

DRAFT

National Education Policy-2020

**Common Minimum Syllabus for Uttarakhand State
Universities and Colleges**

**Four Year Undergraduate Programme-
FYUP/Honours Programme in Commerce
(B.Com. Honours)**

**PROPOSED STRUCTURE FOR COMMERCE
(HONOURS) SYLLABUS**

DEPARTMENT OF COMMERCE (HONOURS)

EXPERT COMMITTEE

S.N.	Name	Designation	Department	Affiliation
1.	Prof Atul Joshi	Dean & Head	Commerce	D.S.B Campus, Kumaun University, Nainital
2.	Prof. C. D. Suntha	Director	Commerce	Higher Education, Uttarakhand
3.	Prof. H.C Purohit	Professor	Commerce	Doon University, Dehradun
4.	Dr. Kanchanlata Sinha	Professor	Commerce	Pt. L.M Sharma Campus Rishikesh
5.	Prof. M.C Pande	Principal	Commerce	Govt. P.G College, Ramnagar
6.	Dr. Vinod Prakash Agarwal	Principal	Commerce	R.H. Govt. P.G. College Kashipur
7.	Dr. Manoj Upreti	Principal	Commerce	Govt. Degree College Rikhnikhaal, Pauri
8.	Prof. C S Joshi	HOD	Commerce	Govt P.G College, Haldwani
9.	Dr. Dharmendra Tiwari	Professor	Commerce	D Pt. L.M Sharma Campus Rishikesh
10.	Dr. Girish Ch. Pant	Principal	Commerce	Govt. Degree College Kanalicheena
11.	Dr. P.N. Tewari	Professor	Commerce	S.B.S. College, Rudrapur (U.S. Nagar)
12.	Dr. H.R. Kaushal	HOD	Commerce	S.S.J. Campus, S.S.J. University, Almora
13.	Dr. Virendra Kumar Gupta	Professor	Commerce	D Pt. L.M Sharma Campus Rishikesh

SYLLABUS PREPARATION COMMITTEE

S.N.	NAME	DESIGNATION	DEPARTMENT	AFFILIATION
1.	Prof. (Dr.) Atul Joshi	Head & Dean	Commerce	D.S.B Campus, Kumaun University Nainital
2.	Dr. Himani Jalal	Assistant Professor (Guest)	Commerce	D.S.B Campus, Kumaun University Nainital
3.	Dr. Gautam Rawat	Assistant Professor (Guest)	Commerce	D.S.B Campus, Kumaun University Nainital

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COURSE FRAMEWORK ACCORDING TO NHEQF/CCFUP

Semester	Core (DSC)	Elective (DSE)	Generic Elective (GE)	Ability Enhancement Course (AEC)	Skill Enhancement Course (SEC)	Internship/Apprenticeship/Project (2)	Value addition course (VAC)	Total Credits
I	DSC 1.1 (4) DSC 1.2 (4) DSC 1.3 (4)		Choose one from a pool of courses GE-1 (4)	Choose one from a pool of AEC courses (2)	Choose one from a pool of courses (2)		Choose one from a pool of courses (2)	22 credits
II	DSC 2.1 (4) DSC 2.2 (4) DSC 2.3 (4)		Choose one from a pool of courses GE-2 (4)	Choose one from a pool of AEC courses (2)	Choose one from a pool of courses (2)		Choose one from a pool of courses (2)	22 credits
Students on exit shall be awarded Undergraduate Certificate after securing the requisite 44 credits in Semesters I and II								Total = 44
III	DSC 3.1 (4) DSC 3.2 (4) DSC 3.3 (4)	Choose one from pool of courses, DSE 3.1/3.2/3.3 (4) OR Choose from	Choose one from a pool of AEC courses (2)	Choose one SEC (2)	Choose one from a pool of courses (2)			22 credits
IV	DSC 4.1 (4) DSC 4.2 (4) DSC 4.3 (4)	Choose one from pool of courses, DSE 4.1/4.2/4.3 (4) OR Choose from	Choose one from a pool of AEC courses (2)	Choose one SEC (2)	Choose one from a pool of courses (2)			22 Credits
Students on exit shall be awarded Undergraduate Diploma after securing the requisite 88 credits on completion of Semester IV								Total = 88
V	DSC 5.1 (4) DSC 5.2 (4) DSC 5.3 (4)	Choose one from a pool of courses DSE A/B/C (4) OR Choose one from a pool of courses GE-5 (4)		Choose one SEC (2)	Internship/Apprenticeship/Project/Community outreach (4)			22 credits
VI	DSC 6.1 (4) DSC 6.2 (4)	Choose one from a pool of courses DSE		Choose one SEC (2)	Internship/Apprenticeship/ Project/ Community outreach (4)			22 credits

[illegible]

	DSC 6.3 (4)	A/B/C (4) OR Choose one					
Students on exit shall be awarded Bachelor of B.Com. (Hons) (in the Field of Multidisciplinary Study) after securing the requisite 132 credits on completion of Semester VI							Total= 132
VII	Choose any one Discipline DSC 7.1-(4)	Choose three DSE (3x4) courses OR Choose two DSE- (2x4) and one GE (4) course OR Choose one DSE (4) and two GE (2x4) courses (total = 12)				Dissertation on Major (4+2) OR Dissertation on Minor (4+2) OR Academic project/(4+2)	22 credits
VIII	Choose any one Discipline DSC 8.1- (4)	Choose three DSE (3x4) courses OR Choose two DSE -(2x4) one GE (4) course OR Choose one DSE (4) and two GE (2x4) courses (total = 12)				Dissertation on Major (4+2) OR Dissertation on Minor (4+2) OR Academic project (4+2)	22 credits
Students on exit shall be awarded Bachelor of Commerce in B.Com. (Honours) with Research (with Academic Projects) after securing the requisite 176 credits on completion of Semester VIII							Total = 176

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SEMESTER WISE SUMMARY OF THE COURSE/PAPERS B.Com. (Hons)

YEAR 1- UNDERGRADUATE CERTIFICATE IN B.COM (Hons)

Minimum requirement for getting Undergraduate Certificate in Commerce After One Year 44 Credit

SEMESTER-I			Theory/ Practical	Credits
DSC-1.1	Management Principles and Applications	Discipline Specific Core (DSC)	Theory	4
DSC-1.2	Business Law		Theory	4
DSC-1.3	Financial Accounting		Theory	4
GE-1	Choose one from a pool of Generic Elective Courses	Generic Elective (GE)	Theory/Practical	4
AEC	Choose one from a pool of Ability Enhancement Courses	Ability Enhancement Course (AEC)	Theory/Practical	2
SEC	Choose one from a pool of Skill Enhancement Courses	Skill Enhancement Course (SEC)	Theory/Practical	2
VAC	Choose one from a pool of Value addition Courses	Value addition course (VAC)	Theory/Practical	2
Total of Semester I - 22 Credits				
SEMESTER-II			Theory/ Practical	Credits
DSC-2.1	Corporate Accounting	Discipline Specific Core (DSC)	Theory	4
DSC-2.2	Company Law		Theory	4
DSC-2.3	Human Resource Management		Theory	4
GE-2	Choose one from a pool of Generic Elective Courses	Generic Elective (GE)	Theory/Practical	4
AEC	Choose one from a pool of Ability Enhancement Courses	Ability Enhancement Course (AEC)	Theory/Practical	2
SEC	Choose one from a pool of Skill Enhancement Courses	Skill Enhancement Course (SEC)	Theory/Practical	2
VAC	Choose one from a pool of Value addition Courses	Value addition course (VAC)	Theory/Practical	2
Total of Semester II - 22 Credits				

YEAR 2- UNDERGRADUATE DIPLOMA IN B.Com. (Hons)
Minimum requirement for getting Undergraduate Diploma in B.Com. (Hons) After Two Years
44+44=88 Credits

SEMESTER-III			Theory/ Practical	Credits
DSC-3.1	Business Mathematics	Discipline Specific Core (DSC)	Theory	4
DSC-3.2	Financial Management		Theory	4
DSC-3.3	Principles of Marketing		Theory	4
DSE	Choose one from pool of Discipline Specific Electives, DSE A/B/C	Discipline Specific Elective (DSE)	Theory/Practical	4
OR	OR	OR		
GE-3	Choose one from pool of Generic Elective courses	Generic Elective (GE)		
AEC	Choose one from a pool of Ability Enhancement courses	Ability Enhancement Course (AEC)	Theory/Practical	2
SEC	Choose one from a pool of Skill Enhancement courses	Skill Enhancement Course (SEC)	Theory/Practical	2
VAC	Choose one from a pool of Value addition courses	Value addition course (VAC)	Theory/Practical	2
Total of Semester III- 22 Credits				
SEMESTER-IV			Theory/ Practical	Credits
DSC-4.1	Business Statistics	Discipline Specific Core (DSC)	Theory	4
DSC-4.2	Cost Accounting		Theory	4
DSC-4.3	Business Economics		Theory	4
DSE	Choose one from pool of Discipline Specific Electives, DSE A/B/C	Discipline Specific Elective (DSE)	Theory/Practical	4
OR	OR	OR		
GE-4	Choose one from pool of Generic Elective courses	Generic Elective (GE)		
AEC	Choose one from a pool of Ability Enhancement courses	Ability Enhancement Course (AEC)	Theory/Practical	2
SEC	Choose one from a pool of Skill Enhancement courses	Skill Enhancement Course (SEC)	Theory/Practical	2
VAC	Choose one from a pool of Value addition courses	Value addition course (VAC)	Theory/Practical	2
Total of Semester IV- 22 Credits				

YEAR 3- BACHELOR'S DEGREE in B. Com. (Hons)
Minimum requirement for getting Bachelor's Degree in B. Com. (Hons) After Three Years
44+44+44=132 Credits

SEMESTER-V			Theory/ Practical	Credits
DSC-5.1	Income Tax Laws and Practices	Discipline Specific Core (DSC)	Theory	4
DSC-5.2	International Business		Theory	4
DSC-5.3	Business Growth and Development Policy		Theory	4
DSE OR GE-5	Choose one from pool of Discipline Specific Electives, DSE A/B/C OR Choose one from pool of Generic Elective courses	Discipline Specific Elective (DSE) OR Generic Elective (GE)	Theory/Practical	4
SEC	Choose one from a pool of Skill Enhancement courses	Skill Enhancement Course (SEC)	Theory/Practical	2
Internship etc.	Internship/ Apprenticeship/Project/Community outreach	Internship etc.	Theory/Practical	4

Total of Semester V- 22 Credits

SEMESTER-VI			Theory/ Practical	Credits
DSC-6.1	Business Environment	Discipline Specific Core (DSC)	Theory	4
DSC-6.2	Management Accounting		Theory	4
DSC-6.3	Indian Economy		Theory	4
DSE OR GE-6	Choose one from pool of Discipline Specific Electives, DSE A/B/C OR Choose one from pool of Generic Elective courses	Discipline Specific Elective (DSE) OR Generic Elective (GE)	Theory/Practical	4
SEC	Choose one from a pool of Skill Enhancement courses	Skill Enhancement Course (SEC)	Theory/Practical	2
Internship etc.	Internship/ Apprenticeship/Project/Community outreach	Internship etc.	Theory/Practical	4

Total of Semester VI- 22 Credits

YEAR 4- B.COM. (Hons) with Research in anyone of the three disciplines (Taxation/ Accounting & Finance/Marketing)
Minimum requirement for getting B.Com. (Honours/ Honours with Academic Project) After Four Years 44+44+44+44 = 176 Credit

SEMESTER-VII			Theory/ Practical	Credits
DSC-7.1(choose any one discipline)	Income Tax Laws and Practices	Discipline Specific Core (DSC)	Theory	4
	Advance Accounting			
	Marketing Management			
DSE	Choose any three Discipline Specific Elective (DSE 3x4) OR	Discipline Specific Elective	Theory/Practical	12
OR/&	Choose any two Discipline Specific Elective (DSE 2x4) and any one Generic Elective course (GE 1x4) OR	OR/&		
GE	Choose any one Discipline Specific Elective (DSE 1x4) and any two Generic Elective courses (GE 2x4)	Generic Elective courses		
Dissertation	Dissertation on Major (4+2)	Dissertation	-	6
	OR			
	Dissertation on Minor (4+2)			
	OR Academic project (4+2)			

Total of Semester VII- 22 Credits

SEMESTER-VIII			Theory/ Practical	Credits
DSC-8.1(choose any one discipline)	Corporate Tax Planning	Discipline Specific Core (DSC)	Theory	4
	Financial Institutions and Markets			
	Consumer Behavior			
DSE	Choose any three Discipline Specific Elective (DSE 3x4)	Discipline Specific Elective	Theory/Practical	12
OR/&	OR	OR/&		

GE	Choose any two Discipline Specific Elective (DSE 2x4) and any one Generic Elective course (GE 1x4) OR Choose any one Discipline Specific Elective (DSE 1x4) and any two Generic Elective courses (GE 2x4)	Generic Elective courses		
Dissertation	Dissertation on Major (4+2) OR Dissertation on Minor (4+2) OR Academic project/ Entrepreneurship (4+2)	Dissertation	-	6
Total of Semester VIII- 22 Credits				

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Sr. No.	Semester	Course Code	Content
1.	-	-	Expert committee
2.	-	-	Syllabus preparation committee
3.	-	-	List of Papers (DSC, DSE, GE and SEC) with Semester Wise Titles
4.	-	-	Programme Specific Outcomes (PSOs)(Under graduate Programme)
5.	-	-	Programme Specific Outcomes (PSOs) (Honours Degree)
6.	I	DSC 1.1	Management Principles and Applications
		DSC 1.2	Business Laws
		DSC 1.3	Financial Accounting
		GE 1.1	Business Organization
		GE 1.2	Marketing For Beginners
		SEC 1.1	Personality Development
		SEC 1.2	Finance For Everyone
		SEC 1.3	Business Communication
7.	II	DSC 2.1	Corporate Accounting
		DSC 2.2	Company Law
		DSC 2.3	Human Resource Management
		GE 2.1	Communication in Management
		GE 2.2	Sales Promotion
		SEC 2.1	Competency Mapping
		SEC 2.2	Personal Financial Planning
		SEC 2.3	Personal Selling
8.	III	DSC 3.1	Business Mathematics
		DSC 3.2	Financial Management
		DSC 3.3	Principles of Marketing
		DSE 3.1	Organizational Behavior
		DSE 3.2	Financial Markets and Institutions
		DSE 3.3	Brand Management
		GE 3.1	General Management
		GE 3.2	Basics of Advertising
		SEC 3.1	Team Building
		SEC 3.2	E-Commerce
9.	IV	DSC 4.1	Business Statistics
		DSC 4.2	Cost Accounting
		DSC 4.3	Business Economics
		DSE 4.1	Human Resource Development
		DSE 4.2	Investment Management
		DSE 4.3	Sustainable Marketing

		GE 4.1	Basics of Organizational Behavior
		GE 4.2	Accounting for Managerial Decision Making
		SEC 4.1	Leadership and Team Development
		SEC 4.2	Marketing of Financial Services
		SEC 4.3	Cyber-Crime and Laws
10.	V	DSC 5.1	Income Tax Laws and Practices
		DSC 5.2	International Business
		DSC 5.3	Business Growth and Development Policy
		DSE 5.1	Consumer Affairs and Sovereignty
		DSE 5.2	Auditing
		DSE 5.3	Entrepreneurship and New Venture Planning
		GE 5.1	Fundamentals of HRM
		GE 5.2	Digital Marketing
		SEC 5.1	Emotional Intelligence
		SEC 5.2	Customer Relationship Management
		SEC 5.3	EXIM Procedures and Documentations
11.	VI	DSC 6.1	Business Environment
		DSC 6.2	Management Accounting
		DSC 6.3	Indian Economy
		DSE 6.1	Learnings and Development
		DSE 6.2	Business Ethics and Corporate Governance
		DSE 6.3	Industrial Relations and Labour Laws
		GE 6.1	Leadership Development
		GE 6.2	E-Filing of Returns
		SEC 6.1	Digital Marketing
		SEC 6.2	Artificial Intelligence in Business
		SEC 6.3	International Trade Logistics
12.	VII	DSC 7.1	Income Tax Laws and Practices
		DSE 7.1	Public Finance
		DSE 7.2	Personal Tax Planning and Tax Management
		DSE 7.3	Business Tax Procedures and Management
		DSE 7.4	Business Research Methods
		DSC 7.1	Advance Accounting
		DSE 7.1	Advance Cost & Management Accounting
		DSE 7.2	International Finance
		DSE 7.3	Behavioral Finance
		DSE 7.4	Business Research Methods
		DSC 7.1	Marketing Management
		DSE 7.1	Marketing of Services
		DSE 7.2	Logistics and Supply Chain Management
		DSE 7.3	Social Media Marketing
T		DSE 7.4	Business Research Methods

13.	VIII		GENERAL ELECTIVES
		GE 7.1	Creativity and Innovation
		GE 7.2	People management
		DISSERTATION	Project Work/ Research Work
		DSC 8.1	Corporate Tax Planning
		DSE 8.1	Principles and Practices of Indian Tax System
		DSE 8.2	International Taxation
		DSE 8.3	Goods and Service Tax
		DSE 8.4	Application of Business Research Methods
		DSC 8.1	Financial Institutions and Markets
		DSE 8.1	Security Analysis and Portfolio Management
		DSE 8.2	Advance Corporate Accounting
		DSE 8.3	Financial Reporting Analysis and Valuation
		DSE 8.4	Application of Business Research Methods
		DSC 8.1	Consumer Behaviour
		DSE 8.1	Advertising and Sales Promotion
		DSE 8.2	Retail Management
		DSE 8.3	International Marketing
		DSE 8.4	Application of Business Research Methods
			GENERAL ELECTIVES
		GE 8.1	Consumer Protection
		GE 8.2	Sustainability and Ethical Aspects of Marketing
		DISSERTATION	Project Work/ Research Work

List of Papers (DSC,DSE,GE) with Semester Wise Titles for 'Commerce (H)'

Year	Semester	Course	Paper Title	Theory/ Practical	Credits
Undergraduate Certificate in Commerce(H)					
FIRST YEAR	I	DSC 1.1	Management Principles and Applications	Theory	4
		DSC 1.2	Business Laws	Theory	4
		DSC 1.3	Financial Accounting	Theory	4
		GE 1.1	Business Organization	Theory	4
		GE 1.2	Marketing For Beginners	Theory	4
		SEC 1.1	Personality Development	Theory	2
		SEC 1.2	Finance For Everyone	Theory	2
		SEC 1.3	Business Communication	Theory	2
	II	DSC 2.1	Corporate Accounting	Theory	4
		DSC 2.2	Company Law	Theory	4
		DSC 2.3	Human Resource Management	Theory	4
		GE 2.1	Communication in Management	Theory	4
		GE 2.2	Sales Promotion	Theory	4
		SEC 2.1	Competency Mapping	Theory	2
		SEC 2.2	Personal Financial Planning	Theory	2
		SEC 2.3	Personal Selling	Theory	2
Undergraduate Diploma in Commerce(H)					
SECOND YEAR	III	DSC 3.1	Business Mathematics	Theory	4
		DSC 3.2	Financial Management	Theory	4
		DSC 3.3	Principles of Marketing	Theory	4
		DSE 3.1	Organizational Behavior	Theory	4
		DSE 3.2	Financial Markets and Institutions	Theory	4
		DSE 3.3	Brand Management	Theory	4

		GE 3.1	General Management	Theory	4
		GE 3.2	Basics Of Advertising	Theory	4
		SEC 3.1	Team Building	Theory	2
		SEC 3.2	E-Commerce	Theory	2
	IV	DSC 4.1	Business Statistics	Theory	4
		DSC 4.2	Cost Accounting	Theory	4
		DSC 4.3	Business Economics	Theory	4
		DSE 4.1	Human Resource Development	Theory	4
		DSE 4.2	Investment Management	Theory	4
		DSE 4.3	Sustainable Marketing	Theory	4
		GE 4.1	Basics of Organizational Behavior	Theory	4
		GE 4.3	Accounting For Managerial Decision Making	Theory	4
		SEC 4.1	Leadership and Team Development	Theory	2
		SEC 4.2	Marketing of Financial Services	Theory	2
		SEC 4.3	Cyber-Crime and Laws	Theory	2
Undergraduate Degree in Bachelor of Commerce(H)					
THIRD YEAR	V	DSC 5.1	Income Tax Laws and Practices	Theory	4
		DSC 5.2	International Business	Theory	4
		DSC 5.3	Business Growth and Development Policy	Theory	4
		DSE 5.1	Consumer Affairs and Sovereignty	Theory	4
		DSE 5.2	Auditing	Theory	4
		DSE 5.3	Entrepreneurship and New Venture Planning	Theory	4
		GE 5.1	Fundamentals of HRM	Theory	4
		GE 5.2	Digital Marketing	Theory	4
		SEC 5.1	Emotional Intelligence	Theory	2
		SEC 5.2	Customer Relationship Management	Theory	2
		SEC 5.3	EXIM Procedures and Documentations	Theory	2
	VI	DSC 6.1	Business Environment	Theory	4
		DSC 6.2	Management Accounting	Theory	4

		DSC 6.3	Indian Economy	Theory	4
		DSE 6.1	Learnings and Development	Theory	4
		DSE 6.2	Business Ethics and Corporate Governance	Theory	4
		DSE 6.3	Industrial Relations and Labour Laws	Theory	4
		GE 6.1	Leadership Development	Theory	4
		GE 6.2	E-Filing of Returns	Theory	4
		SEC 6.1	Digital Marketing	Theory	2
		SEC 6.2	Artificial Intelligence in Business	Theory	2
		SEC 6.3	International Trade Logistics	Theory	2

Bachelor Of Commerce in B. Com. (Honours) With Research:					
Discipline Specific -Taxation					
FOURTH YEAR	VII	DSC 7.1	Income Tax Laws and Practices	Theory	4
		DSE 7.1	Public Finance	Theory	4
		DSE 7.2	Personal Tax Planning and Tax Management	Theory	4
		DSE 7.3	Business Tax Procedures and Management	Theory	4
		DSE 7.4	Business Research Methods	Theory	4
		Discipline Specific -Accounting and Finance			
		DSC 7.1	Advance Accounting	Theory	4
		DSE 7.1	Advance Cost and Management Accounting	Theory	4
		DSE 7.2	International Finance	Theory	4
		DSE 7.3	Behavioral Finance	Theory	4
		DSE 7.4	Business Research Methods	Theory	4
		Discipline Specific -Marketing			
		DSC 7.1	Marketing Management	Theory	4
		DSE 7.1	Marketing of Services	Theory	4
		DSE 7.2	Logistics and Supply Chain Management	Theory	4
		DSE 7.3	Social Media Marketing	Theory	4
		DSE 7.4	Business Research Methods	Theory	4
		GE 7.1	Creativity and Innovation	Theory	4
		GE 7.2	People Management	Theory	4
		DISSERTATION	Project Work/ Research Work	Theory	6
	VIII	Discipline Specific -Taxation			
		DSC 8.1	Corporate Tax Planning	Theory	4
		DSE 8.1	Principles and Practices of Indian Tax System	Theory	4
		DSE 8.2	International Taxation	Theory	4
		DSE 8.3	Goods And Service Tax	Theory	4
		DSE 8.4	Application of Business Research Methods	Theory	4
		Discipline Specific -Accounting and Finance			
		DSC 8.1	Financial Institutions and Markets	Theory	4
		DSE 8.1	Security Analysis and Portfolio Management	Theory	4

	DSE 8.2	Advance Corporate Accounting	Theory	4
	DSE 8.3	Financial Reporting Analysis and Valuation	Theory	4
	DSE 8.4	Application of Business Research Methods	Theory	4
	Discipline Specific -Marketing			
	DSC 8.1	Consumer Behaviour	Theory	4
	DSE 8.1	Advertising and Sales Promotion	Theory	4
	DSE 8.2	Retail Management	Theory	4
	DSE 8.3	International Marketing	Theory	4
	DSE 8.4	Application of Business Research Methods	Theory	4
	GE 8.1	Consumer Protection	Theory	4
	GE 8.2	Sustainability And Ethical Aspects of Marketing	Theory	4
	DISSERTATION	Project Work/ Research Work	Theory	6

ABILITY ENHANCEMENT COURSE (AEC) PREPARED FOR THE POOL OF COURSES

	Paper Title	Theory/Practical	Credits
Ability Enhancement Course (AEC)	-	Theory	2
Ability Enhancement Course (AEC)	-	Theory	2

VALUE ADDITION COURSE (VAC) PREPARED FOR THE POOL OF COURSES

	Paper Title	Theory/ Practical	Credits
Value Addition Course (VAC)	-	Theory/Practical	2

Abbreviations-

- ❖ DSC-Discipline Specific Course;
- ❖ DSE-Discipline Specific Electives;
- ❖ GE- Generic Electives;
- ❖ AEC-Ability Enhancement Course;
- ❖ VAC-Value Addition Course
- ❖ SEC – Skill Enhancement Course

Programme Specific Outcomes (PSOs)(Under graduate Programme) After this programme, the learners will be able to:

PSO 1	Students will able to understand the concepts of commerce.
PSO 2	Programme aims to develop comprehensive professional skills which are required for commerce graduates.
PSO 3	Students will develop an understanding of various commerce functions such as finance, accounting, financial analysis, project evaluation, and cost accounting
PSO 4	Students will be able to prove the proficiency with the ability to engage exams like C.A, C.S and CMA.
PSO 5	To provide strong base on the course relevant to the area of commerce which helps to choose their career?
PSO 6	To enhance knowledge and skills among students which built confident to identify their career opportunities in multiple dimensions?
PSO 7	Nurture the students in intellectual, personal, interpersonal and social skills with a focus on relevant professional career particularly, to maximize professional growth.
PSO 8	Empower the students with necessary competencies and decision -making skills to foster the innovative thinking to become an entrepreneur
PSO 9	Build the wide range of knowledge in the areas of accounting concepts and techniques to meet the current and future requirement of the industry.
PSO 10	Develop the strong knowledge in the areas such as finance, taxation and laws relating to commerce helps to relate the conceptual and analytical skills in the field of auditing, finance etc.
PSO 11	Inculcate the students to nurture their skills in personal, interpersonal, intellectual and others skills to develop their professional career and growth.
PSO 12	Disseminate students to develop decision making and problem -solving skills to undertake their own venture as a feasible career option.
PSO 13	Orient and motive the students to develop the needed knowledge in business and academics to develop their employability.
PSO 14	Synthesis the knowledge to face the challenges in competitive global environment.

Programme Specific Outcomes (PSOs)(Honours Degree) After this programme, the learners will be able to:

PSO 1	Students can do commerce-oriented research and consequence of this; they can become Professors in Colleges and Universities.
PSO 2	Apply knowledge of management theories and practices to solve business problems.
PSO 3	Foster analytical and critical thinking abilities for data-based decision-making.
PSO 4	Ability to develop Value based Leadership.
PSO 5	Ability to understand, analyze and communicate global, economic, legal, and ethical aspects of the business.
PSO 6	Entrepreneurship - Ability to identify entrepreneurial opportunities and leverage managerial & leadership skills for founding, leading & managing startups as well as professionalizing and growing family businesses.
PSO 7	Ability to lead themselves and others in the achievement of organizational goals, contributing effectively to a team environment.
PSO 8	Leadership and Team Work - Ability to collaborate in an organizational context and across organizational boundaries and lead themselves and others in the achievement of organizational goals and optimize outcomes for all stakeholders.
PSO 9	Ability to develop entrepreneurial thinking through business acumen.
PSO 10	Ability to adapt to technological advancements through lifelong learning mindset.
PSO 11	Generic and Domain Knowledge - Ability to articulate, illustrate, analyze, synthesize and apply the knowledge of principles and frameworks of management and allied domains to the solutions of real-world complex business issues.
PSO 12	Problem Solving & Innovation - Ability to Identify, formulate and provide innovative solution frameworks to real-world complex business and social problems by systematically applying modern quantitative and qualitative Problem-solving tools and techniques.
PSO 13	Critical Thinking - Ability to conduct an investigation of multidimensional business problems using research-based knowledge and research methods to arrive at data-driven decisions

Department of Commerce (H)

SEMESTER -I

Undergraduate Certificate in Commerce (H)

DISCIPLINE SPECIFIC COURSE (DSC)- Management Principles and Applications

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)	
		Lecture	Tutorial	Practical/Practice			
DSC:1.1 Management Principles and Applications	4	4	0	0	Passed Class XII with Minimum 40% in Commerce and 45% in Science/ Arts	Nil	

Programme: Undergraduate Certificate in B.Com. (H)	Year: I	Semester: I
Course Code: DSC- 1.1	Course Title: Management Principles and Applications	
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">● Describe the various levels of management and applicability of management principles.● Evaluate a company competitive.● Demonstrate various types of authority, delegation and decentralization in authority.● Demonstrate various types of leadership styles and identify the motivation techniques used by leaders.● Discuss the impact of emerging issues in management.		
Credits: 4		Total No. of Hours: 60
Unit	Topics	No. of Hours
I	Introduction Meaning and importance of management; Coordination mechanisms in organizations; Management theories- classical, neo-classical and modern constructions of management; Managerial functions; Managerial roles (Mintzberg); Managerial competencies.	20
II	Planning Organizational objective setting; Decision making environment (certainty, risk, uncertainty); Techniques for individual and group decision-making; Planning vis-à-vis	10

	Strategy- meaning and elements of business firm environment- micro and macro; Industry structure, Business-level strategic planning.	
III	<p style="text-align: center;">Organizing</p> <p>Decentralization and Delegation; Factors affecting organizational design; Departmentalization; Organisational structures and Organograms: traditional and modern, comparative suitability and changes over time; formal-informal organisations 'interface.</p>	10
IV	<p style="text-align: center;">Directing and Controlling</p> <p>Motivation-meaning, importance and factors affecting motivation; Leadership-meaning, importance and factors affecting leadership, leadership styles, and followership. Controlling-Principles of controlling; Measures of controlling and accountability for performance.</p>	10
V	<p>Salient Developments and Contemporary Issues in Management</p> <p>Management challenges of the 21st Century; Factors reshaping and redesigning management purpose, performance and reward perceptions- Internationalization, Digitalization, Entrepreneurship & innovation, Values & ethics, Workplace diversity, Democracy and Sociocracy, Subaltern management ideas from India.</p>	10

Suggested Readings:

- Vashisht, Neeru. Management Principles and applications. Taxmann Publication.
- Rao, V.S.P. Management Principles and Applications. Taxmann Publications.
- Gupta C.B. and Mathur S. Management Principles and Applications. ScholarTech Press, Delhi.
- Kumar, Pardeep. Management: Principles and Applications. JSR Publication House LP, Delhi.
- Mahajan, J.P. and Mahajan Anupama. Management Principles and Applications. Vikas Publications.
- Mitra J.K. (2018). Principles of Management. Oxford University Press.
- Tulsian, P.C. & Pandey, V.—Business Organisation & Management Pearson Education, India

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Undergraduate Certificate in Commerce (H)

DISCIPLINE SPECIFIC COURSE (DSC)- Business Laws

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC:1.2 Business Laws	4	4	0	0	Passed Class XII with Minimum 40% in Commerce and 45% in Science/ Arts	Nil

Programme: Undergraduate Certificate in B.Com. (H)	Year: I	Semester : I
Course Code: DSC-1.2	Course Title: Business Laws	
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• Examine basic aspects of contracts vis-a-vis agreements and subsequently enter into valid business propositions.• Describe various modes of discharge of contract and remedies available in case of breach.• Recognize and differentiate between the special contracts.• Analyse the rights and obligations under the sale of goods act.• Attain skills to form and manage entrepreneurial ventures as LLP.		
Credits: 4		
Total No. of Hours: 60		
Unit	Topics	No. of Hours
I	The Indian Contract Act,1872 Contract – meaning, characteristics and kinds; Essentials of a valid contract - offer and acceptance, consideration, contractual capacity, free consent, legality of objects; Void agreements; Quasi–contracts.	10

II	<p align="center">Discharge of Contract and Remedies for Breach</p> <p>Modes of discharge of contract: performance of contract, mutual agreement, supervening impossibility, lapse of time, operation of law, breach of contract; Remedies for breach of contract: rescission, suit for damages, quantum meruit, suit for specific performance; suit for injunction.</p>	15
III	<p align="center">Introduction to Special Contracts</p> <p>Contracts of Indemnity and Guarantee; Contracts of Bailment and Pledge; Contract of Agency.</p>	15
IV	<p align="center">The Sale of Goods Act, 1930</p> <p>Contract of sale; Meaning and difference between sale and agreement to sell; Conditions and Warranties; Transfer of ownership in goods including sale by non-owners; Performance of the Contract of Sale; Unpaid seller – meaning and rights of an unpaid seller against the goods.</p>	10
V	<p align="center">The Limited Liability Partnership Act, 2008</p> <p>Salient Features and Nature of LLP; Small LLP; Difference between: LLP and Partnership, LLP and Company; LLP Agreement; Incorporation Document; Incorporation by Registration; Registered office of LLP and change therein; Change and Rectification of name of LLP; Partners and Designated Partners: Partners and their Relations; Extent and limitation of liability of LLP and partners; Whistle blowing; Conversion into LLP.</p>	10
<p>Suggested Readings:</p> <ul style="list-style-type: none"> ● Arora, Shushma. Business law. Taxmann Publication. ● M.K. NABI, legal aspects of business. Taxmann Publication ● Bhushan B., Kapoor N.D., Abbi R. and Kapoor R. Elements of Business Laws. Sultan Chand ● Dagar, I. and Agnihotri, A., Business Laws, Sage Textbook ● Jagota R. Business Laws. MKM Publishers Scholar Tech Press. ● Kuchhal, M.C. and Kuchhal V. Business Laws. New Delhi. Vikas Publishing House. ● Maheshwari, S.N., Maheshwari, S.K. <i>A Manual of Business Laws</i>. Himalaya Publishing House Pvt. Ltd. ● Maheshwari, S. N., Maheshwari, S. K. <i>Business Laws</i>. Himalaya Publishing House Pvt. Ltd. ● Sharma, J.P. and Kanojia S. Business Laws. New Delhi. Bharat Law House Pvt. Ltd. ● Singh, Avtar. The Principles of Mercantile Law. Lucknow. Eastern Book Company. ● Tulsian P.C. Business Law. New Delhi. Tata McGraw Hill. 		

