MADHAV UNIVERSITY, SIROHI

CENTRE FOR DISTANCE AND ONLINE EDUCATION

PROGRAMME PROJECT REPORT

BACHELOR OF COMMERCE

2026-27

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1. PROGRAMME MISSION AND OBJECTIVES

Madhav University (MU), Sirohi, Rajasthan, was established under Act No. 07 of 2014 of the Rajasthan State Legislature. The University is recognized by the University Grants Commission (UGC) and has been accredited with an 'A' Grade by the National Assessment and Accreditation Council (NAAC), reflecting its commitment to academic quality, institutional development and continuous improvement.

Madhav University has developed a multidisciplinary academic environment offering Certificate, Diploma, Undergraduate, Postgraduate and Doctoral programmes across diverse disciplines, including Commerce & Management, Arts & Sciences, Engineering & Technology, Pharmacy, Agriculture, Education, Law, Allied Health Sciences and other professional and emerging areas. The University also provides modern academic infrastructure, including laboratories, smart classrooms, innovation facilities and library resources to support teaching, learning, research and skill development.

The University emphasizes outcome-based education, experiential learning, project-based instruction, digital and blended learning, skill-integrated curricula, interdisciplinary learning, research and innovation. These institutional approaches provide a strong foundation for extending quality higher education through the Open and Distance Learning (ODL) mode.

Madhav University is committed to creating an inclusive and learner-centric academic environment that promotes intellectual development, professional competence, ethical values, innovation, entrepreneurship, social responsibility and lifelong learning. The proposed B.Com. programme through ODL is therefore envisaged as an extension of the University's commitment to providing accessible and quality higher education to learners who may be unable to pursue conventional face-to-face education.

In this context, the proposed Bachelor of Commerce (B.Com.) programme through ODL mode will leverage the University's academic expertise, institutional quality framework, faculty resources, digital learning infrastructure, library facilities and learner-support mechanisms to provide flexible, affordable and outcome-oriented commerce education.

1.1 Rationale for Introducing B.Com. through ODL

The changing nature of commerce and business, expansion of digital financial services, growth of entrepreneurship, e-commerce, banking, taxation, accounting and financial

services has created an increasing need for graduates possessing sound knowledge of commerce along with digital, analytical and professional skills.

The ODL mode provides an opportunity to extend B.Com. education to learners who may be constrained by:

- geographical distance;
- employment or professional commitments;
- financial or family responsibilities;
- limited access to conventional higher education;
- need for flexible learning schedules; and
- the requirement for lifelong learning and career progression.

Accordingly, Madhav University proposes to offer the B.Com. programme through ODL mode with a learner-centric, technology-enabled and self-learning-oriented instructional framework.

1.2 Programme Mission

The mission of the Bachelor of Commerce programme is "***to provide accessible, flexible, affordable and quality commerce education through the Open and Distance Learning mode, enabling learners to acquire sound knowledge of accounting, finance, business, economics, taxation, management and emerging digital technologies while developing analytical ability, professional competence, entrepreneurial orientation, ethical values and a commitment to lifelong learning***".

1.3 Programme Vision

"To develop competent, ethical, digitally proficient and socially responsible commerce graduates capable of contributing effectively to business, industry, financial services, entrepreneurship, government and society, while pursuing lifelong learning and professional development."

1.4 Programme Objectives

The B.Com. programme aims to:

1. Develop a strong conceptual foundation in commerce, accounting, economics, business and management.
2. Develop practical knowledge of accounting, taxation, finance, banking and business operations.

3. Develop analytical, quantitative and problem-solving skills required for commercial decision-making.
4. Develop digital literacy and familiarity with technology-enabled business practices.
5. Develop entrepreneurial and innovation capabilities.
6. Develop effective communication and professional skills.
7. Create awareness of business laws, ethics, corporate governance and social responsibility.
8. Prepare learners for employment in accounting, banking, finance, taxation, business and related sectors.
9. Provide a strong academic foundation for higher education such as M.Com., MBA and other relevant programmes.
10. Promote lifelong learning and continuous professional development.

2. RELEVANCE OF THE PROGRAMME WITH MADHAV UNIVERSITY'S MISSION AND GOALS

Madhav University (MU), Sirohi, was established with a vision of achieving excellence in education, research and innovation for human advancement. The proposed Bachelor of Commerce (B.Com.) programme through Open and Distance Learning (ODL) mode is closely aligned with the University's mission and institutional goals.

The programme contributes to the University's mission by:

1. **Facilitating holistic education** through knowledge sharing, skill development, research and practical learning in the areas of commerce, accounting, finance, taxation, business and management.
2. **Integrating academic learning with research and contemporary business practices**, thereby contributing to the development of skilled human resources for the nation.
3. **Promoting inclusive and accessible higher education** by providing flexible learning opportunities to learners who may be unable to pursue conventional programmes due to geographical, professional, financial or other constraints.
4. **Developing professional, ethical and socially responsible graduates** equipped with analytical, communication, digital, entrepreneurial and decision-making skills.
5. **Supporting employability and future skills** by incorporating contemporary areas such as digital business, financial technology, entrepreneurship, business analytics and e-commerce, wherever appropriate.

The curriculum and syllabus of the B.Com. programme shall be designed in accordance with the applicable norms and academic standards, while retaining the flexibility and learner-centric features required for the ODL mode. The programme will maintain

academic equivalence with the University's conventional programme, wherever applicable, while adapting the instructional design, Self-Learning Materials (SLMs), learner support, counselling and assessment mechanisms to suit the specific needs of ODL learners.

Thus, the proposed B.Com. programme is consistent with Madhav University's commitment to quality education, skill development, research, innovation, inclusive access and holistic human development, while addressing the changing requirements of industry and the future workplace.

3. NATURE OF PROSPECTIVE TARGET GROUP OF LEARNERS

The Bachelor of Commerce (B.Com.) programme through Open and Distance Learning (ODL) mode is intended to cater to a diverse group of learners seeking flexible, accessible and quality higher education in the field of commerce. The programme is primarily intended for learners who have successfully completed Senior Secondary education and wish to pursue undergraduate education in commerce. It will also provide an opportunity to working professionals, individuals engaged in family businesses or commercial activities, entrepreneurs and aspiring entrepreneurs who wish to enhance their academic knowledge and professional competencies without discontinuing their existing occupations or responsibilities.

The programme is particularly relevant for learners residing in rural, remote and geographically dispersed areas who may have limited access to conventional higher education institutions. It will also cater to learners who are unable to attend regular classroom-based programmes due to employment, family responsibilities, financial constraints or other personal circumstances. The flexible nature of ODL will provide suitable opportunities for women, working learners and other non-traditional learners to pursue higher education according to their own pace and convenience.

The programme will also be useful for learners seeking career advancement, professional development or preparation for competitive and professional examinations. It will provide an academic foundation for learners intending to pursue higher studies such as M.Com., MBA and other postgraduate or professional programmes in relevant disciplines.

The prospective ODL learner population is expected to be diverse in terms of age, educational background, employment status, geographical location, economic circumstances, digital literacy and prior knowledge of commerce. Keeping these diverse learner characteristics in view, the B.Com. programme will adopt a learner-centric, flexible and self-learning-oriented instructional design supported by Self-Learning Materials (SLMs), digital learning resources, Learning Management System (LMS), academic counselling, assignments and appropriate learner-support services. The instructional approach will be designed to facilitate independent learning while providing adequate academic support and opportunities for interaction whenever required.

4. APPROPRIATENESS OF THE PROGRAMME TO BE CONDUCTED IN ODL MODE TO ACQUIRE SPECIFIC SKILLS AND COMPETENCE

The Bachelor of Commerce (B.Com.) programme is appropriate for delivery through the Open and Distance Learning (ODL) mode as the programme is designed to develop a balanced combination of conceptual knowledge, analytical ability, numerical competence, digital proficiency, professional skills and practical understanding required for employment, entrepreneurship, higher education and lifelong learning in the field of commerce. A significant component of commerce education comprises theoretical, analytical, numerical and application-oriented subjects such as financial accounting, cost accounting, business economics, business law, taxation, financial management, marketing, human resource management and entrepreneurship, which can be effectively learned through well-designed Self-Learning Materials (SLMs), digital resources, e-content, recorded lectures, case studies, assignments and technology-enabled learner support.

The ODL mode provides learners with flexibility to develop these competencies through structured self-learning and guided academic support. The instructional design of the programme shall enable learners to progress from fundamental concepts to their application in real-world business situations. The SLMs shall therefore incorporate appropriate explanations, illustrations, worked-out numerical examples, case studies, practical exercises, self-assessment questions, assignments and application-based activities. This approach will help learners develop conceptual clarity as well as the ability to apply commerce-related knowledge to business and professional situations.

The programme shall particularly focus on developing accounting and financial competence, enabling learners to understand accounting principles, prepare and interpret financial statements, analyse financial information and apply accounting concepts to business decisions. Through numerical exercises, practical illustrations and application-based assignments, learners will be encouraged to develop accuracy, logical reasoning and problem-solving abilities.

The programme will also facilitate the development of analytical and decision-making skills required in contemporary business environments. Learners will be exposed to business data, financial information, economic situations, business cases and practical problems through SLMs, e-content, case studies and assignments. Such learning activities will strengthen their ability to analyse information, identify problems, evaluate alternatives and make appropriate business decisions.

In view of the increasing digitalisation of commerce and business operations, the programme shall promote digital and technological competence among learners. Appropriate courses and learning resources will introduce learners to digital business practices, accounting and financial technologies, e-commerce, digital payments, business analytics and other relevant technological applications. LMS-based learning and digital academic resources will further enhance learners' ability to use technology for learning, communication, information retrieval and professional activities.

The B.Com. programme shall promote entrepreneurial and managerial competence by introducing learners to entrepreneurship, business planning, marketing, financial management, human resource management and organisational practices. Case studies, practical exercises and project- or assignment-based learning will provide learners with opportunities to understand business situations and develop an entrepreneurial mindset, innovation capability and awareness of responsible business practices.

These competencies will support learners in pursuing employment, self-employment, entrepreneurship, higher education and professional development in the changing business and economic environment.

5. INSTRUCTIONAL DESIGN

5.1 Curriculum Design

The curriculum is designed by subject experts in the field of Commerce, keeping in view the academic requirements, contemporary developments, emerging trends, and the competencies expected from learners. The curriculum incorporates relevant and current topics that enhance conceptual understanding, analytical ability, practical application, and awareness of environmental and societal issues.

The curriculum is structured to facilitate effective learning through the Open and Distance Learning (ODL) mode and is aligned with the prescribed academic and regulatory requirements. Appropriate emphasis is given to learner-centric approaches, skill development, interdisciplinary understanding, and the practical application of knowledge.

The curriculum is rigorously reviewed and duly approved through the prescribed statutory academic processes of the University, including the Board of Studies, Centre for Internal Quality Assurance (CIQA), and University Academic Council. The review and approval process ensures academic quality, relevance, coherence, and alignment with the objectives of the programme and the requirements of higher education in the contemporary context.

5.2 Programme Structure and Detailed Syllabus

Name of Programme	**Bachelor of Commerce**
Programme Outcome	**PO1: Business knowledge** **Gain familiarity and** apply the knowledge of functional areas of accounting to the complex business decision making. **PO2: Problem analysis** Recognize and unearth pertaining business decision making through analysis. **PO3: Design/development of solutions** Plan and formulate solutions to the business accounting by considering the constraints and analysing the business environment. **PO4: Conduct investigations of complex problems** Apply the concepts of accounting and fundamental knowledge of domain areas like tax, insurance for designing appropriate business administration framework required

	for scientific enquiry. **PO5: Modern tool usage** Develop proficiency in understanding the different software for accounts decision making and apply them for arriving at the right solution**.** **PO6: The manager and society** Evolve as effective account managers equipped with reasoned action based on prudence and sense of ethical judgment for acting ethically and professionally with people various aspects acquiring skills for Accounting Manager, Bank Manager, over all Administration abilities of the Company. **PO7: Environment and sustainability** Develop cognizance inunderstand the impact of the Account decision making on environment as a Company Secretary, Stock Agents, Government jobs etc., **PO8: Ethics** Apply ethical principles and commit to professional ethics and responsibilities and norms of the organizational practice. **PO9: Individual and team work** Value interpersonal relations andfunction effectively as an account expert or leader in diverse business settings. **PO10: Communication** Communicate effectively in different business contexts and situations so as to be able to receive and give clear instructions, comprehend, write reports, prepare documentation and make effective presentations for Framework of Management Accounting and business decision making. **PO11: Project management and finance** Analyse the different sources of Tax, banking finance, accounts implications in project completion and managing the project. **PO12: Life-long learning** Recognize the need for, and have the preparation and ability to engage in independent and life-long learning in the broadest context of dynamic business accounting.

Programme Specific Outcome	**PSO1:**After completion of the program a student will be able to demonstrate comprehensive understanding of foundational courses in business accounts **PSO2:**The holistic approach of this course will develop among students a sense of ethical consciousness and imbibe value based scientific skills & knowledge about Accounts **PSO3:**Choice based specializations and company-oriented curriculum will enable the students to face contemporary challenges of the global world in recent dynamics changes

Teaching and Examination Scheme for Bachelor of Commerce(2026-27)
(Applicable for both Regular Mode & Distance Mode Education)

Year – I | Semester – I **Semester: AUTUMN/PAVAS**

S.No	Course Code	Course Title	Hours/Week				Credits	Weightage		
			L	T	P	S		ITE	ETE	Total
1	DBCM5101T	Principles of Management	4	0	0	0	4	30	70	100
2	DBCM5102T	Financial Accounting	4	0	0	0	4	30	70	100
3	DBCM5103T	Indian Diversity & Business	4	0	0	0	4	30	70	100
4	DAECPA01T	General English	2	0	0	0	2	30	70	100
5	DGECPA17T	Indian Knowledge System	3	0	0	0	3	30	70	100
6	DVAC5111T	Yoga	3	0	0	0	3	30	70	100
7	DSECPA09T	Business Statistics	3	0	0	0	3	30	70	100
		Grand Total					**23**			700

Year – I | Semester – II **Semester: SPRING/BASANT**

S.No	Course Code	Course Title	Hours/Week				Credits	Weightage		
			L	T	P	S		ITE	ETE	Total
1	DBCM5201T	Business Law	4	0	0	0	4	30	70	100
2	DBCM5202T	Principles of Marketing	4	0	0	0	4	30	70	100
3	DBCM5203T	Business Mathematics & Statistics	4	0	0	0	4	30	70	100
4	DGECVA01T	Environmental Studies-I	2	0	0	0	2	30	70	100
5	DSECVA11T	Business report writing	3	0	0	0	3	30	70	100
6	DGECVA07T	Investment of stock market	3	0	0	0	3	30	70	100

7	DVACVA04T	Human Values and Professional Ethics	3	0	0	0	3	30	70	100
		Grand Total					**23**			700

These courses are offered under the Choice Based Credit System (CBCS); therefore, the semester in which a course is offered may differ between the Regular and Distance Mode schemes.

Teaching and Examination Scheme for Bachelor of Commerce(2026-27)
(Applicable for both Regular Mode & Distance Mode Education)

Year – II | Semester – III **Semester: AUTUMN/PAVAS**

S.No	Course Code	Course Title	Hours/Week				Credits	Weightage		
			L	T	P	S		ITE	ETE	Total
1	DBCM6301T	Micro Economics	4	0	0	0	4	30	70	100
2	DBCM6302T	Company Law	4	0	0	0	4	30	70	100
3	DBCM6303T	Cost Accounting	4	0	0	0	4	30	70	100
4	DGECVA02T	Environmental Studies-II	2	0	0	0	2	30	70	100
5	DSECPA11T	Intellectual Property Right	3	0	0	0	3	30	70	100
6	DGECPA10T	Basics of Information Technology	3	0	0	0	3	30	70	100
		Grand Total					**20**			600

Year – II | Semester – IV **Semester: SPRING/BASANT**

S.No	Course Code	Course Title	Hours/Week				Credits	Weightage		
			L	T	P	S		ITE	ETE	Total
1	DBCM6401T	Macro Economics	4	0	0	0	4	30	70	100
2	DBCM6402T	Fundamentals of Entrepreneurship	4	0	0	0	4	30	70	100
3	DBCM6403T	Human Resource Management	4	0	0	0	4	30	70	100

4	DBCM6404T	Banking Law & Practice in India	4	0	0	0	4	30	70	100
5	DAECVA02T	Constitution of India	2	0	0	0	2	30	70	100
6	DGECPA08T	Business Ethics	3	0	0	0	3	30	70	100
		Grand Total					**21**			600

These courses are offered under the Choice Based Credit System (CBCS); therefore, the semester in which a course is offered may differ between the Regular and Distance Mode schemes.

Teaching and Examination Scheme for Bachelor of Commerce(2026-27)
(Applicable for both Regular Mode & Distance Mode Education)

S.No	Course Code	Category	Course Title	Hours/Week				Credits	Weightage		
				L	T	P	S		ITE	ETE	Total
1	DBCA7501T	DCC	Marketing Management	4	0	0	0	4	30	70	100
2	DBCA7502T	DCC	E-Commerce	4	0	0	0	4	30	70	100
3	DBCA7502P	DCC	Business Ethics	4	0	0	0	4	30	70	100
(Student will have to choose any three subjects out of four from the chosen elective)											
Business Administration											
4	DBAD7501T	DSE	Leadership Development	4	0	0	0	4	30	70	100
5	DBAD7502T	DSE	Product & Brand Management	4	0	0	0	4	30	70	100
6	DBAD7503T	DSE	Human Resource Development	4	0	0	0	4	30	70	100
7	DBAD7504T	DSE	Marketing of Services	4	0	0	0	4	30	70	100
Accountancy & Business Statistics (ABST)											
4	DBAT7501T	DSE	Corportae Accounting	4	0	0	0	4	30	70	100
5	DBAT7502T	DSE	Income Tax	4	0	0	0	4	30	70	100
6	DBAT7503T	DSE	International Accounting	4	0	0	0	4	30	70	100
7	DBAT7504T	DSE	Security Analysis & Portfolio Management	4	0	0	0	4	30	70	100

Economic Administration and Financial Management (EAFM)											
4	DBEA7501T	DSE	Money & Financial System	4	0	0	0	4	30	70	100
5	DBEA7502T	DSE	Development Economics	4	0	0	0	4	30	70	100
6	DBEA7503T	DSE	Bank Management	4	0	0	0	4	30	70	100
7	DBEA7504T	DSE	Economic Environment in India	4	0	0	0	4	30	70	100
			Grand Total					**24**			700

Teaching and Examination Scheme for Bachelor of Commerce(2026-27)
(Applicable for both Regular Mode & Distance Mode Education)

S.No	Course Code	Category	Course Title	Hours/Week				Credits	Weightage		
				L	T	P	S		ITE	ETE	Total
1	DBCM7601T	DCC	Financial Management	4	0	0	0	4	30	70	100
2	DBCM7602T	DCC	International Business	4	0	0	0	4	30	70	100
3	DBCM7603T	DCC	Project Management	4	0	0	0	4	30	70	100
(Student will have to choose any three subjects out of four from the chosen elective)											
Business Administration											
4	DBAD7601T	DSE	Training & Development	4	0	0	0	4	30	70	100
5	DBAD7602T	DSE	Digital Marketing	4	0	0	0	4	30	70	100
6	DBAD7603T	DSE	Personal Selling	4	0	0	0	4	30	70	100
7	DBAD7604T	DSE	Industrial Relation & Labour Laws	4	0	0	0	4	30	70	100
Accountancy & Business Statistics (ABST)											
4	DBAT7601T	DSE	Management Accounting	4	0	0	0	4	30	70	100
5	DBAT7602T	DSE	Auditing	4	0	0	0	4	30	70	100
6	DBAT7603T	DSE	Government Accounting	4	0	0	0	4	30	70	100
7	DBAT7604T	DSE	Computerized Accounting	4	0	0	0	4	30	70	100
Economic Administration and Financial Management (EAFM)											
4	DBEA7601T	DSE	Rural Banking & Microfinance	4	0	0	0	4	30	70	100
5	DBEA7602T	DSE	Indian Banking System	4	0	0	0	4	30	70	100

6	DBEA7603T	DSE	Economic Law	4	0	0	0	4	30	70	100
7	DBEA7604T	DSE	Economic Analysis	4	0	0	0	4	30	70	100
			Grand Total					**24**			700

SYLLABUS

(SEMESTER-I)

Program: Bachelor of Commerce (B.Com)

Course Name: Principles of Management	Course Code: DBCM5101T
Semester: 1	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Introduce students to the fundamental concepts, principles, and functions of management.
- Develop understanding of managerial roles, skills, and decision-making processes.
- Familiarize learners with classical and modern management theories.
- Build a foundation for advanced study in management and business disciplines.
- Enhance analytical, communication, and leadership capabilities of learners.

Topic and Contents
BLOCK I: Introduction to Management
Unit 1: Management – Meaning and Nature
• Concept and definition of management
• Nature and characteristics of management
• Management as science, art, and profession
• Levels of management
Unit 2: Evolution of Management Thought
• Early management practices
• Classical theories: Scientific, Administrative, Bureaucratic
• Neo-classical theories: Human relations approach
• Modern management approaches
Unit 3: Managerial Roles and Skills
• Functions of managers
• Managerial roles (interpersonal, informational, decisional)
• Managerial skills: technical, human, conceptual
• Contemporary challenges of managers

BLOCK II: Planning and Decision Making
Unit 4: Planning – Concepts and Process
• Meaning and importance of planning
• Planning process
• Types of plans
• Planning premises
Unit 5: Decision Making
• Meaning and importance of decision making
• Types of managerial decisions
• Decision-making process
• Techniques of decision making
Unit 6: Management by Objectives and Strategic Planning
• Concept of Management by Objectives (MBO)
• Benefits and limitations of MBO
• Strategic planning process
• Role of strategy in management
BLOCK III: Organizing and Staffing
Unit 7: Organizing
• Meaning and process of organizing
• Principles of organization
• Departmentation
• Authority, responsibility, and accountability
Unit 8: Organizational Structure and Design
• Types of organizational structures
• Formal and informal organization
• Centralization and decentralization
• Span of management
Unit 9: Staffing
• Meaning and importance of staffing
• Recruitment and selection
• Training and development
• Performance appraisal
BLOCK IV: Directing and Leadership
Unit 10: Directing

• Meaning and elements of directing
• Supervision
• Motivation
• Communication
Unit 11: Leadership
• Meaning and importance of leadership
• Leadership styles and theories
• Leadership vs. management
• Contemporary leadership challenges
Unit 12: Motivation and Communication
• Theories of motivation
• Incentives and motivation techniques
• Communication process and barriers
• Improving organizational communication
BLOCK V: Controlling and Contemporary Issues
Unit 13: Controlling
• Meaning and importance of controlling
• Control process
• Types of control
• Techniques of control
Unit 14: Coordination and Control Techniques
• Meaning and importance of coordination
• Techniques of coordination
• Budgetary and non-budgetary control
• Management control systems
Unit 15: Contemporary Issues in Management
• Globalization and management
• Ethics and social responsibility
• Management in digital age
• Future trends in management

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain fundamental concepts and functions of management

CO2: Apply managerial principles in organizational situations

CO3: Analyze planning and decision-making processes

CO4: Evaluate leadership and motivation theories

CO5: Demonstrate basic managerial and teamwork skills

References:

- Koontz, H. &Weihrich, H., *Essentials of Management*, McGraw-Hill.
- Robbins, S.P. & Coulter, M., *Management*, Pearson Education.
- Griffin, R.W., *Management*, Cengage Learning.
- L.M. Prasad, *Principles and Practice of Management*, S. Chand.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on management fundamentals
- Case studies and business simulations

Program: Bachelor of Commerce (B.Com)

Course Name: Financial Accounting	Course Code: DBCM5102T
Semester: 1	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Introduce students to basic concepts, principles, and conventions of financial accounting.
- Develop skills in recording, classifying, and summarizing business transactions.
- Enable preparation of final accounts of sole proprietorship concerns.
- Familiarize learners with accounting standards and ethical practices in accounting.
- Build a strong foundation for advanced accounting subjects.\

Course Content:

BLOCK I: Introduction to Financial Accounting
Unit 1: Accounting – Meaning and Framework
• Meaning and objectives of accounting
• Users of accounting information
• Bookkeeping vs. accounting
• Branches of accounting
Unit 2: Accounting Principles and Concepts
• Accounting concepts
• Accounting conventions
• Accounting standards
• Role of accounting standards in India
Unit 3: Accounting Process and Bases
• Accounting cycle
• Cash basis and accrual basis of accounting
• Capital and revenue items
• Accounting equation
BLOCK II: Recording of Business Transactions

Unit 4: Journal and Subsidiary Books
• Journal: meaning and rules
• Subsidiary books: cash book, purchase book, sales book
• Journal proper
• Practical illustrations
Unit 5: Ledger and Trial Balance
• Ledger posting
• Balancing of accounts
• Trial balance
• Errors and their types
Unit 6: Rectification of Errors
• Types of errors
• Rectification before and after trial balance
• Suspense account
• Practical problems
BLOCK III: Bank Reconciliation and Depreciation
Unit 7: Bank Reconciliation Statement
• Meaning and importance of BRS
• Causes of difference
• Preparation of BRS
• Practical problems
Unit 8: Depreciation Accounting
• Meaning and causes of depreciation
• Methods of depreciation
• Accounting treatment
• Asset disposal
Unit 9: Provisions and Reserves
• Meaning and need
• Types of provisions
• Types of reserves
• Distinction between provisions and reserves
BLOCK IV: Final Accounts of Sole Proprietor
Unit 10: Final Accounts – Introduction
• Trading account

• Profit and loss account
• Balance sheet
• Adjustments in final accounts
Unit 11: Accounting for Incomplete Records
• Meaning of incomplete records
• Statement of affairs method
• Conversion into double entry
• Practical problems
Unit 12: Bills of Exchange
• Meaning and types
• Parties to a bill
• Accounting treatment
• Dishonour and renewal of bills
BLOCK V: Special Topics and Contemporary Issues
Unit 13: Accounting for Consignment
• Meaning and features
• Accounting treatment
• Valuation of stock
• Practical illustrations
Unit 14: Accounting for Joint Ventures
• Meaning and features
• Accounting methods
• Joint venture vs. partnership
• Practical problems
Unit 15: Accounting Ethics and Emerging Trends
• Ethical issues in accounting
• Role of ethics in financial reporting
• Introduction to computerized accounting
• Future trends in accounting

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain accounting concepts, principles, and standards

CO2: Record business transactions systematically

CO3: Prepare financial statements of business entities

CO4: Analyze financial performance using accounting data

CO5: Interpret accounting information for decision-making

References

- Meigs & Meigs, *Financial Accounting*, McGraw-Hill.
- R.L. Gupta & V.K. Gupta, *Financial Accounting*, Sultan Chand.
- T.S. Grewal, *Introduction to Accounting*, S. Chand.
- ICAI Foundation Study Material on Accounting.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on basic accounting
- Practice problem repositories

Bachelor of Commerce (B.Com)

Course Name: Indian Diversity & Business	Course Code: DBCM5103T
Semester: 1	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Understand the concept and dimensions of Indian diversity.
- Examine the impact of cultural, social, and regional diversity on business practices.
- Develop sensitivity towards inclusive and ethical business behavior in a diverse society.
- Analyze how diversity influences management, marketing, and consumer behavior in India.
- Build a foundational perspective for managing business in a multicultural environment.

Course Content:

BLOCK I: Understanding Indian Diversity
Unit 1: Concept of Diversity
• Meaning and dimensions of diversity
• Diversity vs. inclusion
• Importance of diversity in society and business
• Managing diversity in organizations
Unit 2: Cultural Diversity in India
• Indian culture and heritage
• Languages, religions, and traditions
• Values and belief systems
• Cultural pluralism in India
Unit 3: Social Diversity in India
• Caste, class, and community structure
• Gender diversity
• Tribal and minority communities
• Social inclusion and equality

BLOCK II: Economic and Regional Diversity
Unit 4: Regional Diversity of India
• Geographic diversity
• Regional cultures and lifestyles
• Regional economic disparities
• Impact of regional diversity on markets
Unit 5: Demographic Diversity and Workforce
• Population composition
• Workforce diversity
• Youth and aging population
• Diversity challenges in employment
Unit 6: Economic Diversity in India
• Income distribution
• Rural and urban economies
• Informal and formal sectors
• Impact on consumption patterns
BLOCK III: Diversity and Business Environment
Unit 7: Diversity and Consumer Behavior
• Cultural influence on buying behavior
• Regional preferences and tastes
• Brand adaptation in diverse markets
• Consumer segmentation in India
Unit 8: Diversity in Marketing and Advertising
• Multilingual marketing strategies
• Cultural symbols and advertising ethics
• Regional marketing campaigns
• Case studies of Indian brands
Unit 9: Diversity in Business Organizations
• Workforce diversity in Indian organizations
• Cross-cultural communication
• Managing diverse teams
• Inclusive leadership
BLOCK IV: Diversity, Ethics, and Governance
Unit 10: Diversity and Business Ethics

• Ethical issues in diverse societies
• Respect for cultural differences
• Inclusive business practices
• Corporate social responsibility
Unit 11: Legal and Policy Framework for Diversity
• Constitutional provisions for equality
• Government policies for inclusion
• Reservation and affirmative action
• Diversity-related workplace laws
Unit 12: Diversity and Corporate Governance
• Diversity in boards and leadership
• Gender diversity initiatives
• Governance practices in Indian companies
• Global perspectives on diversity
BLOCK V: Contemporary Issues and Future Perspectives
Unit 13: Globalization and Indian Diversity
• Impact of globalization on Indian culture
• Global business and local diversity
• Managing cultural change
• Challenges of cultural integration
Unit 14: Diversity, Technology, and Business
• Digital divide in India
• Technology as a tool for inclusion
• E-commerce and diverse markets
• Role of social media
Unit 15: Future of Diversity in Indian Business
• Emerging diversity trends
• Sustainable and inclusive growth
• Diversity as a competitive advantage
• Future challenges and opportunities

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Describe the nature of cultural diversity in India

CO2: Examine the impact of diversity on business practices

CO3: Analyze regional and cultural business environments

CO4: Apply inclusive practices in business decisions

CO5: Develop sensitivity towards multicultural workplaces

References

- Hofstede, G., *Cultures and Organizations*, McGraw-Hill.
- Ahuja, R., *Indian Social System*, Rawat Publications.
- Government of India reports on social and economic diversity.
- Articles and case studies on Indian business practices.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on diversity and inclusion
- Policy documents and reports

Bachelor of Commerce (B.Com)

Course Name: General English	Course Code: DAECPA01T
Semester: 1	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 2:0:0	Credits: 2
Type of course: Lecture+ Assignments	Total Contact Hours: 6
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Develop basic proficiency in English language skills: listening, speaking, reading, and writing.
- Strengthen grammar and vocabulary for academic and professional communication.
- Improve comprehension and interpretation of written texts.
- Build confidence in everyday and workplace communication.
- Lay a foundation for advanced English and business communication courses.

