Learning Outcomes-based Curriculum Framework (LOCF) for Commerce

B. Com. (Hons.)

2021

University Grants Commission
Bahadur Shah Zafar Marg
New Delhi
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PREAMBLE

The Learning Outcomes-based Curriculum Framework (LOCF) committee constituted by University Grants Commission (UGC) is pleased to submit its report concerning the curriculum of B. Com. (Hons.) Programme to be implemented by Universities and Higher Education Institutions. During this journey, a series of meetings were held and intensive discussions have taken place with various stakeholders to complete the exercise in a fruitful manner.

The key role of any system of education is to build abilities, develop attitude, and cultivate the right approach towards life. Considering these aspects, it is of vital importance to design and develop a curriculum which should result in transforming the personality of a student. Educational programmes, when designed with specific objectives of transformation and development of the students help in bringing desired holistic personality. The principal focus, therefore, is on how to cultivate an aspiration to learn, understand, and adapt new skills and learning inputs.

The focus of LOCF of Commerce and Business Education is aimed at improving the students’ abilities and helping them to become a competent business leader who can contribute in nation building. Commerce education is not related only with knowing how to organize and apply skills related to business, trade, commerce, industry, and economy, but it further accelerates the process of thinking in a pragmatic manner about nation building through effective utilization of skills, resources, manpower, and one's abilities.

One essential aspect of LOCF is to develop a commerce graduate who can meet the present and the future requirements of industry and economy. LOCF emphasizes on developing the competent persons who can work as the contemporary and future leaders of the industry and business.

The education system in the emerging scenario demands to enrich the personality of the students so as to develop a holistic personality. Therefore, the focus of LOCF is based on the four pillars of education which are learning to know, learning to do, learning to live together, and learning to be.

Another focus of LOCF is to build a set of requisite social and ethical values that will meet the expectations of modern society. It shall also promote ideals of universal brotherhood and cooperation.

The core basis of LOCF is to emphasize cultivating the ideology which promotes sustainable economic system and encourages eco-friendly fair business practices.

The emphasis of this exercise is to provide a right understanding to the students about objective and transparent system of governance. This would bring a desired change in the system of administration and quality of governance of all the institutions.

The present situation of business education requires total over-hauling and restructuring in the light of changed socio-economic scenario of the global economy in the context of Industry 4.0. The dynamic nature of global business demands a pool of competent human capital for which relevant education is essential in terms of timeliness, speed, flexibility, and dynamism.

There is a need to provide students with appropriate skills and knowledge inputs which would make them globally competent and empower them to work in the changing business environment. Therefore, the focus of the LOCF in Commerce is to introduce globally acknowledged choice based credit system which will offer numerous opportunities to learn various core subjects and also explore additional avenues of learning beyond the routine
and standardized framework. The sole purpose of this exercise is to provide opportunities for holistic development of the students.

Thus, the LOCF can help in bringing uniformity in curricula on the one hand and empower the student on the other hand to choose the career options making it more relevant and globally acceptable which would create new benchmark in the world.

The salient features of the LOCF in B. Com. (Hons.) are:

1. The objectives of LOCF are to mentally prepare the students to learn various courses/subjects in the domain of Commerce and Business leading to a graduate degree.

2. The learning outcomes for each course have been carefully designed to help students to have experiential learning in various domains of Commerce discipline.

3. Commerce itself is an interdisciplinary subject, therefore, proper care has been taken to integrate courses covering various domains like Accounting, Management, Finance, Taxation, Law, Marketing, Human Resource, Economics, Statistics, Information & Communication Technologies, Entrepreneurship, etc.

4. The core courses have been selected considering the need for studying Commerce as a separate discipline and the required theoretical knowledge and practical exposure.

5. In order to achieve the spirit of LOCF under CBCS and to empower the students, large number of optional courses under Generic Elective (GE), Skill Enhancement Courses (SECs), and Discipline Specific Elective Courses (DSEs) have been included in the structure.

6. B. Com. (Hons.) course structure has sixteen Generic Elective Courses placed in first four semesters; ten Skill Enhancement Courses placed in third and fourth semesters and thirty-two Discipline Specific Elective Courses are placed in the last four semesters. In all, fifty-eight optional courses under three sets of course types (GE, SEC, DSE) have been developed with an idea to encompass all possible domains of knowledge and skills facilitating interface with various sections of the society so that a student can have a wide choice of courses to have a better living and to lead a meaningful and contented life. Keeping in view the needs of the Commerce students, Ability Enhancement Compulsory courses (AECCs) have been designed in a manner that provides relevant knowledge and skills.

7. Keeping in view the objectives and learning outcomes outlined in each course, proper care has been taken, to provide practical exercises for each unit in a course, so that the students gain hands on experience (learning by doing) apart from textbook based theoretical knowledge.

8. Summer Internship of 6 to 8 weeks’ duration after completion of the fourth Semester, followed by Project Report and Viva-voce examination during the fifth semester has been provided as Discipline Specific Elective to enable the students to have hands on experience in real life business situations.

9. Project work has been provided as a Discipline Specific Elective Course in the Sixth semester involving application of knowledge in exploring/analyzing/solving issues related to a real life situation. The courses are designed keeping in view the employability, research, and innovation in the field of Commerce and Business especially in Accounting, Management, Finance, Marketing, Human Resource, Computer Applications in Business, Taxation, Business Laws, and Entrepreneurship.
10. The teachers are expected that while delivering a lecture in a classroom situation, they should use ICT based teaching learning andragogy and various interactive teaching and learning techniques like case studies, simulation, role play, etc., to have better engagement of the students and effective teaching learning process. It is also expected that character building of students, development of holistic personality, values and ethics, etc., should be the prime focus in the teaching learning process so that they become good global citizens.
Learning Outcomes-based Curriculum Framework (LOCF) in B. Com. (Hons.)

1. Introduction

In order to foster education development agenda in India, significant reforms in the undergraduate education is to introduce the Learning Outcomes-based Curriculum Framework (LOCF) which aims at making teaching student-centric, interactive, and outcome-oriented with well-defined aims, objectives, and goals to be achieved. The programme learning outcomes include subject-specific skills and generic skills, including transferable global skills and competencies. It would also focus on knowledge and skills that prepare students for further study, research, employment, and research.

One of the ways to measure the development of a nation is the advancement of the knowledge of its people. Hence, advanced measures should be taken to improve the quality of commerce knowledge in our society by nurturing quality higher education. This shall include translation of academic research into innovations for practical use in society and economy.

In order to achieve the programme goals following measures would be adopted:

i. Regulatory curriculum reform based on a Learning Outcomes-based Curriculum Framework (LOCF);

ii. Enriching the quality of teaching and research;

iii. Enlightening learning environment through ICT based hands-on approach to students;

iv. Involving students in discussions, problem-solving, and out of the box thinking;

v. Motivating the students to understand various concepts of commerce and apply them in real life situations.

In order to foster educational development agenda in India, significant reforms in undergraduate education is to introduce LOCF.

2. Learning Outcomes-based approach to curriculum planning

The Bachelor’s Degree in B. Com. (Hons.) awarded to the student on the basis of demonstrated achievement of outcomes (expressed in terms of knowledge, understanding, skills, attitudes, and values) and academic criteria expected of graduates at the end of the programme. Therefore, the learning outcomes of this particular programme are aimed at facilitating the students to acquire these attributes, keeping in view changes in the current socio-economic environment.

The LOCF of B. Com. (Hons.) has been designed keeping in view the graduate attributes, qualification descriptors, programme learning outcomes, and course learning outcomes. The committee has tried to frame the syllabi in order to engage students through an all – encompassing knowledge impartation.

The programme has been framed by allowing flexibility and innovation in:

i. Programme design and syllabi development;

ii. Teaching-learning pedagogy;

iii. Assessment of student learning levels;
iv. Providing ICT based hands-on experience to students through high quality learning activities in relevant situations.

2.1 Nature and Extent of the Programme in B. Com. (Hons.)

The B. Com. (Hons.) Programme provides an extensive and rigorous base for learning, application, research, entrepreneurship, and holistic development. The key areas of study in Commerce and Business are:

i. Marketing Management

ii. Human Resource Management

iii. Accountancy

iv. Finance

v. Economics

vi. Tax

vii. Investment

viii. Banking & Insurance

ix. Business & Corporate Laws

Apart from these key areas present curriculum framework includes courses on Yoga and Happiness, Cyber Security, Artificial Intelligence for Business, Mind Management, etc., with an aim to imbibe in students a sense of self awareness, ethical conduct, human values, socially and environmentally conscious behaviour.

Degree programmes in Commerce and Business covers topics which are already mentioned in detail under various headings in Section 6. The depth and breadth of study of individual topics depends on the nature and devotion of students in specific commerce programmes.

2.2 Aims of Bachelor's Degree Programme in B. Com. (Hons.)

The overall aim of B. Com. (Hons.) as a programme is to:

- Provide a conducive environment that holistically engages students through an all-encompassing knowledge impartation;
- Widen the scope and depth of the course enabling them to undertake further studies in commerce and its allied areas on multiple disciplines concerned with commerce;
- Construct a sound theoretical footing;
- Acquainting students with recent market practices;
- Encourage the students to advance a range of generic skills helpful in employment, internships, and social activities;
- Formulating business problems and provide innovative solutions to enable the students to be future ready management leaders who are compassionate and yet efficient.
2.3 Key outcomes underpinning curriculum planning and development

The LOCF in Commerce desires to propose the courses of commerce for B. Com. (Hons.), based on the expected learning outcomes and academic standards which are necessary for the graduates after completing these programmes. The committee considered and discussed the following factors completely:

i. Framing of syllabi
ii. Students attributes
iii. Qualification descriptors
iv. Programme learning outcomes
v. Course learning outcomes
vi. Necessity of having elective courses
vii. Applications of commerce
viii. Employability in banking, finance and other sectors.

3. Graduate Attributes in B. Com. (Hons.)

The graduate attributes in B. Com. (Hons.) are the outline of the expected course learning outcomes mentioned in the beginning of each course. The characteristic attributes that a B. Com. (Hons.) graduate will be able to demonstrate through learning various courses are listed below:

3.1 Disciplinary Knowledge
Capability of executing comprehensive knowledge and understanding of one or more discipline that form part of commerce.

3.2 Communication skills
i. Ability to communicate long standing unsolved problems in commerce;
ii. Ability to show the importance of commerce as precursor to various market developments since the beginning of the civilization.

3.3 Critical Thinking
i. Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business;
ii. Ability to examine the results and apply them to various problems appearing in different branches of Commerce and Business.

3.4 Problem solving
i. Capability to deduce a business problem and apply the class room learning into practice to offer a solution for the same;
ii. Capabilities to analyze and synthesize data and derive inferences for valid conclusion;

iii. Able to comprehend solution to sustain problems originating in the diverse management areas such as Finance, Marketing, Human Resource, and Taxation.

3.5 Research Related Skills

i. Ability to search for, locate, extract, organise, evaluate, and use or present information that is relevant to a particular topic;

ii. Ability to identify the developments in various branches of Commerce and Business.

3.6 Information and Communication Technology (ICT) digital literacy

Capability to use various technical ICT tools (like spreadsheet) for exploring, analysis, and using the information for business purposes.

3.7 Self-directed Learning

Capability to work independently in diverse projects and ensure detailed study of various facets of Commerce and Business.

3.8 Moral and Ethical Awareness/Reasoning

i. Ability to ascertain unethical behaviour, falsification, and manipulation of information;

ii. Ability to manage self and various social systems.

3.9 Lifelong learning

Capability of self-paced and self-directed learning aimed at personal development and for improving knowledge/skill development and reskilling in all areas of Commerce.

4. Qualification Descriptors for B. Com. (Hons.)

The qualification descriptors suggest the generic outcomes and attributes to be obtained while obtaining the degree of B. Com. (Hons.). These parameters are expected to be attained and demonstrated by the students after becoming graduate in this programme. The HEI should consider the above mentioned parameters at the time of assessing the learning of various courses for B. Com. (Hons.). The learning experiences and assessment procedures, thereby are so designed that every graduate in Commerce may achieve the programme learning outcomes with equal opportunity irrespective of class, gender, community, and regions. Each graduate in commerce should be able to:

i. Demonstrate extensive and coherent knowledge of commerce and its applications in real business world;

ii. Understanding of various concepts and theories providing strong academic foundation;

iii. Demonstrate educational skills in areas of Marketing, Finance, Accounting, HR, Tax, Economics, and several other branches of Commerce;
iv. Acquire various soft skills (like communication, organizing, and analytical) required to manage complete
business situation as well as life situations;
v. Apply knowledge, understanding, and skills to identify the difficult/unsolved problems in rapidly changing
environment and to collect the required information from possible range of sources and try to analyze and
assess these problems using appropriate methodologies;
vii. Fulfill one’s learning requirements to provide an insight of research in Commerce and interdisciplinary areas
while seeking research pursuits;
vii. Apply one’s disciplinary knowledge and transferable skills to new/unfamiliar contexts, rather than replicate
curriculum content knowledge, to identify and analyze problems and issues and solve complex problems
with well-defined solutions;
viii. Good value systems leading to high ethical and moral conduct in society at large;
ix. Competencies and attitudes;
x. Values.

5. Programme Learning Outcomes of B. Com. (Hons.)

The outcomes and attributes described in qualification descriptors are attained by students through learning acquired on completion of a programme of study. The term ‘programme’ refers to the entire scheme of study followed by students leading to a qualification. Programme learning outcomes for B. Com. (Hons.) include various subject specific skills and generic skills like mind management, creativity, and innovation of competencies in diverse areas of Commerce and Business, the achievement of which will be demonstrated by the students of B. Com. (Hons.) Programme for the award of bachelor degree. The programme learning outcomes of B. Com. (Hons.) also enable a student to prepare for further study, employment, and good citizenship. Further, the difference in the level of achievement of programme outreach provides for comparing of learning levels and standards across different college/institution. The various learning outcomes of the programme are mentioned below:

i. Bachelor’s Degree in Commerce results in giving comprehensive knowledge of Marketing, Human
Resource Management, Business and Corporate Law, Economics, Finance, Accounting, Management, Tax
and several other branches of Commerce that includes Investment, Insurance, and Banking. Thus, this
programme helps students in building a concrete footing for advanced studies in Commerce and to stand with
the requirement of business sector, insurance, banking seeking youth fit for employment.
ii. Students undergoing this programme will be equipped to the world of work, particularly, work of the future.
The student will get a first-hand exposure of working in the real world.
iii. Students completing this programme will be able to develop managerial knowledge and tactical dexterity,
with a broader skill set and encourages them to seek out audacious, innovative solutions for today’s business.
iv. Completion of this programme will also enable the students to formulate business problems and provide
innovative solutions thus, molding them into future visionaries, management leaders that are compassionate
yet efficient.
v. The course provides an extreme and rigorous base for teaching, research, and allied business administrations.
## PROGRAMME OUTCOMES FOR CORE COURSES

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**Legend:** C1-Financial Accounting; C2-Business Laws; C3-Business Statistics; C4-Corporate Accounting; C5-Corporate Law; C6-Business Organisation and Management; C7-Business Economics; C8-Income-Tax Law and Practice; C9-Cost Accounting; C10-Business Mathematics; C11-Principles of Marketing; C12-Financial Management; C13-Human Resource Management; C14-Goods & Services Tax (GST) and Customs Law.
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**Legend:** GE1a-Personal Finance & Planning; GE1b-Accounting for Everyone; GE1c-People Management; GE1d-Rural Development; GE2a-Macro Economics; GE2b-Financial Literacy; GE2c-Basics of Management; GE2d-Public Administration and Business; GE3a-Indian Economy; GE3b-Investing in Stock Markets; GE3c-Project Management, GE3d-Good Governance; GE4a-Risk Management; GE4b-Digital Marketing; GE4c-Creativity and Innovation; GE4d-Sustainable Development.
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**Legend:** DSE1a-Entrepreneurship Development; DSE1b-Management Accounting; DSE1c-Financial Markets and Institutions; DSE1d-Banking and Insurance; DSE1e-Advertising and Personal Selling; DSE1f-Mind Management; DSE1g-Business Data Analytics; DSE1h-Summer Internship; DSE2a-Computer Applications in Business; DSE2b-Advanced Financial Accounting; DSE2c-Financial Services; DSE2d-Financial Technology and Analytics; DSE2e-Project Management; DSE2f-Organisational Behaviour; DSE2g-Auditing; DSE2h-Business Incubation
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**Legend:** DSE3a-Macro Economics; DSE3b-Advanced Corporate Accounting; DSE3c-Investment Management; DSE3d-Artificial Intelligence for Business; DSE3e-Consumer Affairs and Sovereignty; DSE3f-Yoga and Happiness; DSE3g-Corporate Governance; DSE3h-Industrial Relations and Labour Laws; DSE4a-Indian Economy; DSE4b-Financial Statement Analysis; DSE4c-Public Administration & Business; DSE4d-Personal Finance & Planning; DSE4e-International Business; DSE4f-Business Ethics and Human Values; DSE4g-Business Tax Procedures and Management; DSE2h-Business Research Methods and Project Work.
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## 6. B. COM. HONOURS COURSE STRUCTURE UNDER LOCF BASED ON CBCS

<table>
<thead>
<tr>
<th>Semester</th>
<th>Category</th>
<th>Subjects &amp; Codes</th>
<th>Lectures</th>
<th>Tutorial</th>
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<td></td>
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<td>c. Basics of Management</td>
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<td></td>
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<td>d. Public Administration and Business</td>
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<td>b. Investing in Stock Markets</td>
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<td>c. Project Management</td>
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<td>d. Good Governance</td>
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## UGC DOCUMENT ON LOCF COMMERCE

### FOURTH

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<tr>
<td>C – 9</td>
<td>BCH 4.1 Cost Accounting*</td>
<td>4</td>
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<td>C – 10</td>
<td>BCH 4.2 Business Mathematics</td>
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<td>a. Risk Management 5</td>
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<td>b. Digital Marketing 4</td>
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<td>c. Creativity and Innovation 5</td>
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<td>d. Sustainable Development 5</td>
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<td>BCH 4.4 Any one of the following:</td>
<td>a. New Venture Planning and Development 3</td>
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<td>b. Personal Tax Planning and Tax Management 3</td>
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<td>c. Cyber Security 3</td>
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<td>d. Leadership &amp; Team Development 3</td>
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<td>e. Event Management 3</td>
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### FIFTH

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<td>C – 11</td>
<td>BCH 5.1 Principles of Marketing</td>
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<td>C – 12</td>
<td>BCH 5.2 Financial management</td>
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<td>DSE – 1</td>
<td>BCH 5.3: DSE 1 Group A- Any one of the following:</td>
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<td>b. Management Accounting * 4</td>
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<td>c. Financial Markets and Institutions 5</td>
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<td>d. Banking and Insurance 5</td>
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<td>e. Advertising and Personal Selling 5</td>
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<td>f. Mind Management 5</td>
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<td>g. Business Data Analytics* 4</td>
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<td>h. Summer Internship*** 1</td>
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<td>BCH 5.4: DSE 2 Group B- Any one of the following:</td>
<td>a. Computer Applications in Business* 4</td>
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<td>b. Advanced Financial Accounting* 4</td>
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Gross Total Credit Point: 22

Gross Total Credit Points: 400
### SIXTH

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<th>C – 13</th>
<th>BCH 6.1: Human Resource Management</th>
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<td>C – 14</td>
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<td>BCH 6.3: DSE – 3 Group C- Any one of the following:</td>
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<td>b. Advanced Corporate Accounting*</td>
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<td></td>
<td>c. Investment Management</td>
<td>5</td>
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<td>d. Artificial Intelligence for Business*</td>
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<td>f. Yoga and Happiness</td>
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<td>g. Corporate Governance</td>
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<td>h. Industrial Relations and Labour Laws</td>
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<th>BCH 6.4: DSE – 4 Group D- Any one of the following:</th>
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<td>b. Financial Statement Analysis</td>
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<td>c. Public Administration &amp; Business</td>
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<td>d. Personal Finance &amp; Planning</td>
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<td>e. International Business</td>
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<td>g. Business Tax Procedures and Management</td>
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<td>h. Business Research Methods and Project Work*</td>
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</table>

**Gross Total Credit Point** | 24 | 400

**TOTAL CREDITS** | 148 | 2600
Notes for B. Com. (Hons.):

1. Two hours practical equals one credit.

2. In case of single Faculty College/Institution offering Commerce then the students of B. Com. (Hons.) should be allowed to take Generic Elective Course offered by Faculty/Department of Commerce.

3. In case a student has studied a paper/course as Core Course or as a Discipline Specific Elective (DSE) Course then the student cannot opt for the same paper/course under Generic Elective. Further, if a student has studied a paper/course under Generic Elective then the same course cannot be opted under the heading of Discipline Specific Elective.

4. The course on Business Communication (Language – English/Hindi/Sanskrit/MIL) / Foreign Language (BCH 2.1) - student may opt Business Communication in any one of the languages like English/ Hindi/ MIL. Alternatively, s/he may opt for Foreign Language.

5. The practical examination of all the courses (wherever the practical have been assigned in the table above) shall be conducted by the concerned teacher who is teaching the subject, unless otherwise specified in point No. 6 below.

6.* Examination Scheme: Full Marks of each Course (Paper) is 100. Term end examination shall be of 70 marks for all units. There shall be Internal Assessment for 30 Marks. For the Asterisk (*) marked Courses (Papers) there shall be computer based practical examination of 30 marks (including viva-voce examination of 10 marks) to be conducted by external examiner. Practical examination will be of one hour. For ‘Business Research Methods and Project Work’, there will be no internal assessment. The examination scheme is given in the syllabus.

7. ** The course on Financial Literacy (BCH 2.5) may be linked to Financial Awareness and Consumer Training (FACT) of National Centre for Financial Education (NCFE) to obtain certificate.

8. A student may opt for more number of Electives and AE Elective Courses than proposed under the model curriculum of UGC. However, the total credit score earned will not exceed 160 credits for B. Com. (Hons.).

9. *** Duration of Summer internship shall be of 6 to 8 weeks having weightage of 5 credits which can be done by the students in some organization. One credit has been assigned under the heading of lectures which is to be utilized for guiding the students so that they have the right experience during the summer internship and the project report is as per the standards. Submission of Project Report, its evaluation, and Viva-Voce examination shall be conducted in the fifth semester.
## Distribution of different Courses in each semester with their credits for B. Com. (Hons.) Programme

<table>
<thead>
<tr>
<th>SEMESTER</th>
<th>Compulsory Core Courses (CC) with 06 credit (Total no. of Papers 14)</th>
<th>Discipline Specific Elective (DSE)</th>
<th>Ability Enhancement Compulsory Courses (AECC)</th>
<th>Generic Elective (GE)</th>
<th>Skill Enhancement Course (SEC)</th>
<th>Total Credits</th>
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| Semester I | C-1  
C-2  
C-3 | AECC-1 | GE-1 | | | 28 |
| Semester II | C-4  
C-5  
C-6 | AECC-2 | GE-2 | | | 28 |
| Semester III | C-7  
C-8 | | GE-3 | SEC-1 | | 22 |
| Semester IV | C-9  
C-10 | | GE-4 | SEC-2 | | 22 |
| Semester V | C-11  
C-12 | DSE-1  
DSE-2 | | | | 24 |
| Semester VI | C-13  
C-14 | DSE-3  
DSE-4 | | | | 24 |
| Total Credits | 84 | 24 | 8 | 24 | 8 | 148 |
ENVIRONMENTAL STUDIES
AECC 1: BCH 1.1

Objective: The course aims to train learners to cater to the need for ecological citizenship through developing a strong foundation on the critical linkages between ecology-society-economy.

Learning Outcomes: After completion of the course, learners will be able to:
1. Demonstrate skills in organizing projects for environmental protection and sustainability;
2. Analyze various projects and initiatives with respect to ecosystem restoration;
3. Interpret significance of carbon footprints;
4. Describe the environmental issues and their possible repercussions on the plant in the next few decades;
5. Summarize the green strategies and policies adopted by various business entities to preserve the environment.

COURSE CONTENTS:

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<th>Unit</th>
<th>Unit wise Weightage of Marks (in %)</th>
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<td>Unit 2: Environmental Concerns</td>
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<tr>
<td>Unit 3: Measurement and Reporting</td>
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<td>Unit 4: Green Business</td>
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<tr>
<td>Unit 5: Emerging Trends</td>
<td>20</td>
<td>√</td>
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</table>

Unit 1: Introduction
Environmental Studies: Meaning, Nature, Scope, Importance and Limitations; Ecosystems; Biodiversity and Natural Systems; Natural Cycles and flows—material and energy; Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic Zones of India; Biodiversity patterns and global biodiversity hotspots. Salient Features: Wildlife (Protection) Act, 1972; Water (Prevention and control of pollution) Act, 1974; Forest (Conservation) Act, 1980; Air (Prevention and control of pollution) Act, 1981; Environmental Protection Act, 1986.

Unit 2: Environmental Concerns

Unit 3: Measurement and Reporting
Unit 4: Green Business
Concept and Evolution of Green Business; Drivers and Motivations; Model of Corporate Greening; Green Business Strategies; Planning and Policy Initiatives for Green Business; Capturing Green Consumers; Preparing for the future. Green Tax Incentives and Rebates (to Green Projects and Companies). Green Reporting. National Green Tribunal: Structure, composition and functions.

Unit 5: Emerging Trends

Practical Exercises:
The learners are required to:
1. Setup an Eco-Club in their Institution; organize at least five activities under the club during the semester which would contribute towards environmental protection and sustainability;
2. Identify an area and write a report highlighting its biodiversity. Also, propose actions that would improve its biodiversity;
3. Participate in simulation exercise highlighting the present environmental issues and their possible repercussions on the plant in the next few decades;
4. Identify an organisation involved in the work of ecosystem restoration (like river rejuvenation, etc.). Prepare a report on its projects and achievements;
5. Calculate individual Carbon Footprints and prepare a report depicting the ways to reduce the same;
6. Identify, interpret, and analyze the various green business strategies adopted by companies and prepare a report on your learning from the same;
7. Analyze the case study entitled “Energize Employees with Green Strategy” (Winston, 2009), and prepare a report on your learning from the same;
8. Analyze green reporting initiatives taken by a company of your choice;
9. Identify a firm using Green Marketing to sell its product. Analyze its strategy and present a report on your key learning from the same.