Undergraduate Certificate in Commerce (H)

DISCIPLINE SPECIFIC COURSE (DSC)- Financial Accounting

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC:1.3 Financial Accounting	4	4	0	0	Passed Class XII with Minimum 40% in Commerce and 45% in Science/ Arts	Nil

Programme: Undergraduate Certificate in B.Com. (H)		Year: I	Semester: I
DSC 1.3		Course Title: Financial Accounting	
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• Apply the generally accepted accounting principles while recording transactions and preparing financial statements.• Demonstrate the accounting process under a computerized accounting system.• Measure business income applying relevant accounting standards.• Evaluate the impact of depreciation and inventories on Business Income.• Prepare the Financial Statements of sole proprietor firms and Not-For-Profit Organisations.• Prepare the accounts for Branches, Departments and Leases.			
Credits:4			
Total No. of Hours:60			
Unit	Topics		No. of Hours
I	(A) Conceptual Framework (i) Accounting as an information system, the users of financial accounting information and their needs. An overview of Artificial Intelligence and Data Analytics in Accounting. (ii) Qualitative characteristics of accounting information. Functions,		12

	<p>advantages and limitations of accounting. Branches of accounting. Basis of accounting: cash basis and accrual basis. Capital and revenue expenditures and receipts. Events occurring after the balance sheet date, Extraordinary Items, Prior Period Items, Accounting Estimate. Accounting Policies, Fair Value, Meaning, Recognition and Disclosure Requirements of Provision, Contingent Liability and Contingent Asset.</p> <p>(iii) Financial Accounting Principles: Meaning and need; Generally Accepted Accounting Principles (GAPP): Entity, Money Measurement, Going Concern, Cost, Revenue Recognition, Realization, Fundamental Accounting Assumptions, Accruals, Periodicity, Full Disclosure, Consistency, Materiality, and Prudence (Conservatism). Fundamental Accounting Assumptions as per AS 1.</p> <p>(iv) Accounting Standards: Concept, benefits, and Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRSs; convergence vs adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) –meaning, need, and scope.</p> <p>(B) Accounting Process</p> <p>From the recording of a business transaction to the preparation of trial balance including adjusting, transfer and closing entries. Application of Generally Accepted Accounting Principles in recording financial transactions and preparing financial statements and accounting treatment of GST.</p>	
II	<p>Business Income, Accounting for Property, Plant and Equipment, and Valuation of Inventory:</p> <p>(a) Business income: Concept of Revenue and Business Income, Measurement of business income; relevance of accounting period, continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income.</p> <p>(b) Revenue recognition with reference to AS9.</p> <p>(c) Accounting for Property, Plant, and Equipment with reference to AS 10. Impact of Depreciation on measurement of business income. Accounting for Intangible Assets with reference to AS 26.</p> <p>(d) Valuation of Inventory with reference to AS 2. Impact of inventory valuation on measurement of business income by using FIFO, LIFO, and Weighted Average Method.</p>	12
III	<p>Financial Statements of Sole Proprietorship and Not-for-Profit Organisations:</p> <p>Preparation of Financial Statements of Sole Proprietorship and Not-for-Profit Organisations.</p>	12
IV	<p>Accounting for Inland Branches, Departments and Leases:</p> <p>(a) Accounting for Inland Branches: Concept of Dependent branches; Branch Accounting as per- Debtors System, Stock and Debtors' System.</p> <p>(b) Accounting for Departments (excluding Mark-up Account).</p> <p>(c) Accounting for Leases with reference to AS19.</p>	12

V	<p style="text-align: center;">Computerized Accounting Systems:</p> <p>Computerized Accounting Systems: computerized Accounts by using any popular accounting software Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry including GST; Generating Reports- Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow Statement. Selecting and shutting a Company; Backup, and Restore data of a Company.</p>	12
<p>Suggested Readings:</p> <ul style="list-style-type: none"> ● Goyal,B.K. ,& Tiwari, H.N.—Financial Accounting Taxmann Publication,NewDelhi. ● Goyal, Bhushan. Financia Accounting (text and illustrations)Taxmann Publication,NewDelhi ● Dam,B.B.,&Gautam,H.C.—FinancialAccountingGayatriPublications,Guwahati. ● Goldwin,N.,Alderman,W.,&Sanyal,D.—FinancialAccountingCengageLearning, Boston. ● Kumar,A.—Financial Accounting Singhal Publication. ● Lal,J.,Srivastava,S.&Abrol.Shivani.—FinancialAccountingText&Problems Himalaya Publishing House, Mumbai. ● Maheshwari,S.N.,Maheshwari,S.K.,&Maheshwari,S.K.—FinancialAccounting VikasPublishingHousePvt.Ltd.,NewDelhi. ● Monga,J.R.&Bahadur,R.—FinancialAccounting:ConceptsandApplications ScholarTechPress,New Delhi. ● Mukherjee(2018).Financial Accounting. Oxford University Press ● Sah, R.K. "Concept Building Approach to Financial Accounting" Cengage Learning India Pvt. Ltd." ● Sehgal,D.—FinancialAccountingVikasPublishingHousePvt.Ltd.,NewDelhi. ● Shukla,M.C.,Grewal,T.S.,&Gupta,S.C.—AdvancedAccounts.Vol.-I.SultanChand Publishing,NewDelhi. ● Tulsian,P.C.—Financial Accounting S Chand Ltd.,NewDelhi. <p>Note-Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

Undergraduate Certificate in Commerce (H)

GENERAL ELECTIVES - BUSINESS ORGANISATION

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE-1.1 BUSINESS ORGANISATION	4	4	0	0	Passed Class XII	Nil

Programme: Undergraduate Certificate in B.Com. (H)	Year: I	Semester : I
GE 1.1	Course Title: Business Organisation	
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">● Examine the dynamics of the most suitable form of business organisations in different situations.● Evaluate the various elements affecting the business environment.● Analyse business models for different organisations.● Record and report emerging issues and challenges of business organisations.● Defend changes in the working pattern of modern organisations		
Credits:4		
Total No. of Hours:60		
Unit	Topics	No. of Hours
I	Introduction Business – Concept, nature and scope, business as a system, business objectives, business and environment interface, distinction between business, commerce and trade, Business ethics, social responsibilities of Business	12
II	Business Enterprises Forms of Business Organisation: Sole Proprietorship, Partnership firm, Joint Stock Company, One Person Company, Cooperative society; Limited Liability Partnership; Multinational Corporations; Choice of Form of Organisation; Business Combination: Need and Objectives, Forms: Mergers, Takeovers and Acquisitions.	12

III	Business Environment Meaning and significance of Business environment, Internal and external environment, Dimensions of Business Environment; Uncertainty and business; Environmental Analysis and Diagnosis, Environment scanning techniques: SWOT and ETOP.	14
IV	Entrepreneurship: Founding the Business Entrepreneur-Entrepreneurship-Enterprise; entrepreneurial ideas and opportunities in contemporary business environment; Process of entrepreneurship; Forms of entrepreneurship; Skill India, Startup India, Make in India, Glocalizations.	10
	Money Market in Economic Development: Role of Money Market in Economic Growth, Contribution of Money Market to Financial Stability, Challenges and Opportunities in the Indian Money Market	
V	Contemporary Issues of Business Organisations Emerging Issues and Challenges; Innovation in Organisational Design; Learning Organisations, Workforce Diversity, Franchising, Outsourcing, and E-commerce; Government and business interface; Sustainability; Digitalization and Technological innovations.	12

Suggested Readings:

- Basu, C.(2017).Business Organisation and Management. McGraw Hill Education.
- Chhabra,T. N. Business Organisation and Management .Sun India Publications. NewDelhi.
- Kaul,V.K.(2012).Business Organisation Management. Pearson Education.
- Singh, B. P., & Singh, A. K. Essentials of Management. New Delhi. Excel Books Pvt. Ltd.
- Vasishth N., RajputN.,Business Organisation & Management. Kitab Mahal. Delhi.

Note- **Latest edition of the text books should be used.**

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Undergraduate Certificate in Commerce (H)

GENERAL ELECTIVES - Marketing for Beginners

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
GE- 1.3 Marketing for beginners	4	4	0	0	Passed Class XII	Nil

Programme: Undergraduate Certificate in B.Com. (H)		Year: I	Semester : I
GE 1.3		Course Title: Marketing for beginners	
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• Evaluate the companies following societal marketing concepts and along with their social initiatives.• Judge the segmentation of a product, service, event, organisation of companies.• Analyse the process of value creation through marketing decisions involving product, pricing and its distribution.• Compare the pricing strategies of various companies.• Explain marketing decisions involving product promotion and to acquire knowledge about the various developments in the marketing area.			
Credits:4			
Total No. of Hours:60			
Unit	Topics		No. of Hours
I	Introduction to Marketing and Marketing Environment Introduction to Marketing: 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.		12
II	Consumer Behaviour and Marketing Strategies		12

	<p>Consumer Behaviour: Need for studying consumer Behaviour; Stages in consumer buying decision process, Factors influencing consumer 's buying decisions.</p> <p>Marketing Strategies: Market segmentation-concept and bases of segmenting consumer markets; Market Targeting; Product Positioning- concept and bases.</p>	
III	<p>Product Decisions</p> <p>Concept and classification; Product mix; Branding; Packaging; Labeling; Product support services; Product life cycle-concept and marketing strategies.</p>	14
IV	<p>Pricing Decisions and Distribution Decisions</p> <p>Pricing Decisions: Objectives; Factors affecting price of a product; Pricing strategies for new products- penetration pricing and skimming pricing.</p> <p>Distribution Decisions: Channels of Distribution : types and functions; Wholesaling and retailing; factors affecting the channels of distribution; Logistics Decisions.</p>	10
V	<p>Promotion Decisions and Developments in Marketing</p> <p>Promotion Decisions: Communication process; Importance of promotion; Promotion tools: advertising, personal selling, sales promotion, public relations, publicity and direct marketing</p> <p>Developments in Marketing: Sustainable Marketing; Rural marketing; Social marketing; Digital marketing – an overview.</p>	12
<p>Suggested Readings</p> <ul style="list-style-type: none"> ● Baines .et. al. (2021).Fundamentals of Marketing. Oxford University Press. ● Etzel,M.J.,Walker,B.J.,Stanton,W.J.,Pandit, A.(2010).Marketing.Mc Graw Hill. ● Kapoor,N.PrinciplesofMarketing,2nded.PHI learning ● Kotler,P.,Armstrong,G.,Agnihotri,P.(2018).PrinciplesofMarketing.Pearson Education.Indian edition. ● Kotler,P.,Chernev,A.,Keller,K.L.(2022).MarketingManagement.United Kingdom: Pearson Education. ● Levy,M.,Grewal,D.(2022).Marketing.UnitedStates:McGraw-HillEducation. ● Masterson,R.(2022),Marketing,5ed.,SageTextbook ● Ramaswamy,N,(2018),Marketing Management, SageTextbook ● Sharma,K.,Aggarwal S.(2021).Principles of Marketing. Taxmann Publications. <p>Note-Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

Undergraduate Certificate in Commerce (H)

SKILL ENHANCEMENT COURSE- Personality Development

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-30

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
SEC1.1 Personality Development	2	2	0	0	Passed Class XII	Nil

SEC 1.1	Course Title: Personality Development	
Course Outcomes: After completion of the course, learners will be able to:		
<ul style="list-style-type: none">• Gather a detailed understanding about personality development, personality traits, types etc.• Learn their personality better and understand the stages of personality development and enhance their self-esteem.• Apprehend methods and ways to improve one’s interpersonal relationship with those around them for better growth and opportunities.• Explain attitudes better and learn about negative and positive attitudes.• Learn about various skills for employability to enhance personality.		
Credits:2		
Total No. of Hours:30		
Unit	Topics	No. of Hours
I	Introduction to Personality Development Definition of Personality, Determinants of Personality, Types and Traits of Personality, Understanding Self; Self Awareness, Social Awareness, Self-Management and Relationship Management.	6
II	Self-Esteem Define self-esteem, Symptoms, Advantages, Do's and Don'ts to develop positive self-esteem; Low self-esteem, Symptoms, Personality having low self-esteem, Positive and negative self-esteem. Self-Confidence, ways to enhance self-confidence.	6
III	Interpersonal Relationships	6

	Define Interpersonal Relationships, difference between aggressive, submissive and assertive Behaviors, Lateral thinking, Enhancing Interpersonal Skills to improve relationships.	
IV	<p style="text-align: center;">Attitude Development</p> <p>Concept, Significance, Factors affecting attitudes; Positive attitude, Advantages, Negative attitude, Disadvantages, Ways to develop positive attitude, Carl Jung's contribution to personality development, theory of attitude (any 2).</p>	6
V	<p style="text-align: center;">Employability & Developing Personality</p> <p>Skills enhancing Personality; Body language, Problem-solving, Conflict and Stress Management, Decision-making skills, Leadership and qualities of a successful leader, Character building, Team-work, Time management and Goal Setting; Setting Smart Goals; Employability Quotient; Resume building- The art of participating in Group Discussion, Facing the Personal (HR & Technical, Interview - Frequently Asked Questions, Psychometric Analysis, Mock Interview Sessions.</p>	6

Suggested Textbooks:

- Enhance your employability: A Practical manual to career planning, interview process and group discussion- Dr. V. K Verma & Prof. N. K Chadha.
- Business Communication (Principles, Methods and Techniques) Nirmal Singh - Deep & Deep Publications Pvt. Ltd., New Delhi.
- Effective Business Communication–H.Murphy.
- Essentials of Business Communication- Rajendra Pal and J. S. Korlhalli–Sultan Chand & Sons, New Delhi.
- Personality Development and Career management: By R.M.Onkar (S Chand Publications).
- Seven Habits Of Highly Effective People– Stephen Covey.
- Social Psychology: By Robert S Feldman.(Tata McGraw Hill Publishing.
- Three Basic Managerial Skills For All– Hall Of India Pvt Ltd New Delhi.

Note-Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Undergraduate Certificate in Commerce (H)

SKILL ENHANCEMENT COURSE- FINANCE FOR EVERYONE

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-30

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
SEC 1.2 Finance for Everyone	2	2	0	0	Passed Class XII	Nil

SEC 1.2		Course Title: Finance for Everyone	
Course Outcomes: After completion of the course, learners will be able to:			
<ul style="list-style-type: none">• Explaintheimportanceoffinancialalliteracyandtheinstitutionsprovidingfinancialservices.• Prepare a financial plan, budget and manage personal finances.• Open, avail and manage services offered by banks.• Open, avail and manage services offered by post offices.• Plan for life insurance and property insurance.• Choose instruments for investment in shares.			
Credits:2			
Total No. of Hours:30			
UNITS	TOPICS		No. of Hours
I	Introduction, Financial Planning and Budgeting Meaning, importance and scope of financial literacy; Prerequisites of financial literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, post offices, mobile app-based services. Need of availing of financial services from banks, insurance companies and postal services. Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal budget, family budget, business budget and national budget; Procedure for financial planning and preparing a budget; Budget surplus and budget deficit, Avenues for savings from surplus, Sources for meeting the deficit.		6
II	Banking Services Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – savings bank account, term deposit, current account, recurring deposit; pan card, address proof, KYC norm;Various types of loans –education loan,		6

	consumer durable loan, vehicle loan, housing loan, short term, medium term, long term, microfinance, bank overdraft, cash credit, mortgage, reverse mortgage, hypothecation, pledge, Agricultural and related interest rates offered by various nationalized banks; Cashless banking, e-banking, check counterfeit currency; CIBIL, ATM, net banking, RTGS, NEFT, IMPS, electronic clearance services (ECS), debit and credit card, app based payment system, bank draft and pay order; banking complaints and ombudsman.	
III	<p align="center">Financial Services from India Post Office</p> <p>Post office savings schemes: savings bank, recurring deposit, term deposit, monthly income scheme, kisan vikaspatra, NSC, PPF, senior citizen savings scheme, Sukanya samriddhi yojana ; India post payments bank. Money transfer: money order, e-money order. Instant money order, collaboration with the western union financial services; movidesh, international money transfer service, money gram international money transfer, Indian postal order.</p>	6
IV	<p align="center">Insurance Services</p> <p>Life insurance policies: life insurance, term life insurance, endowment policies, pension policies, ULIP, health insurance plans, comparison of policies offered by various life insurance companies, comparison of policies offered by various health insurance companies. Property insurance policies. Post office life insurance schemes: postal life insurance and rural postal life insurance.</p>	6
V	<p align="center">Stock Markets– Some Basic Concepts</p> <p>Terms used in stock markets: SENSEX, NIFTY, primary markets, secondary markets, initial public offering(IPO), follow-on public offering (FPO), offer for sale (OFS), block deal, equity shares, preference shares, debentures, bonus shares, stock split, dividend, buyback, DEMAT account, trading account, opening price, closing price, business days, bull, bear, bull market ,bear market, risk, stop loss, derivatives, call option, put option, hedge, holding period; Tax on short term capital gains and long-term capital gains, Mutual Fund and its various schemes.</p>	6

Suggested Readings:

- Avadhani, V.A.—Investment Management Himalaya Publishing House Pvt.Ltd., Mumbai.
- Batra, J.K., Accounting and Finance for Non-finance Managers, Sage Text book
- Mittra, S., Rai, S.K., Sahu, A.P., & Starn, H.J.—Financial Planning Sage Publications India Pvt.Ltd., New Delhi.
- Zokaityte, A.—Financial Literacy Education Palgrave Macmillan, London.

Note-Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Undergraduate Certificate in Commerce (H)						
SKILL ENHANCHMENT COURSE- Business communication						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
No. of Hours-30						
Course Title	Credits	Credit distribution of the Course			Eligibilit y criteri a	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
SEC 1.3 Business communication	2	2	0	0	Passed Class XII	Nil
SEC 1.3		Course Title: Business Communication				
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• Explain the need for communication in management.• Appreciate the need of effective writing for communication.• Demonstrate the skill of effective report writing and summarizing annual reports.• Analyse business correspondence and e-correspondence.• Appreciate oral presentations.• Learn about various skills for employability to enhance personality.						
Credits:2						
Total No. of Hours:30						
Unit	Topics					No. of Hours
I	Introduction to the essentials of Business Communication Meaning, process and functions. Need and importance. Medium: verbal & non-verbal communication. Channels: formal & informal. Levels of communication. Direction of communication: downward, upward, lateral, & diagonal. Effective communication: difficulties/barriers and solutions. Interactive and non-interactive techniques of communication. Listening as a tool of communication, Guidelines for effective listening.					6
II	Effective Writing Guidelines for clear writing. References, bibliographical research tools. Citing methods, footnotes, discussion footnotes. Use of library and internet for collection, classification and interpretation of data and information.					6
III	Report Writing Types of reports. Formal report: components and purpose. Organizing information: outlining & numbering sections, section headings, sub-headings, & presentation. Writing reports on field					6

	work/visits to industries, business concerns. Summarizing annual reports of companies: purpose, structure and principles. Drafting minutes.	
IV	<p align="center">Business Correspondence and E-Correspondence</p> <p>Need and importance of business letters. Office memorandum, office circulars, notices and orders. Technology for communication. Effective IT communication tools. Electronic mail: advantages, safety and smartness in email. E-mail etiquettes.</p>	6
V	<p align="center">Spoken English and Oral Presentation</p> <p>Effective negotiation: elements, process and general guidelines. Telephonic conversation. Conducting & facing interviews. Conducting & participating in group decisions. Making presentations: content and organizing. Features of a good presentation. Delivering a presentation.</p>	6
<p>Suggested Readings:</p> <ul style="list-style-type: none"> ● C.B. Gupta(2019).Essentials of Business Communication, Sultan Chand & Sons. ● Kaul, A. Effective Business Communication, 2nded.PHlearning ● Lesikar, R.V. & Flatley, M.E. (2001). Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi. ● Ludlow, R.& Panton, F.(1992). The Essenceof Effective Communications, Prentice Hall of India Pvt. Ltd., New Delhi. ● MeyerC,Dev(2021).Communicating for Results, OxfordUniversityPress ● Quintanilla,KellyM,(2021),BusinessandProfessionalCommunication,4e,Sage Textbook ● R.C. Bhatia(2008),Business Communication,AneBooksPvtLtd, NewDelhi. ● Ramanand Singh(2012).Business Communication. OxfordUniversityPress ● Scot,O.,Contemporary Business Communication. Biztantra, NewDelhi. <p>Note-Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

SEMESTER -II

Undergraduate Certificate in Commerce (H)

DISCIPLINE SPECIFIC COURSE (DSC)- CORPORATE ACCOUNTING

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: 2.1 Corporate Accounting	4	4	0	0		Passing DSC 1.3

DSC 2.1		Course Title: Corporate Accounting	
Course Outcomes: After completion of the course, learners will be able to understand: <ul style="list-style-type: none">• Examine the matters related to issues of share capital, debentures, bonus shares, redemption of preference shares and debentures of a company.• Examinetheannualreportsofbusinessorganisationstofindoutwhetherapplicable accounting standards (AS and IND AS) are complied with or not.• Prepare are port on amalgamation of companies from news articles.• The preparation of financial statements of company’s manually as well as using online software.• Analyse the voluntary and mandatory information obtained in the financial statements.			
Credits:4			
Total No. of Hours:60			
Unit	Topics		No. of Hours
I	Accounting for Share Capital and Debentures: Types of shares; Accounting for Share Capital, Issue of Rights and Bonus Shares; ESOPs and Buy-Back of shares; Issue and Redemption of preference Shares and Debentures. Underwriting Of Shares and Debentures. In reference to Relevant Accounting Standards (AS and IndAS) and Guidance Notes as applicable.		12
II	Financial Statements of Companies: Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Related Parties as per AS-18, Preparation of Statement of Profit and Loss, Balance Sheet, Statement of Equity and Cashflow Statement manually and using		12

	appropriate software. Interpreting the ratios calculated as per Schedule II of the Companies Act 2013 [with reference to Relevant Accounting Standards (AS and Ind AS) and the relevant provisions of The Companies Act, 2013, as applicable.]. Calculation of EPS as per AS 20.	
III	Valuation of Intangible Assets and Shares: Valuation of Intangible Assets and Shares. Value Added Statement, Economic Value Added, Market Value Added, Shareholder Value Added.	14
IV	Amalgamation of Companies and Internal Reconstruction: (a) Accounting for Amalgamation of Companies (excluding inter-company holdings) applying AS 14/Ind AS 103. (b) Accounting for Different forms of Internal Reconstruction (excluding drafting of Internal Reconstruction Scheme).	10
V	Corporate Financial Reporting Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of report of the Board of Directors; OXBRL Reporting. Drafting of Notes to Accounts. Segment Reporting as per AS - 17, Sustainability Reporting, Triple Bottom Line Reporting, CSR Reporting	12

Suggested Readings:

- Sehgal, A.—Fundamentals of Corporate Accounting Taxmann Publication, New Delhi.
- Goyal, B.—Corporate Accounting Taxmann Publication, New Delhi.
- Dam, B.B. & Gautam, H.C.—Corporate Accounting Gayatri Publications, Guwahati.
- Goyal, V.K., & Goyal, R.—Corporate Accounting PHI Learning, New Delhi.
- Maheshwari, S.N., Maheshwari, S.K., & Maheshwari, S.K.—Corporate Accounting Vikas Publishing House, New Delhi.
- Monga, J.R. & Bahadur, R.—Fundamentals of Corporate Accounting Scholar Tech Press, New Delhi.
- Mukherjee (2019). Corporate Accounting. Oxford University Press
- Sah, R.K. —Concept Building Approach to Corporate Accounting Cengage.

Note-**Latest edition of the text books should be used.**

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Undergraduate Certificate in Commerce (H)						
DISCIPLINE SPECIFIC COURSE (DSC)- COMPANY LAW						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE					No. of Hours-60	
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC:2.2 Company Law	4	4	0	0		Nil
DSC 2.2		Course Title: Company Law				
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">Analyse the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act, 2013 and Rules.Recognize the basic legal documents and their usage essential for formation of a company.Analyse the process and documents required for raising capital for the company.Evaluate the process of company meetings and corporate decision making.Know the framework of dividend distribution and develop understanding of the winding up process including Insolvency Resolution.						
Credits:4						
Total No. of Hours:60						
Unit	Topics					No. of Hours
I	Introduction Meaning and characteristics of a company; Lifting of corporate veil; Overview of administration of Company Law; Types of companies including private and public company, government company, foreign company, one person company, small company, associate company, dormant company and producer company; Association not for profit; Illegal association.					12
II	Formation and Incorporation documents Formation of company, promoters, their legal position and pre-incorporation contracts; Online registration of a company. Memorandum of Association and its alteration, Articles of Association and its alteration, Doctrine of constructive notice, Doctrine of ultravires and indoor management.					12

III	<p style="text-align: center;">Share Capital</p> <p>Prospectus, Shelf and Red herring prospectus, misstatement in prospectus; Book building. Allotment and Forfeiture of share, Sweat Equity, ESOPs, Bonus issue, and Further issue of shares, buyback, split of sharers and provisions regarding buyback; Transfer and transmission of shares; Demat system.</p>	14
IV	<p style="text-align: center;">Management and Meetings</p> <p>Directors: Legal position, Disqualifications, Director Identification Number (DIN); Classification of directors-Additional, Alternate and Casual directors, Women directors, Independent director, small shareholder's director; Appointment, Removal of directors; Powers and Duties; Key managerial personnel (KMP); Board Meetings; Shareholders' meetings: AGM and EGM. Convening and conduct of meetings: Requisites of a valid meeting; Resolutions (Virtual meetings); Postal ballot; e-voting.</p>	10
V	<p style="text-align: center;">Dividends, Audit and Winding up</p> <p>Provisions relating to payment of Dividend. Company Audit: auditor's qualification and disqualifications, Auditor's appointment, rotation and removal, Secretarial Audit. Winding Up: Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code 2016.</p>	12
<p>Suggested Readings:</p> <ul style="list-style-type: none"> ● Jagota,R. Corporate Laws. Taxmann PvtLtd,Delhi. ● Kumar, Anil (2023), company law,Taxmann PvtLtd,Delhi. ● ChadhaR.&Chadha,S.Corporate Laws, Scholar TechPress, Delhi. ● Das & Roy(2018).Company Laws. Oxford University Press ● Kaur H.Company Law Kitab Mahal, Delhi ● Kapoor, N.D.(2022).Corporate Laws. Sultan Chand ● Maheshwari,S.N.,Maheshwari, S.K.<i>Company Law</i>. Himalaya Publishing House Pvt. Ltd. ● Ramaiya, A.A Guide to Companies Act.,Lexis Nexis ,India. ● Sharma,J.P.AnEasyApproachtoCorporateLaws,AneBooksPvt.Ltd.,NewDelhi <p>Note-Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

Undergraduate Certificate in Commerce (H)

DISCIPLINE SPECIFIC COURSE (DSC)- HUMAN RESOURCE MANAGEMENT**CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE****No. of Hours-60**

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC:2.3 Human Resource Management	4	4	0	0		Nil

DSC 2.3		Course Title: Human Resource Management	
<p>Course Outcomes: After the completion of the course, the learners will be able to:</p> <ul style="list-style-type: none">• Demonstrate necessary skills to design an HR policy that improves the work environment.• Analyse job requirements and prepare a Human Resource Plan;• Match the skills with the job requirement and preparation of report on job analysis;• Organize an on-boarding programme in an organisation;• Describe and apply the use of different kinds of training and development strategies in real life situations;• Organize counseling sessions for employees for better psychological health;• Create incentive schemes for diverse job roles to enhance satisfaction and improve retention of employees.			
Credits:4			
Total No. of Hours:60			
Unit	Topics		No. of Hours
I	Introduction to Human Resource Management Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of HRM- Workplace diversity, empowerment, downsizing, VRS, work life balance.		12
II	Procurement of Human Resource Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention of employees.		12

III	<p align="center">Upgrading Employees: Training and Development</p> <p>A. Concept and significance; Role specific and competency-based training; Training and development methods– Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, hands on, shadowing, e-learning, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing.</p> <p>B. Scope of training; On board, soft skills, technical skills, product & service, quality, anti- harassment, legal.</p>	14
IV	<p align="center">Performance Appraisal and Compensation Management</p> <p>Performance appraisal- Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job Transfer and promotion.</p> <p>Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.</p>	10
V	<p align="center">Employee Maintenance, Engagement and Emerging Horizons</p> <p>Employee health and safety; Employee welfare; Social security (excluding legal provisions); Employer-employee relations; Grievance handling and redressal; Industrial disputes: Causes and settlement machinery, Stress-free environment, Rejuvenation breaks and leisure activities.</p> <p>Emerging Horizons; Redundant manpower, e-HRM; Human Resource Information System (HRIS); HR Audit, Emerging job opportunities, Talent management, Employee burnout, Work life balance, Work from Home.</p>	12
<p>Suggested Readings:</p> <ul style="list-style-type: none"> ● Aswathappa, K.&Dash,S.(2021).Human Resource Management-Text and cases, Ninth Edition, Tata McGraw-Hill. ● Chhabra, T. N. & Chhabra, M. (2020). Human Resource Management. Delhi:Sun India Publications. ● Decenzo,D.A.,&Robbins,S.P.(2009).Fundamental of Human Resource Management. New Jersey; Wiley. ● DesslerG.&VarrkeyB.(2020).HumanResourceManagement,SixteenthEdition Pearson Paperback. ● Gupta,C.B.(2018).Human Resource Management. Delhi:SultanChand&Sons. ● Pattanayak,B.HumanResourceManagement,6thed.PHlearning <p>Note-Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <ul style="list-style-type: none"> ● Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc. 		

Undergraduate Certificate in Commerce (H)

GENERAL ELECTIVES - COMMUNICATION IN MANAGEMENT

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
GE- 2.1 Communication in Management	4	4	0	0		Passing GE 1.1

Programme: Undergraduate Certificate in B.Com. (H)		Year: I	Semester: II
Course Code: G.E 2.1		Course Title: Communication in Management	
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• Analyse the need of communication in management.• Interpret the need for effective listening.• Understand the basics of written and spoken communication.• Demonstrate the role of group discussion and interviews.• Summarise business reports and proposals.			
Credits: 4			
Total No. of Hours:60			
Unit	Topics		No. of Hours
I	Introduction to Communications 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.		15
II	Listening Meaning and objectives of Listening. Features of a good listener. Analysing poor listening. Effective listening skills and barriers to effective listening.		15

III	<p align="center">Spoken communication</p> <p>Oral Presentation: Planning, structuring and delivering presentation. Handling queries. Challenges and etiquettes associated with Telephonic, web-conferencing and Teleconferencing communication.</p> <p>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.</p>	10
IV	<p align="center">Group Discussion</p> <p>Nature, forms and classification of Groups. Role of managers in Group Discussions. Effective Group Decision Making. Group Conflict.</p> <p>Interviews: Interviewing, Nature and types of Interviewing Questions. Verbal and Non-Verbal aspects of interviewing. Types of Interviews: structured and unstructured; group and depth.</p>	10
V	<p align="center">Meetings</p> <p>Planning and conducting meetings. Meeting Process. Ways to Effectively lead a meeting. Evaluating meetings and drafting minutes of a meeting.</p> <p>E-mail, Business Reports and Proposals: E-mail Etiquettes, smartness and presentation. Business Reports and proposals: Writing and purpose.</p>	10

Suggested Readings:

- Singha, kk and sehgal, R.M. Business communication. Taxmann Publication.
- Bell, Reginald & Martin, Jeanette (2014). Managerial Communication. Business Expert Press.
- Kaul, A. Effective Business Communication, 2nd ed. PHI learning
- Lesikar, R.V. & Flatley, M.E. (2001). Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi.
- Ludlow, R. & Panton, F. (1992). The Essence of Effective Communications, Prentice Hall of India Pvt. Ltd., New Delhi.
- Owen Hargie, David Dickson, Dennis Tourish (1999). Communication in Management. Gower Publishing, Ltd.
- Quintanilla, Kelly M. (2021), Business and Professional Communication, 4e, Sage Textbook
- Ramanand Singh (2012). Business Communication. Oxford University Press.
- R.C. Bhatia (2008), Business Communication, Ane Books Pvt Ltd, New Delhi.
- Scot, O., Contemporary Business Communication. Biztantra, New Delhi.

Note-Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Undergraduate Certificate in Commerce (H)						
GENERAL ELECTIVES - SALES PROMOTION						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
No. of Hours-60						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
GE- 2.3 Sales Promotion	4	4	0	0		Passing GE 1.3
GE 2.2		Course Title: Sales Promotion				
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• Develop a sales promotion campaign.• Design different tools for sales campaign• Analyse the need of a particular tool.• Examine the public relation management.• Contribute positively in business.						
Credits:4				Semester: II		
Total No. of Hours:60						
Unit	Topics					No. of Hours
I	Introduction to Sales Promotion Sales Promotion: Nature, meaning and importance of Sales Promotions; Significance of Sales Promotion in marketing; Misconception about sales promotion; Relationship marketing and Sales Promotion; Role of Sales Promotion in Integrated marketing communication.					12
II	Types of Sales Promotion Different forms of Sales Promotions; Consumer-oriented Sales Promotion; Trade oriented Sales Promotion; and Sales force oriented Sales Promotion					12
III	Major tools of Sales Promotion Sales Promotion tools including-Premiums, price offs, coupons, sampling, refunds and rebates, contest, games and lotteries, point of purchase; Displays and demonstrations; Conferences use; Trade fairs; Exhibition and fashion shows, Specialties and novelties, and recent prevalent tools -features, strength and limitations.					14

IV	<p align="center">Developing sales promotion programmes</p> <p align="center">Pre-testing; implementation; evaluating the result and making necessary modifications</p>	10
V	<p align="center">Ethical and legal aspects of sales promotion</p> <p align="center">Importance of ethics in sales promotion; Unethical practices and its consequences in Sales Promotion; Puffery or misrepresentation</p>	12

Suggested Readings:

- Kazmi, S.H.H. & Batra, S.K. (2009). *Advertising and sales promotion*. Excel Books. India
- Kotler, P. & Keller, K.L. (2021). *A framework for marketing management*. (6 th ed.) Pearson
- Minahan, S. & Ogden-Barnes, S. (2015). *Sales Promotion Decision Making: Concepts, Principles, and Practice*. (1 st ed.) United States, Business Expert Press
- Mullin, R & Cummins, J. (2010). *Sales Promotion: How to Create, Implement and Integrate Campaigns that Really Work*. Paperback
- Neslin, Scott A., & Blattberg, Robert C. (1990). *Sales Promotion: Concepts, Methods and Strategies*. United States, Prentice Hall
- Quelch, John A. (1989). *Sales promotion management*. Prentice Hall.

