

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

## SYLLABUS OF BAC: DSE (B&I) -5.1

### Unit 1: Introduction to Life Insurance (5 hours)

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

### Unit 2: Types of Life Insurance Plans (11 hours)

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

### Unit 3: Insurance Pricing (11 hours)

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

#### **Unit 4: Underwriting and Policy Documents (11 hours)**

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

#### **Unit 5: Life Insurance Act, 1956 (7 hours)**

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

#### **Exercises**

**The learners are required to:**

1. Discuss basic concepts and importance of life insurance.
2. Evaluate different life insurance plans taken by their family members.
3. Compare premiums of different life insurance plans.
4. Discuss case studies that explore the underwriting process and necessary policy documentation.
5. Discuss and interpret legal cases related to LIC Act, 1956.

#### **Suggested Readings**

- Mishra M.N., & Mishra, S.B. (2015). *Insurance Principles and Practice*. Delhi, India: S.Chand.
- Chaturvedi, D.D., & Mittal, A. (2016). *Banking and Insurance*. Delhi, India: Scholar Tech Press.
- Sethi, J., & Bhatia, N. (2017). *Elements of Banking and Insurance*, Delhi, India: PHI Learning Private Limited.
- Gupta, A. (2019). *Banking and Insurance*. Delhi, India: A K Publications.
- Farooqi, A.W. (2019). *Principles and Practice of Insurance*. Delhi, India: Wisdom Publications.
- Mittal, A., & Gupta, S. L. (2020). *Principles of Insurance and Risk Management*. Delhi, India: Sultan Chand & Sons.
- Kumar, S. (2019). *Fundamentals of Insurance and Risk Management*. Delhi, India: JSR Publication.

#### **Additional Resources**

- Imam, A. (2017). *Principles and Practice of Life Insurance in India*. Delhi, India: Anmol Publications Pvt. Ltd.
- Singh, I., & Katyal, R. (2019). *Insurance Principles and Practice*. Delhi, India: Kalyani Publishers.
- Loomba, J. (2018). *Risk Management and Insurance Planning*. Delhi, India: PHI Learning Private Limited.

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

## **BAC: DSE (B&I) - 5.2: Marketing Services of Insurance Product (DSE2) (Major)**

### **Learning Objectives**

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

### **Learning outcomes**

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

1. Compare different life insurance policies in India.
2. Discuss non-life insurance policies in India.
3. Recognise basics of fire insurance.
4. Discuss miscellaneous insurance policies.
5. Evaluate the impact of privatisation of the insurance sector in India.

### **SYLLABUS OF BAC: DSE (B&I)-5.2**

#### **Unit 1: Life Insurance Policies in India (7 hours)**

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

#### **Unit 2: Non-Life Insurance Policies in India (9 hours)**

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

#### **Unit 3: Elements of Fire Insurance Contract (9 hours)**

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

#### **Unit 4: Miscellaneous Insurance Policies (9 hours)**

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

#### **Unit 5: Privatisation of Insurance Sector in India (11 hours)**

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

### **Exercises:**

The learners are required to:

1. Perform a comparative analysis of different life insurance policies in India.



2. Perform a comparative analysis of different non- life insurance policies in India.
3. Describe features of various fire insurance policies offered in India.
4. Enlist the features of miscellaneous insurance policies purchased by your family members.
5. Critically analyse the impact of privatisation of the insurance sector in India.

### Suggested Readings

- Aggarwal, P. & Ratti, M. (2019). *Banking and Insurance Operations*. Delhi, India: Kalyan Publishers.
- Sethi, J., & Bhatia, N. (2018). *Elements of Banking and Insurance*. Delhi, India: PHI Learning Private Ltd.
- Mishra, M.N., & Mishra, S.B. (2017). *Insurance Principles and Practice*. Delhi, India: S. Chand and Company Pvt. Ltd.
- Kumar, S. (2017). *Fundamentals of Insurance and Risk Management*. Delhi, India: JSR Publication.

### Additional Resources

- Loomba, J. (2017). *Risk Management and Insurance Planning*. Delhi, India: PHI Learning Private Ltd.
- Sharma, R.K., & Gupta, S. K. (2018). *Banking and Insurance*. Delhi, India: Kalyan Publishers.

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

## BAC: GE(B&I)- 5.1: Operational Aspects of Insurance

### Learning Objectives

The course aims to familiarize the students with the basics of banking and insurance aspect along with developing an insight about the different operational aspects of banking and insurance.

### Learning Outcomes

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

1. Describe the basic concept of banking.
2. Analyse the role of banks in the Indian economic development.
3. Discuss the contemporary and recent trends in Banking.
4. Describe the basic concept and principles of insurance.
5. Discuss contemporary trends in insurance.

### SYLLABUS OF BAC: GE (B&I)- 5.1

### **Unit 1: Concept of Banking (7 hours)**

Meaning and types of Banks in India (Private, Public, RRBs, Foreign, Payment Bank) — Function of Banking, Universal Banking.

### **Unit 2: Role of Banks in Economic Development of India (9 hours)**

Role of Banks in Economic Development, Branch Expansion, Amalgamations and Mergers, Priority Sector Lending – Recent Government policies: Banking reforms

### **Unit 3: Contemporary and Recent Trends in Banking (11 hours)**

Types of Bank Accounts, Procedure for opening bank account, Recent Trends: Digital Banking, Virtual Banking, E-banking, Social Banking, Green Banking, Community Banking. Different Modes of e-payment/fund transfer. Financial Inclusion (Jan Dhan Yojana).

### **Unit 4: Introduction to Insurance (11 hours)**

Meaning & Definition of Risk, Risk Transfer. Concept of Insurance, Principles of Insurance, Types of Insurance (Health, Fire, Marine and Motor) and their different policy, Importance of Life & General Insurance. Role of Insurance Regulatory Development Authority (IRDA).

### **Unit 5: Contemporary Trends in Insurance (7 hours)**

Pre-economic and post-economic reforms in Insurance sector, Digital Insurance – Bancassurance.

### **Exercises**

The learners are required to:

1. Discuss the role of different types of banks in India.
2. Evaluate the role of banks in Indian economic development using empirical data.
3. Assess the role of different schemes of financial inclusion in India.
4. Discuss features of different types of insurance policies purchased by their family members.
5. Examine contemporary trends in insurance.

### **Suggested Readings**

- Panda, G. & Mahajan, M. (2018). *Principles & Practices of Insurance*. Delhi, India: Kalyani Publishers.
- Mishra, M.N., & Mishra, S.B. (2016). *Insurance- Principles & Practice*. Delhi, India: Sultan Chand & Co. Pvt. Ltd.
- Sethi, J., & Bhatia, N. (2016). *Elements of Banking and Insurance*. Delhi, India: PHI Learning Pvt. Ltd.
- Kumar, S. (2019). *Banking and Insurance*. Delhi, India: JSR Publications.
- Agarwal, O.P. (2016). *Banking and Insurance*. Delhi, India: Himalaya Publishing House.
- Suneja, H.R. (2020). *Practical and Law of Banking*. Delhi, India: Himalaya Publishing House.

### **Additional Resources**

- RBI & IRDA reports.
- Vaughan, E.J., & Vaughan, T. (2017). *Fundamentals of Risk and Insurance*. Hoboken, United States: Wiley & Sons.

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

**B.A. Programme with Commerce (Advertising, Sales Promotion and Sales 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		
Sustainability Marketing (BAC: Discipline (ASPSM) – A5) (Non-Major/Minor)	4	3	1	0	Pass in Class XII	NIL
Cost Accounting BAC: DSC-5 (Major)	4	3	1	0	Pass in Class XII	NIL
Brand Management (BAC: DSE(ASPSM)- 5.1) (Major)	4	3	1	0	Pass in Class XII	NIL
Retail management (BAC: DSE (ASPSM) - 5.2) (Major)	4	3	1	0	Pass in Class XII	NIL

**Generic Elective**

**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		
Marketing for Beginners (BAC: GE(ASPSM) -5.1)	4	3	1	0	Pass in Class XII	NIL

### **BAC: Discipline (ASPSM) – A5: Sustainability Marketing (Non-Major/Minor)**

#### **Learning Objectives**

This course aims to familiarize the students with the concept and process of sustainable marketing.

#### **Learning Outcomes**

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

1. Describe the need for sustainable marketing in view of environmental, legal and ethical aspects.
2. Explore opportunities for sustainable marketing strategies.
3. Identify the consumer behaviour for sustainable marketing
4. Demonstrate how sustainable marketing can be applied to marketing mix strategies.
5. Recognise the importance of legal framework for sustainable marketing.

#### **SYLLABUS OF BAC: Discipline (ASPSM) – A5**

##### **Unit 1: Introduction (9 hours)**

Sustainability- Concept, Issues, SDG Goals. Sustainability Marketing- Concept, Rationale, Evolution, Pillars of Sustainability Marketing, Linkage with SDGs. Sustainability and Ethical Decision Making. Challenges of Practising SM- Sustainability and Profitability. Triple Bottom Line- An Overview.