Course Content:

BLOCK I: Foundations of English Language
Unit 1: Introduction to English Communication
• Importance of English in higher education and business
• Types of communication
• Barriers to communication
• Effective communication skills
Unit 2: Parts of Speech
• Nouns and pronouns
• Verbs and auxiliaries
• Adjectives and adverbs
• Prepositions and conjunctions
Unit 3: Sentence Structure
• Kinds of sentences
• Subject–predicate
• Phrase and clause
• Common sentence errors
BLOCK II: Grammar and Usage

Unit 4: Tenses
• Present tense forms and usage
• Past tense forms and usage
• Future tense forms and usage
• Common tense errors
Unit 5: Articles and Determiners
• Definite and indefinite articles
• Zero article
• Demonstratives and possessives
• Correct usage in sentences
Unit 6: Active and Passive Voice
• Concept of voice
• Formation of passive voice
• Uses of active and passive voice
• Practice exercises
BLOCK III: Reading and Vocabulary Skills
Unit 7: Reading Comprehension
• Skimming and scanning techniques
• Literal and inferential comprehension
• Short passages and questions
• Vocabulary in context
Unit 8: Vocabulary Development
• Synonyms and antonyms
• One-word substitutions
• Idioms and phrases
• Commonly confused words
Unit 9: Dictionary and Reference Skills
• Use of dictionary
• Word meanings and pronunciation
• Parts of a dictionary entry
• Thesaurus and reference tools
BLOCK IV: Writing Skills
Unit 10: Paragraph Writing
• Structure of a paragraph

• Topic sentence and coherence
• Descriptive and narrative paragraphs
• Practice exercises
Unit 11: Letter and Email Writing
• Formal and informal letters
• Business letters
• Email writing etiquette
• Common errors in correspondence
Unit 12: Report and Notice Writing
• Basic report writing
• Format of reports
• Notice writing
• Practical illustrations
BLOCK V: Speaking and Practical Communication
Unit 13: Speaking Skills
• Pronunciation and stress
• Intonation patterns
• Everyday conversations
• Public speaking basics
Unit 14: Presentation and Interview Skills
• Introduction to presentations
• Non-verbal communication
• Interview skills and etiquette
• Group discussion basics
Unit 15: Functional English for Daily Use
• English for workplace situations
• Telephonic communication
• Common errors in spoken English
• Confidence building activities

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the concept and dimensions of Indian diversity.

CO2: Analyze the impact of cultural and regional diversity on business.

CO3: Evaluate diversity-related challenges in organizations.

CO4: Apply inclusive and ethical practices in business environments.

CO5: Demonstrate awareness of diversity as a strategic advantage in India.

References

- Wren & Martin, *High School English Grammar and Composition*, S. Chand.
- Thomson, A.J. & Martinet, A.V., *A Practical English Grammar*, Oxford.
- Krzanowski, M., *Reading Skills for Academic Study*, Cambridge.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on basic English communication
- Online grammar and vocabulary practice platforms

Program: Bachelor of Commerce (B.Com)

Course Name: Indian Knowledge System	Course Code: DGECPA17T
Semester: 1	Core / Elective: Elective
Teaching Scheme in Hrs (L:T:P): 3:0:0	Credits: 3
Type of course: Lecture+ Assignments	Total Contact Hours: 9
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

· Introduce students to the concept, scope, and significance of the Indian Knowledge System.

· Develop an understanding of India's rich intellectual, scientific, philosophical, and cultural traditions.

· Familiarize learners with major Indian contributions to mathematics, astronomy, medicine, education, arts, and technology.

· Develop awareness of traditional Indian approaches to ethics, environment, sustainability, and social well-being.

· Enable learners to understand the contemporary relevance and applications of Indian Knowledge System.

BLOCK I: Introduction to Indian Knowledge System

Unit 1: Concept and Nature of Indian Knowledge System

· Meaning and concept of Indian Knowledge System

· Origin and evolution of Indian knowledge traditions

· Nature and characteristics of Indian Knowledge System

· Holistic approach to knowledge

· Scope and significance of IKS in contemporary society

Unit 2: Sources and Traditions of Indian Knowledge

· Vedas and Upanishads

· Ramayana and Mahabharata

· Puranas, Smritis and Dharmashastras

· Buddhist and Jain knowledge traditions

· Oral traditions, folk knowledge and regional traditions

Unit 3: Indian Philosophy and Knowledge Traditions

· Meaning and development of Indian philosophical traditions

· Astika and Nastika schools of thought

· Nyaya, Vaisheshika, Samkhya and Yoga

· Mimamsa and Vedanta

· Buddhist and Jain philosophical traditions

BLOCK II: Indian Contributions to Science and Mathematics

Unit 4: Indian Mathematics

· Development of mathematics in ancient India

· Number system and place-value system

· Concept and contribution of zero

· Arithmetic, algebra and geometry

· Contributions of Aryabhata, Brahmagupta and Bhaskaracharya

Unit 5: Indian Astronomy and Cosmology

· Development of astronomy in India

· Astronomical observations and calculations

· Nakshatras, planets and celestial studies

· Indian calendar and time-reckoning systems

· Contributions of Aryabhata and Varahamihira

Unit 6: Indian Medicine and Health Traditions

· Introduction to Ayurveda

· Fundamental principles of Ayurveda

· Tridosha theory

· Contributions of Charaka and Sushruta

· Yoga, meditation and holistic health

BLOCK III: Indian Education, Society and Culture

Unit 7: Indian Educational Traditions

· Gurukul system and Guru-Shishya tradition

· Objectives and principles of traditional Indian education

· Centres of learning in ancient India

· Takshashila, Nalanda and Vikramashila

· Values and ethics in Indian education

Unit 8: Indian Social and Ethical Thought

· Concept of Dharma

· Purusharthas: Dharma, Artha, Kama and Moksha

· Ashrama system

· Concepts of Seva, duty and social responsibility

· Ethical values and individual well-being

Unit 9: Indian Art, Literature and Cultural Heritage

· Indian literary traditions

· Sanskrit and regional literature

· Indian classical music and dance

· Indian architecture, sculpture and painting

· Folk traditions and cultural heritage

BLOCK IV: Indian Knowledge, Environment and Technology

Unit 10: Traditional Indian Environmental Knowledge

· Indian perspectives on nature and environment

· Relationship between human beings and nature

· Sacred groves and biodiversity conservation

· Traditional water conservation practices

· Indigenous ecological knowledge

Unit 11: Indian Agriculture and Traditional Practices

· Traditional agricultural practices in India

· Indigenous knowledge of soil and water management

· Traditional irrigation systems

· Organic and natural farming traditions

· Seed conservation and biodiversity

Unit 12: Indian Architecture, Engineering and Technology

· Vastu Shastra and traditional architecture

· Ancient Indian town planning

· Water harvesting and management structures

· Indian metallurgy and metal technology

· Traditional textiles, crafts and technologies

BLOCK V: Contemporary Relevance of Indian Knowledge System

Unit 13: IKS and Modern Education

· Integration of IKS in higher education

· Multidisciplinary approach to Indian knowledge

· Indian perspectives in teaching and learning

· Preservation and promotion of indigenous knowledge

· Role of IKS in contemporary education

Unit 14: IKS, Innovation and Entrepreneurship

· Traditional knowledge and modern innovation

· Traditional knowledge and Intellectual Property Rights

· Traditional products and entrepreneurship

· Ayurveda, handicrafts and wellness-based enterprises

· Knowledge-based entrepreneurship and sustainable innovation

Unit 15: Future Perspectives of Indian Knowledge System

· Relevance of IKS in the 21st century

· Digitisation and preservation of traditional knowledge

· Global recognition of Indian knowledge traditions

· Challenges in preservation and transmission of IKS

· IKS and sustainable development

Course Outcome

After successful completion of the course,
the student will be able to:

CO1: Explain the fundamental concepts, sources, and major traditions of the Indian Knowledge System.

CO2: Describe major Indian contributions to mathematics, astronomy, medicine, education, arts, and technology.

CO3: Analyze Indian philosophical, social, ethical, environmental, and cultural perspectives.

CO4: Evaluate the relevance of traditional Indian knowledge in contemporary education, sustainability, innovation, and entrepreneurship.

CO5: Demonstrate awareness of the importance of preserving, promoting, and applying Indian Knowledge System in modern society.

References:

· Mahadevan, B., Bhat, V.R. &NagendraPavana, R.N., *Introduction to Indian Knowledge System: Concepts and Applications*, PHI Learning.

· Kapur, K. & Singh, A.K., *Indian Knowledge Systems*, D.K. Printworld.

· Frawley, D., *Yoga and Ayurveda: Self-Healing and Self-Realization*, Lotus Press.

· Balasubramanian, R., *Indian Philosophy and Tradition*, Oxford University Press.

· Radhakrishnan, S., *Indian Philosophy*, Oxford University Press.

Online Resources:

o Indian Knowledge Systems Division, Ministry of Education, Government of India

o SWAYAM and other MOOCs on Indian Knowledge Systems

o Digital repositories of Indian manuscripts and cultural heritage

o Open Educational Resources (OER)

o Online resources on Indian science, philosophy, culture, and traditional knowledge

Program: Bachelor of Commerce (B.Com)

Course Name: Yoga	Course Code: DVACPA5111T
Semester: 1	Core / Elective: Elective
Teaching Scheme in Hrs (L:T:P): 3:0:0	Credits: 3
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Introduce students to the fundamental concepts, principles, and philosophy of Yoga.
- Develop an understanding of the physical, mental, emotional, and social benefits of Yoga.
- Familiarize learners with basic Yogic practices, Asanas, Pranayama, and relaxation techniques.
- Develop awareness regarding healthy lifestyle, concentration, stress management, and well-being.
- Encourage students to incorporate Yoga practices into their daily lives.
- Promote discipline, self-awareness, balance, and positive health habits.

Topic and Contents

BLOCK I: Introduction to Yoga and Yogic Philosophy

Unit 1: Introduction to Yoga

- Meaning and definition of Yoga
- Origin and historical development of Yoga
- Nature and objectives of Yoga
- Importance of Yoga in daily life
- Yoga and holistic health
- Role of Yoga in modern society

Unit 2: Fundamentals of Yogic Philosophy

- Basic concepts of Yogic philosophy
- Eight limbs of Yoga
- Yama and Niyama
- Asana and Pranayama
- Pratyahara, Dharana, Dhyana, and Samadhi
- Concept of mind and self-awareness in Yoga

Unit 3: Yoga and Healthy Lifestyle

- Concept of health and wellness
- Physical, mental, and emotional well-being
- Yoga and balanced lifestyle
- Role of diet and nutrition in Yogic practices

- Importance of discipline and regular practice
- Yoga for prevention and promotion of health

BLOCK II: Yogic Practices and Techniques

Unit 4: Basic Asanas

- Meaning and importance of Asanas
- Preparatory Yogic exercises
- Standing Asanas
- Sitting Asanas
- Supine and prone Asanas
- Benefits and precautions of basic Asanas

Unit 5: Pranayama and Breathing Practices

- Meaning and importance of Pranayama
- Relationship between breath and mind
- Basic breathing techniques
- Anulom-Vilom
- Bhramari Pranayama
- Kapalabhati: concept and precautions

Unit 6: Relaxation and Meditation

- Meaning and importance of relaxation
- Basic relaxation techniques
- Shavasana
- Concept and importance of meditation
- Concentration and mindfulness
- Basic meditation practices

Unit 7: Yoga for Stress Management

- Meaning and causes of stress
- Effects of stress on body and mind
- Role of Yoga in stress management
- Yogic techniques for relaxation
- Yoga for improving concentration and sleep
- Developing positive mental health through Yoga

BLOCK III: Yoga, Wellness and Contemporary Applications

Unit 8: Yoga for Physical and Mental Well-being

- Yoga and physical fitness
- Yoga for flexibility, strength, and balance
- Yoga and mental health
- Yoga for concentration and memory
- Yoga and emotional balance
- Benefits of regular Yogic practice

Unit 9: Yoga and Lifestyle Management

- Yoga for healthy living
- Yoga and daily routine
- Yoga, diet, and nutrition
- Yoga for prevention of lifestyle-related problems
- Yoga and work-life balance
- Role of Yoga in student life

Unit 10: Contemporary Applications of Yoga

- Yoga in education and workplace
- Yoga for productivity and performance
- Yoga and social well-being
- International recognition and promotion of Yoga
- Modern trends in Yoga
- Role of Yoga in promoting sustainable and healthy living

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the fundamental concepts, history, philosophy, and principles of Yoga.

CO2: Demonstrate basic knowledge of Asanas, Pranayama, meditation, and relaxation techniques.

CO3: Apply appropriate Yogic practices for physical, mental, and emotional well-being.

CO4: Analyze the role of Yoga in stress management, healthy lifestyle, and personal development.

CO5: Develop awareness of the contemporary applications of Yoga in education, workplace, and society.

References:

- B.K.S. Iyengar, *Light on Yoga*, HarperCollins Publishers.
- Swami SatyanandaSaraswati, *Asana Pranayama Mudra Bandha*, Bihar School of Yoga.
- Swami Vivekananda, *Raja Yoga*, Advaita Ashrama.
- T.K.V. Desikachar, *The Heart of Yoga*, Inner Traditions.
- Hatha Yoga Pradipika, Swami Muktibodhananda, Bihar School of Yoga.

Online Resources:

- Open Educational Resources (OER) on Yoga and Wellness
- MOOCs on Yoga, Meditation, and Health
- Online resources on Asanas and Pranayama
- Yoga and wellness educational platforms
- Government and institutional resources on Yoga and healthy living

Program: Bachelor of Commerce (B.Com)

Course Name: Business Statistics	Course Code: D SECPA09T
Semester: 1	Core / Elective: Elective
Teaching Scheme in Hrs (L:T:P): 3:0:0	Credits: 3
Type of course: Lecture+ Assignments	Total Contact Hours: 9
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

· Introduce students to the basic concepts, principles, and applications of business statistics.

· Develop the ability to collect, classify, present, and interpret business data.

· Familiarize learners with measures of central tendency and dispersion.

· Develop understanding of correlation, regression, probability, and statistical techniques.

· Enable students to apply statistical methods for business analysis and managerial decision-making.

BLOCK I: Introduction to Statistics and Data Presentation

Unit 1: Introduction to Business Statistics

· Meaning, nature, scope, and importance of statistics
· Functions and limitations of statistics
· Statistics in business and management
· Types of data and variables
· Primary and secondary data

Unit 2: Collection, Classification and Tabulation of Data

· Methods of data collection
· Census and sampling methods
· Classification of data
· Frequency distribution
· Construction of statistical tables

Unit 3: Diagrammatic and Graphical Presentation

· Principles of data presentation
· Bar diagrams and pie charts
· Histograms and frequency polygons
· Frequency curves and ogives
· Interpretation of graphs and charts

BLOCK II: Measures of Central Tendency and Dispersion

Unit 4: Measures of Central Tendency

· Meaning and objectives of central tendency
· Arithmetic mean
· Median and mode
· Weighted and combined averages
· Merits, limitations, and applications of averages

Unit 5: Measures of Dispersion

· Meaning and importance of dispersion
· Range and quartile deviation
· Mean deviation
· Standard deviation and variance
· Coefficient of variation

Unit 6: Skewness and Kurtosis

· Meaning and types of skewness
· Measures of skewness
· Karl Pearson's coefficient of skewness
· Bowley's coefficient of skewness
· Concept of kurtosis and its types

BLOCK III: Correlation, Regression and Time Series

Unit 7: Correlation Analysis

· Meaning and significance of correlation
· Types of correlation
· Scatter diagram
· Karl Pearson's coefficient of correlation
· Spearman's rank correlation

Unit 8: Regression Analysis

· Meaning and importance of regression
· Difference between correlation and regression
· Regression lines and equations
· Regression coefficients
· Applications of regression analysis in business

Unit 9: Time Series Analysis

· Meaning and components of time series
· Trend, seasonal, cyclical, and irregular variations
· Methods of measuring trend
· Moving averages
· Business applications of time series analysis

BLOCK IV: Probability and Sampling

Unit 10: Theory of Probability

· Meaning and importance of probability
· Basic concepts of probability
· Addition and multiplication laws of probability
· Conditional probability
· Business applications of probability

Unit 11: Probability Distributions

· Concept of probability distribution
· Discrete and continuous probability distributions
· Binomial distribution
· Poisson distribution
· Normal distribution and its applications

Unit 12: Sampling and Sampling Distributions

· Meaning and importance of sampling
· Census versus sampling
· Probability and non-probability sampling methods
· Sampling errors and non-sampling errors
· Concept of sampling distribution

BLOCK V: Statistical Inference and Business Applications

Unit 13: Estimation and Hypothesis Testing

· Meaning and types of estimation
· Point and interval estimation
· Concept of hypothesis testing
· Null and alternative hypotheses
· Type I and Type II errors

Unit 14: Statistical Tests and Analysis

· Z-test and t-test
· Chi-square test
· Analysis of variance: basic concept

· Goodness-of-fit and independence tests
· Applications of statistical tests in business decisions

Unit 15: Statistical Tools and Business Applications

· Statistical analysis in business decision-making
· Use of spreadsheets for statistical analysis
· Interpretation of statistical results
· Application of statistics in marketing, finance, and human resources
· Limitations and ethical considerations in the use of business statistics

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the fundamental concepts, methods, and applications of business statistics.

CO2: Collect, classify, organize, and present business data using appropriate statistical techniques.

CO3: Calculate and interpret measures of central tendency, dispersion, skewness, and kurtosis.

CO4: Apply correlation, regression, probability, sampling, and hypothesis-testing techniques to business problems.

CO5: Interpret statistical results and use quantitative information to support business and managerial decision-making.

References:

· Gupta, S.P. & Kapoor, V.K., *Fundamentals of Applied Statistics*, Sultan Chand & Sons.

· Gupta, S.C., *Fundamentals of Statistics*, Himalaya Publishing House.

· Levin, R.I. & Rubin, D.S., *Statistics for Management*, Pearson Education.

· Anderson, D.R., Sweeney, D.J. & Williams, T.A., *Statistics for Business and Economics*, Cengage Learning.

· Sharma, J.K., *Business Statistics*, Pearson Education.

Online Resources:

o Open Educational Resources (OER)

o SWAYAM and MOOCs on Business Statistics

o Online statistical calculators and learning resources

SYLLABUS

(SEMESTER-II)

Bachelor of Commerce (B.Com)

Course Name: Business Law	Course Code: DBCM5201T
Semester: 2	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Introduce students to the basic legal framework governing business and commerce.
- Develop understanding of Indian Contract Act and other fundamental business laws.
- Enable learners to recognize legal issues in business decisions.
- Familiarize students with rights, duties, and liabilities of business entities.
- Build a foundation for advanced legal and corporate law studies.

Course Content:

BLOCK I: Introduction to Business Law
Unit 1: Nature and Scope of Business Law
• Meaning and importance of business law
• Sources of business law
• Relationship between law and business
• Business ethics and legal compliance
Unit 2: Indian Contract Act – Basics
• Meaning and essentials of a valid contract
• Types of contracts
• Offer and acceptance
• Consideration
Unit 3: Capacity and Free Consent
• Capacity to contract
• Free consent
• Coercion, undue influence, fraud, misrepresentation, and mistake
• Legality of object and consideration
BLOCK II: Performance and Discharge of Contract
Unit 4: Performance of Contract

• Meaning and types of performance
• Tender of performance
• Time and place of performance
• Reciprocal promises
Unit 5: Discharge of Contract
• Discharge by performance
• Discharge by agreement
• Discharge by impossibility
• Discharge by breach
Unit 6: Remedies for Breach of Contract
• Damages
• Specific performance
• Injunction
• Quantum meruit
BLOCK III: Special Contracts
Unit 7: Contract of Indemnity and Guarantee
• Meaning and nature of indemnity
• Rights of indemnity holder
• Contract of guarantee
• Rights and liabilities of surety
Unit 8: Contract of Bailment and Pledge
• Meaning and kinds of bailment
• Rights and duties of bailor and bailee
• Finder of lost goods
• Contract of pledge
Unit 9: Contract of Agency
• Meaning and creation of agency
• Types of agents
• Rights and duties of agent and principal
• Termination of agency
BLOCK IV: Sale of Goods and Partnership Law
Unit 10: Sale of Goods Act
• Contract of sale
• Conditions and warranties

• Transfer of ownership
• Unpaid seller and his rights
Unit 11: Partnership Law
• Nature and types of partnership
• Partnership deed
• Rights and duties of partners
• Dissolution of partnership firm
Unit 12: Limited Liability Partnership (LLP)
• Meaning and features of LLP
• Formation of LLP
• Rights and duties of partners
• Advantages of LLP
BLOCK V: Contemporary Business Laws
Unit 13: Consumer Protection Law
• Consumer rights
• Unfair trade practices
• Consumer dispute redressal agencies
• Product liability
Unit 14: Information Technology and E-Contracts
• E-contracts
• Digital signatures
• Cyber crimes
• Legal issues in e-commerce
Unit 15: Emerging Issues in Business Law
• Corporate governance basics
• Business laws and globalization
• Compliance and regulatory challenges
• Future trends in business law

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain basic legal concepts related to business and contracts.

CO2: Analyze essential elements of valid contracts.

CO3: Apply provisions of special contracts in business situations.

CO4: Evaluate legal rights and duties under sale of goods and partnership laws.

CO5: Demonstrate awareness of contemporary business legal issues.

References

- Avtar Singh, *Business Law*, Eastern Book Company.
- N.D. Kapoor, *Elements of Mercantile Law*, Sultan Chand.
- P.S.A. Pillai, *Business and Corporate Laws*, McGraw-Hill.
- Government of India publications on commercial laws.

Online Resources:

- Open Educational Resources (OER)
- Ministry of Law & Justice websites
- MOOCs on business and commercial law

Bachelor of Commerce (B.Com)

Course Name: Principles of Marketing	Course Code: DBCM5202T
Semester: 2	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Introduce students to fundamental concepts and principles of marketing.
- Understand the role of marketing in business and economic development.
- Familiarize learners with consumer behavior and market segmentation.
- Develop basic understanding of marketing mix decisions.
- Build a foundation for advanced marketing subjects.

Course Content:

BLOCK I: Introduction to Marketing
Unit 1: Marketing – Meaning and Scope
• Meaning and definition of marketing
• Evolution of marketing concept
• Importance of marketing
• Marketing vs. selling
Unit 2: Marketing Environment
• Micro and macro environment
• Internal environment
• External environment
• Impact of environment on marketing decisions
Unit 3: Marketing Ethics and Social Responsibility
• Ethical issues in marketing
• Consumer rights
• Social responsibility of marketers
• Sustainable marketing
BLOCK II: Consumer and Market Analysis
Unit 4: Consumer Behavior

• Meaning and importance of consumer behavior
• Factors influencing consumer behavior
• Buying decision process
• Organizational buying behavior
Unit 5: Market Segmentation
• Meaning and benefits of segmentation
• Bases of market segmentation
• Target market selection
• Market positioning
Unit 6: Marketing Research
• Meaning and importance of marketing research
• Marketing research process
• Data collection methods
• Applications of marketing research
BLOCK III: Product and Pricing Decisions
Unit 7: Product Concept and Classification
• Meaning and types of products
• Product life cycle
• Product mix and product line
• New product development
Unit 8: Branding and Packaging
• Meaning and importance of branding
• Brand types and strategies
• Packaging and labeling
• Brand equity
Unit 9: Pricing Decisions
• Meaning and objectives of pricing
• Factors influencing pricing
• Pricing methods and strategies
• Price policies
BLOCK IV: Promotion and Distribution
Unit 10: Promotion Mix
• Meaning and elements of promotion mix
• Advertising

• Sales promotion
• Public relations and publicity
Unit 11: Personal Selling and Sales Management
• Meaning and importance of personal selling
• Selling process
• Sales force management
• Role of salesperson
Unit 12: Distribution Channels
• Meaning and functions of distribution channels
• Types of intermediaries
• Physical distribution
• Logistics and supply chain basics
BLOCK V: Contemporary Marketing Issues
Unit 13: Digital and E-Marketing Basics
• Introduction to digital marketing
• Online consumer behavior
• Social media marketing basics
• E-commerce overview
Unit 14: Rural and Green Marketing
• Concept of rural marketing
• Characteristics of rural markets
• Green marketing
• Sustainable marketing practices
Unit 15: Emerging Trends in Marketing
• Relationship marketing
• Experiential marketing
• Global marketing overview
• Future challenges in marketing

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain fundamental concepts and scope of marketing.

CO2: Analyze consumer behavior and market segmentation strategies.

CO3: Apply marketing mix principles in business decisions.

CO4: Evaluate pricing, promotion, and distribution strategies.

CO5: Demonstrate understanding of emerging trends in marketing.

References

- Philip Kotler & Gary Armstrong, *Principles of Marketing*, Pearson Education.
- Ramaswamy&Namakumari, *Marketing Management*, McGraw-Hill.
- William J. Stanton, *Fundamentals of Marketing*, McGraw-Hill.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on marketing fundamentals
- Case studies on Indian marketing practices

Bachelor of Commerce (B.Com)

Course Name: Business Mathematics & Statistics	Course Code: DBCM5203T
Semester: 2	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Develop quantitative skills required for business decision-making.
- Familiarize learners with basic mathematical tools used in commerce and management.
- Introduce statistical methods for data analysis and interpretation.
- Enable application of mathematical and statistical techniques in business problems.
- Build a foundation for advanced courses in finance, economics, and analytics.

Course Content:

BLOCK I: Fundamentals of Business Mathematics
Unit 1: Basic Mathematical Concepts
• Real numbers and functions
• Laws of indices and logarithms
• Equations and inequalities
• Applications in business problems
Unit 2: Arithmetic and Geometric Progressions
• Arithmetic progression (AP)
• Geometric progression (GP)
• Business applications of AP and GP
• Practical problems
Unit 3: Matrices and Determinants
• Meaning and types of matrices
• Matrix operations
• Determinants and their properties
• Business applications of matrices
BLOCK II: Calculus for Business Decisions

Unit 4: Limits and Continuity
• Concept of limits
• Evaluation of limits
• Continuity of functions
• Business relevance
Unit 5: Differentiation and Its Applications
• Rules of differentiation
• Marginal cost, marginal revenue
• Elasticity of demand
• Optimization problems
Unit 6: Integration and Business Applications
• Basic concepts of integration
• Methods of integration
• Consumer and producer surplus
• Business applications
BLOCK III: Introduction to Statistics
Unit 7: Statistics – Meaning and Scope
• Meaning and importance of statistics
• Types of data
• Collection of data
• Classification and tabulation
Unit 8: Measures of Central Tendency
• Arithmetic mean
• Median and mode
• Properties and uses
• Practical problems
Unit 9: Measures of Dispersion
• Range and quartile deviation
• Mean deviation
• Standard deviation
• Coefficient of variation
BLOCK IV: Statistical Analysis and Probability
Unit 10: Correlation Analysis
• Meaning and types of correlation

• Methods of studying correlation
• Interpretation of correlation
• Business applications
Unit 11: Regression Analysis
• Meaning and significance of regression
• Regression equations
• Estimation and prediction
• Applications in business forecasting
Unit 12: Probability Theory
• Meaning and basic concepts of probability
• Laws of probability
• Conditional probability
• Bayes' theorem
BLOCK V: Applied Statistics and Business Analytics
Unit 13: Index Numbers
• Meaning and uses of index numbers
• Types of index numbers
• Methods of construction
• Problems and limitations
Unit 14: Time Series Analysis
• Meaning and components of time series
• Methods of measuring trend
• Business forecasting
• Applications in economic analysis
Unit 15: Statistical Quality Control and Business Applications
• Concept of quality control
• Control charts
• Use of statistics in decision-making
• Emerging trends in business analytics

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Apply basic mathematical techniques to business problems.

CO2: Solve problems related to matrices, progressions, and calculus.

CO3: Analyze statistical data using measures of central tendency and dispersion.

CO4: Interpret correlation, regression, and probability concepts.

CO5: Demonstrate analytical and quantitative decision-making skills.

References

- S.C. Gupta & V.K. Kapoor, *Fundamentals of Mathematical Statistics*, Sultan Chand.
- R.S. Aggarwal, *Business Mathematics and Statistics*, S. Chand.
- Spiegel, M.R., *Statistics*, McGraw-Hill.
- Allen, R.G.D., *Mathematical Analysis for Economists*, Macmillan.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on business mathematics and statistics
- Practice datasets and problem repositories

Bachelor of Commerce (B.Com)

Course Name: Environmental Studies-I	Course Code: DAECVA01T
Semester: 1	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 2:0:0	Credits: 2
Type of course: Lecture+ Assignments	Total Contact Hours: 6
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Create awareness about the environment and its interrelationship with human activities.
- Understand basic ecological concepts and natural resources.
- Sensitize learners to environmental problems and sustainable development.
- Promote environmental ethics and responsible citizenship.
- Develop an interdisciplinary perspective relevant to business and society.

Course Content:

BLOCK I: Introduction to Environmental Studies
Unit 1: Environment – Concept and Scope
• Meaning and definition of environment
• Components of environment
• Interrelationship between environment and society
• Importance of environmental studies
Unit 2: Ecology and Ecosystems
• Basic concepts of ecology
• Structure and functions of ecosystem
• Types of ecosystems: forest, grassland, desert, aquatic
• Energy flow and food chains
Unit 3: Biodiversity and Conservation
• Meaning and levels of biodiversity
• Values of biodiversity
• Threats to biodiversity
• Conservation of biodiversity
BLOCK II: Natural Resources

Unit 4: Forest Resources
• Types and distribution of forests
• Forest resources and uses
• Deforestation and its impacts
• Forest conservation measures
Unit 5: Water Resources
• Sources and uses of water
• Water scarcity and conflicts
• Dams and their impacts
• Water conservation and rainwater harvesting
Unit 6: Mineral and Energy Resources
• Mineral resources: use and conservation
• Renewable and non-renewable energy sources
• Conventional and non-conventional energy
• Sustainable energy management
BLOCK III: Environmental Pollution
Unit 7: Air Pollution
• Causes and effects of air pollution
• Air pollutants
• Control measures
• Air quality management
Unit 8: Water and Soil Pollution
• Causes and effects of water pollution
• Soil pollution and land degradation
• Control and prevention methods
• Case studies
Unit 9: Noise and Solid Waste Pollution
• Noise pollution and its effects
• Solid waste: types and management
• Hazardous waste
• Role of individuals in waste management
BLOCK IV: Environmental Issues and Management
Unit 10: Climate Change and Global Warming
• Meaning and causes of climate change

• Greenhouse effect
• Impacts of global warming
• Mitigation and adaptation strategies
Unit 11: Sustainable Development
• Concept and principles of sustainable development
• Sustainable Development Goals (SDGs)
• Role of business in sustainability
• Green business practices
Unit 12: Environmental Management
• Environmental impact assessment (EIA)
• Environmental management systems
• ISO 14000 standards
• Role of government and institutions
BLOCK V: Environment, Society, and Ethics
Unit 13: Environmental Laws and Policies
• Need for environmental legislation
• Major environmental acts
• Role of judiciary
• Environmental governance
Unit 14: Human Population and Environment
• Population growth and environment
• Urbanization and environmental issues
• Health and environment
• Role of education and awareness
Unit 15: Environmental Ethics and Awareness
• Environmental ethics
• Role of individuals and communities
• Environmental movements
• Future challenges and responsibilities

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Demonstrate basic proficiency in English grammar and usage.

CO2: Develop effective reading and comprehension skills.

CO3: Write paragraphs, letters, and simple reports correctly.

CO4: Communicate effectively in everyday and academic situations.

CO5: Apply appropriate vocabulary and language skills in communication.

References:

- Erach Bharucha, *Textbook of Environmental Studies*, Universities Press.
- Rajagopalan, R., *Environmental Studies: From Crisis to Cure*, Oxford University Press.
- Government of India publications on environment and sustainability.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on environmental studies and sustainability
- Reports by UNEP and UNDP

Bachelor of Commerce (B.Com)

Course Name: Business report writing	Course Code: DSECVA11T
Semester: 2	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 3:0:0	Credits: 3
Type of course: Lecture+ Assignments	Total Contact Hours: 9
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

· Introduce students to the fundamental concepts, principles, and purposes of business report writing.

· Develop students' ability to collect, organize, analyze, and present business information effectively.

· Familiarize learners with different types, structures, formats, and styles of business reports.

· Develop professional writing, analytical, research, and presentation skills.