Suggested Readings:
FINANCIAL ACCOUNTING
C 1: BCH 1.2

Objective: The course aims to help learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Learning Outcomes: After completion of the course, learners will be able to:
1. Apply the generally accepted accounting principles while recording transactions and preparing financial statements;
2. Demonstrate accounting process under computerized accounting system;
3. Measure business income applying relevant accounting standards;
4. Evaluate the importance of depreciation and inventories in financial statements;
5. Prepare cash book and other accounts necessary while running a business;
6. Prepare financial statements of sole proprietors and partnership firms;
7. Prepare accounts for inland branches and not-for-profit organisations.

COURSE CONTENTS:

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<td>(b) Accounting Process</td>
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<td>Unit 3: Business Income, Accounting for Depreciation, and Inventory Valuation</td>
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<td>Unit 4: Financial statements of Sole Proprietors and Partnership Firms</td>
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<tr>
<td>Unit 5: Accounting for Branch and Not-for Profit Organisations</td>
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Note: Weightage to the various units of the syllabus have been assigned in terms of range of marks in accordance with their relative significance in the syllabus and practical utility.
Unit 1: (a) Theoretical Framework
ii. Financial accounting principles: Meaning and need; Generally Accepted Accounting Principles: entity, money measurement, going concern, cost, revenue recognition, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosure.
iii. 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; Process of issuing IFRS.

(b) Accounting Process
From recording of a business transaction to preparation of trial balance including adjustments. Application of Generally Accepted Accounting Principles in recording financial transactions and preparing financial statements.

Unit 2: Computerized Accounting Systems
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; 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.

Unit 3: Business Income, Accounting for Depreciation, and Inventory Valuation
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.

Unit 4: Financial Statements of Sole Proprietorship and Partnership Firms
Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities - Sole Proprietorship and Partnership firms (both manual and using appropriate software).

Unit 5: Accounting for Branch and Not-for Profit Organisations
(a) Accounting for Branch: Concept of Dependent branches; Branch Accounting - debtors system, stock and debtors’ system, branch final account system and wholesale basis system. Independent branches: concept, accounting treatment with necessary adjustment entries; Incorporation of Branch Trial Balance in Head Office Books for home branches.
(b) Accounting for Not-for-Profit Organisations
Meaning of Not-for-Profit Organisation; Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet; Difference between Profit and Loss Account and Income and Expenditure Account; Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

Note:
1. The relevant Accounting Standards (both AS Ind AS) for all of the above topics should be covered.
2. Any revision of relevant Indian Accounting Standard/Accounting Standard would become applicable.

Practical Exercises:
The learners are required to:
1. Download ‘Framework for the Preparation and Presentation of Financial Statements’ from the websites of the Institute of Chartered Accountants of India (ICAI) analyze the qualitative characteristics of accounting information provided therein.
2. Collect and examine the balance sheets of business Organisations to study how these are prepared.
3. Examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms.
5. Prepare financial statements manually and using appropriate software.
6. Prepare accounts of Inland Branches.
7. Collect data from your college and prepare Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

Suggested Readings:

Note: Learners are advised to use latest edition of text books.
BUSINESS LAWS  
C - 2: BCH1.3

Objective: The course aims to give the learners a broad understanding about important aspects of legal environment of business; to make them study how various special contracts are brought into force; and to impart knowledge about legal agreement so that they get acquainted with the process of establishing legal relationships and to have knowledge of various measures protecting the interest of the consumers.

Learning Outcomes: After the completion of the course, the learners will be able to:
1. Examine various aspects of entering into a contract and implications of different types of contract;
2. Interpret the regulation governing the Contract of Sale of Goods;
3. Discuss the laws governing partnership and legal consequences of their transactions and other actions in relation with the partnership, and examine contractual obligations and provisions governing limited liability partnership;
4. Describe the significant provisions of the Competition Act to prevent practices having adverse effect on competition and provisions of the Consumer Protection Act to protect the interest of the consumers;
5. Explain the law governing regulation and management of foreign exchange under FEMA.

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<td>Unit 2: Sale of Goods Act, 1930</td>
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<td>Unit 3: Indian Partnership Act, 1932 and Limited Liability Partnership Act, 2008</td>
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<td>Unit 4: Competition Act, 2002 and Consumer Protection Act, 2019</td>
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<tr>
<td>Unit 5: Foreign Exchange Management Act 1999</td>
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</table>

Unit 1: Indian Contract Act, 1872

Unit 2: Sale of Goods Act, 1930
Nature of sale, conditions and warranties, Performance of contract of sale and right of unpaid seller.
Unit 3: Indian Partnership Act, 1932 and Limited Liability Partnership Act, 2008
General nature of Partnership, Rights and duties of Partners, Reconstitution of Firm and Registration and dissolution.
Formation and incorporation of LLP, Partners and their relations, financial disclosures, conversion into LLP, Foreign LLP, Winding up and dissolution.

Unit 4: Competition Act, 2002 and Consumer Protection Act, 2019
**Competition Act, 2002:** Objectives and basic concepts, Consumer, goods, service, Prohibition of anti-competitive agreements, Prohibition of Abuse of Dominant Position;
**Consumer Protection Act, 2019:** Important definitions, Consumer Disputes Redressal Commission, Measures to Prevent Unfair Trade Practices, Offences and Penalties

Unit 5: Foreign Exchange Management Act, 1999
Important definition, Regulation and management of foreign exchange, RBI Guidelines on KYC.

**Practical Exercises:**
The learners are required to:
1. Enlist steps involved in execution of contract.
2. Enlist steps involved in agreement to sale.
3. Enlist steps involved in discharge of contract.
4. Prepare agreement to sale and contract related to sale of movable property, pledging of property, indemnity & guarantee bond etc.
5. Enlist the various KYC documents for opening of bank account, e-wallet account, mutual fund account, bank locker, etc.

**Suggested Readings:**

*Note: Learners are advised to use latest edition of text books.*
BUSINESS STATISTICS
C 3: BCH 1.4

Objective: The course aims to familiarize the learners with the basic statistical tools used to summarize and analyze quantitative information for business decision making.

Learning Outcomes: After completion of the course, learners will be able to:
1. Apply a basic knowledge of statistics to business disciplines;
2. Develop the ability to analyze and interpret data to provide meaningful information to assist in management decision making activities;
3. Apply appropriate graphical and numerical descriptive statistics for different types of data;
4. Apply probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context;
5. Explain and interpret a variety of hypothesis tests to aid decision making in a business context;
6. Use simple/multiple regression models to analyze the underlying relationships between the variables

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<td>Unit 2: Probability and Probability Distributions</td>
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<td>Unit 3: Simple Correlation and Regression Analysis</td>
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<tr>
<td>Unit 5: Time Series Analysis</td>
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Unit 1: Statistical Data and Descriptive Statistics
Nature and classification of data – Univariate, bivariate and multivariate data; time-series and cross-sectional data.
Measures of Central Tendency
(a) Concept and properties of mathematical averages including arithmetic mean, geometric mean and harmonic mean Merits and Demerits and applications of mathematical averages
(b) Positional Averages including Mode and Median (and other partition values - quartiles, deciles, and percentiles) with graphic presentation. Merits and demerits of positional averages
Measures of Dispersion: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients; Properties of standard deviation/variance.
Moments: Calculation and significance; Skewness: Meaning and Measurement (Karl Pearson and Bowley’s measures); Kurtosis.

**Unit 2: Probability and Probability Distributions**

Theory and approaches of probability.


(a) Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution.
(b) Poisson distribution: Probability function (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution.
(c) Normal distribution: Properties of Normal curve and computation of Probabilities and applications

**Unit 3: Simple Correlation and Regression Analysis**

Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson’s coefficient of correlation: computation and properties (proofs not required). Probable and standard errors; Rank correlation.

Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationships between Correlation and Regression coefficients; Standard Error of Estimate.

**Unit 4: Index Number**

Meaning and uses of index numbers; Construction of Index numbers: fixed and chain base, univariate and composite; Methods of constructing Index numbers: Aggregates and average of relatives – simple and weighted. Tests of adequacy of index numbers; Base shifting, splicing and deflating; Problems in the construction of index numbers.

Construction and Utility of Consumer Price Indices; BSE SENSEX, and NSE NIFTY.

**Unit 5: Time Series Analysis**

Time Series Data; Components of time series; Additive and Multiplicative models.

Trend analysis: Fitting of trend line using principle of least squares – linear, second degree parabola and exponential; Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages. Seasonal variations- Calculation of Seasonal Indices using Simple averages, Ratio-to-trend and Ratio-to-moving averages methods; Uses of Seasonal Indices.

**Practical Exercises:**
The learners are required to:

1. Use commonly used statistical packages to apply various statistical tools to a data set available through secondary sources.
2. Make use of computer aided software packages and prepare the practical graphical presentation of correlation and regression analysis, frequency charts etc.
3. Prepare Consumer Price Index Numbers and Time series Analysis
Suggested Readings:

Objective: The course aims to familiarize learners with different aspects of financial planning like savings, investment, taxation, insurance, and retirement planning and to develop the necessary knowledge and skills for effective financial planning.

Learning Outcomes: After completion of this course, learners will be able to:
1. Explain the meaning and appreciate the relevance of Financial Planning;
2. Familiarize with regard to the concept of Investment Planning and its methods;
3. Examine the scope and ways of Personal Tax Planning;
4. Analyze Insurance Planning and its relevance;
5. Develop an insight in to retirement planning and its relevance.

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<td>Unit 2: Investment Planning</td>
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<td>Unit 3: Personal Tax Planning</td>
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<td>Unit 5: Retirement Benefits Planning</td>
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</table>

Unit 1: Introduction to Financial Planning
Financial goals, Time value of money, steps in financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction to savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming.

Unit 2: Investment Planning
Process and objectives of investment, Concept and measurement of return & risk for various assets class, 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 including SIP; International investment avenues.

Unit 3: 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, Special provision u/s 115BAC vis-à-vis General provisions of the Income-tax Act, 1961. Tax avoidance versus tax evasion.
**Unit 4: Insurance Planning**

**Unit 5: Retirement Benefits Planning**

**Practical Exercises:**
The learners are required to:
1. Perform electronic fund transfer though net-banking and UPI.
2. Identify certain Ponzi schemes in the market during last few selected years.
3. Prepare tax planning of a hypothetical individual.

**Suggested Readings:**

*Note: Latest edition of text books may be used.*
ACCOUNTING FOR EVERYONE
Generic Elective 1: BCH 1.5 b

Objective: The course aims to help learners coming from non-commerce background to acquire basic knowledge on financial accounting and to impart preliminary skills for recording various kinds of financial transactions.

Learning Outcomes: After the completion of the course, the learners will be able to:
1. Analyze various terms used in accounting;
2. Make accounting entries and prepare cash book and other accounts necessary while running a business;
3. Prepare profit and loss account and balance sheet;
4. Prepare accounts based on accounting software;
5. Analyze information from company's annual report.

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<td>Unit 2: Transactions and recording of transactions</td>
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<td>Unit 3: Preparation of Financial Statements</td>
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<td>Unit 5: Company Accounts</td>
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Unit 1: Introduction to Accounting
Accounting – Meaning, Importance and Need, Its objectives and relevance to business establishments and other organisations, and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.

Unit 2: Transactions and recording of transactions
Features of recordable transactions and events, Basis of recording – vouchers and another basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions and Bank Reconciliation Statement.

Unit 3: Preparation of Financial Statements
Fundamental Accounting Equation; Preparation of Trial Balance; Concept of revenue and Capital; Preparation of Trading and Profit & Loss Account, Balance Sheet and Cash Flow Statement manually and using appropriate software.

Unit 4: Computerized Accounting Systems
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; 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.
Unit 5: Company Accounts

Practical Exercises:
The learners are required to:
1. Download annual reports of business Organisations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis.
2. Prepare bank reconciliation statement from the individual pass books.
4. Prepare financial statements using appropriate software.

Suggested Readings:
Hatfield, L. (2019). Accounting Basics. Amazon Digital Services LLC.

Note: Learners are advised to use latest edition of text books.
PEOPLE MANAGEMENT
GE 1: BCH 1.5c

Objective: The course aims to provide an overview to the learners of what it means to be an effective people manager. The programme is designed in such a manner so that the learners can develop leadership and communication skills and manage people in an Organisation effectively.

Learning Outcomes: After completion of the course, learners will be able to:
1. (a) Perform meditation techniques (Brain stilling exercise) for mind management;
   (b) Create a personal development plan for oneself;
   (c) Demonstrate decision making skills and prepare Time Management framework in real life situations;
2. Analyze the applicability of People First Strategy in an Organisation;
3. Demonstrate team building skills and leadership qualities;
4. Conduct team evaluation and assessment;
5. Demonstrate skills to resolve conflicts in an Organisation and lead teams.

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<td>2: Managing and Motivating Others</td>
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<td>3: Building Team and Peer Networks</td>
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<td>4: Managing Evaluation and Assessment</td>
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<tr>
<td>5: Leading People &amp; Resolving Conflicts</td>
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Unit 1: Managing and Evaluating Oneself
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.

Unit 2: Managing and Motivating Others

Unit 3: Building Team and Peer Networks
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.
Unit 4: Managing Evaluation and Assessment

Unit 5: Leading People & Resolving Conflicts
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.

Practical Exercises:
The learners are required to:
1. Practice of meditation techniques (brain stilling exercise) for mind management.
2. Build a Personal Development Plan for themselves.
3. Prepare Time Management framework for themselves.
4. Participate in simulation exercise on preparing a workload plan in an Organisation based on a case study.
5. Participate in role play on active listening in an Organisation.
6. Participate in role play for developing intrinsic motivation amongst other people.
7. Discuss case study of HCL on Employee First Customer Second by Vinit Nayar.
8. Discuss case studies of Organisations where People first strategy is being used.
9. Conduct competency mapping of learners of the class.
10. Conduct 360-degree feedback-role play and tips for development amongst the learners of the class.
11. Participate in simulation activity wherein learners are divided into groups with one leader in each group wherein each team is assigned responsibility of planning and executing a business activity that shows the team work and leadership qualities followed by its presentation.
12. Role play of 360-degree appraisal in groups (as formed in previous activity) assessing the performance of each member of the group.
13. Discuss and analyze case study on High Performing Organisational culture.
14. Discuss and analyze case study on High Performing Organisational climate.
15. Discuss and analyze case study on Leadership.

Suggested Readings:

Note: Latest edition of text books may be used.
Objective: The course aims to help learners to acquire knowledge on various aspects of rural development and to acquaint them with the various programmes of rural development.

Learning Outcomes: After completing the course learners will be able to:
1. Describe the concept of rural development;
2. Analyze various skill development and capacity building programmes;
3. Describe the role of institutional bodies like NABARD/RRBs in financing rural based projects;
4. Prepare a business plan for a start-up venture in rural setting after analyzing the various facets of rural economy in India;
5. Assess the impact of infrastructure development in rural India;
6. Evaluate the rural development programmes in India.

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<td>2: Leveraging Demographic Dividend</td>
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<td>3: Rural Economy of India</td>
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<tr>
<td>4: Rural Infrastructure</td>
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<tr>
<td>5: Rural Development Programmes in India</td>
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Unit 1: Introduction
Concepts and Connotations of Rural Development; Basic Elements of Rural Development; Determinants of Rural Development; Rural Development Policy; Goals of Rural Development Policy; Rural Development Policies in India; Generation and Transfer of Technology; Environmental Concerns.

Unit 2: Leveraging Demographic Dividend
Demographic characteristics of rural population, issue of urban migration; Rural Work Force; Livelihood: Micro and Macro Perspectives of Rural Livelihood, Gender Issues in Livelihood; Challenges and opportunities for demographic dividend - skill development and capacity building for employment and entrepreneurship; Production, Income Generation and Poverty Alleviation.

Unit 3: Rural Economy of India
Size and Structure of the Rural Economy, Characteristics of the Rural Sector - Agricultural and Allied Sectors, Non-Farm Sector - Rural Industrialization and Entrepreneurship.
Rural Finance: Rural credit and indebtedness; Institutional supports - NABARD, Nationalized Commercial Banks including Regional Rural Banks and Cooperatives.
Unit 4: Rural Infrastructure
Road infrastructure and communication network; Water and sanitation services; Rural Electrification and non-conventional energy sources; Educational Institutions; Primary Health Care Facilities; Irrigation; Flood Control; Market for Rural product - Rural Regulatory Markets, E-Market Place (E-Choupal, etc.), Public Distribution System (PDS); Rural Infrastructure Development Programmes in India.

Unit 5: Rural Development Programmes in India
Rural Development programmes in India, Role of Organisations engaged in implementation of rural development programmes in India - Government Organisations and Agencies, Panchayati Raj Institutions (PRIs), Cooperatives, Voluntary Agencies/Non-Governmental Organisations, Self-Help Groups, Evaluation and monitoring of the programmes, Role of Corporate sector in Rural Development.

Practical Exercises:
The learners are required to:
1. Analyze various programmes related to skill development and capacity building for employment and entrepreneurship using primary/secondary data with the help of appropriate statistical tools.
2. Prepare a business plan for a start-up venture in rural setting after analysing the various facets of rural economy.
3. Evaluate the impact of rural infrastructure development using primary/secondary data with the help of appropriate statistical tools.
4. Evaluate rural development programmes and rural infrastructure to see the impact on rural life using primary data and with the help of appropriate statistical tools.
5. Prepare report to know how SHGs play crucial role in improving the savings and credits and also reducing poverty and social inequalities.

Suggested Readings:


Note: Learners are advised to use latest edition of text books.
CORPORATE ACCOUNTING
C 4: BCH 2.2

Objectives: The course aims to help learners to acquire conceptual knowledge of corporate accounting system and to learn the techniques of preparing the financial statements of companies.

Learning Outcomes: After completion of the course, learners will be able to:
1. Describe the rationale, merits, and demerits of issuing bonus shares for a company;
2. Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.) using online software;
3. Prepare balance sheet after Internal Reconstruction of company;
4. Analyse the case study of major amalgamations of companies in India;
5. Describe the process of e-filing of annual reports of companies

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<td>Unit 3: Internal Reconstruction and Profit or loss prior to incorporation</td>
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<td>Unit 4: Amalgamation and Internal Reconstruction of Companies</td>
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<tr>
<td>Unit 5: Corporate Financial Reporting</td>
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Note: Weightage to the various units of the syllabus have been assigned in terms of range of marks in accordance with their relative significance in the syllabus and practical utility.

Unit 1: Accounting for Share Capital & Debentures
Types of shares; Issue and Pro-rata allotment of shares; concept & process of book building; forfeiture and reissue of forfeited shares; Issue of rights and bonus shares; ESOPs and Buy Back of shares; Issue and Redemption of preference shares and Debentures.
(\textit{In reference to Relevant Accounting Standards (AS and Ind AS) and Guidance Notes as applicable.})

Unit 2: Preparation of Financial Statements of Companies including one Person Company
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; Preparation of Statement of Profit and Loss, Balance Sheet and Cash flow Statement of corporate entities manually and using appropriate software.
(\textit{In reference to Relevant Accounting Standards, AS and Ind AS, as applicable.})

Unit 3: Internal Reconstruction and Profit or Loss Prior to Incorporation
\textbf{(a) Internal Reconstruction:} Different forms of Internal Reconstruction; Accounting treatment for alteration of share capital and reduction of the share capital; Preparation of balance sheet after Internal Reconstruction.
\textbf{(b) Profit or loss Prior to Incorporation:} Meaning of profit or loss prior to incorporation; accounting `treatment of profit or loss prior to incorporation.
Unit 4: Amalgamation of Companies
Concepts Amalgamation and Business Combination of companies; Consideration/purchase price for amalgamation/business combination; accounting entries for amalgamation/business combination; preparation of amalgamated balance sheet (excluding inter-company holdings) applying AS 14/Ind AS 103.

Unit 5: Corporate Financial Reporting
Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of annual report; mandatory and voluntary disclosures through annual report. Contents of the Report of the Board of Directors; E-filing of annual reports of companies and XBRL Filing with specific practical exercises; (In reference to Relevant Accounting Standards/Ind AS as applicable.).
(There shall be at least 10 Lab. Practical exercises)

Note: Any revision of relevant Accounting Standards/Indian Accounting Standards, which are covered above would become applicable.

Practical Exercises:
The learners are required to:
1. Collect prospectus issued by reputed companies, examine the matters related to issues of shares.
2. Examine the annual reports of business Organisations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not.
3. Collect information from business newspapers and periodicals on amalgamation of companies and prepare a report.
4. Prepare financial statements using appropriate software.
5. Download company annual reports of reputed companies from the websites and shall analyze the voluntary and mandatory information contained in these statements.

Suggested Readings:

Note: Learners are advised to use latest edition of text books.
Objective: The course aims to impart the learners working knowledge of the provisions of the Companies Act, 2013.

Learning Outcomes: After completion of the course, learners will be able to:
1. Explain relevant definitions and provisions relating to issue of prospectus and allotment of shares;
2. Synthesize company processes, meetings, and decisions;
3. Describe the framework of dividend distribution, Accounts of the company and Audit and Auditors of company;
4. Determine the role of Board of directors and their legal position;
5. State regulatory aspects involved in Oppression, Mismanagement, corporate restructuring and Winding Up and to study the composition of Adjudicating Authority i.e. NCLT and NCLAT and its powers.

COURSE CONTENTS:

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<th>Unit</th>
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<td>Unit 3: Dividends, Accounts and Audit</td>
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<td>Unit 5: (a) Oppression, Mismanagement, Corporate Restructuring, &amp; Winding Up (b) National Company Law Tribunal and Appellate Tribunal</td>
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Unit 1: Preliminary to Companies Act, 2013
Important definitions: Prospectus and Share Capital, Allotment of securities, Private Placement, share capital, basic requirements, alteration of share capital, Sweat Equity, Bonus issue, issue of shares at premium and discount, Further issue of shares, buy-back of shares.

Unit 2: Management and Administration
Board Meetings, Annual General Meeting, Extra Ordinary General Meeting, Requisites of a valid meeting, Convening of Meetings, Minutes and Resolutions; Postal ballot; voting through electronic matters.

Unit 3: Dividends, Accounts, and Audit
Declaration and Payment of Dividend, Accounts of Companies, Maintenance and authentication of Financial Statement, Corporate social Responsibility, Appointment of Auditor, qualification, disqualifications, rotation, removal, duties and responsibilities, Auditors report, Constitution and functions of Audit committee.
Unit 4: Directors and their Powers
Board of directors, appointment and qualifications of directors; Director Identification Number (DIN); Disqualifications, Removal of directors; Legal positions, Powers, Duties and responsibilities; Additional Director, Alternate Director, Nominee Director, Director appointed by casual Vacancy, Key Managerial Personnel, Managing Director, Manager and Whole Time Director.

Unit 5 (a): Oppression, Mismanagement, Corporate Restructuring, and Winding Up
Oppression, Mismanagement, Rights to apply, Powers of Tribunal, Provisions related to Compromises, Arrangement and Amalgamations, Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code, 2016.

(b): National Company Law Tribunal and Appellate Tribunal
Definitions; Constitution of National Company Law Tribunal; Constitution of Appellate Tribunal; Appeal from orders of Tribunal; Power to punish for contempt.

Practical Exercises:
The learners are required to:
1) Enlist the content of the prospectus
2) Prepare a hypothetical notice, resolutions, and minutes of a meeting.
3) Read the Annual Report and Financial Statements of a company and prepare a report on the same.

Suggested Readings:
BUSINESS ORGANISATION AND MANAGEMENT
C 6: BCH 2.4

Objectives: To acquaint learners with the basics of Business concepts and functions, forms of Business Organisation and functions of Management.

Learning Outcomes: After completion of the course, the learners will be able to:
1. Distinguish and explain each form of business.
2. Prepare draft of Article of Association & Memorandum of Association for a business;
3. Explain principles and functions of management implemented in the organisation;
4. Identify and explain the managerial skills used in business;
5. Analyse the concept of Delegation of Authority, coordination, and control.

COURSE CONTENTS:

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<td>2. Joint Stock Company</td>
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<td>3. Principles and Functions of Management</td>
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<td>4. Planning and Organizing</td>
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<td>5. Authority, Coordination, and Control</td>
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</table>

Unit 1: Concept and Forms of Business Organisations

Unit 2: Joint Stock Company

Unit 3: Principles and Functions of Management
Unit 4: Planning and Organizing

Unit 5: Authority, Coordination, and Control
Meaning of Authority, Power, responsibility and accountability - Delegation of Authority -Decentralization of Authority - Definition, importance, process, and principles of Coordination techniques of Effective Coordination. Control-Meaning, Relationship between planning and control, Steps in Control – Types (post, current, and pre-control). Requirements for effective control.

Practical Exercises:
The learners are required to:
1. Complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.
2. Prepare the Article of Association & Memorandum of Association/rules and regulations/bye laws for the form of business organisation chosen in Unit 1.
3. Participate in role play activity for describing the various levels of Management and the ways the 14 Principles of Management are used in defining the policies of the chosen organisation.
4. Participate in simulation activity wherein each learner is asked to prepare plans with respect to increasing the effectiveness in their respective organisation.
5. Participate in simulation activity wherein learners are asked to draft roles and responsibilities of members in the chosen organisation.

Suggested Readings:

Note: Learners are advised to use latest edition of text books.
MACRO ECONOMICS
Generic Elective 2: BCH 2.5a

Objective: The course aims to acquaint the learners with the broader framework of economic systems, role and implications of macro-economic activities on economic system like savings, investments, employment, growth, and business cycles.

Learning Outcomes: After completion of the course, learners will be able to:
1. Explain the basic concepts related to national income, employment, savings, investments monetary theory, savings, and investment function.
2. Measure National Income and examine the problems related to measurement of national income in context to India.
3. Evaluate the role of consumption, saving and investment in an economy.
4. Evaluate the impact of various economic phenomena like inflation and deflation.
5. Explain concepts like business cycle, multiplier, accelerator and demonetization.

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<td>3. Macro-Economic theory</td>
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<td>4. Savings and Investment</td>
<td>20</td>
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<td>5. Business Cycle and Value of Money</td>
<td>25</td>
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</table>

Unit 1: Nature and Scope of Macro Economics
Basic concepts, Distinction between Macroeconomics and Microeconomics Macro-Economic Concepts like national income, employment, savings and investments.