##### **Unit 2: Sustainability Marketing Opportunities (9 hours)**

Sustainability Opportunities- Marketing Environment; Segmentation, Targeting and Positioning; Creating Value through Sustainability- Designing the Marketing Mix, Holistic Approach to Sustainability.

##### **Unit 3: Consumer Behaviour and Sustainability Marketing (9 hours)**

Unsustainable Lifestyles, Dimensions of Sustainable Consumer Behaviour. Motives of adapting Sustainable Consumer Behaviour, Attitude-Behaviour Inconsistency in Sustainable Buying Decisions, Environmental Consciousness; Sustainable Consumption- Beliefs, Social Norms, Values, Cases of Mindful Consumption and Responsible Consumption.

#### **Unit 4: Sustainability and Marketing Mix Decisions (9 hours)**

Developing and Reinforcing Behaviour through 3 R's- Recycle, Reuse and Reduce. Sustainable Products, Sustainable Branding and Packaging. Sustainable Pricing Decisions, Sustainable Marketing Communication, Sustainability and Promotion Mix Decision, Marketing Channels and Sustainable Supply Chain.

#### **Unit 5: Sustainability Legal Framework and its Implementation in India (9 hours)**

An Overview of Legal Framework- Leading Cases and Developments. Role of Sustainable Marketing in Global Network.

#### **Exercises**

The learners are required to:

1. Analyse the need for sustainable marketing in the Indian market, in view of environmental, legal and ethical aspects.
2. Explore opportunities for sustainable marketing strategies in a group discussion.
3. Conduct primary survey to identify the consumer behaviour for sustainable marketing.
4. Through a role play, demonstrate how sustainable marketing can be applied to marketing mix strategies.
5. Analyse case studies on legal framework for sustainable marketing.

#### **Suggested Readings**

- Kotler, P. (2012). *Rethinking Marketing: Sustainable Marketing Enterprise in Asia*. Delhi, India: Pearson.
- Gittel, R., Magnusson, M., & Merenda, M. (2012). *The Sustainable Business Case Book*. United States: Saylor Foundation.
- Frank-Martin, B., & Ken, P. (2012). *Sustainability Marketing: A Global Perspective*. Delhi, India: Wiley publication.
- Richardson, N. (2020). *Sustainable Marketing Planning*. Delhi, India: Routledge, Taylor and Francis Group.
- Peterson, M. (2021). *Sustainable Marketing: A holistic Approach*. Delhi, India: Sage Publication Ltd.
- Carvil, M., Butler, G., & Evans, G. (2021). *Sustainable Marketing: How to Drive Profits with Purpose*. United Kingdom: Bloomsbury Business.
- Fuller, D.A. (1999). *Sustainable Marketing: Managerial-Ecological Issues. Markets and Market Development*. United Kingdom: Sage Publications Inc.

#### **Additional Resources**

- <https://moef.gov.in/wp-content/uploads/wssd/doc2/ch2.html>
- <https://www.oecd.org/env/outreach/37838061.pdf>

- <http://www.sacep.org/pdf/Reports-Technical/2002-UNEP-SACEP-Law-Handbook-India.pdf>
- <https://open.umn.edu/opentextbooks/textbooks?term=sustainable+development&commit=Go>

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

## **BAC: DSE(ASPSM)- 5.1: Brand Management (Major)**

### **Learning Objectives**

The course aims to make student aware of brands, their evolution, extensions, brand Management strategies and its practical implications for business. The course shall focus on developing skills to devise strategies for brand positioning and equity in the market.

### **Learning Outcomes**

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

1. Recognise the conceptual framework of brands.
2. Observe the importance of brand positioning.
3. Design marketing programmes.
4. Describe the importance of brand equity.
5. Discuss recent issues in branding.

## **SYLLABUS OF BAC: DSE- 5.1**

### **Unit 1: Introduction (9 hours)**

Introduction to Brands and Brand Management, Concept of a Brand, evolution of a Brand, Challenges and Opportunities, Brand Identity, Brands and Consumers, IMC: Evolution and Growth-

### **Unit 2: Brand Positioning (9 hours)**

Brand Building, Identifying and Establishing Brand Positioning and values, Brand Repositioning, Life stages of a Brand, Brand Personality, Brand Image.

### **Unit 3: Designing Marketing Program (11 hours)**

Strategic Brand Management Process, Designing and implementing brand strategies, Contemporary Strategies: storytelling, Internet and Social Media, Brand Extensions, Brand reinforcement strategies, Brand Portfolio Management, Integrating Advertising with Brand Management.

### **Unit 5: Brand Equity (11 hours)**

Customer based Brand Equity, Measuring and Interpreting Brand Performance: brand equity Management System, New Media Environment: Brands amplifiers, Growing and Sustaining Brand Equity.

### **Unit V: Recent Issues in Branding (5 hours)**

Managing Strong Brands, Brand Ladder, Country Branding, Global Brand Strategy, Managing Brands over time, Brand Audits, Managing Brands in Digital Era. Legal and Ethical aspects in Brand Management.

Note: Case Studies may be discussed in every unit, where ever possible to supplement the subject matter.

### Exercises

The learners are required to:

1. Discuss the evolution of any popular brand.
2. Analyse the brand positioning strategy of any popular brand.
3. Design marketing programmes for any hypothetical firm.
4. Discuss the brand equity of any popular product/service.
5. Analyse case studies on emerging issues in branding.

Note: These are indicative in nature and scope.

### Suggested Readings

- Aaker, D. (2009). *Brand Leadership (UK Ed.)*. United Kingdom: Simon & Schuster.
- Beverland, M. (2018). *Brand Management: Co-creating Meaningful Brands*. London, United Kingdom: SAGE Publications.
- Chernev, A. (2015). *Strategic Brand Management*. Illinois, United States: Cerebellum Press.
- Cowley, D. (1991). *Understanding Brands*. Delhi, India: Kogan Page Ltd.
- John, D. R. (2017). *Strategic Brand Management: Lessons for Winning Brands in Globalized Markets*. Delhi, India: Oxford University Press.
- Keller, K. L., Swaminathan V., Parameswaran, A. M G., & Jacob, I. C. (2019). *Strategic Brand Management: Building, Measuring and Managing Brand Equity*. (5<sup>th</sup> ed.) Harlow, United Kingdom: Pearson Education.
- Miller, D. (2017). *Building a Story Brand: Clarify Your Message So Customers Will Listen*. India: HarperCollins Publishers.
- Temporal, P. (2011). *Advanced Brand Management*. Singapore: John Wiley and Sons.
- Parameswaran, M.G. (2006). *Building Brand Value*. Delhi, India: McGraw Hill Education.

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

## **BAC: DSE (ASPSM) - 5.2: Retail management (Major)**

### Learning Objectives

The course aims to provide a comprehensive understanding of the theoretical and applied aspects of Retail Management.

### Learning Outcomes

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

1. Recognise the concept of retailing and its formats.
2. Describe the dynamics of retail store location, its design and visual display.
3. Describe and analyze the marketing mix strategies used by the retailers/e-tailers to interact with their customers.

4. Analyse human resource management practices in retailing for sustainable relationship building with the customers as enticed in the concept of Customer Relationship Management.
5. Interpret the legal and ethical issues and the role of ICT in Retail Management.

## **SYLLABUS OF BAC: DSE- 5.2**

### **Unit 1: Introduction (9 hours)**

Retailing: Nature, Scope and Importance of Retailing, Formats of Retailing: Store-based and Non-Store based including E-tailing, Emerging Trends in Retailing in India, Career Options in Retailing.

### **Unit 2: Retail Planning (9 hours)**

Understanding Retail Consumer, Selecting Target Market and Retail Location, Store Design and Layout, Visual Merchandising and Displays.

### **Unit 3: Retail Marketing Mix (11 hours)**

Merchandising and Inventory Decisions, Merchandise Pricing Decisions, Retail Distribution Decisions and Retail Promotion Decisions with special emphasis on Retail Selling Skills.

### **Unit 4: Managing Human Resources and Customer Relationships in Retailing (9 hours)**

HRM process in Retail: an overview, Customer Relationship Management: Concept and Types of CRM in Retailing.

### **Unit 5: Contemporary Issues in Retail Management (7 hours)**

Role of Information Technology in Retailing, Legal and Ethical Issues in Retailing and Mall Management.

## **Exercises**

The learners are required to:

1. Prepare an experiential report on the use of vending machines in a retail format of your choice.
2. Prepare a case study on the promotional strategy used in a mall in your vicinity.
3. Conduct the following study:  
*Haats* are popular not only in rural India, but in urban areas too. Conduct a study on the effectiveness of their location and visual merchandising display strategy that they have adopted.
4. Study the layout, merchandising and display of any store-based retail format.
5. Analyze any element of retail marketing mix strategy in detail of any store-based retail format.
6. Perform role play as customer and retailer with respect to different product categories to effectively demonstrate the ability to close the sale.
7. Conduct personal interviews of the sales staff in a retail store to identify what motivates them more- monetary or non-monetary incentives.
8. Study the customer relationship management practices followed at a retail store.
9. Analyse the legal and ethical issues and the role of ICT in Retail Management.