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Undergraduate Certificate in Commerce (H)						
SKILL ENHANCHMENT COURSE- Competency Mapping						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
No. of Hours-30						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
SEC 2.1 Competency Mapping	2	2	0	0	Passed Class XII	Passing SEC 1.1
Programme: Undergraduate Certificate in B.Com. (H)		Year: I			Semester: II	
Course Code: SEC 2.1		Course Title: Competency Mapping				
<p>Course Outcomes: After completion of the course, learners will be able to:</p> <ul style="list-style-type: none">Analyse various basics concepts of competency.Understand the framework for competency management.Experience the process of designing a competency Model.Interpret the concept of concept mapping.Integrate Competency Mapping to various HR applications.						
Credits:2						
Total No. of Hours:30						
Unit	Topics				No. of Hours	
I	Introduction to the concept of Competency Concept and Definition of Competency, History of Competency, Basic Components of Competency Knowledge, Skill, Attitude (KSA), Compare Competence and Competency, Performance vs Competency, Types of Competency- Generic/Specific Competency, Threshold/Performance Competency, Managerial/Human Competency, Limitations Of Competency.				6	

II	Framework of Competency Management Need and Importance of Competency framework, Types of Competency Models- The Iceberg Model, The Lancaster Model of Managerial Competence, Competency Models for HR Professionals.	6
III	Designing Competency Models Stages in Developing and Implementing Competency Models- Understanding job positions, Data collection instruments for job descriptions, Validation of the competency model after data gathering, Competency Gap Analysis, Validation, and Benchmark; Competency assessment - 360 degrees.	6
IV	Competency Mapping Define Competency Mapping, Need for Competency Mapping, Purpose of Competency Mapping, Compare Competence Map and Competency Mapping, Steps in developing Competency Mapping. Trend analysis; Fitting of trend using principle of least squares – linear and second-degree parabola. Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa.	6
V	Scope of Competency Mapping Use of Competency Mapping in HR decisions like Assessment Centres, Recruitment and Selection, Training and Development, Performance Management, Compensation and Rewards, Succession Planning.	6

Suggested Readings:

- McClelland, David Competence at Work, Spencer and Spencer, 1993
- Sanghi, S., The Handbook of Competency Mapping: Understanding, Designing and Implementing Competency Models in organisations. 2nd ed. SAGE Publications Pvt. Ltd 2007, India.
- Sharma, Radha. 360 degree feedback, competency mapping & assessment centers, R. Tata McGraw Hill – 2003.
- Shermon, Ganesh. Competency based HRM. 1st edition, Tata McGraw Hill.
- The Competencies Handbook, 2005, Steve Whiddett & Sarah Hollyforde, Jaico Publishing House

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Undergraduate Certificate in Commerce (H)

SKILL ENHANCEMENT COURSE- Personal Financial Planning

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-30

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
SEC 2.2 Personal Financial Planning	2	2	0	0		Passing SEC 1.2

Programme: Undergraduate Certificate in B.Com. (H)	Year: I	Semester : II
Course Code: SEC- 2.2	Course Title: Personal Financial Planning	
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• Understand the meaning and appreciate the relevance of financial planning.• Understand the concept of investment planning and its methods.• Examine the scope and ways of personal tax planning.• Analyse insurance planning and its relevance.• Develop insight in to retirement planning and its relevance.		
Credits:2		
Total No. of Hours:30		
Unit	Topics	No. of Hours
I	Unit 1: Introduction to Financial Planning: Financial goals, steps in financial planning, budgeting incomes and payments, time value of money. Introduction to savings, benefits of savings, management of spending & financial discipline, setting alerts and maintaining sufficient funds for fixed commitments.	6
II	Unit2: Investment Planning: Process and objectives of investment, concept and measurement of return & risk for various asset classes, measurement of portfolio risk and return, diversification & portfolio formation. Gold bond; Real estate; Investment in greenfield and brownfield Projects; Investment in fixed income instruments, financial derivatives & commodity market in India. Mutual fund schemes; International investment avenues.	6

	Currency derivatives and digital currency.	
III	Unit3: Personal Tax Planning: Tax structure in India for personal taxation, Scope of personal tax planning, exemptions and deductions available to individuals under different heads of income and gross total income. Comparison of benefits - Special provision u/s 115 BAC vis-à-vis General provisions of the Income-tax Act, 1961, tax avoidance versus tax evasion.	6
IV	Unit4: Insurance Planning: Need for insurance. Life insurance, health insurance, property insurance, credit life insurance and professional liability insurance.	6
V	Unit5: Retirement Benefits Planning: Retirement plans goals, process of retirement planning, Pension plans available in India, Reverse mortgage, Estate planning.	6
<p>Suggested Readings:</p> <ul style="list-style-type: none"> ● Halan,M.—Let’sTalkMoney:You’veWorkedHardforIt,NowMakeItWorkforYou Harper Collins Publishers, New York. ● Indian Institute of Banking & Finance.—Introduction to Financial Planning Taxmann Publication, New Delhi. ● KeownA.J.—Personal Finance Pearson,New York. ● Madura,J.—Personal Finance, Pearson ● Pandit,A.—The Only Financial PlanningBookthatYouWillEverNeedNetwork18 Publications Ltd.,Mumbai. ● Sinha,M.—FinancialPlanning:AReadyReckonerMcGrawHillEducation,NewYork. ● Tripathi,V.—Fundamentals of Investment Taxmann Publication,New Delhi. <p>Note: Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

Undergraduate Certificate in Commerce (H)

SKILL ENHANCEMENT COURSE- Personal Selling

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-30

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
SEC 2.3 Personal Selling	2	2	0	0		Nil

Programme: Undergraduate Certificate in B.Com. (H)	Year: I	Semester : II
Course Code: SEC- 2.3	Course Title: Personal Selling	
After completion of the course, learners will be able to: <ul style="list-style-type: none">• Describe the theoretical and practical aspect of personal selling.• Demonstrate the sales presentations.• Develop and execute the selling skills in different situations.• Build the ability and confidence to face customer grievances and objections.		
Credits:2		
Total No. of Hours:30		
Unit	Topics	No. of Hours
I	Introduction to Personal selling Concept and Nature of personal selling: Importance of personal selling; Relationship marketing and role of personal selling in marketing; Types of selling situations; Ethical aspect of selling.	10
II	Buying Motives and Theories of Selling Concept of motivation; Maslow’s theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling. AIDAS model of selling; Traditional and Modern sales approach.	10

III	<p align="center">Selling Process and Sales Report</p> <p>Prospecting and qualifying; Pre approach; Approach; Presentation and Demonstration; Handling objections Acknowledging the objections, types of objection, overcoming objections. Closing the sales; Techniques of closing sales; Customer relations and follow ups; Addressing customer concerns and complaints. Reports and documents- Sales manual; Order book; Cash memo; Tour diary; Daily and periodical reports.</p>	5
IV	<p align="center">Career in Selling</p> <p>Characteristics of salesperson; Types of sales persons; Career opportunities in selling; Measures for making selling an attractive career.</p>	5

Suggested Readings:

- Chaudhary, P. (2019), Selling and Negotiation Skills, Sage Text book
- Gupta C.B. (2020) Personal selling and salesmanship. (3rd ed.) Scholar tech press
- Kapoor, N. Advertising and personal selling. Pinnacle learning.
- Kotler, P. & Keller, K.L. (2021). A framework for marketing management. (6th ed.) Pearson
- Marks, Ronald B. (2004). Personal selling: A relationship approach. (6th ed.) Pearson Education/Prentice Hall
- Weitz, Barton A., Pederson, Carlton A. & Wright, Milburn D. (1987) Selling: *Principles and methods*. McGraw-Hill.

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

SEMESTER III

Undergraduate Diploma in Commerce (H)

DISCIPLINE SPECIFIC COURSE (DSC)- Business Mathematics

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC:3.1 Business Mathematics	4	4	0	0		Nil
Programme: Undergraduate Diploma in B.Com. (H)		Year: II			Semester : III	
Course Code: DSC-3.1		Course Title: Business Mathematics				
<p>Course Outcomes: After completion of the course, learners will be able to:</p> <ul style="list-style-type: none">• Analyse how matrices are used as mathematical tools in representing a system of equations.• Explain differential calculus to solve simple business problems.• Evaluate business problems involving complex linear relationships between decision variables and their determining factors.• Explain mathematical formulation and solution of problems related to finance including different methods of interest calculation, future and present value of money.• Develop programming for business problems involving constrained optimization.						
Credits: 4						
Total No. of Hours:60						
Unit	Topics					No. of Hours
I	Matrices and Determinants Overview of Matrices. Solution of a system of linear equations (having a unique solution and involving not more than three variables) using matrix inversion method and Cramer's Rule Leontief Input Output Model (Open Model Only).					15
II	Calculus-I Concepts and rules of differentiation. Concept of Marginal Analysis: Marginal Revenue, Marginal Cost. Concept of Elasticity of demand					15

	and supply. Application of Maxima and Minima problems: Revenue, Cost, Profit, Economic Order Quantity	
III	<p style="text-align: center;">Calculus-II</p> <p>Partial Differentiation: Partial derivatives up to second order. Homogeneity of a function and Euler's theorem. Production Function: Returns to factor, Returns to scale. MRTS and Elasticity of Substitution. Integration: Nature of commodities and partial elasticity of demand, Applications of marginal analysis, Consumer Surplus and Producer Surplus.</p>	10
IV	<p style="text-align: center;">Mathematics of Finance</p> <p>Rates of interest: nominal, effective and their inter-relationships in different compounding situations. Compounding a sum using different types of rates. Applications relating to Depreciation of assets and average due date. Types of annuities: ordinary, due and deferred - Discrete and continuous. Perpetuity. Determination of future and present values using different types of rates of interest. Applications relating to Capital Expenditure and Leasing.</p>	10
V	<p style="text-align: center;">Linear Programming</p> <p>Formulation and Assumptions of LPP, Solution by Simplex Method-maximization and minimization cases. Shadow prices of the resources. Special Cases: Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy.</p>	10

Suggested Readings:

- Anthony, M., & Biggs, N. (1996). Mathematics for Economics and Finance. Cambridge: Cambridge University Press.
- Ayres, F. J. (1963). Theory and Problems of Mathematics of Finance. New York: McGraw Hill Publishing.
- Budnick, P. (1986). Applied Mathematics for Business, Economics, & Social Sciences. New York: McGraw Hill Publishing.
- Dowling, E. (2011). Introduction to Mathematical Economics. New York: McGraw Hill Publishing Kapoor.
- Ghosh & Sinha (2018). Business Mathematics and statistics. Oxford University Press.
- S.K. Sharma and Kaur, Gurmeet. Business Mathematics. Sultan Chand & Sons (P) Ltd, New Delhi.

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Undergraduate Diploma in Commerce (H)

DISCIPLINE SPECIFIC COURSE (DSC)- FINANCIAL MANAGAMENT

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
Dsc: 3.2 Financial Management	4	4	0	0		Nil

Programme: Undergraduate Diploma in B.Com. (H)	Year: II	Semester : III
Course Code: DSC- 3.2	Course Title: Financial Management	
<p>Course Outcomes: After completion of the course, learners will be able to:</p> <ul style="list-style-type: none">• Analyse the conceptual framework of financial management and will have an insight into the concept of time value of money and risk and return.• Analyse the capital budgeting process and demonstrate decision making abilities using different techniques of capital budgeting.• Compute the cost of capital; critically analyse and understand different capital structure theories and factors affecting capital structure decision of a firm.• Analyse and understand different theories of dividend and factors affecting dividend policy.• Examine the concept of working capital and estimate working capital requirements of a firm; critically examine and decide optimum credit policy for a firm.		
Credits: 4		
Total No. of Hours:60		
Unit	Topics	No. of Hours
I	<p>Financial Management: An Overview</p> <p>Nature, scope and objectives of financial management. An overview of time value of money and risk and return.</p>	15

II	<p style="text-align: center;">Capital Budgeting Decision</p> <p>The Capital Budgeting Process, Cash Flow Estimation, Different techniques of Capital budgeting: Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR) and Profitability Index.</p>	15
III	<p style="text-align: center;">Cost of Capital and Financing Decision</p> <p style="text-align: center;">Cost of Capital:</p> <p>Estimation of components of cost of capital: Method for calculating cost of equity, Cost of retained Earnings, Cost of Debt, Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Incremental (Marginal) Cost of Capital.</p> <p style="text-align: center;">Capital Structure: Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating, Financial and Combined Leverage. EBIT-EPS Analysis. Determinants of Capital Structure.</p>	10
IV	<p style="text-align: center;">Dividend Decision</p> <p>Theories for relevance and irrelevance of dividend decision for corporate valuation-MM Approach, Walter's Model, Gordon's Model. Determinants of Dividend policy.</p>	10
V	<p style="text-align: center;">Working Capital Decision</p> <p>Concepts of Working Capital, Operating & Cash Cycles, Risk-return Trade off, working capital estimation, Receivables Management.</p>	10

Suggested Readings:

- Brealey, Richard A, Myers Stewart C, Allen Franklin, Mohanty, Pitabas. Principles of Corporate Finance. McGraw Hills Education.
- Khan, M. Y. and Jain, P. K. Financial Management: Text and Problems. Tata McGraw Hills, New Delhi.
- Kothari, R. Financial Management: A Contemporary Approach. Sage Publications Pvt. Ltd. New Delhi.
- Maheshwari, S. N. *Elements of Financial Management*. Sultan Chand & Sons.
- Maheshwari, S. N. *Financial Management – Principles & Practice*. Sultan Chand & Sons.
- Rustagi, R. P. Fundamentals of Financial Management Taxmann. New Delhi.
- Sharma, S. K. and Sareen, Rachna. Fundamentals of Financial Management Sultan Chand & Sons (P) Ltd. New Delhi.

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Undergraduate Diploma in Commerce (H)

DISCIPLINE SPECIFIC COURSE (DSC)- PRINCIPLES OF MARKETING

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC:3.3 Principles Of Marketing	4	4	0	0	Passed Class XII	Nil

Programme: Undergraduate Diploma in B.Com. (H)	Year: II	Semester : III
Course Code: DSC- 3.3	Course Title: Principles of Marketing	
Course Outcomes: After completing the course, learners will be able to: <ul style="list-style-type: none">• Develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm.• Explore the dynamics of consumer behaviour and process of market selection through STP.• Analyse the process of value creation through marketing decisions involving product development.		
Credits: 4		
Total No. of Hours: 60		
Unit	Topics	No. of Hours
I	Introduction to Marketing and Marketing Environment Introduction to Marketing: Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing, Marketing Mix. Marketing Environment: Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural.	15
II	Consumer Behaviour and Market Selection Consumer Behaviour: Need for studying consumer Behaviour; Stages in Consumer buying decision process; Factors influencing consumer buying decisions. Market Selection: Choosing market value through STP. Market	10

	Segmentation- bases of segmenting consumer markets. Market Targeting, Product Positioning –concept and bases	
III	<p align="center">Product Decisions and New Product Development</p> <p align="center">Product Decisions:</p> <p>Concept and classification; Levels of Product. Designing value: Product- mix, Branding- types, significance, and qualities of good brand name; Packaging and Labeling- types and functions; Product support services.</p> <p>New Product Development: New product development process; Product lifecycle– Concept and marketing strategies.</p>	15
IV	<p align="center">Pricing Decisions and Distribution Decisions</p> <p>Pricing Decisions: Objectives; Factors affecting price of a product; Pricing methods; Pricing strategies.</p> <p>Distribution Decisions: Delivering Value: Channels of distribution- types and functions; Wholesaling and retailing; Factors affecting choice of distribution channel; Logistics decisions.</p>	10
V	<p align="center">Promotion Decisions and Developments in Marketing</p> <p>Promotion Decisions: Communicating Value: Communication process; Importance of Promotion. Promotion-mix tools advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Integrated Marketing Communication.</p> <p>Developments in Marketing: Sustainable Marketing- concept and issues. Rural marketing- characteristics and rural marketing mix. Social marketing- concept and issues. Digital marketing- concepts and tools.</p>	10
<p>Suggested Readings:</p> <ul style="list-style-type: none"> ● Baines EtAL(2021).Fundamentals of Marketing. Oxford University Press. ● Etzel,M.J.,Walker,B.J.,Stanton,W.J.,Pandit,A.(2010).Marketing.McGraw Hill. ● Jain, P& Singhal, N. Principles of Marketing. Scholar TechPress, Delhi. ● Kapoor,N.(2021).Principles of Marketing. PrenticeHall of India. ● Kotler,P.,Armstrong,G.,Agnihotri,P.(2018).PrinciplesofMarketing.Pearson Education. Indian edition. ● Kotler,P.,Chernev,A.,Keller,K.L.(2022).MarketingManagement.United Kingdom: Pearson Education. ● Sharma,K.,Aggarwal S.(2021).Principles of Marketing. Taxmann Publications. <p>Note: Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

Undergraduate Diploma in Commerce (H)

DISCIPLINE SPECIFIC ELECTIVE (DSE)- Organisational Behaviour

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE 3.1 Organisational Behaviour	4	4	0	0	Passed Class XII	Nil

Programme: Undergraduate Diploma in B.Com. (H)	Year: II	Semester: III
Course Code: DSE 3.1	Course Title: Organisational Behaviour	
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• Demonstrate understanding of the basic concepts of organizational behavior and their applicability in contemporary organisations.• Analyse the various means of managing people at the workplace.• Interpret the complex nature of human behaviour and group dynamics.		
Credits: 4		
Total No. of Hours:60		
Unit	Topics	No. of Hours
I	Introduction Organisational Behaviour: Concepts and Determinants; Relationship between Management and OB; Emergence of OB; Hawthorne Study; Contributing disciplines of OB; OB models.	15
II	Individual Behaviour Foundations of Individual Behaviour; Personality - Type A/B, Big five personality types, factors influencing personality; Attitude – concept, components, job related attitudes; Learning- concept, theories and reinforcement; Perception and emotions- concept, perceptual process, factors influencing perception, perceptual errors and distortions; Beliefs and values - concept and types: terminal values and instrumental values.	10

III	<p align="center">Communication and Motivation</p> <p>Communication – Understanding Communication; Persuasive communication; Communication styles; Transactional Analysis (TA), Johari Window. Motivation – Why people work; Need theories (Maslow’s need hierarchy, ERG Theory, McClelland’s Theory); Theory X and Theory Y, Two Factors Theory; Contemporary Theories of motivation (Self-Determination Theory, Goal-setting Theory, Reinforcement Theory, Self- efficacy Theory).</p>	15
IV	<p align="center">Group Behaviour and Leadership</p> <p>Formation of Groups; Group Behaviour - concepts, types- group norms, group roles, and group cohesiveness; Groups Vs Teams; Group decision making – process and types; Organisational conflict – nature, sources, and resolution strategies. Leadership - Concept and theories; Styles of leadership; Leadership continuum; Trait, Behavioural and Situational approach; Leadership grid; Contemporary leadership issue.</p>	10
V	<p align="center">Dynamics of Organisational Behaviour</p> <p>Organisational culture- concept and determinants; Organisational change- importance, types of change, resistance to change, managing change; Stress- individual and Organisational factors, prevention and management of stress.</p>	10

Suggested Readings:

- Greenberg,J.(2015).Behaviour in organisations. Pearson Education India. Tenth edition
 - Hersey,P.K.,Blanchard,D.,&Johnson,D.(2013).Managementoforganisational Behaviour. Pearson.
 - Luthans,F.(2017).OrganisationalBehaviour-Anevidencebasedapproach.McGraw- Hill Education,Twelfth Edition.
 - Pareek,U.(2014).UnderstandingOrganisationalBehaviour.OxfordUniversityPress.
 - Robbins,S.T.,Judge, T. A.(2019).Essentials of organisational Behaviour. Pearson.
 - Singh,A.K.,&Singh,B.P.OrganisationalBehaviour.NewDelhi:ExcelBooksPvt. Ltd.
 - Singh,K.(2015).OrganisationalBehaviour:Texts&Cases(3rdEdition).India: Pearson.
- Additional Resources

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Undergraduate Diploma in Commerce (H)

DISCIPLINE SPECIFIC ELECTIVE (DSE)- Financial Markets and Institutions

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE 3.2 Financial Markets and Institutions	4	4	0	0	Class	Nil

Programme: Undergraduate Diploma in B.Com. (H)	Year: II	Semester : III
Course Code: DSE 3.2	Course Title: Financial Markets and Institutions	
Course Outcomes: After completion of the course, learners will be able to:		
<ul style="list-style-type: none">• Describe the meaning, components and functions of a financial system.• Interpret different financial systems and describe how they operate.• Analyse theoretical concepts underlying money and capital markets.• Describe the evolution of the Indian financial system.• Assess information related to financial markets and institutions in a global context with special emphasis on financial stability.		
Credits: 4		
Total No. of Hours:60		
Unit	Topics	No. of Hours
I	Introduction An introduction to financial system - components, inter-linkages between financial system and economic development, financial intermediation, indicators of financial development (World Bank); capital allocation- financial institutions vis-a-vis financial markets; evolution of Indian financial system since 1951; recent reforms and developments in Indian financial system.	10
II	Financial Markets I: Money Markets Financial markets - integration of Indian financial markets with global financial markets; money market – functions, organisations and participants; money market instruments; role of central bank in money market; role of Reserve Bank of India in Indian money market; Fixed Income Money Market and Derivative Association of India (FIMMDA).	15

III	<p align="center">Financial Markets II: Capital Markets</p> <p>Capital Markets - introduction, components, role and functions; equity market-methods of issue; debt market-concept, significance and classification; capital market instruments; raising funds from global financial markets; primary and secondary markets- concept, similarities, differences; stock exchanges in India - NSE, BSE; Stock Indices: concept and construction, Major stock indices - global (including Dow Jones and NASDAQ) and Indian (NIFTY and BSE-SENSEX); concept of DEMAT account and depositories (NSDL, CDSL); SEBI and investor protection.</p>	15
IV	<p align="center">Financial Institutions</p> <p>Commercial banking - introduction, classification, role, asset liability management, non- performing assets; role of technology in banking sector; financial inclusion, recent developments in banking including restructuring, privatisation, MUDRA financing; Insurance - life and non-life insurance companies in India: public and private; Mutual Funds – introduction and their role in capital market development, types of mutual fund schemes (open ended vs close ended, equity, debt, hybrid schemes and Exchange Traded Funds (ETFs); Non-banking Financial Companies(NBFCs) –role and types; private equity, venture capital and hedge funds.</p>	10
V	<p align="center">Financial Stability</p> <p>Financial stability-importance and indicators (World Bank, IMF, RBI); understanding financial crisis - causes and policy response; global financial crisis (2008); emerging challenges to financial stability.</p>	10

Suggested Readings:

- Frederic S. Mishkin and Stanley G. Eakins, Financial Markets and Institutions, Prentice Hall
- Goel, S. Financial Markets, Institutions and Services PHI learning
- Khan, M. Y., Indian Financial System – Theory and Practice, Vikas Publishing House.
- Kohn (2013). Financial Institutions and Markets. Oxford University Press.
- Madura, J., Financial Markets and Institutions. Cengage
- Pathak, Bharati V., Indian Financial System: Markets, Institutions and Services, Pearson education, New Delhi, Second edition, 2008.

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

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Undergraduate diploma in Commerce (H)

DISCIPLINE SPECIFIC ELECTIVE (DSE)- Brand Management

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE 3.3 Brand Management	4	4	0	0		Nil

Programme: Undergraduate Diploma in B.Com. (H)	Year: II	Semester : III
Course Code: DSE 3.3	Course Title: Brand Management	
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• Comprehend the conceptual framework of brands• Analyse various strategies of popular brands• Describe the brand extensions• Explore the life cycle of a brand• Apply brand management strategies to real life products.		
Credits: 4		
Total No. of Hours:60		
Unit	Topics	No. of Hours
I	Introduction 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.	10
II	Brand Positioning Brand Building, Identifying and Establishing Brand Positioning and values, Brand Repositioning, Life stages of a Brand, Brand Personality, Brand Image.	10
III	Designing Marketing Program Strategic Brand Management Process, Designing and implementing brand strategies, Contemporary Strategies: story telling, Internet and Social Media, Brand Extensions, Brand reinforcement strategies, Brand Portfolio Management, Integrating Advertising with Brand Management.	15

IV	<p style="text-align: center;">Brand Equity</p> <p>Customer based Brand Equity, Measuring and Interpreting Brand Performance: brand equity Management System, New Media Environment: Brands amplifiers, Growing and Sustaining Brand Equity.</p>	10
V	<p style="text-align: center;">Recent Issues in Branding</p> <p>Managing Strong Brands, Brand Ladder, Country Branding, Global Brand Strategy, and Managing Brands over time, Brand Audits, Managing Brands in the Digital Era. Legal and Ethical aspects in Brand Management.</p>	10
<p>Suggested Readings:</p> <ul style="list-style-type: none"> ● Aaker,D.<i>Brand Leadership</i>. UK:Simon&Schuster. ● Beverland,M.<i>BrandManagement:Co-creatingMeaningfulBrands</i>.UK:SAGEPublications. ● Chernev,A.<i>Strategic Brand Management</i>. Illinois,USA:CerebellumPress. ● Chitale,A.K.& Gupta, Ravi.<i>Product Policy and Brand Management: Text and Cases</i>,4th ed.PHI Learning ● Cowley,D.<i>Understanding Brands</i>. India:KoganPageLtd. ● John,D.R.<i>Strategic BrandManagement:LessonsforWinningBrandsinGlobalized Markets</i>. New Delhi: Oxford University Press. ● Keller,K. L., Swaminathan V., Parameswaran,A. M G, and Jacob, I. C.<i>Strategic Brand Management: Building,Measuring and ManagingBrand Equity</i>. India: Pearson Education. ● Miller,D.<i>BuildingaStoryBrand:ClarifyYourMessageSoCustomersWillListen</i>, India: HarperCollins Publishers. ● Temporal,P.<i>Advanced Brand Management</i>.UK:Harriman House. ● Parameswaran,M.G.<i>Building Brand Value</i>.India:McGrawHill Education. <p>Note: Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

Undergraduate Diploma in Commerce (H)

GENERAL ELECTIVES - GENERAL MANAGEMENT

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
GE- 3.1 General Management	4	4	0	0		Passing GE 2.1

Programme: Undergraduate Diploma in B.Com. (H)	Year: II	Semester: III
Course Code: GE 3.1	Course Title: General Management	
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• Examine the evolution of management and its significance• Comprehend and analyse applicability of managerial functions• Recognize the role of decision-making in business• Analyse the role of directing in management• Appraise the function of controlling and contemporary issues in management		
Credits: 4		
Total No. of Hours: 60		
Unit	Topics	No. of Hours
I	Introduction to Management Principles of management - concept, nature and significance; Evolution of Management thought: Classical (Fayol’s principles of management; Taylor’s scientific management), Neo- classical (Hawthorne Experiments), Modern approach (Systems Approach; Contingency Approach).	15
II	Functions of Management Management functions and their relationship- planning, organizing, staffing, directing and controlling; Functional areas of management – an overview; Coordination - concept, characteristics and importance.	10

III	<p style="text-align: center;">Planning and Organizing</p> <p>Planning- meaning, strategic and operations planning; Decision-making- concept, importance and bounded rationality; Organizing- division of labour & specialization; Organisational structures; Factors affecting organisational design.</p>	15
IV	<p style="text-align: center;">Directing and Staffing</p> <p>Directing- concept and importance; Concept and theories of Motivation- Maslow's need hierarchy, Herzberg's two-factor theory, Theory X&Y; Leadership-meaning and importance; Communication- meaning and importance; Staffing- concept, importance and process.</p>	10
V	<p style="text-align: center;">Controlling and Contemporary Issues in Management</p> <p>Principles of Controlling, performing controlling function; Management challenges of the 21st Century; Factors reshaping and redesigning management purpose, performance and reward perceptions- internationalization; Digitalization; Entrepreneurship & innovation; Workplace Diversity</p>	10

Suggested Readings:

- Drucker, P.F. (1954). The Practice of Management. New York: Harper & Row.
- Drucker, P.F. (1999). Management Challenges for the 21st Century. Harper Collins Publishers Inc.
- Griffin. Management Principles and Application. Cengage.
- Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. McGraw Hill Publications
- Kumar, Pardeep. Management: Principles and Applications. JSR Publication House LP, Delhi.
- Mahajan, J.P. and Mahajan Anupama. Management Principles and Applications. Vikas Publications
- Rao, V.S.P. Management Principles and Applications. Taxmann Publications.

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Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

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Undergraduate Diploma in Commerce (H)

GENERAL ELECTIVES - Basics to Advertising

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
GE- 3.2 Basics to Advertising	4	4	0	0		Passing GE 2.3

Programme: Undergraduate Diploma in B.Com. (H)	Year: II	Semester : III
Course Code: GE- 3.2	Course Title: Basics to Advertising	
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• Identify communication objectives behind advertising of various products and services.• Explain various advertising and media elements in the advertising decisions.• Identify ethical issues of advertising.		
Credits: 4		
Total No. of Hours:60		
Unit	Topics	No. of Hours
I	Introduction to Advertising Marketing Communication Process; Advertising: Significance, Types and Objectives; Target audience selection- basis; DAGMAR Approach; Methods of setting of Advertising Budget.	15
II	Message Advertising Appeals; Advertising Copy: Elements of Print Advertising Copy.	10
III	Media Decisions Types of Media: Merits and Demerits; Advertising through internet and interactive media issues and considerations.	15

IV	Advertising Agency Role, Types and Selection of advertising agency.	10
V	Advertising: Effectiveness and Institutional Framework Rationale of Measuring Advertising Effectiveness: Evaluating Communication and Sales Effect; Pre and Post testing Techniques. Brief role of Advertising Standards Council of India (ASCI).	10
<p>Suggested Readings:</p> <ul style="list-style-type: none"> ● Belch,G.E.,Belch,M.A.,& Purani,K.(2009). <i>Advertising and Promotion:An Integrated Marketing Communications Perspective</i>. New York: McGraw Hill Education. ● Gupta,R.(2012).<i>Advertising Principles and Practice</i>.S. Chand ● Kapoor,Neeru.(2022).<i>Fundamentals of Advertising-II</i>nd Edition.New Delhi:Cengage Learning India Pvt. Ltd. ● Shah,K.,&D’Souza,A.(2008).<i>Advertising and Promotions:AnIMC Perspective</i>. New Delhi:Tata McGraw Hill Publishing Company Limited. ● Sharma,K.(2018). <i>Advertising: Planning and Decision Making</i>. New Delhi: Taxmann Publication. ● Sharma,S.&Singh,R.<i>Advertising:Planning and Implementation</i>,3rd ed.PHI Learning <p>Note: Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

Undergraduate Diploma in Commerce (H)

SKILL ENHANCEMENT COURSE- TEAM BUILDING

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-30

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
SEC 3.1 Team Building	2	2	0	0		Passing SEC 2.1

Programme: Undergraduate Diploma in B.Com. (H)	Year: II	Semester : III
Course Code: SEC-3.1	Course Title: Team Building	
Course Outcomes : After completion of the course, learners will be able to: <ul style="list-style-type: none">• Explore the definition of Team and examine unique features of types of Teams.• Design various ways of building an effective team.• Evaluate techniques to manage teams at each stage of Development.• Design shared vision and articulate business strategy of a hypothetical organization to create high performing team.• Examine and explore methods and techniques of assessing team performance.		
Credits:2		
Total No. of Hours:30		
Unit	Topics	No. of Hours
I	Understanding Teams Define Team and Group, Difference between Team and Group, Characteristics of a Team, Strength of a Team, Limitations of a Team, Types of Teams: Functional or Department Team, Cross Functional Teams, Self- Managing Team, Virtual Team, Operational Team, Problem Solving Team.	6
II	Team Building Meaning and importance of Team Work, Psychology of Team Building, Team Building Process, Goal Setting and Problem Solving.	6

III	<p style="text-align: center;">Stages of Team Building</p> <p>Stages of Team Development- Tukman's Model etc, Team Leader, Belbin Team Roles-Action Oriented Roles, People Oriented Roles and Cerebral Roles; Team Meetings and Leadership; Ginnett-Team Effectiveness Leadership Model (TELM).</p>	6
IV	<p style="text-align: center;">Leading Transformation through high Performance Teams</p> <p>Leading Transformation: Context, Shared Vision, Strategy, Wheel of Transformation Model, DeterminantsofHighPerformingTeams:12Cs; Leading Innovative Teams –Employee First Customer Second.</p>	6
V	<p style="text-align: center;">Evaluation of Team Performance</p> <p>Measuring Team Effectiveness-Creating Objectives, Measuring Productivity, Time Management, 360Degree Feedback; Problem Solving and Conflict Resolution in Teams.</p>	6

Suggested Readings:

- Dyer, W.G.J., Dyer, J.H., & Dyer, W.G. (2013). Team Building: Proven Strategies for Improving Team Performance. New Jersey: John Wiley & Sons.
- Gratton, L.E. (2007). Eight ways to build collaborative teams. Harvard Business Review. 85 (11), 100-109.
- Katzenbach, J.R., Douglas S.K. (2001). Discipline of Teams. Harvard Business Review. 71(2). 111-120.
- Kohn, S.E., & O'Connell, V. D. (2007). 6 Habits of Highly Effective Teams.
- Mittal, R. (2015). Leadership: Personal Effectiveness and Team Building. Uttar Pradesh: Vikas Publishing House Pvt. Ltd.