Unit 2: National Income

Unit 3: Macro-Economic theory
Unit 4: Savings and Investment
Concept of savings, Determinants of savings, saving function Concept of multiplier, Functioning of multiplier, Assumption of multiplier theory, Leakage and shortcomings of multiplier theory, Acceleration principle, Investment –Investment function, determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment,

Unit 5: Business Cycle and Value of Money
Business cycle: Concept, phases, causes and remedies; Inflation: concept, types, determinants, remedial measures; Recessionary trends, its effect on different sectors of economy and remedial measures; Reflation Concept, characteristics, measures and implications.

Practical Exercises:
The learners are required to:
1. Prepare a statement of items to be included and excluded while calculating national income;
2. Develop a flow chart of different sectors contribution to national income;
3. Establish relation between investment and consumption function by way of hypothetical data;
4. Prepare a flow chart showing the effect of multiplier function on economy;
5. Prepare a cause and effect statement of changes in interest rate and its effect on saving rate;
6. Prepare a chart indicating impact of inflation on different sectors of economy;
7. Diagrammatically explain effects of recession on savings, development, and employment;
8. Explain effects of demonetization on different sectors through charts.

Suggested Readings:
Relevant study material from ICAI Website: https://www.icai.org/

Note: Learners are advised to use latest edition of text books.
**FINANCIAL LITERACY**  
**GE 2: BCH 2.5b**

**Objective:** The course aims to offer an integrated approach to understand the concepts and applications of financial planning.

**Learning Outcomes:** After completion of the course, learners will be able to:
1. Describe the importance of financial literacy and list out the institutions providing financial services;
2. Prepare financial plan and budget and manage personal finances;
3. Open, avail, and manage/operate services offered by banks;
4. Open, avail, and manage/operate services offered by post offices;
5. Plan for life insurance and property insurance;

**COURSE CONTENTS:**

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<td>2: Financial Planning and Budgeting</td>
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<td>3: Banking Services</td>
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<td>4: Financial Services from Post Office</td>
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<td>5: Protection and Investment related Financial Services</td>
<td>30</td>
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</tbody>
</table>

**Unit 1: Introduction**
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.

**Unit 2: Financial Planning and Budgeting**
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 budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.

**Unit 3: 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, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various
nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman.

**Unit 4: Financial Services from Post Office**
Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samriddhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB).
Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO).

**Unit 5: Protection and Investment Related Financial Services**
**Insurance Services:**
Housing Loans: Institutions providing housing loans, Loans under Pradhanmantri Awas Yojana – Rural and Urban.

**Investment avenues in Equity and Debt Instruments:**
Portfolio Management: Meaning and importance; Share Market and Debt Market, Sensex and its significance; Investment in Shares – selection procedure for investment in shares; Risk element; Investment Management - Services from brokers and Institutions, and self-management; Mutual Fund.

**Practical Exercises:**
The learners are required to:
1. Visit banks, post offices, and insurance companies to collect information and required documents related to the services offered by these institutions and to know the procedure of availing of these services.
2. Fill up the forms to open accounts and to avail loans and shall attach photocopies of necessary documents.
3. Prepare personal and family budget for one/six/ twelve month on imaginary figures.

**Suggested Readings:**

*Note: Learners are advised to use latest edition of text books.*
BASICS OF MANAGEMENT
GE 2: BCH 2.5 c

Objective: The course aims to provide learners with an understanding of basic management concepts, principles, and practices.

Learning Outcomes: After completion of the course, learners will be able to:
1. Explain competitive landscape of a company using Porter’s five force model;
2. Appreciate the applicability of SWOT analysis of a company;
3. Interpret the relevance of delegation and decentralization of authority in an organisation;
4. Analyse the various needs of an individual using Maslow’s Need-Hierarchy Theory;
5. Examine various management techniques in successfully running a business organisation.

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<td>2. Planning</td>
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<td>3. Organizing</td>
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<td>4. Staffing and Leading</td>
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<td>5. Control</td>
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Unit 1: Introduction

Unit 2: Planning
Types of Plan; Strategic planning – Concept, process, Importance and limitations; Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOT-S-UP, BCG Matrix, Competitor Analysis); Decision-making: Process and Techniques; Perfect rationality and bounded rationality.

Unit 3: Organizing
Concept and process of organizing – An overview, Span of management, Different types of authority (line, staff and functional), Decentralization, Delegation of authority; Formal and Informal Structure; Principles of Organizing; Network Organisation Structure. Emerging types.
Unit 4: Staffing and Leading
a. Staffing: Concept of staffing - Recruitment and Selection; Orientation; Training and Development; Career Development; Performance Appraisal.
b. Motivation & Leadership: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow’s Need-Hierarchy Theory; Hertzberg’s Two-factor Theory, Vroom’s Expectancy Theory. Leadership: Concept and Importance; Leadership Styles;
c. Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication. Emerging trends in communication.

Unit 5: Control
Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Accounting Ratio Analysis, HR Metrics, ROI, Budgetary Control, EVA, PERT/CPM. Emerging issues in Management.

Practical Exercises:
The learners are required to:
1. Identify a company and use the Porter's five forces' analysis model to evaluate its competitive landscape.
2. Read Ford & Mazda case study on Business Process Re-engineering and prepare a report of your interpretation and analysis. Each learner is required to conduct SWOT analysis on the company identified in previous unit and prepare BCG Matrix of its products and present the report.
3. Present a role play on bounded rationality or on any aspect of decision making.
4. Create a simulation exercise in class to demonstrate various types of authority, delegation, and decentralization of authority.
5. Using Maslow’s Need-Hierarchy Theory, analyze their needs and prepare a report.
6. Present a simulation exercise demonstrating barriers to communication in an organisation.
7. Demonstrate various types of Leadership Styles in the form of Role Play by identifying real life leaders from the corporate world.
8. Take the annual report of the company identified in Unit 1 and calculate various accounting ratios, HR metrics, EVA, ROI, and present the report of your interpretation of the same.

Suggested Readings:

Latest edition of the textbooks should be used.
PUBLIC ADMINISTRATION AND BUSINESS
Generic Elective 2: BCH 2.5d

Objective: The course aims to impart basic knowledge about the structure and working of the public administration system in India.

Learning Outcomes: After completion of this course, learners will be able to:
1. Explain the basic concept of public administration and its relevance for business;
2. Explain the difference between Public administration and Business Administration;
3. Analyze the concept of good society and its impact on business;
4. Analyze the impact of political system on business environment in India;
5. Evaluate the impact of judicial system on business environment in India;
6. Assess the impact of governance and public policies on business.

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<td>Unit 5: Governance and Public Policy</td>
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Unit 1: Introduction
Public Administration- meaning, nature and scope and limitations; Concept and functions of a welfare state; Emergence of civil society; Factors leading to emergence of civil society; Concept of liberty, Theories of liberty; Concept of equality, Dimensions of equality; Concept of justice, dimensions of justice. Similarity and Dissimilarity between Public Administration and Business Administration.

Unit 2: Idea of a Good Society
Good society: Need and Importance, Moral Reasoning, Theories of Moral Reasoning; Diversity, Equity and Equality; Leadership; Responsibility, Accountability; Globalization and society; Cross cultural issues; Ethical Conduct of National and Multinational Corporations.

Unit 3: Political System and Business
Constitution of India- Preamble, Fundamental rights, Directive Principles of state policies; India’s federal system, NITI AYOG-role and functions; Impact of political system on business environment- policies, programmes and
procedure; Ease of doing business; Startup India, Stand Up India, Make in India, Recent trends in taxation policies-impact on investment and business.

Unit 4: Judicial System and Business

Unit 5: Governance and Public Policy
Governance- Concept and Nature; Public accountability; Redressal of public grievances with special reference to RTI, Lokpal, and Lokayukta, Election Commission, Association for Democratic Reforms (ADR), Bringing people closer to Administration: E-governance; Political Representation, Decentralization of Governance-Panchayati Raj System, Urban Local Bodies.

Practical Exercises:
The learners are required to:
1. Analyze cases from real life regarding fundamental rights, freedom of expression, and civil society
2. Discuss case studies from real life regarding equity and equality in the context of organisations.
3A. Evaluate the ease of doing business parameters in the context of a specific sector.
3B. Practice session as Mock Parliament.
4. Practice session as Moot Court related to business cases.
5. Discuss case study on decentralization of governance and present key learnings.

Suggested Readings:

Note: Learners are advised to use latest edition of text books.
Objective: The course aims to acquaint the learners with fundamental economic theories and their impact on pricing, demand, supply, production, and cost concepts.

Learning Outcomes: After the completion of the course, the learners will be able to:
1. Examine how different economic systems function and evaluate implications of various economic decisions;
2. Examine how consumers try to maximize their satisfaction by spending on different goods;
3. Analyze the relationship between inputs used in production and the resulting outputs and costs;
4. Analyze and interpret market mechanism and behaviour of firms and response of firms to different market situations;
5. Examine various facets of pricing under different market situations.

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<td>2. Consumer Behaviour and Elasticity of Demand</td>
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<td>3. Production and Cost</td>
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<td>4. Pricing and Market</td>
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<td>5. Macro Aspect of Business Economics</td>
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Unit 1: Basic Concepts
Meaning, Nature and Scope of Business Economics, Basic Problems of an Economy and Application of Economic Theories in Decision Making, Steps in Decision Making

Unit 2: Consumer Behaviour and Elasticity of Demand
Theory of Demand and supply The elasticity of demand – Concept, kinds- price, cross, income and advertising elasticity of demand, Measurement of elasticity of demand, factors influencing the elasticity of demand, Importance of elasticity of demand.
Demand forecasting: Meaning, Need, Importance, Methods of demand forecasting
Cardinal Utility Analysis: Diminishing Marginal utility and Equi marginal Utility Ordinal utility analysis of consumer Behaviour: budget line and indifference curve, consumer equilibrium. Income consumption curve and Engle curve, Price Consumption curve and derivation of demand curve, Income and Substitution; Effect of a price change; Consumer Surplus; Revealed Preference theory
Unit 3: Production and cost
Production Function – Concept Definition, Types of products, Law of variable proportions, Assumptions, Limitations and Significance. Isoquant curves, Definition, General properties of isoquant curves, marginal rate of technical substitution, economic region of production, Isocost lines, optimal combination of resources, the expansion path, returns to scale.
Cost of production: Concept of explicit costs, implicit costs and opportunity costs of production, derivation of short run and long run cost curves. Economies and Diseconomies of scale and the shape to the long run average cost.

Unit 4: Pricing & Market
Theory of pricing- cost plus pricing, target pricing, marginal cost pricing, going rate pricing; Objective of business firm, Concept of Market, classification of market-perfect competition, monopoly, monopolistic competition and oligopoly. price determination and equilibrium of firm in different market situations; Factor pricing.

Unit 5: Macro Aspect of Business Economics

Practical Exercises:
The learners are required to:
1. Apply concept of demand analysis in real life;
2. Study various effects in changes in demand and supply in consumption;
3. Visit local markets and classify firms into various markets;
4. Visit any industrial unit and study its production process;
5. Prepare a production schedule for a hypothetical product under and particular condition of demand supply;
6. Visit any industrial unit and classify its cost into fixed and variable costs;
7. Analyze the effects of changes in demand and supply on pricing policies.

Suggested Readings:
Relevant study material of ICAI: www.icai.org.

Note: Learners are advised to use latest edition of text books.
Objective: The course aims to provide knowledge of the various provisions of income-tax law in India and enable the learners to apply such provisions to compute total income and tax liability of individuals and HUFs. It also aims to enable learners to understand the provisions relating to filing of return of income.

Learning Outcomes: After the completion of the course, the learners will be able to:
1. Comprehend the concepts of taxation, including assessment year, previous year, assesses, person, income, total income, agricultural income and determine the residential status of persons;
2. Compute income under different heads, applying the charging provisions, deeming provisions, exemptions and deductions;
3. Apply the clubbing provisions and provisions relating to set-off and carry forward of losses to determine the gross total income;
4. Calculate the tax liability of an individual and HUF as well as deductions from gross total income and determine the total income of an individual and HUF;
5. Comprehend the provisions relating to filing of return of income.

COURSE CONTENTS:

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<tr>
<th>Unit</th>
<th>Unit wise Weightage of Marks (in %)</th>
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<td>1. Basic Concepts</td>
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<tr>
<td>2. Income from Salary and House Property</td>
<td>20</td>
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<tr>
<td>3. Profits and Gains of Business or Profession, Capital Gains, and Income from Other Sources</td>
<td>25</td>
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<tr>
<td>4. Computation of Total Income and Tax Liability of Individuals and HUF</td>
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<tr>
<td>5: Preparation of Return of Income</td>
<td>20</td>
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Unit 1: Basic Concepts
Tax: concept, types – direct and indirect; canons of taxation; Direct Tax: Need, features and basis of charges. Income Tax (as per Income Tax Act 1961 and amendments): Basic Concepts; Residential status; Scope of Total Income, Heads of Income; Income which do not form a part of Total Income; Agriculture Income and its taxability.

Unit 2: Income from Salary and House Property
a. Meaning of salary, Basis of charge, conditions of chargeability, Allowances, Perquisites, Deductions and exemptions, Computation of taxable Income from Salary.
b. Income from house property Basis of charge, Determinants of Annual Value, Deductions and exemptions, computation of taxable income House Property.

**Unit 3: Profits and gains from business or profession, capital gains and income from other sources**


b. Meaning of Capital Asset, Basis of Charge, Exemptions related to capital gains; Meaning of Transfer, Computation of taxable capital Gain.

c. Income from Other Sources Basis of charge - Dividend, Interest on securities, winning from lotteries, Crossword puzzles, Horse races, Card games etc., Permissible deductions, impermissible deductions.

**Unit 4: Computation of Total income and Tax Liability of individual and HUF**

Income of other persons included in assessee’s total income, Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs; Computation of total income and tax liability of individuals and HUF.

**Unit 5: Preparation of Return of Income**

Filing of returns: Manually and on-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory on-line filing of returns for specified assesses

**Practical Exercises:**

The learners are required to:

1. Identify five individuals above the age of 18 years without PAN Card. Educate them about the relevance of getting a PAN card issued from IT Department of India and help them fill the online application form for generating their PAN Card. Also, educate them about the significance of filing return and help them fill the same online. Prepare and present a report of the key learnings from the exercise;

2. File Income-tax return of individuals and HUF;

3. Compute income under different heads, total income, and tax liability of an individual and HUF;

4. Apply for TAN for a firm and file its TDS return;

5. Visit the website of Income Tax Department, Government of India and fill the various online ITR forms with hypothetical data.

**Suggested Readings:**


Study material of ICAI Intermediate Paper 4A: Income-tax Law.

*Note: Learners are advised to use latest edition of text books.*
Objective: The course aims to provide an understanding of constituent sectors that define the Indian Economy and enable learners to examine the role and contribution of different sections of the economy in economic development of India. The course also aims to enable the learners to examine the role and impact of planning process on economic development of India.

Learning Outcomes: After the completion of the course, the learners will be able to:
1. Evaluate the magnitude, size, and dimensions of Indian economy and to study effect of privatization and liberalization on Indian economy;
2. Evaluate the role of population as an economic resource;
3. Explain the role and contribution of agriculture in economic development of India;
4. Analyze contribution of industrial and service sector in Indian economy;
5. Evaluate the recent trends in economic planning of India as well as role and functions of central bank and commercial banks.

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<td>1. Overview of Indian Economy</td>
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<td>2. Demography and Indian Economy</td>
<td>20</td>
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<tr>
<td>3. Indian Agriculture: Trends and problems</td>
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<td>4. Industrial Economy and Service Sector of India</td>
<td>30</td>
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<tr>
<td>5. Planning process in India: Trends and Features</td>
<td>15</td>
<td>✓</td>
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</table>

Unit 1: Overview of Indian Economy
Indian Economy: Major features and problems. Role of public and private sector in Indian Economy; Functions and problems of public sector; dis-investment; Privatization—it’s importance in Indian Economy. Globalization, Liberalization, and its impact on Indian Economy.
Unit 2: Demography and Indian Economy
Concept of over, under and optimum population, Population explosion and trends in population growth, Demographic aspects of Indian population: Literacy, Gender and Quality of manpower, Demographic dividend and new trends in population management, Technology and population growth. Need to optimize population growth. Human Development Index.

Unit 3: Indian Agriculture: Trends and problems
Agriculture in Indian Economy: salient features and importance, cropping pattern, crop insurance, water management, water harvesting and irrigation related issues. Agricultural production and productivity, Green, white, blue and yellow revolution. Government policy and initiatives.
Agricultural Finance: Rural Credit; Rural Finance: institutional and non-institutional finance, Role of Regional Rural Bank and Micro-finance institutions. Loan schemes.
Agricultural Marketing: Regulated and unregulated markets, Warehousing, Role of Food Corporation of India (FCI), Export of agricultural products and agro based industries. Minimum Supports Price (MSP).

Unit 4: Industrial Economy and Service Sector of India
Industrial Scenario in India, Features and Problems of Industrial Development in India, Core industries and their role in Indian economy, Industrial policies and statements and their impact on industrial development, Industrial Finance, Liberalization and Indian industries.
An overview of Service Sector in India - Transport and Communication, IT, Tourism (Growth, Performance, Market size and exports) - Power Policy and Power Development- FDI inflow in Service Sector, Role of WTO in Service Sector, Contribution of Service Sector to India’s GDP.

Unit 5: Planning Process in India: Trends and Features
Planning process and features of Economic planning in India, planning commission and NITI Aayog, Budgeting in India.

Practical Exercises:
The learners are required to:
1. Prepare a statistical profile of India Economy.
2. List out the various PSUs which have been undergone disinvestment since 1991. Visit to one or two may be advisable.
3. Prepare a chart explaining demographic development.
4. Prepare a comparative statement of private companies and PSUs.
5. Visit any PSU and prepare a report on how it functions.

Suggested Readings:

*Note: Learners are advised to use latest edition of text books.*
INVESTING IN STOCK MARKETS
Generic Elective 3: BCH 3.3b

**Objective:** The course aims to equip learners with the basic skills required to operate in the stock market. They can learn trading mechanism of the stock exchanges.

**Learning Outcomes:** After completion of this course, learners will be able to:
1. Explain the basics of investing in the stock market, the investment environment as well as risk & return;
2. Analyze Indian securities market including the derivatives market;
3. Examine EIC framework and conduct fundamental analysis;
4. Perform technical analysis;
5. Invest in mutual funds market.

**COURSE CONTENTS:**

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<th>Unit</th>
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<tr>
<td>2. Fundamental Analysis</td>
<td>25</td>
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<tr>
<td>3. Technical Analysis</td>
<td>20</td>
<td>√</td>
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<tr>
<td>4. Indian Stock Market</td>
<td>20</td>
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<tr>
<td>5. Investing in Mutual Funds</td>
<td>20</td>
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</table>

**Unit 1: Basics of Investing**

**Unit 2: Fundamental Analysis**
Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.

**Unit 3: Technical Analysis**
Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do’s & Don’ts of investing in markets.

**Unit 4: Indian Stock Market**
indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations.

**Unit 5: Investing in Mutual Funds**
Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index funds and money market funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.

**Practical Exercises:**
The learners are required to:
1. Work on the spreadsheet for doing basic calculations in finance. Learners will also practice technical analysis with the help of relevant software.
2. Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average.
3. Calculate of risk and return of stocks using price history available on NSE website.
4. Prepare equity research report-use of spreadsheets in valuation of securities, fundamental analysis of securities with the help of qualitative and quantitative data available in respect of companies on various financial websites, etc.

**Suggested Readings:**

*Note: Learners are advised to use latest edition of text books.*
PROJECT MANAGEMENT
Generic Elective 3: BCH 3.3c

Objective: The course aims to enable the learners to evolve a suitable framework for the preparation, appraisal, monitoring, and control of projects undertaken in an organisation.

Learning Outcomes: After completion of the course, learners will be able to:
1. Explain the concept and attributes of projects, project management system, process and its principles;
2. Perform technical feasibility, marketing feasibility and commercial viability; using NPV, and further to understand tax and legal aspects of a project;
3. Develop schedule for a specific project and its appraisal using various techniques;
4. Calculate project duration and assess project cost;
5. Evaluate project management in terms of risk and performance.

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<th>Unit</th>
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<th>C&amp;K</th>
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<tr>
<td>2: Project Preparation and Budgeting</td>
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<td>3: Project Scheduling and Appraisal</td>
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<tr>
<td>4: Project Planning Techniques</td>
<td>25</td>
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<tr>
<td>5: Project Risk and Performance Assessment</td>
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</tbody>
</table>

Unit 1: Introduction
Concept and attributes of Project, Project Management Information System, Project Management Process and Principles, Role of Project Manager, Relationship between Project Manager and Line Manager, Project Stakeholder Analysis, Identification of Investment opportunities, Project life cycle, Project Planning, Monitoring and Control of Investment Projects, Pre-Feasibility study, Identify common sources of conflict within a project environment.

Unit 2: Project Preparation and Budgeting

Unit 3: Project Scheduling and Appraisal

Unit 4: Project Planning Techniques
Determine project duration through critical path analysis using PERT & CPM techniques. Resource allocations to activities. Cost and Time Management issues in Project Planning and Management.
Unit 5: Project Risk and Performance Assessment

Practical Exercises: The learners are required to:
1. Identify the project running in the local area and list the activities required for project completion;
2. Develop time estimates for various activities;
3. Identify the critical activities of the project using CPM technique;
4. Find out the delays in the activities, if any, and their impact on cost and project completion.

Suggested Readings:

Note: Learners are advised to use latest edition of text books.
GOOD GOVERNANCE
Generic Elective 3: BCH 3.3d

Objective: The course aims to equip the learners to understand and analyze the movement from Government to Governance. The course also aims to nurture the learners to become ethically sound, political, educational, and social leaders who can influence policy towards good governance.

Learning Outcomes: After completion of the course, learners will be able to:
1. Participate in public forum to share their ideas and suggestions on Governance and Policy-making;
2. File an application for RTI online;
3. Analyze the significance of GeM for buyers and sellers;
4. Interpret the key learnings from the case studies on Insider Trading;
5. Present report on significance of E-Governance in Education Sector;
6. Analyze and interpret case studies on role of ICT in Governance;
7. Prepare an appraisal report about the functioning of institutions like: educational institutions, health care centers, public utility, local self-government- Panchayati Raj Institutions, Anganawadi, etc.

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<td>1: Introduction</td>
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<tr>
<td>2: Good Governance: Issues and Challenges in India</td>
<td>20</td>
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<tr>
<td>3: ICT in Governance: Concept and Significance</td>
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<td>4: ICT Reforms in Governance</td>
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<td>✓</td>
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<tr>
<td>5: Good Governance Initiatives by Government &amp; Field Exposure</td>
<td>20</td>
<td>✓</td>
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Unit 1: Introduction

Unit 2: Good Governance: Issues and Challenges in India
Mainstreaming alternative viewpoints in democracy; Role of government and market in a competitive economy-GeM; Privacy of data in a networked society and issues related to RTI, Universal Basic Income; Administrative Reforms in India, Civil Service Reforms, Local Governance, Educational Reforms, Media & Governance. Corporate Governance: Insider trading; Whistle Blowing; Shareholder’s Activism.
Unit 3: ICT in Governance: Concept and Significance

Unit 4: ICT Reforms in Governance

Unit 5: Good Governance Initiatives by Government & Field Exposure

Practical Exercises: The learners are required to:
1. Visit the link https://secure.mygov.in/group-issue/mygov-idea-box/, create profile on the website, and participate in sharing ideas and suggestions on any subject of Governance and Policy-making therein.
2. File an application for RTI online;
3. Visit the website of GeM and analyze its significance for buyers, sellers, key features and make presentation in the class. link: https://www.india.gov.in/spotlight/government-e-marketplace-procurement-made-smart#tab=tab-1
4. Identify cases on Insider Trading in the past and present report.
5. Visit the website on E-Governance (http://vikaspedia.in/education/childrens-corner) and present a report on its usefulness in education sector.
6. Learners are required to analyze the following case studies, prepare, and present a report of their key learnings:
7. Visit an Anganawadi (Child care-center); interact with the stakeholders; make an appraisal about the functioning of the institution; and document;
8. Visit a Primary/Middle/High School; interact with the stakeholders; make an appraisal about the functioning of the institution; and document;
9. Visit a Primary Health Centre/ Sub Centre/ Clinic; interact with the stakeholders; make an appraisal about the functioning of the institution; and document;
10. Visit a Public Distribution System Centre/Outlet; interact with the stakeholders; make an appraisal about the functioning of the center/outlet; and document;
11. Visit a SHG/Youth Club/Co-operative Society/Community Based Organisation; interact with the stakeholders; make a preliminary appraisal about the functioning of the institution; and document;
12. Visit a Non-Government Organisation/Development Organisation; interact with the key functionaries; make an appraisal about the functioning of the organisation; and present the report.
Suggested Readings:

E-COMMERCE
Skill Enhancement Course 1: BCH 3.4a

Objective: The course aims to enhance skills for effective and contemporary applications of E-commerce.

Learning Outcomes: After completion of the course, learners will be able to:
1. Describe the challenging needs of the society in the field of E-commerce;
2. Identify various activities and operations in the context of online transactions;
3. Explain the steps in designing of website;
4. Describe various e-payment systems;

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<td>2: E-Commerce Activities and operation</td>
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<td>3: Website Designing and Publishing</td>
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<td>4: E-Payment System</td>
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<tr>
<td>5: Security and Legal Aspects of E-commerce</td>
<td>20</td>
<td>√</td>
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Unit 1: Introduction to E-Commerce
Concepts and significance of E-commerce; driving forces of E-commerce; E-commerce business models - key elements of a business model and categories; Design and launch of E-commerce website - decisions regarding Selection of hardware and software; Outsourcing Vs in-house development of a website; Functions of E-Commerce; Types of E-Commerce; E-Commerce Systems and Prerequisites, Scope of E-Commerce, E-Commerce Models.

Unit 2: E-Commerce Activities and Operations
Various E-Commerce activities; various manpower associated with e-commerce activities; Types of E-Commerce Providers and Vendors; Modes of operations associated with E-Commerce; E-Commerce types. E-commerce applications in various industries (banking, insurance, payment of utility bills and others), e-marketing, e-tailing, online services, e-auctions, online portal, online learning, e-publishing and e-entertainment, online shopping.