## **Suggested Readings**



- Bajaj, C., Tuli, R., & Srivastava, N. V. (2010). *Retail management*, Oxford, United Kingdom: Oxford University Press.
- Berman, B. R., & Evans, J. R. (1995). *Retail Management: A Strategic Approach*. Englewood Cliffs, United States: Prentice Hall.
- Levy, M., Weitz, B. A., & Ajay, P. (2009). *Retailing Management*. Delhi, India: Tata McGraw- Hills Publication Co. Ltd.
- Newman, A.J., & Cullen, P. (2002). *Retailing Environment; Operations*. Delhi, India: Cengage Learning India Private Limited.
- Vedamani, G. G. (2008). *Retail management*. Delhi, India: Jaico Publishing House.

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

### **BAC: GE(ASPSM) - 5.1: Marketing for Beginners**

#### **Learning Objectives**

The structure of this course is to provide basic understanding of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing scenario in India.

#### **Learning Outcomes**

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

1. Analyse the marketing environment.
2. Evaluate the dynamics of consumer behavior and the basic product decisions.
3. Analyze the process of value creation through product decisions.
4. Analyze the process of value creation through pricing and distribution decisions.
5. Assess marketing decisions involving product promotion.

#### **SYLLABUS OF BAC: G.E.- 5.1**

##### **Unit 1: Introduction to Marketing (9 hours)**

Concept, Scope and Importance; Marketing Philosophies; Marketing Mix for goods and services.

##### **Marketing Environment**

Need for studying marketing environment; Micro environment-company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environment- demographic, economic, natural technological, politico-legal and socio-cultural factors.

##### **Unit 2: Consumer Behaviour(9 hours)**

Need for studying consumer behavior; Stages in consumer buying decision process, Factors influencing consumer's buying decisions.

**Market Selection;**Market segmentation-concept and bases of segmenting consumer markets; Market Targeting; Product Positioning- concept and bases.

##### **Unit 3: Product Decisions (9 hours)**

Concept and classification; Product mix; Branding; Packaging; Labeling; Product support services; Product life cycle.

#### **Unit 4:Pricing Decisions (9 hours)**

Objectives; Factors affecting price of a product; Pricing strategies for new products- penetration pricing and skimming pricing.

#### **Distribution Decisions**

Channels of Distribution: types and functions; Wholesaling and retailing; Distribution Logistics Decisions.

#### **Unit 5:Promotion Decisions(9 hours)**

Communication process; Importance of promotion; Promotion tools: advertising, personal selling, sales promotion, public relations, publicity and direct marketing.

#### **Developments in Marketing**

Sustainable Marketing, Rural marketing, Social marketing, Digital marketing – an overview.

#### **Exercises**

The learners are required to:

1. Scan the marketing environment of any product/ service on the basis of its demographic and socio-cultural environment affecting it. Make a presentation on the basis of the report.
2. Study the impact of the factors affecting Consumer Behaviour of a company marketing health products in the Indian market.
3. Choose any two products and discuss the reasons for choosing different bases for segmentation.
4. Identify 20 brand names of real-life products of your choice and justify as to why they are good brand names.
5. Identify 5 real-life products each that have been using penetration pricing and market-skimming pricing.
6. Prepare a report on promotion mix tools used to sell an Online educational course.
7. Prepare a case study of the rural marketing mix of any consumer product.

#### **Suggested Readings**

- Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). *Marketing (14<sup>th</sup> ed.)*. Delhi, India: McGraw Hill.
- Kapoor, N. (2021). *Principles of Marketing*. Delhi, India: Prentice Hall of India.
- Kotler, P., Armstrong, G., & Agnihotri, P. (2018). *Principles of Marketing (17<sup>th</sup> Edition)*. Delhi, India: Pearson Education.
- Sharma, K., & Swati Aggarwal. (2021). *Principles of Marketing*. Delhi, India: Taxmann Publications.

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

**B.A. Programme with Commerce (Human Resource 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	Practica I/ Practice		
<b>Training &amp; Development (BAC: Discipline (HRM) – A5) (Non-Major/Minor)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>Studied Performance Management (BAC: Discipline (HRM) – A4)</b>
<b>Cost Accounting BAC: DSC-5 (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>
<b>Managerial Communication (BAC: DSE(HRM)- 5.1) (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>
<b>Compensation Management (BAC: DSE (HRM) - 5.2) (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>

**Generic Elective**  
**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		
Work Environment for Human Resource Management (BAC: GE(HRM) - 5.1)	4	3	1	0	Pass in Class XII	NIL

**BAC: Discipline (HRM) – A5: Training & Development (Non-Major/Minor)**

**Learning Objectives**

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

**Learning Outcomes**

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

1. Analyse the training and development strategies adopted by various organisations.
2. Identify training needs of an individual by conducting training need analysis.
3. Design training and development programme.
4. Analyse various training and development methodologies.
5. Evaluate and assess the cost and benefits of a training and development programme.

**SYLLABUS OF BAC: Discipline (HRM) – A5**

**Unit 1: Introduction (9 hours)**

Concepts and rationale of training and development; overview of training and development systems; training and development policies; difference between training and development, linking training and development to company's strategy; requisites of effective training and development programme.

**Unit 2: Learning and Training Need Analysis (TNA) (9 hours)**

Logic and process of learning; principles of learning; individual differences in learning, learning process, learning management system; Meaning and purpose of TNA, TNA at different levels, approaches for TNA, output of TNA, methods used in TNA.

**Unit 3: Designing Training & Development Programme (9 hours)**

Organisation of training and development programmes, training design, kinds of training and development programme-competence based and role-based training; orientation and socialization of new employees, diversity training, e-learning environment; flexible learning modules; self development; training process outsourcing.

**Unit 4: Training and Development Methodologies (13 hours)**

Training and Development Methodologies:-On the job and off the job training methods; apprenticeship training, informal learning, lectures and seminars using digital technologies,

behaviour modeling, vestibule training, e-learning, simulation employee training, group discussion and activities; On the job and off the job development methods:- coaching/under study, experience learning, brainstorming, simulation, counselling, e-learning, knowledge based learning, experiential learning, case studies, position rotation, and sensitivity training.

### **Unit 5: Evaluation of Training and Development (5 hours)**

Reasons for evaluating training and development programmes, problems in evaluation; evaluation planning, obtaining feedback of trainees; evaluating of training and development and its impact on organisational performance.

#### **Exercises**

The learners are required to:

1. Analyse the training and development strategies adopted by various organisations through case studies.
2. Participate in simulation exercise in classroom to conduct TNA on oneself and thereby identify their needs. Learners may be assigned the task of preparation of questionnaire for TNA.
3. Select the training strategies on the basis of TNA conducted in the previous exercise.
4. Develop a training and development module on the basis of selected strategies in the previous exercise.
5. Analyse various training and development methodologies used in different organisations.
6. Prepare an evaluation report to assess benefits of the training module prepared in the previous exercise and its impact on organisational performance.

#### **Suggested Readings**

- Blanchard, N. P., & Thacker, J. W. (2012). *Effective Training: Systems, Strategies and Practices (4<sup>th</sup> Ed.)*. New York, United States: Pearson Education.
- Noe, R. A., & Kodwani, A. D. (2018). *Employee Training and Development (7<sup>th</sup> Ed.)*. New York, United States: McGraw Hill Education.
- Lynton, R. P., & Pareek, U. (2011). *Training for Development*. Delhi, United States: SAGE India.
- Phillips, J. J., & Phillips, P. P. (2016). *Handbook of Training Evaluation and Measurement Methods*. Houston, United States: Gulf Publishing Co.
- Prior, J. (1991). *Handbook of Training and Development*. Mumbai, India: Jaico Publishing House.
- Sharma, D., & Kaushik, S. (2019). *Training & Development*. Delhi, India: JSR Publishing House.

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

### **BAC: DSE(HRM)- 5.1: Managerial Communication (Major)**

#### **Learning Objectives**

The course aims to train students to enhance written as well as oral communication in management. This course will help students in understanding the principles and techniques of communication. Also, to understand the use of electronic media for communication.

## Learning Outcomes

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

1. Recognise the basics of communication in management.
2. Interpret need for effective listening.
3. Discuss basics of written and spoken communication.
4. Demonstrate role of group discussion and interviews.
5. Interpret business reports and proposals.

## SYLLABUS OF BAC: DSE (HRM) – 5.1

### Unit 1: Introduction to Communications (9 hours)

Meaning and Objectives of Communication. Process of Communication. Forms of communication: formal and informal; upward, downward, diagonal and lateral. Role of a Manager. Barriers to effective Communication and Overcoming them. Effectiveness in Managerial Communication. Make use of grapevine. Role of verbal and non-verbal communication; interpreting non-verbal communication.

