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Commerce Based BA (Prog.)

Semester-III

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Commerce Based B.A. (Prog.)

Discipline Specific Core- 3.1(DSC-3.1): Business Laws

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		
BAC: DSC -3: Business Laws	4	3	1	0	Pass in XII	NIL

Learning Objectives

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

Learning outcomes

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

1. Understand and analyse basic aspects of contracts for the formation of the contracts
2. Explore various modes of discharge of contract.
3. Analyse the remedies available for breach of contract
4. Comprehend the provisions of the special contracts viz. Indemnity, guarantee, bailment, and pledge
5. Review various concepts of the contract of agency.
- 6.

SYLLABUS OF BAC: DSC-3.1

Unit 1: Introduction to the Law of Contracts (24 hours)

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

Unit 2: Discharge of Contracts (10 hours)

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

Unit 3: Remedies for breach of contract (4 hours)

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

Unit 4: Special Contracts-1 (12 hours)

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

Unit 5: Special Contracts-2 (10 hours)

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

Practical Exercises:

The learners are required to:

1. Enlist real-life examples to differentiate between offer and invitation to an offer and acceptance.
2. List out some recent cases of supervening impossibility and discharge of contract.
3. Enumerate different types of damages available under different breach of contract situations.
4. Prepare a list of gratuitous and non-gratuitous bailment contracts entered into daily life.
5. Observe from your environment how principal-agent relationships get created in different situations.

Suggested Readings:

- Dagar, I. and Agnihotri, A. (2020). *Business Law: Text and Problem*. 1st edn. India: SAGE Publications Pvt. Ltd.
- Singh, A. (2016). *Company law*. India: Eastern Book Company, Lucknow.
- Sharma, J.P. and Kanojia, S. (2018). *Business Laws. 1st edn*. Bharat Law House Pvt Ltd.
- Tulsian, P.C. (2006). *Business law. 3rd edn*. New Delhi: Tata McGraw-Hill Pub. Co.
- Jagota, R. (2022). *Business Law. 1st edn*. Scholar Tech Press.

Additional Resources

- Kuchhal, M.C. and Kuchhal, V. (2013). *Business law*. New Delhi: Vikas Publication Ltd.
- Arora, S. (2022). *Business Laws. 10th edn*. India: Taxmann Publications Private Limited.
- Sharma, J.P. and Kanojia, S. (2015). *Vyavsayik Sanniyam*. Hindi Madhyam Karyanvaya Nideshalaya, Delhi University. (For Hindi)

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

Entrepreneurship and Small Business

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

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		
BAC: Discipline (ESB)-A3: Contemporary Policy and Institutional Framework	4	3	1	0	Pass in XII	Pass in BAC: Discipline (ESB) – A2

Learning Objectives

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

Learning outcomes

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

1. Discuss the Micro, Small and Medium Enterprises Development Act, 2006
2. Summarize and be well-versed with the changing face of MSME in the light of liberalized economic policy.
3. Describe the legal framework governing MSMEs.
4. Discuss the government support system for entrepreneurial options, and describe the working of promotional programmes for SMEs
5. Evaluate the various marketing and financial support systems.

SYLLABUS OF BAC: Discipline (ESB)-A3

Unit I: Introduction (12 hours)

Micro, Small and Medium Enterprises Development Act (MSMEDA), 2006; Definitions of MSME, institutional support for SMEs; Provisions pertaining to the promotion and development of MSME.

Unit II: Policy Perspective Changes (12 hours)

Changing context of the MSMEs in the era of liberalization, privatization and globalization; Changing perception on competitiveness and quality issues; Changing face of marketing strategy of products of MSMEs; government schemes for SMEs in India.

Unit III: Legal Framework and SMEs (12 hours)

Provisions of various laws applicable to SMEs, (objectives, definition and salient provisions of industrial, commercial and labor laws applied to SMEs), need for a comprehensive legal framework for SME sector.

Unit IV: Support System and SMEs (12 hours)

Promotional programmes for SMEs, evaluation of institutional support system for SMEs operating in the country; Support for entrepreneurship through skill development programmes of government.

Unit V: Marketing and Financial Support System (12 hours)

Institutions for promoting entrepreneurial training and development- objectives, schemes of incentives- financial and non-financial incentives; Training needs of existing entrepreneurs (particularly First generation entrepreneurs); Support for enhancing marketing, production, and export performance.