Unit 3: Website Designing and Publishing
Internet Services, elements, URLs and Internet-Protocols (shopping cart, cookies) Internet Service Protocols (ISP), World Wide Web (www); Portals – steps in designing and developing E-Commerce website, Domain Name System (DNS).
Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets. Online publishing, strategies and approaches.
Unit 4: E-payment System
E-payment Methods- Debit card, Credit card, Smart cards, E-Money, E-Wallets; Digital signatures- procedures and legal position; Payment gateways; Online banking- concepts, importance; Electronic fund transfer; Automated Clearing House. Automated Ledger Posting, Emerging modes and systems of E-payment (M-Paisa, PayPal and other digital currency), UPI Apps, Aadhar Enabled Payment Systems, BHIM App E-payments risks.

Unit 5: Security and Legal Aspects of E-commerce

Practical Exercises:
The learners are required to:
1. Design a Web Page in Notepad and HTML.
2. Help others to learn the use of e-wallet, e-payment, digital signatures. Prepare a report on the skills used by them to help others learn.
3. Design their own webpage, highlighting their strengths, weaknesses, and prepare their CV. Use the link in their CV while applying for the job.
4. Use the internet banking facility to buy a product from any online website.
5. Open internet banking account and operate it.
7. Create their own YouTube channel and post one video on awareness of cyber security and crime.

Suggested Readings:

Note: Latest edition of the books should be used.
COLLECTIVE BARGAINING & NEGOTIATION SKILLS
Skill Enhancement Course 1: BCH 3.4b

Objective: The course aims to promote an understanding of theories and practical issues related to collective bargaining and to build awareness of managerial skills required for effectively negotiating with people.

Learning Outcomes: After completion of the course, learners will be able to:
1. Illustrate different theories of collective bargaining;
2. Analyze the practical aspects of collective bargaining process;
3. Evaluate types of negotiation and manage a negotiation process;
4. Demonstrate the vital skills during a negotiation process.

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<td>2: Collective Bargaining in India</td>
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<tr>
<td>3: Negotiating a Contract</td>
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<tr>
<td>4: Negotiation Skills</td>
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<tr>
<td>5: Post Negotiation Process</td>
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Unit 1: Collective Bargaining

Unit 2: Collective Bargaining in India

Unit 3: Negotiating a Contract
Meaning of Negotiations; Features and Elements of Negotiation; Types of Negotiations: Distributive, Integrative; Steps in Pre-negotiation phase of collective bargaining – Preparing the Charter of Demand(s), Creating the Bargaining Team, Submission of COD, Costing of Labor Contracts. Negotiation process: Preparing, Opening, Bargaining, Closing, PRAM Model.

Unit 4: Negotiation Skills
Unit 5: Post Negotiation Process
Post-negotiation – Administration of the Agreement, Grievance Management, Binding up the Wounds. Distributive vs. Integrative Bargaining; Coalition and Fractional Bargaining; Post-negotiation - Grievance management. Emerging scenario in collective bargaining; Phases in collective bargaining

Practical Exercises:
The learners are required to:
1. Participate in an exercise wherein they will be divided into groups comprising of two teams i.e., trade union and management. Simulation exercise to be conducted in classroom on collective bargaining between both the teams (trade union and management);
2. Interpret and analyze case study on collective bargaining at Nokia India; Cummins India Limited; Honda Motorcycle & Scooter (India) Private Limited and similar organisations;
3. Participate in stimulation exercise in groups (created in previous unit) on preparation of Charter of Demands;
4. Conduct role play in the classroom to exhibit Negotiation Skills by learners in resolving conflicts between management and trade unions;
5. Participate in simulation exercise on preparing draft of grievance handling policy;
6. Interpret and analyze case study on Grievance handling at TATA Steel Ltd. and similar organisations.

Suggested Readings:

Note: Latest edition of the books should be used.
Training and Development
Skill Enhancement Course 1: BCH 3.4c

Objective: The course aims at exposing the learners to the concept and practice of Training and Development in the modern organisational setting through the pedagogy of case discussions and recent experiences.

Learning Outcomes: After completion of the course, learners will be able to:
1. Analyze the training strategies adopted by companies in real situations;
2. Identify training needs of an individual by conducting Training Need Analysis;
3. Differentiate between the applicability of various training strategies and select a strategy based upon the result of TNA;
4. Develop a training and development module;
5. Evaluate and assess the cost and benefits of a training and development programme.

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<td>2: Training Need Analysis (TNA)</td>
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<tr>
<td>3. Training and Development Methodologies</td>
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<tr>
<td>4: Designing Training &amp; Development Programme</td>
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<tr>
<td>5: Evaluation of Training and Development</td>
<td>20</td>
<td>✓</td>
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</table>

Unit 1: Introduction
Concepts and Rationale of Training and Development; overview of training and development systems; organizing training department; training and development policies; linking training and development to company’s strategy; Requisites of Effective Training; Role of External agencies in Training and Development.

Unit 2: Training Need Analysis (TNA)
Meaning and purpose of TNA, TNA at different levels, Approaches for TNA, output of TNA, methods used in TNA.

Unit 3: Training and Development Methodologies
Overview of Training Methodologies- Logic and Process of Learning; Principles of Learning; Individual differences in learning, learning process, learning curve, learning management system; Criteria for Method Selection; Skills of an Effective Trainer; Use of Audio-Visual Aids in training; Computer Aided Instructions-Distance Learning, Open Learning, E-Learning; Technologies Convergence and Multimedia Environment. Development Techniques for enhancing decision–making and interpersonal skills, Case-study, in-basket exercise, special projects, multiple management Programme Learning, Action learning, Syndicate Work, Games, Action
Maze, Role Play; Demonstration and Practice Monitoring; Coaching; Self Diagnostic Skills, Experience Learning, Discovery Learning, Brainstorming, Counselling, Position Rotation, Team Building, and Sensitivity Training.

**Unit 4: Designing Training & Development Programme**
Organisation of Training and Development programmes, Training design, kinds of training and development programmes- competence based and role-based training; orientation and socialization; diversity training, choice of training and development methods, Preparation of trainers; developing training materials; E-learning environment; Flexible learning modules; Self-development; Training process outsourcing.

**Unit 5: Evaluation of Training and Development**
Reasons for evaluating Training and development programmes, Problems in evaluation; Evaluation planning and data collection, different evaluation frameworks, Problems of Measurement and Evaluation; Costing of training, measuring costs and benefits of training programmes, obtaining feedback of trainees; Methods of evaluating effectiveness of Training Efforts; Kirkpatrick Model of Training Effectiveness; Training issues resulting from the external environment and internal needs of the company.

**Practical Exercises:**
The learners are required to:
1. Analyze and interpret case study on Six Sigma at Motorola & Wipro and similar other organisations.
2. Participate in simulation exercise in classroom to conduct TNA on oneself and thereby identifying their needs. learners may be assigned the task of preparation of questionnaire for TNA.
3. Select the training strategies on the basis of TNA conducted in the previous exercise.
4. Develop a Training and Development module on the basis of selected strategies in the previous exercise.
5. Prepare an evaluation report to assess the cost and benefits of the training module prepared in the previous exercise.

**Suggested Readings:**

*Note: Learners are advised to use latest edition of text books.*
STOCK MARKET OPERATIONS
Skill Enhancement Course - 1: BCH 3.4d

Objective: The course aims to impart basic knowledge about the structure and functioning of the stock market in India and to learn trading on the stock exchange.

Learning Outcomes: After completion of the course, learners will be able to:
1. Explain the basic concept of securities market;
2. Practice trading on stock market;
3. Analyze the legal framework of securities market;
4. Explain different segment of Stock Exchange;
5. Perform demat trading.

COURSE CONTENTS:

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<tr>
<th>Unit</th>
<th>Unit wise Weightage of Marks (in %)</th>
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<td>4: Regulatory Framework</td>
<td>25</td>
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<tr>
<td>5: Demat Trading</td>
<td>15</td>
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</table>

Unit 1: Introduction
Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India.

Unit 2: Primary Market
Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO & OFS); Methods of Floatation-fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SME IPOs and Listing of Securities.

Unit 3: Secondary Market
Concept; Functions and Importance; Mechanics of Stock Market Trading-Different Types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure; Types of Brokers.

Unit 4: Regulatory Framework
SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.
Unit 5: Demat Trading
Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.

Practical Exercises:
The learners are required to:
1. Prepare the steps involved in pre and post management of hypothetical case of IPO/FPO.
3. Equip themselves to trading screen of National Stock Exchange (www.nseindia.com) and demonstrate:
   i. Procedure of placing buying/selling order.
   ii. Trading Workstation Station (TWS) of spot market and financial derivative markets (Futures and Options).
4. Learn demat trading and investment with the help of relevant software (Working on Virtual trading platform).

Suggested Readings:
SEBI Regulations from SEBI Website

Note: Learners are advised to use latest edition of text books.
COMMUNICATION AND DOCUMENTATION IN BUSINESS

DSE -2: BC 4.3e

Objective: The course aims to enhance written and verbal communication/presentation skills amongst the learners and ability to frame effective documentation both in digital and non-digital environment.

Learning Outcomes: After completion of the course, learners will be able to:
1. Realize the significance of effective communication in business;
2. Learn business vocabulary and understand varied ways/methods to present business plans;
3. Gain knowledge on drafting of official letters and documents;
4. Develop appropriate skills for report writing and different ways of documentation;
5. Explain the role of information technology for enabling business communication and documentation.

COURSE CONTENTS:

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<td>Unit 3: Business Correspondence</td>
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<td>Unit 4: Technology and Business Communication</td>
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<td>Unit 5: Business Documentation</td>
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Unit 1: Communication Roles and Flows in Organisations
Meaning, importance (costs & rewards) and process of communication (with reference to Mintzberg’s managerial roles) and documentation in business.

Unit 2: Business Language and Presentation
Business, commercial and managerial vocabulary – terms used in trade, business plans/proposals, presenting business plans, multimedia corporate presentations

Unit 3: Business Correspondence
Inviting quotations, sending quotations, placing orders, Social and public relations correspondence; Reading and writing shorter business messages –invitations, thank you notes, greetings and congratulations.

Unit 4: Technology and Business Communication
Use of digital platforms in business communication; Handling online orders, complaints and other sales correspondence, use of social media tools for advertising, buying and selling; publicizing business ideas through blogs, web-pages etc.; online business communities; webinars and conference calls. Privacy and data security issues in business communication.
Unit 5: Business Documentation
Drafting simple contracts and deeds (non-legal); Project on legal documentation for bank transactions; Property documentation; Contract of employment etc.; note-sheet; Creating, storing/ archiving and retrieving folders/documents. Document sharing and collaborative working; Privacy and data security issues in business documentation.

Practical Exercises:
The learners are required to:
1. Interview employees of some organisation to find out communication issues and challenges;
2. Make a vocabulary of various terms used in business documentation;
3. Collect some samples of business correspondence and documentations and find out their effectiveness;
4. Visit the social media account of any one reputed well-established organisation and another account of a developing organisation. Compare the difference in communication, persuasion, and advertising methods, highlight the ways in which both the organisation can learn from one another.

Suggested Readings:

Note: Learners are advised to use latest edition of text books.
Objective: The course aims to develop understanding among learners about contemporary cost concept and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose.

Learning Outcomes: After completion of the course, learners will be able to:
1. Determine various types of cost of production;
2. Compute unit cost and total cost of production and prepare cost statement;
3. Compute employee cost, employee productivity and employee turnover;
4. Determine cost under job costing, batch costing, process costing, contract costing and service costing;
5. Apply activity-based costing for cost determination.

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<td>2: Employee Cost and Overheads</td>
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<tr>
<td>3: Methods of Costing: Job Costing, Batch Costing, and Process Costing</td>
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<td>4: Methods of Costing: Contract Costing, Service Costing</td>
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<tr>
<td>5: Activity Based Costing (ABC)</td>
<td>15</td>
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</table>

Unit 1: Concept and Nature of Cost Accounting
Concept of cost and costing, Importance and features of costing, Cost classification, Concept of cost unit, cost center, meaning of ‘unit’ from the view point of producer, Establishment of an ideal cost accounting system, Cost Reduction, Cost Control, Installation of Costing System, Application of IT in Cost Accounting.
Preparation of Cost Sheet for manufacturing and service sector.

Material Cost
Direct and indirect material, Valuation of materials, Principles of valuation of material as per AS- 2/ Ind AS- 2; CAS- VI, Material control, purchases, Objectives and functions of purchase department, Inventory control: Meaning and techniques including latest techniques like Just in Time (JIT) Inventory Management, Kanban, Kaizen, Determination of Economic Order Quantity (EOQ).
Treatment of waste, scrap, spoilage, defective and obsolesce.

Unit 2: Employee Cost and Overheads
Meaning and classification of employee cost, Requisite of a good wage and incentive system, Time and piece rate plans, Profit sharing, Employee productivity and cost. Labor cost control – techniques, Employee turnover, Remuneration and Incentive schemes (Rowan & Halsey Plan only).
**Overheads:** Definition and classification, Production overheads – allocation and apportionment of cost, Meaning and Methods of cost absorption, Treatment of over-absorption and under-absorption of overheads, Administration and selling & distribution overheads – methods of ascertainment, Treatment of Research & Development cost in Cost Accounting.

**Unit 3: Methods of Costing: Job Costing, Batch Costing and Process Costing**
Meaning of Job Cost, its application and accounting, Preparation of Job cost sheet.
Meaning of Batch Cost and its application in today’s industry.
Meaning and application of process costing, Methods of determination of cost in process costing, Normal and abnormal loss and gain, Inter-process costing and profit ascertainment. Choice between process and job costing.

**Unit 4: Methods of Costing: Contract Costing, Service Costing**
Meaning, features and types of contract, Methods of cost determination in contract costing, Escalation clause and cost-plus contract.
Meaning and scope of service costing, Factors in ascertaining service cost, Ascertainment of service cost of following services:
1. Transport
2. Hospital
3. Canteen
4. Toll
5. Education institution
6. IT industry
7. Hotel
Any other contemporary service industry.

**Unit 5: Activity Based Costing (ABC)**
Concept, significance and salient features; Stages and flow of costs in ABC; Basic components of ABC - resource drivers and cost drivers; Application of ABC in a manufacturing organisation and service industry.

**Practical Exercises:**
The learners are required to:
1. Prepare a cost statement for manufacturing and/ or service organisation.
2. Identify the items to be included and excluded in the cost system.
3. Apply different price determination methods to assess sales price.
4. Prepare a cost statement for different processes.
5. Suggest ideal cost system.
6. Calculate impact of material consumption, usage and wastages on total material cost.
7. Prepare of different format of acquisition of material and storage.
8. Determine total labour cost.
9. Suggest suitable cost system for different types of services organisation.
10. Analyze Research & Development cost in pharmaceutical & similar industry.
11. Visit industries to understand process costing, ABC concept.

**Suggested Readings:**
Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.

**Note:** Latest edition of the books should be used.
BUSINESS MATHEMATICS
C 10: BCH 4.2

Objective: The course aims to familiarize the learners with the basic mathematical tools with special emphasis on applications to business and economic situations.

Learning Outcomes: After completion of the course, learners will be able to
1. Explain how matrices are used as mathematical tools in representing a system of equations;
2. Apply differential calculus to solve simple business problems;
3. Solve business problems involving complex linear and non-linear relationships between decision variables and their determining factors;
4. Apply mathematical formulation and solution of problems related to finance including different methods of interest calculation, future and present value of money;
5. Do programming for business problems involving constrained optimization.

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<td>Unit 3: Advanced Calculus</td>
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<tr>
<td>Unit 4: Mathematics of Finance</td>
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<tr>
<td>Unit 5: Linear Programming</td>
<td>25</td>
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</table>

Unit 1: Matrices and Determinants

Unit 2: Basic Calculus

Unit 3: Advanced Calculus
Partial Differentiation: Partial derivatives up to second order. Homogeneity of functions and Euler’s theorem. Total differentials. Differentiation of implicit functions with the help of total differentials. Maxima and Minima involving two variables – Applied optimization problems and Constraint optimization problems using Lagrangean multiplier involving two variables having not more than one constraint. Integration: Standard forms & methods of integration- by substitution, by parts and by the use of partial fractions. Definite integration. Finding areas in simple cases. Application of Integration to marginal analysis; Consumer’s and Producer’s Surplus. Rate of sales, The Learning Curve.
Unit 4: Mathematics of Finance
Rates of interest: nominal, effective and their inter-relationships in different compounding situations. Compounding and discounting of a sum using different types of rates. Applications relating to Depreciation of assets and Equation of value.
Types of annuities: ordinary, due deferred, continuous, perpetual. Determination of future and present values using different types of rates of interest. Applications relating to Capital expenditure, Leasing, Valuation of simple loans and debentures, sinking fund (excluding general annuities).

Unit 5: Linear Programming
Formulation of Linear programming problems (LPPs), Graphical solutions of LPPs. Cases of unique solutions, multiple optional solutions, unbounded solutions, infeasibility, and redundant constraints.
Solution of LPPs by simplex method - maximization and minimization cases. Shadow prices of the resources, Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy.
The dual problem: Formulation, relationship between Primal and Dual LPP, Primal and Dual solutions (excluding mixed constraints LPPs). Economic interpretation of the dual.

Practical Exercises:
The learners are required to:
1. Take the case of a business problem and identify the decision-making variables and assess their functional relationship with other variables affecting the decision in a business situation.
2. Take the business case and assess how the use of matrices help in deciding about competing alternatives both under constrained and unconstrained situations.
3. Work on a software package for solving business problems as an application of matrices and linear programming using solver in excel
4. Gather information about various deposit and loan schemes of banks and other financing institutions to find out interest rate differential, and compounded value.
5. Gather information about annuity schemes in the investment markets like monthly home mortgage payments, monthly insurance payments and pension payments, life insurance products work on annuity. Using Excel functions

Suggested Readings:


Note: Latest edition of text books may be used.
RISK MANAGEMENT
Generic Elective 4: BCH 4.3 a

Objective: The course aims to provide knowledge and an insight into the spectrum of risks faced by businesses and to learn the techniques of managing risks.

Learning Outcomes: After completion of the course, learners will be able to:
1. Explain the types of risk in business;
2. Identify and evaluate business risk;
3. Evaluate various techniques of managing business risk;
4. Perform quantitative analysis of business risk;
5. Analyze financial leverage and credit risk.

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<tr>
<td>Unit 1: Introduction</td>
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<tr>
<td>Unit 2: Business Risks and Measurement</td>
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<td>Unit 4: Quantitative Analysis</td>
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<td>Unit 5: Quantitative Analysis</td>
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Unit 1: Introduction

Unit 2: Business Risks and Measurement
Identification and Sources of Risk, Various methodologies for measuring Business Risk, Impact of Business Risk on different stakeholders of business concern, Role of Risk Manager and Risk Committee in identifying and diversifying risk.

Unit 3: Risk Management
Risk Management- concept, objectives and importance; Process of Risk Management, Risk Management techniques, managing risk through diversification, Strategy of transferring the risk through re-insurance, underwriting and factoring etc.

Unit 4: Quantitative Analysis
Population and Sample Analysis, Bayesian analysis, Statistical inference and hypothesis testing, EWMA and GARCH Model, Volatility, Artificial Intelligence and Business Analytics, Risk model- VAR, Stress Testing, Scenario Analysis. Analysis with the help of relevant software.

Unit 5: Credit Risk Measurement and Financial Leverage
Credit risk- concept, components, relevance, evaluation and reduction. Emerging sources of credit risk and their impact on business development, Credit Risk and Financial Leverage.
Practical Exercises:
The learners are required to:
1. Practice quantitative analysis of risk through the help of spreadsheets and relevant software;
2. Analyze and interpret case study based on real life business problems.

Suggested Readings:

Note: Learners are advised to use latest edition of text books.
DIGITAL MARKETING
Generic Elective 4: BCH 4.3b

Objective: The course aims to provide knowledge about the concepts, tools, techniques, and relevance of digital marketing in the present changing scenario. It also enables the learners to learn the application of digital marketing tools and acquaint about the ethical and legal aspects involved therein.

Learning Outcomes: After completion of the course, learners will be able to:
1. Identify and assess the impact of digital technology in transforming the business environment and also the customer journey;
2. Explain the way marketers think, conceptualize, test continuously to optimize their product search on digital platforms;
3. Illustrate the measurement of effectiveness of a digital marketing campaign;
4. Demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation;
5. Explain the need for regulatory framework for digital marketing in India.

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<td>Unit 4: Interactive Marketing</td>
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<td>Unit 5: Ethical and Legal Issues</td>
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Unit 1: Introduction

Unit 2: Digital Marketing Management

Unit 3: Digital Marketing Presence
**Unit 4: Interactive Marketing**

**Unit 5: Ethical and Legal Issues**
Ethical issues and legal challenges in digital marketing. Regulatory framework for digital marketing in India.

**Practical Exercises:**
The learners are required to:
1. Prepare a report on the difference between the popularity of any brand using both digital advertising as well as traditional advertising tools; versus any one brand still focusing most of funds on traditional advertising tools.
2. Create a hypothetical advertising tools using Google Ads.
3. Prepare a report on all the possible sources of digital marketing like, Facebook, Instagram, etc.

**Suggested Readings:**

*Note: Learners are advised to use latest edition of text books.*
**CREATIVITY & INNOVATION**  
Generic Elective 4: BCH 4.3c

**Objective:** The course aims to enable learners to explore approaches used by managers and organizations for creating and sustaining high levels of innovation.

**Learning Outcomes:** After completion of the course, the learners will be able to:
1. Analyze the creative thoughts of renowned personalities in the past and its contribution towards the success and shortcomings of business model;
2. Generate Innovative idea for business and defend/ justify the same;
3. Interpret the Business Competence achieved by various organisations by using the Innovative Business Model;
4. Describe the significance of Innovative Leadership;
5. Analyze patents already granted in their field of interest and make a case with innovative idea for filing a new patent.

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<td>2: Idea Generation &amp; Creativity in Problem Solving</td>
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<td>3: Innovation Management</td>
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<td>5: Intellectual Property</td>
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**Unit 1: Introduction**  
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.

**Unit 2: Idea Generation & Creativity in Problem Solving**  
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.

**Unit 3: Innovation Management**
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.

Unit 4: Setting the Right Ecosystem for Innovation
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.

Unit 5: Intellectual Property
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.

Practical Exercises:
The learners are required to:
1. Identify a creative person to comprehend, study, analyze, and present a report highlighting the contribution of his/her creative work.
2. Generate a creative idea for business and present the same in the class for critical evaluation by other learners regarding its uniqueness and feasibility.
3. Identify an Innovative Business Model (like Amazon, Redubs, Flipkart, Ola, Uber, Big Basket, Zomato, Swingy, etc.) used by an organisation recently and present a report on Business Competence achieved by it.
4. Analyze the case study on Innovative Leader like Steve Jobs who launched Apple’s iPod & iPhone or any other case study on innovation and present a report on the key learnings.
5. Select an aspect (in the field of their interest) on which patent has been granted already and think of an innovative idea so that it makes a case for filing a new patent application.

Suggested Readings:

Note: Learners are advised to use latest edition of text books.
SUSTAINABLE DEVELOPMENT
GE 4: BCH 4.3d

Objective: The course aims to provide the learners an understanding of the key challenges and pathways to sustainable development i.e. also socially inclusive and environmentally sustainable.

Learning Outcomes: After completion of the course, learners will be able to:
1. Explain key initiatives required to enhance the contribution of an organisation towards Sustainable Development;
2. Analyze the significance of various steps taken by UNDP to ensure Sustainable Development;
3. Assess the results of Smart Cities Mission Initiative of Government of India;
4. Explain the key achievements of National Programmes/Initiatives aligned with SDGs.

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<tr>
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<td>20</td>
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<td>3: Sustainable Development Goals (SDGs)-II</td>
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<td>4: Responsible Production and Mindful Consumption</td>
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<td>5: Responsible Investment</td>
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Unit 1: INTRODUCTION

Unit 2: Sustainable Development Goals (SDGs)-I
Sustainable Development Goals (SDGs): Meaning, Background, Transition from Millennium Development Goals (MDGs) to SDGs. Role of UNDP; SDG Integration. SDGs (1-6): No Poverty, Zero Hunger, Good Health and Well-Being, Quality Education, Gender Equality, Clean Water and Sanitation. SDGs (1-6) in India: Key indicators of performance.

Unit 3: Sustainable Development Goals (SDGs)-II
SDGs (7-17): Affordable and Clean Energy, Decent Work and Economic Growth, Industry, Innovation and Infrastructure, Reduced Inequalities, Sustainable Cities and Communities, Climate Action, Life Below Water, Life on Land, Peace, Justice and Strong Institutions, Partnerships for the Goals. SDGs (7-17) in India: Key indicators of performance.

Unit 4: Responsible Production and Mindful Consumption

Unit 5: Responsible Investment

Practical Exercises:
The learners are required to:
1. Identify an organisation and suggest key initiatives required to enhance the contribution of that organisation towards Sustainable Development and measure the quantum of improvements that would be achieved by the implementation of such initiatives.
2. Visit the website of UNDP and other related internet resources wherein the cases related to action taken for achieving the SDGs are specified and compare it with the organisation chosen in unit 1 above and present report of the benchmarking exercise and the new suggestions/recommendations for taking the organisation to the next level.
3. Prepare and present a report on Smart Cities Mission Initiative of Government of India highlighting the strategy, key features of Smart Cities, achievements, and challenges.
4. Identify an organisation which is integrating practices (green initiative, dry waste management, recycling, etc.) related to SDGs of responsible Production & Consumption. Prepare and present the report of its strategies highlighting the cumulative impact of its outcome.
5. Identify a company dealing with green bonds in India, analyze its business model. Prepare and present a report of its contribution to the environment.

Suggested Readings:

Note: Learners are advised to use latest edition of text books.
Objective: The course aims to give exposure to learners regarding different aspects of setting up a new business.

Learning Outcomes: After completion of the course, the learners will be able to:
1. Generate a business idea using different techniques and describe sources of innovative ideas;
2. Evaluate advantages of acquiring an ongoing venture with a case study;
3. Present a comparative analysis of various government schemes which are suitable for the business idea;
4. Develop a marketing plan for a business idea;
5. Prepare and present a well-conceived Business Plan.