· Enable students to prepare clear, concise, accurate, and professional business reports for organizational decision-making.

BLOCK I: Introduction to Business Report Writing

Unit 1: Concept and Nature of Business Reports

· Meaning and concept of business reports
· Purpose and importance of business report writing
· Characteristics of an effective business report
· Difference between business reports and general writing
· Role of reports in business communication and decision-making

Unit 2: Types of Business Reports

· Formal and informal reports
· Internal and external reports
· Routine and special reports

· Informational and analytical reports
· Progress, investigation, feasibility, and recommendation reports

Unit 3: Principles of Effective Report Writing

· Clarity, accuracy, conciseness, and completeness
· Objectivity and logical presentation
· Coherence and consistency
· Use of appropriate language and tone
· Professional ethics and confidentiality in report writing

BLOCK II: Planning and Research for Business Reports

Unit 4: Planning and Organizing a Business Report

· Identifying the purpose and objectives of a report
· Understanding the target audience
· Defining the scope and limitations
· Developing a report outline
· Organizing information logically

Unit 5: Data Collection and Sources of Information

· Primary and secondary sources of information
· Methods of data collection
· Questionnaires, interviews, observation, and surveys
· Use of business records and published sources
· Reliability and validity of information

Unit 6: Data Analysis and Interpretation

· Organizing and classifying business information
· Quantitative and qualitative data
· Tables, charts, graphs, and diagrams
· Interpretation of business data
· Drawing meaningful conclusions from data

BLOCK III: Structure and Preparation of Business Reports

Unit 7: Structure of a Business Report

· Title page and cover page
· Executive summary
· Introduction and background
· Findings, analysis, and discussion
· Conclusions, recommendations, references, and appendices

Unit 8: Report Writing Process

· Preliminary planning and research
· Drafting and developing the report
· Organizing findings and arguments
· Revision and editing
· Proofreading and final presentation

Unit 9: Language and Style of Business Reports

· Formal and professional language
· Tone and style in business writing
· Sentence structure and paragraph development
· Use of headings, subheadings, and bullet points
· Avoiding ambiguity, repetition, and unnecessary jargon

BLOCK IV: Specialized Business Reports

Unit 10: Analytical and Investigative Reports

· Meaning and purpose of analytical reports
· Problem identification and analysis
· Investigation reports
· Presentation of findings and evidence
· Conclusions and recommendations

Unit 11: Feasibility and Project Reports

· Meaning and objectives of feasibility reports
· Market and technical feasibility
· Financial and operational feasibility
· Structure of project reports
· Recommendations and decision-making

Unit 12: Business Proposals and Research Reports

· Meaning and importance of business proposals
· Structure and preparation of proposals
· Business research reports
· Executive summary and research findings
· Citation, referencing, and documentation

BLOCK V: Digital Business Reporting and Presentation

Unit 13: Digital Tools for Business Report Writing

· Word processing and document formatting
· Use of spreadsheets for business data
· Tables, charts, and graphical presentation
· Digital templates and report design
· Collaborative tools for report preparation

Unit 14: Presentation of Business Reports

· Principles of effective report presentation
· Visual aids and presentation techniques
· PowerPoint and digital presentations
· Communicating findings to management
· Handling questions and feedback

Unit 15: Professional and Ethical Business Reporting

· Accuracy and transparency in reporting
· Plagiarism and academic integrity
· Proper citation and referencing practices
· Confidentiality and responsible use of business information
· Emerging trends in digital and data-driven business reporting

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the concepts, purposes, types, and principles of business report writing.

CO2: Identify, collect, organize, and evaluate relevant information for preparing business reports.

CO3: Apply appropriate structures, formats, language, and techniques for writing professional business reports.

CO4: Analyze business information and present findings, conclusions, and recommendations effectively.

CO5: Prepare professional, ethical, and digitally supported business reports for organizational communication and decision-making.

References:

· Lesikar, R.V., Flatley, M.E. &Rentz, K., *Business Communication: Making Connections in a Digital World*, McGraw-Hill.

· Bovee, C.L. &Thill, J.V., *Business Communication Today*, Pearson Education.

· Sharma, R.C. & Mohan, K., *Business Correspondence and Report Writing*, McGraw-Hill Education.

· Raman, M. & Sharma, S., *Technical Communication: Principles and Practice*, Oxford University Press.

· Guffey, M.E. & Loewy, D., *Essentials of Business Communication*, Cengage Learning.

Online Resources:

o Open Educational Resources (OER)

o SWAYAM and MOOCs on Business Communication and Report Writing

o Online business report writing tutorials and learning resources

o Digital tools and templates for professional report preparation

o Business case studies and sample reports

Bachelor of Commerce (B.Com)

Course Name: Investment of stock market	Course Code:DGECVA07T
Semester: 2	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 3:0:0	Credits: 3
Type of course: Lecture+ Assignments	Total Contact Hours: 9
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

o Introduce students to the basic concepts, principles, and importance of stock market investment.

o Develop an understanding of financial markets, securities, stock exchanges, and investment instruments.

o Familiarize students with stock market operations, trading procedures, demat accounts, and settlement mechanisms.

o Develop knowledge of risk, return, diversification, and different investment strategies.

o Introduce students to fundamental and technical analysis for evaluating investment opportunities.

o Equip learners with portfolio management, investor protection, and responsible investment practices.

Topic and Contents

BLOCK I: Fundamentals of Investment and Stock Market

Unit 1: Introduction to Investment

o Meaning and nature of investment

o Objectives and importance of investment

o Saving and investment

o Investment process

o Types of investors

o Factors affecting investment decisions

Unit 2: Financial Markets and Stock Market

o Meaning and functions of financial markets

o Money market and capital market

o Primary and secondary markets

o Meaning and functions of stock market

o Role and importance of stock exchanges

o Structure of the Indian stock market

Unit 3: Investment Instruments and Securities

o Equity shares

o Preference shares

o Bonds and debentures

o Government securities

o Mutual funds

o Exchange Traded Funds and other investment instruments

BLOCK II: Stock Market Operations and Trading

Unit 4: Stock Exchanges and Market Participants

o Meaning and functions of stock exchanges

o National Stock Exchange and Bombay Stock Exchange

o Role of SEBI

o Brokers and sub-brokers

o Depositories and depository participants

o Investors and other market participants

Unit 5: Stock Market Trading and Settlement

o Meaning and process of share trading

oDemat and trading accounts

o Market orders and limit orders

o Intraday and delivery trading

o Stop-loss orders

o Clearing and settlement of securities

Unit 6: Risk and Return in Stock Market Investment

o Meaning and concept of risk and return

o Types of investment risks

o Systematic and unsystematic risk

o Measurement of investment return

o Relationship between risk and return

o Risk management and diversification

BLOCK III: Stock Analysis and Investment Strategies

Unit 7: Fundamental Analysis

o Meaning and importance of fundamental analysis

o Economic analysis

o Industry analysis

o Company analysis

o Analysis of financial statements

o Financial ratios and stock valuation

Unit 8: Technical Analysis

o Meaning and principles of technical analysis

o Price and volume analysis

o Charts and chart patterns

o Trends, support, and resistance

o Moving averages

o Basic technical indicators

Unit 9: Investment Strategies

o Meaning and importance of investment strategies

o Long-term and short-term investment

o Value investing

o Growth investing

o Dividend and income investing

o Diversification and systematic investment approach

BLOCK IV: Portfolio Management and Investor Protection

Unit 10: Portfolio Management

o Meaning and objectives of portfolio management

o Portfolio construction

o Asset allocation

o Portfolio diversification

o Portfolio revision

o Portfolio performance evaluation

Unit 11: Investor Protection and Regulatory Framework

o Meaning and importance of investor protection

o Role and functions of SEBI

o Rights and responsibilities of investors

o Insider trading and market manipulation

o Investor grievance redressal

o Investor awareness and protection mechanisms

Unit 12: Contemporary Trends in Stock Market Investment

o Online and mobile-based stock trading

o Digital investment platforms

o Index investing and ETFs

o Behavioural finance and investor psychology

o Sustainable and responsible investing

o Common investment mistakes and future trends in stock market investment

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the basic concepts of investment, financial markets, stock markets, securities, and major investment instruments.

CO2: Demonstrate an understanding of stock exchanges, market participants, trading procedures, demat accounts, and settlement mechanisms.

CO3: Analyze the relationship between risk and return and apply appropriate diversification and investment strategies.

CO4: Apply basic fundamental and technical analysis techniques for evaluating stocks and making informed investment decisions.

CO5: Demonstrate knowledge of portfolio management, investor protection, regulatory mechanisms, and contemporary trends in stock market investment.

References:

oPrasanna Chandra, *Investment Analysis and Portfolio Management*, McGraw Hill Education.

o V. K. Bhalla, *Investment Management: Security Analysis and Portfolio Management*, S. Chand.

oPunithavathy Pandian, *Security Analysis and Portfolio Management*, Vikas Publishing House.

o Fischer, Donald E. and Ronald J. Jordan, *Security Analysis and Portfolio Management*, Pearson Education.

o Kevin, S., *Security Analysis and Portfolio Management*, PHI Learning.

Online Resources:

o Securities and Exchange Board of India (SEBI) educational and investor awareness resources.

o National Stock Exchange (NSE) investor education and learning resources.

o Bombay Stock Exchange (BSE) investor education resources.

o Online resources on stock market investment, financial literacy, and portfolio management.

o MOOCs and Open Educational Resources (OER) on investment analysis and financial markets.

Bachelor of Commerce (B.Com)

Course Name: Human Values and Professional Ethics	Course Code:DVACVA04T
Semester: 2	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 3:0:0	Credits: 3
Type of course: Lecture+ Assignments	Total Contact Hours: 9
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Introduce students to the concept and significance of human values and ethics.
- Develop awareness of moral, social, personal, and professional values.
- Understand ethical principles and their application in professional life.
- Develop responsible, honest, and value-based professional behaviour.
- Apply ethical reasoning to personal, organizational, and social situations.

BLOCK I: Foundations of Human Values

Unit 1: Introduction to Human Values

- Meaning and definition of human values
- Nature and characteristics of human values
- Importance of values in human life
- Role of values in personal and professional development

Unit 2: Types and Sources of Human Values

- Moral, social, cultural, and spiritual values
- Personal and professional values
- Sources of value formation
- Universal human values

Unit 3: Self-Exploration and Self-Awareness

- Meaning and importance of self-exploration

- Understanding self and human aspirations
- Self-awareness and self-development
- Harmony within self and with others

BLOCK II: Ethics and Moral Values

Unit 4: Concept and Principles of Ethics

- Meaning and definition of ethics
- Nature, scope, and importance of ethics
- Ethics and morality
- Principles of ethical behaviour

Unit 5: Moral Values and Character Building

- Honesty and truthfulness
- Integrity and accountability
- Respect, empathy, and compassion
- Character development and ethical conduct

Unit 6: Ethical Responsibility in Society

- Individual responsibility towards society
- Equality and social justice
- Human rights and dignity
- Ethical issues and social responsibility

BLOCK III: Professional Ethics

Unit 7: Meaning and Importance of Professional Ethics

- Meaning and concept of professional ethics
- Need and importance of professional ethics
- Professional conduct and standards
- Duties and responsibilities of professionals

Unit 8: Ethics in Business and Organizations

- Meaning and importance of business ethics
- Ethical business practices
- Transparency and accountability
- Stakeholder responsibility

Unit 9: Ethical Decision-Making

- Meaning and process of ethical decision-making
- Identification of ethical dilemmas
- Factors influencing ethical decisions
- Conflict of interest and professional integrity

BLOCK IV: Values in Organizational Life

Unit 10: Human Values in the Workplace

- Trust and cooperation
- Teamwork and collaboration
- Respect and empathy at workplace
- Workplace discipline and professional relationships

Unit 11: Ethical Leadership and Corporate Governance

- Meaning and characteristics of ethical leadership
- Values-based leadership
- Corporate governance and accountability
- Transparency and responsible management

Unit 12: Corporate Social Responsibility and Sustainability

- Meaning and concept of Corporate Social Responsibility
- Social and environmental responsibilities of business
- Sustainable development and ethical business
- Role of organizations in community development

BLOCK V: Contemporary Ethical Issues and Professional Development

Unit 13: Ethical Issues in Professional Life

- Corruption and unethical practices
- Discrimination and harassment
- Confidentiality and privacy
- Whistleblowing and professional responsibility

Unit 14: Human Values and Professional Development

- Positive attitude and emotional maturity
- Communication and interpersonal skills
- Work ethics and commitment to excellence
- Lifelong learning and professional development

Unit 15: Contemporary Issues in Human Values and Ethics

- Ethics in digital and technological environments
- Ethical challenges in artificial intelligence and digital platforms
- Environmental ethics and sustainable practices
- Emerging ethical challenges in professional life

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the fundamental concepts, nature, and significance of human values and ethics.

CO2: Analyze moral values and their role in personal, social, and professional life.

CO3: Evaluate ethical principles and ethical decision-making in business and organizational situations.

CO4: Demonstrate responsible, ethical, and value-based behaviour in professional environments.

CO5: Apply human values and professional ethics to contemporary business, social, environmental, and technological issues.

References

- R.R. Gaur, R. Sangal& G.P. Bagaria, *A Foundation Course in Human Values and Professional Ethics*, Excel Books.
- Govindarajan, M., Natarajan, S. &Senthil Kumar, V.S., *Professional Ethics and Human Values*, PHI Learning.
- R. Subramanian, *Professional Ethics*, Oxford University Press.
- S. K. Chakraborty, *Values and Ethics for Organizations: Theory and Practice*, Oxford University Press.

Online Resources:

- Open Educational Resources (OER)
- UGC e-content and educational resources
- MOOCs on Human Values and Professional Ethics
- Government and institutional resources on ethics and corporate responsibility
- Online resources on professional ethics, sustainability, and responsible business

SYLLABUS

(SEMESTER-III)

Bachelor of Commerce (B.Com)

Course Name: Micro Economics	Course Code: DBCM6301T
Semester: 3	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Introduce students to fundamental principles of microeconomics.
- Analyze consumer and producer behavior under different market conditions.
- Understand demand, supply, production, and cost concepts.
- Examine pricing and output decisions of firms.
- Apply microeconomic reasoning to business and policy decisions.

Course Content:

BLOCK I: Introduction to Micro Economics
Unit 1: Nature and Scope of Micro Economics
• Meaning and definition of micro economics
• Importance and limitations
• Micro vs. macro economics
• Role of micro economics in business decisions
Unit 2: Demand Analysis
• Meaning and determinants of demand
• Law of demand
• Exceptions to the law of demand
• Elasticity of demand and its types
Unit 3: Consumer Behaviour
• Utility analysis
• Law of diminishing marginal utility
• Indifference curve analysis
• Consumer equilibrium
BLOCK II: Production and Cost Analysis
Unit 4: Production Function

• Meaning and concept of production
• Production function
• Law of variable proportions
• Returns to scale
Unit 5: Cost Concepts
• Meaning and classification of costs
• Short-run cost curves
• Long-run cost curves
• Economies and diseconomies of scale
Unit 6: Revenue Analysis
• Meaning of revenue
• Total, average, and marginal revenue
• Revenue curves
• Profit maximization
BLOCK III: Market Structures
Unit 7: Perfect Competition
• Features of perfect competition
• Price determination under perfect competition
• Equilibrium of firm and industry
• Criticism of perfect competition
Unit 8: Monopoly
• Meaning and features of monopoly
• Price determination under monopoly
• Price discrimination
• Monopoly control and regulation
Unit 9: Monopolistic Competition and Oligopoly
• Meaning and features of monopolistic competition
• Product differentiation and selling costs
• Oligopoly: features and price rigidity
• Kinked demand curve
BLOCK IV: Factor Pricing and Welfare Economics
Unit 10: Factor Pricing – Wages
• Meaning of factor pricing
• Theories of wages

• Modern theory of wages
• Wage determination
Unit 11: Rent, Interest, and Profit
• Theories of rent
• Interest: classical and modern theories
• Profit: meaning and theories
• Role of entrepreneur
Unit 12: Welfare Economics
• Meaning and scope of welfare economics
• Pareto optimality
• Social welfare function
• Role of government in welfare
BLOCK V: Applications and Contemporary Issues
Unit 13: Pricing Policies and Practices
• Cost-plus pricing
• Marginal cost pricing
• Administered pricing
• Price leadership
Unit 14: Micro Economics and Business Decisions
• Demand forecasting
• Cost control and pricing decisions
• Production planning
• Market strategy formulation
Unit 15: Contemporary Issues in Micro Economics
• Market failure
• Role of competition policy
• Micro economics in digital markets
• Emerging challenges

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain fundamental concepts of demand, supply, and consumer behavior.

CO2: Analyze production, cost, and revenue functions.

CO3: Evaluate price determination under different market structures.

CO4: Interpret factor pricing and welfare economics concepts.

CO5: Apply microeconomic principles to business decision-making.

References

- Koutsoyiannis, A., *Modern Microeconomics*, Macmillan.
- Dominick Salvatore, *Microeconomics: Theory and Applications*, Oxford.
- Mote, V.L., Paul, S. & Gupta, G.S., *Managerial Economics*, McGraw-Hill.
- Pindyck, R.S. & Rubinfeld, D.L., *Microeconomics*, Pearson.

Online Resources:

- Open Educational Resources (OER)
- Government economic reports
- MOOCs on microeconomics

Bachelor of Commerce (B.Com)

Course Name: Company Law	Course Code: DBCM6302T
Semester: 3	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Introduce students to the legal framework governing companies in India.
- Understand the incorporation, management, and winding up of companies.
- Develop knowledge of rights and duties of members, directors, and officers.
- Examine corporate governance, compliance, and regulatory mechanisms.
- Enable application of company law provisions to practical business situations.

Course Content:

BLOCK I: Introduction to Company Law
Unit 1: Nature and Evolution of Company Law
• Meaning and nature of company
• Evolution of company law in India
• Features and advantages of corporate form
• Corporate personality and lifting of corporate veil
Unit 2: Types of Companies
• Classification of companies
• Public and private companies
• One Person Company (OPC)
• Government companies
Unit 3: Promotion and Incorporation of Company
• Promoters: meaning and functions
• Incorporation procedure
• Memorandum of Association (MOA)
• Articles of Association (AOA)
BLOCK II: Share Capital and Membership
Unit 4: Share Capital

• Meaning and types of share capital
• Issue of shares
• Share certificates
• Alteration of share capital
Unit 5: Membership in a Company
• Meaning and modes of acquiring membership
• Rights and liabilities of members
• Register of members
• Cessation of membership
Unit 6: Transfer and Transmission of Shares
• Transfer of shares
• Transmission of shares
• Forged transfers
• Share warrants
BLOCK III: Company Management
Unit 7: Directors
• Meaning and types of directors
• Appointment and removal of directors
• Powers and duties of directors
• Director identification number (DIN)
Unit 8: Meetings of Company
• Statutory meetings
• Annual General Meeting (AGM)
• Extraordinary General Meeting (EGM)
• Resolutions and minutes
Unit 9: Managerial Personnel
• Managing director
• Whole-time director
• Company secretary
• Key managerial personnel (KMP)
BLOCK IV: Accounts, Audit, and Corporate Governance
Unit 10: Company Accounts and Audit
• Books of accounts
• Financial statements

• Company audit
• Appointment and duties of auditor
Unit 11: Dividends and Profits
• Declaration and payment of dividend
• Transfer to reserves
• Unpaid dividend
• Investor protection
Unit 12: Corporate Governance
• Meaning and importance of corporate governance
• Board committees
• Role of independent directors
• Corporate social responsibility (CSR)
BLOCK V: Winding Up and Contemporary Issues
Unit 13: Winding Up of Company
• Meaning and modes of winding up
• Voluntary winding up
• Compulsory winding up
• Role of liquidator
Unit 14: Company Law Tribunals and Regulatory Authorities
• National Company Law Tribunal (NCLT)
• National Company Law Appellate Tribunal (NCLAT)
• Role of Registrar of Companies (ROC)
• Powers of regulatory authorities
Unit 15: Contemporary Issues in Company Law
• Corporate frauds and governance failures
• Insolvency and Bankruptcy Code (overview)
• Ease of doing business reforms
• Emerging challenges in corporate regulation

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain company formation and management

CO2: Interpret provisions of company law

CO3: Analyze corporate governance practices

CO4: Apply legal compliance in corporate activities

CO5: Evaluate roles of directors and shareholders

References

- Avtar Singh, *Company Law*, Eastern Book Company.
- N.D. Kapoor, *Company Law*, Sultan Chand.
- P.S.A. Pillai, *Company Law*, McGraw-Hill.
- Ministry of Corporate Affairs (MCA) notifications and publications.

Online Resources:

- Open Educational Resources (OER)
- MCA and NCLT official websites
- MOOCs on company law and corporate governance

Bachelor of Commerce (B.Com)

Course Name: Cost Accounting	Course Code: DBCM6303T
Semester: 3	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Provide fundamental knowledge of cost concepts, methods, and techniques.
- Enable students to ascertain, analyze, and control costs.
- Develop skills for cost planning, budgeting, and decision-making.
- Understand the role of cost accounting in managerial control.
- Prepare a foundation for advanced management and cost accounting studies.

Course Content:

BLOCK I: Introduction to Cost Accounting
Unit 1: Cost Accounting – Nature and Scope
• Meaning and definition of cost accounting
• Objectives and importance
• Cost accounting vs. financial accounting
• Installation of cost accounting system
Unit 2: Cost Concepts and Classification
• Cost concepts
• Elements of cost
• Classification of costs
• Cost behavior and cost control
Unit 3: Cost Sheet and Cost Statements
• Meaning and importance of cost sheet
• Components of cost sheet
• Preparation of cost sheet
• Practical problems
BLOCK II: Material and Labour Costing
Unit 4: Material Costing

• Purchase procedure
• Inventory control techniques
• Pricing of material issues
• Stock levels and EOQ
Unit 5: Labour Costing
• Meaning and importance of labour cost
• Time keeping and time booking
• Wage payment methods
• Labour turnover
Unit 6: Overheads – Concept and Classification
• Meaning of overheads
• Classification of overheads
• Allocation and apportionment
• Absorption of overheads
BLOCK III: Methods of Costing
Unit 7: Job Costing
• Meaning and features of job costing
• Procedure of job costing
• Job cost sheet
• Applications of job costing
Unit 8: Process Costing
• Meaning and features of process costing
• Normal and abnormal loss
• Valuation of work-in-progress
• Process costing problems
Unit 9: Contract Costing
• Meaning and features of contract costing
• Costing of contracts
• Escalation clause
• Profit on incomplete contracts
BLOCK IV: Operating and Standard Costing
Unit 10: Operating and Service Costing
• Meaning and application
• Transport costing

• Power and hospital costing
• Cost unit and cost structure
Unit 11: Standard Costing
• Meaning and importance
• Setting of standards
• Variance analysis
• Advantages and limitations
Unit 12: Budgetary Control
• Meaning and objectives of budgeting
• Types of budgets
• Preparation of budgets
• Budgetary control system
BLOCK V: Marginal Costing and Decision Making
Unit 13: Marginal Costing
• Meaning and principles
• Contribution and P/V ratio
• Break-even analysis
• Applications of marginal costing
Unit 14: Cost Control and Cost Reduction
• Techniques of cost control
• Cost reduction programmes
• Value analysis
• Productivity improvement
Unit 15: Contemporary Issues in Cost Accounting
• Cost accounting in service sector
• Use of IT in cost accounting
• Activity-based costing (ABC) overview
• Future trends in cost accounting

Course Outcome:

After successful completion of the course, the student will be able to:

CO1: Explain cost concepts and elements of cost.

CO2: Prepare cost sheets and analyze material, labour, and overhead costs.

CO3: Apply job, process, and contract costing methods.

CO4: Analyze standard costing, budgeting, and variance analysis.

CO5: Apply marginal costing techniques for managerial decision-making.

References:

- M.N. Arora, *Cost Accounting*, Vikas Publishing House.
- Charles T. Horngren, *Cost Accounting: A Managerial Emphasis*, Pearson.
- S.P. Jain & K.L. Narang, *Cost Accounting*, Kalyani Publishers.
- ICAI publications on Cost and Management Accounting.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on cost and management accounting
- Practice problem repositories

Bachelor of Commerce (B.Com)

Course Name: Environmental Studies-II	Course Code: DAECPA02T
Semester: 2	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 2:0:0	Credits: 2
Type of course: Lecture+ Assignments	Total Contact Hours: 6
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Deepen understanding of environmental challenges and human–environment interactions.
- Examine environmental governance, laws, and institutional mechanisms.
- Promote sustainable development practices with relevance to business and society.
- Build awareness of climate action, disaster management, and environmental health.
- Encourage responsible citizenship and ethical environmental behavior.

Course Content:

BLOCK I: Environment and Development
Unit 1: Environment and Economic Development
• Environment–development nexus
• Natural capital and ecosystem services
• Environmental externalities
• Sustainable development pathways
Unit 2: Environmental Governance and Institutions
• Environmental governance: concept and principles
• National and international institutions
• Role of NGOs and civil society
• Community participation
Unit 3: Environmental Impact Assessment (EIA)
• Concept and objectives of EIA
• EIA process and methodologies
• Public hearing and decision-making
• Limitations of EIA
BLOCK II: Environmental Laws and Policies

Unit 4: Environmental Legislation in India
• Need for environmental laws
• Major environmental acts
• Environmental courts and tribunals
• Compliance and enforcement
Unit 5: International Environmental Agreements
• Global environmental issues
• Major conventions and protocols
• Role of international organizations
• India's commitments
Unit 6: Environmental Policy and Planning
• Environmental policy framework
• Policy instruments
• Environmental planning tools
• Policy challenges
BLOCK III: Climate Change and Disaster Management
Unit 7: Climate Change Science and Impacts
• Climate system and variability
• Causes of climate change
• Impacts on ecosystems and livelihoods
• Adaptation strategies
Unit 8: Climate Change Mitigation
• Mitigation measures
• Renewable energy transition
• Carbon markets and pricing
• Role of business in mitigation
Unit 9: Disaster Risk Reduction and Management
• Types of natural and man-made disasters
• Disaster management cycle
• Institutional framework
• Community-based disaster management
BLOCK IV: Environmental Health and Resource Management
Unit 10: Environmental Health
• Environment and human health

• Water, sanitation, and hygiene
• Occupational and urban health issues
• Environmental epidemiology basics
Unit 11: Sustainable Resource Management
• Integrated water resource management
• Land and soil conservation
• Sustainable forestry and fisheries
• Circular economy concepts
Unit 12: Waste Management and Pollution Control
• Solid and hazardous waste management
• E-waste and plastic waste
• Pollution control technologies
• Extended Producer Responsibility (EPR)
BLOCK V: Sustainability, Ethics, and Business
Unit 13: Corporate Sustainability and ESG
• Corporate sustainability concepts
• ESG framework
• Sustainability reporting
• Green finance basics
Unit 14: Environmental Ethics and Social Responsibility
• Environmental ethics
• Indigenous knowledge systems
• Environmental justice
• Community stewardship
Unit 15: Future Pathways for Sustainability
• Innovation for sustainability
• Sustainable cities and infrastructure
• Climate-resilient development
• Future challenges and opportunities

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the relationship between environment and sustainable development.

CO2: Analyze environmental laws, policies, and governance mechanisms.

CO3: Evaluate climate change impacts and disaster management strategies.

CO4: Apply sustainable resource management and waste management practices.

CO5: Demonstrate awareness of corporate sustainability and environmental ethics.

References

- Erach Bharucha, *Textbook of Environmental Studies*, Universities Press.
- UNEP & IPCC assessment summaries.
- Government of India notifications and policy documents.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on sustainability and climate action
- Reports by UNDP, UNEP, and World Bank

Bachelor of Commerce (B.Com)

Course Name: Intellectual Property Right	Course Code: DSECPA11T
Semester: 3	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 3:0:0	Credits: 3
Type of course: Lecture+ Assignments	Total Contact Hours: 9
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Introduce students to the concept, nature, and importance of Intellectual Property Rights.
- Explain different types of intellectual property and their legal protection.
- Understand the procedures for registration, enforcement, and management of intellectual property.
- Develop awareness of intellectual property rights in business, innovation, and research.
- Apply intellectual property concepts to contemporary business and technological situations.

Course Content:

BLOCK I: Introduction to Intellectual Property Rights

Unit 1: Concept and Nature of Intellectual Property

- Meaning and definition of intellectual property
- Nature and characteristics of intellectual property
- Importance and objectives of intellectual property rights
- Intellectual property and economic development

Unit 2: Types of Intellectual Property Rights

- Meaning and classification of intellectual property
- Patents, copyrights, trademarks, and designs
- Geographical indications and trade secrets
- Plant varieties and other emerging forms of intellectual property

Unit 3: Intellectual Property Rights and International Framework

- Historical development of intellectual property rights
- World Intellectual Property Organization (WIPO)

- Trade-Related Aspects of Intellectual Property Rights (TRIPS)
- International conventions and agreements relating to intellectual property

BLOCK II: Patents and Copyrights

Unit 4: Patent Law and Protection

- Meaning and concept of patents
- Patentable and non-patentable inventions
- Conditions for obtaining a patent
- Rights and duties of patent holders

Unit 5: Patent Registration and Infringement

- Patent application and registration procedure
- Patent examination and grant
- Patent licensing and assignment
- Patent infringement and remedies

Unit 6: Copyright and Related Rights

- Meaning, nature, and scope of copyright
- Works protected under copyright law
- Rights of copyright owners
- Copyright registration, infringement, and remedies

BLOCK III: Trademarks, Designs, and Geographical Indications

Unit 7: Trademarks and Brand Protection

- Meaning and definition of trademarks
- Types and functions of trademarks
- Trademark registration and renewal
- Trademark infringement and passing off

Unit 8: Industrial Designs and Protection

- Meaning and concept of industrial designs
- Importance of design protection
- Registration of industrial designs
- Infringement and remedies relating to industrial designs

Unit 9: Geographical Indications

- Meaning and characteristics of geographical indications
- Importance of geographical indication protection
- Registration and protection of geographical indications
- Examples of geographical indications in India

BLOCK IV: Intellectual Property Management and Enforcement

Unit 10: Trade Secrets and Confidential Information

- Meaning and nature of trade secrets
- Protection of confidential business information
- Non-disclosure agreements
- Misappropriation of trade secrets and remedies

Unit 11: Intellectual Property Licensing and Commercialization

- Meaning and types of intellectual property licensing
- Assignment and transfer of intellectual property
- Intellectual property commercialization
- Technology transfer and valuation of intellectual property

Unit 12: Intellectual Property Infringement and Enforcement

- Meaning and types of intellectual property infringement
- Civil and criminal remedies
- Role of courts and enforcement agencies
- Alternative dispute resolution in intellectual property disputes

BLOCK V: Contemporary Issues in Intellectual Property Rights

Unit 13: Intellectual Property Rights in Business and Innovation

- Role of intellectual property in business development
- Intellectual property and entrepreneurship
- Intellectual property management in organizations
- Intellectual property rights and innovation

Unit 14: Intellectual Property Rights in Digital and Technological Environments

- Copyright in digital content
- Software and database protection
- Domain names and cybersquatting
- Intellectual property challenges in artificial intelligence and digital platforms

Unit 15: Emerging Issues and International Developments

- Intellectual property rights and biotechnology
- Traditional knowledge and cultural expressions
- Intellectual property rights and public health
- Emerging trends and challenges in intellectual property protection

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the fundamental concepts, types, and significance of Intellectual Property Rights.

CO2: Analyze the legal principles governing patents, copyrights, trademarks, designs, and geographical indications.

CO3: Evaluate procedures relating to intellectual property registration, licensing, commercialization, and enforcement.