Suggested Readings

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

Additional Resources

Peters, B. G., & Zittoun, P. (2016). Contemporary approaches to public policy. *Theories, Controversies and Perspectives*. UK: Palgrave Macmillan.

Practical Exercises:

The learners are required to:

1. Identify the recent developments in Micro, Small and Medium Enterprises sector.
2. List down the latest government schemes for SMEs.
3. Describe and discuss the legal framework governing MSMEs.
4. Evaluate the institutional support system for SMEs.
5. Identify and evaluate different financial and non-financial incentives available for promotion of entrepreneurship.

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

Accounting and Finance

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

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		
BAC: Discipline (A&F)-A3: Investment Analysis and Business Valuation	4	3	1	0	Pass in XII	Pass in BAC: Discipline (A&F) – A2

Learning Objectives

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

Learning outcomes

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

- (1) Explain the basic concepts related to investment, risk and return.
- (2) Understand the technique of fundamental analysis.
- (3) Apply the technique of technical analysis.
- (4) Estimate the bond pricing and equity valuation.
- (5) Evaluate different approaches to valuation of an asset.

SYLLABUS OF BAC: Discipline (ESB)-A3

Unit 1: Introduction (12 hours)

Introduction to Investments; Objectives of Investments; Basics of Risk and Return: Concept and calculation of risk and returns, Application of standard deviation, coefficient of variation, the concept of beta; Systematic Vs Unsystematic risk (Inflation Risk, Interest Rate Risk, Credit Risk, Maturity Risk, Liquidity Risk, reinvestment risk); impact of taxes and inflation on

returns; financial assets vs real assets; Market participants - Investors, Speculators, hedgers and arbitrageurs.

Unit 2: Fundamental Analysis (12 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 and Efficient Market Hypothesis (12 hours)

Introduction to Technical Analysis; Strengths and weakness of Technical Analysis; Dow Theory; Elliott Wave theory; Charting the historical prices (Bar Chart, Line Chart, Point and figure chart, candlestick charts, triangles); Price patterns; Support and resistance level; Weakness and shortcomings of Technical Analysis. Introduction to Efficient Market Hypothesis (EMH); Forms of efficient Markets (An Overview).

Unit 4: Basics of Equity & Bond Valuation and Portfolio Management (12 hours)

Bond fundamentals; bond valuation; estimation of bond yield; Investment in shares; Intrinsic value of shares; Valuation of shares – dividend discounting models, Price earning approach of equity valuation. Introduction to Portfolio, Portfolio diversification, calculation of portfolio risk and return (2 securities only).

Unit 5: Business Valuation (12 hours)

Introduction to Valuation: Approaches to Valuation, Discounted Cash Flow, Relative Valuation, Role of valuation; Discounted Cash-flow Valuation: Estimating discount rates, cost of equity, cost of equity to cost of capital; Valuation of an asset with guaranteed cash flows, introducing uncertainty into the valuation.

Practical Exercises:

The learners are required to:

1. Calculate risk and return of an asset using the spreadsheet.
2. Conduct fundamental analysis of top five companies listed in national stock exchange.
3. Use technical analysis tool in predicting price movements through line charts, bar charts, candle and stick charts, etc. Of top five companies listed in national stock exchange.
4. Estimate bond pricing of select five companies who have recently issued bonds in india.
5. Analyse financial instruments in case of select five companies listed in bombay stock exchange for overvaluation and undervaluation.

Suggested Readings:

- Bodie, Z., Kane, A., Marcus, A. J., & Mohanty, P. (2019). *Investment*. New Delhi: Tata McGraw Hill Education.
- Chandra, P. (2017). *Investment Analysis and Portfolio Management*. New Delhi: Tata McGraw Hill Education.
- Damodaran, A. (2006). *Valuation, Security Analysis for investment and Corporate Finance*. New Delhi: Wiley India Pvt. Ltd.
- Kevin, S. (2014). *Security Analysis and Portfolio Management*. New Delhi: PHI Learning.
- Koller, T., Goedhart, M., & Wessels, D. (2020). *Valuation: Measuring and Managing the Value of Companies*. USA: Mckinsey & Company.
- Kumar V., & Nangia, R. S. (2017). *Investing in Stock Markets*. Delhi: Ane Books.
- Pandian, P. (2012). *Security Analysis and Portfolio Management*. New Delhi: Vikas Publishing House.
- Ranganatham, M., & Madhumathi, R. (2012). *Security Analysis and Portfolio Management*. Delhi: Pearson Education.
- Singh J.K. and Singh A.K. (2017). *Investing in Stock Markets*. Delhi: A K Publications.
- Tulsian, P. C., Tulsian, B., & Tulsian, T. (2022). *Analysis of Financial Statements*. New Delhi/NCR: Tcom Prints.
- Tripathi V., & Pawar N. (2019). *Investing in Stock Markets*. Delhi: Taxmann Publications.

Additional Readings:

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

Assessment Method:

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

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

Banking and Insurance

Discipline Core- A3(BAC: Discipline (B&I)-A3): Regulatory Framework of 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	Practical/ Practice		
BAC: Discipline (B&I)-A3: Regulatory Framework of Insurance	4	3	1	0	Pass in XII	Pass in BAC: Discipline (B&I) – A2

Learning Objectives

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

Learning outcomes

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

1. Discuss The Indian Contract Act, 1872.
2. Discuss The Consumer Protection Act, 2019
3. Describe the main provisions of IRDA Act, 1999
4. Interpret LIC Act, 1956 and General Insurance Business (Nationalisation) Act, 1972.
5. Develop insights on Miscellaneous insurances; and discuss The Marine Insurance Act, 1963 and The Motor Vehicle Act, 1938.

SYLLABUS OF BAC: Discipline (B&I)-A3

Unit 1: The Indian Contract Act, 1872 (12 hours)

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

Unit 2: The Consumer Protection Act, 2019 (12 hours)

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

Unit 3: Insurance Regulatory and Development Authority Act,1999 (12 hours)

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

Unit 4: Insurance Legislations (12 hours)

Salient provisions of Insurance Act, 1938; Life Insurance Corporation Act, 1956: establishment and incorporation, constitution and functions of the corporation; Constitution of Tribunals; The General Insurance Business (Nationalisation) Act, 1972, definitions and salient features. Brief introduction of Marine, fire, water, motor, health insurances etc.

Unit 5: Miscellaneous Insurances (12 hours)

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

Practical Exercises:

The learners are required to:

1. Analyse the major provisions of The Indian Contract Act, 1872.
2. Analyse the major provisions of The Consumer Protection Act, 2019.
3. Analyse the major provisions of IRDA Act, 1999.
4. Spread awareness amongst consumers about the legal aspects of insurance by disseminating the knowledge and information learned in the course
5. Interpret the various case laws pertaining to the insurance- life and non-life.
6. Perform role play, group discussion, case study on various settlements of insurance claims.
7. Analyse the salient features of different insurance contracts offered in the market,

Suggested Readings:

- Bhatiya, N. (2018). *Insurance & Risk Management*, New Delhi: Pinnacle Learning.
- Chaturvedi D.D. & Mittal, A. (2021). *Banking and Insurance*, New Delhi: Scholar Tech Press.
- Farooqi, A.W. (2018). *Principle and Practice of Insurance*. New Delhi: Wisdom Publication.
- Gupta A. (2018). *Banking & Insurance*, New Delhi: A.K. Publications.
- Kumar, S. (2019). *Fundamentals of Insurance & Risk Management*. New Delhi: JSR Publication.

- Sethi, J. & Bhatiya, N. (2019). *Elements of Banking and Insurance*. New Delhi: PHI learning Pvt. Ltd..

Additional Resources:

- Banking and Insurance Law and Practice, The Institute of Company Secretaries of India, New Delhi, 2020.
- Imam, A. (2016). *Principles and Practice of Life Insurance in India*. New Delhi: Anmol Publications Pvt. Ltd.
- Singh, I. & Katyal, R. (2019). *Insurance Principles and Practice*. New Delhi: Kalyani Publishers.
- Loomba, J. (2017). *Risk Management and Insurance Planning*. New Delhi: PHI Learning Private Limited.