COURSE CONTENTS:

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<td>Unit 3: Search for Entrepreneurial Capital</td>
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<td>Unit 4: Marketing Aspects of New Ventures</td>
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<td>Unit 5: Business Plan Preparation for New Ventures</td>
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Unit 1: Starting New Ventures

Unit 2: Legal Challenges in Setting up Business

Unit 3: Search for Entrepreneurial Capital

Unit 4: Marketing Aspects of New Ventures
Unit 5: Business Plan Preparation for New Ventures

Practical Exercises:
The learners are required to:
1. Generate a business idea using different techniques and describe sources of innovative ideas.
2. Evaluate advantages of acquiring an ongoing venture with a case study.
3. Present an idea which can have IPR like patents along with comparative analysis of patents already granted in similar field.
4. Present a comparative analysis of various government schemes which are suitable for the business idea (developed in exercise 1).
5. Develop a marketing plan for the business idea (developed in exercise 1).
6. Prepare and present a well-conceived Business Plan.

Suggested Readings:

Note: Learners are advised to use latest edition of text books.
Objective: The course aims to enable learners to understand the importance of tax planning and use various instruments and measures for tax planning. It also aims to explain how systematic investment and selection of investment avenues can help in tax planning. The course provides an insight into tax management by developing an understanding of the provisions relating to deduction and collection of tax at source, advance tax, refund, assessment procedures and provisions relating to income-tax authorities and appeals and revisions.

Learning Outcomes: After completion of the course, learners will be able to:
1. Examine how tax planning is useful and essential for every taxpayer and to understand the concept of tax evasion and tax planning from direct taxes point of view;
2. Determine residential status and its relationship with tax planning. Examine how tax planning is permitted under different provisions of the Income Tax Act;
3. Assess the tax liability of individuals and HUFs having income under different heads, by considering tax planning measures providing for optimal tax relief;
4. 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;
5. Examine the provisions relating to survey, search, and seizure and the related powers of various income-tax authorities;
6. Examine the procedure for assessment and recall the time limits for completion of assessments as well as remedies available by way of appeal and revision.

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<td>2: Tax Planning with reference to residential status</td>
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I. TAX PLANNING

Unit 1: Basic Concepts
Unit 2: Tax Planning with reference to residential status
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.

Unit 3: Tax Planning under different heads of Income
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.

Unit 4: Tax Planning through investments
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.

Unit 5: TAX MANAGEMENT
a. Deduction, collection and recovery of tax
Advance tax, tax deduction at source, tax collection at source, refund.
b. Assessment Procedures, Income-tax Authorities and Appeal and Revision

Practical Exercises:
The learners are required to:
1. Computation of tax liability of individuals and HUF having different sources of income by considering the special exemption and deduction provisions under each head as well as the deductions from gross total income to minimize tax liability
2. Computation of tax liability of an individual and HUF under the general provisions of the Income-tax Act, 1961 and under section 115BAC to determine which is more beneficial in each case.
3. Assess the remedies available under the Act by way of rectification, appeal and revision in case of aggrieved assesses based on the issue involved and threshold time limit.
4. Filling up return forms based on the details of income and deductions provided in respect of an individual/HUF and TDS details gathered from Form 16, Form 16A and 26AS.

Suggested Readings:

Note:
*Learners are advised to use latest edition of text books.*
*Learners are advised to use web sources too.*
**Objective:** The course aims to familiarize learners about various aspects of cyber security including digital signatures, electronic records, data protection, and government regulatory framework.

**Learning Outcomes:** After completion of the course, learners will be able to:
1. Explain various domains of cyber security;
2. Describe the use of digital signatures and their use in electronic records;
3. Explain the concept of data privacy and the scope of IT Act, 2000;
4. Discuss the regulatory framework covering various aspects of E-governance;
5. Identify and explain various cyber security issues.

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**Unit 1: Introduction**

**Unit 2: Digital Signatures and Electronic Records**
Cryptography – Encryption and Decryption; Concept of public key and private key; Creation and authentication of digital signature; Electronic signature certificates; Certification authorities and their role. Electronic Records - Concept, authentication, applications, usage and legal recognition of electronic records; Legal recognition of digital signatures; Retention of Electronic Records; Intermediaries and their liabilities; Attribution, acknowledgement and dispatch of electronic records; Secure electronic records and digital signatures; Digital signatures in Government and its agencies.

**Unit 3: Data Protection**
Data Protection on Internet - Concept of privacy, right to privacy, Threat to privacy on internet. Ingredients to decide confidentiality of information, Breach of sensitive personal information and confidentiality under IT Act and penalties for the same, Right of Interception under IT Act; Different offences under IT Act, 2000.
Unit 4: E-Governance and Regulatory Framework
E-Governance - Components of E-Governance; Types of interactions in E-Governance - Government to Government (G2G), Government to Business (G2B), Government to Citizen (G2C), Government to Employee (G2E); Benefits of E-Governance - Governance, Public Service, Management; E-Governance challenges specific to India; Legal framework for E-Governance under IT Act; Initiatives taken in India (Various E-Governance Programmes); Regulation of Certifying Authorities; Appointment and Functions of Controller; License to issue; Digital Signatures Certificate; Renewal of License; Controller’s Powers; Procedure to be Followed by Certifying Authority; Issue, Suspension and Revocation of Digital Signatures Certificate, Duties of Subscribers; Penalties and Adjudication; Appellate Tribunal; Offences; Overview of GDPR and Indian data protection regime.

Unit 5: Cyber Security - Issues and Challenges

Practical Exercises:
The learners are required to:
Analyze various case laws related to cyber security. Though the list is not exhaustive, the following list of case laws related to various aspects of cyber security to be discussed.
3. Electronic Record Sec. 2 (t) - ‘Dharambir v Central Bureau of Investigation 148 (2008) DLT 289’
6. Tampering with Computer Source Documents - Section 65 - ‘Syed Asifuddin and Ors. vs The State of Andhra Pradesh &Anr. 2006 (1) ALD Cri 96, 2005 CriLJ 4314’
8. Punishment for Identity Theft - Section 66C - ‘CBI v Arif Azim Case Judicial Reports (Criminal) 2003 (2) page 272’

Suggested Readings:

*Note: Learners are advised to use latest edition of text books.*
LEADERSHIP & TEAM DEVELOPMENT
Skill Enhancement Course 2: BCH 4.4d

Objective: The course aims to enable the learners understand key leadership theories and be able to apply them effectively in developing solutions to relevant case studies and issues.

Learning Outcomes: After completion of the course, learners will be able to:
1. Evaluate the traits of successful Leader;
2. Use the leadership self-assessment tool to assess their leadership styles;
3. Differentiate between different Leadership Styles with real life examples and demonstrate role play as a Leader in a team in the class;
4. Analyze the strategies of building an effective team with a real-life example;
5. Design shared vision and articulate business strategy of a hypothetical organisation to create high performing Teams.

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<td>2: Leadership Styles</td>
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<td>3: Leading and Empowering</td>
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<td>4: Team Building</td>
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<td>5: Leading Transformation through High Performance Teams</td>
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Unit 1: Introduction
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.

Unit 2: 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, The Path-Goal Theory, Hersey-Blanchard Situational Leadership Theory; Transactional Leadership; Charismatic Leadership; Transformational Leadership.

Unit 3: Leading and Empowering
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.
Unit 4: Team Building
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.

Unit 5: Leading Transformation through High Performance Teams

Practical Exercises:
The learners are required to:
1. Identify a Leader of your choice, prepare and present a report highlighting the important traits that have contributed to the effectiveness of that Leader.
2. Using the leadership self-assessment tool available at the link https://www.zerotothree.org/resources/413-leadership-self-assessment-tool, rate themselves with respect to their leadership style. Prepare and present a report of their analysis.
3. Identify organisation where:
   a) model of Service Leadership is being followed,
   b) model of Sustainable Leadership is being followed,
   c) and Collective Leadership.
   Present a report on their key learnings from its Leadership.
4. Read case study of Starbucks Company on Team Building. Analyze its strategy of building an effective team and present a report of their key learnings.
5. Analyze the organisation of the Leader chosen in Exercise 1 in terms of implementation of the concept of shared vision, well-articulated strategy, 4 Cs of high performing teams and present the findings in front of the class and respond to the questions raised by the learners;
6. Analyze and interpret case study on Employee First Customer Second: Turning Conventional Management Upside Down by Vineet Nayar or any other similar case study.

Suggested Readings:

Note: Learners are advised to use latest edition of text books.
EVENT MANAGEMENT
Skill Enhancement Course 2: BCH 4.4e

Objective: The course aims to equip learners with the skills to plan and manage events.

Learning Outcomes:
After completion of the course, the learners will be able to:
1. Exhibit the capability to organize a formal event;
2. Analyze, interpret, and present the learning lessons of organizing the event and Critical Success Factors;
3. Create, organize, and manage team;
4. Prepare and present the promotional material;
5. Plan and prepare sponsorship proposals.

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<td>2: Planning and Organizing for Events</td>
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<td>3: Managing Team</td>
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<td>4: Event Marketing, Advertising, &amp; PR</td>
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<td>5: Sponsorship</td>
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Unit 1: Introduction
Management: meaning and functions. Event Management: Concept, and Scope, Categories of Events: Personal/Informal Events and Formal/Official Events, Requirement of Event Manager, Roles & Responsibilities of Event Manager in different events; Special event topics.

Unit 2: Planning and Organizing for Events

Unit 3: Managing Team
Team Building and Managing Team: Concept, nature, approaches, activities, and practices. Characteristics of a high performing team. Skills required and Job Responsibilities of Leading Teams; Business communication.

Unit 4: Event Marketing, Advertising, & PR

**Unit 5: Sponsorship**
Event Partners, Event Associates, Event Sponsor; Importance of Sponsorship– for event organizer, for sponsor; Type of Sponsorship; Making sponsorship database; Sponsorship Proposal; Ways to seek Sponsorship; Closing a sponsorship; Research on sponsorship avenues; Converting sponsorship into partnership.

**Practical Exercises:**
The learners are required to:
1. Prepare a check-list for organizing a formal learner led event in your Institution, draft and present the role and responsibilities of all the members in the organizing team with timelines. The learner led event should be organized as a group activity for the class.
2. Present SWOT analysis for the event organized as per Unit 1 and Critical Success factors
3. Conduct a team building game to be performed with learners of the class.
4. Prepare and present the promotional tools (flyers, posters, blogs, tweets, etc.) and post them on your Facebook, Instagram, LinkedIn, twitter, etc.
5. Present Wedding Planner, prepare a note on skills required and job responsibilities of Wedding Planner. Understanding Rituals and Customer; Wedding arrangements: Creating Blueprint, Designing Wedding Plan, Catering Services, transportation.

**OR**
About Live Events, Planning Live Show, Job Responsibilities of Live Show Planner. Live Show arrangements, budgeting, Creating Blueprint, Designing Live Show Plan, Understanding technical requirements, Celebrity management in Live Show.

**Suggested Readings:**

*Note: Learners are advised to use latest edition of text books.*
Objective: The course aims to equip the learners with the basic knowledge of concepts, principles, tools, and techniques of marketing and to provide knowledge about various developments in the marketing.

Learning Outcomes: After completion of the course, learners will be able to:
1. Develop an understanding of basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm;
2. Explain the dynamics of consumer behaviour and process of market selection through STP stages;
3. Analyze the process of value creation through marketing decisions involving product development;
4. Analyze the process of value creation through marketing decisions involving product pricing and its distribution;
5. Analyze the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm.

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<td>2. Understanding Consumer Behaviour and Market Selection</td>
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<td>3. Marketing Mix Decision -Product</td>
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<td>4. Marketing Mix Decisions -Pricing and Distribution</td>
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<td>5. Promotion Decisions and Developments in Marketing</td>
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Unit 1: Introduction
Marketing - Meaning, Nature, Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing: Meaning and distinctive characteristics; 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.

Unit 2: Understanding Consumer Behaviour and Market Selection
Consumer Behaviour: Need for studying consumer behaviour; Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions.
Unit 3: Marketing Mix Decision -Product
Product Decisions: Concept and classification; Levels of Product. Designing value- Product-mix dimensions, strategies and types; Branding- functions, strategies, types and qualities of good brand name; Packaging and Labelling- functions, types and ethical aspects; Product support services. New Product Development: Product life cycle – concept and marketing strategies; New product development- concept and process.

Unit 4: Marketing Mix Decisions -Pricing and Distribution
Pricing Decisions: Objectives; Factors affecting the price of a product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions.

Distribution Decisions: Channels of distribution- types and functions. Delivering value- factors affecting choice of distribution channel; Distribution strategies; Distribution logistics – concept, importance and major logistics decisions; Wholesaling and retailing; Types of retail formats; Management of retailing operations: an overview. Emerging distribution trends.

Unit 5: Promotion Decisions and Developments in Marketing
Promotion Decisions: Communication process; Importance of Promotion. Communicating value- Decision about Promotion mix tools including advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix; Integrated Marketing Communication approach.

Practical Exercises:
The learners are required to:
1. Analyze the impact of various environmental forces in the context of a given durable and non-durable product.
2. Analyze the marketing mix strategy of a durable and non-durable product.
3. Select any product and analyze its segmentation strategy in comparison to its immediate competitive product.
4. Analyze the case of product line extension and impact on business performance.
5. Analyze the distribution strategy of a given product.
6. Find out ethical concerns of customers with regard to various marketing mix decisions in regard to a given product.

Suggested Readings:
FINANCIAL MANAGEMENT  
C 12: BCH 5.2

Objective: The course aims to familiarize the learners with the principles and practices of financial management.

Learning Outcomes: After completion of the course, learners will be able to:
1a. Explain the nature and scope of financial management;
1b. Assess the impact of time value of money in different business decisions;
2. Analyze capital budgeting process and apply capital budgeting techniques for business decisions;
3. Discuss the various sources of finance in today’s competitive industry;
4. Explain various capital structure theories and analyze factors affecting capital structure decisions;
5. Critically examine various theories of dividend, identify and analyze factors affecting dividend policy; and suggest sound dividend policy;
6. Design working capital policy based on the assessment of financial requirements.

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<td>4: Managing Profit</td>
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<td>5: Working Capital Decisions</td>
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Unit 1: a. Introduction
Nature, scope, and objectives of financial management- profit maximization Vs wealth maximization; Value maximization- concept and implications, Economic Value Added (EVA), Market Value Added (MVA). Functions and Responsibilities of Finance Manager. Responsible Investment – concept and significance; Triple Bottom Line Concept-People, Planet and Profit. Time value of money, Risk and Return Analysis; Emerging dimensions in finance area- Crypto currencies, block chain.

b. Sources of Finance
Different Sources of Finance including internal sources, external sources, other sources like Venture capital, Lease financing, Financial institution, Private equity, Bonds- Indian as well as International, Masala bond, Bridge finance.

Unit 2: Capital Budgeting
Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR),
Profitability Index, Capital budgeting under Risk & Uncertainty-Certainty Equivalent Approach and Risk-Adjusted Discount Rate Method. Responsible Investment-Environmental, Social and governance (ESG) factors into investment decisions, to better manage risk and generate sustainable long-term returns. Use of expert system in Capital Budgeting Decisions.

**Unit 3: Cost of Capital and Financing Decision**

**Unit 4: Managing Profit**

**Unit 5: Working Capital Decisions**
Concept of Working Capital, Operating & Cash Cycles, Risk-return Trade off, working capital estimation, cash management, an overview of receivables management, factoring and inventory management. Use of expert system in working capital decisions.

**Practical Exercises:** The learners are required to:

1. Work on the spreadsheet for various financing decisions.
2. Analyze and interpret case study on Capital Budgeting, Financial Structure, working capital, and CSR Spending of a select company based on published annual report.
3. Use expert system for various financial decisions.
4. Determine capital structure of various company from their annual report.
5. Determine working capital of various industries.
6. Determine operating cycle of manufacturing company.

**Suggested Readings:**

ENTREPRENEURSHIP DEVELOPMENT
DSE 1: BCH 5.3a

Objective: The course aims to equip the learners to entrepreneurship so that they are inspired to look at entrepreneurship as a viable, lucrative, and preferred option of professional life.

Learning Outcomes: After completion of the course, learners will be able to:
1. Discern distinct entrepreneurial traits;
2. Identify the parameters to assess opportunities and constraints for new business ideas;
3. Develop a business idea by adopting systematic process;
4. Design strategies for successful implementation of ideas;
5. Create a Business Plan.

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<td>4: Sources of business ideas and tests of feasibility</td>
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<td>5: Mobilizing Resources</td>
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Unit 1: Introduction
Meaning, elements, determinants and importance of entrepreneurship and creative Behaviour; Entrepreneurship and creative response to the society’ problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

Unit 2: Entrepreneurship in India
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 India, etc.

**Unit 3: Entrepreneurship Ecosystem**
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.

**Unit 4: Sources of business ideas and tests of feasibility**
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

**Unit 5: Mobilizing Resources**
Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

**Practical Exercises:**
The learners are required to:
1. Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits.
2. Analyze and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations.
3. Analyze and present the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area.
4. Develop a business idea and conduct a feasibility analysis of the same.
5. Participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for startup.

**Suggested Readings:**

*Note: Learners are advised to use latest edition of text books.*
Objective: The course aims to impart the learners, knowledge about the use of financial, cost and other data/information for the purpose of managerial planning, control and decision making.

Learning Outcomes: After completing the course learners will be able to:
1. Describe the concept of management accounting;
2. Prepare various budgets and to measure the performance of the business firm applying budgetary control measures;
3. Compute standard costs and analyze production cost preparing variance report;
4. Analyze cost, volume and profit and to solve short run decision making problems applying marginal costing and Break-Even technique;
5. Use spreadsheets and Expert System for managerial decision making;

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<td>5: Software Based Managerial Decision Making</td>
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Unit 1: Introduction
Meaning, Objectives, and Scope of management accounting; Difference between financial accounting, cost accounting and management accounting; Cost control and Cost reduction; Cost management; Cost concepts used in managerial decision making.

Unit 2: Budget and Budgetary Control
Concept of budget; different types of budgets; budgeting and budgetary control; meaning, objectives, merits, and limitations of budgetary control; budget administration; Functional budgets including cash budget; Fixed and flexible budgets: meaning and preparation; Zero-based budgeting; Performance budgeting, difference between performance & traditional budgeting.

Unit 3: Standard Costing
Meaning of standard cost and standard costing; Difference between budgeted cost and standard cost; advantages, limitations and applications of standard costing; Meaning of Variance and Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.
Unit 4: Marginal Costing
Meaning of Variable Costing, Absorption Costing and Marginal Costing; uses of Marginal costing; Cost-Volume-Profit Analysis, Profit/Volume ratio. Break-even analysis - algebraic and graphic methods. Angle of incidence and margin of safety.
Meaning and importance of Limiting/Key factor in budgeting; Decision making based on Marginal Cost Analysis - 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.

Unit 5: Software Based Managerial Decision Making
Managerial Decision-making using spreadsheets and Expert System for Management Accountants; Concept of Enterprise Resource Planning (ERP) and its role in Business Decision Making.
(There shall be at least 10 Lab. Practical exercises)

Practical Exercise:
The learners are required to:
1. Prepare monthly cash budget, expense budget, activity budget, for a small retail shop, club, learner association, college and also purchase/production/sales budget for a small factory. They shall also prepare time budget for specific job or function.
2. Compute Break Even Sales for small shops like Grocery (kirana) store, pharmacy, etc. by finding out monthly sales volume, variable expenses, and fixed expenses.
3. Based on the Break-Even Sales, a report shall be prepared and submitted to the proprietor suggesting possible improvement in the performance.
4. Apply standard costing in factories/industries available in the locality.
5. Analyze and interpret case studies on unit 4.

Suggested Readings:
Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.

*Note: Learners are advised to use latest edition of text books.*
FINANCIAL MARKETS AND INSTITUTIONS

DSE 1c: BCH 5.3c

Objective: The course aims to provide learners an overview of financial markets & institutions in India.

Learning Outcomes: After completion of the course, learners will be able to:
1. Describe the meaning and scope of financial markets as well as institutions in India;
2. Evaluate the functioning of Money Market and Capital Market;
3. Assess the impact of recent initiatives like MUDRA scheme on financial inclusion;
4. Explain concept of Non-Banking Financial Companies (NBFCs);

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<td>4: Banking Institutions</td>
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<td>5: Other Financial Institutions</td>
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Unit 1: Introduction

Unit 2: Money Market
Money Market – concept, role, functions and importance; Components of Money Markets; Money market instruments. The Reserve Bank of India (RBI)- structure and role; Money market operations Monetary Policy Committee (MPC)-structure and role; Policy Rates. Impact of Monetary policy on Inflation and liquidity.

Unit 3: Capital market

Unit 4: Banking Institutions
Commercial banks-classification and reorganisation; Payment Banks, Small Banks, Co-operative Banks; Recent initiatives like MUDRA financing scheme, Financial Inclusion; Non-Performing Assets (NPA)-Meaning, causes, computation, assessment, and Impact of NPAs on Banking Sector; Prediction of industrial sickness; Insolvency and Bankruptcy Code, 2016.
Unit 5: Other Financial Institutions
Development Financial Institutions (DFIs), Investment banking, Financial Intermediaries; Non-banking financial companies (NBFCs). Housing Finance Institutions-National Housing Bank, HUDCO; Microfinance and Rural Credit-NABARD, Post Office Banks.

Practical Exercises:
The learners are required to:
1. Analyze and interpret case study on NPA of select bank.
2. Analyze the policy rate changes as made by RBI from time to time for a given period.
3. Assess the Investors grievance redressal mechanism of SEBI.

Suggested Readings:

*Annual Reports of Major Financial Institutions in India

Note: Learners are advised to use latest edition of text books.
BANKING & INSURANCE
DSE 1: BCH 5.3d

Objective: The course aims to impart knowledge about the basic principles of the banking and insurance.

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

1. Explain the meaning, scope and functions of Banking along with legal framework;
2. Assess the operations of banking and its services;
3. Evaluate the lending operations of banks and identify causes of NPA in banks;
4. Explain the concept of insurance and its principles;
5. Explain types of insurance and regulatory framework of insurance.

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<td>5: Life and Non-Life Insurance</td>
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Unit 1: Banking Business
Definition and function of banks, need for banks; legal framework; structure, organisation and working of banks, need for proper regulation and supervision; banker and customer relationship, general and special types of customers. Types of Deposits: Types of banks in India; Role of Foreign Banks in India; Advantages and Disadvantages of Foreign banks, Road Map for Foreign Banks in India; India’s approach to Banking Sector reforms; Achievements of financial sector reforms and areas of concern, Credit Allocation Policies of Commercial banks, Credit Market Reforms.

Unit 2: Banking Operations
Cheque: definition, features and types of cheque; Endorsement: meaning and essentials of a valid endorsement, types of endorsement; Era of Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), E-payments, Electronic Fund Transfer (EFT), E-money, Unified Payment Interface (UPI), Safeguard for internet banking, Critical comparison of traditional banking methods and e-banking; Balance Sheet of a Bank, special items of a Balance Sheet, off Balance Sheet Items; Anti-money Laundering Guidelines. Basics of Negotiable Instruments

Unit 3: Loans and Advances
Principles of sound lending, Types of loans and advances, Advances against various securities; Securitization of Standard Assets and it's Computation; Basel Accord: merits and weaknesses of the Basel II, Basel III, and Basel
IV. Meaning of Non-performing assets, types of non-performing assets, treatment in balance sheet of bank and provisioning requirements, Non-performing assets in Indian Banking system- issues and resolution

Unit 4: Insurance Business

Unit 5: Life and Non-Life Insurance
Types of Insurance, Life and Non-Life: Features, needs, policies of different types of Insurance, Control of Malpractices and Mis-Selling, Negligence, Loss Assessment and Loss control, Computation of Insurance Premium, Dematerialization of Insurance Policies; Claims and Settlement Procedure; Regulatory Framework of Insurance: IRDA Act, 1999; Objectives of IRDA, Composition of IRDA, Duties, Powers and Functions of IRDA; Role of IRDA: Delegation of Powers, establishment of Insurance Advisory Committee, Power to make Regulations.

Practical Exercises:
The learners are required to:
1. Describe the procedure of opening a bank account-current A/C, savings A/C, recurring A/C, and fixed deposit A/C on the basis of your experience.
2. Practice online account opening, E-banking operations, and UPI transfers.
3. Analyze the Balance sheet of a bank with respect to loans and advances and to identify the stressful assets.
4. Prepare the documents of a hypothetical insurance claim.
5. Make a comparative analysis of the claim settlement procedure of select insurance companies and assess their efficiency.

Suggested Readings:

Note: Learners are advised to use latest edition of text books.
ADVERTISING AND PERSONAL SELLING
DSE 1: BCH 5.3e

Objective: To teach the basics of advertising and personal selling as promotional tools in marketing and to develop a customer oriented attitude for designing advertising and personal selling messages.

Learning Outcomes: After completion of the course, learners will be able to:
1. Identify communication objectives behind advertising and promotions;
2. Explain various advertising and media elements in the advertising decisions;
3. Identify the ethical and legal issues of advertising;
4. Comprehend the importance and role of personal selling;
5. Explain the process of personal selling;

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<td>3. Advertising Effectiveness and Institutional Framework</td>
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<td>4. Introduction to Personal Selling</td>
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<td>5. Personal Selling Process</td>
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Unit 1: Introduction to Advertising
Communication Process; Information Response Hierarchy Models- AIDA Model & Hierarchy of Effects Model; Advertising: Importance, types and objectives; DAGMAR Approach; Target audience selection- basis; Methods of setting of Advertising Budget.

Unit 2: Advertising: Message and Media Decisions
Advertising Message-Advertising appeals; Elements of print and broadcast advertising copy; Types of Advertising Media- strengths and limitations; Factors influencing selection of advertising media; Media Scheduling.

Unit 3: Advertising Effectiveness and Institutional Framework
Rationale of measuring advertising effectiveness; Communication and Sales Effect; Pre and Post- testing Techniques; Advertising Agency: Role, types and selection. Ethical and legal aspects of advertising. Role of Advertising Standards Council of India (ASCI).