CO4: Demonstrate awareness of intellectual property rights in business, innovation, and digital environments.

CO5: Apply intellectual property concepts to contemporary business, technological, and entrepreneurial situations.

References

- W.R. Cornish, *Intellectual Property: Patents, Copyright, Trade Marks and Allied Rights*, Sweet & Maxwell.
- P. Narayanan, *Law of Copyright and Industrial Designs*, Eastern Law House.
- B.L. Wadehra, *Law Relating to Intellectual Property*, Universal Law Publishing.
- V.K. Ahuja, *Law Relating to Intellectual Property Rights*, LexisNexis.

Online Resources:

- World Intellectual Property Organization (WIPO)
- Intellectual Property India
- World Trade Organization (WTO)
- Open Educational Resources (OER)
- MOOCs on Intellectual Property Rights

Bachelor of Commerce (B.Com)

Course Name: Basics of Information Technology	Course Code: GECPA10T
Semester: 3	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 3:0:0	Credits: 3
Type of course: Lecture+ Assignments	Total Contact Hours: 9
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Introduce students to the fundamental concepts and applications of Information Technology.
- Develop an understanding of computer hardware, software, operating systems, and networking.
- Familiarize students with office productivity tools and digital communication.
- Understand the role of Information Technology in business and commerce.
- Develop awareness of internet, cybersecurity, cloud computing, and emerging technologies.

Course Content:

BLOCK I: Fundamentals of Information Technology

Unit 1: Introduction to Information Technology

- Meaning and definition of Information Technology
- Characteristics and components of IT
- Evolution and generations of computers
- Applications of Information Technology in business and society

Unit 2: Computer Hardware and Devices

- Meaning and classification of computers
- Central Processing Unit and memory
- Input and output devices
- Storage devices and peripheral devices

Unit 3: Computer Software and Operating Systems

- Meaning and types of software
- System software and application software

- Operating systems and their functions
- Common operating systems and utilities

BLOCK II: Data Processing and Office Applications

Unit 4: Data and Information

- Meaning of data and information
- Data processing cycle
- Types and sources of data
- Information systems and decision-making

Unit 5: Word Processing and Presentation Tools

- Introduction to word processing
- Creating, editing, and formatting documents
- Tables, images, and document management
- Creating and delivering presentations

Unit 6: Spreadsheet and Database Applications

- Introduction to spreadsheets
- Worksheets, formulas, functions, and charts
- Basic database concepts
- Data entry, sorting, filtering, and retrieval

BLOCK III: Computer Networks and Internet

Unit 7: Computer Networks

- Meaning and objectives of computer networks
- Types of networks: LAN, MAN, and WAN
- Network devices and communication media
- Basic concepts of network architecture

Unit 8: Internet and World Wide Web

- Meaning and evolution of the Internet
- World Wide Web and web browsers
- Search engines and online information resources
- E-mail and Internet-based communication

Unit 9: Digital Communication and E-Commerce

- Digital communication tools and platforms
- Online collaboration and virtual communication
- Introduction to e-commerce
- Digital payments and online business transactions

BLOCK IV: Information Security and Digital Technologies

Unit 10: Cybersecurity and Data Protection

- Meaning and importance of cybersecurity
- Common cyber threats and attacks
- Password security and authentication
- Data privacy, backup, and protection

Unit 11: Cloud Computing and Digital Services

- Meaning and characteristics of cloud computing
- Types of cloud services
- Cloud storage and online applications
- Benefits and challenges of cloud computing

Unit 12: Management Information Systems

- Meaning and concept of Management Information Systems
- Components and functions of MIS
- Role of MIS in business organizations
- MIS and managerial decision-making

BLOCK V: Emerging Technologies and IT Applications

Unit 13: Emerging Information Technologies

- Artificial Intelligence and Machine Learning
- Internet of Things
- Big Data and Data Analytics
- Blockchain technology

Unit 14: Information Technology in Business

- IT applications in accounting and finance
- IT in marketing and customer relationship management
- Enterprise Resource Planning
- Digital transformation of business

Unit 15: Contemporary Issues in Information Technology

- Digital ethics and responsible technology use
- Cybercrime and digital fraud
- Social media and information security
- Future trends and challenges in Information Technology

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the fundamental concepts of computers, Information Technology, hardware, software, and operating systems.

CO2: Apply basic office productivity tools for preparing documents, spreadsheets, presentations, and managing data.

CO3: Explain computer networks, Internet services, digital communication, and e-commerce applications.

CO4: Analyze basic cybersecurity, data protection, cloud computing, and Management Information System concepts.

CO5: Identify the applications and implications of emerging technologies in modern business and commerce.

References

- P.K. Sinha &Priti Sinha, *Computer Fundamentals*, BPB Publications.
- V. Rajaraman, *Fundamentals of Computers*, PHI Learning.
- Alexis Leon & Mathews Leon, *Fundamentals of Information Technology*, Vikas Publishing House.
- Ramesh Bangia, *Computer Fundamentals and Information Technology*, Khanna Book Publishing.

Online Resources:

- Open Educational Resources (OER)
- Government digital literacy and IT resources
- MOOCs on Information Technology and Computer Fundamentals

SYLLABUS

(SEMESTER-IV)

Bachelor of Commerce (B.Com)

Course Name: Macro Economics	Course Code: DBCM6401T
Semester: 4	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Introduce students to the fundamental concepts and theories of macroeconomics.
- Understand the determination of national income, employment, and price level.
- Analyze monetary and fiscal policies and their impact on the economy.
- Examine inflation, unemployment, business cycles, and economic growth.
- Apply macroeconomic analysis to contemporary economic issues and policy debate.

Course Content:

BLOCK I: Introduction to Macro Economics
Unit 1: Nature and Scope of Macro Economics
• Meaning and definition of macroeconomics
• Importance and limitations
• Micro vs. macro economics
• Relevance of macro economics to business and policy
Unit 2: Circular Flow of Income
• Meaning and significance
• Circular flow in two-sector, three-sector, and four-sector economy
• Leakages and injections
• Importance of circular flow
Unit 3: National Income Accounting
• Concepts of national income
• Methods of measuring national income
• Difficulties in national income estimation
• Uses of national income data
BLOCK II: Determination of Income and Employment

Unit 4: Classical Theory of Employment
• Say's Law of Markets
• Classical theory of employment
• Criticism of classical theory
• Role of wage flexibility
Unit 5: Keynesian Theory of Income and Employment
• Principle of effective demand
• Consumption function
• Investment function
• Determination of equilibrium income
Unit 6: Multiplier and Accelerator
• Concept of multiplier
• Working of multiplier
• Concept of accelerator
• Interaction of multiplier and accelerator
BLOCK III: Money, Banking, and Monetary Policy
Unit 7: Money – Meaning and Functions
• Meaning and types of money
• Functions of money
• Demand for money
• Quantity theory of money
Unit 8: Banking System and Credit Creation
• Commercial banking system
• Credit creation by commercial banks
• Limitations of credit creation
• Role of central bank
Unit 9: Monetary Policy
• Meaning and objectives of monetary policy
• Instruments of monetary policy
• Monetary policy in India
• Effectiveness of monetary policy

BLOCK IV: Public Finance and Fiscal Policy
Unit 10: Public Revenue and Expenditure
• Sources of public revenue
• Principles of taxation
• Public expenditure
• Effects of public expenditure
Unit 11: Fiscal Policy
• Meaning and objectives of fiscal policy
• Tools of fiscal policy
• Fiscal policy and economic stability
• Fiscal policy in India
Unit 12: Inflation and Unemployment
• Meaning and types of inflation
• Causes and effects of inflation
• Meaning and types of unemployment
• Measures to control inflation and unemployment
BLOCK V: Growth, Cycles, and Contemporary Issues
Unit 13: Economic Growth and Development
• Meaning of economic growth and development
• Factors affecting growth
• Growth theories (basic overview)
• Role of government in development
Unit 14: Business Cycles
• Meaning and phases of business cycles
• Causes of business cycles
• Measures to control business cycles
• Impact on business and economy
Unit 15: Contemporary Macroeconomic Issues
• Globalization and macro economy
• Macroeconomic challenges in India
• Sustainable growth

- Future economic challenges

Course Outcome:

After successful completion of the course, the student will be able to:

CO1: Explain national income concepts

CO2: Analyze inflation, unemployment, and growth

CO3: Examine fiscal and monetary policies

CO4: Interpret macro-economic indicators

CO5: Evaluate economic stability measures

References:

- Mankiw, N.G., *Macroeconomics*, Cengage Learning.
- Ackley, G., *Macroeconomic Theory*, Macmillan.
- Jhingan, M.L., *Macroeconomic Theory*, Vrinda Publications.
- Dornbusch, R., Fischer, S. & Startz, R., *Macroeconomics*, McGraw-Hill.

Online Resources:

- Open Educational Resources (OER)
- Government economic surveys and RBI reports
- MOOCs on macroeconomics

Bachelor of Commerce (B.Com)

Course Name: Fundamentals of Entrepreneurship	Course Code: DBCM6402T
Semester: 4	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Develop an understanding of entrepreneurship and its role in economic development.
- Create awareness about entrepreneurial opportunities and the startup ecosystem.
- Build knowledge of entrepreneurial skills, innovation, and creativity.
- Familiarize learners with business planning, financing, and management of new ventures.
- Encourage entrepreneurial mindset and self-employment orientation.

Course Content:

BLOCK I: Introduction to Entrepreneurship
Unit 1: Entrepreneurship – Concept and Importance
• Meaning and definition of entrepreneurship
• Nature and characteristics of entrepreneurs
• Entrepreneurship vs. management
• Role of entrepreneurship in economic development
Unit 2: Entrepreneurial Traits and Skills
• Types of entrepreneurs
• Entrepreneurial competencies
• Leadership and risk-taking ability
• Ethics and social responsibility of entrepreneurs
Unit 3: Entrepreneurial Motivation
• Meaning and importance of motivation
• Theories of entrepreneurial motivation
• Achievement motivation
• Entrepreneurial values and attitudes
BLOCK II: Opportunity Identification and Innovation

Unit 4: Business Ideas and Opportunity Identification
• Sources of business ideas
• Environmental scanning
• Opportunity recognition and evaluation
• Feasibility analysis
Unit 5: Innovation and Creativity
• Meaning and types of innovation
• Creativity and creative thinking
• Innovation process
• Role of technology in innovation
Unit 6: Product Planning and Development
• Product selection and design
• Product development process
• Market testing
• Product launch strategies
BLOCK III: Entrepreneurship Development and Support System
Unit 7: Entrepreneurship Development Programmes (EDPs)
• Meaning and objectives of EDPs
• Phases of EDPs
• Role of EDPs in India
• Institutions promoting entrepreneurship
Unit 8: Startup Ecosystem in India
• Concept of startup ecosystem
• Government initiatives and policies
• Incubators and accelerators
• Role of MSMEs
Unit 9: Small Business and Enterprise Management
• Forms of business organization
• MSMEs: role and significance
• Challenges faced by small enterprises
• Growth strategies
BLOCK IV: Business Planning and Finance
Unit 10: Business Plan Preparation
• Meaning and importance of business plan

• Contents of a business plan
• Project report preparation
• Feasibility and viability analysis
Unit 11: Sources of Finance for Entrepreneurs
• Long-term and short-term finance
• Institutional finance
• Venture capital and angel investors
• Government schemes and subsidies
Unit 12: Marketing and HR for Startups
• Marketing strategies for startups
• Pricing and promotion
• Human resource planning
• Team building and leadership
BLOCK V: Legal, Ethical, and Contemporary Issues
Unit 13: Legal Framework for Entrepreneurship
• Business registration and licensing
• Intellectual property rights
• Labour and tax compliances
• Regulatory environment
Unit 14: Women and Social Entrepreneurship
• Women entrepreneurship
• Social entrepreneurship
• Role in inclusive development
• Challenges and opportunities
Unit 15: Contemporary Trends and Future of Entrepreneurship
• Digital entrepreneurship
• Green and sustainable entrepreneurship
• Global entrepreneurship trends
• Future challenges and opportunities

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the concept, characteristics, and role of entrepreneurship.

CO2: Identify and evaluate business opportunities and innovative ideas.

CO3: Develop basic business plans and feasibility analysis.

CO4: Analyze sources of finance and support systems for startups.

CO5: Demonstrate entrepreneurial mindset and ethical business practices.

References

- Kuratko, D.F., *Entrepreneurship: Theory, Process and Practice*, Cengage.
- Hisrich, R.D., Peters, M.P. & Shepherd, D.A., *Entrepreneurship*, McGraw-Hill.
- Vasant Desai, *Dynamics of Entrepreneurial Development*, Himalaya Publishing House.
- Government of India publications on Startup India and MSMEs.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on entrepreneurship and startups
- Case studies of Indian entrepreneurs

Bachelor of Commerce (B.Com)

Course Name: Human Resource Management	Course Code: DBCM6403T
Semester: 4	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Introduce students to the concepts, scope, and importance of Human Resource Management (HRM).
- Develop understanding of HR functions such as procurement, development, compensation, and maintenance.
- Familiarize learners with contemporary HR practices and legal framework.
- Build skills related to employee relations, performance management, and HR planning.
- Enable application of HRM principles in organizational contexts.

Course Content:

BLOCK I: Foundations of Human Resource Management
Unit 1: Introduction to Human Resource Management
• Meaning, nature, and scope of HRM
• Evolution of HRM
• Objectives and importance of HRM
• HRM vs. Personnel Management
Unit 2: HRM Environment and Functions
• Internal and external HR environment
• Strategic role of HRM
• Line and staff responsibilities
• Emerging trends in HRM
Unit 3: Human Resource Planning
• Meaning and objectives of HR planning
• HR demand and supply forecasting
• Succession planning
• HR information system (HRIS)

BLOCK II: Procurement and Development of Human Resources
Unit 4: Recruitment and Selection
• Sources of recruitment
• Recruitment process
• Selection techniques
• Placement and induction
Unit 5: Training and Development
• Meaning and importance of training
• Types of training
• Training methods
• Management development programmes
Unit 6: Performance Appraisal
• Concept and objectives of performance appraisal
• Traditional and modern appraisal methods
• Performance feedback
• Appraisal problems and remedies
BLOCK III: Compensation and Motivation
Unit 7: Compensation Management
• Meaning and components of compensation
• Wage and salary administration
• Incentives and fringe benefits
• Pay equity and wage differentials
Unit 8: Motivation
• Meaning and importance of motivation
• Theories of motivation
• Financial and non-financial incentives
• Employee engagement
Unit 9: Career and Talent Management
• Career planning and development
• Talent management
• Retention strategies
• Employee turnover
BLOCK IV: Employee Relations and Labour Aspects
Unit 10: Industrial Relations and Trade Unions

• Concept of industrial relations
• Role of trade unions
• Collective bargaining
• Industrial disputes
Unit 11: Labour Laws and Social Security
• Overview of labour legislations
• Industrial Disputes Act
• Factories Act
• Social security measures
Unit 12: Employee Welfare and Quality of Work Life
• Employee welfare measures
• Quality of work life (QWL)
• Work–life balance
• Occupational health and safety
BLOCK V: Contemporary Issues in HRM
Unit 13: HRM in Global and Digital Context
• Global HRM
• Cross-cultural management
• Digital HR and e-HRM
• HR analytics basics
Unit 14: Ethics, Diversity, and Inclusion
• Ethics in HRM
• Diversity and inclusion
• Gender and workforce diversity
• Inclusive HR practices
Unit 15: Emerging Trends and Future of HRM
• Strategic HRM
• Green HRM
• Remote work and gig economy
• Future challenges in HRM

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the concepts, scope, and functions of human resource management.

CO2: Apply recruitment, selection, and training techniques in organizational settings.

CO3: Analyze performance appraisal and compensation management systems.

CO4: Evaluate employee relations and labour law provisions.

CO5: Demonstrate understanding of contemporary HR practices and workplace ethics.

References

- Gary Dessler, *Human Resource Management*, Pearson Education.
- K. Aswathappa, *Human Resource Management*, McGraw-Hill.
- C.B. Mamoria& S.V. Gankar, *Personnel Management*, Himalaya Publishing House.
- Government of India labour law publications.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on HRM and people management
- Case studies on HR practices

Bachelor of Commerce (B.Com)

Course Name: Banking Law & Practice in India	Course Code: DBCM6404T
Semester: 4	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Understand the legal framework governing banking operations in India.
- Familiarize learners with rights, duties, and obligations of bankers and customers.
- Develop knowledge of negotiable instruments and banking practices.
- Examine regulatory control, prudential norms, and compliance requirements.
- Analyze contemporary issues and reforms in Indian banking law and practice.

Course Content:

BLOCK I: Foundations of Banking Law
Unit 1: Banking – Concept and Legal Framework
• Meaning and definition of banking
• Evolution of banking laws in India
• Sources of banking law
• Relationship between banker and customer
Unit 2: Regulation of Banking in India
• Role and functions of the Reserve Bank of India
• Banking Regulation Act, 1949
• Licensing and supervision of banks
• Powers of RBI
Unit 3: Banker–Customer Relationship
• General and special relationships
• Rights and obligations of banker
• Duties of customer
• Termination of banker–customer relationship
BLOCK II: Banking Operations and Legal Aspects
Unit 4: Types of Bank Accounts

• Savings, current, and fixed deposit accounts
• Opening of accounts
• KYC norms
• Special types of customers
Unit 5: Paying Banker and Collecting Banker
• Meaning and functions of paying banker
• Collecting banker and statutory protection
• Negligence of banker
• Dishonour of cheques
Unit 6: Secrecy and Disclosure of Bank Accounts
• Obligation of secrecy
• Exceptions to secrecy
• Legal consequences of disclosure
• Customer privacy
BLOCK III: Negotiable Instruments and Banking Practice
Unit 7: Negotiable Instruments Act, 1881
• Meaning and types of negotiable instruments
• Parties to negotiable instruments
• Negotiation and endorsement
• Holder and holder in due course
Unit 8: Cheques and Their Legal Aspects
• Types of cheques
• Crossing of cheques
• Payment and dishonour
• Cheque truncation system
Unit 9: Bills of Exchange and Promissory Notes
• Bills of exchange
• Promissory notes
• Acceptance and maturity
• Dishonour and noting
BLOCK IV: Lending, Security, and Recovery
Unit 10: Principles of Bank Lending
• Types of bank advances
• Credit appraisal

• Documentation
• Priority sector lending
Unit 11: Securities for Bank Advances
• Types of securities
• Pledge, hypothecation, and mortgage
• Lien and charge
• Guarantee and indemnity
Unit 12: Recovery of Loans and NPA Management
• Meaning of NPAs
• Causes of NPAs
• Legal measures for recovery
• SARFAESI Act and DRTs
BLOCK V: Contemporary Issues in Banking Law
Unit 13: Electronic Banking and Legal Issues
• Internet and mobile banking
• Legal framework for e-banking
• Cyber frauds
• Customer protection
Unit 14: Consumer Protection and Banking Ombudsman
• Consumer protection laws
• Banking Ombudsman Scheme
• Rights of bank customers
• Grievance redressal mechanisms
Unit 15: Recent Developments and Banking Reforms
• Banking sector reforms
• Consolidation of banks
• Financial inclusion initiatives
• Future challenges in banking law

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the legal framework governing banking operations in India.

CO2: Analyze the banker–customer relationship and negotiable instruments.

CO3: Apply principles of bank lending and securities for advances.

CO4: Evaluate loan recovery procedures and NPA management.

CO5: Demonstrate awareness of digital banking and regulatory compliance issues.

References

- M.L. Tannan, *Banking Law and Practice in India*, LexisNexis.
- B.S. Khubchandani, *Practice and Law of Banking*, Macmillan.
- P.N. Varshney, *Banking Law and Practice*, Sultan Chand.
- RBI circulars, notifications, and annual reports.

Online Resources:

- Open Educational Resources (OER)
- RBI and Ministry of Finance websites
- MOOCs on banking laws and compliance

Bachelor of Commerce (B.Com)

Course Name Constitution of India	Course Code: DAECVA02T
Semester: 4	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 2:0:0	Credits: 2
Type of course: Lecture+ Assignments	Total Contact Hours: 6
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Introduce students to the historical background, making, and salient features of the Constitution of India.
- Develop an understanding of the fundamental principles, rights, duties, and directive principles embodied in the Constitution.
- Familiarize learners with the structure and functioning of the Union and State governments.
- Explain the constitutional framework of Indian democracy and the role of major constitutional institutions.
- Develop awareness of federalism, local self-government, elections, and constitutional amendments.
- Promote constitutional values, democratic citizenship, equality, justice, liberty, and fraternity.

Topic and Contents

BLOCK I: Foundations and Constitutional Framework

Unit 1: Historical Background and Making of the Constitution

- Historical background of the Indian Constitution
- Constitutional developments during British rule
- Constituent Assembly
- Composition and functions of the Constituent Assembly
- Role of Dr. B.R. Ambedkar and other important members
- Adoption and commencement of the Constitution

Unit 2: Salient Features and Constitutional Philosophy

- Meaning and importance of the Constitution
- Salient features of the Indian Constitution
- Preamble: meaning and significance
- Sovereign, Socialist, Secular, Democratic, Republic
- Justice, Liberty, Equality, and Fraternity

- Constitutionalism and rule of law

Unit 3: Fundamental Rights

- Meaning and importance of Fundamental Rights
- Right to Equality
- Right to Freedom
- Right against Exploitation
- Right to Freedom of Religion
- Cultural and Educational Rights
- Right to Constitutional Remedies

Unit 4: Directive Principles and Fundamental Duties

- Directive Principles of State Policy
- Classification and significance of Directive Principles
- Relationship between Fundamental Rights and Directive Principles
- Fundamental Duties
- Importance of Fundamental Duties
- Constitutional values and responsible citizenship

BLOCK II: Government and Constitutional Institutions

Unit 5: Union Government

- President of India: powers and functions
- Vice-President: role and functions
- Prime Minister and Council of Ministers
- Parliament: Lok Sabha and Rajya Sabha
- Legislative procedure and parliamentary functions
- Supreme Court of India: composition and jurisdiction

Unit 6: State Government

- Governor: appointment, powers, and functions
- Chief Minister and Council of Ministers
- State Legislature
- Legislative Assembly and Legislative Council
- High Courts
- Relationship between Governor, State Legislature, and Council of Ministers

Unit 7: Federalism and Centre-State Relations

- Meaning and features of federalism
- Federal features of the Indian Constitution
- Legislative, administrative, and financial relations
- Centre-State coordination
- Inter-State relations
- Emergency provisions and their impact on federalism

BLOCK III: Democracy, Governance and Contemporary Constitutional Issues

Unit 8: Local Self-Government and Constitutional Bodies

- Concept and importance of local self-government
- Panchayati Raj Institutions
- Municipalities and urban local bodies
- Election Commission of India
- Comptroller and Auditor General of India
- Union Public Service Commission and State Public Service Commissions

Unit 9: Elections, Constitutional Amendments and Emergency

- Constitutional provisions relating to elections
- Universal adult franchise
- Election process and electoral reforms
- Meaning and procedure of constitutional amendment
- Major constitutional amendments
- National, State, and Financial Emergency

Unit 10: Constitutional Values and Contemporary Issues

- Democracy and good governance
- Secularism and social justice
- Equality and protection of vulnerable groups
- Constitutional morality and citizenship
- Fundamental rights in the digital age
- Challenges to constitutional governance
- Role of citizens in strengthening democracy

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the historical background, making, salient features, and philosophy of the Constitution of India.

CO2: Describe Fundamental Rights, Directive Principles of State Policy, and Fundamental Duties.

CO3: Explain the structure, powers, and functions of the Union and State governments and major constitutional institutions.

CO4: Analyze Indian federalism, local self-government, elections, constitutional amendments, and emergency provisions.

CO5: Demonstrate awareness of constitutional values, democratic citizenship, social justice, and contemporary challenges to constitutional governance.

References:

- D.D. Basu, *Introduction to the Constitution of India*, LexisNexis.
- M.P. Jain, *Indian Constitutional Law*, LexisNexis.
- Subhash C. Kashyap, *Our Constitution*, National Book Trust.

- Granville Austin, *The Indian Constitution: Cornerstone of a Nation*, Oxford University Press.
- J.N. Pandey, *Constitutional Law of India*, Central Law Agency.

Online Resources:

- Constitution of India – Government of India resources
- India Code – Digital Repository of Indian Laws
- Supreme Court of India resources
- Parliament of India resources
- Election Commission of India resources
- Open Educational Resources (OER) on Indian Constitution and Constitutional Studies

Bachelor of Commerce (B.Com)

Course Name: Business Ethics	Course Code: GECPA08T
Semester: 4	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 3:0:0	Credits: 3
Type of course: Lecture+ Assignments	Total Contact Hours: 9D
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Introduce students to the concepts, principles, and importance of business ethics.
- Develop an understanding of ethical values and responsible business behaviour.
- Examine ethical issues in business, management, marketing, finance, and human resource management.
- Understand corporate governance, corporate social responsibility, and stakeholder responsibilities.
- Develop the ability to identify and resolve ethical dilemmas in contemporary business environments.

Course Content:

BLOCK I: Foundations of Business Ethics

Unit 1: Introduction to Business Ethics

- Meaning and definition of business ethics
- Nature, scope, and importance of business ethics
- Ethics, morality, and values
- Need for ethical conduct in business

Unit 2: Ethical Principles and Values

- Honesty, integrity, and transparency
- Fairness, responsibility, and accountability
- Respect, trust, and commitment
- Universal ethical principles in business

Unit 3: Ethical Decision-Making

- Meaning and process of ethical decision-making
- Identifying ethical dilemmas
- Factors influencing ethical decisions

- Ethical reasoning and problem-solving

BLOCK II: Ethics in Business Functions

Unit 4: Marketing Ethics

- Meaning and importance of marketing ethics
- Ethical issues in advertising and promotion
- Consumer rights and protection
- Pricing, product quality, and fair competition

Unit 5: Financial and Accounting Ethics

- Importance of ethics in financial management
- Ethical issues in accounting and reporting
- Financial transparency and disclosure
- Fraud, manipulation, and professional responsibility

Unit 6: Human Resource Management Ethics

- Ethical issues in recruitment and selection
- Equal opportunity and workplace diversity
- Employee privacy and confidentiality
- Workplace discrimination, harassment, and employee rights

BLOCK III: Corporate Governance and Social Responsibility

Unit 7: Corporate Governance

- Meaning and importance of corporate governance
- Principles of good corporate governance
- Board of directors and managerial accountability
- Transparency and disclosure requirements

Unit 8: Corporate Social Responsibility

- Meaning and concept of Corporate Social Responsibility
- Social responsibilities of business organizations
- CSR activities and stakeholder welfare
- CSR and sustainable development

Unit 9: Stakeholder Management and Business Responsibility

- Meaning and classification of stakeholders
- Responsibilities towards employees, customers, suppliers, and investors
- Stakeholder interests and ethical conflicts
- Building responsible stakeholder relationships

BLOCK IV: Ethical Issues and Professional Conduct

Unit 10: Workplace Ethics and Professional Conduct

- Professional values and work ethics
- Organizational culture and ethical behaviour
- Conflict of interest
- Confidentiality and responsible use of information

Unit 11: Corruption, Fraud, and Unethical Practices

- Meaning and forms of corruption
- Business fraud and financial misconduct
- Bribery and unethical business practices
- Prevention, control, and ethical compliance

Unit 12: Whistleblowing and Ethical Compliance

- Meaning and importance of whistleblowing
- Whistleblower protection
- Ethical compliance programmes
- Role of ethics committees and compliance officers

BLOCK V: Contemporary Business Ethics

Unit 13: Ethics in Global Business

- Meaning and challenges of global business ethics
- Cross-cultural ethical issues
- International business standards
- Ethical issues in multinational corporations

Unit 14: Technology, Digital Business, and Ethics

- Ethics in e-commerce and digital business
- Data privacy and information security
- Artificial Intelligence and ethical challenges
- Social media, digital marketing, and responsible technology use

Unit 15: Emerging Issues in Business Ethics

- Environmental ethics and sustainable business
- Ethical leadership and responsible management
- Business ethics in the era of globalization
- Emerging ethical challenges and future of ethical business

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the fundamental concepts, principles, and importance of business ethics.

CO2: Analyze ethical issues arising in marketing, finance, accounting, and human resource management.

CO3: Evaluate corporate governance, corporate social responsibility, and stakeholder responsibilities.

CO4: Apply ethical principles to identify and resolve ethical dilemmas in professional and organizational situations.

CO5: Examine contemporary ethical challenges related to globalization, technology, sustainability, and digital business.

References

- Manuel G. Velasquez, *Business Ethics: Concepts and Cases*, Pearson.
- R.C. Sekhar, *Ethical Choices in Business*, Response Books.
- John R. Boatright, *Ethics and the Conduct of Business*, Pearson.
- S.K. Bhatia, *Business Ethics and Corporate Governance*, Deep & Deep Publications.

Online Resources:

- Open Educational Resources (OER)
- Ministry of Corporate Affairs resources
- Securities and Exchange Board of India (SEBI) resources
- MOOCs on Business Ethics and Corporate Governance
- Government resources on Corporate Social Responsibility
- Online resources on sustainable and responsible business

SYLLABUS

(SEMESTER-V)

Bachelor of Commerce (B.Com)

Course Name: Marketing Management	Course Code: DBCA7501T
Semester: 5	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Develop a comprehensive understanding of marketing concepts, principles, and practices.
- Familiarize learners with the marketing environment and consumer behavior.
- Equip students with skills for marketing decision-making in traditional and digital contexts.
- Enable analysis of market opportunities and formulation of effective marketing strategies.
- Introduce ethical, social, and sustainable dimensions of marketing management.

Course Content:

BLOCK I: Foundations of Marketing
Unit 1: Introduction to Marketing
• Meaning, nature, and scope of marketing
• Evolution of marketing concepts
• Marketing vs. selling
• Role of marketing in economic development

• Modern marketing challenges
Unit 2: Marketing Environment
• Concept of marketing environment
• Micro and macro environment
• Internal environment
• Environmental scanning and analysis
• Impact of environment on marketing decisions
Unit 3: Consumer Behavior
• Meaning and importance of consumer behavior
• Factors influencing consumer behavior (cultural, social, personal, psychological)
• Buying decision process
• Consumer vs. industrial buyer behavior
BLOCK II: Market Analysis and Planning
Unit 4: Market Segmentation, Targeting, and Positioning
• Concept and bases of market segmentation
• Target market selection
• Positioning strategies
• Product differentiation
Unit 5: Marketing Research
• Meaning and objectives of marketing research
• Marketing research process

• Types of marketing research
• Data collection methods
• Role of research in marketing decisions
Unit 6: Demand Forecasting and Sales Forecasting
• Meaning and significance
• Factors affecting demand
• Techniques of demand forecasting
• Sales forecasting methods
BLOCK III: Product and Pricing Decisions
Unit 7: Product Management
• Meaning and classification of products
• Product life cycle
• New product development
• Branding and packaging
• Product mix and product line decisions
Unit 8: Pricing Decisions
• Meaning and importance of pricing
• Pricing objectives
• Factors influencing pricing decisions
• Pricing methods and strategies
Unit 9: Product and Brand Strategies

• Brand equity and brand loyalty
• Brand extension and brand repositioning
• Product modification and elimination
• Innovation and competitiveness
BLOCK IV: Distribution and Promotion Decisions
Unit 10: Marketing Channels and Distribution
• Meaning and importance of distribution channels
• Types of marketing intermediaries
• Channel design decisions
• Physical distribution and logistics
Unit 11: Promotion Mix
• Concept of promotion
• Advertising: objectives and media selection
• Sales promotion techniques
• Public relations and publicity
Unit 12: Personal Selling and Sales Management
• Meaning and importance of personal selling
• Salesmanship and selling process
• Sales force management
• Motivation and control of sales force
BLOCK V: Emerging Trends and Contemporary Issues
Unit 13: Digital and Social Media Marketing

• Concept of digital marketing
• Online consumer behavior
• Social media platforms and strategies
• Content and influencer marketing
Unit 14: Services and Relationship Marketing
• Concept and characteristics of services marketing
• Service marketing mix
• Relationship marketing
• Customer relationship management (CRM)
Unit 15: Ethics, Sustainability, and Global Marketing
• Marketing ethics and social responsibility
• Sustainable marketing practices
• Concept of global marketing
• Challenges in international markets

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain marketing management concepts

CO2: Analyze marketing environment

CO3: Formulate marketing strategies

CO4: Evaluate marketing performance

CO5: Apply customer-centric approaches

References

- Philip Kotler & Kevin Lane Keller, *Marketing Management*, Pearson Education.
- William J. Stanton, Michael J. Etzel& Bruce J. Walker, *Fundamentals of Marketing*, McGraw-Hill.
- Cundiff, Still &Govoni, *Fundamentals of Modern Marketing*, Prentice Hall.
- Ramaswamy&Namakumari, *Marketing Management*, McGraw-Hill India.