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

Advertising, Sales Promotion and Sales Management

Discipline Core- A3(BAC: Discipline (ASPSM)-A3): Advertising

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		
BAC: Discipline (ASPSM)-A3: Advertising	4	3	1	0	Pass in XII	Pass in BAC: Discipline (ASPSM) – A2

Learning Objectives

The objective of the course is to familiarize the students with the basic concepts of advertising. They will be able to learn the insights of advertising: preparing an advertising message, selecting an appropriate medium and evaluation of an advertising campaign.

Learning outcomes

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

1. Describe the concepts, objectives and budgeting methods of advertising used in marketing.
2. Demonstrate advertising message using various advertising appeals and elements of advertising used by the marketers for promoting their brands in the market
3. Identify the major media decisions, media choice and scheduling.
4. Discover the role and types of advertising agency.
5. Describe the methods of measuring advertising effectiveness and role of ASCI in maintaining the ethical nature of advertising.

SYLLABUS OF BAC: Discipline (ESB)-A3

Unit 1: Introduction to Advertising (12 hours)

Nature and importance; Types of advertising; Setting of advertising objectives: communication and sales objectives, DAGMAR approach; Setting of advertising budget.

Unit 2: Advertising Message (12 hours)

Advertising Message- Advertising appeals; Elements of print and broadcast advertising copy.

Unit 3: Advertising Media (12 hours)

Types of Advertising Media- strengths and limitations; Factors influencing selection of advertising media; Media Scheduling.

Unit 4: Advertising Agency (12 hours)

Concept; Types of an Advertising Agency; Functions of an Advertising Agency; Compensation

Unit 5: Evaluating Advertising Effectiveness (12 hours)

Communication and Sales effects; Methods of measuring advertising effectiveness; Ethical Aspects of Advertising in India; Role of Advertising Standards Council of India (ASCI).

Practical Exercises:

The learners are required to:

1. Create an advertising budget for a hypothetical advertising campaign.
2. Perform a content analysis of various advertising campaigns to:
 - a. identify the objective of an advertisement forming part of an advertising campaign.
 - b. find out the target audience of a campaign.
 - c. prepare a report on various media options used in a campaign.
 - d. prepare a report on message strategy and copy elements used in the campaign.
3. Select a product to develop an advertising campaign for it.
4. Evaluate the advertising appeals of certain top brands.
5. Assess the merits and demerits of different forms of media used in advertising.
6. Prepare a list of advertising agencies along with their strategies.
7. Analyse case studies on evaluating the effectiveness of advertising campaigns.

Suggested Readings:

- Belch, G. E., Belch, M.A., & Purani, K. (2009). *Advertising and Promotion: An Integrated Marketing Communications Perspective*, McGraw Hill Education.
- Gupta, R. (2018). *Advertising*, Scholar Tech Press.
- Sharma, K. (2018). *Advertising: Planning and Decision Making*, Delhi: Taxmann Publication Pvt. Ltd.

Additional Resources:

- Kapoor, N. (2008). *Advertising and Personal Selling*, Pinnacle.
- Shah, K. & D'Souza, A. (2008). *Advertising and Promotions: An IMC Perspective*, McGraw Hill Education.

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

Human Resource Management

Discipline Core- A3(BAC: Discipline (HRM)-A3): Human Resource Development

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		
BAC: Discipline (HRD)-A3: Human Resource Development	4	3	1	0	Pass in XII	Pass in BAC: Discipline (HRM) – A2

Learning Objectives

The course aims to make students understand the various aspects of human resource development and its contribution in the organization.

Learning outcomes

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

1. Discuss the evolution of HRD
2. Analyse the importance of HRD strategies in organisations
3. Interpret the relevance of HRD models
4. Assess the importance of training and development needs in the organisation.

SYLLABUS OF BAC: Discipline (HRD)-A3

Unit 1: Introduction (12 hours)

Human Resource Development (HRD) - concept, components, evolution, need and significance, difference between human resource management and human resource development, Role of HR manager, contemporary issues in HRD.

Unit 2: Strategies in HRD (18 hours)

Concept of Strategic HRD, HRD Interventions-Performance Appraisal, Potential Appraisal, Performance Coaching and Feedback, Career Planning, Training, Rewards, Employee Welfare schemes and Work Life balance, Roles of HR Developer.