Unit 4: Introduction to Personal Selling
Concept of Personal Selling and Salesmanship; Qualities of a good salesperson. Ethical conduct in selling. Types of salespersons; Role of Personal Selling in CRM; AIDAS model of selling. Buying Motives.
Unit 5: Personal Selling Process
Prospecting, Pre-Approach; Approach; Presentation and Demonstration; Handling of Objections; Closing the Sale; Follow-Up; Sales Reports and Sales Audit.

Practical Exercises:
The learners are required to:
1. Perform a content analysis of various advertising campaigns to:
   a. Identify objective of an advertisement forming part of an advertising campaign.
   b. Find out the target audience of a campaign.
   c. Prepare a report on various media options used in a campaign.
   d. Prepare a report on message strategy and copy elements used in the campaign.
2. Identify various CRM tools used by the sales people in the context of a given selling situation.

Suggested Readings:

Note: Learners are advised to use latest edition of text books.
MIND MANAGEMENT
DSE - 1: BC 5.3g

**Objective:** The course aims to build confidence and ability among the learners to cultivate mindfulness in their daily life.

**Learning Outcomes:** After completion of the course, learners will be able to:
1. Observe and identify the modulations of mind;
2. Rate themselves on Emotional Matrix to analyze their strengths and weaknesses; and improve themselves;
3. Practice Time Mind and Anger Management Techniques in their daily life;
4. Explain the results of Psychometric Testing;
5. Demonstrate the skill of using humour to heal.

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<td>Unit 3: Intelligences of Effective People</td>
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<td>Unit 4: Mind Management for Achieving Excellence</td>
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<td>Unit 5: Self-Assessment</td>
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**Unit 1: Introduction to Mind Management**
Importance of knowing the Mind, Understanding Thoughts and Emotions, Modulations of Mind by Maharishi Patanjali, Emotional turmoil (Anger, Jealousy, Lust, Greed, etc.): Causes and Cure, Peace of Mind: Luxury or Necessity; Managing Mind through breath. Mind Management: Efficiency, Creativity, and Excellence at Work.

**Unit 2: Mindfulness**

**Unit 3: Intelligences of Effective People**

**Unit 4: Mind Management for Achieving Excellence**
Enrich your Communication; Align yourself with the environment: Levels of Influence; Building Rapport; Cultivating Trust; Heal through Humor, Learning from Mistakes, Effective Decision Making; How to deal with Criticism; Being comfortable outside your Comfort Zone. Skills to build positive environment at workplace.

Unit 5: Self-Assessment

Practical Exercise:
The learners are required to:
1. Participate in simulation activity in class to demonstrate the modulations of mind. The learners should present a report discussing the situations from their real life where they encountered such modulations of mind and how they should deal with it.
2. Rate themselves on Emotional matrix highlighting where they wish to reach and deciding the time frame of the same. Each learner can identify a buddy to support them on their journey. After the completion of the exercise, each learner has to prepare the report of their success story.
3. Prepare a schedule of their daily activities and divide them into Four Quadrants. Analyze and present a report on:
   a. Time allocated to things which are not important;
   b. Time allocated in fulfilling the long-term objectives;
   c. The present scenario (dasha) and future direction (disha) to be chosen
4. Take online Psychometric Test available at https://www.assessmentday.co.uk/psychometric-test.htm or from any other source. Analyze its outcome and present a report of key learnings from the same.
5. Perform Del Pe practical exercises on daily basis: breathe 10 time focusing on each chakra.
6. Participate in role play exercise in classroom to demonstrate the skill of using humour to heal.
7. Practice and demonstrate different types of yoga, pranayama, and meditation in yoga Lab. Analyze your state of mind before and after the practice and present a report of the same.
8. Practice the technique of Applied Kinesiology to check his/her Intelligence Quotient, Emotional Quotient, and Spiritual Quotient.
9. Practice and Demonstrate meditation technique to activate chakras. Analyze its effect and write a report on the same.

Suggested Readings:


*Note: Learners are advised to use latest edition of text books.*
BUSINESS DATA ANALYTICS
DSE 1: BCH 5.3g

Objective: The course aims to introduce the learners with the business intelligence and analytics, which include the use of data, statistical and quantitative analysis, exploratory and predictive models.

Learning Outcomes: After completion of the course, learners will be able to:
1. Demonstrate skills for computation and aggregation of data using MS Excel;
2. Present data with the help of charts pivot tables;
3. Create Linear Regression Models using Excel and interpret the results;
4. Analyze data using R Studio Package and interpret the results;
5. Apply Textual data using Python and interpret the results.

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<td>Unit 4: Getting started with R</td>
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<td>Unit 5: Textual Data Analysis</td>
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Unit 1: Introduction
Data & Data Science; Data analytics and data Conclusion using MS-Excel, Classification of Analytics, Introduction of Big Data, 5V of Big data, Big data as Solution in current business, Traditional Business intelligence versus Big data technology, Challenges for big data analytics; Data driven decision making.

Unit 2: Analytical Tools
Descriptive Statistics and Inferential Statistics; Advanced Analytical Techniques; Data Cleansing & Preparation; Data Summarization and Visualization; Machine learning Algorithms. Describe data using charts and basic statistical measures. Correlation.

Unit 3: Predictive Analytics
Simple Linear Regression; Coefficient of Determination; Residual Analysis; Confidence & Prediction intervals; Multiple Linear Regression; Interpretation of Regression Coefficients; heteroscedasticity; multi-collinearity.

Unit 4: Getting started with R
Introduction to R and R Studio

Unit 5: Textual Data Analysis
Practical Exercises:
The learners are required to:
2. Showcase their understanding of data cleansing techniques using External Data - Searching and Combining Data with Power Query: Getting started with Power Query - Know the Environment tabs and toolbars - Access new or existing reports - Importing and combining data from databases, web, files - Splitting and aggregating data - Discovering and Analyzing Data with Power Pivot: Database concepts - Loading Data into Power Pivot - Using Power Query and Power map add-ins - Designing Pivot Table reports - Filtering data - Creating Custom functions and formulas - Formatting Pivot Tables - Managing Power Pivot Data - Setting Connection properties - Managing Data sources - Configuring Pivot Table Options, Preparation of Histograms - Pareto charts – Boxplots - Tree map and Sunburst charts
4. Read datasets into R - Export data from R - Manipulate and Process Data in R - Use functions and packages in R - Demonstrate with a Case Study to perform basic analytics using R.
5. Use Python for analyzing textual data; Data loading into Python; Pre-processing and Text Cleanup; Generating a TF-IDF (Term Frequency Inverse Document Frequency) Matrix; Data Clustering; Visualization & Reporting.

Suggested Readings:


Note: Learners are advised to use latest edition of text books.
Objective: The course aims to provide computer knowledge and skills for learners and to enhance the usefulness of information technology tools for business operations.

Learning Outcomes: After completion of the course, learners will be able to:
1. Explain the basic concepts of computer system;
2. Know about Operating System, Overview of various Computer, & Mobile OS and Applications;
3. Analyze and compare the features of various mobile payment apps;
4. Perform various features of Word processing such that Table, Mail merge, Hyperlink, etc.;
5. Prepare a business presentation on MS PowerPoint;
6. Perform various mathematical, logical, and other functions on a large set of data using MS Excel;
7. Analyze and report accounting data using MS Excel;
8. Demonstrate skills to use RDBMS and MS Access in business processes;
9. Develop macros to streamline the business functions;
10. Explain various functionalities of Accounting Software.

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<td>Unit 4: RDBMS Concepts &amp; Access</td>
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<td>Unit 5: CAAT Tools</td>
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Unit 1: Introduction

Unit 2: Introduction to essential tools- I
Introduction to facilities & commonly used features of word, Power Point, Excel. The following topics to be taught in the computer lab.: 

Unit 3: Introduction to essential tools- II

a) Spreadsheet: Creating a workbook, Rearranging Worksheet, Organizing Charts and graphs, Range, Functions & Formulae: Mathematical, Statistical Financial Functions such as NPV (Net present value), Future value, IRR (Internal Rate of Return), EMI (Equated Monthly Installments, Compounding Yearly, periodic and monthly) - Auto Calculate Using Names in a Formula, Formula Editing, Macros, Consolidation of Data & Data Analysis - Sorting List, Filter & More Filtering Techniques - Consolidate data in multiple worksheets - What-if analysis, Goal Seek Scenario Manager, Solver, Lookup Function - Sub Totals, Nested-IF, Statistical Analysis; Data Validation & Protection - Create a drop-down list from a range of cells - Apply data validation to cells - Copy data validation setting, remove data validation - Find cell that have data validation, protect cell data, using password to protect sheet and workbook. - Use validation to create dependent list; Pivot table Reports & Pivot Chart Reports.

b) Using Spreadsheet for Data Analysis & Reporting Features
Using spreadsheet for analysis of business data and making reports on Loan & Lease statement, Ratio Analysis, Payroll statements, Capital Budgeting, Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters Correlation and Regression.

Unit 4: RDBMS Concepts & Access
Access Creating Databases & Tables – An Introduction; Event Handling & Report Generation; Using Macros; Using Queries through Case Study.

Unit 5: CAAT Tools
Capabilities & Importing Data from Accounting & other Application Systems - An Introduction; Analytical Reports, Duplicates/ Gaps. Sorting & Charting; Stratification, Summarization, Statistics & Aging - An Introduction; Sampling, Macros, and Audit Trail.

Practical Exercises:
The learners are required to:
1. Analyze and compare the different mobile payment apps (at least 5) on the basis of their pros and cons and prepare a report on the same.
2. Create a Macro for any operating/ functional aspect of business and show its functioning.
3. Identify a business organisation using traditional payment mechanism and introduce them to the usage of online payment gateway and prepare a report on the same.
4. Prepare a word document with any hypothesized data and perform all the above functions therein.
5. Identify a topic related to any business operation and prepare a PowerPoint Presentation with all the above functions therein.
6. Prepare a Spreadsheet document with any hypothesized data and perform all the above functions therein.
7. By taking secondary data from a company’s balance sheet, all the learners are required to prepare a Loan & Lease statement, Payroll statements and conduct Ratio Analysis, Capital Budgeting, Depreciation Accounting.
8. By taking live data from the website of the Government of India, use Spreadsheet for preparing frequency distribution, graphs, and calculate statistical measures like Correlation and Regression between variables (of their own choice).

9. Perform the exercises available at the link at the link https://docs.google.com/document/d/1rxbWhmUp-QnQoQHZNEssv2uO3trUTIcgHDPnzoW_1EM/edit?usp=sharing

**Suggested Readings:**


**Note:** Open Source Software or MS Excel, MS Access, and Tally may be used at appropriate places.
ADVANCED FINANCIAL ACCOUNTING
DSE 2: BCH 5.3 b

Objective: The course aims to impart advanced knowledge on financial accounting applicable in business enterprises of special nature and on Government accounting system.

Learning Outcomes: After completion of the course, learners will be able to:
1. Use appropriate software for recording transactions and preparing accounts under Hire Purchase and Installment Purchase system;
2. Apply appropriate software to workout royalty accounts;
3. Prepare accounts relating to consignment business;
4. Provide services to departmental stores in preparing departmental accounts;
5. Guide business enterprises in preparing and submitting insurance claim statement against business losses;
6. Compare commercial accounting system with Government accounting system;
7. Explain Government financial administration.

COURSE CONTENTS:

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<th>Unit</th>
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<td>Unit 3: Accounting for Partnership</td>
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<td>Unit 4: Insurance Claims and Departmental Accounts</td>
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<tr>
<td>Unit 5: Government Accounting</td>
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</tbody>
</table>

Unit 1: Accounting for Hire Purchase and Installment Systems
Meaning, features, advantages and disadvantages of Hire Purchase and Installment Systems; Accounting for hire purchase and instalment transactions including transactions of high value and small value, default and repossession (manually and using appropriate accounting software).

Unit 2: Royalty and Consignment Accounts
(a) Royalty accounts: Meaning of Royalty, Minimum Rent and Short working. Accounting Treatment and preparation of Royalty Account (manually and using appropriate accounting software) including impact of Strikes & Lockouts, excluding Sub-lease.
(b) Consignment Accounts: Meaning and Features of consignment business, Difference between sale and consignment, Accounting treatments for consignment transactions and preparation of accounts in the books of consignor and consignee

Unit 3: Accounting for Partnership
Admission, Retirement and Dissolution of partnership firms including insolvency; piecemeal distribution of assets; Amalgamation of partnership firms; Conversion of partnership firm into a company and Sale to a company. Concept of Limited Liability Partnership.

Unit 4: Insurance Claims and Departmental Accounts
(a) **Insurance Claims:** Insurance policy for a business firm – Procedure for taking up Insurance Policy for loss of stock and loss of profit; Meaning of Insurance claims, procedure to lodge insurance claim; Average clause and indemnity period. Procedure of ascertaining loss of stock and loss of profit; Ascertainment of claims against loss of stock and loss of profit.

(b) **Departmental Accounts:** Meaning and objectives; allocation of common expenses; System of preparation of departmental trading and profit and loss accounts (manually and using appropriate accounting software); inter-department transfer.

**Unit 5: Government Accounting**
Meaning, features and Objectives of Government Accounting; difference between Commercial Accounting and Government Accounting; General Principles of Government Accounting; System of financial administration and financial control in India; Accounts keeping of the Government; Classification of Accounts – Consolidated Fund, Contingency Fund and Public Accounts; Government Accounting Standards Advisory Board.

**Practical Exercises:**
The learners are required to:
1. Use of appropriate software for recording transactions and preparing accounts under Hire Purchase and Installment Purchase system and provide comparative data for decision making.
2. Prepare Royalty Accounts with appropriate software.
3. Visit a local departmental store to gain in-house knowledge on accounts keeping.
4. Fill up forms for (a) taking up insurance policy of a business enterprise against loss of stock and loss of profit and (b) submission of claim against loss stock and loss of profit
5. Visit a Government office to get knowledge on the system of accounts keeping and prepare a report.

**Suggested Readings:**

**Note:** Learners are advised to use latest edition of text books.
FINANCIAL SERVICES
DSE 2: BCH 5.4c

Objective: The course aims to provide learners an overview of financial services in India.

Learning Outcomes: After completion of the course, learners will be able to:
1. Explain the functions of merchant banking;
2. Assess the credit rating process and methodology;
3. Explain the use of hire purchase and leasing business;
4. Describe the functioning of mutual funds and venture capital industries;
5. Explain factoring and forfaiting services.

COURSE CONTENTS:

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<td>2: Credit Rating</td>
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<tr>
<td>3: Hire-Purchase and Leasing</td>
<td>25</td>
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<tr>
<td>4: Mutual Fund and Venture Capital Fund</td>
<td>20</td>
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<td>5: Factoring and Forfaiting</td>
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</table>

Unit 1: Merchant Banking
Meaning; Merchant Banks and Commercial Banks; Services of Merchant Banks; Regulation by SEBI; Merchant Banking in India. Underwriting: Meaning and Nature of Underwriting; Underwriting of Capital Issues in India.

Unit 2: Credit Rating
Meaning and Functions of Credit Rating; Significance of Credit Rating; Credit Rating in India; Rating Process and Methodology; Credit Rating Agencies in India; Limitations of Rating; Future of Credit Rating in India.

Unit 3: Hire-Purchase and Leasing

Unit 4: Mutual Fund and Venture Capital Fund
Meaning and Classification of Mutual Funds; Organisation of the Funds; Operation of the Funds; Net Asset Value; Mutual Funds in India; Regulation of Mutual Funds in India. Venture Capital Financing: Alternative Investment Funds.

Unit 5: Factoring and Forfaiting
Factoring—Meaning; Modus Operandi; Terms and Conditions; Functions; Types of Factoring; Factoring Vs. Discounting; Factoring in India; Forfaiting — Definition, Working of Forfaiting; Factoring Vs. Forfaiting.

Practical Exercises:
The learners are required to:
   1. Perform and assign credit rating of selected debt instruments.
   2. Assess the performance of selected index funds.
   3. Study and prepare the report on the development in factoring activities in India in the last ten years.

Suggested Readings:


Note: Latest edition of text books may be used.
FINANCIAL TECHNOLOGY & ANALYTICS
DSE 2: BCH 5.4d

Objective: The course aims to impart the knowledge of financial technology revolution, and the disruption, innovation, and opportunity therein. The course also aims to impart necessary skills to the learners which enables them to understand and analyze how advances and changes in technology can be harnessed and adopted to create new business paradigms for the financial industry.

Learning Outcomes: After completion of the course, learners will be able to:
1. Identify the different business models under Fin Tech industry;
2. Analyze the functioning of Crowd Funding, Cryptocurrency, AI, Big Data Robotic Process Automation, Block Chain;
3. Discuss the contribution of mobile banking payment system in creating a cashless economy;
4. Analyze the growth of Fin Tech industry in India and the relevance of various regulatory forms adopted by the government in this regard;
5. Explain the role of robot advisors in making investment decisions.

COURSE CONTENTS:

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<td>Unit 3: Digital Payments, Cryptocurrencies, and blockchain</td>
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<tr>
<td>Unit 5: Analytics</td>
<td>20</td>
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</table>

Unit 1: Introduction

Unit 2: FinTech Business Applications
Lending and Personal Finance; FinTech and the Online Lending Landscape - Rise of alternate finance, future of SME lending; Funding Ecosystem; Crowd-funding and business financing; payments and retail transactions; Digitization of Financial Services (Retail Banking & Corporate Banking).

Unit 3: Digital Payments, Cryptocurrencies, and Blockchain
Digital Payments & Innovations; Cashless society; Developing Countries and DFS: The Story of Mobile Money; RTGS systems; Crypto-currencies and Blockchain – Understanding of Blockchain technology, its potential and application – overview of crypto currency, Legal and Regulatory Implications of Cryptocurrencies.
Unit 4: FinTech in India
FinTech in India: Opportunities and challenges; Role of FinTech in Financial Inclusion and Financial Integration; FinTech & Government Regulations; Implications of FinTech Developments for Banks and Bank Supervision; Social Implications of FinTech Transformation. Case studies on Airtel Payments Banks, ATOM, BHIM, BillDesk, Pay U, Zeta, PhonePe.

Unit 5: Analytics
Artificial Intelligence and Machine Learning applications in Accounts and Finance; Understanding the technology enabling FinTech - and what constitutes a FinTech application; Future of AI in Robo-Advice; RPA (Overview of Robotic Process Automation) Issues of privacy management in the financial services environment; Data Analytics in Financial Services; Data Security, its overview Cybersecurity – Overview of cybersecurity industry’s best practices and standards.

Practical Exercises:
The learners are required to:
1. Identify a FinTech startup, analyze, and present a report on its business model.
2. Analyze and prepare a report on the functioning of online crowdfunding platforms in India
3. Identify a FinTech involved in SME lending business and analyze how they are contributing to restructuring the SME lending landscape.
4. Analyze and prepare a report on the role of Digital India Project in building a Cashless society and evaluate its achievements
5. Prepare a case study on growth of FinTech in India and China over a period of the last five years.
6. Participate in simulation activity in class wherein learners are divided into groups. Each group has to present itself as a FinTech dealing in Robo-Advisory investment services and present their business plan.
7. Analyze and interpret case study on Robo-Advisor at Accenture.
8. Prepare a report on Increase in Mobile Banking Payments
9. Increase in FinTech deals in Indian Startups.

Suggested Readings:
PROJECT MANAGEMENT
DSE 2: BCH 5.4 e

Objective: The course aims to enable the learners to evolve a suitable framework for the preparation, appraisal, monitoring, and control of projects undertaken in an organisation.

Learning Outcomes: After completion of the course, learners will be able to:
1. Explain the concept and attributes of projects, project management system, process and its principles;
2. Perform technical feasibility, marketing feasibility and commercial viability; using NPV, and further to understand tax and legal aspects of a project;
3. Develop schedule for a specific project and its appraisal using various techniques;
4. Calculate project duration and assess project cost;
5. Evaluate project management in terms of risk and performance.

COURSE CONTENTS:

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<td>3: Project Scheduling and Appraisal</td>
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<td>4: Project Planning Techniques</td>
<td>25</td>
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<tr>
<td>5: Project Risk and Performance Assessment</td>
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</table>

Unit 1: Introduction
Concept and attributes of Project, Project Management Information System, Project Management Process and Principles, Role of Project Manager, Relationship between Project Manager and Line Manager, Project Stakeholder Analysis, Identification of Investment opportunities, Project life cycle, Project Planning, Monitoring and Control of Investment Projects, Pre-Feasibility study, Identify common sources of conflict within a project environment.

Unit 2: Project Preparation and Budgeting

Unit 3: Project Scheduling and Appraisal

Unit 4: Project Planning Techniques
Determine project duration through critical path analysis using PERT & CPM techniques. Resource allocations to activities. Cost and Time Management issues in Project Planning and Management.

Unit 5: Project Risk and Performance Assessment

**Practical Exercises:** The learners are required to:
1. Identify the project running in the local area and list the activities required for project completion;
2. Develop time estimates for various activities;
3. Identify the critical activities of the project using CPM technique;
4. Find out the delays in the activities, if any, and their impact on cost and project completion.

**Suggested Readings:**


*Note: Learners are advised to use latest edition of text books.*
ORGANISATIONAL BEHAVIOUR
DSE 2: BCH 5.3f

Objective: The course aims to develop a theoretical understanding among learners about the structure and behaviour of organisation as it develops over time. The course will also make them capable of realizing the competitiveness for firms.

Learning Outcomes: After completion of the course, learners will be able to:
1. Differentiate between various types of personality using standard tools;
2. Appreciate the applicability of decision making process in real life situations and use TA and Johari Window;
3. Have knowledge to understand the level of motivation in employees;
4. Describe characteristics of a leader;
5. Learn how to build a supportive organisational culture.

COURSE CONTENTS:

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<td>2. Decision making and Communication</td>
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<td>3. Motivation</td>
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<tr>
<td>4. Leadership, Power, and Conflict</td>
<td>20</td>
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<tr>
<td>5. Dynamics of Organisational Behaviour</td>
<td>20</td>
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</table>

Unit 1: Introduction and Individual Behaviour

Unit 2: Decision making and Communication
Concept and nature of decision making process, Individual versus group decision making. Communication and Feedback, Transactional Analysis (TA), Johari Window.

Unit 3: Motivation
Meaning and Importance, Equity theory of Motivation, Vroom’s Valence Expectancy theory, Ken Thomas’ Intrinsic Motivation theory, McClelland’s theory of Motivation. Motivation and organisational effectiveness.

**Unit 4: Leadership, Power, and Conflict**

**Unit 5: Dynamics of Organisational Behaviour**
Organisational Culture and climate- Concept and determinants of organisational culture. Organisational change-Importance, Managing Change. Individual and organisational factors to stress; Prevention and Management of stress.

**Practical Exercises:**
The learners are required to:
1. Apply the tools for measuring personality types like Type A&B, 16 Personality Traits, etc. Role Play on TA and Johari Window;
2. Assume a case for decision making in business context, write a report and present how they would proceed step by step to arrive at the final decision;
3. Design a questionnaire to measure the level of motivation & intrinsic motivation using Ken Thomas Theory;
4. Consider your role model of a leader and describe the characteristics of that leader;
5. Practice stress management tools including meditation;
6. Measure organisational culture using OCTAPACE or any other tool.

**Suggested Readings:**

**Note:** Latest edition of the textbooks should be used.
AUDITING
DSE 2: BCH 5.3g

Objective: The course aims to provide knowledge of auditing principles, procedures, and techniques in accordance with current legal requirements in India.

Learning Outcomes: After completion of the course, learners will be able to:
1. Analyse and interpret the qualitative features of information provided in the Financial Statements of a company;
2. Analyse and interpret the contents of corporate annual report and auditor’s report to understand the true and fair financial position of a company;
3. Compute and analyse accounting ratios of a company;
4. Conduct fund flow and working capital analysis;
5. Conduct cash flow analysis using cash flow reporting software.

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<td>2: Internal Control and Internal Check and Audit sampling</td>
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<td>3: Vouching and Verification</td>
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<td>4: Audit of Companies</td>
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<td>5: Special Areas of Audit</td>
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Unit 1: Auditing Concepts & Audit Documentation and Audit Evidence

a. Audit Concepts
Meaning and nature of auditing; Objectives, advantages and limitations of auditing; Relationship of auditing with other disciplines; Classification of Audit; Errors and Frauds and Auditor’s duty. Ethical principles and concept of auditor’s independence. Code of conduct & value system for auditors. Development of Audit Plan and Programme, Delegation and supervision of audit work; Automated Environment: Audit in an automated environment; Key features of automated environment; Audit approach.

b. Audit Documentation and Audit Evidence
Concept of Audit Documentation; Nature & Purpose of Audit Documentation; Form, Content & Extent of Audit Documentation; Audit File; Audit evidence; Sufficiency and Appropriateness of Audit evidence; Audit procedures for obtaining audit evidence; Types of Audit evidence; Sources of audit evidence; Relevance and Reliability of audit evidence.
Unit 2: Internal Control, Internal Check, and Audit Sampling
Meaning and objectives; Features of a good internal control system; internal control questionnaire; internal control checklist; tests of control; Internal Control and IT Environment, concept of materiality and audit risk. Concept of internal audit; Test checking, audit sampling and sampling methods.

Unit 3: Vouching and Verification
Vouching – Meaning and objectives; Procedure of Vouching; Vouching of Cash Book and Bank details; Verification of Assets and Liabilities.

Unit 4: Audit of Companies
Audit of Limited Companies under the Companies Act, 2013: Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties of auditor; Auditor’s Report- Contents and Types; Audit attestation and certification. Liabilities of Statutory Auditors. Overview of Auditing Standards.

Unit 5: Special Areas of Audit
Cost audit, Tax audit, Management audit, Performance audit, Social audit, Environmental audit, Audit of Banking Companies, Insurance Companies and Not for profit organisations like educational institutions, club, charitable organisation.

Practical exercises:
The learners are required to:
1. Prepare Audit Programme for conducting audit of receipts of a school/charitable institution.
2. Identify and verify any five-documentary evidences in connection with sales, purchases of goods/machineries, payment of expenses and liabilities.
3. Prepare internal control questionnaire and internal control checklist for audit of an organisation/business firm.
5. Perform vouching of cash book of college/learner functions, small business firms, club etc. to gain a practical knowledge.
6. Collect audit evidence for verification of property, plant, and equipment.
7. Perform dummy audit of a club, college, and a small business firm.