### Unit 2: Listening (9 hours)

Meaning and objectives of Listening. Features of a good listener. Analysing poor listening. Effective listening skills and barriers to effective listening.

### Unit 3: Spoken communication (9 hours)

Oral Presentation: Planning, structuring and delivering presentation. Handling queries. Challenges and etiquettes associated with Telephonic, web-conferencing and Teleconferencing communication.

**Written communication:** Principles and steps of effective writing. Seven Cs of Letter writing. Business Letters: inquiries, placing orders, sales letters. Job applications and resumes. Memos.

### Unit 4: Group Discussion (9 hours)

Nature, forms and classification of Groups. Role of managers in Group Discussions. Effective Group Decision Making. Group Conflict.

**Interviews:** Interviewing, Nature and types of Interviewing Questions. Verbal and Non-Verbal aspects of interviewing. Types of Interviews: structured and unstructured; group and depth.

### Unit 5: Meetings (9 hours)

Planning and conducting meetings. Meeting Process. Ways to Effectively lead a meeting. Evaluating meeting and drafting minutes of a meeting.

**E-mail, Business Reports and Proposals:** E-mail Etiquettes, smartness and presentation. Business Reports and proposals: Writing, purpose and sections/parts.

## Exercises

The learners are required to:

1. Identify different forms of communication in their institution.
2. Identify barriers to effective listening in their institution.
3. Host web conferences.
4. Draft their resume.
5. participate in Group discussions and mock interviews.
6. Write a business proposal for a hypothetical business plan.

### Suggested Readings

- Bell, R. & Martin, J. (2018). *Managerial Communication*. New York, United States: Business Expert Press.
- Lesikar, R.V., & Flatley, M.E. (2018). *Basic Business Communication Skills for Empowering the Internet Generation*. Delhi, India: Tata McGraw Hill Publishing Company Ltd.
- Ludlow, R., & Panton, F. (2019). *The Essence of Effective Communications*. Delhi, India: Prentice Hall of India Pvt. Ltd.
- Owen, H., David, D., & Dennis, T. (2016). *Communication in Management*. Gower Publishing, Ltd.
- Bhatia, R.C. (2019). *Business Communication*. Delhi, India: Ane Books Pvt. Ltd.
- Scot, O. (2018). *Contemporary Business Communication*. Delhi, India: Biztantra.

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

### **BAC: DSE (HRM) - 5.2: Compensation Management (Major)**

#### Learning Objectives

The course aims to familiarize students about concepts of compensation management and how to use them to face the challenges of attracting, retaining and motivating employees to high performance.

#### Learning Outcomes

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

1. Recognise the basics of compensation management.
2. Analyse various aspects of job evaluation.
3. Discuss basics of social security.
4. Discuss contemporary issues in compensation management.
5. Review recent trends in compensation management.

### **SYLLABUS OF BAC: DSE (HRM) – 5.2**

#### **Unit 1: Introduction to Compensation Management (11 hours)**

Nature and Objectives of Compensation, Factors affecting Compensation Policy, Concept of Wages and Salary, Wage Determination, Pay Grades, Wage Surveys, Minimum Wages, Fair Wages and Living Wages. Understanding Elements of Compensation Structure - Fixed Pay, Variable Pay, Cash Benefits, Incentives, Executive Compensation, Stock Options, Understanding Salary Slip, Company Wage Policy: Wage Components.

#### **Unit 2: Job Evaluation (11 hours)**

Methods of Job Evaluation; Incentive plans for production employees and for other professionals, developing effective incentive plans, pay for performance; Supplementary pay benefits, insurance benefits, retirement benefits, employee services benefits, Benefits & Incentive practices in Indian industry.

#### **Unit 3: Understanding the Basics of Social Security (9 hours)**



Concept of Social Security, Laws relating to Social Security -Introduction to Provident Fund, Employees State Insurance, Gratuity, Superannuation, Bonus, Reward Systems, Retirement, VRS / Golden Handshake

#### **Unit 4: Contemporary Issues of Compensation Management (7 hours)**

Contemporary issues of Compensation Management, International Compensation, Global convergence of compensation practices - Pay for performance for global employees - practices in different industries.

#### **Unit 5: Recent Trends of Compensation Management (7 hours)**

Employee benefits around the world - CEO pay in a global context - Beyond compensation. Modern trends in compensation - from wage and salary to cost to company concept, Comparable worth, broad banding, competency based pay.

#### **Exercises**

The learners are required to:

1. Discuss case studies on compensation management.
2. Analyse different methods of job evaluation used in any organisation.
3. Discuss various social security benefits in India.
4. Discuss contemporary issues in compensation management.
5. Analyse the recent trends in compensation management in India.

#### **Suggested Readings**

- Bhattacharyya, D.K. (2018). *Performance Management systems and strategies*. Delhi, India: Pearson Education.
- Dessler, G. (2019). *Human Resource Management. (12<sup>th</sup> ed.)*. Delhi, India: Prentice Hall.
- Milkovich, G., & Newman, J. (2018). *Compensation. (12<sup>th</sup> ed.)*. New York, United States: McGraw Hill.
- Henderson, R. (2019). *Compensation Management in a Knowledge Based World (10<sup>th</sup> ed.)*. Delhi, India: Prentice Hall.

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

### **BAC: GE(HRM) - 5.1: Work Environment for Human Resource Management**

#### **Learning Objectives**

The course aims to enable the learners to understand and apply the important concepts of HRM including HRD, understanding workplace environment, ethical practices in the workplace, TQM.

#### **Learning Outcomes**

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

1. Discuss the evolution of HRM.
2. Examine the workplace environment.
3. Recognize the importance of TQM practices in organisations.
4. Analyze the quality of working life (QWL) and quality circles (QC).
5. Recognise ethical concerns in an organisation.

## SYLLABUS OF BAC: GE (HRM) – 5.1

### **Unit 1: Human resource management (HRM): An Overview ( 9 hours)**

HRM- concept, need, evolution and functions, Difference between human resource management and human resource development

### **Unit 2: Workplace Environment ( 9 hours)**

Workplace conflict: an overview, causes, and solutions; managing workforce diversity; flexible work arrangements; Health and safety measures at workplace.

### **Unit 3: Total Quality Management (TQM) ( 9 hours)**

TQM- Concept, components and its implementation strategies; Knowledge management and learning organisation.

### **Unit 4: Quality of Working Life (QWL) AND Quality Circles (QC) ( 9 hours)**

Meaning, importance, approaches for enhancing QWL, and conditions for QWL success; Meaning, objectives, and importance of QC.

### **Unit 5: Ethical Issues in HRM ( 9 hours)**

Ethics at work: Meaning, Importance, and significance, Factors Affecting Ethical Behaviour at Work, and Ethical Issues in HR

### **Exercises**

The learners are required to:

1. Discuss the evolution of HRM over the recent years.
2. Visit an industrial unit to recognise the workplace environment after interacting with the trade union leaders, workers, and HR managers. Prepare a report of this visit.
3. Participate in role play activity for a situation where a group has a conflicting situation. Devise ways of dealing with the situation as the manager.
4. Discuss TQM practices in various organisations.
5. Prepare a questionnaire to assess the quality of work life of employees in a particular segment of an organisation.
6. Design a strategy for the wellness of employees in the organisation.
7. Discuss ethical practices of different organisations.

### **Suggested Readings**

- Chhabra, T.N. (2016). *Human Resource Management: Concepts and Issues*. Delhi, India: Dhanpat Rai and Co. Publications.
- Durai, P. (2016). *Human Resource Management (2<sup>nd</sup> ed.)*. Delhi, India: Pearson Education.
- Mondy, R.W., & Martocchio, J. J. (2019). *Human Resource Management (14<sup>th</sup> Ed.)*. Delhi, India: Pearson Education Publications.
- Rao, V. (2016). *Human Resource Management*. Delhi, India: Taxmann Publications Pvt. Ltd.
- Verma, R.B.S., & Singh, A.P. (2009). *Manav Sansadhan Vikas Aevam Prabandhan Ki Ruprekha (Hindi)*. Lucknow, India: New Royal Book Company.

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

**B.A. Programme with Commerce (Commercial Laws and Corporate Governance)**

**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		
<b>Social Security Laws (BAC: Discipline (CLCG) – A5) (Non-Major/Minor)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>Studied Sale of Goods Act: Cases and Application (BAC: Discipline (CLCG) – A4)</b>
<b>Cost Accounting BAC: DSC-5 (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>
<b>Dematerialization of Securities: Laws and Processes (BAC: DSE(CLCG)- 5.1) (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>
<b>Wage Laws (BAC: DSE (CLCG) - 5.2) (Major)</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>

**Generic Elective**  
**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	Practica l/ Practice		
Corporate Governance (BAC: GE(CLCG) - 5.1)	4	3	1	0	Pass in Class XII	NIL

**BAC: Discipline (CLCG) – A5: Social Security Laws (Non-Major/Minor)**

**Learning Objectives**

The course aims to familiarize the students with the understanding and provisions of social security laws. Case studies and issues involved in social security laws are required to be discussed.