Online resources:

- Open educational resources (OER) in marketing
- Government and industry marketing reports
- Digital marketing blogs and MOOCs (for supplementary learning)

Bachelor of Commerce (B.Com)

Course Name: E-Commerce	Course Code: DBCA7502T
Semester: 5	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Understand the concepts, models, and applications of E-Commerce.
- Analyze the role of digital technologies in modern business transactions.
- Familiarize learners with online marketplaces, payment systems, and security issues.
- Develop skills to manage E-Commerce operations and digital business strategies.
- Examine legal, ethical, and global issues related to E-Commerce.

Course Content:

BLOCK I: Fundamentals of E-Commerce
Unit 1: Introduction to E-Commerce
• Meaning, nature, and scope of E-Commerce
• Evolution of E-Commerce
• Traditional commerce vs. E-Commerce
• Benefits and limitations of E-Commerce
Unit 2: E-Commerce Models
• Business to Business (B2B)

• Business to Consumer (B2C)
• Consumer to Consumer (C2C)
• Consumer to Business (C2B)
• Government and E-Commerce (G2B, G2C)
Unit 3: E-Commerce Infrastructure
• Internet and World Wide Web
• Hardware and software requirements
• Web servers and hosting
• Role of cloud computing
BLOCK II: Technology and Operations in E-Commerce
Unit 4: E-Commerce Websites and Applications
• Website design principles
• E-Commerce platforms and tools
• Mobile commerce (M-Commerce)
• User experience and interface basics
Unit 5: Online Marketplaces and Digital Products
• Concept of online marketplaces
• Types of digital products and services
• Supply chain and order fulfillment
• Inventory management in E-Commerce
Unit 6: Electronic Payment Systems

• Digital payment systems
• Credit/debit cards and net banking
• E-wallets and UPI
• Payment gateways and settlement process
BLOCK III: Marketing and Customer Management
Unit 7: Digital Marketing in E-Commerce
• Online marketing concepts
• Search engine marketing
• Social media marketing
• Email and content marketing
Unit 8: Customer Relationship Management (CRM)
• Meaning and importance of CRM
• CRM tools and technologies
• Customer acquisition and retention
• Personalization and customer analytics
Unit 9: Data Management and Analytics
• Data collection in E-Commerce
• Big data and business intelligence
• Web analytics basics
• Decision-making using analytics
BLOCK IV: Security, Legal, and Ethical Issues
Unit 10: E-Commerce Security

• Security threats and risks
• Encryption and digital signatures
• Secure Socket Layer (SSL)
• Cyber frauds and prevention
Unit 11: Legal Framework of E-Commerce
• IT Act and cyber laws (India)
• Online contracts and digital signatures
• Intellectual property rights
• Consumer protection in E-Commerce
Unit 12: Ethical and Social Issues
• Ethical challenges in E-Commerce
• Data privacy and protection
• Social impact of E-Commerce
• Sustainable and responsible E-Commerce
BLOCK V: Emerging Trends and Global E-Commerce
Unit 13: Global E-Commerce
• Concept and scope of global E-Commerce
• Cross-border trade
• Challenges in international E-Commerce
• Role of logistics and customs
Unit 14: Emerging Trends in E-Commerce

• Artificial intelligence and chatbots
• Internet of Things (IoT)
• Blockchain and digital currencies
• Voice and social commerce
Unit 15: Future of E-Commerce and Digital Business
• Growth prospects of E-Commerce
• E-Commerce and entrepreneurship
• Digital transformation of businesses
• Future challenges and opportunities

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the concepts, models, and framework of e-commerce.

CO2: Analyze online business models and digital payment systems.

CO3: Apply e-marketing and customer relationship strategies in digital platforms.

CO4: Evaluate legal, ethical, and security issues in e-commerce.

CO5: Demonstrate understanding of emerging trends in online business.

References

- Kenneth C. Laudon & Carol Guercio Traver, *E-Commerce: Business, Technology, Society*, Pearson.
- P.T. Joseph, *E-Commerce: An Indian Perspective*, PHI Learning.
- Gary P. Schneider, *Electronic Commerce*, Cengage Learning.
- Turban et al., *Electronic Commerce*, Springer.

Online Resources:

- Government of India Digital Commerce portals
- Open Educational Resources (OER)
- MOOCs on E-Commerce and Digital Business

Bachelor of Commerce (B.Com)

Course Name: Business Ethics	Course Code: DBCA7502P
Semester: 5	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Understand the nature, importance, and scope of ethics in business.
- Develop ethical reasoning and moral decision-making skills.
- Examine ethical issues in functional areas of business.
- Promote responsible, transparent, and sustainable business practices.
- Sensitize learners to corporate governance and social responsibility.

Course Content:

BLOCK I: Foundations of Business Ethics
Unit 1: Introduction to Ethics and Business Ethics
• Meaning and concept of ethics
• Nature and scope of business ethics
• Ethics vs. morals and values
• Importance of ethics in business
Unit 2: Ethical Theories and Approaches
• Teleological and deontological theories

• Utilitarianism
• Rights and justice approach
• Virtue ethics
Unit 3: Values and Ethical Decision-Making
• Values, attitudes, and beliefs
• Ethical dilemmas in business
• Ethical decision-making models
• Role of managers in ethical conduct
BLOCK II: Ethics in Business Practices
Unit 4: Ethics in Marketing and Consumer Protection
• Ethical issues in marketing
• Truth in advertising
• Consumer rights and responsibilities
• Unfair trade practices
Unit 5: Ethics in Finance and Accounting
• Ethical issues in finance
• Insider trading
• Financial reporting and disclosure
• Corporate frauds and scams
Unit 6: Ethics in Human Resource Management
• Ethical issues in recruitment and selection

• Fair wages and working conditions
• Discrimination and harassment at workplace
• Employee rights and obligations
BLOCK III: Corporate Governance and Regulation
Unit 7: Corporate Governance
• Concept and principles of corporate governance
• Role of board of directors
• Transparency and accountability
• Corporate governance failures
Unit 8: Business Laws and Ethical Compliance
• Relationship between law and ethics
• Regulatory frameworks
• Compliance management
• Role of ethics committees
Unit 9: Whistle Blowing and Corporate Disclosure
• Concept and importance of whistle blowing
• Protection of whistle blowers
• Corporate disclosure practices
• Ethical leadership
BLOCK IV: Corporate Social Responsibility and Sustainability
Unit 10: Corporate Social Responsibility (CSR)
• Meaning and evolution of CSR

• CSR models and approaches
• CSR initiatives in India
• Role of CSR in business strategy
Unit 11: Business and Environment Ethics
• Environmental ethics
• Sustainable development
• Green marketing and green accounting
• Climate change and business responsibility
Unit 12: Stakeholder Management and Ethics
• Stakeholder concept
• Ethical responsibilities towards stakeholders
• Conflict of stakeholder interests
• Building ethical organizational culture
BLOCK V: Contemporary and Global Ethical Issues
Unit 13: Global Business Ethics
• Ethics in international business
• Cultural differences and ethical challenges
• Global codes of conduct
• Multinational corporations and ethics
Unit 14: Technology, Media, and Business Ethics
• Ethics in information technology

• Data privacy and cyber ethics
• Social media and ethical challenges
• Artificial intelligence and ethics
Unit 15: Emerging Issues and Future of Business Ethics
• Ethics in entrepreneurship and startups
• Ethical challenges in digital economy
• Future trends in business ethics
• Building ethical and responsible businesses

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain ethical principles and theories in business context.

CO2: Analyze ethical dilemmas in corporate decision-making.

CO3: Evaluate corporate governance and CSR practices.

CO4: Apply ethical standards in business operations.

CO5: Demonstrate responsible and ethical leadership behavior.

References

- Crane, A. & Matten, D., *Business Ethics*, Oxford University Press.
- Ferrell, O.C., Fraedrich, J. & Ferrell, L., *Business Ethics: Ethical Decision Making and Cases*, Cengage.
- Velasquez, M.G., *Business Ethics: Concepts and Cases*, Pearson.
- R.S. Naagarazan, *Business Ethics*, New Age International.

Online Resources:

- Open Educational Resources (OER)
- Government and regulatory body publications
- MOOCs on ethics, CSR, and corporate governance

Bachelor of Commerce (B.Com)

Course Name: Leadership Development	Course Code: DBAD7501T
Semester: 5	Core / Elective: Elective-1
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Understand the concept, nature, and importance of leadership in organizations.
- Develop leadership skills relevant to business and professional environments.
- Analyze various leadership theories and styles.
- Enhance self-awareness, communication, and decision-making abilities.
- Prepare learners for leadership roles in a dynamic and global business environment.

Course Content:

BLOCK I: Foundations of Leadership
Unit 1: Introduction to Leadership
• Meaning and definition of leadership
• Leadership vs. management
• Importance of leadership in organizations
• Functions and qualities of a good leader
Unit 2: Evolution and Theories of Leadership
• Trait theory

• Behavioral theories
• Contingency and situational theories
• Modern leadership perspectives
Unit 3: Leadership Styles
• Autocratic, democratic, and laissez-faire leadership
• Transactional and transformational leadership
• Charismatic and servant leadership
• Situational leadership styles
BLOCK II: Self and Interpersonal Leadership Skills
Unit 4: Self-Awareness and Emotional Intelligence
• Concept of self-awareness
• Emotional intelligence and its components
• Role of emotional intelligence in leadership
• Developing emotional competence
Unit 5: Communication and Influencing Skills
• Importance of communication in leadership
• Verbal and non-verbal communication
• Listening skills
• Persuasion and influencing techniques
Unit 6: Motivation and Team Building
• Motivation concepts and theories

• Role of leader in motivating employees
• Team formation and team dynamics
• Leadership in team building
BLOCK III: Leadership in Organizational Context
Unit 7: Decision Making and Problem Solving
• Decision-making process
• Types of decisions
• Problem-solving techniques
• Role of leader in effective decision-making
Unit 8: Conflict Management and Negotiation
• Nature and sources of conflict
• Conflict management styles
• Negotiation process and techniques
• Role of leadership in conflict resolution
Unit 9: Change Management and Leadership
• Concept of change management
• Resistance to change
• Role of leaders in managing change
• Leadership during organizational transformation
BLOCK IV: Ethical, Strategic, and Global Leadership
Unit 10: Ethical Leadership
• Concept and importance of ethical leadership

• Values and ethics in leadership
• Corporate governance and leadership responsibility
• Role modeling and integrity
Unit 11: Strategic Leadership
• Concept of strategic leadership
• Vision and mission formulation
• Strategic thinking and planning
• Leadership for competitive advantage
Unit 12: Global and Cross-Cultural Leadership
• Global leadership challenges
• Cultural diversity and leadership
• Managing multicultural teams
• Leadership in international business
BLOCK V: Contemporary Issues and Leadership Development
Unit 13: Leadership Development and Training
• Concept of leadership development
• Leadership development programs
• Coaching and mentoring
• Succession planning
Unit 14: Leadership in the Digital Era
• Leadership in the digital economy

• Technology and leadership
• Virtual teams and remote leadership
• Innovation and entrepreneurial leadership
Unit 15: Future Trends in Leadership
• Emerging leadership competencies
• Leadership and sustainability
• Women and inclusive leadership
• Future challenges and opportunities in leadership

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain leadership concepts, styles, and theories.

CO2: Analyze leadership behavior in organizational settings.

CO3: Evaluate motivation and team-building strategies.

CO4: Apply leadership skills in problem-solving and decision-making.

CO5: Demonstrate effective leadership and interpersonal skills.

References

- Northouse, P.G., *Leadership: Theory and Practice*, Sage Publications.
- Robbins, S.P., Judge, T.A., *Organizational Behavior*, Pearson Education.
- Yukl, G., *Leadership in Organizations*, Pearson.
- Lussier, R.N. &Achua, C.F., *Leadership: Theory, Application & Skill Development*, Cengage.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on leadership and management
- Business case studies and leadership talks

Bachelor of Commerce (B.Com)

Course Name: Product & Brand Management	Course Code: DBAD7502T
Semester: 5	Core / Elective: Elective-1
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Understand the concepts and processes involved in product and brand management.
- Analyze consumer needs and translate them into successful product strategies.
- Develop skills for managing brands across their life cycle.
- Examine branding decisions in competitive and dynamic markets.
- Familiarize learners with contemporary issues in product innovation and brand sustainability.

Course Content:

BLOCK I: Foundations of Product & Brand Management
Unit 1: Introduction to Product Management
• Meaning and scope of product management
• Role of product manager
• Product classification (consumer and industrial products)
• Product decisions in marketing
Unit 2: Product Planning and Development
• Product planning process

• Idea generation and screening
• Product design and development
• Commercialization of new products
Unit 3: Product Life Cycle Management
• Concept and stages of product life cycle
• Marketing strategies at different PLC stages
• Product portfolio analysis
• Managing product decline
BLOCK II: Product Strategy and Innovation
Unit 4: Product Mix and Product Line Decisions
• Product mix dimensions
• Product line length and depth
• Product line expansion and contraction
• Product differentiation
Unit 5: Innovation and New Product Development
• Concept of innovation
• Sources of new product ideas
• New product development process
• Managing innovation in organizations
Unit 6: Product Quality and Design
• Concept of product quality

• Quality dimensions
• Design thinking
• Packaging and labeling decisions
BLOCK III: Brand Management Concepts
Unit 7: Introduction to Branding
• Meaning and importance of branding
• Brand elements and brand identity
• Brand image and brand positioning
• Brand value creation
Unit 8: Brand Equity and Brand Loyalty
• Concept of brand equity
• Measuring brand equity
• Brand loyalty and brand trust
• Customer-based brand equity
Unit 9: Brand Architecture and Strategies
• Brand architecture models
• Brand extension strategies
• Co-branding and ingredient branding
• Brand rejuvenation and repositioning
BLOCK IV: Brand Communication and Performance
Unit 10: Brand Communication Strategies
• Integrated marketing communication

• Advertising and brand promotion
• Digital branding and social media
• Storytelling and content branding
Unit 11: Brand Performance and Metrics
• Brand performance measurement
• Brand audits and tracking studies
• Role of analytics in brand management
• Managing brand consistency
Unit 12: Managing Brands in Competitive Markets
• Competitive branding strategies
• Managing brand crises
• Counterfeiting and brand protection
• Legal aspects of branding
BLOCK V: Contemporary Issues in Product & Brand Management
Unit 13: Global Product and Brand Management
• Global vs. local branding
• Standardization and adaptation
• Managing international brands
• Cultural influences on branding
Unit 14: Sustainable and Ethical Branding
• Concept of sustainable branding

• Ethical issues in product and brand management
• Green products and eco-labeling
• Social responsibility and brands
Unit 15: Future Trends in Product & Brand Management
• Technology and brand management
• Role of AI and data analytics
• Brand communities and engagement
• Future challenges and opportunities

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain concepts of product life cycle and brand management.

CO2: Analyze branding strategies and brand equity.

CO3: Evaluate product development and positioning strategies.

CO4: Apply brand communication and brand extension strategies.

CO5: Demonstrate ability to manage products and brands strategically.

References

- Keller, K.L., *Strategic Brand Management*, Pearson Education.
- Kotler, P. & Keller, K.L., *Marketing Management*, Pearson.
- Ramaswamy, V.S. &Namakumari, S., *Marketing Management*, McGraw-Hill India.
- Kapferer, J.N., *The New Strategic Brand Management*, Kogan Page.

Online Resources:

- Open Educational Resources (OER)
- Brand case studies and industry reports
- MOOCs on product and brand management

Bachelor of Commerce (B.Com)

Course Name: Human Resource Development	Course Code: DBAD7503T
Semester: 5	Core / Elective: Elective-1
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Understand the concept, scope, and importance of Human Resource Development (HRD).
- Develop knowledge of training, development, and performance enhancement practices.
- Analyze the role of HRD in organizational effectiveness and employee growth.
- Familiarize learners with modern HRD tools, techniques, and interventions.
- Promote continuous learning, career development, and organizational development.

Course Content:

BLOCK I: Foundations of Human Resource Development
Unit 1: Introduction to Human Resource Development
• Meaning and definition of HRD
• Evolution and scope of HRD
• HRD vs. HRM
• Role of HRD in organizational success
Unit 2: HRD System and Functions

• HRD system and sub-systems
• Role of HRD manager
• HRD climate and culture
• Linkage between HRD and organizational strategy
Unit 3: Learning, Training, and Development
• Concept of learning
• Training vs. development
• Learning theories
• Importance of training and development
BLOCK II: Training and Development Practices
Unit 4: Training Need Analysis
• Meaning and objectives of training need analysis
• Organizational, task, and individual analysis
• Identifying competency gaps
• Role of training need assessment
Unit 5: Training Methods and Techniques
• On-the-job training methods
• Off-the-job training methods
• E-training and digital learning
• Evaluation of training effectiveness
Unit 6: Management Development

• Concept and importance of management development
• Management development programs
• Executive development techniques
• Leadership development initiatives
BLOCK III: Performance and Career Development
Unit 7: Performance Management System
• Concept of performance management
• Performance appraisal methods
• Feedback and performance review
• Role of HRD in performance improvement
Unit 8: Career Planning and Development
• Meaning and objectives of career planning
• Career development process
• Succession planning
• Employee growth and retention
Unit 9: Talent Management
• Concept of talent management
• Talent acquisition and development
• High-potential employee development
• Retention strategies
BLOCK IV: Organizational Development and Change
Unit 10: Organizational Development (OD)

• Concept and objectives of OD
• OD interventions
• Role of HRD in OD
• Building learning organizations
Unit 11: Change Management
• Nature and types of organizational change
• Resistance to change
• Role of HRD in managing change
• Strategies for successful change
Unit 12: Employee Engagement and Work Life Quality
• Concept of employee engagement
• Quality of work life (QWL)
• Motivation and empowerment
• Role of HRD in engagement
BLOCK V: Contemporary Issues in HRD
Unit 13: HRD in Knowledge and Digital Organizations
• Knowledge management
• HRD in IT and service sectors
• E-HRD systems
• Digital transformation and HRD
Unit 14: Ethical and Legal Aspects of HRD

• Ethics in HRD practices
• Employee rights and responsibilities
• Legal framework related to training and development
• Fair and inclusive HRD practices
Unit 15: Future Trends in Human Resource Development
• Emerging HRD practices
• HRD and sustainability
• Global HRD challenges
• Future role of HRD professionals

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the concept and scope of human resource development.

CO2: Analyze training, development, and performance management systems.

CO3: Evaluate employee engagement and career development strategies.

CO4: Apply HRD interventions in organizational contexts.

CO5: Demonstrate understanding of strategic HRD practices.

References

- T.V. Rao, *Human Resource Development*, Sage Publications.
- UdaiPareek, *Training Instruments in HRD and OD*, McGraw-Hill.
- Raymond A. Noe, *Employee Training and Development*, McGraw-Hill.
- Dessler, G., *Human Resource Management*, Pearson Education.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on HRD, training, and talent management
- Industry HR reports and case studies

Bachelor of Commerce (B.Com)

Course Name: Marketing of Services	Course Code: DBAD7504T
Semester: 5	Core / Elective: Elective-1
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Understand the nature, scope, and importance of services marketing.
- Analyze differences between goods and services marketing.
- Develop knowledge of service design, delivery, and quality management.
- Equip learners with strategies for managing service encounters and customer relationships.
- Examine contemporary issues and emerging trends in the services sector.

Course Content:

BLOCK I: Foundations of Services Marketing
Unit 1: Introduction to Services Marketing
• Meaning and definition of services
• Nature and characteristics of services
• Growth of service sector
• Goods vs. services marketing
Unit 2: Services Marketing Environment
• Service economy and its significance

• Internal and external environment of services
• Role of technology in services marketing
• Challenges in services marketing
Unit 3: Consumer Behavior in Services
• Nature of service consumption
• Consumer decision-making in services
• Perceived risk and involvement
• Managing customer expectations
BLOCK II: Service Product and Pricing Decisions
Unit 4: Service Product Design and Development
• Concept of service product
• Levels of service product
• Service innovation and development
• Service blueprinting
Unit 5: Pricing of Services
• Importance of pricing in services
• Factors influencing service pricing
• Pricing strategies for services
• Yield management and differential pricing
Unit 6: Managing Service Quality
• Concept and dimensions of service quality

• SERVQUAL model
• Measuring service quality
• Managing service gaps
BLOCK III: Distribution and Promotion of Services
Unit 7: Service Distribution (Place)
• Role of intermediaries in services
• Direct vs. indirect service delivery
• Managing service channels
• Location decisions in services
Unit 8: Promotion of Services
• Integrated marketing communication in services
• Advertising of services
• Sales promotion and public relations
• Word-of-mouth and relationship communication
Unit 9: People, Process, and Physical Evidence
• Extended marketing mix (7Ps)
• Role of people in service delivery
• Service processes and process design
• Physical evidence and service environment
BLOCK IV: Managing Service Operations and Relationships
Unit 10: Service Encounter and Experience Management
• Concept of service encounter

• Managing customer experience
• Moments of truth
• Service recovery strategies
Unit 11: Relationship Marketing in Services
• Concept and importance of relationship marketing
• Customer loyalty and retention
• Customer lifetime value
• CRM in services marketing
Unit 12: Services Marketing in Specific Sectors
• Banking and financial services
• Tourism and hospitality services
• Healthcare and education services
• Professional services marketing
BLOCK V: Contemporary Issues and Emerging Trends
Unit 13: Technology and Digital Services Marketing
• Role of technology in service delivery
• E-services and self-service technologies
• Digital platforms and apps
• Service automation and AI
Unit 14: Global and Sustainable Services Marketing
• Globalization of services

• International services marketing strategies
• Sustainability in services
• Ethical issues in services marketing
Unit 15: Future Trends in Services Marketing
• Innovation in services sector
• Service-dominant logic
• Emerging service industries
• Challenges and opportunities ahead

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the nature and characteristics of services marketing.
CO2: Analyze service quality and customer satisfaction models.
CO3: Apply service marketing mix strategies (7Ps).
CO4: Evaluate service delivery and service recovery processes.
CO5: Demonstrate ability to manage service operations effectively.

References

- Zeithaml, V.A., Bitner, M.J. &Gremler, D.D., *Services Marketing*, McGraw-Hill.
- Lovelock, C. &Wirtz, J., *Services Marketing: People, Technology, Strategy*, Pearson.
- Hoffman, K.D. & Bateson, J.E.G., *Services Marketing*, Cengage.
- Christopher, M., Payne, A. & Ballantyne, D., *Relationship Marketing*, Routledge.

Online Resources:

- Open Educational Resources (OER)
- Industry reports on banking, tourism, healthcare, and IT services
- MOOCs on services and relationship marketing

Bachelor of Commerce (B.Com)

Course Name: Corporate Accounting	Course Code: DBAT7501T
Semester: 5	Core / Elective: Elective-2
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Develop an understanding of accounting principles applicable to corporate entities.
- Familiarize learners with accounting for share capital, debentures, and company accounts.
- Enable preparation and analysis of corporate financial statements.
- Understand accounting treatment for mergers, acquisitions, and reconstruction.
- Provide knowledge of recent trends and regulatory aspects in corporate accounting.

Course Content:

BLOCK I: Introduction to Corporate Accounting
Unit 1: Corporate Accounting – An Overview
• Meaning and scope of corporate accounting
• Difference between partnership and company accounts
• Types of companies
• Regulatory framework governing companies
Unit 2: Issue of Shares
• Meaning and types of shares

• Issue of shares at par, premium, and discount
• Accounting treatment of share issue
• Forfeiture and reissue of shares
Unit 3: Issue and Redemption of Debentures
• Meaning and types of debentures
• Issue of debentures at par, premium, and discount
• Redemption of debentures
• Accounting entries for debentures
BLOCK II: Profit Determination and Distribution
Unit 4: Final Accounts of Companies
• Preparation of company final accounts
• Statement of Profit and Loss
• Balance Sheet as per Companies Act
• Notes to accounts
Unit 5: Managerial Remuneration
• Meaning and objectives of managerial remuneration
• Provisions of Companies Act
• Calculation of managerial remuneration
• Accounting treatment
Unit 6: Declaration and Payment of Dividend
• Meaning and types of dividend

• Provisions relating to dividend
• Accounting for dividend
• Transfer to reserves
BLOCK III: Company Reconstruction and Amalgamation
Unit 7: Internal Reconstruction
• Meaning and objectives
• Reduction of share capital
• Accounting treatment
• Preparation of revised balance sheet
Unit 8: External Reconstruction
• Meaning and forms of external reconstruction
• Purchase consideration
• Accounting entries in books of vendor company
• Accounting entries in books of purchasing company
Unit 9: Amalgamation of Companies
• Meaning and types of amalgamation
• Methods of amalgamation
• Accounting under pooling of interests method
• Purchase method
BLOCK IV: Holding Company Accounts
Unit 10: Holding and Subsidiary Companies
• Meaning of holding and subsidiary companies

• Legal provisions
• Mutual holding companies
• Minority interest
Unit 11: Consolidated Financial Statements
• Need for consolidated statements
• Preparation of consolidated balance sheet
• Treatment of goodwill and capital reserve
• Inter-company transactions
Unit 12: Accounting for Bonus and Rights Issue
• Meaning of bonus shares
• Accounting treatment of bonus issue
• Rights issue of shares
• Accounting entries and impact
BLOCK V: Contemporary Issues in Corporate Accounting
Unit 13: Valuation of Shares and Goodwill
• Meaning and need for valuation
• Methods of valuation of shares
• Valuation of goodwill
• Practical problems
Unit 14: Accounting Standards and Corporate Reporting
• Meaning and importance of accounting standards

• Overview of Indian Accounting Standards (Ind AS)
• Disclosure requirements
• Role of regulatory bodies
Unit 15: Emerging Trends in Corporate Accounting
• Corporate governance and reporting n- Social and sustainability accounting
• Digitalization and accounting software
• Future challenges in corporate accounting

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the nature and characteristics of services marketing.

CO2: Analyze service quality and customer satisfaction models.

CO3: Apply service marketing mix strategies (7Ps).

CO4: Evaluate service delivery and service recovery processes.

CO5: Demonstrate ability to manage service operations effectively.

References

- S.N. Maheshwari& S.K. Maheshwari, *Corporate Accounting*, Vikas Publishing House.
- M.C. Shukla, T.S. Grewal & S.C. Gupta, *Advanced Accounts*, S. Chand.
- Arulanandam& Raman, *Corporate Accounting*, Himalaya Publishing House.
- ICAI Study Material on Corporate Accounting.

Online Resources:

- Open Educational Resources (OER)
- MCA and ICAI official publications
- MOOCs on advanced accounting and corporate reporting

Bachelor of Commerce (B.Com)

Course Name: Income Tax	Course Code: DBAT7502T
Semester: 5	Core / Elective: Elective-2
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Provide comprehensive knowledge of the basic concepts and scope of Income Tax.
- Enable learners to understand residential status and tax incidence.
- Develop skills for computation of income under various heads.
- Familiarize students with deductions, exemptions, and rebates under the Income-tax Act.
- Equip learners with practical knowledge of tax computation and compliance.

Course Content:

BLOCK I: Fundamentals of Income Tax
Unit 1: Introduction to Income Tax
• Meaning and nature of tax
• Objectives of taxation
• Direct and indirect taxes
• Income-tax: scope and significance
• Overview of Income-tax Act
Unit 2: Basic Concepts

• Assessee and assessment year
• Previous year
• Gross Total Income
• Total Income and tax liability
• Income and capital receipts
Unit 3: Residential Status and Incidence of Tax
• Residential status of individuals
• Residential status of HUF, firms, and companies
• Incidence of tax
• Scope of total income
BLOCK II: Income from Salary and House Property
Unit 4: Income from Salary
• Meaning and basis of charge
• Allowances
• Perquisites
• Deductions from salary
• Computation of income from salary
Unit 5: Income from House Property
• Basis of charge
• Annual value
• Deductions under Section 24

• Computation of income from house property
Unit 6: Set-off and Carry Forward of Losses
• Meaning of loss
• Inter-source and intra-source set-off
• Carry forward of losses
• Provisions relating to losses
BLOCK III: Income from Business, Capital Gains, and Other Sources
Unit 7: Profits and Gains of Business or Profession
• Basis of charge
• Allowable and disallowable expenses
• Depreciation
• Computation of business income
Unit 8: Capital Gains
• Meaning of capital asset
• Short-term and long-term capital gains
• Exemptions under capital gains
• Computation of capital gains
Unit 9: Income from Other Sources
• Meaning and scope
• Specific incomes chargeable
• Deductions allowed

• Computation of income from other sources
BLOCK IV: Deductions and Tax Computation
Unit 10: Deductions under Chapter VI-A
• Section 80C
• Section 80D
• Other important deductions
• Impact of deductions on tax liability
Unit 11: Exempted Incomes and Rebates
• Incomes exempt under Section 10
• Rebates and reliefs
• Agricultural income
• Tax treatment of exemptions
Unit 12: Computation of Total Income and Tax Liability
• Steps for computation of total income
• Tax slabs and rates
• Surcharge and cess
• Practical problems on tax computation
BLOCK V: Tax Administration and Contemporary Issues
Unit 13: Tax Deduction and Collection at Source
• Meaning of TDS
• TDS provisions
• TCS provisions

• Compliance and returns
Unit 14: Filing of Returns and Assessment
• Types of income tax returns
• Procedure for filing returns
• Types of assessment
• Appeals and penalties
Unit 15: Tax Planning and Emerging Issues
• Concept of tax planning
• Tax evasion vs. tax avoidance
• Introduction to GST and its relation with income tax
• Recent trends in Indian taxation

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain basic concepts and provisions of income tax law.

CO2: Classify and compute income under different heads.

CO3: Apply deductions and exemptions under the Income Tax Act.

CO4: Calculate total taxable income and tax liability of individuals.

CO5: Demonstrate practical skills in tax computation and compliance.

References

- V.K. Singhania& Monica Singhania, *Students' Guide to Income Tax*, Taxmann.
- Girish Ahuja & Ravi Gupta, *Systematic Approach to Income Tax*, Bharat Law House.

- Singhania, V.K., *Direct Taxes – Law and Practice*, Taxmann.
- ICAI Study Material on Direct Taxes.

Online Resources:

- Income Tax Department of India (official publications)
- Open Educational Resources (OER)
- MOOCs on taxation and tax planning

Bachelor of Commerce (B.Com)

Course Name: International Accounting	Course Code: DBAT7503T
Semester: 5	Core / Elective: Elective-2
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Understand the concept, scope, and need for international accounting.
- Familiarize learners with international financial reporting practices.
- Develop knowledge of International Financial Reporting Standards (IFRS).
- Analyze accounting issues in multinational and global business operations.
- Compare Indian accounting practices with international standards.