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

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Undergraduate Diploma in Commerce (H)

SKILL ENHANCEMENT COURSE- E-Commerce

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-30

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
SEC 3.2 E-Commerce	2	2	0	0		Nil

Programme: Undergraduate Diploma in B.Com. (H)	Year: II	Semester : III
Course Code: SEC-3.2	Course Title: E-Commerce	
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• Describe the challenging needs of the society in the field of e-commerce.• Evaluate various applications in the context of online transactions.• Construct the steps in designing of website.• Compare various-payment systems.• Analyse security and operational issues in E-commerce.		
Credits:2		
Total No. of Hours:30		
Unit	Topics	No. of Hours
I	Introduction to E-Commerce Concepts and significance of E-Commerce; E-Commerce business models; design and launch of E-Commerce website; functions of E-Commerce; types of E-Commerce. E-Commerce Applications: Internet Banking, Insurance, payment of utility bills and Online Shopping.	5
II	Website Designing and Publishing Pre-requisites: URLs and Internet-Protocols, Internet Service Protocols(ISP),World Wide Web (www); Domain Name System (DNS). Introduction of HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets.	7

III	<p style="text-align: center;">E-Payment System</p> <p>E-payment Methods- debit card, credit card, smart cards, E-Wallets; payment gateways; Electronic Fund Transfer; Emerging modes and systems of E-payment (M-Paisa, PayPal and other digital currency), UPI Apps, Aadhar-Enabled Payment Systems, BHIM App.</p>	8
IV	<p style="text-align: center;">Security and Operational Aspects of E-Commerce</p> <p>E-Commerce security: meaning and Issues; technology solutions- encryption, security channels of communication, protecting networks, servers and clients. Operational Issues: complaints handling and building customer relationships.</p>	10
<p>Suggested Readings:</p> <ul style="list-style-type: none"> ● Arora, S. <i>E-Commerce</i>. New Delhi: Taxmann. ● Awad, E. M. <i>Electronic Commerce: From Vision to Fulfillment</i>. New Delhi: Pearson, UBS Publisher & Distributors. ● Chhabra, T.N., Jain, H. C., and Jain, A. <i>An Introduction to HTML</i>. New Delhi: Dhanpat Rai & Co. ● Gupta, P., ed. <i>E-Commerce In India: Economic And Legal Perspectives</i>. New Delhi: Sage Publications. ● Joseph, P.T., S.J. <i>E-Commerce: An Indian Perspective</i>, 6th ed. PHI Learning ● Loudon, K. C. and Traver, C. G. <i>E-commerce: Business, Technology and Society</i>. Noida, India: Pearson Education. ● Madan, S. <i>E-Commerce</i>. India: ScholarTech Press. ● Mathur, S., ed. <i>E-Commerce</i>. New Delhi: Pinnacle Learning. <p>Note: Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

SEMESTER IV

Undergraduate Diploma in Commerce (H)

DISCIPLINE SPECIFIC COURSE (DSC)- Business Statistics

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: 4.1 Business Statistics	4	4	0	0		Nil

Programme: Undergraduate Diploma in B.Com. (H)	Year: II	Semester : IV
Course Code: DSC- 4.1	Course Title: Business Statistics	
Course Outcomes : After completion of the course, learners will be able to: <ul style="list-style-type: none">• Examine and understand the various descriptive properties of statistical data.• Compare probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context.• Analyse the underlying relationships between the variables to use simple regression models.• Analyse the trends and tendencies over a period of time through time series analysis.• Examine and apply index numbers to real life situations.		
Credits: 4		
Total No. of Hours:60		
Unit	Topics	No. of Hours
I	Descriptive Statistics Measures of Central Tendency: Concept and properties of averages including Arithmetic mean, Median and Mode. Measures of Dispersion: An overview of Range, Quartile Deviation and Mean Deviation; Standard deviation; Variance and Coefficient of variation. Moments: Computation and significance; Skewness; Kurtosis.	10
II	Probability and Probability Distributions Theory and approaches to probability; Probability Theorems: Addition and Multiplication; Conditional probability and Bayes’ Theorem. Expectation and variance of a random variable. Discrete Probability distributions: Binomial and Poisson(Properties and Applications).	15

	Normal distribution: Properties of Normal curve; Computation of Probabilities and Applications.	
III	<p align="center">Simple Correlation and Regression Analysis</p> <p>Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation (computation and properties); Probable and standard errors; Rank correlation.</p> <p>Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate.</p>	15
IV	<p align="center">Time Series Analysis</p> <p>Time Series Data; Components of time series; Additive and Multiplicative models.</p> <p>Trend analysis; Fitting of trend using principle of least squares – linear and second-degree parabola.</p> <p>Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa.</p>	5
V	<p align="center">Index Numbers</p> <p>Meaning and uses of index numbers.</p> <p>Construction of Index numbers: Methods of Laspeyres, Paasche and Fisher's Ideal index.</p> <p>Construction and Utility of Consumer Price Indices</p>	10

Suggested Readings:

- Anderson ,D.R .Statistics for learners of Economics and Business. Boston: Cengage Learning.
- Douglas A. Lind, Robert D. Mason, William G. Marchal. Basic Statistics for Business and Economics. Mc-Graw-Hill international editions.
- Gupta,S. C.&Gupta,I.Business Statistics,Mumbai:Himalaya Publishing House.
- Gupta, S. P., & Gupta, A.Business Statistics: Statistical Methods. New Delhi:S. ChandPublishing.
- Hazarika,P.A.Textbook of Business Statistics. NewDelhi:S.Chand Publishing.
- Levine,D.M.,Krehbiel,C.,Berenson,L.,Viswanathan.BusinessStatistics–AFirst Course. Pearson Education.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Undergraduate Diploma in Commerce (H)

DISCIPLINE SPECIFIC COURSE (DSC)- Cost Accounting

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC:4.2 Cost Accounting	4	4	0	0		Nil

Programme: Undergraduate Diploma in B.Com. (H)		Year: II	Semester : IV
Course Code: DSC- 4.2		Course Title: Cost Accounting	
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• Examine and analyse the different cost concepts.• Determine various components of cost of production.• Classify unit cost and total cost by preparing a cost statement.• Compute employee cost, employee productivity and employee turnover.• Compare cost for different industries using job costing, process costing, contract costing and service costing.			
Credits: 4			
Total No. of Hours:60			
Unit	Topics		No. of Hours
I	Introduction		15
	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 for manufacturing sector. Role of a cost accountant in an organisation. Cost Accounting Standards(CAS–4onCostofProduction/Acquisition / Supply of Goods / Provision of Services) and (CAS – 22 on Manufacturing Cost) as amended from time to time.		
II	Elements of Cost :Material and Employee Cost (a) Materials: Accounting and control of purchases, storage and issue of materials. Techniques of inventory control, Periodic and perpetual systems of maintaining inventory records, an overview of methods of pricing of materials issues — FIFO,		15

	LIFO and Weighted Average price method, Valuation of materials as per CAS – 6 on Material Cost, Accounting treatment of losses— Wastage, scrap, spoilage and defectives (b) Employee (Labour) Cost: Accounting and Control of employee cost. Time-keeping and time-booking. Employee turnover: meaning, methods of measurement and accounting treatment. Concept and treatment of idle time and overtime. Methods of wage payment and Incentive schemes- Halsey, Rowan, Taylor's differential piece wage.	
III	Elements of Cost: Overheads Classification, allocation, apportionment and absorption of overheads, Under and over- absorption of overheads; Capacity Levels and Costs; Treatments of certain items in costing like interest and financing charges, packing expenses, bad debts, research and development costs.	15
IV	Methods of Costing Job costing, Contract costing, Process costing(including process losses, valuation of work-in-progress). Service costing (only transport)	10
V	Cost Accounting Book-Keeping Systems An overview of integral and non-integral systems; Reconciliation of cost accounting profit with financial profits.	5

Suggested Readings:

- Arora, M.N. Cost Accounting-principles and practice. Vikas Publishing House, New Delhi.
- Goel,RajivKumar& Ishaan Goel. Concept Building Approach to Cost Accounting for B.Com (Hons.)/B.Com., Cengage,
- Gupta,Shruti, Reeta&Rao, R. Prabhakar. Cost Accounting forB.Com., Sultan Chand.
- Maheshwari,S.N.,&S.N.Mittal.CostAccounting.TheoryandProblems.Shri Mahaveer Book Depot, New Delhi.
- Maheshwari,S.N.,Maheshwari,S.K.,Mittal,S.N.*CostAccounting:Principles& Practice*. Shree Mahaveer Book Depot, New Delhi.
- Maheshwari, S. N., Maheshwari, S. K., Mittal, S.N. *Elements of Cost Accounting*. Shree Mahaveer Book Depot, New Delhi.
- Mitra(2018).Cost andManagement accounting. Oxford UniversityPress.
- Nigam,B.M.Lal&Jain,I.C.CostAccounting:PrinciplesandPracticePHILearning
- Singh,S.FundamentalsofCostAccounting.KitabMahal,Allahabad/NewDelhi.
- Tulsian,P.C. Cost Accounting .S.Chand, NewDelhi.

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

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Bachelor of Commerce (H)in Commerce (H)

DISCIPLINE SPECIFIC COURSE (DSC)- Business Economics

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC:4.3 Business Economics	4	4	0	0	-	Nil

Programme: Bachelor of Commerce (H)	Year: III	Semester : V
Course Code: DSC-4.3	Course Title: Business Economics	
Course outcomes: <ul style="list-style-type: none">• Examine the nature and scope of business economics.• Analyze how consumers try to maximize their satisfaction by spending on different goods.• Evaluate the relationship between inputs used in production and the resulting outputs and costs.		
Credits:4		
Total No. of Hours:60		
Unit	Topics	No. of Hours
I	Nature and scope of Business Economics, Demand and Supply: Meaning, law, Individual Vs Market, Movement Vs Shift, Market equilibrium. Elasticity of Demand: Price, income and cross elasticities. Measurement of elasticity of demand: outlay and percentage method. Elasticity of supply: concept and measurement (Percentage method).	12
II	Cardinal Vs Ordinal Utility, Indifference curves: features, budget line, consumers equilibrium, ICC and Engels curve, PCC and derivation of demand curve, Income and substitution effects of price change (normal, inferior and giffen goods), Applications: effect of interest rates on household savings, lump sum subsidy Vs excise subsidy.	12

III	Production function :TP, AP and MP, Law of Variable proportions .Isoquants: properties, optimal combination of resources, expansion path and returns to scale. Cost: Different cost concepts, Derivation of short run and long run cost curves (LAC and LMC), Economies and Diseconomies of scale.	12
IV	Perfect competition: features, equilibrium under short run and long run, derivation of supply curve under short run and long run. Monopoly: features, equilibrium under short run and long run, absence of supply curve, Price discrimination: degrees, conditions and dumping. Monopolistic competition: features, product differentiation and excess capacity and equilibrium. Oligopoly: Collusive and non-collusive: Cournot's model, Kinked demand curve, Cartels(OPEC and CIPEC)	12
V	Rent control, Minimum wages, Individual supply curve of labour, Peak load Pricing, Prisoners' dilemma and Game Theory.	12

Suggested Readings:

- Baye,M.,andPrinceJ.(2021),ManagerialEconomicsandBusinessStrategy. McGraw Hill, (3rd ed.).
- Case,K.E.,and Fair,R.C.(2017).Principles of Economics, Pearson Education,(12th ed.).
- Chaturvedi D.D, ChaturvediS .Business Economics KitabMahal,Delhi
- Deepashree,(2021)BusinessEconomics,MKMPublisher,NewDelhi.
- Gillespie,A., (2013)BusinessEconomics,OxfordUniversityPress.(2nded.)
- Gupta,G.S.(2011),ManagerialEconomics,McGrawHill(2nd ed.).
- Maddala,G.SandMillerEllen,MicroeconomicsTheoryandApplications,(2017) Tata McGraw Hill.
- Mankiw, GregoryN.,AswinA.,MarkPTaylor,BusinessEconomics(2019), Cengage Learning, UK.

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

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Undergraduate Diploma in Commerce (H)

DISCIPLINE SPECIFIC ELECTIVE (DSE)- HUMAN RESOURCE MANAGEMENT

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE 4.1 Human Resource Development	4	4	0	0		Nil

Programme: Undergraduate Diploma in B.Com. (H)	Year: II	Semester : IV
Course Code: DSE- 4.1	Course Title: Human Resource Development	
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• Examine the evolution of HRD.• Analyse the role of HRD strategies in organisations.• Apply and evaluate a learning process starting with training needs, analysis, assessment and evaluation process.• Explore the role of training needs of employees.• Evaluate the training methods used in industry.		
Credits: 4		
Total No. of Hours:60		
Unit	Topics	No. of Hours
I	Introduction Human Resource Development (HRD)- concept, components, evolution, need and significance, difference between human resource management and human resource development, Role of HR manager, HRD culture and climate, contemporary issues in HRD.	15
II	Strategic Perspectives in HRD Concept of Strategic HRD, HRD Interventions-Performance Appraisal, Potential Appraisal, Performance Coaching and Feedback, Career Planning, Training, Systems Development, Rewards, Employee Welfare and Work Life balance, Roles of HR Developer, Physical and Financial Resources for HRD, HR Accounting, HRD Audit.	15

III	Learning Technology for HRD Learning and HRD, Models and Curriculum, Principles of Learning, Individual and Group Learning, Assessment Centre, Transactional Analysis, Behaviour Modeling and Self Directed Learning, Evaluating the HRD.	10
IV	Human Resource Training and Development (T&D) Concept and Importance, Assessing Training Needs, Designing and Evaluating Training & Development Programmes, Role, Responsibilities and challenges to Training Managers	10
V	Training Methods Training within Industry: On the Job & Off the Job Training, Management Development: Lecture Method, Role Play, In-basket Exercise, Simulation, Vestibule Training, Management Games, Case Study, Programmed Instruction, Sensitivity Training, Strategies of Training Program, Review on T&D Programmes in India.	10

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, Robert L. and Bittel, Lester. (Ed): Training and Development Hand Book, McGraw-Hill, New Delhi.
- ILO, Teaching and Training Methods for Management Development Hand Book, McGraw-Hill, New York.
- Kapur, Sashi: Human Resource Development and Training in Practice, Beacon Books, New Delhi.
- Mondy, A., Wayne and Martocchio, J.J. (2016). Human Resource Management (14th Ed.). Pearson Education Publications.
- Nadler, Leonard: Corporate Human Resource Development, Van Nostrand Reinhold, ASTD, New York.
- Padmalita Routry Kalyani Mohanthy, Human Resource Development and Organisational Effectiveness, Excel Books New Delhi 2009
- Rao, T.V: Human Resource Development, Sage Publications, New Delhi.

Note: Latest edition of the text books should be used.

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Undergraduate Diploma in Commerce (H)

DISCIPLINE SPECIFIC ELECTIVE (DSE)- INVESTMENT MANAGEMENT**CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE****No. of Hours-60**

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE 4.2 Investment Management	4	4	0	0		Passed DSE 3.2

Programme: Undergraduate Diploma in B.Com. (H)		Year: II	Semester : IV
Course Code: DSE- 4.2		Course Title: Investment Management	
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• Examine the basics of investment management and different investment avenues available.• Evaluate the securities in terms of their risk and return.• Create an optimal portfolio.• Analyse the performance of mutual funds.			
Credits: 4			
Total No. of Hours:60			
Unit	Topics		No. of Hours
I	Introduction to Investment Concept of Investment, Investment Decision Process; Avenues for investment- features and classes; Difference between investment, speculation, and gambling; Primary market- IPO, Secondary Markets- Trading of securities; Security market indices; Return and risk: concept, calculation, trade-off between risk and return; Impact of taxes and inflation on investments.		15
II	Bond Analysis and Valuation Bond Fundamentals; Estimating bond yields; Bond Valuation and Malkiel Theorems; Bond risks and credit rating; Present Scenario of Indian Debt Market.		15
III	Equity Analysis and Valuation Fundamental Analysis; Technical Analysis and Efficient Market Hypothesis; Valuation of Equity Shares using Dividend Discount Model and P/E Ratio model.		10

IV	Portfolio Management Portfolio Management-Concept and need, Measurement of Portfolio Return and risk; Diversification- Markowitz Theory; Capital Asset Pricing Model.	10
V	Mutual Fund and Derivatives Mutual Fund-concept and types; Performance Evaluation; Overview of Financial Derivatives- Forwards, Futures and Options.	10

Suggested Readings:

- Jones,C.P.,Investment Analysis and Management, Wiley.
- Chandra,P.(2008).Investment Analysis & Portfolio Management. NewDelhi:Tata McGraw Hill Education.
- Kevin,S.(2015).SecurityAnalysisandPortfolioManagement.NewDelhi:PHILearning.
- Alexander,G.J.,Sharpe,W.F.andBaileyJ.V.(2009).FundamentalsofInvestments,PHI Learning.
- Bodie,Z.,Kane,A.,Marcus,A.J.,andMohanty,P.(2019).Investments,11thedition, Mc Graw Hill.
- Pandian,P.(2012).SecurityAnalysisandPortfolioManagement.NewDelhi:Vikas Publishing House.
- Ranganatham,M.,&Madhumathi,R.(2ndEdition)..SecurityAnalysisandPortfolio Management. Noida:Pearson (India) Education
- Mayo, AnIntroductiontoInvestment, Cengage Learning.
- Rustagi,R.P.,Investment Management,SultanChand,NewDelhi
- Singh,Y.P.,FundamentalsofInvestmentManagement,GalgotiaPublications
- Tripathi,V., Fundamentals of Investment,TaxmannPublications.
- Sharma,S.K.andKaur, G.(2019).Fundamentals of Investment, SultanChand

Note: Latest edition of the text books should be used.

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Undergraduate Diploma in Commerce (H)

DISCIPLINE SPECIFIC ELECTIVE (DSE)- SUSTAINABLE MARKETING

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE 4.3 Sustainable Marketing	4	4	0	0		Nil

Programme: Undergraduate Diploma in B.Com. (H)

Year: II

Semester : IV

Course Code: DSE- 4.3

Course Title: Sustainable Marketing

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

- Describe the need of sustainable marketing in view of environmental, legal and ethical aspects.
- Explore the opportunities for sustainable marketing strategies.
- Identify the consumer behaviour for sustainable marketing.
- Demonstrate how sustainable marketing can be applied in marketing mix strategies.
- Discover the case studies of legal framework for sustainable marketing.

Credits: 4

Total No. of Hours:60

Unit	Topics	No. of Hours
I	Introduction	15
	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.	
II	Sustainability Marketing Opportunities Sustainability Opportunities- Marketing Environment; Segmentation, Targeting and Positioning; Creating Value through Sustainability- Designing the Marketing Mix, Holistic Approach to Sustainability.	15

III	<p align="center">Consumer Behaviour and Sustainability Marketing</p> <p>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.</p>	10
IV	<p align="center">Sustainability and Marketing Mix Decisions</p> <p>Developing and Reinforcing Behaviour through 3R'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.</p>	10
V	<p align="center">Sustainability Legal Framework and its Implementation in India</p> <p>An Overview of Legal Framework- Leading Cases and Developments. Role of Sustainable Marketing in Global Network.</p>	10

Suggested Readings:

- Re thinking Marketing:Sustainable Marketing Enterprise in Asia, Second Edition by Philip Kotler, Released December 2012, Publisher (s): Pearson
- Ross Gittell, University of New Hampshire, Matt Magnusson, University of New Hampshire, Michael Merenda, Whittemore School of Business
- SustainabilityMarketing:AGlobalPerspective,2ndEdition, Frank-Martin Belz, Ken Peattie, ISBN: 978-1-119-96619-7, October 2012
- Sustainable Marketing Planning: Neil Richardson
- Sustainable Marketing:A holistic Approach,Mark Peterson,2021
- Sustainable Marketing: How to Drive Profits with Purpose-Michelle Carvill, Gemma Butler, Geriant Evans
- Sustainable Marketing: Managerial-Ecological Issues, Donald A. Fuller, Year of Publication: 1999
- Sharma,R.R.,Kaur,T.,&Syan,S.A.(2021).SustainabilityMarketing:New Directions and Practices. Emerald Publishing.
- TheSustainableBusinessCaseBook
- UniversityofMinnesota—OpenTextbookLibrary

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Undergraduate Diploma in Commerce (H)						
GENERAL ELECTIVES - Basics of Organisation Behaviour						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						No. of Hours-60
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
GE- 4.1 Basics of Organisation Behaviour	4	4	0	0		Passing GE 3.1
Programme: Undergraduate Diploma in B.Com. (H)		Year: II		Semester : IV		
Course Code: GE- 4.1		Course Title: Basics of Organisation Behaviour				
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">Analyse the working of organizations and human Behaviour.Apply the concepts of OB in managing people at the workplace.Critically evaluate the role of motivation theories in guiding human behaviour.Develop understanding of diverse leadership styles and strategies.Summarise the ways to build supportive organizational culture.						
Credits: 4						
Total No. of Hours:60						
Unit	Topics				No. of Hours	
I	Introduction Introduction to organisational studies, importance of organisations, relationship between management and organizing function, emergence and development of Organisation Behaviour, OrganisationalBehaviour in changing times.				15	
II	Individual Behaviour Individual characteristics - Inherited characteristics vs. learned characteristics; Personality-concept and types; Components of Attitude, organisational commitment and job satisfaction as work attitude; Sources and types of values; role of values and beliefs in the making of an individual.				10	
III	Communication and Motivation Communication-concept, process and types, essentials of effective communication; Johari Window. Why people work-				15	

	Maslow's Need Hierarchy theory, intrinsic and extrinsic rewards, Monetary and non-monetary incentives, contemporary motivation practices.	
IV	<p style="text-align: center;">Group Behaviour and Leadership</p> <p>Importance of groups, groups vs. teams; Leadership - trait theory, nature vs. nurture leadership; difference between a leader and a manager; Leadership styles (Likert) - exploitative, benevolent, consultative, and participative; making of great leaders, contemporary leadership practices.</p>	10
V	<p style="text-align: center;">Organisational Dynamics</p> <p>Organisation as a system; organisational structure, relationship between organisation structure, system, and strategy; Managing conflict - reasons, types and resolutions; Managing stress.</p>	10
<p>Suggested Readings:</p> <ul style="list-style-type: none"> ● Greenberg,J.(2015).Behaviour in organisations. Pearson Education India. Tenth edition. ● Hersey,P.K.,Blanchard,D., & Johnson, D.(2013).Management of organisational Behaviour. Pearson. ● Luthans,F.(2017).OrganisationalBehaviour-Anevidencebasedapproach. McGraw-Hill Education, Twelfth Edition. ● Pareek,U.(2014).UnderstandingOrganisationalBehaviour.OxfordUniversity Press. ● Robbins,S.T.,Judge,T.A.(2019).EssentialsoforganisationalBehaviour. Pearson. ● Singh,A.K.,&Singh,B.P.Organisational Behaviour. New Delhi: Excel Books Pvt. Ltd. ● Singh,K.(2015).OrganisationalBehaviour:Texts&Cases(3rdEdition).India: Pearson. <p>Additional Resources.</p> <p>Note: Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

Undergraduate Diploma in Commerce (H)

GENERAL ELECTIVES - Accounting for Managerial Decision Making

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
GE- 4.2 Accounting for Managerial Decision Making	4	4	0	0		Passed GE 3.3
Programme: Undergraduate Diploma in B.Com. (H)		Year: II			Semester : IV	
Course Code: GE- 4.2		Course Title: Accounting for Managerial Decision Making				
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• Examine the fundamentals of accounting and its branches.• Apply financial statements and their uses in managerial decision making.• Evaluate the budgetary control system as a tool of managerial planning and control.• Evaluate the concept of cost-volume-profit analysis for use in short-term decision making.• Relate the concept of relevant cost and make decisions related to different business situations using marginal costing and differential costing techniques.						
Credits: 4						
Total No. of Hours:60						
Unit	Topics					No. of Hours
I	Fundamentals of Accounting An Overview of Accounting: meaning, scope, objectives, accounting as part of information system, branches of accounting. Financial accounting process, accounting concepts, accounting standards. Basic cost concepts, cost classification, cost sheet, an overview of various types of costing methods.					15
II	Financial Statements and their Analysis Understanding of financial statements. Interpretation of financial statements with the help of ratio analysis (liquidity ratios, profitability ratios, turnover ratios and solvency ratios) and cash flow analysis.					10

III	Budgetary Control System Concept of budget, budgeting and budgetary control; objectives, merits and limitations; Functional Budgets; Fixed and Flexible budgeting.	15
IV	Cost Volume Profit Analysis Concept of marginal cost and marginal costing, marginal costing equation and contribution margin, Cost-volume-profit analysis; Break-even Analysis, Profit-volume ratio, break-even point, angle of incidence, margin of safety, key factor.	10
V	Decision Making under Specific Situations Steps in decision making process. Concept of relevant costs. Solving various short - term decision making problems using marginal costing and differential costing techniques—Profitable product mix, Acceptance or rejection of special/export offers, Make or buy, Addition or elimination of a product line, and pricing decisions.	10

Suggested Readings:

- Arora,M.N. Management Accounting. Himalaya Publishing House, NewDelhi
- Bhattacharyya,A.K. Essentials of Financial Accounting, 6th ed. PHI learning
- Goel,RajivKumar& Goel Ishaan. Concept Building Approach to Management Accounting for B.ComCengage
- Goel,RajivKumar&GoelIshaan. Concept Building Approach to Cost Accounting for B.Com (Hons)/B.Com., Cengage
- Goyal,B.KandTiwari,H.N.Financial Accounting.Taxmann, NewDelhi
- Kishore,Ravi.M.FinancialManagement.Taxmann,NewDelhi
- Monga,G.R.andBahadur,Raj.BasicFinancialAccounting.SCHOLARTech Press,NewDelhi
- Narayanaswamy.Financial Accounting: A Managerial Perspective, 7thed.PHI learning
- Sah,R.K.ConceptBuildingApproachtoFinancial Accounting(2019thed.). Cengage Learning India Pvt. Ltd.

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Undergraduate Diploma in Commerce (H)

SKILL ENHANCEMENT ELECTIVE - Leadership and Team Development

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-30

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
SEC-4.1 Leadership and Team Development	2	2	0	0		Passed SEC 3.1
Programme: Undergraduate Diploma in B.Com. (H)		Year: II			Semester :IV	
Course Code: SEC- 4.1		Course Title: Leadership and Team Development				
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• Evaluate the traits of successful leader;• Create the leadership self-assessment tool to assess their leadership styles;• Differentiate between different leadership styles with real life examples and demonstrate role play as a leader in a team in the class;• Analyses the strategies of building an effective team with a real-life example;• Design shared vision and articulate business strategy of a hypothetical organization to create high performing teams.						
Credits:2						
Total No. of Hours:30						
Unit	Topics					No. of Hours
I	Introduction					6
	Leadership: Meaning & Concept; Role and Functions of a Leader; The Great Man Theory; Trait Theory; Leadership & 3 Forces Model; Power: Definition & Types; Ways to use Power for Effective Leadership; Creating Appropriate Power Base; Current Trends in Leveraging of Power.					
II	Leadership Styles Self & Personality in Leadership; Leadership Traits & Motive Profile Lewin’s (Iowa) Leadership Styles: Autocratic, Democratic, Free Reign; Contingency Theories of Leadership: Fiedler’s Contingency Model,					6

	The Path-Goal Theory, Hersey-Blanchard Situational Leadership Theory; Transactional Leadership; Charismatic Leadership; Transformational Leadership.	
III	<p style="text-align: center;">Leading and Empowering</p> <p>Leader as a Coach; Leader as a Mentor; Empowering Skills Delegation of Authority; Decentralization; Service Leadership; Servant Leadership; Ethics & Leadership; Sustainable Leadership; Collective Leadership Leadership Development Practices in various organisations.</p>	6
IV	<p style="text-align: center;">Team Building</p> <p>Team: Meaning, Characteristics, Types; Team Development Stages- Tuckman's Model, etc.; Team Building; Team Leader; Belbin Team Roles- Action Oriented Roles, People Oriented Roles, and Cerebral Roles; Team Meetings and Leadership; Ginnett- Team Effectiveness Leadership Model (TELM); High Performance Teams & Leadership.</p>	6
V	<p style="text-align: center;">Leading Transformation through High Performance Teams</p> <p>Leading Transformation: Context, Shared Vision, Strategy. Wheel of Transformation Model. Determinants of High Performing Teams: 4 Cs- Context, Composition, Competencies, Change; Leading Innovative Teams- Employee First Customer Second, Cross-Cultural Teams, Virtual Teams.</p>	6
<p>Suggested Readings:</p> <ul style="list-style-type: none"> • Dyer, W. G. J., Dyer, J. H., & Dyer, W. G. (2013). Team Building: Proven Strategies for Improving Team Performance. New Jersey: John Wiley & Sons. • Day, D. V. (2014). The Oxford Handbook of Leadership and organisations. Oxford, New York: Oxford University Press. • Northouse, P. (2018). Leadership: theory and practice. California: SAGE Publications Inc. • Mittal, R. (2015). Leadership: Personal Effectiveness and Team Building. Uttar Pradesh: Vikas Publishing House Pvt. Ltd. • McGrath, E. H., S. J. Basic Managerial Skills for All, 9th ed. PHI learning <p>Note: Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

Undergraduate Diploma in Commerce (H)						
SKILL ENHANCHMENT COURSE- MARKETING FOR FINANCIAL SERVICES						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE					No. of Hours-30	
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
SEC 4.2 Marketing for Financial Services	2	2	0	0	-	Nil
Programme: Undergraduate Diploma in B.Com. (H)		Year: II			Semester : IV	
Course Code: SEC 4.2		Course Title: Marketing for Financial Services				
Course Outcomes: After completion of the course, learners will be able to:						
<ul style="list-style-type: none">• Distinguish the characteristics and issues involved in financial services marketing.• Analyse the marketing framework of financial services organisations.• Examine the consumer buying behaviour in the context of financial services marketing and how the organisations can have during relationships with the customers.						
Credits:2						
Total No. of Hours:30						
Unit	Topics					No. of Hours
I	Introduction to Financial Services Marketing					10
	Financial services marketing- Basic Concepts, Characteristics, Role, Contribution, Scope, Issues and Challenges, Marketing Environment and Strategic Marketing Process for Financial Services					
II	Marketing Mix of Financial Services					10
	Segmentation, Targeting, Positioning and Marketing Mix for Financial Services- Product, Pricing, Promotion and Distribution decisions, Marketing Strategy in Financial Services					

III	<p align="center">Consumer Buying Behaviour in Financial Services</p> <p>The Financial Services Consumer, Customer Relationship Management Strategies, Customer Relationship in practice, Service Quality, Customer Satisfaction, Customer Value and Ethical Dilemmas in Financial Services Marketing</p>	10
<p>Suggested Readings:</p> <ul style="list-style-type: none"> ● Bapat,D.(2013).Marketing of Financial Services. Dream tech Press. ● Goel,S.FinancialMarkets,InstitutionsandServicesPHIlearning ● Ennew, C. T., Waite, N. & Waite, R. (2017). Financial Services Marketing: An International Guide to Principles and Practice (3rd ed.). Routledge. ● Estelami,H.(2006).MarketingFinancialServices.DogEar Publishing. ● Farquhar,J.&Meidan,A.(2010).Marketing FinancialServices(2nded.). Palgrave MacMillan. <p>Note: Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

Undergraduate Diploma in Commerce (H)

SKILL ENHANCEMENT COURSE- CYBER CRIME AND LAWS

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-30

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
SEC 4.3 Cyber Crime and Laws	2	2	0	0		Nil

Programme: Undergraduate Diploma in B.Com. (H)	Year: II	Semester : IV
Subject: Commerce		
Course Code: SEC 4.3	Course Title: CYBER CRIME AND LAWS	
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• Examine cyber risk associated with online activities and develop cyber hygiene.• Prepare themselves for safe working in the vertical having varied access points, data sources, network, and system-related issues in online activities.• Generate and preserve electronic evidence for personal and professional use.• Examine global virtual space conforming to the regulatory framework and not falling under the ambit of cybercrimes.		
Credits:2		
Total No. of Hours: 30		
Unit	Topics	No. of Hours
I	Introduction to Cyber crimes Computer crime and cybercrimes; Distinction between cybercrime and conventional crimes; Kinds of cybercrimes- cyber stalking, cyber terrorism, forgery and fraud, crimes related to IPRs, computer vandalism, cyber forensic.	6
II	Contemporary Business Issues in Cyber Space Web-Centric Business, E-Business, and its significance, Instant messaging platform, social networking sites and mobile applications, security risks, Cyber jurisdiction, E- forms; Electronic Money Transfer and UPI, Privacy of Data.	6

III	<p align="center">Legal frame work and Cyber Laws in India</p> <p>Definitions under IT Act, 2000; Authentication of Electronic Records; Electronic Governance; Legal Recognition of Electronic Records; Legal Recognition of Digital Signatures; Applications and usage of electronic records and Digital Signatures in Government and its Agencies; Retention of Electronic Records, Intermediaries, and their liabilities.</p>	6
IV	<p align="center">Regulatory Framework and International Perspective</p> <p>Introduction to Regulatory Framework and authorities; Penalties and Adjudication; Offences; Overview of GDPR and Indian data protection regime.</p>	6
V	<p>Case Laws</p> <ol style="list-style-type: none"> 1.Communication Device-Section 2(ha) of the Information Technology (Amendment) Act, 2008- State vMohd. Afzal and others (2003), VIIAD (Delhi) 1, 107(2003) DLT385, 2003(71) DRJ178, 2003(3) JCC1669 2.Computer Network-Section 2 (j) of the Information Technology (Amendment) Act, 2008 Diebold System Pvt Ltd. v The Commissioner of Commercial Taxes, (2006), 144 STC, 59 (Kar) 3. Electronic Record Sec. 2 (t)- Dharambir v Central Bureau of Investigation 148 (2008) DLT 289‘ 4. Penalty for Damage to Computer or Computer System-Section 43-Umashankar Sivasubramanian v ICICI Bank, 18.04.2010. (Petition No. 2462/2008) 5. Tampering with Computer Source Documents-Section 65-Syed Asifuddin and Ors.v The State of Andhra Pradesh &Anr. 2006 (1) ALD Cri 96, 2005 CriLJ4314‘ 6. Punishment for sending offensive messages-Sec. 66A- SMC Pneumatics (India) Pvt. Ltd v Jogesh Kwatra, Suit No. 1279/2001‘ 7. Punishment for Identity Theft-Section 66C- CBI v Arif Azim Case Judicial Reports (Criminal) 2003 (2) page 272 	6

Suggested Readings:

- Arora, Sushma. And Arora R. Cyber crimes and laws, Taxmann Pvt Ltd, New Delhi.
- Brian, Craig. Cyber Law: The Law of the Internet and Information Technology. Pearson Education.
- Deje (2018). Cyber Forensics. Oxford University Press
- Gusai, O.P. Concept Building Approach to Cybercrimes and Cyber Laws: Indian and International Perspective. Cengage Learning India Pvt. Ltd. Delhi.
- Harish Chander & Kaur, G. Cyber Laws and IT Protection, 2nded.
- Madan, Sushila, Cyber Crimes and Laws. Scholar Tech Press, Delhi.

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

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SEMESTER V
Bachelor of Commerce (H) in Commerce (H)

DISCIPLINE SPECIFIC COURSE (DSC)- INCOME TAX LAW AND PRACTICES

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
Dsc:5.1 Income Tax Law and Practice	4	4	0	0	-	Nil

Programme: Bachelor of Commerce (H)	Year: III	Semester: V
Course Code: DSC-5.1	Course Title: Income Tax Laws and Practices	
Course outcomes: <ul style="list-style-type: none">Analyze the basic concepts of income tax and determine the residential status of different persons.Ability to understand the concept of taxation.Ability to understand the terminologies associated taxation in India.		
Credits:4		
Total No. of Hours:60		
Unit	Topics	No. of Hours
I	Basic concepts: Income; Agricultural income, Person, Assessee, Assessment year, Previous year, Gross Total Income, Total income, Maximum marginal rate of tax and Permanent Account Number (PAN); Residential status: Scope of total income on the basis of residential status; Exempted incomes under section 10; Learning lessons from Kautilya’s Taxation Policy.	20
II	Income from Salaries; Income from House Property.	15
III	Profits and gains of business or profession; Capital gains	15
IV	Income from other sources; Income of the persons included in assessee’s total income; Aggregation of income and set-off and carry forward of losses.	5

V	Deductions from gross total income; Rebates and reliefs; Computation of total income and tax liability of individuals (On-line filing of Returns of Income & TDS).	5
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Suggested Readings:

- Singhanian, Vinod K. and Singhanian, Monica. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
- Ahuja, Girish and Gupta, Ravi. Simplified Approach to Income Tax. Flair Publications Pvt. Ltd. Delhi.
- Bandopadhyaya (2019). Taxation I, II. Oxford University Press.
- Mittal, Naveen. Concept Building Approach to Income Tax Law & Practice. Cengage Learning India Pvt. Ltd., Delhi.

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

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Undergraduate Diploma in Commerce (H)

DISCIPLINE SPECIFIC COURSE (DSC)- International Business

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: 5.2 International Business	4	4	0	0		Nil

Programme: Undergraduate Diploma in B.Com. (H)	Year: III	Semester: V
Course Code: DSC- 5.2	Course Title: International Business	

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

- Analyse the process of globalization and its impact on growth of international business.
- Evaluate the changing dynamics of the diverse international business environment.
- Analyse the theoretical dimensions of international trade as well as intervention measures adopted.
- Analyse the significance of different forms of regional economic integration and the role played by various international economic organisations.
- Summarize the concept and components of the Balance of Payments statement.
- Evaluate the forms of foreign direct investment and analyse benefits and costs of FDI.
- Create awareness about emerging issues in international business such as outsourcing and sustainable development.