**Learning Outcomes**

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

1. Analyse the legal framework provided for social security.
2. Describe the calculation and payment of employee's compensation.
3. Analyse various labour benefit schemes.
4. Discuss the benefits available for defined set of employees.
5. Interpret the framework of gratuity.

**SYLLABUS OF BAC: Discipline (CLCG) – A5**

**Unit 1: Introduction (5 hours)**

Meaning of social security; Development of social security in India, Legal framework of social security in India.

**Unit 2: Employees Compensation (9 hours)**

Definitions under the legislation<sup>#</sup>; Partial and total disablement; injury; Employer's liability for compensation; Amount of compensation; Contracting.

**Unit 3: Employees Provident Fund (11 hours)**

Definitions under the legislation<sup>#</sup>; EPF Schemes– Employees' Provident Fund Scheme; Employees' Pension Scheme; Employees' Deposit linked Insurance Scheme.

#### **Unit 4: Employees State Insurance (11 hours)**

Definitions under the legislation<sup>#</sup>; Partial and Permanent Disablement; ESI Corporation; Contributions; Benefits available under Employees' State Insurance.

#### **Unit 5: Payment of Gratuity (9 hours)**

Definitions under the legislation; Continuous service; Payment of gratuity; Forfeiture of gratuity; Determination of amount of gratuity.

#### **Exercises**

The learners are required to:

1. Discuss the need for social security laws.
2. Analyse the relation between compensation and 'relevant factor'.
3. Discuss various schemes within the ambit of employees' provident fund.
4. Visit nearby ESI hospitals or dispensaries and enlist the services available for employees covered under the legislation.
5. Identify scenarios wherein employees' gratuity can be forfeited.

#### **Suggested Readings**

- Malik, K. L. (2021). *Industrial Laws and Labour Laws*. Lucknow, India: Eastern Book Company.
- Sharma, J. P. (2018). *Simplified Approach to Labour Laws*. Delhi, India: Bharat Law House Pvt. Ltd.
- Singh, Avtar. (2021). *Introduction to Labour and Industrial Laws*. Nagpur, India: Wadhwa and Company.

#### **Additional Resources**

- Arora S. & Arora R. (2018). *Industrial Laws*. Delhi, India: Taxmann Pvt Ltd.
- Srivastava, S. C. (2020). *Industrial Relations & Labour Laws*. Delhi, India: Vikas Publishing House (P) Ltd.

*# From the date of implementation of Social Security Code, this syllabus shall be disseminated accordingly.*

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

**BAC: DSE(CLCG)- 5.1: Dematerialization of Securities: Laws and Processes (Major)**

#### **Learning Objectives**

The course aims to make learners acquaint about the eco system of securities market, issue of shares, trading, issue of shares, dematerialisation of securities, regulations relating there to.

#### **Learning Outcomes**

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

1. Recognise different kinds of securities in the market.

2. Discuss the process of opening and closure and regulatory framework of DEMAT account.
3. Describe the salient features of the Securities Contracts (Regulation) Act, 1956
4. Discuss the salient features of the Depositories Act, 1996 and interpret the rules regarding operation of DEMAT account.
5. Discuss the concept of demutualisation, transfer of shares and delisting of companies.
6. Analyse the impact of credit ratings and listing on the value of securities.

### SYLLABUS OF BAC: DSE (CLCG) – 5.1

#### **Unit I: Introduction to Securities (7 hours)**

Introduction to Indian capital markets, Definition of shares, bonds, debentures, derivatives, mutual funds. Types of securities, IPO, FPO, Offer for Sale, sale through intermediaries, Buy Back, ESOPs, Bonus shares, rights issue, preferential allotment, private placement.

#### **Unit II: Process of Dematerialization of Shares (11 hours)**

Definition of dematerialisation, why is dematerialization needed, benefits of dematerialisation, introduction to Dematerialisation account – opening of dematerialisation account with commercial banks and stock brokers, required time taken to dematerialise the shares, closing of demat account.

#### **Unit III: Securities Contracts (Regulation) Act, 1956 (14 hours)**

Stock Exchange - functions and advantages of stock exchange, process of listing of securities as per the provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, applications in respect of new issues or offer for sale or book building, futures and options in securities, underwriting, placing and preliminary arrangements, listing conditions and requirements, securities issued on preferential

#### **Unit IV: Depositories Act, 1996 (9 hours)**

Definitions, Depository Participants, basics and benefits of depositories, how does a depository work, functions of depository, Indian stock markets before depositories, functioning of NSDL and CDSL, difference between NSDL and CDSL, Rules regarding operation of Demat account, ISIN number, registrar and transfer agent.

#### **Unit V: Miscellaneous Provisions (4 hours)**

Corporatization, demutualization, Process of transfer and transmission of shares, rematerialisation of shares, opening of multiple demat account, delisting of shares, concept of credit rating.

### Exercises

The learners are required to:

1. Differentiate between various kinds of shares listed on moneycontrol.com
2. Open a DEMAT account and understand the rules regarding use of DEMAT account.
3. Identify different terminologies used in the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Securities

and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended up to date.

4. Make presentations on different terminologies used in Depositories Act, 1996.
5. Discuss case studies related to Dematerialisation, Demutualisation, transfer of shares, delisting of companies.
6. Analyse the impact of credit ratings and listing on the value of securities.

### Suggested Readings

- Securities and Exchange Board of India Act, 1992 – Bare Act
- Securities Contracts (Regulation) Act, 1956 – Bare Act
- Depositories Act, 1996 – Bare Act
- Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 – as amended up to date.
- Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 – as amended up to date.

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

## BAC: DSE (CLCG) - 5.2: Wage Laws (Major)

### Learning Objectives

The course aims to equip the students with the understanding of concept of wages, wage laws and their applicability.

### Learning Outcomes

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

1. Discuss the concept of wages and their types.
2. Recognise the concept of administration and control of minimum wages.
3. Identify the basic framework of payment of wages.
4. Interpret the calculation of bonus and eligibility to receive a bonus as per legislation.
5. Discuss the provisions of set on and set off allocable surplus.

## SYLLABUS OF BAC: DSE (CLCG) – 5.2

### Unit 1: Introduction (7 hours)

Concept and types of wages – living wages, minimum wages and fair wages; Factors influencing wages; Prohibition of gender-based discrimination in payment of wages.

### Unit 2: Minimum Wages Legislation (11 hours)

Definitions under Minimum Wages legislation<sup>#</sup>; Payment of minimum rates of wages; Fixing of minimum rates of wages; Procedure for fixing and revising minimum wages; Wages for two or more classes of work; Time rate wages for piece work; Overtime; Central advisory board, Contracting out; Exemption of employer from liability in certain cases; Protection against attachment of assets of employer.

### Unit 3: Payment of Wages (9 hours)

Definitions under Payment of Wages legislation<sup>#</sup>; Fixation of Wage Period; Time of Payment of Wages; Mode of Payment; Deductions from Wages and Fines.

#### **Unit 4: Payment of Bonus – I (9 hours)**

Definitions under the Payment of Bonus legislation, Allocable surplus; Available surplus; Determination of bonus; Calculation of bonus; Eligibility for bonus; Disqualifications for bonus.

#### **Unit 5: Payment of Bonus – II (9 hours)**

Payment of minimum and maximum bonus; Set on and set off of allocable surplus; Deductions of certain amounts from bonus payable; Time limit for payment of bonus.

#### **Exercises**

The learners are required to:

1. Conduct a questionnaire-based survey on wage parity.
2. Examine the significance of ‘contracting out’ being void.
3. Enlist authorized deductions from wages.
4. Discuss the relevant case laws pertaining to disqualifications of bonus.
5. Identify practices of dissemination of bonus paid by business units.

#### **Suggested Readings**

- Malik, K. L.(2021). *Industrial Laws and Labour Laws*. Lucknow, India: Eastern Book Company.
- Sharma, J. P. (2018). *Simplified Approach to Labour Laws*. Delhi, India: Bharat Law House Pvt. Ltd.
- Singh, A. (2016). *Introduction to Labour and Industrial Laws*. Nagpur, India: Wadhwa and Company.

#### **Additional Resources**

- Arora S. & Arora R. (2018). *Industrial Laws*. Delhi, India: Taxmann Pvt. Ltd.
- Srivastava, S. C. (2020). *Industrial Relations & Labour Laws*. Delhi, India: Vikas Publishing House (P) Ltd.

***#From the date of implementation of Code on Wages, this syllabus shall be disseminated as per the same.***

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

### **BAC: GE(CLCG) - 5.1: Corporate Governance**

#### **Learning Objectives**

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

#### **Learning Outcomes**

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

1. Discuss the significance of corporate governance in a business setup and the role of board of directors.
2. Explain the important dimensions in corporate governance.