Course Content:

BLOCK I: Introduction to International Accounting
Unit 1: International Accounting – An Overview
• Meaning and scope of international accounting
• Need for international accounting
• Globalization and accounting
• Challenges in international accounting
Unit 2: Accounting Diversity and Harmonization
• Accounting diversity across countries

• Reasons for international accounting differences
• Concept of accounting harmonization
• Role of international organizations
Unit 3: International Accounting Bodies
• International Accounting Standards Board (IASB)
• International Financial Reporting Standards (IFRS)
• Role of IFAC
• Regulatory bodies influencing international accounting
BLOCK II: International Financial Reporting Standards (IFRS)
Unit 4: Introduction to IFRS
• Meaning and objectives of IFRS
• Structure and framework of IFRS
• Benefits of adopting IFRS
• Global acceptance of IFRS
Unit 5: Major IFRS Standards
• IFRS related to assets and liabilities
• Revenue recognition under IFRS
• Lease accounting
• Financial instruments overview
Unit 6: IFRS Adoption in India
• Ind AS and IFRS convergence

• Differences between Ind AS and IFRS
• Challenges in IFRS implementation
• Impact of IFRS on Indian companies
BLOCK III: Accounting Issues in International Business
Unit 7: Foreign Currency Transactions
• Meaning and need for foreign currency accounting
• Exchange rate determination
• Accounting treatment of foreign currency transactions
• Translation of foreign operations
Unit 8: Accounting for Multinational Companies
• Nature of multinational enterprises
• Transfer pricing
• Consolidation of foreign subsidiaries
• International segment reporting
Unit 9: International Taxation and Accounting
• Overview of international taxation
• Double taxation and avoidance agreements
• Transfer pricing regulations
• Accounting implications of international taxation
BLOCK IV: Comparative and Specialized International Accounting
Unit 10: Comparative Accounting Systems
• Anglo-American accounting system

• Continental European accounting system
• Asian accounting practices
• Comparison of major accounting systems
Unit 11: International Auditing and Assurance
• Concept of international auditing
• International Standards on Auditing (ISA)
• Role of international audit firms
• Ethical issues in international auditing
Unit 12: International Corporate Reporting
• Social and environmental reporting
• Sustainability and integrated reporting
• Corporate governance reporting
• Global disclosure practices
BLOCK V: Contemporary Issues and Emerging Trends
Unit 13: Accounting for Global Financial Markets
• Accounting for derivatives
• Hedge accounting
• Fair value measurement
• Financial reporting in global markets
Unit 14: Digitalization and International Accounting
• Role of technology in accounting

• XBRL and digital reporting
• Automation and AI in accounting
• Cyber risks and controls
Unit 15: Future Trends in International Accounting
• Convergence of global standards
• Challenges in global accounting regulation
• Sustainability and ESG reporting
• Future role of international accountants

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain international accounting standards and frameworks.

CO2: Analyze differences between Indian and international accounting practices.

CO3: Evaluate financial reporting under IFRS.

CO4: Apply accounting principles in global business environments.

CO5: Demonstrate understanding of harmonization and convergence of accounting standards.

References

- Choi, D.S., Frost, C.A. & Meek, G.K., *International Accounting*, Pearson Education.
- Nobes, C. & Parker, R., *Comparative International Accounting*, Pearson.
- Alexander, D., Britton, A. &Jorissen, A., *International Financial Reporting and Analysis*, Cengage.
- ICAI Publications on Ind AS and IFRS.

Online Resources:

- IFRS Foundation publications
- Open Educational Resources (OER)
- MOOCs on IFRS and international accounting

Bachelor of Commerce (B.Com)

Course Name: Security Analysis & Portfolio Management	Course Code: DBAT7504T
Semester: 5	Core / Elective: Elective-2
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Provide fundamental understanding of investment concepts and financial markets.
- Develop skills for analysis and valuation of securities.
- Enable learners to construct and manage investment portfolios.
- Understand risk–return relationships and diversification strategies.
- Familiarize students with contemporary practices in portfolio management.

Course Content:

BLOCK I: Investment and Financial Markets
Unit 1: Introduction to Investment
• Meaning and nature of investment
• Investment vs. speculation
• Objectives of investment
• Types of investors
Unit 2: Financial Markets and Instruments
• Capital market and money market

• Primary and secondary markets
• Equity, debt, and hybrid instruments
• Role of stock exchanges
Unit 3: Risk and Return Concepts
• Meaning and types of risk
• Return measurement
• Risk–return trade-off
• Factors influencing investment risk
BLOCK II: Security Analysis
Unit 4: Fundamental Analysis
• Concept and significance
• Economic analysis
• Industry analysis
• Company analysis
Unit 5: Technical Analysis
• Concept of technical analysis
• Dow theory
• Chart patterns and trends
• Technical indicators
Unit 6: Efficient Market Hypothesis
• Concept of market efficiency

• Forms of EMH
• Implications for investors
• Criticism of EMH
BLOCK III: Valuation of Securities
Unit 7: Valuation of Equity Shares
• Meaning and need for valuation
• Dividend discount models
• Earnings-based valuation
• Price–earnings ratio
Unit 8: Valuation of Bonds and Debentures
• Bond characteristics
• Yield measures
• Bond valuation methods
• Interest rate risk
Unit 9: Derivative Securities Overview
• Meaning of derivatives
• Futures and options
• Hedging and speculation
• Role of derivatives in portfolio management
BLOCK IV: Portfolio Theory and Management
Unit 10: Portfolio Theory
• Concept of portfolio

• Diversification
• Markowitz portfolio theory
• Efficient frontier
Unit 11: Portfolio Construction and Management
• Portfolio construction process
• Asset allocation strategies
• Portfolio revision
• Portfolio performance evaluation
Unit 12: Capital Asset Pricing Model (CAPM)
• Concept and assumptions of CAPM
• Beta and systematic risk
• Security Market Line
• Limitations of CAPM
BLOCK V: Contemporary Issues and Practices
Unit 13: Mutual Funds and Institutional Investors
• Meaning and types of mutual funds
• NAV and mutual fund performance
• Role of institutional investors
• SEBI regulations on mutual funds
Unit 14: Behavioral Finance
• Concept of behavioral finance

• Investor psychology
• Behavioral biases
• Impact on investment decisions
Unit 15: Emerging Trends in Investment Management
• Portfolio management in digital era
• Algorithmic and robo-advisory services
• ESG and sustainable investing
• Future trends in investment management

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain concepts of investment and financial markets.

CO2: Analyze risk and return of securities.

CO3: Evaluate portfolio construction and diversification strategies.

CO4: Apply fundamental and technical analysis techniques.

CO5: Demonstrate investment decision-making skills.

References

- Fischer, D.E. & Jordan, R.J., *Security Analysis and Portfolio Management*, Pearson.
- Reilly, F.K. & Brown, K.C., *Investment Analysis and Portfolio Management*, Cengage.
- Elton, E.J., Gruber, M.J., *Modern Portfolio Theory and Investment Analysis*, Wiley.
- Sharpe, W.F., Alexander, G.J. & Bailey, J.V., *Investments*, Prentice Hall.

Online Resources:

- SEBI and stock exchange publications
- Open Educational Resources (OER)
- MOOCs on investment and portfolio management

Bachelor of Commerce (B.Com)

Course Name: Money & Financial System	Course Code: DBEA7501T
Semester: 5	Core / Elective: Elective-3
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Understand the meaning, role, and functions of money in the economy.
- Analyze the structure and working of the financial system.
- Explain the role of financial markets and institutions in economic development.
- Familiarize learners with monetary policy and the role of the central bank.
- Examine contemporary issues and reforms in the financial system.

Course Content:

BLOCK I: Money and Its Role
Unit 1: Concept and Functions of Money
• Meaning and evolution of money
• Functions of money
• Types of money
• Importance of money in a modern economy
Unit 2: Value of Money
• Meaning of value of money

• Measurement of value of money
• Quantity theory of money
• Inflation and deflation
Unit 3: Credit and Credit Creation
• Meaning and role of credit
• Credit instruments
• Process of credit creation by banks
• Limitations of credit creation
BLOCK II: Financial System – An Overview
Unit 4: Structure of Financial System
• Meaning and components of financial system
• Financial markets, institutions, and instruments
• Role of financial system in economic growth
• Financial intermediation
Unit 5: Financial Instruments
• Money market instruments
• Capital market instruments
• Primary vs. secondary market instruments
• Risk and return aspects of financial instruments
Unit 6: Financial Intermediaries
• Banking institutions

• Non-banking financial companies (NBFCs)
• Development financial institutions
• Mutual funds and insurance companies
BLOCK III: Financial Markets
Unit 7: Money Market
• Meaning and features of money market
• Call money market
• Treasury bills and commercial bills
• Role of money market in liquidity management
Unit 8: Capital Market
• Meaning and structure of capital market
• Primary market and secondary market
• Stock exchanges and their functions
• Capital market reforms
Unit 9: Foreign Exchange Market
• Meaning and significance of foreign exchange market
• Exchange rate determination
• Spot and forward markets
• Balance of payments overview
BLOCK IV: Monetary Policy and Central Banking
Unit 10: Central Banking System
• Meaning and functions of central bank

• Issue of currency
• Banker’s bank and custodian of foreign exchange
• Control of credit
Unit 11: Monetary Policy
• Meaning and objectives of monetary policy
• Instruments of monetary policy
• Expansionary and contractionary policy
• Effectiveness of monetary policy
Unit 12: Banking Regulation and Financial Stability
• Banking regulation and supervision
• Role of regulatory authorities
• Financial stability and systemic risk
• Banking sector reforms
BLOCK V: Contemporary Issues in Money and Financial System
Unit 13: Financial Inclusion and Digital Finance
• Concept of financial inclusion
• Digital payment systems
• Role of technology in financial services
• Challenges of digital finance
Unit 14: Global Financial System
• International financial institutions

• Global financial markets
• Impact of globalization on financial systems
• Financial crises and lessons
Unit 15: Emerging Trends and Reforms
• Financial sector reforms
• FinTech and innovation
• Sustainable finance
• Future of money and financial systems

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the structure and functions of the financial system.

CO2: Analyze money supply and credit creation processes.

CO3: Evaluate the role of financial institutions and markets.

CO4: Apply knowledge of monetary policy and financial reforms.

CO5: Demonstrate understanding of contemporary financial system challenges.

References

- D.M. Mithani, *Money, Banking and International Trade*, Himalaya Publishing House.
- M.L. Jhingan, *Monetary Economics*, Vrinda Publications.
- Frederic S. Mishkin, *The Economics of Money, Banking and Financial Markets*, Pearson.
- Indian Institute of Banking & Finance (IIBF) publications.

Online Resources:

- Open Educational Resources (OER)
- Central bank and regulatory authority publications
- MOOCs on money, banking, and financial markets

Bachelor of Commerce (B.Com)

Course Name: Development Economics	Course Code: DBEA7502T
Semester: 5	Core / Elective: Elective-3
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Understand the concept, nature, and scope of economic development.
- Analyze theories and models of economic growth and development.
- Examine issues of poverty, inequality, unemployment, and human development.
- Study the role of agriculture, industry, and services in development.
- Evaluate development policies, planning, and contemporary challenges in developing economies.

Course Content:

BLOCK I: Concepts and Measures of Development
Unit 1: Economic Development – Meaning and Scope
• Economic growth vs. economic development
• Characteristics of developing economies
• Development goals and challenges
• Structural transformation
Unit 2: Measurement of Economic Development
• National income indicators

• Per capita income
• Human Development Index (HDI)
• Limitations of development indicators
Unit 3: Development and Demographic Factors
• Population growth and development
• Demographic transition theory
• Urbanization and migration
• Population policy
BLOCK II: Theories of Economic Development
Unit 4: Classical and Neo-Classical Theories
• Classical views on development
• Neo-classical growth theory
• Role of capital and technology
• Criticism of neo-classical models
Unit 5: Modern Theories of Development
• Harrod–Domar growth model
• Rostow's stages of economic growth
• Lewis dual sector model
• Balanced and unbalanced growth
Unit 6: Role of State and Market in Development
• State vs. market debate

• Role of government in development
• Public sector and development
• Privatization and liberalization
BLOCK III: Sectoral Aspects of Development
Unit 7: Agriculture and Economic Development
• Role of agriculture in development
• Agricultural productivity
• Green Revolution
• Rural development strategies
Unit 8: Industrialization and Economic Development
• Role of industrialization
• Small-scale and large-scale industries
• Industrial policy
• Make in India and industrial growth
Unit 9: Service Sector and Development
• Growth of service sector
• Service-led growth
• Role of IT and knowledge economy
• Employment generation
BLOCK IV: Development Problems and Policies
Unit 10: Poverty and Inequality
• Concept and measurement of poverty

• Income inequality
• Poverty alleviation programs
• Inclusive growth
Unit 11: Unemployment and Human Resource Development
• Types of unemployment
• Employment generation strategies
• Education and skill development
• Role of human capital
Unit 12: Economic Planning and Development Policies
• Meaning and objectives of planning
• Planning experience in India
• Five Year Plans
• NITI Aayog and development policy
BLOCK V: Contemporary Issues in Development Economics
Unit 13: Sustainable Development
• Concept of sustainable development
• Environment and development
• Climate change and economic growth
• Sustainable Development Goals (SDGs)
Unit 14: Globalization and Development
• Meaning and dimensions of globalization

• Impact of globalization on developing economies
• Trade, aid, and foreign investment
• Challenges of globalization
Unit 15: Emerging Issues in Development Economics
• Digital economy and development
• Gender and development
• Informal sector and development
• Future challenges of development

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain concepts of economic growth and development.

CO2: Analyze theories of economic development.

CO3: Evaluate issues of poverty, unemployment, and inequality.

CO4: Apply development policies in Indian context.

CO5: Demonstrate understanding of sustainable development strategies.

References

- Todaro, M.P. & Smith, S.C., *Economic Development*, Pearson Education.
- Amartya Sen, *Development as Freedom*, Oxford University Press.
- Meier, G.M. & Rauch, J.E., *Leading Issues in Economic Development*, Oxford.
- Dhingra, I.C., *The Indian Economy*, Sultan Chand.

Online Resources:

- UNDP and World Bank development reports
- Government of India economic surveys
- Open Educational Resources (OER) and MOOCs on development economics

Bachelor of Commerce (B.Com)

Course Name: Bank Management	Course Code: DBEA7503T
Semester: 5	Core / Elective: Elective-3
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Understand the structure, functions, and management of banking institutions.
- Analyze banking operations, services, and risk management practices.
- Familiarize learners with credit management and regulatory frameworks.
- Develop knowledge of modern banking technologies and digital banking.
- Examine contemporary challenges and reforms in the banking sector.

Course Content:

BLOCK I: Foundations of Banking
Unit 1: Introduction to Banking
• Meaning and evolution of banking
• Types of banks
• Functions of commercial banks
• Role of banks in economic development
Unit 2: Banking System in India
• Structure of Indian banking system

• Scheduled and non-scheduled banks
• Public, private, and cooperative banks
• Role of the central bank
Unit 3: Banker–Customer Relationship
• Meaning and types of bank customers
• Rights and obligations of banker and customer
• KYC norms
• Customer service in banks
BLOCK II: Banking Operations and Services
Unit 4: Deposit Management
• Types of bank deposits
• Deposit mobilization
• Interest rate policies
• Customer retention strategies
Unit 5: Credit Management
• Principles of bank lending
• Types of bank advances
• Credit appraisal and sanctioning
• Credit monitoring and recovery
Unit 6: Banking Services
• Payment and remittance services

• Agency services
• Utility services
• Fee-based banking services
BLOCK III: Risk Management and Regulation
Unit 7: Risk Management in Banks
• Types of risks in banking
• Credit risk, market risk, and operational risk
• Risk measurement techniques
• Risk mitigation strategies
Unit 8: Banking Regulation and Supervision
• Need for banking regulation
• Regulatory framework
• Role of regulatory authorities
• Basel norms overview
Unit 9: Non-Performing Assets (NPAs)
• Meaning and causes of NPAs
• Classification of assets
• Impact of NPAs on banks
• NPA management and recovery mechanisms
BLOCK IV: Technology and Financial Inclusion
Unit 10: Digital and Electronic Banking
• Core banking solutions

• Internet and mobile banking
• ATM and card-based services
• Cyber security in banking
Unit 11: Financial Inclusion and Priority Sector Lending
• Concept of financial inclusion
• Priority sector lending
• Role of banks in inclusive growth
• Government initiatives
Unit 12: Treasury and Investment Management
• Bank treasury operations
• Investment portfolio of banks
• Liquidity management
• Asset–liability management (ALM)
BLOCK V: Contemporary Issues and Reforms
Unit 13: Bank Marketing and Customer Relationship Management
• Concept of bank marketing
• Customer acquisition and retention
• Service quality in banks
• CRM in banking
Unit 14: Banking Reforms and Consolidation
• Banking sector reforms

• Bank mergers and consolidation
• Impact of reforms on banking performance
• Challenges of consolidation
Unit 15: Emerging Trends in Bank Management
• FinTech and banking
• Green banking
• Sustainable finance
• Future of banking

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain principles and functions of bank management.

CO2: Analyze asset-liability management and risk management in banks.

CO3: Evaluate credit management and customer relationship practices.

CO4: Apply regulatory and compliance frameworks in banking operations.

CO5: Demonstrate managerial skills in banking sector.

References

- B.S. Khubchandani, *Practice and Law of Banking*, Macmillan.
- M.N. Gopinath, *Banking: Theory and Practice*, Sultan Chand.
- P.N. Varshney, *Banking Law and Practice*, Sultan Chand.
- Indian Institute of Banking & Finance (IIBF) publications.

Online Resources:

- Central bank and banking regulator publications
- Open Educational Resources (OER)
- MOOCs on banking and finance

Bachelor of Commerce (B.Com)

Course Name: Economic Environment in India	Course Code: DBEA7504T
Semester: 5	Core / Elective: Elective-3
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Understand the nature and components of India's economic environment.
- Analyze the impact of economic policies on business and society.
- Examine sectoral structure and performance of the Indian economy.
- Study the role of government, institutions, and reforms in economic development.
- Develop awareness of contemporary economic issues and challenges in India.

Course Content:

BLOCK I: Indian Economy – An Overview
Unit 1: Nature and Structure of Indian Economy
• Features of Indian economy
• Sectoral composition: primary, secondary, tertiary sectors
• Demographic profile and workforce
• Regional disparities
Unit 2: Economic Growth and Development in India
• Economic growth vs. development

• Trends in national income
• Role of economic planning
• Inclusive growth
Unit 3: Population and Human Development
• Population growth and composition
• Human Development Index (HDI)
• Education and health indicators
• Skill development initiatives
BLOCK II: Economic Planning and Policy Framework
Unit 4: Economic Planning in India
• Objectives of economic planning
• Planning process in India
• Five Year Plans
• Transition to NITI Aayog
Unit 5: Liberalization, Privatization, and Globalization (LPG)
• Meaning and objectives of LPG reforms
• New Economic Policy, 1991
• Impact of LPG on Indian economy
• Challenges of globalization
Unit 6: Role of Government and Institutions
• Role of government in economic development

• Public sector enterprises
• Regulatory institutions
• Economic governance
BLOCK III: Sectoral Environment of Indian Economy
Unit 7: Agricultural Sector
• Role of agriculture in Indian economy
• Agricultural productivity
• Issues and challenges in agriculture
• Agricultural reforms
Unit 8: Industrial Sector
• Industrial growth and structure
• Industrial policy
• MSMEs and industrial development
• Make in India initiative
Unit 9: Service Sector
• Growth of service sector
• IT and IT-enabled services
• Role of services in employment
• Service sector challenges
BLOCK IV: Monetary, Fiscal, and External Environment
Unit 10: Monetary Environment
• Role of central bank

• Monetary policy objectives and tools
• Inflation and price stability
• Credit control
Unit 11: Fiscal Environment
• Fiscal policy and objectives
• Government revenue and expenditure
• Fiscal deficit and public debt
• Budgetary policy
Unit 12: External Sector and Balance of Payments
• Foreign trade of India
• Balance of payments
• Foreign exchange management
• Trade policy reforms
BLOCK V: Contemporary Economic Issues in India
Unit 13: Poverty, Unemployment, and Inequality
• Poverty and inequality trends
• Unemployment types and issues
• Government employment programs
• Inclusive development strategies
Unit 14: Infrastructure and Sustainable Development
• Role of infrastructure in development

• Energy, transport, and digital infrastructure
• Sustainable development goals
• Environmental concerns
Unit 15: Emerging Issues and Future Prospects
• Digital economy
• Startup ecosystem and entrepreneurship
• Financial inclusion
• Future challenges and opportunities for Indian economy

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the structure and features of the Indian economy.

CO2: Analyze economic planning and policy reforms in India.

CO3: Evaluate industrial, agricultural, and service sector performance.

CO4: Apply knowledge of economic environment in business decisions.

CO5: Demonstrate awareness of current economic challenges in India.

References

- Datt, R. &Sundaram, K.P.M., *Indian Economy*, S. Chand.
- Mishra, S.K. &Puri, V.K., *Indian Economy*, Himalaya Publishing House.
- Uma Kapila, *Indian Economy*, Academic Foundation.
- Government of India, *Economic Survey*.

Online Resources:

- RBI, NITI Aayog, and Ministry of Finance publications
- Open Educational Resources (OER)
- MOOCs on Indian economy

SYLLABUS

(SEMESTER-VI)

Bachelor of Commerce (B.Com)

Course Name: Financial Management	Course Code: DBCM7601T
Semester: 6	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Understand the role and scope of financial management in business organizations.
- Develop analytical skills for financial decision-making.
- Familiarize learners with tools and techniques of financial planning and control.
- Enable evaluation of investment, financing, and dividend decisions.
- Provide exposure to contemporary issues in financial management.

Course Content:

BLOCK I: Introduction to Financial Management
Unit 1: Financial Management – An Overview
• Meaning and nature of financial management
• Scope and objectives of financial management
• Role of finance manager
• Financial management vs. accounting
Unit 2: Financial Environment and System
• Financial environment of business

• Financial markets and institutions
• Regulatory framework
• Time value of money concept
Unit 3: Financial Planning
• Meaning and objectives of financial planning
• Estimation of financial requirements
• Factors affecting financial planning
• Capitalization and over-capitalization
BLOCK II: Investment Decisions
Unit 4: Capital Budgeting – Concepts
• Meaning and importance of capital budgeting
• Types of investment decisions
• Cash flows and risk
• Capital budgeting process
Unit 5: Capital Budgeting Techniques
• Payback period
• Accounting rate of return
• Net present value (NPV)
• Internal rate of return (IRR)
Unit 6: Risk and Uncertainty in Investment Decisions
• Meaning of risk and uncertainty

• Risk assessment techniques
• Sensitivity and scenario analysis
• Decision-making under uncertainty
BLOCK III: Financing Decisions
Unit 7: Cost of Capital
• Meaning and significance of cost of capital
• Cost of equity, debt, and preference shares
• Weighted average cost of capital (WACC)
• Factors affecting cost of capital
Unit 8: Capital Structure Decisions
• Meaning of capital structure
• Factors influencing capital structure
• Theories of capital structure
• Optimal capital structure
Unit 9: Leverage Analysis
• Concept of operating and financial leverage
• Combined leverage
• EBIT–EPS analysis
• Impact of leverage on risk and return
BLOCK IV: Dividend and Working Capital Management
Unit 10: Dividend Decisions
• Meaning and significance of dividend policy

• Forms of dividend
• Determinants of dividend policy
• Theories of dividend
Unit 11: Working Capital Management
• Concept and components of working capital
• Determinants of working capital
• Financing of working capital
• Working capital cycle
Unit 12: Management of Current Assets
• Cash management
• Inventory management
• Receivables management
• Short-term financing sources
BLOCK V: Financial Analysis and Contemporary Issues
Unit 13: Financial Statement Analysis
• Meaning and objectives
• Ratio analysis
• Funds flow and cash flow analysis
• Limitations of financial analysis
Unit 14: Financial Control and Budgeting
• Financial control techniques

• Budgetary control
• Standard costing and variance analysis
• Responsibility accounting
Unit 15: Contemporary Issues in Financial Management
• Financial management in global context
• Corporate governance and finance
• Role of technology in finance
• Emerging trends in financial management

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the objectives and scope of financial management.

CO2: Analyze capital budgeting and investment decisions.

CO3: Evaluate capital structure and cost of capital.

CO4: Apply working capital management techniques.

CO5: Demonstrate financial decision-making skills in business contexts.

References

- I.M. Pandey, *Financial Management*, Vikas Publishing House.
- Khan, M.Y. & Jain, P.K., *Financial Management*, McGraw-Hill.
- Brigham, E.F. &Ehrhardt, M.C., *Financial Management: Theory and Practice*, Cengage.
- Van Horne, J.C. &Wachowicz, J.M., *Fundamentals of Financial Management*, Pearson.

Online Resources:

- Open Educational Resources (OER)
- Financial market and regulatory authority publications
- MOOCs on finance and financial management

Bachelor of Commerce (B.Com)

Course Name: International Business	Course Code: DBCM7602T
Semester: 6	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Understand the nature, scope, and importance of international business.
- Analyze global business environment and cross-border trade operations.
- Familiarize learners with international trade theories and policies.
- Develop knowledge of international marketing, finance, and investment decisions.
- Examine contemporary issues and challenges in global business management.

Course Content:

BLOCK I: Introduction to International Business
Unit 1: International Business – An Overview
• Meaning and evolution of international business
• Nature and scope of international business
• Domestic vs. international business
• Importance of international business
Unit 2: Global Business Environment
• Economic environment

• Political and legal environment
• Socio-cultural environment
• Technological environment
Unit 3: Globalization and International Trade
• Meaning and dimensions of globalization
• Drivers of globalization
• Benefits and challenges of globalization
• Impact on developing economies
BLOCK II: International Trade Theories and Policies
Unit 4: Theories of International Trade
• Absolute cost theory
• Comparative cost theory
• Heckscher–Ohlin theory
• Modern theories of trade
Unit 5: Commercial Policy and Trade Restrictions
• Tariffs and non-tariff barriers
• Quotas and subsidies
• Dumping and anti-dumping measures
• Trade protection vs. free trade
Unit 6: Regional Economic Integration
• Meaning and forms of economic integration

• Free trade areas and customs unions
• Common markets and economic unions
• Regional trade agreements
BLOCK III: International Business Operations
Unit 7: Modes of Entry into International Business
• Exporting and importing
• Licensing and franchising
• Joint ventures and strategic alliances
• Wholly owned subsidiaries
Unit 8: International Marketing
• Product and pricing decisions
• Promotion strategies
• Distribution channels in international markets
• Standardization vs. adaptation
Unit 9: International Production and Supply Chain
• Global production strategies
• Outsourcing and offshoring
• International logistics
• Global supply chain management
BLOCK IV: International Financial and Investment Environment
Unit 10: International Financial System
• Foreign exchange market

• Exchange rate determination
• Balance of payments
• International financial institutions
Unit 11: International Financial Management
• Foreign exchange risk
• Hedging techniques
• International sources of finance
• Working capital in international business
Unit 12: Foreign Direct Investment and MNCs
• Meaning and types of FDI
• Factors influencing FDI
• Role of multinational corporations
• Impact of MNCs on host countries
BLOCK V: Contemporary Issues in International Business
Unit 13: International Business Laws and Ethics
• Legal framework of international business
• WTO and international trade laws
• Ethical issues in international business
• Corporate social responsibility in global business
Unit 14: International Business Strategy
• Global competitive strategies

• Strategic planning for international business
• Cross-cultural management
• Managing global teams
Unit 15: Emerging Trends in International Business
• Digitalization and e-commerce in global trade
• Sustainability and green business
• Global startups and entrepreneurship
• Future challenges and opportunities

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the concepts and environment of international business.

CO2: Analyze international trade theories and global trade policies.

CO3: Evaluate foreign exchange markets and international financial systems.

CO4: Apply strategies for international market entry and expansion.

CO5: Demonstrate understanding of global business challenges and opportunities.

References

- Daniels, J.D., Radebaugh, L.H. & Sullivan, D.P., *International Business*, Pearson.
- Hill, C.W.L., *International Business: Competing in the Global Marketplace*, McGraw-Hill.
- Cherunilam, F., *International Business*, PHI Learning.
- Rugman, A.M. & Collinson, S., *International Business*, Pearson.

Online Resources:

- WTO and UNCTAD publications
- Government of India foreign trade policy documents
- Open Educational Resources (OER) and MOOCs on international business

Bachelor of Commerce (B.Com)

Course Name: Project Management	Course Code: DBCM7603T
Semester: 6	Core / Elective: Core
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Understand the concepts, principles, and significance of project management.
- Develop skills for planning, scheduling, and controlling projects.
- Familiarize learners with project appraisal, risk management, and quality control.
- Enable effective management of project resources, cost, and time.
- Examine contemporary tools, techniques, and trends in project management.

Course Content:

BLOCK I: Introduction to Project Management
Unit 1: Project Management – An Overview
• Meaning and characteristics of a project
• Project vs. routine operations
• Project life cycle
• Role of project manager
Unit 2: Project Environment and Organization
• Project stakeholders

• Project organization structures
• Project teams and leadership
• Ethics and professionalism in project management
Unit 3: Project Identification and Selection
• Project identification process
• Project screening and selection criteria
• Feasibility analysis
• Project approval process
BLOCK II: Project Planning and Scheduling
Unit 4: Project Planning
• Importance of project planning
• Defining project scope
• Work Breakdown Structure (WBS)
• Responsibility assignment matrix
Unit 5: Project Scheduling Techniques
• Network analysis
• PERT and CPM
• Gantt charts
• Project scheduling software overview
Unit 6: Time Management in Projects
• Estimation of project duration

• Time control techniques
• Monitoring project progress
• Managing delays and overruns
BLOCK III: Project Cost, Quality, and Risk Management
Unit 7: Project Cost Management
• Cost estimation techniques
• Project budgeting
• Cost control methods
• Earned value analysis
Unit 8: Project Quality Management
• Concept of quality in projects
• Quality planning and assurance
• Quality control tools
• Continuous improvement
Unit 9: Project Risk Management
• Meaning and types of project risk
• Risk identification and assessment
• Risk mitigation strategies
• Risk monitoring and control
BLOCK IV: Resource, Procurement, and Communication Management
Unit 10: Project Resource Management
• Human resource planning for projects

• Team development and motivation
• Resource allocation and leveling
• Performance appraisal in projects
Unit 11: Project Procurement Management
• Procurement planning
• Vendor selection and contracts
• Contract administration
• Legal aspects of project procurement
Unit 12: Project Communication and Stakeholder Management
• Importance of communication in projects
• Communication planning
• Stakeholder engagement
• Conflict management in projects
BLOCK V: Project Control and Contemporary Issues
Unit 13: Project Monitoring and Control
• Project control process
• Performance measurement
• Project reporting systems
• Project audits
Unit 14: Project Closure and Evaluation
• Project completion process

• Post-project evaluation
• Documentation and learning
• Success and failure factors
Unit 15: Emerging Trends in Project Management
• Agile and lean project management
• Use of technology in project management
• Sustainability and green projects
• Future challenges in project management

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the fundamentals and life cycle of project management.

CO2: Analyze project planning and scheduling techniques (PERT/CPM).

CO3: Evaluate project cost estimation and risk management.

CO4: Apply project monitoring and control techniques.

CO5: Demonstrate ability to manage and execute projects effectively.