Credits: 4

Total No. of Hours:60

Unit	Topics	No. of Hours
I	Introduction to International Business Globalization - concept, significance and impact on international business; international business contrasted with domestic business; complexities of international business; internationalization stages and orientations; modes of entry into international businesses.	15

II	International Business Environment Role of political and legal systems in international business; cultural environment of international business (including Hofstede's dimensions of culture); implications of economic environment for international business.	10
III	International Trade and BOP Theories of international trade – Theory of Absolute Advantage theory, Theory of Comparative Advantage, Factor Proportions theory and Leontief paradox, Product Life Cycle theory, Theory of National Competitive Advantage; Instruments of trade control. Balance of payments (BOP) statement and its components.	15
IV	Regional Economic Integration and International Economic Organisations Forms of regional economic integration; Integration efforts amongst countries in Europe, North America and Asia: EU, USMCA, SAARC and ASEAN; Cost and benefits of regional economic integration. International Economic Organisations: WTO- functions, structure and scope; World Bank and IMF.	10
V	International finance and contemporary issues in IB Types of FDI - Greenfield investment, Mergers & Acquisition, strategic alliances; benefits and drawbacks of FDI. Overview of exchange rate systems. Contemporary issues in international business: Outsourcing and its potential for India; international business and sustainable development.	10

Suggested Readings:

- Bennett, R. International Business, Delhi: Pearson
- Cavusgil, S. T., Knight, G. & Riesenberger. International Business: Strategy, Management and the New Realities. Pearson India.
- Chaturvedi, D. D., Jindal, D. & Kaur R. International Business. Scholar Tech Press, Delhi.
- Charles, W. L. Hill & Jain, A. K. International Business, New Delhi: Tata Mc Graw Hill.
- Cherunilam, F. International Business: Text and Cases, 6th ed. PHI learning
- Daniels, J. D., Radenbaugh, L. H. & Sullivan, D. P. International Business, Pearson Education.
- Griffin, R. W. & Pustay, M. W. International Business – A Managerial Perspective. Prentice Hall.

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

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Bachelor of Commerce (H)in Commerce (H)

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

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE 5.3 Business and Macro-economic Policy	4	4	0	0	-	Nil
Programme: Bachelor of Commerce (H)with Research in B.Com. (H)		Year: III			Semester: V	
Course Code: DSC- 5.3		Course Title: Business Growth and Development Policy				
Course outcomes: <ul style="list-style-type: none">Describe the nature and scope of macro-Economics, Income, Expenditure and their components and determinants.Analyse fiscal and monetary policy implications through his-LM framework in short run and long run.Compare the different theories of demand for money, supply of money approach and working of money multiplier.Analyse causes and effects of different types of inflation and trade-off between inflation and unemployment.						
Credits:4						
Total No. of Hours:60						
Unit	Topics					No. of Hours
I	Introduction – Concepts and variables of macroeconomics, Income, Expenditure and the circular flow (three sector economy), Components of expenditure. Consumption, Saving and investment and S-I approach, Multiplier (three sector) and numerical.					20

II	Meaning, Objectives and instruments of fiscal and monetary policy, AD-AS approach- Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in Theshort-run and long-run, Aggregate demand- Aggregate supply analysis. Economy in the short run- IS–LM framework and numericals.	15
III	Demand for money- Quantity Theory of Money (Fisher’s Transactions approach), Keynesian theory of demand for money, Baumol-Tobin Transaction approach, Tobin’s Portfolio Balance approach. Supply of money- Measures of money supply by RBI, Money multiplier.	15
IV	Inflation-Causes and effects, Demand pull and cost push inflation. Measures to control inflation. Social costs of inflation. Unemployment – Natural rate of unemployment, Frictional and wait unemployment. Phillips curve, Trade-off between inflation and unemployment, Sacrifice ratio.	5
V	Flows of goods and capital, Saving and investment in a small and a large open economy, Exchange rates- Fixed and flexible, Mundell– Fleming model.	5

Suggested Readings:

- Blanchard,O.,(2021),Macroeconomics-Globaledition,Pearsoneducation,(8thed.)
- Branson,W.H.,(2005),Macroeconomic Theory and Policy, East West Book Pvt. Ltd. (3rd ed.)
- Chaturvedi,D. D..Macro Economics. Kitab Mahal, Delhi
- Deepashree and Aggarwal,V.,(2021),Macro Economics, Scholar, Tech Press, New Delhi.
- Dornbusch,R.,StanleyF.,&StartzR.,(2018),Macroeconomics,McGrawHill Education (13th ed.)
- Gupta,G.S.(2017),Macroeconomics:Theory and Applications, McGraw Hill Education (4th ed.)
- Mankiw,N.G.,(2019)Macroeconomics, Macmillan Learning. (10thed.)
- Mankiw,N.G.,(2021),Principles of Economics, Cengage Learning,Inc. (9thed.)
- Samuelson P., A.,Wiliam D. Nordhaus & Chaudhary S. (2021), Macroeconomics, McGraw Hill Education (20th ed.)

Note: Learners are advised to use the latest edition of readings.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Bachelor of Commerce (H) in Commerce (H)

DISCIPLINE SPECIFIC ELECTIVE (DSE)- Consumer Affairs & Sovereignty

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

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE 5.1 Consumer Affairs & Sovereignty	4	4	0	0		Passed DSE 4.3

Programme: Bachelor of Commerce (H)	Year: III	Semester: V
Course Code: DSE-5.1	Course Title: Consumer Affairs & Sovereignty	
Course outcomes: <ul style="list-style-type: none">• Describe the concept to for consumer and post-purchase voicing of consumer grievances.• Demonstrate how to exercise the consumer rights provided under consumer protection act, 2019.• Comprehend the filing, hearings, and appeal provisions.• Identify the role of industry regulators in consumer protection.		
Credits:4		
Total No. of Hours:60		
Unit	Topics	No. of Hours
I	Concept of Consumer, Consumer Buying Process, Post-Purchase Behaviour, Factors affecting voicing of consumer grievances, Alternatives available to dissatisfied consumers:PrivateActionandPublicAction.Complainthandlingp rocess:ISO10000 suite Nature of markets: Liberalization and Globalisation of the Indian Consumer Market, Socio Economic Classification of Indian Consumers, online and offline markets; Organized and unorganized market, Grey market Concept of price in retail and wholesale, MRP, Fair price, labelling and packaging: legal aspects.	12

II	Genesis of the Consumer Protection law in India; Basic concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods, unfair trade practice, restrictive trade practice, unfair contract, product liability, consumer rights. Organisational Set up under the CPA, 2019: Advisory bodies: Consumer Protection Councils at the Central, State, and District level: Composition and role. Central Consumer Protection Authority: Composition and Powers; Adjudicatory bodies: District Commission, State Commission, and National Commission: Composition and Jurisdiction (Territorial and Pecuniary).	12
III	Who can File a Complaint? Grounds of Filing a Complaint, Limitation Period, Procedure for Filing and Hearing of Complaint, Reliefs provided, Appeal, Enforcement of Order, Offences and Penalties. Leading cases decided by the National Commission/Supreme Court under the CPA in: Medical service, Banking, Insurance, Housing Construction, Education, defective product, Unfair Trade Practices.	12
IV	Banking: Banking Ombudsman Scheme Insurance: Insurance Ombudsman Food Products: FSSAI Advertising: ASCI Housing Construction: RERA Telecom: Role of TRAI Role of. Central Consumers Protection Authority (CCPA):under CPA, 2019	12
V	Consumer Movement in India; Voluntary Consumer Organisations (VCOs); National Consumer Helpline, GAMA, CONFONET, e-daakhil, Quality and Standardisation: AGMARK, ISI mark, Hallmarking, Consumer Grievance Redressal under the BIS Act, 2016.Role Of Energy Rating and Energy standards,Role of ISO and international Standards.	12

Suggested Readings:

- Aggarwal, V.K.(2021), Law of Consumer Protection, (4th ed.), Bharat Law House, Delhi
- Khanna, SR and Hanspal, Savita (2020), Consumer Affairs & Customer Care, (1st ed.), VOICE Society (Regd.), Delhi.
- Kapoor, Sheetal (2021), Consumer Affairs and Customer Care, (1st ed.), Scholar Tech Press, Delhi
- Rao, Rajyalakshami (2022), Consumer is King, Universal Law Publishing Company, Delhi
- Patil, Ashok, R. (2022), Landmark Judgments on Consumer Protection and Law: 2008-2020, e-book, www.consumeraffairs.nic.in
- The Bureau of Indian Standards, 2016
- The Consumer Protection Act, 2019

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Bachelor of Commerce (H)in Commerce (H)						
DISCIPLINE SPECIFIC ELECTIVE (DSE)- Auditing						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
No. of Hours-60						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE 5.2 Auditing	4	4	0	0		Passed DSE 4.4
Programme: Bachelor of Commerce (H)		Year: III			Semester: V	
Course Code: DSE-5.2		Course Title: Auditing				
Course outcomes:						
<ul style="list-style-type: none">Summarise the basic concepts of auditing and acquaint with latest developments in the area of auditing.Describe the need of auditing and the role of auditors.Demonstrate the principles, procedures and techniques of auditing.Interpret the contents of audit reports.						
Credits:4						
Total No. of Hours:60						
Unit	Topics					No. of Hours
I	Meaning and objectives of auditing; nature and scope of auditing; basic principles and techniques of auditing; Classification of audit; Audit in computerized environment.					12
II	Audit planning and documentation; audit evidence; audit sampling, internal check, internal control, and internal audit.					12
III	Vouching–Meaning and objectives; Procedure of Vouching; Vouching of Cash and Bank, Purchase and Sales; Verification of Assets and Liabilities; Inventory Valuation.					12

IV	Qualifications and disqualifications; appointment and rotation, removal, remuneration, rights, duties and liabilities of Auditors.	12
V	Contents and types of audit report, Qualified and Unqualified report; National Financial Reporting Authority. Special Audit: Banking and Insurance company; Forensic Audit.	12

Suggested Readings:

- Jha, Aruna (2023). Auditing. Taxmann Publication.
- Ainapure, V., & Ainapure, M. Auditing & Assurance. Delhi: PHI Learning.
- Garg, P. Auditing & Assurance. Delhi: Taxmann Publication.
- Kumar, R., & Sharma, V. Auditing Principles and Practice. Delhi: PHI Learning.
- Roy (2019). Auditing & Assurance. Oxford University Press
- Singh A. K., & Gupta, L. Auditing Theory and Practice. Galgotia Publishing

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Bachelor of Commerce (H)with Research in Commerce (H)						
DISCIPLINE SPECIFIC ELECTIVE (DSE)- Entrepreneurship and New Venture Planning						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE					No. of Hours-60	
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE 5.8 Entrepreneurship and New Venture Planning	4	4	0	0	-	Nil
Programme: Bachelor of Commerce (H)with research in B.Com. (H)		Year: III			Semester : V	
Course Code: DSE-5.3		Course Title: Entrepreneurship and New Venture Planning				
Course outcomes: <ul style="list-style-type: none">• Discern distinct entrepreneurial traits.• Compare the parameters to assess opportunities and constraints for new business ideas.• Develop a business idea by adopting a systematic process.• Design strategies for successful implementation of ideas.						
Credits:4						
Total No. of Hours:60						
Unit	Topics					No. of Hours
I	Meaning, elements, determinants and importance of entrepreneurship and creative Behaviour; Entrepreneurship and creative response to the society’s problems and at work;Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, enetpreneurship ecopreneurship, and social entrepreneurship.					20
II	Concept of business houses and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and Behavioural orientations; Conflict in family business and its resolution. Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, Make in					15

	India, etc.	
III	Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of government, Institutions, industries/entrepreneur 's associations and self-help groups, Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.	15
IV	Significance of writing the business plan/ project proposal including feasibility analysis; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions	5
V	Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.	5

Suggested Readings:

- Mathur, Abha (2024). Entrepreneurship and New venture planning. Taxmann's publication.
- Desai, V. (2009). Dynamics of Entrepreneurial Development and Management. Mumbai: Himalaya Publishing House.
- Dollinger, M. J. (2008). Entrepreneurship: Strategies and Resources. New Jersey: Prentice Hall.
- Hisrich, R., Peters, M., & Shepherd, D. (2017). Entrepreneurship. New York: McGraw Hill Education.
- Jyotsana, Shaifali & Poswal Entrepreneurship (Concepts & Fundamentals) Kitab Mahal Delhi
- Mukherjee and Roy(2018). Entrepreneurship development and Business ethics.Oxford University Press.
- Rao, T. V., &Kuratko, D.F. (2012). Entrepreneurship: A South Asian Perspective. Boston: Cengage Learning.
- Roy R (2020).Entrepreneurship. Oxford University Press.

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

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Bachelor of Commerce (H) in Commerce (H)

GENERAL ELECTIVES - Fundamentals of Human Resource Management

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
GE- 5.1 Fundamentals of Human Resource Management	4	4	0	0		Passed GE 4.1

Programme: Bachelor of Commerce (H)	Year: III	Semester :V
Course Code: GE-5.1	Course Title: Fundamentals of Human Resource Management	
Course outcomes:		
<ul style="list-style-type: none">• Examine the organizational human resource processes.• Compare job analysis, job description, and job design.• Evaluate the relevance and methods of training and development.• Categorize the requisite skills in performance appraisal and compensation of employees.		
Credits:4		
Total No. of Hours:60		
Unit	Topics	No. of Hours
I	Concept, functions and significance of HRM. Challenges of human resource management. Workplace diversity, employee empowerment, maintaining work life balance, and stress management.	20
II	Quantitative and qualitative dimensions of human resource planning; job analysis, job description and job specification. Recruitment: concept, sources and techniques. Selection: concept and process.	15

III	Training: concept and methods; Apprenticeship, understudy, job rotation, vestibule training. case study, role playing, and sensitivity training. Development: In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing.	15
IV	Performance appraisal: nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job transfer and promotion. Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stockoption; Pay band compensation system; Job evaluation.	5
V	Employee health, welfare and safety; Social security; Employer-employee relations; Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; Contemporary issues in HRM: Human Resource Information System (HRIS); HR Audit, emerging job opportunities, e-HRM, work life balance and work from home.	5

Suggested Readings:

- Rao, V.S.P (2023). Human resource management. Taxamnn Publication.
- Kapoor, Shikha(2023). Human resource management. Taxamnn Publication.
- Aswathappa,K.&Dash,S.(2021).HumanResourceManagement-Textand cases, Ninth Edition, Tata McGraw-Hill.
- Chhabra,T.N.&Chhabra,M.(2020).HumanResourceManagement. Delhi:Sun India Publications.
- Decenzo,D.A.,&Robbins,S.P.(2009).Fundamental ofHumanResource Management. New Jersey; Wiley.
- DesslerG.&VarrkeyB.(2020).Human ResourceManagement ,Sixteenth EditionPearson Paperback.
- French,W.L.(2006).Human ResourceManagement.Boston:Houghton Mifflin.
- Gupta,C.B.(2018).Human ResourceManagement.Delhi:SultanChand &Sons.

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

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Bachelor of Commerce (H) in Commerce (H)

GENERAL ELECTIVES - Digital Marketing

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
GE- 5.2 Digital Marketing	4	4	0	0		Passed GE 4.2
Programme: Bachelor of Commerce (H)		Year: III			Semester :V	
Course Code: GE-5.2		Course Title: Digital Marketing				
Course outcomes: <ul style="list-style-type: none">Identify and assess the impact of digital technology in transforming the business environment and also the customer journey.Describe the functioning of the digital marketers and how it is different than the traditional marketing practicesExplain the significance of digital marketing tools, such as,SEO, Social media platforms, Online advertising, Blogging etc.Gather knowledge about the ethical considerations and the regulatory framework of digital marketing in India						
Credits:4						
Total No. of Hours:60						
Unit	Topics					No. of Hours
I	Concept, Scope and Importance of Digital Marketing, Traditional Marketing vs Digital Marketing, Challenges and opportunities for Digital Marketers, Digital Marketing landscape: an overview of Indian Markets.					20
II	Digital marketing-mix, Segmentation, Targeting, Differentiation and Positioning: Concept, Levels, and strategies in digital environment, Digital Technology and Customer Relationship Management, Digital Consumers and their Buying Decision process.					15

III	Concept and role of Internet in Marketing, Online marketing Domains, The P.O.E.S.M. Framework, Website design and domain name branding, Search Engine Optimization stages, Types of traffic, Online Advertising: Types, formats, requisites of a good online advertisement, Email marketing: types and strategies.	15
IV	Interactive Marketing: Concept and options, Social media marketing: concept and tools, Online Communities and Social networks, Blogging: types and role, Video marketing: tools and techniques, Mobile marketing tools, PPC marketing, Payment options and Gateways.	5
V	Ethical Issues and Legal Challenges in digital marketing, Regulatory framework for digital marketing in India.	5

Suggested Readings:

- Kumar, satendra(2023). Digital Marketing. Taxmann Publication.
- AhujaV(2015).DigitalMarketing.OxfordUniversityPress.
- Chaffey, D., Chadwick, F.E., Johnson, K., & Mayer, R. (2008). Internet Marketing: Strategy, Implementation and Practice. New Jersey: Pearson Hall.
- Charlesworth,A.(2018).Digital Marketing:APractical Approach.Abington: Routledge.
- Frost, R. D., Fox, A., & Strauss, J. (2018). E-Marketing. Abington: Routledge.
- Gay, R., Charlesworth, A., & Esen, R. (2007). Online Marketing: A Customer Led Approach.
- Gupta,S.(2018).Digital Marketing. Delhi:Tata McGraw Hill Education.
- Kapoor, N. (2021). Concept Building Approach to Digital Marketing. Delhi: Cengage Learning India Pvt. Ltd.
- Kotler, P., Kartajaya, H., & Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons.

Note: Latest edition of the text books should be used.

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Bachelor of Commerce (H) in Commerce (H)

SKILL ENHANCEMENT COURSE- Emotional Intelligence

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-30

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
SEC 5.1 Emotional Intelligence	2	2	0	0		Passed SEC 4.1

Programme: Bachelor of Commerce (H)		Year: III	Semester :V
Course Code: SEC-5.1		Course Title: Emotional Intelligence	
Course outcomes: <ul style="list-style-type: none">• Describe the meaning and need of emotional intelligence.• Understand their own self and manage your emotions.• Interpret the emotions of self and others to maintain healthy relations with others.• Apply the strategies to improve their emotional intelligence.• Understand and apply the components of emotional intelligence.			
Credits:2			
Total No. of Hours: 30			
Unit	Topics		No. of Hours
I	The Nature, characteristics of Emotions and types/ kinds of emotions, mood, and feelings, factors affecting emotions, difference between thoughts, emotions, and actions, meaning and components of emotional intelligence, Evolution from IQ to EQ.		06
II	Meaning of self-awareness, role of consciousness in self-awareness, self-motivation. knowing your strengths and weaknesses meaning of self-management, appreciative inquiry, time management, self-control and assertiveness		06

III	Elements of social skills such as empathy, social connect, body language, listening actively, law of energy & positive vibrations, gratitude, celebrate life- spending quality time with family, friends and colleagues in order to build trust and team spirit	06
IV	Show you care, keep your word, law of patience, role of emotional intelligence in success and happiness, strategies to improve emotional intelligence.	06
V	At work and personal life with the help of case studies and role plays, emotional intelligence and mental wellbeing of human beings, and the role of emotional intelligence in conflict management.	06

Suggested Readings:

- Ciarrochi, J., Mayer, J.D. (2007). Applying Emotional Intelligence: A Practitioner's guide. Psychology Press.
- Goleman, D. (2005). Emotional Intelligence. New York: Bantam Book.
- Goleman, D. (2020). Emotional intelligence: Why it can matter more than IQ. Bloomsbury Publishing.
- Payne, R., & Cooper, C.L. (2001). Emotions at work: Theory, research, and applications in management. Wiley.
- Mangal, S.K., Mangal, S. (2015). Emotional intelligence: Managing emotions to win in life. PHI Learning Private Limited.
- Robbins, S.P., Judge, T.A., & Vohra, N. (2018). Organisational Behaviour (18 ed.). Pearson..

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

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Bachelor of Commerce (H)in Commerce (H)

SKILL ENHANCEMENT COURSE- Customer Relationship Management

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

No. of Hours-30

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
SEC 5.2 Customer Relationship Management	2	2	0	0	-	Nil

Programme: Bachelor of Commerce (H)

Year: III

Semester :V

Course Code: SEC-5.2

Course Title: Customer Relationship Management

Course outcomes:

- Demonstrate the management of customer life-cycle, importance of trust, value and commitment in building relationship.
- Analyse the CRM technological tools.
- Describe the applications of CRM tools in the service sector.

Credits:2

Total No. of Hours: 30

Unit	Topics	No. of Hours
I	Concept and significance of Customer Relationship Management; Firm and customer motivations for relationships; Customer Profiling and Total Customer Experience; Data base marketing; Customer life cycle and customer lifetime value; Customer acquisition, retention and development; Customer Satisfaction; Customer Loyalty- Customer loyalty management, Campaign Management.	10
II	Customer related data bases and its development and maintenance; Data Mining for CRM - Some Relevant Issues; Changing Patterns of e-CRM Solutions in the Future; Sales force automation (SFA); E-CRM.	10

III	Relevance of CRM for Hospitality Services; Customer Relationship Management in Banking and Financial Services; CRM in Insurance; The Past, Present and Future of CRM; Emerging issues in CRM.	10
<p>Suggested Readings:</p> <ul style="list-style-type: none"> ● Barnes, J. G. (2001). Secrets of Customer Relationship Management: It's All about how You Make Them Feel. University of Virginia: McGraw-Hill. ● McKenna, R. (1993). Relationship Marketing: Successful Strategies for the Age of the Customers. Addison-Wesley Publishing Company. ● Rai, A. K. Customer Relationship Management: Concepts and Cases, 2nd ed. PHI learning ● Sheth, J. N., & Parvatiyar, A. (2013). Handbook of Relationship Marketing. London, UK: Sage Publications Ltd. ● Sheth, J. N., Parvatiyar, A., & Shainesh, G. (2017). Customer Relationship Management: Emerging Concept, Tools and Applications. India: McGraw Hill. ● Stone, M., & Woodrock, N. (1995). Relationship Marketing. London: Kogan Page. <p>Note: Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

Bachelor of Commerce (H) in Commerce (H)

SKILL ENHANCEMENT COURSE- EXIM Procedures and Documentation

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-30

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
SEC 5.3 EXIM Procedures and Documentations	2	2	0	0	-	Nil

Programme: Bachelor of Commerce (H)		Year: III	Semester :V
Course Code: SEC- 5.3		Course Title: EXIM Procedures and Documentations	
Course outcomes: <ul style="list-style-type: none">Assess how to plan and setup international business.Analysetheimportanceofdocumentationinexportcompliancemanagement.Carry out routine operations such as drafting an export sale contract, deciding price list, selection of method of payment, etc.Describe documentation and procedures from planning to execution stage.Develop skills for application of delivery terms in international transactions to minimise potential losses.			
Credits:2			
Total No. of Hours:30			
Unit	Topics		No. of Hours
I	Overview, institutional framework and major participants in foreign trade; foreign trade policy of India; procedure for setting up export-import business; procedure for obtaining Importer-Exporter Code (IEC) number; Registration-cum-Membership Certificate (RCMC) and setting up a unit in Special Economic Zone (SEZ).		06
II	Setting up export-import business; FEMA guidelines relating to export-import business; INCOterms:Meaning,rationale,content sand impact on pricing;Ex portpricing: Introduction, methods of export pricing, factors affecting export		06

	pricing and construction of export price list.	
III	Types of export contracts: export sales contract (ESC)-basics and essential elements and typical terms/conditions incorporated in an ESC; setting up an export sale contract/export order; clean payments, documentary collections and counter trade transactions.	06
IV	Export documents-meaning, importance and classification; financial or payment documents-meaning, purpose, functions, types; regulatory aspects and application of URC and UCP; Commercial documents - Meaning, purpose, functions, types;Transport documents; Risk covering and Insurance documents.	06
V	Freightforwarders-role, functions and organizational set-up;procedure and documentation relating to custom clearance of importand export cargo; Export finance -Pre-shipment and post-shipment finance, meaning, schemes and procedure; role of financial institutions in export finance; export factoring.	06

Suggested Readings:

- Export Import Policy and Handbook of Procedures, Ministry of Commerce, Govt. of India
- Gopal,R.ExportImportProcedures,DocumentationandLogistics.NewAge International Publishers, New Delhi.
- GovernmentofIndia,HandbookofImport-ExportProcedures.
- ICCPublicationsonUCPDCandURC
- Jain,Khushpat,S.ExportImportProceduresandDocumentation.(4thEdition 2007) by, Himalaya Publication, New Delhi.
- Jeevanandam, C. International trade policy,practices, procedures and documentation Sulthan & Chand Publication, New Delhi.
- Kumar,A.ExportandImportManagement.ExcelPublication,NewDelhi.
- Mahajan.M.L.A Guide on ExportPolicy Procedure and Documentation.Snow white Publications, Mumbai.

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

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SEMESTER -VI

Bachelor of Commerce (H)

DISCIPLINE SPECIFIC COURSE (DSC)- Business Environment

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: 6.1 Business Environment	4	4	0	0	-	Passed DSC 4.1

Programme: Bachelor of Commerce (H)		Year: III	Semester :VI
Course Code: DSC- 6.1		Course Title: Business Environment	
Course outcomes: <ul style="list-style-type: none">To impart knowledge on the concept of business environment & its significanceTo know the various environment factors and its impact on business.			
Credits:4			
Total No. of Hours:60			
Unit	Topics		No. of Hours
I	Meaning of Business Environment, Factors affecting environment to the business, Internal and external environment, micro environment, macro environment. Types of environments.		20
II	Economic Environment: Nature of economy, structure of the economy, economic policies, economic conditions.		15
III	Political Environment: Economic roles of the government, government and legal environment, economic roles of government of India.		15
IV	Technological Environment: Concept and significance of technological environment, regulation of foreign investment and collaboration.		5

V	Social Environment: Business and society, business and culture, language, culture and organizational behaviour, other social/cultural factors, social responsibility of business.	5
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Suggested Readings:

- Francis Cherunilam, 20002, Business environment, Himalaya Publishing House, 11th Revised Edition, India.
- Dr.S.Sankaran, Business Environment, Margham Publications
- K.Ashwathappa, 1997, Essentials of Business Environment, Himalaya Publishing House, 6th Edition, India
- Joshi Rosy Kapoor Sangam, Business Environment, Kalyani Publishers, Ludhiana

Note: Latest edition of the text books should be used.

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Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Bachelor of Commerce (H)in Commerce (H)

DISCIPLINE SPECIFIC COURSE (DSC)- Management Accounting

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

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: 6.2 Management Accounting	4	4	0	0	-	Passed DSC 4.2

Programme: Bachelor of Commerce (H)	Year: III	Semester: VI
Course Code: DSC-6.2	Course Title: Management Accounting	

Course outcomes:

- Examine thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting—Financial, Cost and Management; distinction between cost control and cost reduction.
- Recognize the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break- even analysis through statements, mathematical and graphical approaches; identification of key factor and determination of profitability; determination of cost indifference point.

Credits:4

Total No. of Hours:60

Unit	Topics	No. of Hours
I	Meaning, objectives, nature and scope of management accounting, Difference between different forms of accounting- Cost, Financial and Management accounting, Cost control and Cost reduction.	12

II	<p>Budgetary Control and Standard Costing Systems</p> <p>(a) Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control; objectives, merits and limitations; Functional Budgets; Fixed and Flexible budgeting; An overview of different approaches to budgeting (Zero base budgeting, Performance budgeting and Programme budgeting)</p> <p>(b) Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; advantages, limitations and applications; Variance Analysis – material, labour, overheads and sales variances. Control ratios.</p>	12
III	<p>Concept of marginal cost and marginal costing; Absorption versus Variable Costing: Distinctive features and income determination; Cost-volume-profit analysis; Break- even Analysis-Statements, mathematical and graphical approaches; Profit-volume ratio, angle of incidence, margin of safety, key factor, determination of cost indifference point.</p>	12
IV	<p>Steps in Decision making process. Concept of relevant costs. solving various short - term decision making problems using marginal costing and differential costing techniques – Profitable product mix, Acceptance or rejection of special/ export offers, Make or buy, Addition or elimination of a product line, sell or process further, operate or shut down and Pricing decisions</p>	12
V	<p>Responsibility Accounting: Concept, Significance, Different Responsibility Centres; Divisional Performance Measurement: Financial and Non-Financial measures;</p>	12

Suggested Readings:

- Rustagi, R.P (2024). Management accounting. Taxmann Publication.
- Arora, M.N. Management Accounting .Himalaya Publishing House, New Delhi
- Goel, Rajiv Kumar & Goel, Ishaan. Concept Building Approach to Management Accounting for B.Com(Hons.). Cengage
- Maheshwari & Mittal. Management Accounting. Shri Mahaveer Book Depot, New Delhi.
- Maheshwari, S.N. Principles of Management Accounting. Sultan Chand & Sons.
- Maheshwari, S.N. Management Accounting and Financial Control. Sultan Chand & Sons.

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Bachelor of Commerce (H)with Research in Commerce (H)

DISCIPLINE SPECIFIC COURSE (DSC)- INDIAN ECONOMY

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

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC:6.3 Indian Economy	4	4	0	0	-	Nil

Programme: Bachelor of Commerce (H)with Research in B.Com. (H)	Year: III	Semester : VI
Course Code: DSC-6.3	Course Title: Indian Economy	
Course outcomes: <ul style="list-style-type: none">Analyse the basic concepts of developmentEvaluate the magnitude, size, and dimensions of the Indian economyEvaluate the role of population as an economic resourceAnalyse the role and contribution of agriculture in the economic development of India		
Credits:4		
Total No. of Hours:60		
Unit	Topics	No. of Hours
I	Concepts of economic growth and economic development, Human Development Index, Sustainable development, Determinants of economic development, Kautilya Arthashastra and economic development	20
II	Issues in India’s development: Population and economic development, Demographic aspects of India’s population, Demographic dividend, Problems of unemployment, poverty	15

III	Trends in India's agriculture sector, Agrarian crisis, Green Revolution, White and yellow revolution, Food security issues, Policy initiatives of the government of India	15
IV	Pattern and performance of Industrialization, Industrial policies, Role of MSMEs, Role of foreign capital, Liberalisation, Privatisation and Globalisation, Make in India' initiative, Atma Nirbhar Bharat, Changing structure of India's Foreign trade in post- independence period, Trends in Indian balance of payment, Price behaviour and price policies in India	5
V	Role of the services sector in India's economy- its contribution to national income, employment and exports revenue, India 's service revolution-a window of opportunity for growth, Digital India Mission, Issues and challenges for India's Services sector growth, Circular economy and India.	5
<p>Suggested Readings:</p> <ul style="list-style-type: none"> ● Datt G.&MahajanA.,(2016)Indian Economy, S.Chand and Company. ● Deepashree(2021), Indian economy, MKM Publisher, New Delhi. ● GuptaS.K,Chaturvedi D. D & ChaturvediS. Indian Economy. Kitab Mahal, Delhi ● Ghosh,S.Indian Economy PHI Learning ● Joshi,S.,(2020),WhatdeterminesmanufacturingsectoremploymentinIndia: Evidence from panel data? Productivity, Vol.61, No.1, April-June. ● Joshi,S.,(2014),The Service Sector: An Exploration of the Indian Experience, World Association for Sustainable Development, U.K. ● PuriV.K. and Mishra S.K., (2020)Indian Economy-38thRevised &Updated edition, Himalya Publishing House. ● Salvatore D.(2020).Managerial Economics. Oxford University Press. ● Uma Kapila(2021),Indian Economy-Performance and Policies, Academic Foundation, New Delhi <p>Note: Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

Bachelor of Commerce (H)in Commerce (H)

DISCIPLINE SPECIFIC ELECTIVE (DSE)- Learning and Development

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE 6.1 Learning and Development	4	4	0	0		Passed DSE 4.1

Programme: Bachelor of Commerce (H)

Year: III

Semester :VI

Course Code: DSE- 6.1

Course Title: Learning and Development

Course outcomes:

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

Credits:4

Total No. of Hours:60

Unit	Topics	No. of Hours
I	Learning- concept, characteristics, principles, types, learning theories; Classical conditioning, operant conditioning, cognitive, observational and social learning; Learning strategies and constructivist approach to learning, learning in a digital world.	20
II	Individual development: Meaning and stages; Role of creativity in learning; process and measures of creativity; Personality-concept and determinants, approaches of development of personality; Intelligence – concept, measurement of intelligence; emotional intelligence and its	15

	relevance in learning and development of an individual.	
III	Overview of learning methodologies- logic and process of learning; Principles of learning, learning process, learning curve, learning management system; Criteria for method selection; skills of an effective trainer; Computer aided instructions- distance learning, e-learning; technologies convergence and multimedia environment.	15
IV	Development techniques for enhancing decision-making and interpersonal skills, case- study, in-basket exercise, special projects, action learning, syndicate work, games, action maze, role play, experience learning, discovery learning, brainstorming, position rotation, team building, and sensitivity training.	5
V	Guidance: meaning, needs, principles, types, importance; counselling; meaning, nature objectives and importance, techniques of counselling; directive, nondirective, eclectic, ethics in counselling, effect of guidance and counselling on individual learning and development.	5

Suggested Readings:

- Fee, K. (2011). 101 Learning and Development Tools: Essential Techniques for Creating, Delivering and Managing Effective Training. United Kingdom: Kogan Page.
- Hilgard, E. & Bower, G.H. (1966). Theories of Learning. USA: Englewood Cliffs: Prentice Hill.
- Mishra, R.C. (2005); Guidance & Counselling (2 vols); New Delhi: APH, Publishing Cooperation.
- Parry-Slater, M. (2021). The Learning and Development Handbook: A Learning Practitioner's Toolkit. India: Kogan Page.
- Page-Tickell, R. (2018). Learning and Development: A Practical Introduction (Vol. 15). Kogan Page Publishers.

Note: Latest edition of the text books should be used.

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Bachelor of Commerce (H)with Research in Commerce (H)						
DISCIPLINE SPECIFIC ELECTIVE (DSE)- Business Ethics and Corporate Governance						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
No. of Hours-60						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE 6.2 Business Ethics and Corporate Governance	4	4	0	0	Nil	Nil
Programme: Bachelor of Commerce (H)with Research in B.Com. (H)		Year: III			Semester: VI	
Course Code: DSE-6.2		Course Title: Business Ethics and Corporate Governance				
Course outcomes:						
<ul style="list-style-type: none">• Design code of ethics for an organisation• Examine ethical performance of an organisation• Distinguish between various types of values• Compare issues related to whistle blowing and other moral issues						
Credits:4						
Total No. of Hours:60						
Unit	Topics					No. of Hours
I	Business Ethics: Meaning, Importance; Business Ethics in Different Organisational contexts; Sustainability: A Goal for Business Ethics; Approaches and Practices of Business Ethics; Ethical Decision Making and Decision-Making Process, Relevance of Ethics and Values in Business; Codes of Ethics; Ethical Behaviour of Manager. Ethical theories: Normative and descriptive ethical theories.					20
II	Management process and ethics, Ethos of Vedanta in management, Hierarchism as an organizational value, Business Ethics & Cultural Ethos; role of various agencies in ensuring ethics in corporation; Setting standards of ethical Behaviour; Managing stakeholder					15

	relations; Assessing ethical performance; Organizing for Business Ethics Management.	
III	Definition & Conceptual Framework of Corporate Governance, Business Ethics - an important dimension to Corporate Governance, Fair and Unfair Business Practices. Theoretical Basis of Corporate Governance, Mechanism- Corporate Governance Systems, Indian Model of Governance, Good Corporate Governance, Obligations Towards Society and Stake holders. Theories underlying Corporate Governance (Stake holder's theory and Stewardship theory, Agency theory, Separation of Ownership and Control, Corporate Governance Mechanism: Process, Indian Model, OECD, and Emphasis on Corporate Governance, (Transparency Accountability and Empowerment).	15
IV	Introduction principles – Arthashastra and Good Governance in ancient India, Protection of Interest of Customer and Investors, Historical perspective of Corporate Governance and Issues in Corporate Governance. Values: Meaning, Types Teaching from Scriptures Like Gita, Quran, Bible Value Systems in Business. Implementation of Corporate Governance Role of Board of Directors and Board Structure, Role of the Non- executive Director, Role of Auditors, SEBI Growth of Corporate Governance. Role of Government, Corporate Governance in India. Accounting Standards and Accounting disclosures. Finance Reporting and Corporate Governance, Non Accounting Regulations in Corporate Governance, Corporate Governance & CSR, Family Owned Business - Background, Family Businesses in India, Need for Professionalization and Transparency in Family Business.	5
V	Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR. ISO 26000 Social Responsibility- definition, principles, scope, benefits, certification	5

Suggested Readings:

- Banerjee, S. B. (2007). Corporate Social Responsibility:
- The Good, The Bad and The Ugly. Cheltenham: Edward Elgar Publishing.
- Crane & Matten (2020). Business Ethics. Oxford University Press.
- Kumar, S. (2010). Corporate Governance. Oxford, England: Oxford University Press.
- Monks, R. A. G., & Minow, N. (2011). Corporate Governance, New Jersey: John Wiley and Sons.