Unit 3: Conceptual models for HRD (12 hours)

Learning and HRD, Models and Curriculum of HRD, Principles of Learning for an Individual and Group, Transactional Analysis (TA), Behavioural Modelling and Self Directed Learning.

Unit 4: Training and Development Methods for HRD (18 hours)

Concept and Importance, Assessing Training Needs, Designing and Evaluating Training & Development Programmes, On the job and off the job methods of Training and development such as lecture Method, apprenticeship, internship, special projects, committee assignments, Simulation techniques (Role Play, Business games, Case study), Vestibule Training, Programmed Instruction and Sensitivity Training.

Practical Exercises:

The learners are required to:

1. Discuss the evolution and contemporary issues in HRD.
2. Analyse various HRD interventions used by firms.
3. Analyse different conceptual models for HRD.
4. Explore new ways of training and development.

Suggested Readings:

- Chhabra, T. N.(2016). *Human Resource Management: Concepts and Issues*. Dhanpat Rai and Co. Publications.
- Durai, P.(2016). *Human Resource Management* (2nd ed.). New Delhi. Pearson Education.
- Graig, R. L. & Bittel, L. (1976). *Training and Development Hand Book*, New Delhi: McGraw-Hill.
- ILO, *Teaching and Training Methods for Management Development Hand Book*, 1984, New York: McGraw-Hill.
- Kapur, S. (1999). *Human Resource Development and Training in Practice*. New Delhi: Beacon Books.
- Mondy, A., Wayne & Martocchio, J. J. (2016). *Human Resource Management* (14th Ed.). Pearson Education Publications.
- Nadler, L. (1980). *Corporate Human Resource Development*. New York: Van Nostrand Reinhold, ASTD .
- Padmalita R. & Kalyani, M. (2009). *Human Resource Development and Organisational Effectiveness*, New Delhi: Excel Books.
- Rao, T.V. (1995). *Human Resource Development*, New Delhi: Sage Publications.

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

Commercial Laws and Corporate Governance

Discipline Core- A3(BAC: Discipline (CLCG)-A3): Intellectual Property Rights -I

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		
BAC: Discipline (CLCG)-A3: Intellectual Property Rights-I	4	3	1	0	Pass in XII	Pass in BAC: Discipline (CLCG) – A2

Learning Objectives

The course aims to impart knowledge of intellectual property rights, IPR related issues and rationale behind IPR protection with a focus on Patent Law and Trademark Law and its role in new age business.

Learning outcomes

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

1. Discuss the concept of intellectual property and IP rights.
2. Describe different types of intellectual properties.
3. Discuss Indian Patent Law.
4. Comprehend patent infringement and remedies thereof.
5. Discuss the concept of trademark and its registration procedure.

SYLLABUS OF BAC: Discipline (CLCG)-A3

Unit 1: Introduction to IP Rights (8 hours)

Concepts of property and Intellectual Properties; Meaning, Types and Theories of IPR, need for protection of IPR, Importance & Benefits of IPR, Financial value of IPRs, commercial transactions in the intellectual property sphere, IPR Concerns in Cyber Space, Issue of Piracy.

Unit 2: Types of Intellectual Properties (8 hours)

Different Types of Intellectual Properties - Copyrights, Trademarks, Patents, Designs, Utility, Models, Trade secrets & Geographical Indications.

Unit 3: Indian Patent Law (12 hours)

Meaning, Nature & Role of Patent, Objectives of Patenting; Duration of Patents, Conditions of Patent-ability, Types & Procedure of Patent Applications, Revocation of Patents, Surrender of Patents, Patent Search, Patent Agents- Qualification and Procedure of Registration.

Unit 4: Patent Infringement- Meaning and Remedies (12 hours)

Meaning & Classification; Exceptions to Infringement, Justification of Patent infringement, Compulsory Licensing, Parallel Imports, Revocation of patents, Civil and Criminal Remedies, Reliefs in Suits for Infringement, Patent Authorities, Controller General of Patents, Patent Examiners, IPAB-Intellectual Property Appellate Board)

Unit 5: Trademarks (20 hours)

Meaning & Need of Protection of Trademark, Concept of Well-Known Trademark and Permitted use, Difference from Collective Marks & Certification Mark; Trademark Search, Registration Procedure and Grounds of Refusal, Duration and Renewal of Trade Mark Registration, Infringement and exceptions to Infringement; Assignment and Transmission, Position of Unregistered Trademark. Domain Name and Cyber Squatting.