Note:
(i) Where necessary Standard on Auditing and Statements on Auditing Practice issued by the ICAI shall be referred.
(ii) Learners shall be provided with corporate annual reports along with audit report so that they can get an idea of the format and contents.

Suggested Readings:

*Note: Learners are advised to use latest edition of text books.*
BUSINESS INCUBATION
DSE 2: BCH 5.4 h

Objective: The course aims to familiarize the learners with development of business incubators and its management.

Learning Outcomes: After completing the course, the learners will be able to:
1. Explain the incubation as a concept, types of business incubators and the role played by business incubators in supporting entrepreneurial efforts;
2. Describe the process of business incubation, incubator structure and value propositions leading to start-up development;
3. Explain about various funding opportunities available to business incubators and understand the funding needs of the incubator;
4. Explain about various aspects of development of a business incubator, such as preparation of feasibility study, team building, and preparation of business plan;
5. Carry management of business incubators involving formulation of policy for entry and exit, employee management, identification of key performance indicators and mentoring process;
6. Explain the role of M&E as well as of benchmarking in incubator management.

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<td>2: Incubation Process</td>
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<td>3: Incubator Business Environment</td>
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<td>4: Planning an Incubator</td>
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<td>5: Managing Business Incubator</td>
<td>30</td>
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Unit 1: Introduction
Business Incubation- Concept and Principles; Incubator and Incubation; Pre-requisites of incubator; Development of an incubator; Types of incubators; Corporate and educational incubators. Incubation and Entrepreneurship. Business incubation models and success factors. Virtual business incubation. Agribusiness incubation. Government Policies and Programmes, Role of business incubation in the economy.

Unit 2: Incubation Process
Process of business incubation and business incubator; Pre-incubation and post-incubation; Idea lab; Business plan structure; Value proposition. Role of business incubation in start-up development.
Unit 3: Incubator Business Environment
Managing business incubator; Financing business incubator; Owners and Fund providers; Seed funding/venture capital; Angel Financiers: types, nature, and procedures; Services of incubators.

Unit 4: Planning an Incubator
Feasibility study; Team formation and team building; Examining sample business idea and writing business plans; Developing business plan; Business incubation marketing and stakeholder management; Understanding investor/lender’s perspective and presenting business plan; Valuation of business plan and elevator pitch.

Unit 5: Managing Business Incubator
Policy formulation for entry and exit; Incubation structures; Roles and responsibilities of key players; Managing incubator employees; Performance indicators of business incubator. Mentoring process; Legal issues and other formalities.

Practical Exercises:
The learners are required to:
1. Develop a comparative study of various business incubators in the context of real- life cases.
2. Analyze the case of a start- up and elaborate upon the business incubation process and business plan structure.
3. Identify funding sources for various business incubators on the basis of real-life examples.
4. Develop a business incubator plan and prepare its management plan.

Suggested Readings:

*Note: Learners are advised to use latest edition of text books.*
**Objective:** To acquaint the learners with the techniques and principles to manage human resources of an organisation.

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

1. Develop necessary skills to prepare an HR policy to enable the employees attain work life balance;
2. a. Prepare a Human Resource Plan in an organisation;
   b. Prepare a report on job analysis;
   c. Organize an induction programme in an organisation;
3. Have an understanding and use of different kinds of training and development strategies in real life scenarios;
4. a. Organize counselling sessions for employees in an organisation;
   b. Design incentive schemes for different job roles in an organisation;
5. Create HR policies related to grievance redressal, employee health, safety, welfare, and their social security in an organisation.

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<td>3. Training and Development</td>
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<td>4. Performance Appraisal and Compensation Management</td>
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<td>5. Maintenance of employees and Emerging Horizons of HRM</td>
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</table>

**Unit 1: Introduction to Human Resource Management**
Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of human resource management - Workforce diversity, empowerment, downsizing, VRS, work life balance.

**Unit 2: Acquisition 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.

**Unit 3: Training and Development**
Concept and importance; Role specific and competency-based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programmes; Training process outsourcing.

**Unit 4: Performance Appraisal and Compensation Management**
Performance appraisal- Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job changes - Transfers and promotions.
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.

**Unit 5: Maintenance of employees and Emerging Horizons of HRM**
Employee health and safety; Employee welfare; Social security (excluding legal provisions); Employer-employee relations. Employee code of conduct. Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; e-HRM; Human Resource Information System (HRIS) and e-HRM; Impact of HRM practices on organisational performance; HR Audit, Contemporary issues in human resource management-emerging job opportunities.

**Practical Exercise:**
Learners are required to:
1. Participate in simulation activity on Work Life Balance in class and prepare a report of their analysis.
2. Draft an HR policy to combat work life issues assuming themselves as an HR manager.
3. Develop a human resource plan for a select organisation.
4. Conduct job analysis for any two positions in a select organisation and present the report of the same.
5. Design an induction programme and perform role play for select organisations.
6. Develop case study on applicability and use of different kinds of training and development strategies by various companies in real life scenarios.
7. Participate in role play on employee counselling.
8. Draft incentive schemes for different job roles in their organisation.
9. Draft a policy on grievance redressal to be implemented in a select organisation.
10. Draft a policy on employee health, safety, welfare and their social security to be implemented in their organisation.

**Suggested Readings:**

*Note: Learners are advised to use latest edition of text books.*
GOODS & SERVICES TAX (GST) AND CUSTOMS LAW
C14: BCH 6.2

Objectives: The course aims to provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers. It also aims to provide an understanding of compliances and procedures laid down in GST law and to provide the understanding about significant provisions of the customs law.

Learning Outcomes: After the completion of the course, the learners will be able to:
1. Explain concept, need, and utility of indirect taxes and understand and analyse the taxable event, i.e., supply under GST;
2. Describe the provisions relating to levy of GST;
3. Identify exemptions for different types of goods and services and examine the various provisions of input tax credit;
4. Analyze provisions regarding penalties and interest and to prepare and file GST return on-line;
5. Understand the significant provisions of the customs law.

COURSE CONTENTS:

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<td>5: Customs Law</td>
<td>20</td>
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</table>

Unit 1: Basic Concepts
Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST. GST Council: Constitution, Structure and functioning.

Unit 2: Concept of supply and levy of GST
Concept of supply including composite and mixed supply, Place, Time and Value of taxable supply, Significance of consideration.

Unit 3: Levy of GST
Basis of Charge of GST, Inter-State Supply, Intra-state supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy, Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, Exempted services under exemption notifications, Input tax credit.
Unit 4: Procedures under GST
Registration under GST law, Tax invoice credit and debit notes, Different GST returns, Electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessment under GST, Interest applicable under GST (Period), Penalty under GST, Various provisions regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and tax collected at source (TCS), Audit under GST.

Unit 5: Customs Law
Custom Law: Concepts; Territorial waters; High seas; Levy of customs duty, Types of custom duties; Valuation; Baggage rules & exemptions.

Practical Exercise:
Learners are required to:
1. Fill up online application for registration under GST for hypothetical firm.
2. Fill up online various forms of GST Returns for hypothetical firm.
4. Practical problems on computation of input tax under reverse charge for hypothetical firm.
5. Practical problems on payment of tax and interest, if any, for hypothetical firm.

Suggested Readings
The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [Module 1, 2, 3 and 4]

Note: Learners are advised to use latest edition of text books.
MACRO ECONOMICS  
DSE 3: BCH 6.3 a

Objective: The course aims to acquaint the learners with the broader framework of economic systems, role and implications of macro-economic activities on economic system like savings, investments, employment, growth, and business cycles.

Learning Outcomes: After completion of the course, learners will be able to:
1. Explain the basic concepts related to national income, employment, savings, investments monetary theory, savings and investment function.
2. Measure National Income and examine the problems related to measurement of national income in context to India.
3. Examine how an economy functions. Evaluate the role of consumption, saving and investment in an economy.
4. Evaluate the impact of various economic phenomena like inflation and deflation.
5. Explain concepts like business cycle, multiplier, accelerator and demonetization.

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<td>Macro-Economic theory</td>
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<td>4.</td>
<td>Savings and Investment</td>
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<td>5.</td>
<td>Business Cycle and Value of Money</td>
<td>25</td>
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</table>

Unit 1: Nature and Scope of Macro Economics
Basic concepts, Distinction between Macroeconomics and Microeconomics Macro-Economic Concepts like national income, employment, savings, and investments.

Unit 2: National Income

Unit 3: Macro-Economic theory
Unit 4: Savings and Investment

Unit 5: Business Cycle and Value of Money
Business cycle: Concept, phases, causes and remedies; Inflation: concept, types, determinants, remedial measures; Recessionary trends, its effect on different sectors of economy and remedial measures; Reflation Concept, characteristics, measures and implications. Value of Money: Concept, theories- Quantity Theory of Money (Fisher’s Transactions approach), Cambridge equation, Keynesian theory of demand for money, Baumol-Tobin Transaction approach, Tobin’s Portfolio Balance approach, Criticism. Demonetization- concept and its implications on Economic Development, Monetary Policy, fiscal policy, IS-LM functions.

Practical Exercises:
The learners are required to:
1. Prepare a statement of items to be included and excluded while calculating national income;
2. Develop a flow chart of different sectors contribution to national income;
3. Establish relation between investment and consumption function by way of hypothetical data;
4. Prepare a flow chart showing the effect of multiplier function on economy;
5. Prepare a cause and effect statement of changes in interest rate and its effect on saving rate;
6. Prepare a chart indicating impact of inflation on different sectors of economy;
7. Diagrammatically explain effects of recession on savings, development, and employment;
8. Explain effects of demonetization on different sectors through charts.

Suggested Readings:
Relevant study material from ICAI Website: https://www.icai.org/

Note: Learners are advised to use latest edition of text books.
ADVANCED CORPORATE ACCOUNTING
DSE -3: BCH 6.3b

Objectives: The course aims to help the learners to acquire advanced knowledge of corporate accounting and to learn the techniques of preparing accounts and statements under various corporate situations under the Companies Act, 2013.

Learning Outcomes: After completion of the course, learners will be able to:
1. Prepare consolidated balance sheet of holding company with one subsidiary;
2. Make accounting entries related to winding up of a company;
3. Prepare financial statements of banking companies and insurance companies;
4. Provide services to corporate investors in preparing necessary accounts relating to investment in securities.

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<td>Unit 4: Accounts of Insurance Companies</td>
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<tr>
<td>Unit 5: Investment Accounts</td>
<td>20</td>
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Unit 1: Accounts of Holding Company
Concept and meaning of different terms: holding company, subsidiary company, pre-acquisition profit/loss, post-acquisition profit/loss, minority interest/non-controlling interest; cost of control/Goodwill or gain on bargain purchase. Meaning and need for consolidation of financial statements; Preparation of consolidated financial statements as per AS 21 / Ind AS 110 (with one subsidiary company).

Unit 2: Winding up of a Company
Meaning and modes of winding up; Types of winding up; Procedures of winding up; Contributories; Preferential payments; Voluntary winding up; Preparation of Liquidator’s Final Statement of Account; Preparation of Statement of Affairs.

Unit 3: Accounts of Banking Companies
Statutory books to be maintained; Special features of Bank book keeping; Advances – its classification and provisions to be made against advances; Rebate on Bills Discounted, Income recognition; Preparation and presentation of Financial Statements using appropriate software.

Unit 4: Accounts of Insurance Companies
Books maintained by a life insurance companies and general insurance companies. Accounts of Life insurance company – Revenue Account and Profit and loss Account and ascertainment of profit under Life insurance business; preparation of Balance Sheet using appropriate software; Accounts of general insurance business – Revenue Account, Profit and Loss Account, and Balance Sheet using appropriate software.

Unit 5: Investment Accounts
Meaning of Investment Accounts; cum-interest, ex-interest, cum-dividend and ex-dividend. Accounting for fixed interest earning securities and variable earning securities, bonus shares and right shares.

Practical Exercise:
Learners are required to:
1. Analyze and interpret case study on winding up of companies.
2. Download financial statements of banking and insurance companies and shall analyze the information contained in these statements to examine the operational and financial performance.
3. Prepare financial statements of banking and insurance companies using appropriate software.

Suggested Readings

*Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi. www.icai.org

Note: Learners are advised to use latest edition of text books.
Objective: The course aims to familiarize learners with different aspects of investment management and risks, introduce them to the framework of their analysis and valuation and highlight the process of portfolio management.

Learning Outcomes: After completion of this course, learners will be able to:
1. Explain the basics of investment management and different investment avenues available;
2. Analyze components of risk and to measure the same;
3. Assess the value of bonds and the role of credit rating agencies;
4. Apply the techniques to manage the risk;
5. Advise how to invest in mutual funds.

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<td>2: Risks and Equity Valuation Models</td>
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<td>3: Debt Instruments and Valuation</td>
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<td>4: Portfolio Management</td>
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<td>5: Mutual Fund and Derivatives</td>
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</table>

Unit 1: Introduction
Investment management- concept and need; Investment Process; Avenues for investment- features and classes; Security and Portfolio- concept and features; Difference between investment, speculation, and gambling; Meaning of Security Analysis; Investment profile of average household-Non corporate investment; Corporate investment- Primary and Secondary Market. International Investment-concept, challenges, and opportunities.

Unit 2: Risks and Equity Valuation Models
Risk- concept, elements, types (systematic and unsystematic); Measurement of risk; Risk and Return Analysis-individual security and portfolio; Security Pricing; Factors influencing valuation of securities; Security Pricing Models- Capital Asset Pricing Model, Constant growth model, Dividend capitalization Model, Earing Capitalization Model, P/E Ratio Model and Whitbeck-Kishor Model.

Unit 3: Debt Instruments and Valuation
Bonds & Debentures- meaning, types and features; Public Deposits, Public Sector Bonds, Risk in bond market; Calculation of Return on Bond and debentures- Yields on bonds, yield to maturity; Determinants of interest rate; Bond Valuation Theories; Sovereign Debt; Credit Rating; Scenario of Indian Debt Market.

Unit 4: Portfolio Management
Portfolio Management- Concept, Need, Dimensions, and Theories; Condition of Certainty; Opportunity Set with Uncertainty; Measurement of Portfolio Risk; Ways to Minimize Risk; Diversification-Markowitz Theory; Return on Portfolio Risk and Return; Regression Equation- Alpha, Beta, and Rho.
Unit 5: Mutual Fund and Derivatives
Mutual Fund- concept and types; Offshore Fund, Regulation of Mutual Fund, Money market mutual funds, Regulations on Mutual Funds in India, Performance Evaluation; Derivatives- concept, types, and purpose.

Practical Exercises:
Learners are required to:
1. Practice the concepts of Unit 3, 4, and 5 through spreadsheets and other relevant software.
2. Perform valuation of selected debt and equity instruments.
3. Prepare artificial mutual fund portfolio.
4. Perform performance evaluation of selected mutual funds.

Suggested Readings:

Note: Learners are advised to use latest edition of text books.
ARTIFICIAL INTELLIGENCE FOR BUSINESS  
DSE -3: BCH 6.3d

Objective: This course aims to equip the learners with the basic ideas and techniques underlying the usage of Artificial Intelligence in Business. The course illustrates both the potential and current limitations of these techniques with examples from a variety of applications.

Learning Outcomes: After the completion of the course, the learners will be able to:
1. Identify how the AI is being leveraged by start-ups as a success tool;
2. Analyze and interpret the applicability of AI in HR functions;
3. Explain how algorithms is changing the board room landscape;
4. Discuss the customer services provided by various banks using AI;
5. Demonstrate the role of AI in transforming the retail sector;

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<td>2: AI led strategic interventions</td>
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<td>3: AI in Banking &amp; Insurance</td>
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<tr>
<td>4: AI in Retail</td>
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<tr>
<td>5: Exponential Technologies</td>
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Unit 1: Introduction  
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.

Unit 2: AI led strategic interventions  
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, Changing role of Chief Information Officer (CIO): Industry 4.0.

Unit 3: AI in Banking & Insurance  
Redefined banking industry – adoption of Analytics, AI powered financial services, Fraud mitigation in banks with AI, Reorienting customer retention, Risk management with AI, AI driven transformation in Insurance, Digital based insurance model.

Unit 4: AI in Retail
AI interventions in Retail Outlets. Emergence of smart customers, ad content predictions, Evolution of smart retailers, Omni channel 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. AI for Sales: Data to Classes - Insides Sales Rep workflow automation - Improved Lead, Opportunity Ranking and Reminder.

Unit 5: Exponential Technologies
Beating cyber-attacks with Analytics, AI in 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, AI for Portfolio Management, Chatbots, Call center rep automation.

Practical Exercises:
Learners are required to:
1. Identify a startup using AI and prepare a report on how it is leveraging AI for its business processes.
2. Analyze, interpret, and present key learnings of case study titled Making the business case for AI in HR (Altemeyer, 2019)
3. Participate in a simulation exercise of a boardroom meeting with a robot.
4. Identify a bank providing AI powered services and prepare a report on the facilities available for the customers through AI.
5. The learners are divided into groups and each group to represent a retail brand. With the use of AI, the group has to showcase how it has brought transformation in the business and customer experience.
6. Identify the success stories (at least five) of AI driven businesses (different sectors) across the globe and prepare a case study on the basis of your analysis of the same.

Suggested Readings

Note: Latest edition of the textbooks should be used.
Objective: This course seeks to familiarize the learners with their rights and responsibilities of a consumer and the procedure to redress consumer complaints. The learner should be able to comprehend the business firms’ interface with consumers and the related regulatory and business environment.

Learning Outcomes: After completing the course, the learners shall be able to:
1. Explain the concept of consumer, consumer buying process, consumer dissatisfaction and consumer markets and their related formats;
2. Explain consumer rights and various standards for consumer protection in India;
3. Discuss the consumer protection available under various laws;
4. Analyze the role of industry regulators in consumer protection;
5. Learn about various issues related to consumer affairs

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<td>4: Role of Industry Regulators in Consumer Protection</td>
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<tr>
<td>5: Contemporary Issues in Consumer Affairs</td>
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Unit 1: Introduction
Concept of Consumer, Consumer buying process and Post-Purchase behaviour, Factors affecting voicing of consumer grievances, Alternatives available to Dissatisfied Consumers: Private action and Public Action; Conciliation and Intermediation for out-of-court Redressal.
Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, labelling and packaging and relevant laws, Legal Metrology.

Unit 2: Consumer Protection in India
Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice.
Voluntary and Mandatory standards; Indian Standards Mark (ISI), Ag-mark, Hallmarking, Banking Ombudsman; Insurance Ombudsman; Telecommunication: TRAI; Food Products: FSSAI; Advertising Standard Council of India; Real Estate Regulatory Authority.

Unit 3: Consumer Protection Law
Organisational set-up under the Consumer Protection Act 2019: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, National
Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.
Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.
Consumer Grievance Redressal under the BIS Act, 2016; ISO 10000 suite.

Unit 4: Role of Industry Regulators in Consumer Protection
i. Banking: RBI and Banking Ombudsman
ii. Insurance: IRDA and Insurance Ombudsman
iii. Telecommunication: TRAI
iv. Food Products: FSSAI
v. Electricity Supply: Electricity Regulatory Commission
vi. Real Estate Regulatory Authority

Unit 5: Contemporary Issues in Consumer Affairs
Evolution of Consumer Movement in India, Formation of consumer organisations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings.

Practical Exercises:
Learners are required to:
Analyse leading Cases decided under Consumer Protection law by Supreme Court/National Commission: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.

Suggested Readings:

Learners are advised to use latest edition of the book.
YOGA AND HAPPINESS
DSE -3: BC 5.2f

Objective: The course aims to cultivate a pure mindset in learners which in turn reduces the possibility of corruption, crime, and injustice in the society. It also aims to instill a healthy mindset that allows learners to break free from themselves (addictions, depression, personal problems) and experience true change in their lives.

Learning outcomes: After completion of the course, the learners will be able to:
1. Demonstrate Asanas, Pranayama, Kriya with proficiency;
2. Demonstrate postures of Hatha Yoga, Raja Yoga, and Laya Yoga;
3. Analyse the relevance of Yog Sutras in real life situation;
4. Interpret the significance of Meditation in Business Context;
5. Summarise the importance of Ayurveda in modern lifestyle;
6. Enhance their Happiness & Spiritual Quotient.

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<tr>
<td>2: Classical and Emerging Schools of Yoga</td>
<td>25</td>
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<tr>
<td>3: Meditation: A way of Life</td>
<td>20</td>
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<tr>
<td>4: Yoga &amp; Meditation in Modern Setting</td>
<td>20</td>
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<tr>
<td>5: Developing Happiness &amp; Spiritual Quotient</td>
<td>15</td>
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Unit 1: Introduction
Yoga: Concept, Meaning, and Origin; Relation between mind and body; Importance of healthy body and mind; Body Management Techniques: Asana, Pranayama, Kriya. Principles of yogic practice, Meaning of Asana, its types and principles, Meaning of pranayama, its types and principles. Impact of yoga limbs like asana, pranayama, meditation, etc. on achieving excellence in performance.

Unit 2: Classical and Emerging Schools of Yoga
Classical Schools of thoughts in Yoga: Hatha Yoga, Raja Yoga, Laya Yoga, Bhakti Yoga, Gyana Yoga, Karma Yoga; Asthanga Yoga. Patanjali Yoga Sutra. Emerging schools of thoughts in Yoga.

Unit 3: Meditation: A Way of Life
Relation between body, breath, and mind; Meaning of meditation and its types and principles. Ancient Scriptures and relevance of Meditation; Meaning and importance of prayer. Psychology of mantras. Essence of Mudras. Relevance of Meditation for different age groups and body requirements. Healing and Meditation. Seven layers of existence. Meditation for adding hours to your day, excellence at workplace, harmony in relationships, better decision making, heightened awareness and concentration.

Unit 4: Yoga & Meditation in Modern Setting
Yogic therapies and modern concept of Yoga; Naturopathy, Hydrotherapy, Electrotherapy, Mesotherapy, Acupressure, acupuncture. Anatomy and Physiology and their importance in Yogic Practices. Food and Lifestyle: Basics of Ayurveda, Yogic Diet; Importance of having Sattvic Ayurvedic Food, Workplace productivity which is directly linked to Healthy Sattvic food. Modulation of ailments through food and balanced nutrition and dieting practices, integrating traditional food items with modern food habits, mental health and food types.

Unit 5: Developing Happiness & Spiritual Quotient
Happiness: Meaning and sources. Four hormones of happiness: Dopamine, Oxytocin, Serotonin, Endorphins. Happiness: independent variable vs. dependent variable, life view, models of happiness, Distinction between Religion and Spirituality.

Practical Exercises:
Learners are required to:
1. Participate in the practical sessions in Yoga Lab. on Asanas, Pranayama, Kriya: Sudarshan Kriya of Art of Living, Isha Kriya, etc.
2. Participate in the practical sessions in Yoga Lab. on Hatha Yoga, Raja Yoga, Laya Yoga.
3. Interpret the Yog Sutras by Patanjali as per their applicability in real life situations and submit a report of the same.
4. Submit and present report on their key learnings from the following:
   a. Sudarshan Kriya yoga: Breathing for health–NCBI
   b. How Meditation Benefits CEOs–A case study at Harvard Business School
5. Participate in simulation exercises in class where all learners are divided into two teams wherein, they have to debate for and against imbibing Ayurveda & health in modern lifestyle.
6. Participate in simulation exercises in class using applied kinesiology techniques.
7. Write a summary of their personal experience of learning various yoga, breathing, and meditation techniques in the course and how do you think it will help you in the future.

Suggested Readings:

Note: Latest edition of the textbooks should be used.
CORPORATE GOVERNANCE

DSE- 3: BCH 6.3g

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

Learning Outcomes: After completion of the course, the learners will be able to:
1. Explain the concept and importance of corporate governance in a business setup;
2. Explain the concept of corporate governance in organisations and its essence for management;
3. Analyze the role of board of directors and shareholders in corporate management;
4. Assess the problems in corporate governance on the basis of major corporate governance failures;
5. Describe corporate governance framework in India;
6. Explain the linkage between ethics, corporate governance, and corporate social responsibility and analyze specific cases of corporate governance failures.

COURSE CONTENTS:

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<td>2: Directors and Shareholders</td>
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<td>4: Corporate Governance Framework in India</td>
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<td>5: Business Ethics and Corporate Social Responsibility (CSR)</td>
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Unit 1: Introduction
Corporate Governance - Meaning, significance and principles, Management and corporate governance; Theories and Models of corporate governance; Agency theory and separation of ownership and contract; ownership structure and firm performance; Whistle blowing, Class Action; Role of Institutional investors. Codes and Standards on Corporate Governance- Sir Adrian Cadbury Committee 1992 (UK), OECD Principles of Corporate Governance and Sarbanes Oxley (SOX) Act, 2002 (USA).

Unit 2: Directors and Shareholders
Powers of directors; Duties of directors; Non-executive directors and their duties; Relationship between board and shareholder; Board structure and Independent director, board committees and their functions. Shareholder expectations; Regulatory requirements for shareholder involvement shareholder activism and proxy advisory firms. Role of rating agencies.

Unit 3: Major Corporate Governance Failures and International Codes
BCCI (UK), Maxwell Communication (UK), Enron (USA), World.Com (USA), Andersen, Worldwide
(USA), Vivendi (France), Satyam Computer Services Ltd, Lehman Brothers, Kingfisher Airlines, PNB Heist and IL&FS Group Crisis; Common Governance Problems Noticed in various Corporate Failures;

Unit 4: Corporate Governance Framework in India

Unit 5: Business Ethics and Corporate Social Responsibility (CSR)
Business Ethics and Values; Importance of Ethics; Corporate Governance and Ethics; Ethical theories; Code of Ethics and ethics committee. Concept of Corporate Social Responsibility; CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, CSR and Corporate Philanthropy; Environmental Aspect of CSR, Models and benefits of CSR, Drivers of CSR; CSR in India.