Note: Latest edition of the text books should be used.

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Bachelor of Commerce (H)in Commerce (H)						
DISCIPLINE SPECIFIC ELECTIVE (DSE)- Industrial Relations and Labour Laws						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
No. of Hours-60						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE 6.3 Industrial Relations and Labour Laws	4	4	0	0		Passed DSE 5.1
Programme: Bachelor of Commerce (H)		Year: III		Semester :VI		
Course Code: DSE-6.3		Course Title: Industrial Relations and Labour Laws				
Course outcomes:						
<ul style="list-style-type: none">Analyse the evolution of industrial relations and its significance in managerial world.Evaluate the significance of international dimensions of industrial relations in globalized world.Imbibe how to interact, negotiate and transact with trade unions.Design and understand the discipline measures and grievance mechanisms.Analyse the legal structure provided for handling the industrial disputes.						
Credits:4						
Total No. of Hours:60						
Unit	Topics					No. of Hours
I	Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Role of State; Trade Union; Employers' Organisation; Human Resource Management and IR; Concept of GIG Economy and ramifications for industrial relations.					20

II	Role of ILO in Industrial Relations: Adoption of conventions and recommendations, Influence on Indian labour legislation, Impact of globalization on IR.	15
III	Origin and growth, Unions in the era of liberalisation; Factors Affecting Growth of Trade Unions in India, Multiplicity & Recognition of Trade Unions; Major Provisions of Trade Union Law.	15
IV	Discipline: Causes of indiscipline, Maintenance of discipline, Misconduct, Highlights of domestic enquiries; Labour turnover; Absenteeism; Grievance: Meaning and Grievance redressal machinery in India; Salient features of Industrial Employment Standing orders.	5
V	Definitions of Industry, and Industrial Dispute; Procedure, Powers and Duties of Authorities for resolution of disputes; Strikes and Lock outs; Provisions relating to Layoff, Retrenchment, and Closure.	5

Suggested Readings:

- Katz, Harry., Kochan, Thomas A., & Colvin, A.J.S. An Introduction to Collective Bargaining and Industrial Relations, McGraw Hill Companies.
- Padhi, PK, Industrial Relations, Prentice Hall India
- Sharma, J.P., Simplified Approach to Labour Laws. Bharat Law House (P) Ltd.
- Venkat Ratnam, C.S. Industrial Relations: Text and Cases, Oxford University Press, Delhi.

Note: Latest edition of the text books should be used.

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Bachelor of Commerce (H)in Commerce (H)						
GENERAL ELECTIVES - Leadership Development						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE					No. of Hours-60	
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
GE- 6.1 Leadership Development	4	4	0	0		Passed GE 5.1
Programme: Bachelor of Commerce (H)		Year: III		Semester : VI		
Course Code: GE-6.1		Course Title: Leadership Development				
Course outcomes:						
<ul style="list-style-type: none">Describe the meaning of the term leadership and various theories of leadership.Interpret the various situations and decide the style of leadership based on the situation.Demonstrate qualities of a good leader.Analyse styles of several leaders.Summarise the theories of culture and its impact on leadership.						
Credits:4						
Total No. of Hours:60						
Unit	Topics				No. of Hours	
I	Meaning of Leadership, definitions of leadership, significance of leadership, qualities of a leader, difference between leadership and management, basic styles of leadership – autocratic, democratic, laissez faire (their meaning, features, advantages, disadvantages and suitability), Rensis Likert styles of management, Tanenbaum and Schmidt Model.				20	
II	Traditional Theories-Great Man Theory, Trait Theory, Behavioural Theories- Ohio Studies, Michigan Studies, Managerial Grid, Contingency theories- Fiedler’s Theory,				15	

	Hersey and Blanchard Situational Model, Path Goal Theory, Transformational Leadership, Transactional Leadership, Charismatic Leadership, Servant Leadership, Ethical Leadership.	
III	Trompenaars Cultural Dimensions, Hofstede's study on culture, Hall's Cultural Theory, GLOBE Model: Global Leadership and organisational Behaviour Effectiveness, organisation Culture and Leadership, OCTAPACE profile by Uday Parekh - Openness, Collaboration, Trust, Autonomy, Proactive, Authenticity, Confrontation, Experimentation.	15
IV	Meaning, definition, need and significance especially pre covid, during covid and post covid, social media and leadership, use of whatsapp, emails, facebook, LinkedIn, twitter, Instagram, google meet, MS Teams, zoom for electronically connecting the team and the leaders, using collaborative tools like google drive (docs, forms etc.) online.	5
V	Cases on contemporary leaders like Narendra Modi, Indra Nooyi, Ratan Tata, Narayan Murthy.	5

Suggested Readings:

- Chhabra, T.N, Business organisation and Management, Sun India Publications
- Day, D.V. (2014). The Oxford Handbook of Leadership and organisations. Oxford, New York: Oxford University Press.
- Hughes, R.L., Ginnett, R., & Gordon, C. (2019). Leadership: Enhancing the lessons of experience (9th ed.). McGraw Hill Education.
- Gupta C. B, Business organisation & management, Sun India Publication, New Delhi
- Koontz, H., & Weihrich, H, Essentials of management: An international and leadership perspective, Paperback
- Mittal, R. (2015). Leadership: Personal Effectiveness and Team Building. Uttar Pradesh: Vikas Publishing House Pvt. Ltd.

Note: Latest edition of the text books should be used.

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Bachelor of Commerce (H) in Commerce (H)

GENERAL ELECTIVES - E-Filing of Returns

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

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
GE- 6.2 E-Filing of Returns	4	4	0	0		Nil

Programme: Bachelor of Commerce (H)

Year: III

Semester: VI

Course Code: GE-6.2

Course Title: E-Filing of Returns

Course outcomes:

- Examine the basic concepts of income tax applicable to an individual assessee;
- Analyse the provisions when business or professional income is computed on estimated basis;
- Electronically furnish the return of income;
- Analyse the provisions of TDS; and
- Electronically furnish the TDS returns.

Credits:4

Total No. of Hours:60

Unit	Topics	No. of Hours
I	Incomes taxable under different heads, deductions available from gross total income, computation of total income and tax liability of individuals, PAN and due date of filing of income tax return; Provisions related to advance payment of tax; New tax regime for individuals.	20
II	Provisions of maintenance of accounts by certain persons carrying on profession or business [Sec.44AA]; Provisions of audit of accounts of certain persons carrying on business or profession[Sec.44AB];Special provision for computing profits and gains of business on presumptive basis[Sec.44AD];Special provision for computing profits and gains of profession on	15

	presumptive basis [Sec.44ADA]; Special provision for computing profits and gains of business of plying, hiring or leasing goods carriages [Sec. 44AE].	
III	Meaning and merits of e-Filing; Filing of income tax returns in ITR-2, ITR-3, ITR-4, ITR-5 and ITR-U.	15
IV	Provisions relating to TDS; Schedule for deposit of TDS; Schedule for submission of TDS returns; Exemption from TDS: Form 13, 15G and 15H.	5
V	Prescribed forms for filing of TDS returns; Practical workshop on e-filing of TDS returns [Form 24Q and Form 26Q].	5

Suggested Readings:

- Ahuja, Girish and Gupta, Ravi. *Systematic Approach to Income Tax*. Flair Publications Pvt. Ltd., Delhi.
- Mittal, Naveen. *Concept Building Approach to Income Tax Law & Practice*. Cengage Learning India Pvt. Ltd., Delhi.
- Singhania, Vinod K. and Singhania, Monica. *Students' Guide to Income Tax. University Edition*. Taxmann Publications Pvt. Ltd., Delhi.

Note: Latest edition of the text books should be used.

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Bachelor of Commerce (H)in Commerce (H)						
SKILL ENHANCHMENT COURSE- Digital Marketing						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE					No. of Hours-30	
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
SEC 6.1	2	2	0	0	-	Passed SEC 5.3
Programme: Bachelor of Commerce (H)		Year: III			Semester :VI	
Course outcomes:						
<ul style="list-style-type: none">Assess the impact of digital technology in transforming the business environment and also the customer journey.Examinethefunctioningofthedigitalmarketersandhowitisdifferentthanthe traditional marketing practicesEvaluate the significance of digital marketing tools, such as,seo, social media platforms, online advertising, blogging etc.Recommendtheethicalconsiderationsandtheexpectedregulatoryframeworkof digital marketing in India.						
Credits:2						
Total No. of Hours:30						
Unit	Topics					No. of Hours
I	Concept, Scope and Importance of Digital Marketing, Traditional Marketing vs Digital Marketing, Challenges and opportunities for Digital Marketers, Digital marketing-mix, Introduction to the concept of segmentation, targeting, differentiation and positioning.					08
II	Website design and domain name branding, Search Engine					08

	Optimization stages, Types of traffic, Online Advertising: Types, formats, requisites of a good online advertisement, Email marketing: types and strategies.	
III	Interactive Marketing: Concept and adoptions, Social media marketing: concept and tools, Online Communities and Social networks, Blogging: types and role, PPC marketing, Payment options and Gateways.	08
IV	Ethical Issues and Legal Challenges in digital marketing, Regulatory framework for digital marketing in India.	06

Suggested Readings:

- Chaffey, D., Chadwick, F.E., Johnson, K., & Mayer, R. (2008). Internet Marketing: Strategy, Implementation and Practice. New Jersey: Pearson Hall.
- Charlesworth, A. (2018). Digital Marketing: A Practical Approach. Abingdon: Routledge.
- Frost, R. D., Fox, A., & Strauss, J. (2018). E-Marketing. Abingdon: Routledge.
- Gay, R., Charlesworth, A., & Esen, R. (2007). Online Marketing: A Customer Led Approach.
- Gupta, S. (2018). Digital Marketing. Delhi: Tata McGraw Hill Education.
- Kapoor, N. (2021). Concept Building Approach to Digital Marketing. Delhi: Cengage Learning India Pvt. Ltd.
- Kotler, P., Kartajaya, H., & Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons.
- Maity, M. (2022). Digital Marketing. Oxford University Press.

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Bachelor of Commerce (H)in Commerce (H)						
SKILL ENHANCHMENT COURSE- Artificial Intelligence in Business						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE					No. of Hours-30	
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
SEC 6.2	2	2	0	0	Passed Class XII	Nil
Programme: Bachelor of Commerce (H)		Year: III			Semester :6	
Course Code: SEC-6.2		Course Title: Artificial Intelligence in Business				
Course outcomes: <ul style="list-style-type: none">• Examine how the ai is being leveraged by start-ups as a success tool.• Analyse and interpret the applicability of ai in HR functions.• Analyse how algorithms are changing the board room landscape.• Describe the customer services provided by various banks using ai.• Demonstrate the role of ai in transforming the retail sector.						
Credits:2						
Total No. of Hours:30						
Unit	Topics				No. of Hours	
I	Artificial Intelligence: Concept, benefits, and scope. Differences between AI, Machine Learning (ML)and Deep Learning (DL) – AI applications, capabilities, and competitive advantage; Industry drivers; AI strategy for the enterprise - Considerations for an AI strategy, AI &Startups. Internet of Things (IoT), Introduction to mobile computing and Cloud computing.				06	
II	Algorithm: New member in the boardroom, Accelerated decision making with real-time analytics, AI in operational models in an organisation, AI: future of AI in HR, Talent sciences, Algorithms & Talent Acquisitions (TA), AI & transformation in Finance & Accounting, CFO of tomorrow,				06	

	Changing role of Chief Information Officer (CIO): Industry 4.0.	
III	Redefined banking industry—the adoption of Analytics, AI-powered financial services, Fraud mitigation in banks with AI, Reorienting customer retention, Risk management it AI, AI-driven transformation in Insurance, Digital-based insurance model.	06
IV	AI interventions in Retail Outlets. The emergence of smart customers, ad content predictions, Evolution of smart retailers, Omnichannel experience, AI in consumer packaged goods, Fluid supply chain transformation with AI. AI-Led marketing transformations, Data to Clusters – Ad content prediction - AI-based Ad buy and CPC optimization, AI-driven campaign management.	06
V	Beating cyber-attacks with Analytics, AI in the automotive industry: driverless cars and drones, IoT Analytics: extracting value and transforming business, Real-time streaming analytics, Crypto-currency Analytics, AI for customer service-data to scores.	06

Suggested Readings:

- Akerkar, R. (2018). Artificial Intelligence for Business. Basingstoke: Springer Nature.
- Dhanrajani, S. (2018). AI & Analytics: Accelerating Business Decisions. New Jersey: Wiley.
- Padhy (2005). Artificial Intelligence and Intelligent System. Oxford University Press.
- Russell, S. J., & Norvig, P. (2019). Artificial Intelligence: A Modern Approach, 3rd Edition. New Jersey: Prentice Hall.

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Bachelor of Commerce (H)in Commerce (H)						
SKILL ENHANCHMENT COURSE- International Trade Logistics						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
						No. of Hours-30
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
SEC 6.3 International Trade Logistics	2	2	0	0	-	Passed SEC 5.3
Programme: Bachelor of Commerce (H)		Year: III			Semester :VI	
Course Code: SEC-6.3		Course Title: International Trade Logistics				
Course outcomes:						
<ul style="list-style-type: none">Analyse the supply chain coordination;Integratenewapproachesforcoordinatingandworkingwithsuppliersandstrategic partners in the global supply chain;Assessthecommercialandstrategicchallengesoftransport&logisticsinan international environment.						
Credits:2						
Total No. of Hours:30						
Unit	Topics					No. of Hours
I	Meaning and evolution of logistics; Role of supply chain; Managing supply pipeline for global trade flows; National v/s international logistics, Factors affecting development of logistics; Logistics Performance Index.					06
II	Inventory management; Warehousing and materials handling; Technology in supply chain; Information and financial flows.					06

III	Vulnerability, risk and robustness; Sustainable logistics; Reverse logistics; Service supply chains; Emerging logistics designs.	06
IV	Introduction; Criteria of selecting third-party logistics operator; Factors affecting Development of successful 3PL; Contract logistics.	06
V	Transportation decisions; Intermediaries; Inherent risks and hazards; Handling hazardous and perishable goods; Trade-offs in international logistics Multi Modalism; Sustainable supply chain management.	06

Suggested Readings:

- Branch,A.E.(2008).Global Supply Chain Management and International Logistics (1st edition). Routledge.
- David,P.A.(2017). International Logistics:The Management of International Trade Operations. Cicero Books.
- Hines,T.(2004).Supply Chain Strategies: Customer Driven and Customer Focused. Routledge.
- Hoffmann, J. (n.d.). Logistics of international trade. Retrieved from https://www.academia.edu/34574428/Logistics_of_international_trade
- Langley,C.J.,Novack,R.A.,Gibson,B.,&Coyle,J.J.(2020).Supply Chain Management: A Logistics Perspective (11th edition). Cengage Learning.
- Mangan,J.Lalwani,C.&Butcher,T.(2008).GlobalLogisticsandSupplyChain Management, John Wiley & Sons.

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

SEMESTER -VII
TAXATION GROUP

Bachelor of Commerce (H) Discipline Specific (TAXATION)

DISCIPLINE SPECIFIC COURSE (DSC)- INCOME TAX LAWS AND PRACTICES

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC 7.1 Income Tax Laws And Practices	4	4	0	0	-	Nil

Programme: Undergraduate Honours degree in B.Com. (H)	Year: IV	Semester: VII
Course Code: DSC- 7.1	Course Title: Income Tax Laws and Practices	
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• Understand the basic terms of income tax, residential status of an individual and the scope of total income.• Calculate the heads of Salary, Income from House Property and Profit & Gain from Business and Profession.• Calculate the heads of Capital Gain and Income from Other Sources.• Compute Total Income & Taxable Income with various deductions available under section 80		
Credits: 4		
Unit	Topics	No. of Hours
I	Income Tax: Brief History of Income Tax, Tax Structure in India, Introduction to Income tax Act, 1961, Constitutional Validity, Basic Concepts and definitions, Capital and Revenue Receipts, Basis of charge and scope of total income, meaning of- Income, person, assessee, assessment year, previous year, gross total income, total income, Rates of Income Tax, maximum marginal rate of tax; Permanent Account Number (PAN); Rebates and	20

	reliefs, provisions relating to Marginal Relief.	
II	Income tax authorities: meaning, functions & Powers of CBDT, CIT & A.O., Penalties, Offences & Prosecution, Settlement of disputes with tax authorities	10
III	Assessment Procedure: Income tax returns, Types of returns, filing of e- return, Assessment– Types of assessment– Self assessment – Provisional assessment – Regular assessment – Best judgement assessment – Reassessment, Rectification of mistakes, Notice on demand.	10
IV	Residential Status: Meaning of Residential Status, Determination of Residential Status for different types of Assessee, Incidence of Tax, Practical Problems.	10
V	Exempted Incomes: Introduction – Exempted Incomes U/S 10; Agricultural Income- Definition and kind of agricultural income, determination of agricultural and non-agricultural Income, Partly Agricultural Income, Agricultural Income and Tax Liability, Integration of Agricultural Income, assessment of tax liability when there are both Agricultural and Non-agricultural income	10

Suggested Readings:

- Mehrotra, H.C. & Joshi C.S., Income Tax law and Accounts (Part-I), SahityaBhawan, Agra (Hindi & English)
- Gaur & Narang: Income Tax.
- Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
- Girish Ahuja and Ravi Gupta: Systematic approach to income tax: Sahitya Bhawan Publications, New Delhi.
- Chandra Mahesh and Shukla D.C.: Income Tax Law and Practice; Pragati Publications, New Delhi.
- R.K. Jain: Income Tax & Law (Hindi & English) Sahitya Bhavan, Publication, Agra
- Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Undergraduate Honours Degree in Commerce (H) Discipline Specific (TAXATION)

DISCIPLINE SPECIFIC ELECTIVE (DSE)- PUBLIC FINANCE

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE 7.1 PUBLIC FINANCE	4	4	0	0	-	Nil

Programme: Undergraduate Honours degree in B.Com. (H)	Year: IV	Semester: VII	
Course Code: DSE- 7.1	Course Title: Public Finance		
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• Develop comprehensive understanding of theories of public expenditure and their application.• Thoroughly comprehend concepts and theories related to Public policy and rational choice.• Identify differences in processes, revenue sources, and budgetary challenges that exist between different levels of government			
Credits: 4			
Unit	Topics		No. of Hours
I	Public Finance: Nature, Definition, Scope of Public Finance, Role of Public Finance in Economic Development, Principles of Maximum Social Advantage		20
II	Public Revenue: Main Sources of Public Revenue, Classification and Importance of Taxes-Significance, merits and demerits of direct and indirect taxes, Impact, shifting, incidence and effects of taxation, Significance of income tax and corporation tax		10
III	Public Expenditure: Classification and Canons of Public Expenditure, Effects of Public expenditure on – Production, Distribution and Economic Growth		10

IV	Public Debt: Need, Sources and repayment, Effects of Public debt on–Money Supply, Economic Growth and Economic Stability	10
V	Local Finance: Local bodies and their financial responsibilities, Sources of Local Finance, Local Taxation	10

Suggested Readings:

- Garg, R. & Garg, S. (2017): Handbook of GST in India, Bloomsbury India Professional.
- Mithani, D.M. (2013): Money, Banking, international trade and public finance, New Delhi, Himalaya publishing house
- Gupta, J. R. (2011): Public Economics in India: Theory and Practice, Atlantic Publishers.
- Jha, Raghendra (2010): Modern Theory of Public Finance, New Age International Pvt. Ltd. India
- Musgrave, R. A. (1959):
- The Theory of Public Finance, MG-Hill Publication, New York
- Poonia, V. (2012): Money banking in India. New Delhi, Srishti books distributors.
- Bhatia, H.L., Public Finance, Vikas Publishing House, New Del
- Herber, B.P., Modern Public Finance, AITBS, New Delhi.

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Undergraduate Honours Degree in Commerce (H) Discipline Specific (TAXATION)

DISCIPLINE SPECIFIC ELECTIVE (DSE)- Personal Tax Planning and Tax Management

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE- 7.2 Personal Tax Planning and Tax Management	4	4	0	0	-	Nil

Programme: Undergraduate Honours degree in B.Com. (H)	Year: IV	Semester: VII
Course Code: DSE- 7.2	Course Title: Personal Tax Planning and Tax Management	
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• Examine how tax planning is useful and essential for every tax payer and to understand the concept of tax evasion and tax planning from direct taxes point of view;• Determine residential status and its relationship with tax planning. Examine how tax planning is permitted under different provisions of the income tax act;• Assess the tax liability of individuals and HUFs having income under different heads, by considering tax planning measures providing for optimal tax relief;• Choose the avenues of investment with an intent to reduce tax liabilities and identify merits and limitations of different means of investments and examine various provisions relating to deduction and collection of tax at source and advance tax obligations.		
Credits: 4		
Unit	Topics	No. of Hours
I	Meaning, Need of Tax Planning- Principles and objectives of Tax Planning, Obligations of parties to Tax Planning, Tax Avoidance and Tax Evasion- Legal thinking on Tax Planning, Tax Planning- Scope of Tax Planning.	20

II	Tax planning through exempted income for residents/ non-residents, Tax planning through permissible deductions for residents/non-residents, Tax planning with reference to clubbing provisions.	10
III	Tax planning measures relating to income from salary, Income from House Property, profits and gains of business or profession, capital gains and income from other sources	10
IV	Tax planning through various tax saving investment avenues available for individuals and HUF like Mutual funds unit linked insurance plans, Bonds, Equity linked savings schemes, Post office savings schemes and others. Tax deductions under Income-Tax Act	10
V	Income-tax authorities, filing return of income, self-assessment, summary assessment, scrutiny assessment, best judgement assessment, time limit for completion of assessments and appeals and revisions.	10

Suggested Readings:

- Singhanian, Vinod K. and Monica Singhanian: Corporate Tax Planning , Taxmann Publications Pvt. Ltd. New Delhi.
- Ahuja, Girish and Ravi Gupta: Corporata Tax Planning and Management, Bharat Law House, Delhi.
- Acharya, Shuklendra and M.G. Gurha: Tax Planning , Modern Law Publications, Allahabad.
- Mittal, D.P. Law of Transfer Pricing: Taxmann Publication Pvt.Ltd. New Delhi..
- IAS – 12 and As - 22.
- T.P. Ghosh: IFTSs: Taxmann Publications Pvt. Ltd. New Delhi..
- Shashi K. Gupta & Nisha Aggarwal, Financial Services. Kalyani Publishers, New Delhi, India.
- Vinod Kumar, Atul Gupta & Manmeet Kaur, Financial Markets, Institutions & Financial Services, Taxmann's Publications, New Delhi, India.

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Undergraduate Honours Degree in Commerce (H) Discipline Specific (TAXATION)

DISCIPLINE SPECIFIC ELECTIVE (DSE)- Business Tax procedures and Management

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

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE 7.3 Business Tax procedures and management	4	4	0	0	-	Nil

Programme: Bachelor of Commerce (H)	Year: IV	Semester: VII
Course Code: DSE-7.3	Course Title: Business Tax Procedures and Management	
Course outcomes: <ul style="list-style-type: none">• Analyse the provisions of payment of tax in advance, deduction of tax at source and computation of tax, interest and fee payable to / by government;• Know about various Income Tax authorities and return of income;• Comprehend the assessment procedures and filing of appeals;• Learn the provisions dealing with penalties and prosecutions, and search, seizure and survey; and evaluate the concept of GAAR and conditions for levy of Securities Transaction Tax.		
Credits:4		
Total No. of Hours:60		
Unit	Topics	No. of Hours
I	Advance payment of Tax; Tax deduction/ collection at source: Provisions, documentation, returns and Certificates; Interest payable by assessee/ Government; Collection and recovery of Tax.	20
II	Income Tax authorities; Return of income.	15

III	Assessment, re-assessment and rectification of mistakes; Appeals and revisions; Preparation and filing of appeals with appellate authorities.	15
IV	Penalties and Prosecutions; Provisions relating to undisclosed income/ investment; Search, seizure and survey.	5
V	Transactions with persons located in notified jurisdictional area; General anti-avoidance rule (GAAR); Tax clearance certificate; Securities transaction tax; TAN (Tax Deduction and Collection Account Number); TIN (Tax Information Network).	5

Suggested Readings:

- Singhanian, Vinod K. and Singhanian, Monica. Corporate Tax planning & Business Tax Procedures. Taxmann Publications Pvt. Ltd., New Delhi.
- Ahuja, Girish and Gupta, Ravi. Corporate Tax Planning. Commercial Law House, Delhi.
- Ahuja, Girish., and Gupta, Ravi. Systematic Approach to Income Tax. Bharat Law House. Delhi.
- Bajpai, Om Shanker. Search, Seizure and Survey. Taxmann Publications Pvt. Ltd., New Delhi.

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Undergraduate Honours Degree in Commerce (H) Discipline Specific (TAXATION)

DISCIPLINE SPECIFIC ELECTIVE (DSE)- BUSINESS RESEARCH METHODS

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

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE 7.4 Business Research Methods	4	4	0	0	-	Nil

Programme: Undergraduate Honours degree in B.Com. (H)	Year: IV	Semester: VII
Course Code: DSE- 7.4	Course Title: Business Research Methods	
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• Awareness about how-to carry-on research• Knowledge about framing a research design and collection of data• Knowledge about how to analyse the data collected and report writing under different situations		
Credits: 4		
Unit	Topics	No. of Hours
I	Meaning-objectives – Research Categories (Basic Research and Applied Research)-Types of Research (Descriptive, Analytical, Applied, Fundamental, Quantitative, Qualitative, Conceptual and Empirical research) - research approaches (Quantitative and Qualitative Approaches) - research methods Vs research methodology- Research Process	20
II	Meaning - selecting the problem –techniques involved in defining the problem- formulating of the problem- formulation of hypothesis (concept only)-Developing the research plan	10

III	Meaning - need - features important concepts relating to research design -types of research design (Exploratory and Conclusive Research Design) - basic principles of experimental designs	10
IV	Meaning - need - census and sample survey - sampling designs - probability sampling (simple random, systematic, stratified, cluster, area multistage, sequential sampling methods)- non probability sampling (convenience, snowball, judgmental, case study. Quota sampling methods)	10
V	Collection of primary data - collection of data through questionnaire- construction of a questionnaire- and schedules - secondary data - qualitative techniques of data collection – interview, Case study Method, observation - tabulation of data- Difference between primary and secondary data.	10

Suggested Readings:

- C.R. Kothari, Research Methodology.
- O.R. Krishna Swamy, Research Methodology
- Wilkinson and Bhandarkar, Methodology and techniques of social research
- Sadhu Sing, research methodology in social sciences
- V.P. Michael, Research Methodology in Management
- Willium M.K. Trochim, Research Methods, Bzantra.

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

ACCOUNTING GROUP

Bachelor of Commerce (H) in Commerce (H) Discipline Specific (Accounting and Finance)

DISCIPLINE SPECIFIC COURSE (DSC)- Advance Accounting

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC 7.1 Advance Accounting	4	4	0	0	-	Nil

Programme: Undergraduate Honours degree in B.Com. (H)	Year: IV	Semester: VII	
Course Code: DSC 7.1	Course Title: Advance Accounting		
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">Understand the concept of Non-profit organisations and its accounting process, Comprehend the concept of single-entry system and preparation of statement of affairs, familiarize with the legal formalities at the time of dissolution of the firm, prepare financial statements for partnership firm on dissolution of the firm and employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership			
Credits: 4			
Unit	Topics		No. of Hours
I	Accounting for Non-Profit Organisations: Non-Profit Entities-Meaning - Features of Non-Profit Entities –Provisions as per Sec 8 - Accounting Process- Preparation of Accounting Records - Receipts and Payments Account- Income and Expenditure Account - Preparation of Balance Sheet (including problems).		20
II	Single Entry System: Features – Differences between Single Entry and Double Entry –Disadvantages of Single Entry-Ascertainment of Profit and Preparation of Statement of Affairs (including Problems).		10

III	Hire Purchase System: Features –Difference between Hire Purchase and Instalment Purchase Systems - Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession (including Problems).	10
IV	Partnership Accounts-I: Meaning – Partnership Deed - Fixed and Fluctuating Capitals-Accounting Treatment of Goodwill - Admission and Retirement of a Partner (including problems).	10
V	Partnership Accounts-II: Dissolution of a Partnership Firm – Application of Garner v/s Murray Rule in India – Insolvency of one or more Partners (including problems).	10

Suggested Readings:

1. Advanced Accountancy: T S Reddy and A Murthy by Margham Publications.
2. Financial Accounting: SN Maheswari & SK Maheswari by Vikas Publications.
3. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
4. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons..
5. Advanced Accountancy (Vol-II): S.N.Maheshwari & V.L.Maheshwari, Vikas publishers.
6. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP Publications.
7. Accountancy–III: Tulasian, Tata McGraw Hill Co.
8. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Undergraduate Honours Degree in Commerce (H) Discipline Specific (Accounting and Finance)

DISCIPLINE SPECIFIC ELECTIVE (DSE)- Advance Cost and Management Accounting

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE 7.1 Advance Cost and Management Accounting	4	4	0	0	-	Nil

Programme: Undergraduate Honours degree in B.Com. (H)	Year: IV	Semester: VII	
Course Code: DSE 7.1	Course Title: Advance Cost and Management Accounting		
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• This course is designed to familiarize the students to the basic concept of Advance Cost and Management Accounting. After completion of the course, students will be able to understand cost and management accounting information and analysis of the different situation of the business. Similarly, students will be able to take decisions after analyzing the different issues of the organizations.			
Credits: 4			
Unit	Topics		No. of Hours
I	Meaning, nature and scope of Cost Accounting and Management Accounting; Comparison between Cost Accounting & Management Accounting; Cost Control, Cost Reduction& Cost Management, Components of Total Cost & Preparation of Cost Sheet. Cost Ascertainment: Cost Unit and Cost Center. Overheads: Meaning, Cost Drivers, Accumulation, Allocation, Apportionment and Absorption. Classification of Costs: Fixed, Variable, Mixed Cost; Product, and Period Costs; Direct and Indirect Costs; Relevant and Irrelevant Costs; Shut-down and Sunk Costs; Controllable, and Uncontrollable Costs; Avoidable, and Unavoidable Costs; Imputed / Hypothetical/Implicit Costs and Out-of-pocket Costs; Opportunity Costs; Expired, and Unexpired Costs.		20

II	Cost-Volume-Profit Analysis: Absorption Costing and Marginal costing, Contribution. Profit Volume Ratio, Break-even Analysis: Break-even Point, Composite Break-even Point, Cash Break-even Point, Margin of safety. Angle of Incidence. Relevant Costs and Decision Making such as: Key Factor, Pricing, Product Profitability, dropping a product line, Make or Buy, Export Order, shut down vs. Continue operations.	15
III	Budgets and Budgetary Control: Meaning, Steps in Budgetary Control, Types of Budgets: Sales budget, Production Budget, Raw material consumption Budget, Raw Material Purchase Budget, Overhead Budgets, Cash Budget, and Master Budget. Fixed and Flexible Budgets, Zero based budgeting.	10
IV	Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing, Advantages, Limitations and Applications; Material Cost Variance, Price and Usage Variance and Mix and yield Variance; Labor Cost Variance, Rate and Usage Variance, Idle time, Mix and Yield variance.	10
V	Contemporary Issues in Cost Accounting and Management Accounting: Introduction to the concept of Target Costing, Life Cycle Costing, Quality Costing, and Activity based Costing.	5

Suggested Readings:

1. Garrison, R.H., Noreen, E.W. & Brewer, P.C., (2017) Managerial Accounting, New Delhi: McGraw-Hill Companies, Inc.
2. Lal, J., (2013). Cost Accounting, New Delhi: Tata McGraw Hill Co.
3. Pillai, R.S. N. & Bagavathi, V. (2017). Cost Accounting, New Delhi: S. Chand and Company Ltd.
4. Kishore, M. R. (2016). Cost and Management Accounting, New Delhi: Taxmann Allied Services Pvt. Ltd
5. Arora, M.N. (2016) A Textbook of Cost and Management Accounting. Vikas Publishing House Pvt. Ltd.
6. Maheshwari, S.N. and Mittal, S.N. (2016) Cost Accounting: Theory and Problems. Shree Mahavir Book Depot.

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions.