3. Analyse global corporate failures and interpret International Codes.
4. Describe corporate governance regulatory framework in India.
5. Analyse and assess the problems in corporate governance in India.

### SYLLABUS OF BAC: GE (CLCG) – 5.1

#### **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, Stakeholders' Theory; One Tier and Two Tier Boards

#### **Unit 2: Corporate Governance and Role of Stakeholders (9 hours)**

Board composition: Executive directors, Non-executive directors and Independent director; Role of Board and board committees; Insider Trading; Shareholder activism; Class action suits; Whistleblowing Mechanism, CSR and Corporate Governance

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

Maxwell (UK), Enron (USA); Sir Adrian Cadbury Committee Report 1992, SOX Act 2002, OECD Principles of Corporate Governance.

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

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

#### **Unit 5: Corporate Failures in India (9 hours)**

Satyam Computer Services Ltd, Kingfisher Airlines, PNB Heist; ICICI 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 failures and identify corporate governance issues therein.
4. Identify corporate governance issues and concerns raised in context of Indian companies and their implications (from published sources newspapers or websites).
5. Critically analyse major corporate governance failures to suggest common governance problems in the Indian context.

### Suggested Readings

- Tricker, Bob. (2015). *Corporate Governance-Principles, Policies, and Practice (Indian Edition)*. Delhi, India: Oxford University Press.
- Sharma, J.P. (2015). *Corporate Governance, Business Ethics, and CSR*. Delhi, India: Ane Books Pvt. Ltd.
- Kumar, A., Gupta L. & Arora, R.J. (2022). *Auditing and Corporate Governance*. Delhi, India: Taxmann Pvt Ltd.

### Additional Resources

- Rani, G. D., & Mishra, R.K. (2008). *Corporate Governance- Theory and Practice*. Delhi, India: Excel Books.
- Mallin, C. A. (2018). *Corporate Governance (Indian Edition)*. Delhi, India: Oxford University Press.

*Note: Latest amendments to the regulations shall be referred*

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

### B.A. Programme with Commerce (Tax Procedures & Practices)

#### 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	Practica I/ Practice		
Fundamentals of GST BAC: Discipline (TPP) – A5 (Non-Major/Minor)	4	3	1	0	Pass in Class XII	Studied Fundamentals of Corporate Tax Planning (BAC: Discipline (TPP) – A4)
Cost Accounting BAC: DSC-5 (Major)	4	3	1	0	Pass in Class XII	NIL
Personal Tax Planning: Specific Provisions (BAC: DSE(TPP)-5.1) (Major)	4	3	1	0	Pass in Class XII	NIL

**Generic Elective**  
**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		
Income Tax: E-Filing BAC: GE (TPP)- 5.1	4	2	0	2	Pass in Class XII	NIL

**BAC: Discipline (TTP) -A5: Fundamentals of GST (Non-Major/Minor)**

**Learning Objectives**

This paper aims to provide the basic fundamental knowledge of principles and provisions of Central Goods and Services Tax Act, 2017 and Integrated Goods and Services Tax Act, 2017.

**Learning Outcomes**

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

1. Recognise the concept of integrated, central and state GST.
2. Identify the category of persons eligible to apply for registration under GST.
3. Discuss the relevance of time, value and place of supply.
4. Demonstrate their understanding of the composition levy scheme.
5. Recognise the category of goods and services exempted from GST.
6. Review the concept of an input tax credit.

**SYLLABUS OF BAC: Discipline (TTP) – A5**

**Unit 1: Basic Concepts and Structure (9 hours)**

Constitutional framework of indirect taxes before GST (taxation powers of union & state Government); Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism.

**Unit 2: Registration (9 hours)**

Types of registration and Procedure for registration.

**Unit 3: Levy and Collection of GST (9 hours)**

Scope of 'Supply'; Nature of Supply: Inter-State and Intra-State; Place of supply; Time of supply; Value of Supply.

#### **Unit 4: Exemptions from GST (9 hours)**

Exemption from GST: Small supplies & composition scheme; List of goods and services exempted; Classification of goods and services: Composite & mixed supplies.

#### **Unit 5: Basics of Input Tax Credit (9 hours)**

Basic concept of the input tax credit; Simple illustrations on the calculation of GST and input tax credit; Order of adjustment of an input tax credit against output CGST, SGST and IGST.

#### **Exercises**

The learners are required to:

1. Differentiate between the concept of integrated, central, and state GST.
2. Identify the taxpayers who have not applied for GST registration and educate them about the benefits of registration under GST. You can take the help of GST Suvidha Kendra for the same.
3. Explain the relevance of time, value and place of supply with reference to GST.
4. Prepare the report of those persons who are registered under the composition levy scheme and identify the major advantages and challenges faced by them.
5. Enlist the category of consumable goods exempted from GST.
6. Explore various products and services offered as per the definition of composite supply and the taxability for the same.
7. Depict the process of availing input tax credit.

#### **Suggested Readings**

- Ahuja, G., & Gupta, R. (2023). *Systematic approach to GST*. Delhi, India: Commercial Law Publishers (India) Pvt. Ltd.
- Babbar, S., Kaur, R., & Khurana, K. (2018). *Goods and Service Tax (GST) and Customs Law*. Delhi, India: Scholar Tech Press.
- Balachandran, V. (2023). *Indirect taxation. Goods and service tax and customs law*. (19<sup>th</sup> ed.). Delhi, India: Sultan Chand & Sons.
- Balachandran, V. (2023). *Textbook of GST & customs law*. (2<sup>nd</sup> ed.). Delhi, India: Sultan Chand & Sons.
- Bansal, K. M. (2022). *GST & Customs Law*. Delhi, India: Taxmann Publication.
- Mittal, N. (2022). *Goods & Services Tax and Customs Law*. Delhi, India: Cengage Learning India Pvt. Ltd.
- Sahi, S. (2022). *Concept Building Approach to Goods and Services Tax (GST), & Customs Law*. Delhi, India: Cengage Learning India Pvt. Ltd.
- Singhania, V. K. (2022). *GST & Customs Law*. Delhi, India: Taxmann Publication.

#### **Additional Resources**

- Gupta, S.S. (2022). *GST- How to meet your obligations*. Delhi, India: Taxmann Publications.
- Gupta, S.S. (2022). *Vastu and Sevakar*. Delhi, India: Taxmann Publications.
- The Constitution (One hundred and First Amendment) Act, 2016
- The Central Goods and Services Tax Act, 2017
- The Integrated Goods and Services Tax Act, 2017
- The Union Territory Goods and Services Tax Act, 2017
- The Goods and Services Tax (Compensation to States) Act, 2017

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

### **AC: DSE(TPP)- 5.1: Personal Tax Planning: Specific Provisions (Major)**

#### **Learning Objectives**

This paper aims to provide comprehensive knowledge for the tax planning of Individuals, Hindu undivided family and partnership firm. It explains the relevance of tax planning and how systematically planned investments can lower the tax liability of an assessee in each case.

#### **Learning Outcomes**

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

1. Review the tax planning framework for non-residents.
2. Describe varied provisions for the tax treatment of agricultural income.
3. Describe the provisions for tax planning of income from business or profession.
4. Identify the viability of various short-term and long-term capital gain decisions.
5. Discuss tax planning with respect to the treatment of gifts.

### **SYLLABUS OF BAC: DSE (TTP) – 5.1**

#### **Unit 1: Tax planning for non-residents (7 hours)**

Special provisions for computation of total income and tax liability of non-residents; Tax planning of non-residents.

#### **Unit 2: Tax Planning with reference to agricultural income (4 hours)**

Agricultural income and partial integration.

#### **Unit 3: Tax Planning with reference to business and profession decisions (9 hours)**

Tax planning for business and profession; simplified scheme of computing business income under sections 44AD, 44ADA and 44AE.

#### **Unit 4: Tax Planning with reference to capital gains (14 hours)**

Tax planning for capital gains: short-term versus long-term capital gains; capital gains on immovable property, shares, bonds/debentures, units of mutual funds, gold deposits, gold bonds; exemption under section 54, 54B, 54EC, 54F; carry forward and set off of capital losses.

#### **Unit 5: Tax Planning with reference to other sources (11 hours)**

Tax planning for gifts, interest income on deposits and units of various mutual funds under the head other sources.

#### **Exercises**

The learners are required to:

1. Review the tax planning framework for non-residents.
2. Present a case study detailing the partial agricultural income integration.
3. Enlist the benefits available under head PGBP for CA/CS/Professionals.

4. Prepare a report on the computation of a hypothetical assessee (Mr. X) assuming his tax liability under the head capital gains and specifically explain the relevance of sections 54, and 54B.
5. Depict the treatment for gifts received from multiple sources.