Practical Exercises:

The learners are required to:

1. List out concerns of IPR in cyber space with contemporary examples
2. Discuss the importance of different types of intellectual properties.
3. Prepare a list of patentable and non-patentable items on the basis of conditions of patentability
4. Prepare a summary of at least five cases of patent infringement in India
5. Prepare a list of different fees charged for Trademark applications
6. Prepare a list of points which are required to be considered while adopting a Trademark.

Suggested Readings:

- Wadehra, B. L. (2011). *Law Relating to Intellectual Property*. Delhi: University law Publishing Co. Pvt. Ltd.
- Chakravarty, R., & Gogia, D. Chakravartys. (2014). *Intellectual property law: IPR*. New Delhi: Ashoka Law House.
- R. Radhakrishnan. (2018). *Intellectual Property Rights: Text and Cases*, Excel Books India.
- M. Venkataraman. (2015). *An Introduction to Intellectual Property Rights*.

- Aplin, T. & Davis, J. (2017). *Intellectual Property Law: Text, Cases and Materials*, Oxford University Press.
- Narayanan, P. (2022). *Intellectual Property Law*, Eastern Law House.
- N. Pandey & D. Khushdeep, (2014). *Intellectual Property Rights*, PHI Learning Pvt. Ltd.
- Ahuja, V.K. (2017). *Intellectual Property Rights in India*, LexisNexis.

Additional References

- Bentley, L., Sherman, B., Gangjee, D. & Johnson. P. (2022). *Intellectual Property Law*. Oxford University Press.
 - *The Patents Act, 1970 with Latest Rules and Amendments*
 - *Trade Marks Act, 1999 with Latest Rules and Amendments*
- Intellectual Property Laws Bare Act (2022), Govt. of India*

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

Tax Procedures and Practices

Discipline Core- A3(BAC: Discipline (TTP)-A3): Fundamentals of Personal Tax Planning

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		
BAC: Discipline (TTP)-A3	4	3	1	0	Pass in XII	Pass in BAC: Discipline (TPP) – A2

Learning Objectives

This paper aims to provide comprehensive knowledge for the tax planning of Individuals. It explains the relevance of tax planning and how systematically planned investments can lower the tax liability of an assessee.

Learning outcomes

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

1. Recognise the difference between tax planning and tax evasion.
2. Determine the tax liability under the alternative tax regime structure.
3. Identify multiple avenues of investments for saving tax liability.
4. Engage in tax planning with reference to salary income.
5. Engage in tax planning with reference to house property income.

SYLLABUS OF BAC: Discipline (TTP)-A3

Unit 1: Tax Planning Concepts (12 hours)

Meaning, need, principles and objectives of tax planning; tax avoidance and tax evasion; legal thinking on tax planning; scope of tax planning; tax management-nature, concept; the relationship between residential status and scope of income.

Unit 2: Tax planning with reference to individuals (12 hours)

Tax planning with special reference to individuals; alternative tax regime under 115BAC; TDS obligations under section 192, 194-IA, 194-IB; advance payment of tax; return of income; interest payable under section 234A, 234B, 234C; fee for late filing of return.

Unit 3: Tax planning through savings and investments (12 hours)

Tax planning through various tax saving investment avenues available for individuals like mutual funds, unit-linked insurance plans, bonds, equity-linked savings schemes, post office savings schemes and others; tax deductions and exemptions under various provisions of Income Tax Act 1961; deductions from gross total income: 80C, 80CCD(1), 80CCD(1B), 80CCD(2), 80D, 80E and 80G.

Unit 4: Tax planning with respect to salary income (12 hours)

Tax planning for salary income: relative tax efficiency of allowances; perquisites; retirement benefits.

Unit 5: Tax planning with reference to house property income (12 hours)

Tax planning for house property income: deductions available under sections 24(a), 24(b); set off and carry forward of house property losses; deduction under section 80C, 80EE with reference to house property income.