Practical Exercises: Learners are required to:
1. Visit a MSME and study the benefits of incorporating Corporate Governance in their organisation. Also, assess the issues of corporate governance there and find out the codes and standards addressing those issues.
2. Identify the corporate cases involving different organisational structures and make a comparative assessment of the governance challenges and issues.
3. Make the comparative analysis of rules governing Whistle-blowing policies in different countries.
4. Prepare a case study on the topic “Whistle blowing”.
5. Visit one board meeting and prepare a report by practically witnessing the real discussion forums on the role of every member in the board.
7. Prepare the report on anyone major corporate governance failure to suggest:
   a. Common governance problems in Indian context;
   b. The guidelines as per any of governance frameworks developed in India; and
   c. Ethical concerns in the given case leading to governance failure.
8. Visit one startup company or someone who is working in a renowned company, and prepare a report on how business ethics and corporate social responsibilities are fulfilled by these organisations.

Suggested Readings:

Institute of Chartered Accountants of India, Auditing and Assurance Standards, ICAI, New Delhi.
www.icai.org

Note: Latest edition of readings may be used
INDUSTRIAL RELATIONS AND LABOUR LAWS
DSE – 3: BCH 6.3h

Objective: The course enables the learners to understand and apply the important concepts of industrial relations including trade unions, discipline, and various labour enactments.

Learning Outcomes: After completing the course, the learners will be able to:
1. Explain the evolution and factors influencing industrial relations in changing environment;
2. Evaluate the effectiveness of trade unions and factors influencing their growth;
3. Examine the effectiveness of workers’ participation in management;
4. Evaluate the effectiveness of grievance redressal mechanism;
5. Analyze industrial disputes and implementation of its legal provisions;
6. Discuss the concept of bonus and wages payments for all the workers under Code on Wages, 2019.

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Unit 1: Industrial Relations
Concept, nature and objectives of Industrial Relations; Evolution and factors influencing IR in changing Environment, Employers' Organisation; Human Resource Management and IR.

Unit 2: Trade Unions Act, 1926
Important provisions of Trade Unions Act, 1926. Objectives of Trade Union in the era of liberalization; Factors influencing the growth of Trade unions, its registration, rights, and liabilities. Emerging trends in Union Management Relations.

Unit 3: Workers' Participation in Management
Concept, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing.

Unit 4: Discipline and Grievance Redressal
Causes of indiscipline, Maintenance of discipline; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure.
Unit 5: Other Labour Enactments
c) The Code on Wages, 2019: Regulation of Minimum Wages, Payment of wages, payment of bonus.

Practical Exercise: Learners are required to:
1. Visit an industrial unit to learn about the industrial relations in the current environment after interacting with the trade union leaders, workers, and HR managers and prepare a report of such visit.
2. Consider the level of health, safety and welfare facilities provided to the employees during the industrial visit and present the report.
3. Assess and prepare a report on the grievance redressal mechanism of the industrial unit.

Suggested Readings

Note: Latest edition of the textbooks should be used.
Objective: The course aims to provide an understanding of constituent sectors that define the Indian Economy and enable learners to examine the role and contribution of different sections of the economy in economic development of India. The course also aims to enable the learners to examine the role and impact of planning process on economic development of India.

Learning Outcomes: After the completion of the course, the learners will be able to:
1. Evaluate the magnitude, size, and dimensions of Indian economy and to study effect of privatization and liberalization on Indian economy;
2. Evaluate the role of population as an economic resource;
3. Explain the role and contribution of agriculture in economic development of India;
4. Analyze contribution of industrial and service sector in Indian economy;
5. Evaluate the recent trends in economic planning of India as well as role and functions of central bank and commercial banks.

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<td>3. Indian Agriculture: Trends and problems</td>
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<td>5. Planning process in India: Trends and Features</td>
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Unit 1: Overview of Indian Economy
Indian Economy: Major features and problems. Role of public and private sector in Indian Economy; Functions and problems of public sector; dis-investment; Privatization –it’s importance in Indian Economy. Globalization, Liberalization and its impact on Indian Economy.

Unit 2: Demography and Indian Economy
Concept of over, under and optimum population. Population explosion and trends in population growth. Demographic aspects of Indian population: Literacy, Gender and Quality of manpower. Demographic dividend
and new trends in population management, Technology and population growth. Need to optimize population growth. Human Development Index.

**Unit 3: Indian Agriculture: Trends and Problems**

**Agriculture in Indian Economy:** salient features and importance, cropping pattern, crop insurance, water management, water harvesting and irrigation related issues, Agricultural production and productivity, Green, white, blue and yellow revolution. Government policy and initiatives.

**Agricultural Finance:** Rural Credit; Rural Finance: institutional and non-institutional finance, Role of Regional Rural Bank and Micro-finance institutions. Loan schemes.

**Agricultural Marketing:** Regulated and unregulated markets, Warehousing, Role of Food Corporation of India (FCI), Export of agricultural products and agro based industries. Minimum Supports Price (MSP).

**Unit 4: Industrial Economy and Service Sector of India**

Industrial Scenario in India, Features and Problems of Industrial Development in India, Core industries and their role in Indian economy, Industrial policies and statements and their impact on industrial development, Industrial Finance, Liberalization and Indian industries.

An overview of Service Sector in India - Transport and Communication, IT, Tourism (Growth, Performance, Market size and exports) - Power Policy and Power Development- FDI inflow in Service Sector, Role of WTO in Service Sector, Contribution of Service Sector to India’s GDP

**Unit 5: Planning Process in India: Trends and Features**

Planning process and features of Economic planning in India, Journey from Planning Commission to NITI Aayog, Budgeting Process in India. Emerging Trends and Features.

**Practical Exercises:**
The learners are required to:

1. Prepare a statistical profile of India Economy.
2. List out the various PSUs which have been undergone disinvestment since 1991. Visit to one or two may be advisable.
3. Prepare a chart of explaining demographic development.
4. Visit Food Corporation of India and prepare report how its functions
5. Enlisting the PSU which have undergone this investment since 1991 according to their nature and type.
6. To know the process of this investment of PSU.
7. Preparing a comparative statement of merits and limitation of private undertakings and PSU.
8. To visit any important PSU to understand its function and roles.

**Suggested Readings**


*Note: Learners are advised to use latest edition of text books.*
FINANCIAL STATEMENT ANALYSIS
DSE-4: BCH 6.4b

Objective: The course aims to help the learners to analyze accounting and other information incorporated in the corporate annual reports, to analyze operating, financial, and structural performance of business firms with the help of appropriate analytical tools.

Learning Outcomes: After completion of the course, learners will be able to:
1. Analyse and interpret the qualitative features of information provided in the Financial Statements of a company;
2. Analyse and interpret the contents of corporate annual report and auditor’s report to understand the true and fair financial position of a company;
3. Compute and analyse accounting ratios of a company;
4. Conduct fund flow and working capital analysis;
5. Conduct cash flow analysis using cash flow reporting software.

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<td>Unit 5: Cash Flow Analysis</td>
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Unit 1: Introduction
Meaning of Financial Statement as per Companies Act, 2013; Components and constituents of Basic Financial Statements; Financial/Accounting information contained in the Financial Statements, their qualitative characteristics; Meaning, objectives and limitations of Financial Statement Analysis; Considerations for the economic and financial analysis.

Unit 2: Financial Statements and Reporting
Relevant provisions of the Companies Act, 2013 for the preparation of Statement of Profit & loss and Balance Sheet; Corporate Financial Reporting - meaning, need and objectives; 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 and their critical analysis; Analysis of the quality of accounting information from the annual report of select companies; Audit as formal analysis of financial statements.

Unit 3: Analysis of Financial Statements
Techniques of financial statement analysis – Comparative Statement, Common-size Statement and Trend Analysis.
Meaning, objectives and classification of Accounting Ratio and Ratio Analysis; Advantages and limitations of ratio analysis; Computation and application of accounting ratios for evaluation of performance (Activity and Profitability Analysis), evaluation of financial health (Liquidity, Solvency, and Structural Analysis). Ratio analysis using appropriate software; Inter Firm Comparison.
Unit 4: Fund Flow and Working Capital Analysis
Concept of Fund and Fund Flow; Objective and Importance of Fund Flow Statement; Preparation of Fund Flow Statement; Limitations of Fund Flow Statement; Concept of Working Capital – Gross, Net, and Negative, Operating and Balance concept of working capital; Components of working capital and their features; Estimation of working capital; Preparation of Statement of Changes in working capital.

Unit 5: Cash Flow Analysis

Practical Exercise:
Learners are required to:
1. Download annual reports of reputed companies from the websites and analyze the information contained in the financial statements to examine the quality of information supplied. Also analyze the information provided in the Report of the Board of Directors.
2. Examine the Directors’ Report and Auditor’s Report with reference to compliance with the provisions of Companies Act, 2013
3. From the financial statements, compute the accounting ratios to examine the operating efficiency, profitability, liquidity, and solvency of the company.
4. Analyze the working capital from the information available in the financial statements.
5. Prepare cash flow statement from the information available in the financial statements.

Suggested Reading
Bhattacharjee, Ashish Kumar; Financial Accounting for Business Managers. Prentice Hall of India,
PUBLIC ADMINISTRATION AND BUSINESS
DSE 4: BCH 6.4c

Objective: The course aims to impart basic knowledge about the structure and working of the public administration system in India.

Learning Outcomes: After completion of this course, learners will be able to:
1. Explain the basic concept of public administration and its relevance for business;
2. Explain the difference between Public administration and Business Administration;
3. Analyze the concept of good society and its impact on business;
4. Analyze the impact of political system on business environment in India;
5. Evaluate the impact of judicial system on business environment in India;
6. Assess the impact of governance and public policies on business.

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<td>Unit 5 Governance and Public Policy</td>
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Unit 1: Introduction
Public Administration- meaning, nature and scope and limitations; Concept and functions of a welfare state; Emergence of civil society; Factors leading to emergence of civil society; Concept of liberty, Theories of liberty; Concept of equality, Dimensions of equality; Concept of justice, dimensions of justice. Similarity and Dissimilarity between Public Administration and Business Administration.

Unit 2: Idea of a Good Society
Good society: Need and Importance, Moral Reasoning, Theories of Moral Reasoning; Diversity, Equity and Equality; Leadership; Responsibility, Accountability; Globalization and society; Cross cultural issues; Ethical Conduct of National and Multinational Corporations.

Unit 3: Political System and Business
Constitution of India- Preamble, Fundamental rights, Directive Principles of state policies; India’s federal system, NITI AYOG-role and functions; Impact of political system on business environment- policies, programmes and
procedure; Ease of doing business; Startup India, Stand Up India, Make in India, Recent trends in taxation policies-impact on investment and business.

**Unit 4: Judicial System and Business**

**Unit 5: Governance and Public Policy**
Governance- Concept and Nature; Public accountability; Redressal of public grievances with special reference to RTI, Lokpal and Lokayukta, Election Commission, Association for Democratic Reforms (ADR), Bringing people closer to Administration: E-governance; Political Representation, Decentralization of Governance- Panchayati Raj System, Urban Local Bodies.

**Practical Exercises:**
The learners are required to:
1. Analyze cases from real life regarding fundamental rights, freedom of expression, and civil society
2. Discuss case studies from real life regarding equity and equality in the context of organisations.
3A. Evaluate the ease of doing business parameters in the context of a specific sector.
3B. Practice session as Mock Parliament.
1. Practice session as Moot Court related to business cases.
2. Discuss case study on decentralization of governance and present key learnings.

**Suggested Readings:**


*Note: Learners are advised to use latest edition of text books.*
PERSONAL FINANCE AND PLANNING  
DSE BCH 6.4d

Objective: The course aims to familiarize learners with different aspects of financial planning like savings, investment, taxation, insurance, and retirement planning and to develop the necessary knowledge and skills for effective financial planning.

Learning Outcomes: After completion of this course, learners will be able to:
1. Understand the meaning and appreciate the relevance of Financial Planning.
2. Familiarize with regard to the concept of Investment Planning and its methods.
3. Examine the scope and ways of Personal Tax Planning.
4. Analyze Insurance Planning and its relevance
5. Develop an insight in to Retirement planning and its relevance

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<td>Unit 5: Retirement Benefits Planning</td>
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Unit 1: Introduction to Financial Planning
Financial goals, Time value of money, steps in financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction to savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming.

Unit 2: Investment planning
Process and objectives of investment, Concept and measurement of return & risk for various assets class, 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 including SIP; International investment avenues.

Unit 3: 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 115BAC vis-à-vis General provisions of the Income-tax Act, 1961, tax avoidance versus tax evasion.
Unit 4: Insurance Planning

Unit 5: Retirement Benefits Planning

Practical Exercises:
The learners are required to:
1. Perform electronic fund transfer though net-banking and UPI.
2. Identify certain Ponzi schemes in the market during last few selected years.
3. Prepare tax planning of a hypothetical individual.

Suggested Readings:

Note: Latest edition of text books may be used.
UGC DOCUMENT ON LOCF COMMERCE

INTERNATIONAL BUSINESS
DSE-4: BCH 6.4e

Objective: The course aims to introduce learners to the international business, trading and financial environment. Learners are also expected to understand the basic features of the foreign exchange market and types of exchange rates. The course also creates awareness about emerging issues such as outsourcing and environmental sustainability in the context of international business.

Learning Outcomes: After completing the course, the learners will be able to:
1. Explain the process of globalization, its impact on the evolution and growth of international business and to appreciate the changing dynamics of the diverse international business environment (including various modes of entry);
2. Evaluate the theoretical dimensions of international trade and intervention measures adopted, appreciate the significance of different forms of regional economic integration and explain the concept of Balance of payment account and its components;
3. Explain the significance of different forms of regional economic integration and to appreciate the role played by various international economic organisations such as the WTO, UNCTAD, IMF, and World Bank;
4. Assess international financial environment, and basic features of the foreign exchange market – its characteristics and determinants;
5. Examine the concept and form of foreign direct investment, and to create awareness about emerging issues in international business such as outsourcing and ecological issues.

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<td>Unit 3: Regional Economic Integration &amp; Cooperation</td>
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<td>Unit 5: Foreign Direct Investment</td>
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Unit 1: Introduction to International Business
economy, Impact of Globalization.

Unit 2: International Trade

Unit 3: Regional Economic Integration & Cooperation
Forms of regional integration; Integration efforts amongst countries in Europe, North America and Asia: EU, NAFTA and SAARC; Cost and benefits of regional economic integration. International Economic Organisations: WTO, UNCTAD, World Bank, and IMF.

Unit 4: International Financial Environment
Foreign exchange rate meaning and nature, Types of exchange rate systems – fixed and floating, soft peg, crawling peg, free float, managed float; Foreign exchange risk and exposure. Spot market, spot rate quotations, bid-ask spreads, trading in spot markets, cross exchange rates, forward markets, forward rate, long and short forward positions, forwards premium and discount; Arbitrage, Hedging and Speculation. Exchange rate Determination: Types of Exchange rates, Factors affecting exchange rate- relative inflation rates, interest rates, relative interest rates, relative income levels, government controls, expectations.

Unit 5: Foreign Direct Investment
FDI – Reason for FDI, Modes of FDI. Types of FDI - Greenfield investment, Brownfield investments, Mergers & Acquisition, Strategic alliances; Benefits and drawbacks of FDI. FDI in India.

Practical Exercises:
The learners are required to:
1. Identify entry modes of various companies into international business and carry out SWOT analysis for each company.
2. Analyze various regional economic integrations and their impact on Indian business environment.
3. Collect data to assess trends in foreign direct investment flows in India and draw a comparative with other emerging economies.

Suggested Readings:

Note: Learners are advised to use latest edition of the book.
BUSINESS ETHICS AND HUMAN VALUES
DSE 4: BCH 6.4f

Objective: The course aims to develop in learners an understanding of the concept of Business Ethics & Human Values and its application in business decision making using sustainable business practices.

Learning outcomes: After completion of this course, learners will be able to:
1. Design Code of Ethics for an organisation;
2. Discuss Ethical Performance of an organisation;
3. Describe and distinguish between various types of values;
4. Discuss issues related to whistle blowing and other moral issues;
5. Measure the level of participation of select companies/organisations related to Social Responsibility.

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<tr>
<td>Unit 5: Corporate Social Responsibility (CSR)</td>
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Unit 1: Introduction
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.

Unit 2: Business Ethics Management
Management process and ethics, Ethos of Vedanta in management, Hierarchism as an organisational value, Business Ethics & Cultural Ethos; role of various agencies in ensuring ethics in corporation; Setting standards of ethical Behaviour; Managing stakeholder relations; Assessing ethical performance; Organizing for Business Ethics Management.

Unit 3: Human Values & Business
Meaning of Human Values; Formation of Values: Socialization; Types of Values: Societal Values, Aesthetic Values, Organisational Values, Spiritual Values; Value Crisis in Management; concept of knowledge management and wisdom management, wisdom-based management. Concept of Karma and its kinds: Karma Yoga, Nishkam Karma, and Sakam Karma.

Unit 4: Moral Issues in Business
Implications of moral issues in different functional areas of business (finance, HR, and marketing). Whistle blowing; Marketing truth and advertising: Manipulation and coercion, Allocation of moral responsibility in advertising; Trade secrets, Corporate disclosure, Insider trading; Equal employment opportunity, Affirmative action, Preferential hiring; Consumerism; Environmental protection.

Unit 5: Corporate Social Responsibility (CSR)
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.

Practical Exercises: The learners are required to:

2. Participate in discussion of decision-making situations by presenting scenarios;
3. Design code of ethics for a selected organisation.
5. Prepare a questionnaire to measure the importance of different types of values.
6. Analyze, interpret and present key learnings of the case study on Whistle Blowing- Infosys Case.
7. Measure the level of participation of a select company/organisation/group of individuals regarding Social Responsibility.

Suggested Readings:

Note: Learners are advised to use latest edition of text books.
Objective: The course aims to provide an understanding of tax planning and tax management available to different classes of tax payers and provisions governing assessment of firms and association of persons.

Learning Outcomes: After the completion of the course, the learners will be able to:
1. Interpret and apply different provisions of the IT Act;
2. Examine need for tax planning for different income groups;
3. Compute advance payment of tax and TDS;
4. Interpret prevailing tax system for LLPs, Cooperative Societies, and Associations of persons.

COURSE CONTENTS:

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<tr>
<th>Unit</th>
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<td>Unit 1: Basic Aspects of Tax Planning and Tax Management</td>
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<td>Unit 2: Assessment of Firms Including LLP and Association of Persons</td>
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<td>Unit 3: Assessments of Companies, Cooperative Societies, and Trusts</td>
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<td>Unit 4: Various aspects related to Tax Deduction at Source Returns and Refund of Income Tax</td>
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<td>Unit 5: Information Technology and Tax Administration</td>
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Unit 1: Basic Aspects of Tax Planning and Tax Management
Meaning of tax planning, Concept of tax avoidance, tax evasion and tax management, Tax planning with reference to sitting up off a new business, financial management decision, specific decisions like own or lease and purchase or installment scheme etc., Clubbing of Income, Set-off and carry forward of losses.

Unit 2: Assessment of Firms Including LLP and Association of Persons
Meaning of partnership firm, scheme of taxation Partnership firms, conditions governing partnership firms’ u/s 184 and 40 (b), Computation of income of a firm an assessment of parties of firm.

Unit 3: Assessments of Companies, Cooperative Societies, and Trusts
Meaning and definition of company cooperative society and Trust, Taxable income and tax liability, Minimum alternative tax under, provision of section 11.

Unit 4: Various aspects related to Tax Deduction at Source Returns and Refund of Income Tax
Concepts of TDS/TCS, Return of Income, Advance Payment of Income Tax, Methods of payment of taxes, Forms of returns and refund of tax, Types of Assessments, appeals and revisions, Provision governing Interest and penalties, Concept of Transfer pricing.

Unit 5: Information Technology and Tax Administration
Information Technology and Tax administration; Income Tax authorities; PAN (Permanent Account Number), TAN (Tax Deduction and Collection Account Number); TIN (Tax Information Network).

Practical Exercises: The learners are required to:
1. Prepare draft format of PAN Card, TAN of Companies, Cooperative Societies, and Trust.
2. Fill the manual and online forms of ITR – 5, 6, & 7;

Suggested Readings:

Note:
Learners are advised to use latest edition of text books.
Learners are advised to use web sources too.
BUSINESS RESEARCH METHODS AND PROJECT WORK
DSE -4: BCH 6.4h

Objective: The course aims to inculcate research aptitude among the learners and to enable them to prepare project report based on empirical data.

Learning Outcomes: After completion of the course the learners will be able to:
1. Outline the significance of Research and Research Methodology and to analyze the problems in conducting social science research in India;
2. Formulate Research Problem and Research Design;
3. Determine the sample size in consonance with the research problem and research design;
4. Collect and tabulate required primary and secondary data for analysis;
5. Prepare a report on the basis of collected data.

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<td>Unit 1: Introduction</td>
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<tr>
<td>Unit 2 Research Design</td>
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<td>Unit 3 Sampling Design</td>
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<td>Unit 4 Data Collection</td>
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<tr>
<td>Unit 5 Report Writing</td>
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Unit 1: Introduction
Concept, objectives and significance of Research; Approaches and types of Research; Research and Research Methodology; Research Process; Criteria of Good Research; Problems in conducting social science research in India.

Unit 2: Research Design
Defining the Research Problem and Research Design; Components, selection and formulation of Research Problem related to economics, commerce and business; meaning and need of Literature Review; Meaning of Research Design, Features of a good research design; types of Research Design.

Unit 3: Sampling Design
Meaning of Census and Sample; Meaning, need, significance and principle of sampling; Essentials of a good
sampling; Methods of sampling; Determination of sample size.

**Unit 4: Data Collection**
Types of data; Methods of collection of primary data: Collection of Secondary Data; Use of computer and internet in collection of data; limitation of primary and secondary data. Tabulation of data for analysis.

**Unit 5: Report Writing**

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**Project Work 50 Marks**
*(35 marks for Report and 15 Marks for Viva Voce)*

There shall be a supervisor for the learners who will guide the learners to (i) select a topic from the area of economics, commerce and business, (ii) design the research project, (iii) collect and analyze data and (iv) write the report.

The number of learners to be allotted against one supervisor and the selection of the examiner for the project report will be determined as per the norms of the individual Universities.

For the viva-voce examination, an expert shall be engaged who shall be a senior teacher from a college other than the college in which the learner is studying.

**Suggested Readings:**


*Note: Learners are advised to use latest edition of text books.*
7. Teaching Learning Outcome Methodologies

Learning based curriculum design for various commerce-based courses under B. Com. (Hons.) Programme aim for dissemination of up-to-date knowledge, development of student’s capability to use ideas and information, and their ability to test those ideas and evidence. The courses also aim for facilitating the personal development and capacity of students to plan and manage their own learning. Instead of using traditional teaching methods, new teaching methods and pedagogical tools are required to ensure the achievement of desired learning outcomes for each of the commerce courses. In view of the programme outcomes for B. Com. (Hons.) the suggested teaching methodologies, therefore, are:

- Classroom lectures;
- Use of up-to-date textbooks, other learning resources;
- Use of internet to support and explore the knowledge;
- Use of case studies;
- Practical exercises for each course to augment the learning;
- Work experience through internship and fieldwork;
- Projects;
- Demonstrations;
- Group working;
- Simulations (e.g. computer based);
- Problem solving;
- Discussion and debate;
- Role play;
- Quizzes;
- Seminar presentations;
- Class presentations;
- Tutorials;
- Examination papers

Each of the B. Com. (Hons.) courses, whether a Core Course or an Elective Course, entails the details of specific teaching methods which are required to be followed for the achievement of learning outcomes for the given course.

8. Assessment Outcome Measurement Methods

Methods of measuring student learning are often characterized as summative or formative assessments:

- Summative assessments: case study analysis, assessment and evaluation of internship reports, project report evaluation, tests, quizzes, and other graded course activities that are used to measure the performance of learner. They are cumulative and often reveal what students have learned at the end of a unit or the end of a course. Within a course, summative assessment includes the system for calculating individual student grades.

- Formative assessment: any means by which students receive input and guiding feedback on their relative performance to help them improve. It can be provided face-to-face in office hours, in written comments on assignments, through rubrics, and through emails.
An array of direct and indirect methods should be used based upon the above mentioned methodologies and assessment tools to assess the level of learning outcome(s) under each course with more weightage on ‘Formative Assessment’ to ensure that the learner improves during the teaching learning process. Direct measures require a learner to present or demonstrate their learning or produce work so that observers can assess how well students’ work or responses fit institution-or program-level expectations of outcomes. It includes examinations, field experience, internship, lab. reports, case studies, etc. as mentioned above under Teaching Learning Outcome Methodologies and Summative Assessment.

Through the indirect measures, the observer would be able to infer student abilities, knowledge, and values based on an analysis of reported perceptions about student mastery of outcomes using the indirect measures. It includes classroom assessments.

9. **Keywords:**
- Accounting for Partnership Firm
- Accounting Information
- Accounting Standards
- Activity Based Costing
- Audit of Limited Companies
- Auditing
- Banking Operations
- Banking Sector Reforms
- Banking Services
- Board of Directors
- Budgetary Control
- Capital Budgeting
- Capital Market
- Cash Flow Analysis
- Commercial Banks
- Company Accounts
- Competition Commission of India
- Computerized Accounting
- Consumer Behaviour
- Consumer Protection
- Contract of Sale
- Copyright
- Corporate Annual Report
- Corporate Veil
- Cost Accounting
- Cost Sheet
- Customs Law
- Cyber Security
- Debt Instruments
- Demat Trading
- Demographic Dividend
- Digitization of Financial Services
- E-Commerce
Economic Value Added
Entrepreneurial Development
Environmental Protection and Sustainability
E-Payment System
Filing of Returns of Income
Financial Literacy
Financial Management
Financial Markets
Financial Planning
Financial Services
Financial Statement Analysis
Financial Statements
Financial Technology
Formation of a Company
Goods & Services Tax (GST)
Government Accounting,
Hire Purchase and Instalment Purchase System,
Income Tax,
Insurance Business,
Internal Control and Internal Check,
Internal Reconstruction of Companies
Investment Management
Insurance Regulation and Development Authority (IRDA)
ISO Standard 14001
Management Accounting
Marginal Costing
Marketing Mix Decisions
Merchant Banking
Money Market
Mutual Funds
National Company Law Tribunal
Personal Tax Planning
Portfolio Management
Retirement Planning
Rural Development
Securities and Exchange Board of India (SEBI)
Securities Contract Regulation
Services Marketing
Stock Market
Tax Deduction at Source
Taxable Income
Venture Capital
Winding Up of Companies
Working Capital
Working Capital Analysis