### Suggested Readings

- Ahuja, G., & Gupta, R. (2022). *Simplified Approach to Income Tax*. Delhi, India: Flair Publications Pvt. Ltd.
- Singhania, V. K., & Singhania, M. (2022). *Student's Guide to Income Tax*. Delhi, India: Taxmann Publications Pvt. Ltd.

### Additional Resources

- Income tax Act 1961
- [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

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

## C: GE (TPP)- 5.1: Income Tax: E-Filing

### Learning Objectives

This paper provides hands-on experience in filing the income tax returns for an Individual.

### Learning Outcomes

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

1. Recognise the relevance of the PAN cards in filing the return.
2. Identify the different returns applicable in the case of various assesses.
3. Describe the meaning and procedure for FORM 26AS.

## SYLLABUS OF BAC: GE (TTP) – 5.1

### Unit 1: Basic Concepts (12 hours)

Types of return: revised return, defective return; PAN; self-assessment, scrutiny assessment, best judgement assessment; rectification of returns; time limit; annual income statement, returns and assessment.

### Unit 2: E-filing of Return (18 hours)

Form 26AS; case studies on e-filing of return using online/ offline utility software, especially for ITR 1, ITR 2 and ITR 3.

### Practical Exercises

The learners are required to:

1. Prepare a project showing how PAN is generated and interpreted.
2. Prepare a case on income statement of X and file ITR for the same.
3. Check an ITR and see how income is reported in form 26 AS.

### Suggested Readings

- Ahuja, G. & Gupta, R. (2022). *Simplified Approach to Income Tax*. Delhi, India: Flair Publications Pvt. Ltd.
- Mittal, N. (2022). *Concept Building Approach to Income Tax Law & Practice*. Delhi, India: Cengage Learning India Pvt. Ltd.
- Singhania, V. K., & Singhania, M. (2022). *Student's Guide to Income Tax*. Delhi, India: Taxmann Publications Pvt. Ltd.

### Additional Resources

- Income tax Act 1961
- [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

**Note: Practical examination shall be conducted in the college.**

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

### B.A. Programme with Commerce (Modern Office 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		
Computer Applications (BAC: Discipline (MOM) – A5) (Non-Major/Minor)	4	2	0	2	Pass in Class XII	Studied Stenography (English)-II (BAC: Discipline (MOM) – A4)
Cost Accounting BAC: DSC-5 (Major)	4	3	1	0	Pass in Class XII	NIL
Practical Stenography and e- Typewriting-I (BAC: DSE(MOM)- 5.1) (Major)	4	2	0	2	Pass in Class XII	NIL

<b>Strategic Management (BAC: (MOM)- 5.2) (Major)</b>	<b>Office DSE</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in Class XII</b>	<b>NIL</b>
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### **BAC: Discipline (MOM) – A5: Computer Applications (Non-Major/Minor)**

#### **Learning Objectives**

To provide computer skills and knowledge to the students about the usefulness of information technology tools for business operations.

#### **Learning Outcomes**

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

1. Discuss the various concepts associated with computers.
2. Discuss the basic terminologies used in computer networks and internet.
3. Describe word document creation for report making and communication.
4. Design good presentations.
5. Make spreadsheets for basic calculations and for making charts.

#### **SYLLABUS OF BAC: Discipline (MOM) – A5**

##### **Unit1: Basic knowledge of computers (6 hours)**

Computers: meaning, history, generations, characteristics, advantages, limitations and functions of computers; Classification of computers based on size, and digital vs analogue computers; input-output devices; software, hardware, firmware and liveware; types of software: system software and application software; Computing Interfaces: Graphical User Interface (GUI), Command Line Interface (CLI), Touch Interface, Natural Language Interface (NLI); role of CPU in data processing; applications of computers in business.

##### **Unit 2: Basics of Networking and Internet (6 hours)**

Computer Networks: Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies; Wireless Networking; Securing Networks: firewall.

Basic Internet Terminology: I.P. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines, Proxy Server, Intranet and Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s), Uses of Internet to Society; Cyber Security: Cryptography, digital signature.

##### **Unit 3: Word Processing (6 hours)**

Introduction to word Processing, Word processing concepts, Use of Templates and styles, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto-text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, page break; Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge; Printing documents; Citations, references and Footnotes.



#### **Unit 4: Preparing Presentations (5 hours)**

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow, exporting presentations as pdf handouts and videos.

#### **Unit 5: Spreadsheet basics (7 hours)**

Spreadsheet concepts: Managing worksheets; Formatting, Entering data, Editing, and Printing and Protecting worksheets; controlling worksheet views; graphical presentation of data using bar chart and pie chart; use of simple formulas in spreadsheets; cell referencing: absolute, relative and mixed cell referencing; Functions: logical functions, financial functions, statistical and mathematical functions.

#### **Note:**

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

#### **Practical Exercises**

The learners are required to:

1. Discuss classification of computers.
2. Enlist the functions of internet in present times.
3. Create a report on MS-Word using all relevant formatting features.
4. Design presentations using all relevant formatting features.
5. Create spreadsheets on MS-Excel using all relevant functions.

#### **Suggestive Readings**

- Jain, H. C., & Tiwari, H. N. (2021). *Computer Applications in Business*. Delhi, India: Taxmann.
- Madan, S. (2020). *Computer Applications in Business*. Delhi, India: Scholar Tech Press.
- Mathur, S., & Jain, P. (2016). *Computer Applications in Business*. Noida, India: Galgotia Publishing Company.
- Sharma, S. K., & Bansal, M. (2017). *Computer Applications in Business*. Delhi, India: Taxmann.
- Walkenbach, J. (2016). *MS Excel 2016, Bible*. United States: John Wiley & Sons.

**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, is not available in that software, to that extent it will be deemed to have been modified.**

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

### **Learning Objectives**

The course aims to orient the students to understand the need of writing rapidly and accurately in this speed age. In order to make them a good writer, it is necessary for them to master the fascinating art of good writing. After learning the basic principles of Stenography, it is essential that the students build up speed writing by practicing exercises and learning stenography transcription from Pitman Shorthand Instructor.

### **Learning Outcomes**

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

1. Analyse the basic concepts of English transcription.
2. Interpret the shorthand basic shortcut concepts.
3. Demonstrate the shorthand speed.
4. Demonstrate the typewriting speed.
5. Demonstrate the typewriting of letters/documents with proper formatting.

### **SYLLABUS OF BAC: DSE (MOM) – 5.1**

#### **Unit I: Figures and Essential Vowels (3 hours)**

Figures, transcriptions and Essential Vowels.

#### **Unit II: Stenography – its speed & practical concepts (9 hours)**

Contractions & Special Contractions (Section 1 to 5 with exercises), Advanced Phraseography, Intersections.

#### **Unit III: Stenography – Practical (6 hours)**

- i. Daily practice of seen passages from Pitman Shorthand from the Exercises 111-144 from 'Pitman Shorthand Instructor & Key' in a graded manner up to the speed of 60 words per minute and transcription on computer.
- ii. Daily practice of unseen passages from 'Graded Dictation Exercises on Shorthand made easy' in a grader manner up to the speed of 40 words per minute and transcription on computer.

#### **Unit IV: e-Typewriting – Practical (6 hours)**

E-typewriting: meaning & importance, advantages and disadvantages. Practice of on and off of computer system.

Keyboard: Meaning & Importance, advantages & disadvantages, types of keyboard, keyboarding - setting of fingers on home keys, guide keys on Computer and their functions. Touch and Sight methods of typewriting.

Maximum use of shortcut keys on keyboard instead of using mouse.

Typewriting speed and accuracy—use of spacing and punctuation marks, errors and penalty, Calculation of running and accurate speed (gross and net).

E-typewriting speed @30 words per minute.

#### **Unit V: Word Processing – letters/documents preparation (6 hours)**

Word Processing (MS Office): working with documents, use of different views, navigation through documents, text manipulation, formatting of documents. Hyperlink, book mark, mail merge.

Document Preparation: Structure and layout of letter, different parts of the letter, different styles of Business letters, preparation of letters in word processor, generate notice, agenda and minutes of the meeting, office orders, circulars, memorandums, resumes, CV & portfolio. Merging of letters through mail merge and printing the same.

The size of papers: National and International.

### Practical Exercises

The learners are required to:

1. Learn the basic general English Stenography vocabulary.
2. Learn, understand & practice all types of short cuts for implementation of stenography and typewriting.
3. Practice the shorthand passages to get the speed @60/40 words per minute.
4. Practice the typewriting passages to get the speed @ 30 words per minute.
5. Learn all types of document preparations.