References

- K.K. Chitkara, *Project Management*, Tata McGraw-Hill.
- Prasanna Chandra, *Projects: Planning, Analysis, Selection, Implementation and Review*, McGraw-Hill.
- Harold Kerzner, *Project Management: A Systems Approach*, Wiley.
- PMI, *A Guide to the Project Management Body of Knowledge (PMBOK® Guide)*.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on project management
- Case studies from industry projects

Bachelor of Commerce (B.Com)

Course Name: Training & Development	Course Code: DBAD7601T
Semester: 6	Core / Elective: Elective-1
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Understand the concepts, scope, and importance of training and development in organizations.
- Develop knowledge of training need assessment, design, and evaluation.
- Familiarize learners with modern training methods and development interventions.
- Enable effective management of employee learning and performance improvement.
- Examine contemporary trends in training and development practices.

Course Content:

BLOCK I: Foundations of Training & Development
Unit 1: Introduction to Training & Development
• Meaning and definition of training and development
• Training vs. education vs. development
• Importance of training in organizations
• Role of training manager
Unit 2: Learning and Training Concepts
• Concept of learning

• Adult learning principles
• Learning theories
• Learning styles and training effectiveness
Unit 3: Training System and Policy
• Training system and process
• Training policy and objectives
• Role of line managers in training
• Creating a learning culture
BLOCK II: Training Need Analysis and Program Design
Unit 4: Training Need Analysis (TNA)
• Meaning and importance of TNA
• Organizational, task, and individual analysis
• Identifying competency gaps
• Training needs assessment tools
Unit 5: Training Program Design
• Setting training objectives
• Designing training content
• Selection of training methods
• Training schedules and budgets
Unit 6: Training Methods and Techniques
• On-the-job training methods

• Off-the-job training methods
• Role play, case study, and simulation
• E-learning and blended learning
BLOCK III: Development Interventions
Unit 7: Management and Executive Development
• Concept of management development
• Executive development programs
• Leadership development initiatives
• Coaching and mentoring
Unit 8: Career Planning and Development
• Meaning and objectives of career planning
• Career development process
• Succession planning
• Employee growth and retention
Unit 9: Organizational Development Interventions
• Concept of organizational development (OD)
• OD techniques and interventions
• Role of training in OD
• Building learning organizations
BLOCK IV: Evaluation and Performance Enhancement
Unit 10: Training Evaluation
• Meaning and importance of evaluation

• Kirkpatrick model of training evaluation
• Cost–benefit analysis of training
• Measuring training effectiveness
Unit 11: Performance Improvement through Training
• Linking training with performance management
• Skill development and productivity
• Behavioral change through training
• Continuous learning systems
Unit 12: Training Administration and Control
• Training records and documentation
• Training budgeting and cost control
• Training audits
• Legal and ethical aspects of training
BLOCK V: Contemporary Issues and Emerging Trends
Unit 13: Digital Learning and Technology-Based Training
• E-training and virtual classrooms
• Learning management systems (LMS)
• Mobile learning and microlearning
• Use of AI in training
Unit 14: Training for Special Groups
• Training for new employees

• Training for workers and supervisors
• Diversity and inclusion training
• Safety and compliance training
Unit 15: Future Trends in Training & Development
• Global training practices
• Sustainable learning and development
• Training challenges in the digital era
• Future role of training professionals

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the concept and importance of training and development.

CO2: Analyze training needs assessment and training methods.

CO3: Evaluate employee development and performance improvement techniques.

CO4: Apply training evaluation models in organizations.

CO5: Demonstrate understanding of strategic training practices.

References

- Raymond A. Noe, *Employee Training and Development*, McGraw-Hill.
- UdaiPareek, *Training Instruments in HRD and OD*, McGraw-Hill.
- Blanchard, P.N. & Thacker, J.W., *Effective Training: Systems, Strategies, and Practices*, Pearson.
- T.V. Rao, *Human Resource Development*, Sage Publications.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on training, learning, and development
- Industry case studies and reports

Bachelor of Commerce (B.Com)

Course Name: Digital Marketing	Course Code: DBAD7602T
Semester: 6	Core / Elective: Elective-1
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Understand the concepts, tools, and scope of digital marketing.
- Develop skills to plan and execute digital marketing campaigns.
- Analyze consumer behavior in digital and social media environments.
- Apply data-driven approaches for measuring digital marketing performance.
- Examine emerging trends, ethics, and regulations in digital marketing.

Course Content:

BLOCK I: Foundations of Digital Marketing
Unit 1: Introduction to Digital Marketing
• Meaning, nature, and scope of digital marketing
• Traditional vs. digital marketing
• Digital marketing ecosystem
• Role of digital marketing in business
Unit 2: Digital Consumer Behavior
• Online consumer journey

• Factors influencing digital buying behavior
• Customer personas and segmentation
• Omni-channel experience
Unit 3: Digital Marketing Strategy and Planning
• Setting digital marketing objectives
• Targeting and positioning in digital space
• Content strategy and planning
• Budgeting and campaign planning
BLOCK II: Search and Content Marketing
Unit 4: Search Engine Optimization (SEO)
• Concept and importance of SEO
• On-page and off-page optimization
• Keywords and link building
• SEO tools and best practices
Unit 5: Search Engine Marketing (SEM)
• Paid search advertising
• Google Ads overview
• Bidding strategies and ad formats
• Measuring SEM performance
Unit 6: Content Marketing
• Content marketing concepts

• Blogging, video, and visual content
• Content calendars and storytelling
• Content performance metrics
BLOCK III: Social Media and Influencer Marketing
Unit 7: Social Media Marketing
• Social media platforms and strategies
• Community building and engagement
• Social media algorithms
• Social media analytics
Unit 8: Influencer and Affiliate Marketing
• Influencer marketing models
• Identifying and managing influencers
• Affiliate marketing programs
• ROI measurement
Unit 9: Online Advertising and Display Marketing
• Display and native advertising
• Programmatic advertising
• Retargeting and remarketing
• Ad fraud and brand safety
BLOCK IV: Email, Mobile, and Analytics
Unit 10: Email Marketing
• Email marketing strategy

• List building and segmentation
• Campaign design and automation
• Compliance and deliverability
Unit 11: Mobile and App Marketing
• Mobile marketing concepts
• App-based marketing
• SMS and push notifications
• Location-based marketing
Unit 12: Web Analytics and Data-Driven Marketing
• Importance of analytics
• Web analytics tools
• Key performance indicators (KPIs)
• Conversion rate optimization
BLOCK V: Ethics, Law, and Emerging Trends
Unit 13: Digital Marketing Ethics and Legal Issues
• Ethical issues in digital marketing
• Data privacy and protection
• Consumer protection laws
• Regulatory framework
Unit 14: E-Commerce and Digital Marketing Integration
• Role of digital marketing in e-commerce

• Marketplace marketing strategies
• CRM and marketing automation
• Customer lifetime value
Unit 15: Emerging Trends in Digital Marketing
• Artificial intelligence and chatbots
• Voice search and visual search
• Metaverse and immersive marketing
• Future challenges and opportunities

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain digital marketing concepts and online platforms.

CO2: Analyze SEO, SEM, and social media marketing strategies.

CO3: Evaluate digital advertising and analytics tools.

CO4: Apply digital marketing campaigns for business growth.

CO5: Demonstrate understanding of emerging trends in digital marketing.

References

- Chaffey, D. & Ellis-Chadwick, F., *Digital Marketing*, Pearson Education.
- Ryan, D., *Understanding Digital Marketing*, Kogan Page.
- Kotler, P., Kartajaya, H. &Setiawan, I., *Marketing 5.0*, Wiley.
- Tuten, T.L. & Solomon, M.R., *Social Media Marketing*, Sage.

Online Resources:

- Open Educational Resources (OER)
- Google Digital Garage and Meta Blueprint
- MOOCs on digital marketing and analytics

Bachelor of Commerce (B.Com)

Course Name: Personal Selling	Course Code: DBAD7603T
Semester: 6	Core / Elective: Elective-1
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Understand the role and importance of personal selling in modern marketing.
- Develop knowledge of the personal selling process and sales techniques.
- Build communication, persuasion, and negotiation skills.
- Familiarize learners with sales force management and ethical selling practices.
- Examine contemporary trends and challenges in personal selling.

Course Content:

BLOCK I: Foundations of Personal Selling
Unit 1: Introduction to Personal Selling
• Meaning and nature of personal selling
• Importance of personal selling in marketing mix
• Personal selling vs. advertising
• Role of salesperson in organizations
Unit 2: Personal Selling Environment
• Types of selling situations

• Buyer–seller relationship
• Organizational buying behavior
• Sales ethics and professionalism
Unit 3: Qualities and Types of Salespersons
• Qualities of an effective salesperson
• Types of salespersons
• Career opportunities in selling
• Training and motivation of salespersons
BLOCK II: Personal Selling Process
Unit 4: Prospecting and Pre-Approach
• Meaning and importance of prospecting
• Sources of prospects
• Prospect qualification
• Pre-approach planning
Unit 5: Approach and Presentation
• Approaching the customer
• Sales presentation methods
• Demonstration techniques
• Effective communication in selling
Unit 6: Handling Objections and Closing the Sale
• Types of customer objections

• Techniques of handling objections
• Closing techniques
• Follow-up and after-sales service
BLOCK III: Communication, Negotiation, and Relationship Building
Unit 7: Communication Skills in Personal Selling
• Verbal and non-verbal communication
• Listening skills
• Persuasive communication
• Building customer trust
Unit 8: Negotiation Skills
• Meaning and importance of negotiation
• Negotiation process
• Negotiation strategies and tactics
• Win–win negotiation
Unit 9: Relationship Selling and CRM
• Concept of relationship selling
• Customer relationship management (CRM)
• Customer retention strategies
• Lifetime value of customers
BLOCK IV: Sales Force Management
Unit 10: Sales Force Organization and Recruitment
• Sales force structure

• Recruitment and selection of salespersons
• Training programs
• Performance standards
Unit 11: Motivation, Compensation, and Control
• Motivation theories in selling
• Sales compensation plans
• Incentives and rewards
• Sales control techniques
Unit 12: Sales Performance Evaluation
• Sales performance metrics
• Sales forecasting
• Territory management
• Sales audit
BLOCK V: Contemporary Issues in Personal Selling
Unit 13: Personal Selling in Services and Industrial Markets
• Selling services
• Industrial and B2B selling
• Key account management
• Relationship marketing in B2B
Unit 14: Technology and Digital Tools in Personal Selling
• Role of technology in selling

• Sales automation tools
• Virtual selling and video sales calls
• Social selling
Unit 15: Ethical and Future Trends in Personal Selling
• Ethical issues in personal selling
• Legal aspects of selling
• Emerging trends in sales profession
• Future challenges and opportunities

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the principles and process of personal selling.

CO2: Analyze consumer behavior in sales situations.

CO3: Apply selling techniques and negotiation strategies.

CO4: Evaluate sales force management practices.

CO5: Demonstrate effective interpersonal and persuasion skills.

References

- Futrell, C.M., *Fundamentals of Selling*, McGraw-Hill.
- Johnston, M.W. & Marshall, G.W., *Sales Force Management*, Routledge.
- Kotler, P. & Keller, K.L., *Marketing Management*, Pearson Education.
- Anderson, R.E., *Professional Sales Management*, McGraw-Hill.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on sales and negotiation
- Industry case studies and sales simulations

Bachelor of Commerce (B.Com)

Course Name: Industrial Relation & Labour Laws	Course Code: DBAD7604T
Semester: 6	Core / Elective: Elective-1
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Understand the concept, scope, and importance of industrial relations in organizations.
- Examine the role of trade unions, employers, and the state in industrial relations.
- Develop knowledge of major labour laws governing employment in India.
- Analyze industrial disputes and mechanisms for their prevention and settlement.
- Create awareness of contemporary issues in labour relations and workplace regulation.

Course Content:

BLOCK I: Foundations of Industrial Relations
Unit 1: Industrial Relations – Concept and Scope
• Meaning and nature of industrial relations
• Objectives and importance of industrial relations
• Approaches to industrial relations
• Actors in industrial relations system
Unit 2: Industrial Relations in India

• Evolution of industrial relations in India
• Industrial relations framework
• Role of employers and employees
• Role of government in industrial relations
Unit 3: Trade Unions
• Meaning and objectives of trade unions
• Growth of trade union movement in India
• Functions and problems of trade unions
• Recognition of trade unions
BLOCK II: Collective Bargaining and Industrial Conflicts
Unit 4: Collective Bargaining
• Concept and importance of collective bargaining
• Levels and types of collective bargaining
• Process of collective bargaining
• Collective bargaining in India
Unit 5: Industrial Disputes
• Meaning and causes of industrial disputes
• Types of industrial disputes
• Impact of industrial conflicts
• Preventive measures
Unit 6: Settlement of Industrial Disputes

• Conciliation
• Arbitration
• Adjudication
• Role of labour courts and tribunals
BLOCK III: Labour Laws – Employment and Welfare
Unit 7: Industrial Disputes Act
• Objectives and scope
• Authorities under the Act
• Strikes, lockouts, and lay-offs
• Retrenchment and closure
Unit 8: Factories Act and Occupational Safety
• Objectives of the Factories Act
• Health, safety, and welfare provisions
• Working hours and leave
• Employer and employee responsibilities
Unit 9: Wages and Social Security Laws
• Minimum Wages Act
• Payment of Wages Act
• Employees' Provident Fund and ESI Act
• Gratuity and bonus provisions
BLOCK IV: Labour Administration and Industrial Democracy
Unit 10: Labour Administration

• Meaning and objectives of labour administration
• Labour machinery in India
• Role of labour department
• Labour inspection system
Unit 11: Industrial Discipline and Grievance Handling
• Concept of industrial discipline
• Code of discipline
• Grievance redressal machinery
• Domestic enquiry
Unit 12: Workers' Participation in Management
• Concept and objectives
• Forms of workers' participation
• Works committees and joint management councils
• Effectiveness of participation schemes
BLOCK V: Contemporary Issues and Labour Law Reforms
Unit 13: Contract Labour and Migrant Workers
• Contract labour system
• Regulation of contract labour
• Issues related to migrant workers
• Legal safeguards
Unit 14: Labour Law Reforms and Labour Codes

• Need for labour law reforms
• Overview of labour codes
• Impact of labour codes on industry and workers
• Challenges in implementation
Unit 15: Emerging Trends in Industrial Relations
• Industrial relations in globalized economy
• Impact of technology and automation
• Industrial relations in service sector
• Future challenges in labour relations

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the concepts and importance of industrial relations.

CO2: Analyze labour laws and industrial dispute mechanisms.

CO3: Evaluate collective bargaining and trade union practices.

CO4: Apply labour law provisions in workplace situations.

CO5: Demonstrate understanding of employee relations and compliance issues.

References

- C.B. Mamoria& S. Mamoria, *Dynamics of Industrial Relations*, Himalaya Publishing House.
- S.C. Srivastava, *Industrial Relations and Labour Laws*, Vikas Publishing House.
- P.L. Malik, *Industrial Law*, Eastern Book Company.
- Government of India publications on labour laws and labour codes.

Online Resources:

- Open Educational Resources (OER)
- Ministry of Labour & Employment publications
- MOOCs on industrial relations and labour laws

Bachelor of Commerce (B.Com)

Course Name: Management Accounting	Course Code: DBAT7601T
Semester: 6	Core / Elective: Elective-2
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Understand the nature, scope, and importance of management accounting.
- Develop skills in analysis and interpretation of accounting information for managerial decisions.
- Apply quantitative tools and techniques for planning, control, and performance evaluation.
- Enable cost control, budgeting, and decision-making in business organizations.
- Familiarize learners with contemporary issues and practices in management accounting.

Course Content:

BLOCK I: Foundations of Management Accounting
Unit 1: Introduction to Management Accounting
• Meaning, nature, and scope of management accounting
• Financial accounting vs. management accounting
• Role of management accountant
• Management accounting as a decision-making tool

Unit 2: Accounting Information and Decision Making
• Types of accounting information
• Management information system (MIS)
• Relevance of accounting data for decisions
• Limitations of management accounting
Unit 3: Analysis and Interpretation of Financial Statements
• Objectives of financial analysis
• Tools of analysis
• Comparative and common-size statements
• Trend analysis
BLOCK II: Cost Concepts and Marginal Costing
Unit 4: Cost Concepts and Classification
• Meaning and elements of cost
• Classification of costs
• Cost behavior patterns
• Cost control and cost reduction
Unit 5: Marginal Costing
• Concept and significance of marginal costing
• Contribution and P/V ratio
• Break-even analysis
• Applications of marginal costing
Unit 6: Decision Making with Marginal Costing

• Make or buy decisions
• Pricing decisions
• Shutdown decisions
• Product mix decisions
BLOCK III: Budgetary Control and Standard Costing
Unit 7: Budgetary Control
• Meaning and objectives of budgeting
• Types of budgets
• Preparation of functional budgets
• Budgetary control system
Unit 8: Standard Costing
• Meaning and importance of standard costing
• Setting of standards
• Variance analysis
• Advantages and limitations of standard costing
Unit 9: Responsibility Accounting
• Concept of responsibility accounting
• Responsibility centers
• Performance measurement
• Transfer pricing basics
BLOCK IV: Funds Flow, Cash Flow, and Ratio Analysis
Unit 10: Funds Flow Analysis

• Meaning and importance of funds flow statement
• Preparation of funds flow statement
• Analysis of changes in working capital
• Uses and limitations
Unit 11: Cash Flow Analysis
• Meaning and objectives of cash flow statement
• Preparation as per accounting standards
• Operating, investing, and financing activities
• Interpretation of cash flow statement
Unit 12: Ratio Analysis
• Meaning and objectives of ratio analysis
• Liquidity, profitability, and solvency ratios
• Activity and turnover ratios
• Limitations of ratio analysis
BLOCK V: Contemporary Tools and Issues
Unit 13: Management Control Systems
• Concept of management control
• Strategic vs. operational control
• Balanced scorecard
• Performance measurement systems
Unit 14: Cost Management Techniques

• Activity-based costing (ABC)
• Target costing
• Life-cycle costing
• Kaizen costing
Unit 15: Emerging Issues in Management Accounting
• Management accounting in service organizations
• Role of technology and ERP systems
• Management accounting in global context
• Future trends and challenges

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain concepts and scope of management accounting.

CO2: Analyze financial statements using ratio and trend analysis.

CO3: Apply cash flow and fund flow analysis techniques.

CO4: Evaluate budgeting and marginal costing for decision-making.

CO5: Demonstrate analytical skills for managerial decisions.

References

- R.S.N. Pillai &Bhagavathi, *Management Accounting*, S. Chand.
- M.N. Arora, *Management Accounting*, Vikas Publishing House.
- Charles T. Horngren, *Cost Accounting: A Managerial Emphasis*, Pearson.
- Khan, M.Y. & Jain, P.K., *Management Accounting*, McGraw-Hill.

Online Resources:

- Open Educational Resources (OER)
- MOOCs on management accounting and business analytics
- Industry case studies and reports

Bachelor of Commerce (B.Com)

Course Name: Auditing	Course Code: DBAT7602T
Semester: 6	Core / Elective: 2
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Understand the concepts, objectives, and scope of auditing.
- Develop knowledge of auditing standards, procedures, and techniques.
- Familiarize learners with internal control, internal audit, and risk-based auditing.
- Enable understanding of company audit and professional responsibilities of auditors.
- Create awareness of contemporary issues and trends in auditing.

Course Content:

BLOCK I: Foundations of Auditing
Unit 1: Introduction to Auditing
• Meaning and definition of auditing
• Objectives and importance of audit
• Auditing vs. accounting
• Types of audit
Unit 2: Auditing Principles and Standards
• Basic principles governing an audit

• Auditing standards and their importance
• Professional ethics and code of conduct
• Role of auditing institutions
Unit 3: Audit Planning and Documentation
• Audit planning process
• Audit programme
• Audit documentation and working papers
• Audit evidence and techniques
BLOCK II: Internal Control and Internal Audit
Unit 4: Internal Control System
• Meaning and objectives of internal control
• Elements of internal control
• Internal check system
• Evaluation of internal control
Unit 5: Internal Audit
• Meaning and scope of internal audit
• Functions of internal auditor
• Internal audit vs. statutory audit
• Internal audit reports
Unit 6: Audit of Cash and Other Assets
• Audit of cash transactions

• Audit of bank balances
• Audit of receivables and inventory
• Verification and valuation of assets
BLOCK III: Company Audit and Special Areas
Unit 7: Company Audit
• Appointment, powers, and duties of company auditor
• Audit of share capital and debentures
• Audit report and auditor's liability
• Auditor's rights and responsibilities
Unit 8: Audit of Income and Expenditure
• Audit of purchases and sales
• Audit of wages and salaries
• Audit of expenses
• Detection and prevention of errors and frauds
Unit 9: Special Audits
• Cost audit
• Management audit
• Tax audit
• Government audit
BLOCK IV: Audit Reporting and Professional Issues
Unit 10: Audit Report
• Types of audit reports

• Audit opinion
• Qualified and unqualified reports
• Reporting standards
Unit 11: Audit of Different Organizations
• Audit of sole proprietorships and partnerships
• Audit of banks
• Audit of insurance companies
• Audit of non-profit organizations
Unit 12: Auditor's Liability and Professional Conduct
• Civil and criminal liability of auditor
• Professional misconduct
• Disciplinary provisions
• Legal cases related to auditing
BLOCK V: Contemporary Issues and Trends in Auditing
Unit 13: Risk-Based and Forensic Auditing
• Audit risk and risk assessment
• Risk-based audit approach
• Forensic audit
• Fraud detection techniques
Unit 14: Computerized and Continuous Auditing
• Impact of IT on auditing

• Computer-assisted audit techniques (CAATs)
• Continuous auditing
• Cyber risks and audit challenges
Unit 15: Future of Auditing
• Auditing in digital environment
• Sustainability and social audit
• Role of auditors in corporate governance
• Emerging challenges and opportunities

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the principles and objectives of auditing.

CO2: Analyze audit procedures and internal control systems.

CO3: Evaluate different types of audit reports.

CO4: Apply auditing standards and ethical guidelines.

CO5: Demonstrate practical understanding of audit processes.

References

- Arens, A.A., Elder, R.J. & Beasley, M.S., *Auditing and Assurance Services*, Pearson.
- B.N. Tandon, *Principles of Auditing*, S. Chand.
- Kamal Gupta, *Contemporary Auditing*, Tata McGraw-Hill.
- ICAI Study Material on Auditing and Assurance.

Online Resources:

- Open Educational Resources (OER)
- ICAI and regulatory body publications
- MOOCs on auditing and assurance

Bachelor of Commerce (B.Com)

Course Name: Government Accounting	Course Code: DBAT7603T
Semester: 6	Core / Elective: Elective-2
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Understand the principles, scope, and objectives of government accounting.
- Familiarize learners with budgeting, accounting, and reporting systems of government.
- Develop knowledge of fund accounting and public finance management.
- Examine audit, accountability, and financial control mechanisms in government.
- Create awareness of contemporary reforms and transparency initiatives in public sector accounting.

Course Content:

BLOCK I: Foundations of Government Accounting
Unit 1: Introduction to Government Accounting
• Meaning, nature, and scope of government accounting
• Objectives of government accounting
• Differences between commercial and government accounting
• Role of government accounting in public administration
Unit 2: Public Finance and Government Accounts

• Concept of public finance
• Structure of government accounts
• Consolidated Fund, Contingency Fund, and Public Account
• Role of Finance Ministry
Unit 3: Accounting System in Government
• Cash basis of accounting
• Accounting classifications
• Government accounting cycle
• Role of Pay and Accounts Offices
BLOCK II: Government Budgeting and Financial Control
Unit 4: Government Budget
• Meaning and objectives of budget
• Types of budgets
• Budgetary process in India
• Role of legislature in budget approval
Unit 5: Budgetary Control and Financial Administration
• Budgetary control system
• Financial control mechanisms
• Role of Comptroller and Auditor General (CAG)
• Parliamentary control over public expenditure
Unit 6: Public Expenditure and Revenue Accounting

• Classification of public expenditure
• Revenue receipts and capital receipts
• Accounting of taxes and non-tax revenues
• Grants-in-aid and subsidies
BLOCK III: Fund Accounting and Government Reporting
Unit 7: Fund Accounting
• Meaning and objectives of fund accounting
• Types of government funds
• Accounting treatment of funds
• Importance of fund accounting
Unit 8: Accounts of State and Local Governments
• State government accounting system
• Local bodies accounting
• Municipal and Panchayat accounts
• Challenges in local government accounting
Unit 9: Government Financial Reporting
• Government financial statements
• Appropriation accounts
• Finance accounts
• Public disclosure and transparency
BLOCK IV: Audit and Accountability in Government
Unit 10: Government Audit

• Meaning and scope of government audit
• Types of government audit
• Compliance and performance audit
• Social audit
Unit 11: Comptroller and Auditor General of India
• Role and powers of CAG
• Audit reports
• Relationship with Public Accounts Committee
• Importance of CAG in accountability
Unit 12: Accountability and Financial Discipline
• Concept of public accountability
• Financial discipline in government
• Legislative oversight mechanisms
• Prevention of misuse of public funds
BLOCK V: Contemporary Issues and Reforms
Unit 13: Public Financial Management Reforms
• Concept of public financial management
• Outcome-based budgeting
• Medium Term Expenditure Framework
• Performance budgeting
Unit 14: E-Governance and Digital Accounting

• Use of technology in government accounting
• E-budgeting and e-payments
• Digital financial reporting systems
• Challenges of digital governance
Unit 15: Emerging Issues in Government Accounting
• Transparency and right to information
• Sustainability and green budgeting
• International public sector accounting standards (IPSAS)
• Future challenges in government accounting

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the principles and features of government accounting.

CO2: Analyze budgeting and financial control in public sector.

CO3: Evaluate accounting procedures for government receipts and expenditures.

CO4: Apply public financial management concepts.

CO5: Demonstrate understanding of transparency and accountability in public finance.

References

- B.P. Singh, *Government Accounting*, S. Chand.
- R.K. Sharma & Shashi K. Gupta, *Public Finance*, Kalyani Publishers.
- Government of India, *Manual of Accounts*.
- CAG of India publications and reports.

Online Resources:

- Open Educational Resources (OER)
- Ministry of Finance and CAG official websites
- MOOCs on public finance and government accounting

Bachelor of Commerce (B.Com)

Course Name: Computerized Accounting	Course Code: DBAT7604T
Semester: 6	Core / Elective: Elective-2
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Understand the concept and importance of computerized accounting systems.
- Develop knowledge of accounting software and digital accounting processes.
- Enable learners to record, process, and generate financial reports using computers.
- Familiarize students with internal controls, security, and data integrity in computerized accounting.
- Examine recent trends and applications of information technology in accounting.

Course Content:

BLOCK I: Foundations of Computerized Accounting
Unit 1: Introduction to Computerized Accounting
• Meaning and scope of computerized accounting
• Manual vs. computerized accounting
• Advantages and limitations
• Components of computerized accounting system
Unit 2: Accounting Information System (AIS)
• Meaning and objectives of AIS

• Components of AIS
• Transaction processing system
• Role of AIS in decision making
Unit 3: Basics of Computer Systems for Accounting
• Hardware and software requirements
• Operating systems
• Data processing concepts
• Accounting databases
BLOCK II: Accounting Software and Data Processing
Unit 4: Introduction to Accounting Software
• Types of accounting software
• Features of popular accounting packages
• Installation and configuration basics
• Customization of accounting software
Unit 5: Recording Accounting Transactions
• Creation of company and masters
• Voucher entry and transaction processing
• Ledger posting and trial balance
• Error detection and correction
Unit 6: Computerized Payroll and Inventory Accounting
• Payroll accounting system

• Salary processing and statutory deductions
• Inventory management system
• Stock valuation methods
BLOCK III: Computerized Financial Reporting
Unit 7: Preparation of Financial Statements
• Trading, Profit & Loss Account
• Balance Sheet generation
• Notes to accounts
• Interpretation of computerized reports
Unit 8: Cost and Management Accounting Applications
• Cost records using accounting software
• Budgeting and variance analysis
• Ratio analysis
• MIS reports
Unit 9: Taxation and Compliance Reporting
• GST accounting overview
• TDS and income tax reports
• Statutory compliance reports
• E-filing basics
BLOCK IV: Controls, Security, and Audit in Computerized Accounting
Unit 10: Internal Control in Computerized Environment
• Internal control concepts

• Segregation of duties
• Authorization and access control
• Audit trails
Unit 11: Security of Accounting Data
• Data security issues
• Backup and recovery
• Cyber threats and prevention
• Confidentiality and data protection
Unit 12: Computerized Accounting and Auditing
• Impact of computerized accounting on audit
• Computer-assisted audit techniques (CAATs)
• Continuous auditing
• Auditor's role in IT environment
BLOCK V: Contemporary Issues and Emerging Trends
Unit 13: ERP and Integrated Accounting Systems
• Meaning of ERP
• Accounting modules in ERP
• Benefits and challenges of ERP
• ERP implementation issues
Unit 14: Cloud Accounting and Automation
• Cloud-based accounting systems

• Automation and AI in accounting
• Mobile accounting applications
• Advantages and risks of cloud accounting
Unit 15: Future Trends in Computerized Accounting
• Digital transformation in accounting
• Blockchain and accounting
• Sustainability reporting systems
• Future challenges and opportunities

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the concept and importance of computerized accounting systems.

CO2: Apply accounting software for recording business transactions.

CO3: Generate financial statements using accounting software.

CO4: Analyze data security and backup procedures in computerized systems.

CO5: Demonstrate practical skills in digital accounting environment.

References

- M.P. Gupta, *Computerized Accounting*, Sultan Chand.
- S. S. Iyengar, *Accounting Information Systems*, Tata McGraw-Hill.
- Hall, J.A., *Accounting Information Systems*, Cengage.
- ICAI publications on Information Technology and Accounting.

Online Resources:

- Open Educational Resources (OER)
- Accounting software documentation and tutorials
- MOOCs on accounting information systems and ERP

Bachelor of Commerce (B.Com)

Course Name: Rural Banking & Microfinance	Course Code: DBEA7601T
Semester: 6	Core / Elective: Elective-3
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Understand the role of rural banking and microfinance in inclusive economic development.
- Analyze the structure and functioning of rural financial institutions in India.
- Develop knowledge of microfinance models, SHGs, and financial inclusion initiatives.
- Examine credit delivery systems, recovery mechanisms, and risk management in rural finance.
- Create awareness of contemporary challenges, reforms, and innovations in rural banking.