Undergraduate Honours Degree in Commerce (H) Discipline Specific (Accounting and Finance)

DISCIPLINE SPECIFIC ELECTIVE (DSE)- International Finance

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE 7.2 International Finance	4	4	0	0	-	Nil

Programme: Undergraduate Honours degree in B.Com. (H)	Year: IV	Semester: VII
Course Code: DSE 7.2	Course Title: International Finance	
Course Outcomes: After completion of the course, learners will be able to: Understanding global financial reporting standards and cross-border financial transaction		
Credits: 4		
Unit	Topics	No. of Hours
I	Introduction to International Financial Management: Meaning, Developments in International Financial Management, Nature and scope of International Financial Management – International Financial Management Vs Domestic Financial Management; Role of International Financial Manager. Balance of Payments (BoP), Fundamentals of BoP, Accounting components of BoP, Factors affecting International Trade flows, Agencies that facilitate international flows.	20
II	Determination of Exchange Rates: Foreign Exchange Rate Mechanism: Exchange rate quotations – Determination of exchange rate in the spot market – exchange rate determination in forward market – Factors influencing Exchange rate – Need for Foreign Rate Forecasts-Exchange rate behaviour-Cross Rates Arbitrage profit in foreign exchange markets, Triangular and locational arbitrage.	10

III	Foreign Exchange Exposure and Risk: Nature of exposure and risk – Exchange rate and interest rate volatility – Foreign exchange and risk – Classification of foreign exposure and risk – Transaction exposure – Operating exposure – need for hedging-Management of foreign exchange exposure risk through hedging- transaction exposure hedging- contractual hedging and natural hedging-techniques for hedging real operating exposure.	10
IV	International Financial Instruments: Euro currency market – Euro credit – Euro Bonds – Types of Euro Bonds – Euro currency deposits – Certificate of deposits and other instruments – Euro notes – Types of notes – Euro issues – Foreign Currency Convertible Bonds – Depository Receipts – Global Depository Receipt (GDR's) – GDR issue mechanism – American Depository (Theory only)	10
V	Asset -Liability Management: Long term Asset Liability Management :Foreign Direct Investment, International Capital Budgeting, International Capital structure and cost of capital. International Financing - Equity, Bond financing, parallel loans. Short term Asset Liability Management: International Cash management, accounts receivable management, inventory management. Payment methods of international trade, trade finance methods	10
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Shapiro , Multinational Financial Management, Prentice Hall India. 2. Madura , International Financial Management, Thomson. 3. Sharan ,International Financial Management , Prentice Hall India. 4. Madura,International Corporate Finance,Thomson 5. Clark,International Finance ,Thomson 6. Bharati V Pathak, Indian Financial Management , Pearson. 7. Jeevanandam,Foreign Trade Finance and Risk Management , Sultan Chand. 8. Eun & Resnick ,International Finance Management , Tata McGraw Hill <p>Note: Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

Undergraduate Honours Degree in Commerce (H) Discipline Specific (Accounting and Finance)

DISCIPLINE SPECIFIC ELECTIVE (DSE)- BEHAVIORAL FINANCE

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE 7.3 BEHAVIORAL FINANCE	4	4	0	0	-	Nil

Programme: Undergraduate Honours degree in B.Com. (H)	Year: IV	Semester: VII
Course Code: DSE 7.3	Course Title: Behavioral Finance	
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• To understand some psychological biases which lead to various anomalies• To understand the various effects like endowment, disposition etc.• To understand investors’ behavior in secondary markets		
Credits: 4		
Unit	Topics	No. of Hours
I	Introduction to Behavioral finance – Nature, scope, objectives and application; Investment Decision Cycle: Judgment under Uncertainty :Cognitive information perception - Peculiarities (biases) of quantitative and numerical information perception - Representativeness – Anchoring - Exponential discounting - Hyperbolic discounting	20
II	Utility/ Preference Functions: Expected Utility Theory [EUT] and Rational Thought: Decision making under risk and uncertainty - Expected utility as a basis for decision-making – Theories based on Expected Utility Concept - Investor rationality and market efficiency.	10
III	Behavioral Factors and Financial Markets: The Efficient Markets Hypothesis – Fundamental Information and Financial Markets - Information available for Market Participants and Market Efficiency -Market Predictability –The Concept of	10

	limits of Arbitrage Model - Asset management and behavioral factors - Active Portfolio Management: return statistics and sources of systematic underperformance. - Fundamental information and technical analysis – the case for psychological influence.	
IV	Behavioral Corporate Finance: Behavioral factors and Corporate Decisions on Capital Structure and Dividend Policy - Capital Structure dependence on Market Timing -. Systematic approach to using behavioral factors in corporate decision making. External Factors and Investor Behavior: Mechanisms of the External Factor influence on risk perception and attitudes - Connection to human psychophysiology and emotional regulation Active portfolio management – the source of the systematic underperformance.	10
V	Emotions and Decision – Making: Experimental measurement of risk-related - Measuring Risk - Emotional mechanisms in modulating risk-taking attitude - Neurophysiology of risk taking. Personality traits and risk attitudes in different domains.	10

Suggested Readings:

- Behavioral Finance: Psychology, Decision-Making, and Markets", by Ackert and Deaves.
- Understanding Behavioral Finance by Ackert □ The Psychology of Investing by John R. Nofsinger, Pearson Prentice Hall, (4th Edition) What Investors Really Want - Learn the lessons of behavioral Finance, Meir Statman,
- McGraw-Hill
- Handbook of Behavioral Finance – Brian R. Bruce
- Behavioral finance - Wiley Finance - Joachim Goldberg, Rüdiger von Nitzsch
- Plous, Scott, 1993, The Psychology of Judgment and Decision Making, Ch 10-15
- Shleifer, Andrei, 2000, Are Financial Markets Efficient?, Chapter 1 in Inefficient Markets, Oxford University Press.
- Ackert, L., and R. Deaves, 2010, Behavioral Finance: Psychology, Decision-Making and Markets, South-Western Cengage Learning, Mason, Ohio.

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Undergraduate Honours Degree in Commerce (H) Discipline Specific (Accounting and Finance)

DISCIPLINE SPECIFIC ELECTIVE (DSE)- BUSINESS RESEARCH METHODS

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE

COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE 7.4 BUSINESS RESEARCH METHODS	4	4	0	0	-	Nil

Programme: Undergraduate Honours degree in B.Com. (H)	Year: IV	Semester: VII
Course Code: DSE- 7.4	Course Title: Business Research Methods	
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• Awareness about how-to carry-on research• Knowledge about framing a research design and collection of data• Knowledge about how to analyse the data collected and report writing under different situations		
Credits: 4		
Unit	Topics	No. of Hours
I	Meaning-objectives – Research Categories (Basic Research and Applied Research)-Types of Research (Descriptive, Analytical, Applied, Fundamental, Quantitative, Qualitative, Conceptual and Empirical research) - research approaches (Quantitative and Qualitative Approaches) - research methods Vs research methodology- Research Process	20
II	Meaning - selecting the problem –techniques involved in defining the problem- formulating of the problem- formulation of hypothesis (concept only)-Developing the research plan	10

III	Meaning - need - features important concepts relating to research design -types of research design (Exploratory and Conclusive Research Design) - basic principles of experimental designs	10
IV	Meaning - need - census and sample survey - sampling designs - probability sampling (simple random, systematic, stratified, cluster, area multistage, sequential sampling methods)- non probability sampling (convenience, snowball, judgmental, case study. Quota sampling methods)	10
V	Collection of primary data - collection of data through questionnaire- construction of a questionnaire- and schedules - secondary data - qualitative techniques of data collection – interview, Case study Method, observation - tabulation of data- Difference between primary and secondary data.	10
<p>Suggested Readings:</p> <ul style="list-style-type: none"> ● C.R. Kothari, Research Methodology. ● O.R. Krishna Swamy, Research Methodology ● Wilkinson and Bhandarkar, Methodology and techniques of social research ● Sadhu Sing, research methodology in social sciences ● V.P. Michael, Research Methodology in Management ● William M.K. Trochim, Research Methods, Bzantra. <p>Note: Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

MARKETING GROUP

Bachelor of Commerce (H)in B.com (Hons) Discipline Specific (Marketing)

DISCIPLINE SPECIFIC COURSE (DSC)- Marketing Management

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC:7.1 Marketing Management	4	4	0	0	Nil	Nil

Programme: Bachelor of Commerce (H)in B.com (H) Discipline specific(Marketing)	Year: IV	Semester : VII	
Course Code: DSC- 7.1	Course Title: Marketing Management		
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• To apply concepts and techniques in marketing• Become acquainted with the duties of a marketing manager.• Students will be able to solve marketing related problems and challenges and be familiar with the strategic marketing management process.• Students will be able to demonstrate effective understanding of relevant functional areas of Marketing Management and its application.			
Credits: 4			
Unit	Topics		No. of Hours
I	Concepts & Application Core Concepts, Nature & Scope of Marketing, Company orientation towards Market place, meaning of marketing management, Importance of Marketing management. Classification of Markets, New concepts: Relationship marketing, Guerilla marketing, Digital Marketing, Global Marketing, Social Marketing, Green marketing.		20

II	<p style="text-align: center;">Marketing Plan</p> <p>Nature and contents of marketing plan, Marketing mix, factors affecting marketing mix. Marketing Research: Elements of marketing research, uses of marketing research, types of market research Market Segmentation: Meaning, method of market segmentation, targeting, Patterns of target market selection, positioning, types of positioning strategies.</p>	10
III	<p style="text-align: center;">Analysis of Market</p> <p>Buying behavior, Stages of consumer buying process, factors that influence consumer buying behavior Product Management – Meaning of product, product classification, product levels, product policies, product life cycle and new product development. Branding and Packaging – Types and benefits of branding, Essentials of a good brand, types and benefits of packaging. Brand Management- Brand name, brand attributes, brand awareness, brand positioning Pricing strategies- Pricing objectives, pricing methods and pricing policies</p>	20
IV	<p style="text-align: center;">Distribution Strategy</p> <p>Channel design and management, channel of distribution, types of channels, importance of retailing and wholesaling. Promotion Strategies-Tools of promotion-advertising, sale promotion, public relations, personal selling. Marketing of Services: Meaning, Characteristics of Services, strategies in service marketing. Ethics in marketing.</p>	10
<p>Suggested Readings:</p> <ul style="list-style-type: none"> • Marketing Management Planning, Implementation and Control, V. S. Ramaswamy and S. Namakumari, McMillan. • Marketing Management, P. Kotler, Prentice Hall Inc. • Marketing Management, Rajan Saxena, Tata McGraw-Hill. • Introduction to Marketing Management, Adrian Palmer, Oxford University Press. • Basic Marketing, William D Perreault R, Tata McGraw-Hill, 15th edition. • Modern Marketing Principles & Practices, R. S. N. Pillai Bagavathi, S. Chand <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

Bachelor of Commerce (H)in B.com (Hons) Discipline Specific (Marketing)

DISCIPLINE SPECIFIC COURSE (DSC)- Marketing of Services

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

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE:7.1 Marketing of Services	4	4	0	0	Nil	Nil

Programme: Bachelor of Commerce (H)in B.com (Hons) Discipline Specific (Marketing)	Year: IV	Semester : VII
Course Code: DSE- 7.1	Course Title: Marketing of Services	
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">Describe the concept of service marketing and applicability of service management.To apply concepts and techniques in service marketingStudents will be able to understand and solve service marketing related problems and challenges and be familiar with the service marketing management process.Students will be able to demonstrate effective understanding of relevant functional areas of service Marketing and its application.		
Credits: 4		
Unit	Topics	No. of Hours
I	Introduction to Services Marketing Introduction to Services Marketing Service as a Marketing Concept; Factors for the growth of Service Sector; Characteristics of Services; Dimensions of Services; Classification of Services; Managing Customer Expectations: Level of Expectations; Zone of Tolerance; Segmentation, Targeting and Positioning of Service.	20
II	Services Marketing Mix Product Service Package, Core and Supplementary Services; Product	10

	Levels, Service Levels and Delivery; Price: Pricing Concepts and Issues in Pricing, Pricing Policy, Pricing Approaches, Price and Customer Values	
III	<p style="text-align: center;">Service Design</p> <p>Service Design Essential of a Service System; Components of Services; Designing the Service Package; Front Office Interface; Back Office Interface; Operations System; Service Delivery System</p>	10
IV	<p style="text-align: center;">Customer Satisfaction and Conflicts</p> <p>Customer Satisfaction and Conflicts; Service Recovery System; Service Quality; Concept of Service Quality, Measuring Service Quality; SERVQUAL System; Concept of CRM: CRM Objectives, Technology impact on Services, Concept of e-CRM.</p>	10
V	<p style="text-align: center;">Marketing of Services in India</p> <p>Marketing of Services in India Application of the principles of Marketing Services in the Marketing of Financial Services, IT, Tourism Services, Travel Services, Hospitality Services and Transport Services.</p>	10

Suggested Readings:

- Christopher Lovelock, Services Marketing: People, Technology and Strategy, Pearson Education, 5 th ed., 2011.
- Venugopal Vasanti, Raghu V.N. Services Marketing, Himalaya Publishing House
- Balaji, B., Services Marketing and Management, S. Chand Publishing Sharma Pawan,
- Marketing and Services Management, Vikas publishing
- Rajendra nargundkar, Services Marketing: Text and Cases, Tata McGraw-Hill
- Harsh V Verma, Services Marketing: Text and Cases, Pearson Education
- Govind Apte, Services Marketing, Oxford Univ. Press

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Bachelor of Commerce (H)in B.com (Hons) Discipline Specific (Marketing)						
DISCIPLINE SPECIFIC ELECTIVE (DSE)- Logistics and Supply chain Management						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE					No. of Hours-60	
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE 7.2 Logistics and Supply Chain Management	4	4	0	0	-	Nil
Bachelor of Commerce (H)in B.com (Hons) Discipline Specific (Marketing)		Year: IV			Semester : VII	
Course Code: DSE-7.2		Course Title: Logistics and Supply Chain Management				
Course outcomes: <ul style="list-style-type: none">Analyse the concept of logistics management.Explore the various distribution channels and their importance.Evaluate the various modes of transportation for distribution.Explore the various tools for operational efficiency.Determine how the advanced technology is used in distribution logistics						
Credits:4						
Total No. of Hours:60						
Unit	Topics					No. of Hours
I	Introduction to Logistics Concept, Evolution, Components and Process. Dimensions of Logistics – Micro and Macro; inbound, outbound, Value-Added Role of Logistics.					20

II	Distribution Strategy Meaning, Marketing channels: nature and importance, conventional and emerging channels, role of online sales and supply chain; Designing strategic distribution network; Factors influencing distribution network.	15
III	Transportation and Warehousing Decision Role and importance. Factors influencing transportation and warehousing decision. Importance of Multimodal Transport and containerization. Cost effectiveness of various modes of transport and types of warehouses.	15
IV	Operational Efficiency and its tools Inventory Management: introduction, objectives, types and importance, EOQ and JIT approach. Third and fourth-party logistic outsourcing– challenges and future directions.	5
V	Technology in Logistics Overview of AI in Logistics, Robotics, Block Chain, Reverse Logistics, Re-engineering the supply chain, RFID, EDI, Bar coding.	5

Suggested Readings:

- Altekar, R. V. Supply Chain Management: Concepts and Cases PHI learning
- Bloomberg, D.J. & Lemay, S. (2015) *Logistics* 8th edition, Pearson Education.
- Bozarth, C.C. & Handfield, R. B. (2015). *Introduction to Operations and Supply Chain Management*. Pearson Education.
- Chopra, S. & Meindl, P. (2007). *Supply Chain Management: Strategy, Planning and Operation*, Pearson Education.
- Hult, M. G., Closs, D., Frayer, D. Global (2014). *Supply Chain Management: Leveraging Processes, Measurements, and Tools for Strategic Corporate Advantage*. Mc Graw Hill Ltd.
- Shapiro, J.F. (2007). *Modelling the Supply Chain*, Cengage Learning.
- Simchi-Levi, D., Kaminsky, P., Simchi-Levi, E., & Shankar, R. (2008). *Designing and Managing the Supply Chain*. Tata McGraw-Hill Education

Note: Latest edition of the text books should be used.

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Bachelor of Commerce (H)in B.com (Hons) Discipline Specific (Marketing)

DISCIPLINE SPECIFIC ELECTIVE (DSE)- Social Media Marketing

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

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE 7.3 Social Media Marketing	4	4	0	0	-	Nil

Programme: Bachelor of Commerce (H)in B.com (Hons) Discipline Specific (Marketing)	Year: IV	Semester : VII
Course Code: DSE-7.3	Course Title: Social Media Marketing	
Course outcomes:		
<ul style="list-style-type: none">Analyse the concept of social media marketing and its role in marketing, advertising and public relations.Compare and evaluate the use of various social media platforms for social media marketing.Employ social media for developing an effective marketing Plan.Examine the effectiveness of social media analytics.		
Credits:4		
Total No. of Hours:60		
Unit	Topics	No. of Hours
I	Social Media Marketing- Concept and Importance. Social Media Platforms- Online Communities and Forums; Blogs and Microblogs, Social Networks, other contemporary social media platforms: Goals, Role in Marketing and Use as listening tools. Trends in SMM.	20

II	SMM Plan-Setting Goals, Determining Strategies, Identifying Target Market, Selecting Tools, Selecting Platforms, Implementation and Improvement.	15
III	Blogging, Streaming Video and Podcasting: Criteria and approach-70/20/10 with risk variants, 50-50 content, Brand Mnemonic, Brand story. Contextualising content creation. Social Media Ethics	15
IV	Scheduling posts/campaigns: Buffer or Tweet deck; Preparing a calendar for scheduling. Measuring performance of posts/campaign: Conversion rate, Amplification rate and Applause rate; Engagement rate and economic value/per visitor, on page and on post level. Social media optimization: Concept, Goals, Tools and Social Media Analytics	5
V	Social Media and Customer Engagement, Social Media Influencers, Viral marketing, e- Word of Mouth, Consumer reviews.	5

Suggested Readings:

- Ahuja V (2015). Digital Marketing. Oxford University Press.
- Blanchard, O.(2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your organization. United Kingdom: Pearson Education.
- Charlesworth, A. (2014). An Introduction to Social Media Marketing. United Kingdom: Taylor & Francis.
- Gupta, S. (2020). Digital Marketing. India: Mc Graw Hill Education (India) Private Limited.
- Johnson, S. (2020). Social Media Marketing: Secret Strategies for Advertising Your Business and Personal Brand on Instagram, YouTube, Twitter, And Facebook. A Guide to being an Influencer of Millions. Italy: Andrea Astemio.
- Keller, K. L., Kotler, P. (2016). Marketing Management. India: Pearson Education.
- Maity M (2022). Digital Marketing. Oxford University Press.
- McDonald, J. (2016). Social Media Marketing Workbook: How to Use Social Media for Business. United States: CreateSpace Independent Publishing Platform.
- Parker, J., Roberts, M. L., Zahay, D., Barker, D. I., Barker, M. (2022). Social Media Marketing: A Strategic Approach. United States: Cengage Learning.

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

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Bachelor of Commerce (H)in B.com (Hons) Discipline Specific (Marketing)						
DISCIPLINE SPECIFIC ELECTIVE (DSE)- Business Research Methods						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
					No. of Hours-60	
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE 7.4 Marketing Research Methods	4	4	0	0	-	Nil
Programme: Bachelor of Commerce (H)in B.com (Hons) Discipline Specific (Marketing)		Year: IV			Semester: VII	
Course Code: DSE-7.4		Course Title: Business Research Methods				
Course outcomes:						
<ul style="list-style-type: none">Analyse the basics of marketing research, roles, functions, processes, problems surrounding marketing research.Examine alternative research designs.Discern data collection methods and sampling techniques.Operationalize concepts for the purpose of developing testable propositions.						
Credits:4						
Total No. of Hours:60						
Unit	Topics					No. of Hours
I	Meaning, Characteristics, Importance and Role of Marketing Research; Marketing research problem; Types of market research; Market research process; Market research approaches.					20

II	Exploratory Research Design, Descriptive Research Design, Experimental Research Design.	15
III	Measurement and Scaling: Comparative and non-comparative scaling techniques, Questionnaire development, Sampling: design, procedure, types, techniques, sample size determination; Data collection: Primary Data, Secondary Data; Fieldwork, observation, interviews, Focus-groups, survey	15
IV	Correlation, Regression, ANOVA, Factor Analysis.	5
V	Overview of Multidimensional Scaling, Conjoint Analysis, Cluster Analysis. Marketing Research Report preparation and presentation: format, common problems in preparing reports, the critical nature of the report, Graphical presentation of reports	5

Suggested Readings:

- Arora, R.& Mahankale, N. R. Marketing Research PHI Learning
- Dangi,H.K.& Dewen,S.(2016).Business Research Methods. Cengage Learning, India Private Limited (1st Edition), India.
- Hair, J.F., Black,W.C., Babin, B.J., and Anderson, R.E. (2009). Multivariate Data Analysis, Pearson (7th edition).
- Hair, Wolfinbarger, Ortinau, and Bush. Essentials of Marketing Research (paperback) (3rd ed.).
- Kothari,C.R.&Garg, G.(2019).Research Methodology: Methods& Techniques, New Age International Publishers, New Delhi, India.
- Malhotra, N. K. (2007). Marketing research: An applied orientation. Upper Saddle River, NJ: Pearson/Prentice Hall.

Note: Latest edition of the text books should be used.

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Bachelor of Commerce (H)with Research in Commerce (H)						
GENERAL ELECTIVES - Creativity and Innovation						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE					No. of Hours-60	
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE- 7.1 Creativity and Innovation	4	4	0	0	-	Nil
Programme: Bachelor of Commerce (H)with research in B.Com. (H)		Year: IV			Semester : VII	
Course Code: GE-7.1		Course Title: Creativity and Innovation				
Course outcomes:						
<ul style="list-style-type: none">Analyse the creative thoughts of renowned personalities in the past and its contribution towards the success and shortcomings of business model.Generate innovative idea for business and defend/justify the same.Interpret the business competence achieved by various organisations by using the innovative business model.Describe the significance of innovative leadership.Analysepatentsalreadygrantedintheirfieldofinterestandmakeacasewith innovative idea for filing a new patent.						
Credits:4						
Total No. of Hours:60						
Unit	Topics					No. of Hours
I	Meaning & Concept of Creativity; Creativity Process; Nature & Characteristics of Creativity and Creative Persons; Factors affecting Creativity; Recognizing and Avoiding Mental Blocks; Thinking Preferences; Risk Taking; Creativity Styles; Creative Thinking Tools; Innovation vs Creativity; Types of Innovations: Incremental& Radical.					20

II	Ideation; Pattern Breaking Strategies; Mind stimulation: games, brain-twisters and puzzles; Idea-collection processes: Brainstorming/Brain-writing, SCAMPER methods, Metaphoric thinking, Outrageous thinking, Mapping thoughts; Eight-Dimensional (8D) Approach to Ideation; Systematic Inventive Thinking: TRIZ methodology	15
III	Invention and Discovery- Process and Typology; Methods and Techniques; Arenas of Innovative Competence; Categories of Innovation: Product, Process, and Service Finance (Venture Capital, Angel Investors), Offerings, Delivery. Evaluation of Effectiveness of Innovation	15
IV	The Essence of Right Ecosystem; Dimensions of the Ecosystem for Innovation; Intrinsic Motivation & Extrinsic Motivation; Leadership Styles fostering Innovation; Organisational Alignment; Creating Self-Sustaining Culture of Innovation; Organisational Enrichment.	5
V	Introduction to intellectual property: Patents (novel, useful, and not obvious), Copyrights, Trademarks; Transforming Innovations into Proprietary Assets: significance and steps; Strategizing Intellectual Property; Issues of IP Enforcement, Piracy, Counterfeiting, Copyright violation, etc. IPR and New Product Development. Government Policies and Issues on National and International IP Legislations and Treaties.	5

Suggested Readings:

- Harvard Business Essentials. (2003). Managing Creativity and Innovation. Boston: Harvard Business School Publishing.
- Prather, C. (2010). The Manager's Guide to Fostering Innovation and Creativity in Teams. New York: McGraw-Hill Education.

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Bachelor of Commerce (H)with Research in Commerce (H)						
GENERAL ELECTIVES - People Management						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE					No. of Hours-60	
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE- 7.2 People Management	4	4	0	0		Nil
Programme: Bachelor of Commerce (H)with research in B.Com. (H)		Year: IV		Semester : VII		
Course Code: GE-7.2		Course Title: People Management				
Course outcomes: <ul style="list-style-type: none">• Perform meditation techniques (Brain stilling exercise) for mind management;• Create a personal development plan for oneself;• Demonstrate decision making skills and prepare Time Management framework in real life situations;• Analyse the applicability of people first strategy in an organisation;• Demonstrate team building skills and leadership qualities;• Conduct team evaluation and assessment.• Demonstrate skills to resolve conflicts in an Organisation and lead teams						
Credits:4						
Total No. of Hours:60						
Unit	Topics					No. of Hours
I	Mind Management, Time Management, Tackling Time Robbers, Planning workload, Active Listening, Decision Making - steps, Managing your Manager, Evaluating and building a personal development plan for oneself.					20
II	Basics of People Management and its significance, Difference between People Management and Human Resource Management; impact of individual and Organisational factors on people management, Motivating Others - Employee First Strategy: Employee First Customer Second. Developing					15

	Intrinsic Motivation amongst People - People First Strategy: Emerging cases.	
III	Team Building Process, Managing Diversity in Teams, Competency mapping, Team Roles, Team Identity, Team Charter, Team Performance, Managing Behaviour of people in groups, 360 Degree Feedback as a Development tool. Group Dynamics, Challenges of getting work done; Significance of prioritization and assigning work to team members, Importance of peer networks in an Organisation	15
IV	Managing Performance, Appraisal methods, Role Reviews and performance management, Dealing with Poor Performers, Agreeing Performance Targets, Negative Feedback, Performance Management System, 360 Degree Feedback as a Performance Appraisal Tool.	5
V	Leading people to achieve the vision and mission of the Organisation. Leadership for high performance culture, Leadership Styles for creating conducive Organisational climate and culture of excellence. Managing different types of conflicts in an Organisation, Problem solving and quality improvement process.	5

Suggested Readings:

- Rao, V.S (2023). Human resource management. Taxmann publication.
- Kapoor, Shikha. Human resource management. Taxmann publication.
- Randall,J.,&Sim,A.J.(2013).ManagingPeopleatWork.Abingdon:Routledge.
- Thomas,M.(2007).MasteringPeopleManagement.London:Thorogood Publishing.
- Thomson,R.,&Thomson,A.(2012).ManagingPeople.Abingdon:Routledge.
- Wellington,P.(2011).EffectivePeopleManagement:ImprovePerformance Delegate More Effectively. London: Kogan Page Publishers.

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

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SEMESTER VIII

TAXATION GROUP

Undergraduate Honours Degree in Commerce (H) Discipline Specific (TAXATION)

DISCIPLINE SPECIFIC COURSE (DSC)- Corporate Tax Planning

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC 8.1 Corporate Tax Planning	4	4	0	0	-	Nil

Programme: Undergraduate Honours degree in B.Com. (H)	Year: IV	Semester: VIII
Course Code: DSC- 8.1	Course Title: Corporate Tax Planning	
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• Differentiate between various tax planning concepts and understand the assessment of corporate assesses.• Devise strategies for tax planning in respect of setting up of a new business especially the tax issues of start-ups.• Examine the relevant tax provisions for non-resident Indians and double taxation relief.• Analyse the provisions of transfer pricing.		
Credits: 4		
Unit	Topics	No. of Hours
I	Tax planning, tax management, tax evasion, tax avoidance; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Carry forward and set off of losses in case of certain companies; Deductions available to corporate assessees.	20

II	Tax planning with reference to setting up of a new business: forms of organisation and tax provisions for start-ups; Tax planning with reference to receipt of insurance compensation, distribution of assets at the time of liquidation and sale of scientific research assets.	15
III	Tax planning in respect of non-resident Indians: Tax on non-resident sportsmen or sports associations, Exemption of Interest on NRE accounts and Exemption in respect of salaries of foreign citizens; Double taxation relief.	15
IV	Transfer pricing: Arm's length price and its computation; Advance rulings	5
V	Tax planning with reference to business restructuring: Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/partnership firm into Company and Conversion of company into LLP	5

Suggested Readings:

- Singhanian, Vinod K. and Singhanian, Monica. Corporate Tax Planning & Business Tax Procedures. Taxmann Publications Pvt. Ltd., New Delhi.
- Ahuja, Girish and Gupta, Ravi. Corporate Tax Planning. Commercial Law House, Delhi.

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Undergraduate Honours Degree in Commerce (H) Discipline Specific (TAXATION)

DISCIPLINE SPECIFIC ELECTIVE (DSE)- PRINCIPLES AND PRACTICE OF TAXATION AND INDIAN TAX SYSTEM

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE

COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE 8.1 Principles and Practices of Indian Tax System	4	4	0	0	-	Nil

Programme: Undergraduate Honours degree in B.Com. (H)	Year: IV	Semester: VIII
Course Code: DSE- 8.1	Course Title: Principles and Practices of Indian Tax System	
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• The purpose of this course is to familiarize and update the students with the basic principles of taxation and the actual operation of income tax in the Indian economy.		
Credits: 4		
Unit	Topics	No. of Hours
I	International comparison of taxes; Tax-GDP ratios; Direct and indirect taxes – inflation adjustment schemes in selected countries. The problems of international double taxation – The assignment rules: source versus residence – methods to alleviate international tax duplication: Tax credit relief; Double tax treaties: OECD Models; United Nations Model – International tax avoidance and evasion; transfer pricing; Tax havens – Anti- avoidance measures.	20

II	Tax bases and tax policy – Determinants of tax yield – Classification of taxes: Direct and indirect taxes; OECD classification; Progressive, proportional and regressive taxes; Ad-valorem and specific taxes. 4. Taxes and inflation; Taxes and savings; Taxes and Labour supply – Tax equity: Benefit principle of Taxation; Ability-to-pay principle of taxation. 5. Incidence of Taxation: Factors determining extent of tax shifting – Taxation and efficiency: Excess burden of taxation; Administrative costs; Compliance costs – Tax incentives: Various forms; Rationale; Problems created by tax incentives. Tax avoidance and tax evasion – Tax ratio, taxable capacity and tax effort.	10
III	Distribution of taxation powers between the Center and the States in the constitution of India; Restrictions on the taxation powers of the States; sharing of Central taxes; Rationale for constitutional arrangements. 7. Trends in tax- GDP ratio – relative roles of direct and indirect taxes; Distribution of tax burden – Buoyancy and elasticity of tax revenue – Tax evasion.	10
IV	Residential status and income tax liability – incomes exempt from tax – tax holiday schemes. Set off and carry forward of losses – Rebates – tax incentives for savings. 9. Tax treatment of capital gains – Main features of company taxation – Taxation of partnership firms – Taxation of small traders (presumptive tax) – Tax amnesties.	10
V	Case Studies : Some case studies involving the learning from the course	10

Suggested Readings:

- Richard Goode, Government Finance in Developing Countries (New Delhi. TataMcGraw Hill Publishing Company Ltd., 1986)
- Government of India, Ministry of Finance, Report of the Indirect Taxation Enquiry Committee (Chairman, L.K.Jha), Part I (November 1977) and Part II (January 1978).
- Government of India , Ministry of Finance, Speeches of Union Finance Ministers, 1947-48 to 1984-85 (New Delhi, 1984).
- 5. Vinod K. Singhania, Direct Taxes: Law and Practice (Delhi :Taxmann Publications (P) Ltd.,) Latest edition

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Undergraduate Honours Degree in Commerce (H) Discipline Specific (TAXATION)

DISCIPLINE SPECIFIC COURSE (DSE)- INTERNATIONAL TAXATION

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE 8.2 INTERNATIONAL TAXATION	4	4	0	0	-	Nil

Programme: Undergraduate Honours degree in B.Com. (H)	Year: IV	Semester : VIII
Course Code: DSE 8.2	Course Title: International Taxation	
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• Assess the general view of international trade.• List the reasons for taxation of international trade• List the tax advantages for the promotion of international trade.• Explain the problems encountered in the taxation of international trade		
Credits: 4		
Unit	Topics	No. of Hours
I	Principles of International Taxation, Basics of International tax Structures, Model Tax Conventions (UN, US and OECD),	20
II	Meaning and Definition of Transfer Pricing, Transfer Pricing Methods: Arms' Length Pricing Methods, Comparable Uncontrolled Price Method (CUP), Resale Price Method, Cost-Plus Method, Transactional Net Margin Method (TNMM), Profit Split Method, how to choose an Appropriate Method, Role of an Advanced Pricing Agreement Associated Enterprises Permanent Establishment	10
III	Provisions of Income-tax Act 1961 and Income tax Rules, 1962, relevant to International Taxation in India	10

IV	Provisions of Income-tax Act 1961 and Income tax Rules, 1962, relevant to International Taxation in India	10
V	Double Taxation Avoidance Agreements, Tax Information Exchange Agreements, Anti-Avoidance Measures etc.	10

Suggested Readings:

- Fundamentals Of International Taxation by CA. Divakar Vijayasathya, Bharat Law House, Delhi, 2018
- Guide to International Taxation (7Th Edition) by CA Kamal Garg, Bharat Law House Pvt Ltd
- Direct Tax Laws & International Taxation Summary, T N Manoharan and G R Hari, Snow White Publications Pvt Ltd, 2019
- Cracker Direct Tax Laws & International Taxation, Ravi Chhawchharia, Taxmann Publications

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Undergraduate Honours Degree in Commerce (H) Discipline Specific (TAXATION)

DISCIPLINE SPECIFIC ELECTIVE (DSE)- GOODS AND SERVICES TAX

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-SREQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course	Eligibility criteria	Pre-requisite of the
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		Lecture	Tutorial	Practical/Practice		Course (if any)
DSE 8.3 GOODS AND SERVICES TAX	4	4	0	0	-	Nil

Programme: Undergraduate Honours degree in B.Com. (H)		Year: IV	Semester : VIII	
Course Code: DSE 8.3		Course Title: Goods and Services Tax		
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• To enable the students to learn the concepts indirect tax and GST from the pre-GST period to post- GST period.• To understand the importance of indirect taxes (GST) in the Indian and global economy and its contribution to the economic development.• To comprehend the principles of taxations, objectives of taxes and its impact, shifting and incidence process of indirect taxes in the market orientated economy.• To understand the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes.				
Credits: 4				
Unit	Topics			No. of Hours
I	Basic concept of GST: Difference between direct tax and indirect tax; Pre-GST indirect tax structure in India; Goods and Service tax; GST council; post-GST tax structure; Concept of –Aggregate turnover, Business, India, Person, Taxable person, Taxable territory, Supplier, Recipient, Import of goods and services.			20
II	Taxable event in GST: Meaning of taxable event; Supply as per GST Law; Meaning of goods and services; Supply of goods and services; Supply of neither good nor services i.e., negative list; Deemed supply of goods and services; Services provided by Govt/ Local Authority; Different types of supply taxable supply, zero rated supply, exempted supply, continuous supply; composite or mixed supply; Activities treated as supply under Schedule I or II. Practical questions.			10
III	Levy of GST and Exemption from GST: Basic charge of GST; GST levied in intra/ interstate supply of goods or services; Rates of GST; Brief idea of Exemption from GST; Practical questions.			10

IV	Value of taxable Supply of Goods or Services or Both: Meaning of- Consideration, Market Value, Related person; Inclusion in transaction value; Exclusion from transaction value; Value of Supply where the consideration is notwholly in money; Value of supply in case of exchange or barter; Value of supply between two distinct persons or related persons; Value of supply made or received through an agent; Value of supply based on cost; Value of supply of services in case of pure agent; Practical questions.	10
V	Time of Supply: Statutory time for issue of invoice for taxable supply of goods or services; Determination of time of supply of goods; Continuous supply of goods and services; Goods sent on approval; Time of supply when GST on goods or services payable on reverse charge basis; Time of supply in case of supply of voucher. Practical questions.	10
<p>Suggested Readings:</p> <ul style="list-style-type: none"> ● Taxmann's Basics of GST ● Taxmann's GST: A practical Approach ● Theory & Practice of GST, Srivathsala, HPH ● Theory & Practice of GST: Dr. Ravi M.N, PBP. ● S.K. Shukla: GST in India (Hindi & English) <p>Note: Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

Undergraduate Honours Degree in Commerce (H) Discipline Specific (TAXATION)

DISCIPLINE SPECIFIC ELECTIVE (DSE)- Application of Business Research Methods

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE 8.4 Application of Business Research Methods	4	4	0	0	-	Nil
Programme: Undergraduate Honours degree in B.Com. (H)		Year: IV			Semester : VII	
Course Code: DSE 8.4		Course Title: Application of Business Research Methods				
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• Discover the statistical tools and techniques used in research Analyze• Differentiate the univariate and bivariate methods of statistical analysis in research. Understand• Learn SPSS, MS Excel to analyze data, and interpret results obtained during the analysis.• Develop a detailed review of related literature						
Credits: 4						
Unit	Topics					No. of Hours
I	Explore data processing packages for quantitative and qualitative data analysis Revisit the foundations of research as a process of inquiry and basics of educational research - types and process of research - tools, and techniques for education research - knowledge management - professionalism in educational research.					20
II	Review of Research Concept, Purpose, and Importance -The functions of review; a) Conceptual frame of reference, b) Status of research, c) Research Approach, Method, Instrumentation, and Data Analysis, d) Probability of success and significance of findings, e) Stating the definitions, assumptions, limitations and hypotheses, f) Selection of Tools and Design - Conducting a review of the literature - Listing key words, checking preliminary sources, Reading and noting selected references - Preparing references at the time of review of the literature					10

III	<p style="text-align: center;">Scales of Measurements</p> <p>Nominal, Ordinal, Interval & Ratio - Parametric & Nonparametric tests -Underlying assumptions - considerations for deciding the appropriateness of parametric tests –Tools and techniques standardization of tools- the concept of Hypothesis testing – K Samples difference tests - One way ANOVA, Post Hoc tests of varying powers -Two ways ANOVA with equal and unequal cell size - One & Two ways ANCOVA of equal & unequal cell size</p> <p style="text-align: center;">Correlation analysis.</p>	10
IV	<p style="text-align: center;">Non - Parametric statistics</p> <p>Mann Whitney test, Kruskal Wallis test, Wilcoxon test, Signed Ranks test, Chi-Square test- Canonical Analysis - Discriminant Analysis- Meta Analysis, Multilevel Analysis - Significance level v/s magnitude of effect size. (b) Qualitative Data Analysis.</p>	10
V	<p style="text-align: center;">Hands-on experience in data processing packages for quantitative and qualitative data analysis.</p>	10

Suggested Readings:

- Audi, Robert (213). Epistemology: a contemporary introduction to the theory of knowledge. New York, NY: Routledge
- Bernie Grummell and Fergal Finnegan (Ed.) (2020). Doing Critical and Creative Research in Adult Education, Case Studies in Methodology and Theory. Research on the Education and Learning of Adults, Volume: 9. Brill Publications.
- Borg, W.R. and Gall, M.D. (1983). Educational Research – An Introduction, New York: Longman, Inc.
- Bridges David. (2017). Philosophy in Educational Research Epistemology, Ethics, Politics, and Quality. Springer International Publishing.
- Christensen, L. (2007). Experimental Methodology. Boston: Allyn & Bacon. · Clive Opie (2004). Doing Educational Research - A Guide for First-time researchers. New Delhi: Vistar Publications.
- Cohen, Lewis and Manion Lawrence. (1994). Research Methods in Education New York: Holt Rinehart and Winston Inc.