### Suggested Readings

- Bhatia, D. P., & Sangal, S. S. (1996). *Principles of Typewriting*. Delhi, India: Pitman S.S.Publications.
- Shiva, G. (2017). *Typing Lessons for Beginners: Quick Way to learn English Typing: (Kindle Edition)*. Delhi, India: GS Publication.
- Himsagar, Z.Y. (2021). *Computer Keyboard Shortcut Keys for MS Office*. India: Bluerose Publishers. [www.bluerosepublishers.com](http://www.bluerosepublishers.com).
- Jain, H.C., & Tiwari, H.N. (2021). *Computer Applications in Business*. Delhi, India: Taxman Publications Private Limited.
- Kuthiala, O. P. (1998). *Graded Dictation Exercises on Shorthand Made Easy*. Delhi, India: Pitman S.S.Publications.
- Madan, S. (2021). *Computer Applications in Business*. Delhi, India: Scholar Tech Press.
- Microsoft Word Keyboard Shortcuts for Windows. (2016). CreateSpace Independent Publishing Platform.
- Pitman, I. (2022). *Pitman Shorthand Instructor and Key*. Delhi, India: Pearson Education Ltd. and Dorling Kindersley Publishing, Inc.
- Online Typing Master Software for e-typewriting.

**Note: Latest edition of software may be used.**

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

## **BAC: DSE (MOM)- 5.2: Strategic Office Management (Major)**

### **Learning Objectives**

The course aims to understand about the Strategic Office Management which is crucial to perform official functions effectively with the applications of principles of management at all levels in the Business. Effective Office Management play a significant role for success in the Business World.

### **Learning Outcomes**

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

1. Describe the concept of office management and its structure.
2. Recognise the systems and processes of office management.
3. Recognise the role of group dynamics in an organisation.
4. Discuss various concepts related to business finance and marketing management.
5. Discuss various strategic management dynamics.

### **SYLLABUS OF BAC: DSE (MOM) – 5.2**

#### **Unit 1: Office Management and Its Importance (9 hours)**

Objectives of Office Management: Purpose, Environment, Means, Personnel, Scope of Office Management, Principles of Office Organization, Formal and Informal Organization, Types and Systems of Organizations, Organization Chart, Types of Organization Charts, Relation of Office with other Departments, Office Manuals, Authority and Responsibility, Centralization and Decentralization, Information Management, Scientific Office Management, Aims of Scientific Management.

#### **Unit 2: Office Management Systems and Processes (9 hours)**

Scope of Office Management, Objectives of Office Management, Functions of Office Management, Planning Office Activity: objectives, policies, programmes and procedures, Organising of Office Activity: staffing, motivating, coordination, direction and controlling, The Job and Position of Manager, Functions, Duties and Responsibilities of Office Manager, Qualities of Office Manager, Administrative Office Management, Office System, Characteristics of sound office System, Principles of Office Systems, Office Routines, Importance of Office Systems.

#### **Unit 3: Organizational Structure, Delegation of Powers and Group Dynamics (9 hours)**

Nature of Organization Structure, Role of Functional Manager, Network Organization Structure, Advantages and Disadvantages, Features of Authority, Administrative and Financial Powers, Delegation of Powers and Authority, Formation of Groups and Teams, Formal and Informal Groups, Group Dynamics: Group Norms and Role, Group Cohesiveness, Groups: Behaviour, Tasks, Processes and Effectiveness.

#### **Unit 4: Business Finance and Marketing Management (9 hours)**

Concept, Role and Objectives of Financial Management, Financial Planning and its Importance, Capital Structure, Fixed and Working Capital, Financial Markets: Concept, Functions and Types, Money Market and its Instruments, Capital Market, Stock Exchange Functions and Trading Procedure, Objectives and Functions of SEBI, Market Management,

Functions of Marketing, Marketing Mix: People, Product, Price, Process, Physical Distribution, Physical Evidence and Promotion.

### **Unit 5: Strategic Management Dynamics: Leadership, Motivation and Control (9 hours)**

Leadership: Features, Importance, Qualities and Styles of Leadership. Determinants of Leadership Styles, The Managerial Grid, Situational Leadership, Traits of Leadership, and Motivational Theories: Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory, McGregor's X and Y Theory, Ouchi's Theory "Z", Comparison between Theory 'X' and Theory 'Y', Work Measurement, Techniques of Work Measurement, Standards of Performance, Measurement of Efficiency of Office Staff, Effective Control System, Process of Control: Setting Standards, Measurement of Performance, Comparing the Actual Performance with Standards and Taking Corrective Action.

#### **Exercises**

The learners are required to:

1. Identify the nature and importance of the profession of office management, function of office jobs and experience it while paying the visit to the educational, financial or other manufacturing/marketing institutions.
2. Observe the business systems, procedures and practices significant for effective functioning of office management, while visiting industries.
3. Discuss case studies on group dynamics in organisations.
4. Analyse case studies to understand financial management and marketing management practices of firms.
5. Analyse the leadership styles and motivation methods adopted by various organisations.

#### **Suggested Readings**

- Bhatia, R. C. (2005). *Principles of office management*. Delhi, India: Lotus Press.
- Chopra, R. K., & Bhatia, A. (2010). *Office Management*. Delhi, India: Himalaya Publishing House.
- Kavita, S. (2015). *Organizational behaviour: Text and cases*. Delhi, India: Vikas Publishing House.
- Koontz, H., O'Donnell, C., & Wehrich, H. (1986). *Essentials of management (Vol. 18)*. New York, United States: McGraw-Hill.
- Koontz, H., O'Donnell, C., & Wehrich, H. (1986). *Essentials of management An International Perspective (Vol. 18)*. New York, United States: McGraw-Hill.
- Kumar, N., & Mittal, R. (2001). *Office Management*. Delhi, India: Anmol Publications.
- Quible, Z. K. (2014). *Administrative Office Management*. Delhi, India: Pearson.
- Thukaram Rao, M. E. (2009). *Office Organization and Management*. Delhi, India: Atlantic Publishers and Distributors.

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

## **B.A. Programme with Commerce (Commerce as Non-Major/Minor)**

### **BAC: DSC-5 Cost Accounting (Non-Major/Minor)**

#### **Learning Objectives**

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

#### **Learning Outcomes**

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

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

#### **SYLLABUS OF DSC-5**

##### **Unit 1: Introduction (9 hours)**

Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting. Cost concepts and classifications, Overview of elements of cost and preparation of Cost Sheet. Role of a cost accountant in an organisation.

##### **Unit 2: Elements of Cost : Material and Employee Cost (9 hours)**

- (c) Materials: Accounting and control of materials: Concept of material cost and control, accounting and control of purchases, storage and issue of materials. Inventory systems, Methods of pricing of materials issues — FIFO, LIFO, and Weighted Average, Physical Verification, Fixation of stock levels, determination of economic order quantity, ABC analysis. Accounting treatment and control of losses — Wastage, scrap, spoilage and defectives
- (d) Employee Cost: Accounting and Control of employee cost; time keeping and time booking; Concept and treatment of idle time, over time and employee turnover

##### **Unit 3: Elements of Cost: Overheads (9 hours)**

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

##### **Unit 4: Methods of Costing (9 hours)**

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

##### **Unit 5: Cost-Volume-Profit Analysis (9 hours)**

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

#### **Notes :**

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

### Exercises:

The learners are required to:

1. Prepare a cost statement for manufacturing and/ or service organisation.
2. Visit industries to understand process costing and prepare a cost statement for any process industry.
3. Visit a factory and compute the employee cost of the firm.
4. Analyse the role of overhead costs in the production process of any firm.
5. Analyse case studies on job costing, process costing, contract costing and service costing.
6. Design a hypothetical business plan for a firm selling financial products. Estimate the break-even point for different products.

### Suggested Readings

- Arora, M.N. (2021). *Cost Accounting-principles and practice*. Delhi, India: Vikas Publishing House.
- Goel, R. K., & Goel, I. (2019). *Concept Building Approach to Cost Accounting for B.Com (Hons.)/B.Com*. Delhi, India: Cengage Publications.
- Gupta, S., Reeta, & Rao, R.P. (2021). *Cost Accounting for B.Com*. Delhi, India: Sultan Chand.
- Maheshwari, S. N., & Mittal, S. N. (2020). *Cost Accounting. Theory and Problems*. Delhi, India: Shri Mahaveer Book Depot.
- Maheshwari, S. N., Mittal S. K., & Mittal, S.N. (2021). *Cost Accounting: Principles & Practice*. Delhi, India: Shree Mahaveer Book.
- Mitra, J. K. (2021). *Cost and Management Accounting*. Delhi, India: Oxford University Press.
- Nigam, B. M. L., & Jain, I. C. (2023). *Cost Accounting: Principles and Practice*. Delhi, India: PHI Learning.
- Singh, S. (2019). *Fundamentals of Cost Accounting*. Allahabad, India: Kitab Mahal.
- Tulsian, P.C. (2020). *Cost Accounting*. Delhi, India: S.Chand.

### Additional Resources

- Drury, C. (2018). *Management and Cost Accounting*. China: Cengage.
- Horngren, C. T., Foster, G., & Dattar, S. M. (2017). *Cost Accounting: A Managerial Emphasis*. Delhi, India: Prentice Hall of India Ltd.
- Jain, S.P., & Narang, K.L. (2021). *Cost Accounting: Principles and Methods*. Jalandhar, India: Kalyani Publishers.

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