Course Content:

BLOCK I: Foundations of Rural Banking
Unit 1: Rural Economy and Need for Rural Banking
• Characteristics of rural economy
• Financial needs of rural sector
• Role of banking in rural development

• Problems of rural credit
Unit 2: Evolution of Rural Banking in India
• History of rural banking
• Cooperative banking structure
• Regional Rural Banks (RRBs)
• Role of commercial banks in rural finance
Unit 3: Institutional Framework for Rural Credit
• Institutional vs. non-institutional credit
• NABARD and its role
• Government agencies and schemes
• Rural credit policy
BLOCK II: Rural Banking Institutions and Operations
Unit 4: Cooperative Banking Institutions
• Structure of cooperative banks
• Primary agricultural credit societies (PACS)
• State cooperative banks and DCCBs
• Problems and reforms in cooperative banking
Unit 5: Regional Rural Banks and Small Finance Banks
• Objectives and functions of RRBs
• Performance and challenges of RRBs
• Small Finance Banks

• Payment banks and rural outreach
Unit 6: Credit Delivery and Recovery in Rural Areas
• Agricultural and allied sector credit
• Crop loans and KCC
• Credit appraisal in rural lending
• Loan recovery and NPA issues
BLOCK III: Microfinance Concepts and Models
Unit 7: Introduction to Microfinance
• Meaning and scope of microfinance
• Principles of microfinance
• Role of microfinance in poverty alleviation
• Microcredit vs. microfinance
Unit 8: Microfinance Models
• Self Help Group (SHG) model
• SHG–Bank linkage programme
• Joint Liability Group (JLG) model
• NGO-led microfinance model
Unit 9: Microfinance Institutions (MFIs)
• Types of MFIs
• Regulation of MFIs
• Interest rates and sustainability

• Issues faced by MFIs
BLOCK IV: Financial Inclusion and Technology
Unit 10: Financial Inclusion in Rural Areas
• Concept and objectives of financial inclusion
• Financial inclusion initiatives in India
• Jan Dhan–Aadhaar–Mobile (JAM) trinity
• Direct Benefit Transfer (DBT)
Unit 11: Technology and Digital Finance in Rural Banking
• Role of technology in rural banking
• Mobile banking and digital payments
• Business Correspondent (BC) model
• Challenges of digital finance in rural areas
Unit 12: Risk Management and Regulation
• Credit risk in rural finance
• Weather and crop risks
• Insurance and risk mitigation
• Regulatory framework for rural banking
BLOCK V: Contemporary Issues and Emerging Trends
Unit 13: Government Schemes and Rural Development Programs
• Priority sector lending
• PMFBY, PMJDY, and other schemes
• Role of subsidies and support programs

• Impact assessment
Unit 14: Social Impact and Sustainability of Microfinance
• Social impact of microfinance
• Women empowerment through SHGs
• Ethical issues in microfinance
• Sustainability challenges
Unit 15: Future of Rural Banking and Microfinance
• Innovations in rural finance
• FinTech and rural banking
• Green finance and rural sustainability
• Future challenges and opportunities

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the structure and functions of rural banking in India.

CO2: Analyze microfinance institutions and SHG models.

CO3: Evaluate financial inclusion initiatives.

CO4: Apply rural credit management principles.

CO5: Demonstrate understanding of rural development finance mechanisms.

References

- O.P. Garg, *Rural Banking in India*, Deep & Deep Publications.

- S. Sundaram& S. Varshney, *Microfinance and Rural Development*, Himalaya Publishing House.
- NABARD publications and annual reports.
- RBI reports on financial inclusion and rural credit.

Online Resources:

- Open Educational Resources (OER)
- Government of India rural finance portals
- MOOCs on microfinance and inclusive finance

Bachelor of Commerce (B.Com)

Course Name: Indian Banking System	Course Code: DBEA7602T
Semester: 6	Core / Elective: Elective-3
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Understand the structure, functions, and evolution of the Indian banking system.
- Analyze the role of banks in economic development and financial inclusion.
- Develop knowledge of banking operations, services, and regulatory framework.
- Examine risk management, NPAs, and reforms in the Indian banking sector.
- Create awareness of contemporary issues, digital banking, and future trends.

Course Content:

BLOCK I: Foundations of Indian Banking
Unit 1: Introduction to Banking
• Meaning and functions of banking
• Evolution of banking in India
• Types of banks
• Role of banks in economic development
Unit 2: Structure of Indian Banking System
• Commercial banks

• Cooperative banks
• Regional Rural Banks (RRBs)
• Development banks and specialized institutions
Unit 3: Central Banking in India
• Role and functions of the Reserve Bank of India
• Monetary authority and currency issue
• Banker's bank and custodian of foreign exchange
• Credit control measures
BLOCK II: Banking Operations and Services
Unit 4: Deposit Accounts and Deposit Mobilization
• Types of deposits
• Interest rate structure
• Deposit mobilization strategies
• Customer relationship management
Unit 5: Lending Operations of Banks
• Principles of bank lending
• Types of advances
• Credit appraisal and documentation
• Monitoring and recovery of loans
Unit 6: Payment and Settlement Systems
• Cheques and clearing system

• Electronic payment systems
• NEFT, RTGS, and IMPS
• Role of payment banks
BLOCK III: Regulation, Risk, and Performance
Unit 7: Banking Regulation in India
• Need for banking regulation
• Banking Regulation Act
• Role of regulatory authorities
• Basel norms overview
Unit 8: Non-Performing Assets (NPAs)
• Meaning and causes of NPAs
• Asset classification
• Impact of NPAs on banks
• Measures for NPA management
Unit 9: Risk Management in Banks
• Types of risks in banking
• Credit, market, and operational risk
• Risk mitigation techniques
• Role of ALM
BLOCK IV: Banking Reforms and Financial Inclusion
Unit 10: Banking Sector Reforms
• Pre- and post-liberalization banking

• Consolidation and mergers of banks
• Impact of reforms on efficiency
• Challenges of reforms
Unit 11: Financial Inclusion and Priority Sector Lending
• Concept of financial inclusion
• Priority sector lending
• Government initiatives for inclusion
• Role of banks in inclusive growth
Unit 12: Technology and Digital Banking
• Core banking solutions
• Internet and mobile banking
• FinTech and innovation in banking
• Cyber security issues
BLOCK V: Contemporary Issues and Future Trends
Unit 13: Customer Service and Bank Marketing
• Service quality in banks
• Bank marketing strategies
• Customer grievance redressal
• Ombudsman scheme
Unit 14: Ethical and Social Issues in Banking
• Ethics in banking operations

• Corporate governance in banks
• Social responsibility of banks
• Green banking initiatives
Unit 15: Future of Indian Banking System
• Digital transformation of banking
• Competition and globalization
• Sustainable and inclusive banking
• Emerging challenges and opportunities

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the structure and evolution of Indian banking system.

CO2: Analyze the role of RBI and commercial banks.

CO3: Evaluate banking reforms and regulatory framework.

CO4: Apply knowledge of banking operations and services.

CO5: Demonstrate understanding of contemporary banking challenges.

References

- M.N. Gopinath, *Banking: Theory and Practice*, Sultan Chand.
- B.S. Khubchandani, *Practice and Law of Banking*, Macmillan.
- Indian Institute of Banking & Finance (IIBF) publications.
- RBI annual reports and circulars.

Online Resources:

- Open Educational Resources (OER)
- RBI and Ministry of Finance publications
- MOOCs on banking and finance

Bachelor of Commerce (B.Com)

Course Name: Economic Law	Course Code: DBEA7603T
Semester: 6	Core / Elective: Elective-3
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Understand the legal framework governing economic and business activities in India.
- Familiarize learners with laws related to competition, consumer protection, and corporate regulation.
- Develop the ability to interpret economic laws affecting trade, industry, and commerce.
- Examine regulatory institutions and enforcement mechanisms.
- Create awareness of contemporary legal reforms and emerging economic law issues.

Course Content:

BLOCK I: Foundations of Economic Law
Unit 1: Introduction to Economic Law
• Meaning, nature, and scope of economic law
• Relationship between law and economy
• Sources of economic law
• Role of economic law in development
Unit 2: Constitutional Framework of Economic Regulation

• Fundamental rights and economic activities
• Directive Principles of State Policy
• Freedom of trade, commerce, and intercourse
• Constitutional limitations on economic power
Unit 3: Regulatory State and Economic Governance
• Concept of regulatory state
• Role of government in economic regulation
• Independent regulatory authorities
• Economic governance in India
BLOCK II: Competition and Consumer Protection Laws
Unit 4: Competition Law – Concepts and Objectives
• Need for competition law
• Anti-competitive agreements
• Abuse of dominant position
• Regulation of combinations
Unit 5: Consumer Protection Law
• Consumer rights and responsibilities
• Consumer protection framework
• Unfair trade practices
• Product liability and consumer remedies
Unit 6: Enforcement and Redressal Mechanisms

• Competition Commission and its powers
• Consumer dispute redressal agencies
• Penalties and remedies
• Role of courts and tribunals
BLOCK III: Corporate and Industrial Economic Laws
Unit 7: Corporate Regulation and Economic Law
• Corporate governance and compliance
• Disclosure and transparency norms
• Regulation of corporate conduct
• Role of regulatory bodies
Unit 8: Industrial and Labour Regulation
• Industrial licensing and deregulation
• Labour regulation and economic impact
• Industrial relations and productivity
• Reforms in industrial regulation
Unit 9: Laws Relating to Trade and Commerce
• Regulation of internal trade
• Foreign trade regulation
• Export–import policy framework
• Trade remedies and safeguards
BLOCK IV: Financial and Investment Laws
Unit 10: Financial Markets Regulation

• Regulation of securities markets
• Investor protection measures
• Insider trading and market abuse
• Role of market regulators
Unit 11: Banking and Insurance Regulation
• Banking regulation framework
• Prudential norms and supervision
• Insurance regulation and consumer protection
• Financial stability mechanisms
Unit 12: Foreign Investment and Exchange Control Laws
• Foreign investment policies
• Regulation of foreign exchange
• Cross-border transactions
• Compliance and reporting requirements
BLOCK V: Contemporary Issues and Legal Reforms
Unit 13: Economic Reforms and Legal Changes
• Liberalization, privatization, and globalization
• Deregulation and ease of doing business
• Impact of reforms on industry and trade
• Role of law in economic reforms
Unit 14: Digital Economy and Economic Law

• Regulation of digital markets
• Data protection and competition
• E-commerce and platform regulation
• Emerging legal challenges
Unit 15: Future Trends in Economic Law
• Globalization and harmonization of laws
• Sustainable development and regulation
• Corporate accountability and ESG
• Future challenges and opportunities

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain the basic concepts and scope of economic laws.

CO2: Analyze competition law and regulatory frameworks.

CO3: Evaluate consumer protection and corporate regulation laws.

CO4: Apply legal provisions in business decision-making.

CO5: Demonstrate awareness of compliance and legal responsibilities.

References

- Avtar Singh, *Company Law*, Eastern Book Company.
- T.R. Andhyarujina, *Economic Laws*, Oxford University Press.
- Government of India publications on economic and commercial laws.
- Regulatory authority reports and notifications.

Online Resources:

- Open Educational Resources (OER)
- Ministry of Law & Justice publications
- MOOCs on business and economic laws

Bachelor of Commerce (B.Com)

Course Name: Economic Analysis	Course Code: DBEA7604T
Semester: 6	Core / Elective: Elective-3
Teaching Scheme in Hrs (L:T:P): 4:0:0	Credits: 4
Type of course: Lecture+ Assignments	Total Contact Hours: 12
Continuous Internal Evaluation: 30 Marks	ESE: 70 Marks

Course Objectives

The objectives of this course are to:

- Develop analytical understanding of economic concepts relevant to business decisions.
- Apply microeconomic and macroeconomic tools for economic analysis.
- Understand demand, cost, production, and market structures.
- Analyze national income, inflation, unemployment, and economic policies.
- Enhance decision-making skills using economic reasoning and data.

Course Content:

BLOCK I: Fundamentals of Economic Analysis
Unit 1: Introduction to Economic Analysis
• Meaning and scope of economic analysis
• Economics and business decision-making
• Microeconomics and macroeconomics
• Positive and normative economics
Unit 2: Demand Analysis
• Meaning and determinants of demand

• Law of demand
• Elasticity of demand
• Demand forecasting techniques
Unit 3: Consumer Behavior Analysis
• Utility analysis
• Law of diminishing marginal utility
• Indifference curve analysis
• Consumer equilibrium
BLOCK II: Production and Cost Analysis
Unit 4: Production Analysis
• Concept of production
• Production function
• Law of variable proportions
• Returns to scale
Unit 5: Cost Analysis
• Meaning and classification of cost
• Short-run and long-run cost curves
• Cost-output relationship
• Economies and diseconomies of scale
Unit 6: Revenue Analysis
• Concept of revenue

• Total, average, and marginal revenue
• Revenue curves
• Profit maximization
BLOCK III: Market Structure Analysis
Unit 7: Perfect Competition
• Features of perfect competition
• Price determination under perfect competition
• Equilibrium of firm and industry
• Criticism of perfect competition
Unit 8: Monopoly and Monopolistic Competition
• Monopoly: features and price determination
• Price discrimination
• Monopolistic competition
• Selling costs and product differentiation
Unit 9: Oligopoly
• Features of oligopoly
• Price rigidity and kinked demand curve
• Cartels and collusion
• Game theory basics
BLOCK IV: Macroeconomic Analysis
Unit 10: National Income Analysis
• Concepts of national income

• Methods of measuring national income
• Difficulties in national income estimation
• Uses of national income data
Unit 11: Inflation and Unemployment
• Meaning and types of inflation
• Causes and effects of inflation
• Concept and types of unemployment
• Phillips curve
Unit 12: Monetary and Fiscal Policy Analysis
• Monetary policy objectives and tools
• Fiscal policy and public finance
• Role of central bank
• Policy effectiveness
BLOCK V: Applied and Contemporary Economic Analysis
Unit 13: Business Cycles and Economic Fluctuations
• Meaning and phases of business cycles
• Causes of business cycles
• Measures to control business cycles
• Impact on business decisions
Unit 14: Economic Planning and Development Analysis
• Concept of economic planning

• Planning in developing economies
• Role of government in development
• Policy challenges
Unit 15: Contemporary Issues in Economic Analysis
• Globalization and economic analysis
• Digital economy
• Sustainable development
• Emerging economic challenges

Course Outcome

After successful completion of the course, the student will be able to:

CO1: Explain analytical tools used in economic analysis.

CO2: Analyze economic data and interpret trends.

CO3: Evaluate economic indicators and policy impacts.

CO4: Apply quantitative and qualitative techniques in analysis.

CO5: Demonstrate critical thinking in economic decision-making.

References

- Samuelson, P.A. & Nordhaus, W.D., *Economics*, McGraw-Hill.
- Mote, V.L., Paul, S. & Gupta, G.S., *Managerial Economics*, McGraw-Hill.
- Koutsoyiannis, A., *Modern Microeconomics*, Macmillan.
- Mankiw, N.G., *Principles of Economics*, Cengage.

5.3 Faculty and Support Staff

The University has identified the dedicated requisite faculty and support staff as mandated by the UGC and they are allocated the positions exclusively for ODL mode.

List of Faculty associated with B.Com program is as follows:

S. No	Name of Faculty	Designation	Nature of Appointment	Qualification	Subject
1	Dr. Ganga Singh Chauhan	Associate Professor	Full-Time	M.Com., NET, PhD	Commerce
2	Dr. Jaswant Kumar Singh	Assistant Professor	Full-Time	M.Com., PhD	Commerce
3	Dr. Parwati Kumawat	Assistant Professor	Full-Time	M.Com., PhD	Commerce

5.4 DeliveryMechanism

The Madhav University (MU) ODL Programmes follows a modern ICT (Information & Communication Technology) enabled approach for instruction. The methodology of instruction in ODL of MU is different from that of the conventional/regular programs. Our ODL system is more learner-oriented and the learner is an active participant in the teaching learning process. ODL of MU academic delivery system comprises:

Print Material: The printed material of the programme supplied to the students will be unit wise for every course.

Counselling Sessions: There will be 12 counselling/ contact classes in face-to-face mode of one hours each for a course of 4 credits. The counselling sessions / face to face contact classes will be held on the campus of the University on Saturdays and Sundays.

5.5 Learner Support Centre and Learner Support Services

Madhav University does not establish or operate any Learner Support Centre (LSC) outside the permissible territorial jurisdiction of the University. The University establishes and maintains a Learner Support Centre at its campus to provide academic and administrative support services to learners enrolled in Open and Distance Learning (ODL) programmes.

The Learner Support Centre is headed by a Coordinator who is not below the rank of Assistant Professor. The University provides adequate academic and non-academic

manpower for the Learner Support Centre in accordance with the number of learners enrolled and the applicable provisions of the UGC (Open and Distance Learning Programmes and Online Programmes) Regulations, 2020 and its amendments. The availability of qualified counsellors, supervisors, academic support personnel and other required staff is ensured as per the nature and requirements of the programmes offered.

At present, Madhav University has one Learner Support Centre located at the University campus. The University does not promote, establish or operate any franchisee, outsourced, Information Centre, Facilitation Centre, Nodal Centre, Knowledge Partner or similar arrangement for providing ODL academic or learner support services outside the framework permitted under the UGC regulations.

The University provides learner support services through a structured single-window mechanism at the Learner Support Centre and through the University's designated digital platforms. The details relating to the Learner Support Centre, including its address, Coordinator, contact details, working hours, counselling schedule and available facilities, are maintained and made available to learners through the University's official website and other prescribed information channels.

6. PROCEDURE FOR ADMISSIONS, CURRICULUM, TRANSACTION AND EVALUATION

6.1 Admission Process

Learners seeking admission to programmes offered through the Centre for Distance and Online Education (CDOE), Madhav University, shall apply through the University's designated admission portal: https://cdoemu.in

Admission to the B.Com. programme shall be granted to eligible candidates after verification of their eligibility and requisite documents, in accordance with the admission criteria prescribed by the University and the applicable provisions of the UGC and other regulatory authorities, as applicable.

The University shall follow the reservation policy as prescribed by the Government of India, the Government of Rajasthan, and other applicable statutory and regulatory provisions.

The admission process shall be transparent, merit-based wherever applicable, and conducted in accordance with the approved admission policy of the University. The University shall verify the eligibility and supporting documents submitted by the

applicant before confirming admission. In case any candidate is found to have furnished incorrect, incomplete, misleading or false information, or is subsequently found ineligible for the programme, the University shall take appropriate action, including cancellation of admission, in accordance with the applicable rules and regulations.

Detailed information regarding eligibility, admission procedure, fee structure, documents required, academic calendar, learner support services and other relevant conditions shall be provided in the Programme Prospectus and on the official website of CDOE, Madhav University.

6.2 Maximum Duration

The B.Com. programme is of three years duration. In accordance with the applicable provisions of the UGC (Open and Distance Learning Programmes and Online Programmes) Regulations and the norms prescribed by the UGC, the maximum permissible period for completion of the B.Com. programme is six years from the date of initial admission.

The learner may complete the programme within the maximum period of six years by fulfilling all the prescribed academic requirements, including completion of the required courses/credits and other programme requirements.

A learner who does not complete the programme within the prescribed maximum duration shall be governed by the applicable provisions of the University regarding re-admission, credit transfer, credit validity and completion of pending courses, subject to the prevailing UGC regulations.

6.3 Minimum Eligibility Criteria for Admission

The minimum eligibility for admission to the B.Com. programme is successful completion of the Senior Secondary (10+2) examination or an equivalent examination in relevant field from a recognized Board/Council/University.

Candidates shall fulfil the programme-specific eligibility requirements prescribed by Madhav University and the applicable provisions of the UGC and other statutory/regulatory bodies, wherever applicable.

At the time of admission, candidates shall submit the prescribed documents and proof of educational qualification, identity and other required information through the

University's designated admission portal. The University shall verify the submitted documents and eligibility before confirming admission.

If a candidate fails to provide the required proof of eligibility within the prescribed time, or if the documents submitted are found to be invalid, false, incomplete or inconsistent with the eligibility requirements, the University shall take appropriate action in accordance with its admission rules and applicable regulations, including cancellation of admission wherever warranted.

Candidates are required to carefully read the Programme Prospectus, admission guidelines, eligibility requirements, fee structure and other instructions before submitting the admission application.

6.4 Programme Fee Academic Session beginning July 2026

Name of the Program	Degree	Duration	Year	Program Fee/Year	Exam	Fee/Year Total (in Rs.)
Bachelor of Commerce	UG	3Years	1	14,500	3000	17,500
			2	14,500	3000	17,500
			3	14,500	3000	17,500
					Total	**52,500**

6.5 Academic Calendar

S. No.	Event	Batch	Last Date
1	Admission	January	March (as per UGC-DEB guidelines)
		July	September (as per UGC-DEB guidelines)
2	Assignment Submission	January	By 31st March and 31st May
		July	By 30th September and 30th November

3	Distribution of SLM	January	15th February
		July	15th September
4	Project Report Submissior (Applicable during Fina semester)	January	30th April
		July	30th October
5	Admit Card Generation	January	20th May
		July	20th November
6	Term End Examination	January	15th June & onward
		July	15th December & onward
7	Result Declaration of End Term Examination	January	By end of August
		July	By end of February

6.6 Credit System

Madhav University, through its Centre for Distance and Online Education (CDOE), follows the credit system for its ODL programmes in accordance with the applicable UGC norms and the approved programme structure.

One credit represents 30 hours of learner study effort, comprising all prescribed learning activities, including self-learning, reading, assignments, academic counselling, practical/other learning activities, where applicable, and preparation for assessment.

Accordingly, an 8-credit course represents approximately 240 hours of learner study effort, a 6-credit course represents approximately 180 hours, a 4-credit course represents approximately 120 hours, and a 2-credit course represents approximately 60 hours of learner study effort.

The credit value assigned to each course is specified in the approved curriculum and programme structure. The total credits required for completion of the programme are

as prescribed in the approved programme curriculum and in accordance with the applicable UGC and regulatory requirements.

The credit system enables learners to understand the academic workload and learning effort associated with each course. Successful completion of the programme requires the learner to fulfil the prescribed academic and assessment requirements, including continuous/formative assessment and summative assessment through the Term-End Examination, as applicable to the programme.

6.7 Assignments and Evaluation

6.7.1 Assignments

ODL learners undertake a substantial part of their learning through self-learning using the prescribed Self-Learning Materials (SLMs) and other academic resources. Assignments form an integral component of the continuous/formative assessment process and are designed to assess the learner's understanding, application, analytical ability and achievement of the intended learning outcomes.

Assignments are compulsory for the courses for which they are prescribed in the approved programme structure. Depending upon the nature of the course, an assignment may include descriptive questions, short-answer questions, numerical problems, case studies, application-based questions, practical-oriented tasks, projects or other appropriate assessment activities.

Assignment question papers are made available to learners through the designated CDOE portal and/or other prescribed modes within the notified schedule. Learners submit their responses through the prescribed online and/or offline mechanism within the stipulated time.

Assignments are evaluated by duly appointed and qualified faculty members/evaluators in accordance with the approved evaluation scheme and prescribed guidelines. The marks/grades obtained in assignments are maintained as part of the learner's academic record.

6.7.2 Evaluation System

The evaluation system of the programme consists of:

A. Continuous/Formative Assessment – 30% Weightage

The continuous/formative assessment carries a weightage of 30%. It includes assignments and other approved continuous assessment components, as specified in the programme structure and evaluation scheme.

At least one graded assignment is prescribed for each course, wherever applicable. The assignments are evaluated by qualified and duly appointed evaluators. The evaluation process is designed to assess the learner's progress towards achievement of the prescribed course learning outcomes.

B. Term-End Examination – 70% Weightage

The Term-End Examination carries a weightage of 70% and is conducted in accordance with the examination scheme, academic calendar and applicable UGC-DEB requirements.

The University conducts Term-End Examinations at the prescribed intervals, ordinarily twice in an academic year (probably June and December), subject to the applicable academic calendar and examination schedule.

A learner is eligible to appear in the Term-End Examination after fulfilling the prescribed requirements, including registration for the course and submission of the assignment(s), wherever such submission is prescribed.

Learners are required to submit the examination form through the designated CDOE portal or through any other prescribed mode within the notified schedule and pay the applicable examination fee, wherever prescribed.

If a learner is unable to appear in a particular Term-End Examination, the learner may appear in a subsequent examination opportunity within the maximum permissible duration of the programme, subject to the applicable University rules and UGC-DEB regulations.

The University provides appropriate opportunities to learners to complete the pending assessment requirements within the maximum duration prescribed for the programme. The validity of registration, re-registration, credit retention, and any provision for improvement or completion of pending courses shall be governed by the applicable UGC regulations and the academic regulations of Madhav University prevailing at the relevant time.

The minimum passing requirement for each course shall be as prescribed in the approved programme regulations and evaluation scheme. For the B.Com. programme, the minimum passing requirement is 40% marks, subject to fulfilment of the prescribed requirements in the continuous/formative and summative assessment components, wherever applicable.

The University ensures that the evaluation and examination process is transparent, fair, learner-centric and aligned with the intended learning outcomes of the programme.

7. LABORATORY SUPPORT AND LIBRARY RESOURCES

Madhav University provides adequate library, digital learning and laboratory support facilities for learners enrolled in its ODL programmes. The University ensures that learners have access to the academic resources required for effective learning and achievement of the prescribed programme and course learning outcomes.

7.1 Library Resources

The University Library provides access to a comprehensive collection of print and digital learning resources relevant to the programmes offered through the Centre for Distance and Online Education (CDOE).

The library resources include prescribed textbooks, reference books, Self-Learning Materials (SLMs), academic journals, research publications, project reports/dissertations, e-books, e-journals and other relevant digital learning resources.

The library collection covers areas including Commerce, Management, Information Technology, Computer Applications and other allied disciplines relevant to the programmes offered by the University.

ODL learners are provided access to appropriate library and digital resources through the University's library and designated digital platforms. The University continuously reviews and strengthens its library resources based on programme requirements, learner needs, curriculum revisions and emerging academic requirements.

The University also provides access to online learning resources and other digital academic resources, wherever applicable, to supplement the prescribed Self-Learning Materials.

7.2 Laboratory and ICT Support

Where a programme/course requires practical or laboratory-based learning, the University provides access to the required laboratories and practical facilities in accordance with the nature and requirements of the programme.

The University has appropriately equipped computer laboratories, ICT-enabled classrooms, audio-visual facilities, lecture-capturing facilities, Wi-Fi connectivity and other digital infrastructure required to support ODL learners.

The laboratory and ICT facilities are made available to learners in accordance with the prescribed academic schedule and programme requirements. The University ensures that the facilities required for practical learning, wherever applicable, are maintained and periodically upgraded.

The University also provides appropriate digital support for access to Self-Learning Materials, academic announcements, assignments, learner support services, examination-related information and other academic resources through the designated CDOE portal and digital platforms.

8. COST ESTIMATE OF THE PROGRAMME AND PROVISIONS

Madhav University makes the necessary financial and infrastructural provisions for the effective implementation and delivery of its ODL programmes through the Centre for Distance and Online Education (CDOE).

The University provides the required financial resources for Self-Learning Material (SLM) development and distribution, learner support services, academic and non-academic manpower, library and digital resources, ICT infrastructure, examination and evaluation, administrative support, quality assurance and other activities associated with the effective delivery of ODL programmes.

The University has made the necessary initial provisions for infrastructure, manpower, development and printing of Self-Learning Materials, digital learning resources and other academic and administrative requirements.

The proposed broad internal budget allocation for the ODL programmes is as follows:

a) Development and distribution of Self-Learning Materials: 20%

b) Postal and learner-support-related expenses: 10%

c) Academic, administrative and other operational expenses: 60%

d) Future development, infrastructure strengthening and quality enhancement: 10%

The above allocation represents the University's internal financial planning and may be reviewed periodically on the basis of enrolment, programme requirements, learner-support requirements and actual expenditure.

The University maintains appropriate financial records and ensures that the funds generated through ODL programmes are utilized for the effective delivery, maintenance and continuous improvement of ODL programmes and learner support services in accordance with the applicable UGC-DEB requirements and the financial regulations of the University.

9. QUALITY ASSURANCE

Madhav University has established the Centre for Internal Quality Assurance (CIQA) as a dedicated mechanism for ensuring and continuously improving the quality of its programmes offered through Open and Distance Learning (ODL) mode.

The CIQA functions in accordance with the applicable provisions of the UGC (Open and Distance Learning Programmes and Online Programmes) Regulations, 2020 and subsequent amendments, and the guidelines prescribed by the University Grants Commission and the Distance Education Bureau (DEB).

The CIQA monitors the quality of academic, administrative and learner-support processes associated with ODL programmes and facilitates continuous quality improvement across the system.

9.1 Objectives of CIQA

The primary objective of the Centre for Internal Quality Assurance is to develop and implement a comprehensive, dynamic and sustainable internal quality assurance system to ensure that the programmes offered through ODL mode meet the quality standards prescribed by the University Grants Commission and are continuously improved.

The CIQA aims to:

a. ensure quality in academic, administrative and learner-support services provided to ODL learners;
b. establish and maintain appropriate quality benchmarks for ODL programmes;

c. undertake periodic self-evaluation and reflective exercises for continuous quality improvement;
d. monitor the implementation of approved Programme Project Reports (PPRs);
e. ensure that the design, development and delivery of ODL programmes are aligned with the prescribed learning outcomes;
f. facilitate equivalence of academic standards between ODL programmes and corresponding programmes offered through the conventional mode, wherever applicable;
g. obtain and analyse feedback from learners, teachers, academic counsellors, staff, employers and other relevant stakeholders;
h. identify areas requiring improvement and recommend appropriate corrective and preventive measures;
i. promote learner-centric academic and support systems;
j. ensure compliance with applicable UGC-DEB regulations, guidelines and quality assurance requirements;
k. facilitate periodic academic, administrative and quality audits;
l. promote good practices and innovations in ODL teaching-learning and learner support;
m. maintain reliable data and records relating to quality assurance and programme implementation; and
n. promote continuous improvement in the quality of ODL programmes and services.

9.2 Functions of CIQA

The Centre for Internal Quality Assurance performs the following functions:

1. Quality Monitoring: To monitor the quality of academic, administrative and learner-support services provided to ODL learners.
2. Programme Project Reports: To ensure that the Programme Project Report (PPR) of each ODL programme is prepared in accordance with the norms and guidelines prescribed by the UGC and, wherever applicable, by the concerned statutory/regulatory authority.
3. Implementation of PPR: To monitor the implementation of approved PPRs and recommend corrective measures wherever deviations are identified.

4. Academic Planning and Review: To facilitate systematic academic planning, periodic review and continuous improvement of ODL programmes.
5. Learning Material Quality: To monitor the quality, adequacy and timely availability of Self-Learning Materials and other learning resources in accordance with the applicable UGC-DEB guidelines.
6. Learner Support: To monitor the effectiveness of learner support services, counselling, assignment support, grievance redressal and other learner-centric services.
7. Feedback Mechanism: To establish mechanisms for obtaining, analysing and utilizing feedback from learners, teachers, academic counsellors, staff and other stakeholders for quality improvement.
8. Quality Audits: To facilitate internal quality audits and periodic reviews of ODL academic and administrative processes.
9. Quality Enhancement: To identify areas requiring quality enhancement and recommend appropriate measures to the competent authorities of the University.
10. Capacity Building: To organize workshops, seminars, orientation programmes and other capacity-building activities relating to quality assurance in ODL.
11. Best Practices: To identify, document, develop and disseminate good practices and innovative approaches contributing to quality enhancement in ODL.
12. Data and Documentation: To collect, maintain, analyse and disseminate accurate and reliable information relating to the quality and performance of ODL programmes.
13. Annual Planning and Reporting: To prepare and maintain annual quality assurance plans and reports and review their implementation periodically.
14. Stakeholder Engagement: To facilitate interaction with relevant stakeholders and incorporate their suggestions, wherever appropriate, into the quality improvement process.
15. Programme Review: To provide inputs for periodic review and restructuring of programmes to maintain academic relevance and alignment with learner, professional and societal requirements.

16. Research and Continuous Improvement: To facilitate system-based research and evidence-based initiatives for improving the learner-centric environment and overall quality of the ODL system.
17. Regulatory Compliance: To coordinate with the competent authorities of the University for ensuring compliance with applicable UGC-DEB regulations, guidelines, notifications and reporting requirements.
18. Accreditation and Quality Initiatives: To coordinate, wherever applicable, with the designated accreditation and quality-assurance bodies for assessment and accreditation-related activities.
19. Annual CIQA Report: To prepare the Annual Report of the CIQA covering the quality assurance activities, outcomes, identified gaps, corrective measures and quality enhancement initiatives undertaken during the academic session.
20. Submission of Reports: To submit the Annual Report of the CIQA to the competent statutory authorities of the University and to the UGC/DEB in the prescribed format and within the prescribed timeline, wherever required.

The CIQA maintains appropriate records and documentary evidence of its quality assurance activities, reviews and recommendations. The recommendations of the CIQA are placed before the appropriate statutory authorities of the University for consideration and necessary action.