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

ACCOUNTING AND BANKING GROUP

Undergraduate Honours Degree in Commerce (H) Discipline Specific (Accounting and Finance)

DISCIPLINE SPECIFIC COURSE (DSC)- FINANCIAL INSTITUTIONS AND MARKET

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC 8.1 FINANCIAL INSTITUTIONS AND MARKET	4	4	0	0	-	Nil

Programme: Undergraduate Honours degree in B.Com. (H)	Year: IV	Semester : VIII
Course Code: DSC 8.1	Course Title: Financial Institutions and Market	
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• To differentiate between fund based and fee based financial activities of the Indian financial system.• To acquire an understanding of various concepts related to leasing, hire purchase, factoring, bill discounting and merchant banking		
Credits: 4		
Unit	Topics	No. of Hours
I	Introduction :Nature and Role of Financial System, Financial System and Financial Markets, Financial Institutions and Economic Development	20
II	Financial Markets :Money and Capital Markets, Money Market – Meaning, Constituents, Functions of Money Market, Recent Trends in Indian Money and Capital Market	10
III	Reserve Bank of India and Commercial Banks :Organisation, Management and Functions of RBI, Functions and Investment Policies of Commercial Banks, Recent Development in Commercial Banking.	10

IV	Development Banks :Concepts, Objectives and Functions of Development Banks, Operational and Promotional Activities of Development Banks –IFCI, ICICI, IDBI, IRBI, SIDBI, State Development Banks, State Financial Corporations.	10
V	(a) Insurance Sector, UTI and Non-Banking Financial Institutions :Functions, Source of Finance and Various Schemes of these Institutions. SEBI :Functions, Importance and role of SEBI	10
<p>Suggested Readings:</p> <ul style="list-style-type: none"> ● Advani, Investment and Securities Market in India, Himalaya Publishing House, New Delhi ● L.M .Bhole, Financial Markets and Institutions, Tata McGraw Hill, New Delhi ● D .Ghose, Banking Policy in India, Allied Publications, Delhi ● M.U .Khan, Indian Financial System, Tata Mc Graw Hill, New Delhi ● R.M .Srivastava, Management of Indian Financial Institutions, Himalaya Publishing House, New Delhi <p>Note: Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

Undergraduate Honours Degree in Commerce (H) Discipline Specific (Accounting and Finance)

DISCIPLINE SPECIFIC ELECTIVE (DSE)- Security Analysis and Portfolio Management

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE 8.1 Security Analysis and Portfolio Management	4	4	0	0	-	Nil

Programme: Undergraduate Honours degree in B.Com. (H)	Year: IV	Semester : VIII
Course Code: DSE 8.1	Course Title: Security Analysis and Portfolio Management	
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">This course is designed to teach the fundamentals of investments along with the analysis and strategies to become successful investor. It will start from the investment introduction to the performance Evaluation of securities and portfolio. To understand deeper how market works, students will be taught the stock market fundamental.		
Credits: 4		
Unit	Topics	No. of Hours
I	Investment Alternatives and Objectives. Introduction to Risk – Return Tradeoff, Measures, Analysis, Determinants of Required Rates of Return and Relationship between Risk and Return, Risk-free rate and its influencing factors and Risk Premium. Organization and Functioning Securities Markets, Primary and Secondary Markets, Types of Markets, Types of Orders	20
II	Introduction to Indian Stock Markets, Stock Market Indices, Indices Calculations. Economic Analysis – Macroeconomic activities and security markets, The Cyclical Indicator Approach, Monetary Variables. Industry Analysis – Business Cycles and industry sectors, Evaluating Industry life cycle, analysis of industry	10

	competition and industry rate of returns	
III	Company Analysis, SWOT Analysis, Analysis of Financial Statement and Stock Valuation. Technical Analysis – Assumption, Advantages, Challenges, Types of Charts, Technical Trading Rules and Indicators. Introduction to Efficient Market Hypothesis, Random Walk Model, Forms of EMH, Empirical Evidences	10
IV	Introduction to Portfolio Management – Measurement of Expected Risk and Returns of Portfolio, Alternative measures of Risk Markowitz Portfolio Theory. Capital Assets Pricing Model, Overview and Assumptions, Capital Market Theory, Security Market Line and Capital Market Line, Zero Beta Model Multifactor Models and risk Estimation – Arbitrage Pricing Theory, Sharpe's Single Index Model, Lagrange Multiplier Theory	10
V	Bond Portfolio Management Strategies - Overview and Strategies, Passive and Active Management. Introduction to Mutual Funds. Evaluation of Portfolio Performance – Treynor, Sharpe, Jensen and Fama Net Selectivity, Application of Portfolio Performance Measures	10

Suggested Readings:

- Investment Analysis and Portfolio Management by Reilly and Brown, Cengage Learning, India Ed.
- Investment Analysis and Portfolio Management by Prasanna Chandra
- Investments by Zvi Bodie, Alex Kane, Alan Marcus and Pitabas Mohanty
- Security Analysis and Portfolio Management by Donald Fisher and Ronald Jordan

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Undergraduate Honours Degree in Commerce (H) Discipline Specific (Accounting and Finance)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

DISCIPLINE SPECIFIC ELECTIVE (DSE)- Advance Corporate Accounting

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE 8.2 Advance Corporate Accounting	4	4	0	0	-	Nil

Programme: Undergraduate Honours degree in B.Com. (H)	Year: IV	Semester : VIII
Course Code: DSE 8.2	Course Title: Advance Corporate Accounting	
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• To provide the students with an understanding of accounting procedure for corporate restructuring.• To make the students understand the applications of Accounting Transactions in Corporate Sector.		
Credits: 4		
Unit	Topics	No. of Hours
I	Internal Reconstruction Meaning - Alteration of share capital – Accounting Procedures.	20
II	Amalgamation, Absorption & External Reconstruction Meaning- Amalgamation in the nature of Merger, Purchase - External Reconstruction – Applicability of AS 14- Calculation of Purchase consideration (all methods) – Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter - company holdings)	10
III	Liquidation Meaning – Preparation of Liquidator’s Final Statement of Accounts – Calculation of Liquidator Remuneration.	10
IV	Consolidation Holding Company –Subsidiary company -	10

	Meaning – Preparation of Consolidated Final Statement of Accounts.	
V	Accounting For Banking Companies Bank accounts - Concept of Non-Performing Assets (NPA)-Preparation of Profit and Loss Account - Asset classification - Preparation of Balance Sheet.	10
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Jain, S.P. & Narang K.L., Advanced Accounts – Kalyani Publishers. 2. Reddy, T.S & Murthy, A, Corporate Accounting, Margham Publications, Chennai. 3. Shukla, M.C. & Grewal, J.S, Advanced Accounts, S.Chand and Company, NewDelhi <p>Note: Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

Undergraduate Diploma in Commerce (H) Discipline Specific (Accounting and Finance)

DISCIPLINE SPECIFIC ELECTIVE (DSE)- FINANCIAL REPORTING ANALYSIS AND VALUATION

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE 8.4 Financial Reporting Analysis and Valuation	4	4	0	0		Nil
Programme: Undergraduate Diploma in B.Com. (H)		Year: IV			Semester: VIII	
Course Code: DSE 8.3		Course Title: Financial Reporting Analysis and Valuation				
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">Analyse and interpret information provided in the financial statements of a company.Interpret the contents of corporate annual reports.Demonstrate applicability of relevant IND AS.Understand valuation of tangible and intangible assets.Understand and summarize emerging areas in financial reporting.						
Credits: 4						
Total No. of Hours:60						
Unit	Topics					No. of Hours
I	Introduction to Corporate Financial Reporting Meaning of Financial Statement as per Companies Act, 2013; Corporate Financial Reporting - meaning, need and objectives; Users of financial reports, Conceptual Framework for financial reporting. Financial/Accounting information contained in the Financial Statements, their qualitative characteristics; Presentation of financial statements.					20
II	Financial Statements and Disclosures Components and constituents of Basic Financial Statements; Relevant provisions of the Companies Act, 2013 for the preparation of					10

	Statement of Profit & loss and Balance Sheet. Contents of annual report, Mandatory and voluntary disclosures through annual report. Report of the Board of Directors and Auditor's Report as per Companies Act, 2013; Business Responsibility and sustainability reporting by listed entities.	
III	Valuation Valuation of Property Plant and Equipment: Asset valuation techniques: Historical, Fair Value, Net realisable value, Present value. Valuation of Intangible Assets. Valuation of Inventory.	10
IV	Elements of Financial Statements Select Elements of Financial Statements: Revenues- Identification and disclosures, Leases and Accounting for Tax.	10
V	Emerging Trends in Reporting Accounting for E-commerce business – Introduction, elements of e-commerce transactions, business models, classification of e-commerce websites, revenue recognition and measurement of costs. Integrated Reporting – Meaning, Purpose, Salient features of framework. Value Added Statement.	10

Suggested Readings:

- Bhattacharjee, A.K., Financial Accounting for Business Managers, PHI Learning
- Gibson, C.H., Financial reporting and analysis. Nelson Education
- Gupta, A. , Financial Accounting for Management: An Analytical Perspective, Pearson Education, Delhi.
- Gupta, Meenu, Kaur, Hersheen & Gupta, Rekha. Financial Reporting and Analysis. JSR Publishing House LLP, New Delhi.
- Lal, Jawahar & Sucheta, Gauba, Financial Reporting and Analysis. Himalaya Publishing House, Mumbai
- Soffer, L.C., & Soffer, R.J. Financial Statement Analysis: A Valuation Approach. London: Pearson Education.
- Tulsian, P.C., & Tulsian, B. — Corporate Accounting S. Chand Publishing, New Delhi
- Tulsian, P.C., & Tulsian, B. — Financial Management S. Chand Publishing, New Delhi
- Young, David and Cohen, Jacob, Corporate Financial Reporting and Analysis: A Global Perspective. Wiley Publications

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.

Undergraduate Honours Degree in Commerce (H) Discipline Specific (Accounting and Finance)

DISCIPLINE SPECIFIC ELECTIVE (DSE)- Application of Business Research Methods

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE 8.4 Application of Business Research Methods	4	4	0	0	-	Nil
Programme: Undergraduate Honours degree in B.Com. (H)		Year: IV			Semester : VII	
Course Code: DSE 8.4		Course Title: Application of Business Research Methods				
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">Discover the statistical tools and techniques used in research AnalyzeDifferentiate the univariate and bivariate methods of statistical analysis in research. UnderstandLearn SPSS, MS Excel to analyze data, and interpret results obtained during the analysis.Develop a detailed review of related literature						
Credits: 4						
Unit	Topics					No. of Hours
I	Explore data processing packages for quantitative and qualitative data analysis Revisit the foundations of research as a process of inquiry and basics of educational research - types and process of research - tools, and techniques for education research - knowledge management - professionalism in educational research.					20
II	Review of Research Concept, Purpose, and Importance -The functions of review; a) Conceptual frame of reference, b) Status of research, c) Research Approach, Method, Instrumentation, and Data Analysis, d) Probability of success and significance of findings, e) Stating the definitions, assumptions, limitations and hypotheses, f) Selection of Tools and Design - Conducting a review of the literature - Listing key words, checking preliminary sources, Reading and noting selected references - Preparing references at the time of review of the literature					10

III	<p>Scales of Measurements</p> <p>Nominal, Ordinal, Interval & Ratio - Parametric & Nonparametric tests</p> <p>-Underlying assumptions - considerations for deciding the appropriateness of parametric tests –Tools and techniques</p> <p>standardization of tools- the concept of Hypothesis testing – K Samples difference tests - One way ANOVA, Post Hoc tests of varying powers - Two ways ANOVA with equal and unequal cell size - One & Two ways ANCOVA of equal & unequal cell size Correlation analysis.</p>	10
IV	<p>Non - Parametric statistics</p> <p>Mann Whitney test, Kruskal Wallis test, Wilcoxon test, Signed Ranks test, Chi-Square test- Canonical Analysis - Discriminant Analysis- Meta Analysis, Multilevel Analysis - Significance level v/s magnitude of effect size. (b) Qualitative Data Analysis.</p>	10
V	<p>Hands-on experience in data processing packages for quantitative and qualitative data analysis.</p>	10

Suggested Readings:

- Audi, Robert (213). Epistemology: a contemporary introduction to the theory of knowledge. New York, NY: Routledge
- Bernie Grummell and Fergal Finnegan (Ed.) (2020). Doing Critical and Creative Research in Adult Education, Case Studies in
- Methodology and Theory. Research on the Education and Learning of Adults, Volume: 9. Brill Publications.
- Borg, W.R. and Gall, M.D. (1983). Educational Research – An Introduction, New York: Longman, Inc.
- Bridges David. (2017). Philosophy in Educational Research Epistemology, Ethics, Politics, and Quality. Springer International Publishing.
- Christensen, L. (2007). Experimental Methodology. Boston: Allyn & Bacon. · Clive Opie (2004). Doing Educational Research - A Guide for First-time researchers. New Delhi: Vistar Publications.
- Cohen, Lewis and Manion Lawrence. (1994). Research Methods in Education New York: Holt Rinehart and Winston Inc.
- Cononver, W.J. (1971). Practical Non-Parametric Statistics. New York: John Wiley & Sons Inc.
- Denzin Norman K. & Lincoln Yvonna S. (2018). The SAGE

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

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MARKETING GROUP

Bachelor of Commerce (H)in B.com (Hons) Discipline Specific (Marketing)

DISCIPLINE SPECIFIC COURSE (DSC)- Consumer Behaviour

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC:8.1 Consumer Behaviour	4	4	0	0	-	Nil

Programme: Bachelor of Commerce (H)in B.com (Hons) Discipline Specific (Marketing)	Year: IV	Semester: VIII
Course Code: DSC- 8.1	Course Title: Consumer Behavior	
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• Describe the concept of consumer behaviour service and applicability of consumer behaviour.• To apply concepts and techniques in consumer behaviour• Students will be able to understand and solve challenges related to consumer satisfaction• Students will be able to demonstrate effective understanding of relevant functional areas of consumer behaviour		
Credits: 4		
Unit	Topics	No. of Hours
I	Consumer behavior: Concept Scope and Implications; Integration of consumer behavior in the marketing concept; Consumer Decision Making Process; Levels of consumer decision making; Types of Consumer Decision Making.	20

II	Consumer as an Individual Consumer Motivation; Consumer Involvement, Personality and Self- Concept; Perception, Consumer Learning and Memory, Attitudes and Changing Attitudes, information Processing.	10
III	Consumer in Social and Cultural Settings Reference groups and family influences; Social class, cultural; sub cultural and cross-cultural influences on consumer Behaviour; personal influences and diffusion of innovation; Impact of Media and Globalisation.	10
IV	Consumer Decision Process and Problem recognition; search and evaluating; purchasing processes; post purchase Behaviour; consumer behaviour models; consumerism.	10
V	Consumer Satisfaction Measurement of consumer satisfaction and dis-satisfaction, repeat buying, brand switching and loyalty, opinion leadership, complaining Behaviour.	10

Suggested Readings:

- Schiffman and Kanuk: Consumer Behaviour, Prentice Hall
- Engle, Blackwell and Miniard: Consumer Behaviour Prasad Veena.,
- Halpeth Booma., Consumer Behaviour, Himalaya Publishing House
- Singh Atish., Consumer Behaviour, Himalaya Publishing House
- Praksh Shri., Theory of Consumer Behaviour, Vikas Publishing House
- Agarwal Gaurav, Consumer Behaviour, , Sahitya Bhawan Publication
- Kumar Dharmendra., Basics of Consumer Behaviour, Sahitya Bhawan Publication

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

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Bachelor of Commerce (H)in B.com (Hons) Discipline Specific (Marketing)

DISCIPLINE SPECIFIC COURSE (DSE)-Advertising and Sales Promotion

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE:8.1 Advertising and Sales Promotion	4	4	0	0	-	Nil

Programme: Bachelor of Commerce (H)in B.com (Hons) Discipline Specific (Marketing)	Year: IV	Semester : VIII
Course Code: DSE- 8.1	Course Title: Advertising and Sales Promotion	
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• Evaluate communication objectives behind advertising of various products and services.• Compare various advertising and media elements in the advertising decisions.• Develop and design different tools for sales promotion campaign.• Analyse the ethical and legal issues of advertising and Sales Promotion		
Credits: 4		
Unit	Topics	No. of Hours
I	Communication Process-basic and elements; Communication Response Hierarchy Models: AIDA Model, Hierarchy of Effects Model, DAGMAR Approach; Advertising: significance, types and objectives; Audience selection; Setting of advertising budget: determinants and major methods.	20
II	Advertising appeals; Advertising Copy: Elements of Print and Broadcast Advertisements. Major media types: merits and demerits; Factors influencing media choice; media scheduling.	10

III	<p align="center">Introduction to Sales Promotion</p> <p>Sales Promotion: Nature, meaning and importance of Sales Promotions; Significance of Sales Promotion in marketing; Misconception about sales promotion; Relationship marketing and Sales Promotion; Role of Sales Promotion in Integrated marketing communication.</p> <p align="center">Types of Sales Promotion</p> <p>Different forms of Sales Promotions; Consumer-oriented Sales Promotion; Trade oriented Sales Promotion; and Sales force oriented Sales Promotion</p>	10
IV	<p align="center">Major tools of Sales Promotion</p> <p>Sales Promotion tools including-Premiums, price offs, coupons, sampling, refunds and rebates, contest, games and lotteries, point of purchase; Displays and demonstrations; Conferences use; Trade fairs; Exhibition and fashion shows, Specialties and novelties, and recent prevalent tools -features, strength and limitations.</p>	10
V	<p align="center">Ethical and legal aspects of Advertising and sales promotion</p> <p>Social, ethical and legal aspects of advertising in India; Role of Advertising Standards Council of India (ASCI), Importance of ethics in sales promotion; Unethical practices and its consequences in Sales Promotion; Puffery or misrepresentation</p>	10

Suggested Readings:

- Belch, G.E., Belch, M.A., & Purani, K. (2009). Advertising and Promotion: An Integrated Marketing Communications Perspective. New York: Mc Graw Hill Education.
- Gupta, R. Advertising. Scholar Tech Press, Delhi.
- Kapoor, Neeru. (2022). Fundamentals of Advertising-II Ind Edition. New Delhi: Cengage Learning India Pvt. Ltd.
- Shah, K., & D'Souza, A. (2008). Advertising and Promotions: An IMC Perspective. New Delhi: Tata McGraw Hill Publishing Company Limited.
- Sharma, K. (2018). Advertising: Planning and Decision Making. New Delhi: Taxmann Publication.
- Sharma & Singh. Advertising: Planning and Implementation, 3rd ed. PHI Learning
- Kotler, P. & Keller, K.L. (2021). *A framework for marketing management*. (6th ed.) Pearson
- Minahan, S. & Ogden-Barnes, S. (2015). *Sales Promotion Decision Making: Concepts, Principles, and Practice*. (1st ed.) United States, Business Expert Press

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

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Bachelor of Commerce (H)in B.com (Hons) Discipline Specific (Marketing)						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
DISCIPLINE SPECIFIC ELECTIVE (DSE)- Retail Management						
No. of Hours-60						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE 8.2 Retail Management	4	4	0	0	Passed DSE 7.6	Nil
Programme: Bachelor of Commerce (H)in B.com (Hons) Discipline Specific (Marketing)		Year: IV			Semester : VIII	
Course Code: DSE-8.2		Course Title: Retail Management				
Course outcomes:						
<ul style="list-style-type: none">• Develop fundamental understanding of the concept of retailing and its formats.• Analyse the dynamics of retail store location, its design and visual display.• Analyse the marketing mix strategies used by the retailers/e-tailers to interact with their customers.• Develop an understanding of managing human resources in retailing for sustainable relationship building with the customers as enticed in the concept of customer relationship management.						
Credits:4						
Total No. of Hours:60						
Unit	Topics				No. of Hours	
I	Retailing: Nature, Scope and Importance of Retailing, Formats of Retailing: Store- based and non-Store based including E-tailing, Theories of Retailing: Wheel of Retailing and Accordion Theory, Emerging Trends in Retailing in India, Career Options in Retailing.				20	
II	Understanding Retail Consumer, Selecting Target Market and Retail Location, Store Design and Layout, Visual Merchandising and Displays.				15	
III	Merchandising and Inventory Decisions, Merchandise Pricing				15	

	Decisions, Retail Distribution Decisions and Retail Promotion Decisions with special emphasis on Retail Selling Skills.	
IV	HRM process in Retail: an overview, Challenges for HRM in Retail, Customer Relationship Management: Concept, Types and Application of CRM in Retailing.	5
V	Role of Information Technology in Retailing, Legal and Ethical Issues in Retailing and Mall Management.	5

Suggested Readings:

- Bajaj C (2016). Retail Management. Oxford University Press.
- Bajaj, C., Tuli, R., & Srivastava, N. V. (2010). Retail management. Oxford University Press.
- Berman, B. R., & Evans, J. R. (1995). Retail Management: A Strategic Approach. Prentice Hall. Englewood Cliffs, NJ.
- Giri, A., Paul P. & Chatterjee S. Retail Management. PHI Learning
- Levy, M., Weitz, B. A., & Ajay, P. (2009). Retailing Management: Tata McGraw- Hills Publg. Co. Ltd., New Delhi.
- Newman, A. J., & Cullen, P. (2002). Retailing Environment; Operations. New Delhi: Cengage Learning India Private Limited.

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

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Bachelor of Commerce (H)in B.com (Hons) Discipline Specific (Marketing)

DISCIPLINE SPECIFIC COURSE (DSE)- International Marketing

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE:8.3 International marketing	4	4	0	0	-	Nil

Programme: Undergraduate Degree in B.Com. (H)	Year: IV	Semester : VIII
Course Code: DSE- 8.3	Course Title: International Marketing	
Course Outcomes: After completion of the course, learners will be able to:		
<ul style="list-style-type: none">• Describe the concept of international marketing and applicability of international marketing management.• To apply concepts and techniques in international marketing• Students will be able to understand and solve international marketing related problems and challenges and be familiar with the international marketing management process.		
Credits: 4		
Unit	Topics	No. of Hours
I	Module I: Overview Need, Scope, Tasks, Contrast in domestic and international marketing, EPRG Framework, Socio cultural environment – culture defined, elements of culture, culture analysis, Political & Legal Environment – Embargoes & sanctions, Political risk, legal factors, legal differences hofstede model	20
II	Module II: International Business Entry & Development Strategic effects of going international, Strategies employed by Indian companies to sustain globally, Global Market Entry Strategies – Export/Import, International Intermediaries – EMC’s, Trading Companies, Licensing, Franchising, FDI, Local presence – Inter firm co-operation, MNC’s and Globalisation, Mergers and Acquisitions.	10

III	Module III: Environment and Global Marketing Economic Environment, New trade theory, Macro economic objectives, Function of WTO, Regional Economic groups (EEU, NAFTA, etc.), World Bank	10
IV	Module IV: Product and Promotion Strategy in International Marketing The international product and its life cycle, Global product policy, Global branding and different positioning of the same brand in different countries, Intellectual property, Gray market, Role of Services in global economy, Media advertising, PR, Trade Fairs.	10
	Module V: Pricing for International Market Key factors in global pricing & methods, Pricing policies – Marginal cost, cost plus, Market oriented, Export payment methods – L/C, Advance, DA/DP, FIBC, Counter trade, Transfer price, Dumping & legal aspects.	
V	Module VI: India's International Policy and Impact on Economy Government measures and export incentives, Exim policy, ECGC services, Role of Indian banks & F.I's, Balance of trade/payments, Current stand on WTO, Services export from India, sourcing newly emerging democracies.	10

Suggested Readings:

- Dana – Nicoleta, Laseu, 'International Marketing', Biztantra 2017.
- R. Srinivasan, 'International Marketing' Prentice Hall India.
- Warren J. Keagan, Mark Green, 'Global Marketing 3/e, Prentice Hall.
- Philip R. Cateora, John Graham, 'International Marketing', Irvine – Sage Publications, 2016.
- Michal R. Czinkota, Illkka A. Ronkainen, 'Best Practices in International Marketing', Harcourt college Publishers, 2015.
- Vern Terpstra, Ravi sarathy, 'International Marketing', Harcourt college publishers, 2015.

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

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Bachelor of Commerce (H)in B.com (Hons) Discipline Specific (Marketing)
DISCIPLINE SPECIFIC COURSE (DSE)- Application of Business Research Methods
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE:8.4 Application of Business Research Methods	4	4	0	0	-	Nil

Programme: Bachelor of Commerce (H)in B.com (Hons) Discipline Specific (Marketing)	Year: IV	Semester: VIII
Course Code: DSE-8.4	Course Title: Application of Business Research Methods	
Course outcomes: <ul style="list-style-type: none">• Compare univariate and bivariate statistics for conducting tests of differences.• Analyse association between two variables.• Apply statistical methods that allow the simultaneous investigation of more than two variables.• Summarise the procedure for conducting factor analysis• Interpret the discriminant, cluster and conjoint analysis.		
Credits:4		
Total No. of Hours:60		
Unit	Topics	No. of Hours
I	Hypothesis testing; steps in hypothesis testing, Type I and Type II errors. Parametric Tests of differences, t-test for two independent samples, paired sample, F - test ANOVA. Non-parametric statistics for tests of differences: Mann-Whitney Test, Wilcoxon Signed Rank Test and Kruskal-Wallis test, Chi-square test (expected frequency).	20

II	Simple correlation coefficient, Bivariate linear regression, Least - square method of regression analysis, drawing a regression line, testing the statistical significance of a least-square regression, calculation of intercept and slope coefficients.	15
III	Distinguish between univariate, Bivariate and multivariate analysis. Methods of multi variate analysis: Dependent methods and interdependence methods. Concept of multiple regression analysis and multivariate analysis of variance (MANOVA)	15
IV	Reliability, validity, measurement errors, concept of factor analysis, procedure for conducting factor analysis, construction of the correlation matrix, determination of the number of factors, rotation and interpretation of factors, factor loadings and eigen value.	5
V	Discriminant analysis: Concept types and relevance in research; Cluster analysis: Concept of cluster analysis, different methods of performing cluster analysis and its relevance in research; Conjoint analysis: Concept of conjoint analysis, types and its relevance in research.	5

Suggested Readings:

- William G. Zikmund/Barry J. Babin/Jon CCarr /Mitch Griffin (2013).Business Research Methods, Cengage publication, 8th edition.
- Hair, Black, Babin, Anderson and Tatham (2017).Multivariate Data Analysis, 7e Pearson education India. ISBN – 13 9789332536500
- DeVellis,R.F(1991).ScaleDevelopment:TheoryandApplications,Newbury park, California: Sage.
- Viswanathan, M. (2005).Measurement Error and Research Design. Thousand Oaks: Sage.
- Dangi, H.K, Dewan, S (2016) Business Research methods, Cengage publication.
- Surya,P.K.,Sharma,S.K.(2020),BusinessResearchMethodsandAnalytics, Virtual book. Taxmann publication. ISBN 9789390712717

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

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Bachelor of Commerce (H)in B.com (Hons) Discipline Specific

GENERAL ELECTIVE (GE)- Consumer Protection

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE 8.1 Consumer Protection	4	4	0	0	-	Nil
Programme: Undergraduate Honours degree in B.Com. (H)		Year: IV			Semester : VIII	
Course Code: GE 8.1		Course Title: Consumer Protection				
Course Outcomes: After completion of the course, learners will be able to: <ul style="list-style-type: none">• Learn about consumer and rights as a consumer• Learn about social framework of consumer rights and legal framework of protecting consumer rights• It also provides an understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards.						
Credits: 4						
Unit	Topics					No. of Hours
I	Basic Concepts • Meaning of Consumer • History and evolution of Consumerism • Concept of Consumer Protection • Need for Consumer Protection •, Consumer rights and Standardization United Nations guideline on consumer protection- Objectives, scope of application, general principles and framework for consumer protection					15
II	Consumer Protection Law • Concept of Consumer Protection Law in Ancient India • Rights of Consumers • Responsibilities of Consumers • Salient features of Consumer Protection Act, 1986					15
III	Consumer Protection in Services Sector • Consumerism in Services Sector • Unfair Trade Practices • Consumer Rights in Banking Industry • Consumer Rights in Insurance Industry					15

IV	Grievance Rederessal • Machinery for settlement of grievances o National Commission o State Commission o District Forum • Procedure of filing complaints • Case Studies on Consumer Protection	15
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs" (2007) Delhi University Publication. 2. Aggarwal, V. K. (2003). Consumer Protection: Law and Practice. 5th ed. Bharat Law House, Delhi, or latest edition. 3. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books. 4. Nader, Ralph (1973). The Consumer and Corporate Accountability. USA, Harcourt Brace Jovanovich, Inc. 5. Sharma, Deepa (2011). Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry (LAP LAMBERT Academic Publishing GmbH & Co.KG, Saarbrücken, Germany. 6. Rajyalaxmi Rao, Consumer is King, Universal Law Publishing Company 7. Empowering Consumers e-book, www.consumeraffairs.nic.in 8. ebook, www.bis.org 9. The Consumer Protection Act, 1986 <p>Note: Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

Bachelor of Commerce (H)with research in Commerce (H)

GENERAL ELECTIVES - Sustainability and Ethical Aspects of Marketing

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

No. of Hours-60

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/Practice		
GE- 8.2 Sustainability and Ethical Aspects of Marketing	4	4	0	0	-	Nil

Programme: Bachelor of Commerce (H)with research in B.Com. (H)

Year: IV

Semester: VIII

Course Code: GE-8.2

Course Title: Sustainability and Ethical Aspects of Marketing

Course outcomes:

- Describe the contemporary approaches for the long run sustenance of the organisation.
- Explain the meaning and emergent need of sustainability and sustainable marketing.
- Analyse the way through sustainability and sustainable marketing
- Analyse the linkages between sustainable and ethical aspects of marketing.
- Inculcate ethical processes and thinking/behaviour into marketing tactics and strategies.

Credits:4

Total No. of Hours:60

Unit	Topics	No. of Hours
I	Theoretical Foundation of Sustainability: Meaning of Sustainability, Objectives of sustainability, Sustainable Development. Sustainable Marketing: Concept and Evolution of Sustainable Marketing, 3 Pillars of Sustainable Marketing, Rationale for Sustainable Marketing, Basic Tenets of Sustainable Marketing, Balancing Sustainability and Profitability, Sustainability Issues, Mindful Consumption and Responsible Consumption.	20
II	Sustainable Marketing Mix: Sustainable products and services, 3 R's- recycle, reuse and reduce, Sustainable Pricing Decisions, Sustainable Marketing Communication, Sustainability and	15

	Promotion Mix Decision, Creating Value through Sustainability, Developing Holistic Approach to Sustainability.	
III	Sustainability Marketing and Marketing Ethics: Linkages, Sustainability and Ethical Decision Making in Marketing, Role of Marketing Ethics in Attaining Sustainability Theoretical Foundation of Ethics: Concept of Ethics, Business Ethics and Marketing Ethics, Individual vs organizational Ethics, Normative Marketing Ethics: An Overview, Marketing Ethics and Decision Making, Ethicality vs Profitability.	15
IV	Ethics and the P's: Ethical Issues Pertaining to the P's of Marketing including Marketing Research, Advertising and Sales, Ethical Dilemmas and Marketing, Marketing Types and Ethicality Issues: Ethical Issues in Political and Social Marketing. (Case-Based)	5
V	Consumer Education of Marketing Ethics; Image Building and Marketing Ethics Consumer Education of Marketing Ethics: Responsible Marketing (Deception and Misrepresentation), Consumerism and Marketing, Ethics and Market Communication, Consumer Behaviour towards companies practicing Ethical Marketing (Case Based). Image Building and Marketing Ethics: Approaches and Techniques, Ethical Brand Image and Corporate Goodwill: Issues and Challenges, Ethical Branding.	5

Suggested Readings:

- Ethical Marketing and the new consumer” by Chris Arnold, John Wiley & Sons, Year of Publication:2009.
- Ethical Marketing” by Patrick E. Murphy, Gene R. Laczniak, Norman E. Bowie and Thomas A. Klein, Pearson Publication, Year of Publication:2004.
- Ethics in Marketing: International Cases and Perspectives”, 2nd edition by Patrick E. Murphy, Gene R. Laczniak & Fiona Harris, Routledge Publications, 2017.
- Marketing Ethics and Society” by Lynne Eagle and Stephen Dahl, James Cook University, Year of Publication:2015.
- Rethinking Marketing: Sustainable Marketing Enterprise in Asia, Second Edition by Philip Kotler, Released December 2012, Publisher(s): Pearson

Note: Latest edition of the text books should be used.

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

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