Practical Exercises:

The learners are required to-

1. Prepare a case which explains the difference between tax planning and tax evasion.
2. Based on hypothetical income, compute tax liability of an individual under the old and new tax regime. Ascertain which is more beneficial.
3. Discuss how an assessee can claim the benefits of deduction under section 80 (C) to 80 (U) to reduce her/his tax liability.
4. Prepare a case study for an individual that explains remuneration planning.
5. Prepare a case study for an individual that explains tax planning with reference to house property income.

Suggested Readings:

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

Additional Resources:

- Income-tax Act 1961 www.incometaxindia.gov.in

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

Modern Office Management

Discipline Core- A3(BAC: Discipline (MOM)-A3): Stenography(English)-I

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		
BAC: Discipline (MOM)-A3	4	3	1	0	Pass in XII	Pass in BAC: Discipline (MOM) – A2

Learning Objectives

The course aims to orient the students to learn the need of writing accurately on the basis of phonic sound. In order to make them a good writer, it is necessary for them to master the fascinating art of good writing. As it is very important for a learner to write accurately, the knowledge of art of writing through spoken sounds with the help of principles of Sir Isaac Pitman would help the students to take notes and carry out office work accurately.

Learning outcomes

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

1. Demonstrate the basic concepts of stenography with grammalogues and logograms.
2. Analyse the basic concepts of alternatives and phraseography.
3. Interpret the use of stroke and circles.
4. Apply the concept of Loops.
5. Summarize the application of hooks in stenography.

SYLLABUS OF BAC: Discipline (MOM)-A3

Unit 1: Basics of Stenography (12 hours)

Stenography – Introduction, brief history of Pitman’s shorthand, types of other writing methods.

Consonants – Definitions, types of consonants, consonant and consonant stroke, form of strokes, number, size and direction of strokes, joining of strokes.

Vowels – Its definition, long and short vowels, vowels signs and their places, position of outlines according to vowels, Intervening vowel, Short Forms – Definition, importance and use of logograms, grammalogues.

Unit 2 : Alternatives and Phraseography (12 hours)

Alternative forms of strokes: downward R & L strokes, downward and upward H, tick H and dot H, upward strokes, semi circle or abbreviated W and their use.

Diphthongs and Triphones, punctuation signs and their application and its positions.

The phraseography, the phraseograms, its essential qualities of facility, linearity and legibility.

Unit 3: Small and Large Circles (12 hours)

Circles ‘S’ & ‘Z’, use of small circles with straight and curved strokes, exceptions to the use of circle ‘S’\‘Z’, Large Circles ‘SW’, ‘SS or ‘SZ’, use of large circles with straight and curved strokes, use of different circles initially, medially and finally, Use of large circles in Phraseography. Use of stroke ‘S’ and ‘Z ‘ with various rules.

Unit 4: Loops preceding initial hook (12 hours)

Loops ‘ST’ and ‘STR’, use of small and big loops with straight and curved strokes, initially use of small loops, medially use of small and large loops and final use of small and large loops, exceptions to the use of loops. Alternative forms with small hook for ‘Fr’, ‘Vr’ and Large hook for ”Fl”, “Vl” etc., use of intervening vowels with alternative forms. Circles and loops preceding initial hooks.

Unit 5: Initial and Final Hooks (12 hours)

“S” before straight strokes hooked for R, “S” before other hooked strokes, Small Hooks: ‘R’ and ‘L, use of initial hooks with straight and curved strokes Small Final hooks: ‘N’, ‘F\‘V’, use of final hooks with straight and curved strokes, medial use of small final hooks, use of small final hooks in Phraseography, Exceptions to the use of small final hooks, circles and loops to final hooks.

Practical Exercises:-

The learners are required to:

1. Apply the basic concepts of Stenography.
2. Practice Alternatives, Diphthongs and Phraseography.
3. Practice Small and Large Circles.
4. Use different Loops.
5. Use Initial and Final Hooks.

Suggested Readings:

- Bhatia, R. C. (2018). *Principles of Short-hand Theory*. India: G.Lal & Co.
- Kuthiala, O. P. (1974). *Shorthand Made Easy*. India: Pitman S.S.Publications.
- Pitman, I. (2002). *Pitman's Shorthand Instructor*, A.H. Wheeler Publications.(India)
- Pitman, I. (2010) *The New Phonographic : Phrase Book* .
- Pitman, I. (2006). *Pitman Shorthand instructor and key*. India: Pearson Education.

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