

(BA Commerce based papers are approved for the students admitted during academic session 2022-23 and 2023-24)

SEMESTER- IV

BA COMMERCE BASED PAPERS

B.A. Programmes with Commerce (Entrepreneurship and Small Business)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
BAC: Discipline (ESB) - A4: Launching a New Venture (Non-Major/Minor)	4	3	1	0	Pass; in Class XII	Studied Contemporary Policy & Institutional Framework (BAC: Discipline (ESB) – A3)
BAC: DSC-4 Principles of Management (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (ESB) - A4: Launching a New Venture (Non-major/Minor)

Learning Objectives

The purpose of this paper is to acquaint students with various opportunities to establish and launch a new venture with identifying the entrepreneurial opportunity.

Learning Outcomes

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

1. Demonstrate entrepreneurial opportunities and create business ideas.
2. Analyse and conduct feasibility study of business proposals.
3. Describe the formation of new ventures and recognise its legal aspects.
4. Recognise the significance of human resource and strategic planning.
5. Discuss various stages of financing for a business venture.

SYLLABUS OF BAC: Discipline (ESB) - A4

UNIT 1 Entrepreneurial Opportunities and Business ideas (9 hours)

- Innovation and Creativity: Meaning and types of Innovations; Meaning and role of creative thinking in generating Innovative ideas.
- Entrepreneurial Opportunities and Business Ideas: Meaning, nature and Identification of Entrepreneurial Opportunities; Meaning, nature and Techniques of generating Business Ideas; Difference between Entrepreneurial Opportunities and Business Ideas

UNIT 2 Feasibility Study (9 hours)

- Market Feasibility: Customer Analysis; Pricing Decision; Sales Forecast and Sales

Distribution; Competition Analysis

- Financial Feasibility: Concepts of startup (project) costs, operating costs; introduction to sources of finance; introduction of various financial statements
- Technological Feasibility: Product/Service Feasibility

UNIT 3 Business Formation (9 hours)

- Meaning and process of formation of Sole Proprietorship, Partnership, Limited Liability Partnership, Company (including Section 8 company and One Person Company) and Non-Governmental Organizations (NGO)
- Legal Aspects-Intellectual Property Protection: Patents, Copyrights, Trademarks

UNIT 4 Human Resource and Strategic Planning (9 hours)

- Team building and Networking
- Management Strategies- Competitive Strategy, Corporate Strategy; Business Strategy, Functional Strategy and Operating Strategy
- Business Plan

UNIT 5 Business Scalability and Growth (9 hours)

- Financing through Pitching
- Financing Stages: Self-funding, Seed capital, Business Incubators and Facilitators, Angel Investors, Banks, Venture Capitalists, Initial Public Offering (IPO)
- Strategies for Growth-Acquisition, Mergers, Franchisee, Diversification, Market Segmentation, Market Penetration, Market Development, Product Development, Internationalization

Suggested Case Studies

- Swiggy- Foodtech Startup
- Flipkart- E-Commerce Startup
- ByJu's – Education tech Startup
- PayTm- Fintech Startup
- Dream 11- Gaming Startup
- Ola- Mobility Startup
- OYO- Hospitality Startup
- Meesho- e-commerce Startup
- Nykaa- e-commerce Startup

Exercises

The learners are required to:

1. Create a plan to start their own business. The plan should highlight the capital requirements, scale of operations, etc. Discuss the most suitable form of business applicable in this case and justify the same highlighting the advantages and disadvantages of their choice.
2. For the plan created in the above exercise, conduct a feasibility study.
3. Identify the legal aspects that would be relevant for the devised plan.
4. Identify the human resources needed for the above plan. Also, elaborate on various aspects of strategic planning.
5. Discuss various stages of financing for certain popular business ventures.

Suggested Readings

- Holt, D. H. (1992). *Entrepreneurship: New venture creation*. Uttar Pradesh, India: Pearson Education India.

- Allen, K. R. (2015). *Launching new ventures: An entrepreneurial approach*. United States: Southwestern College Publishing.
- Bansal, S. (2020). *New Venture Planning*. New Delhi, India: JSR Publishing House.
- Timmons, J. A. (1990). *Planning and financing the new venture*. Baltimore, United States: Brickhouse Publishing Company.
- Kaplan, J. M., & Warren, A. C. (2009). *Patterns of entrepreneurship management*. New Jersey, United States: John Wiley & Sons.
- Zimmerer, T. W., & Scarborough, N. M. (2005). *Essentials of Entrepreneurship and Small Business Management*. United States: Pearson.

<https://www.projectmanager.com/training/how-to-conduct-a-feasibility-study>

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

BAC: DSC-4: Principles of Management (Major)

Learning Objectives

The course aims to equip learners with essential management related knowledge and skills and their applicability in the real world.

Learning Outcomes

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

1. Discuss evolution of management and its significance.
2. Analyse applicability of managerial functions.
3. Assess the significance of planning and organising in business.
4. Interpret the role of directing in business.
5. Analyse the importance of controlling function and discuss contemporary issues in management.

SYLLABUS OF BAC: DSC-4

Unit 1: Introduction to Management (9 hours)

Principles of management - concept, nature and significance; Evolution of Management thought: Classical (Fayol's principles of management; Taylor's scientific management), Neoclassical (Hawthorne Experiments), Modern approach (Systems Approach; Contingency Approach).

Unit 2: Functions of Management (7 hours)

Management functions and their relationship- planning, organizing, staffing, directing and controlling; Coordination - concept, characteristics and importance; Functional areas of management – an overview.

Unit 3: Planning and Organizing (11 hours)

Planning- meaning, strategic and operations planning; Decision-making- concept, importance and bounded rationality; Organizing- division of labor & specialization; Organisational structures- traditional and modern; Factors affecting organisational design.

Unit 4: Directing (11 hours)

Concept and theories of Motivation- Maslow's need hierarchy, Herzber's two-factor theory, Theory X&Y; Leadership-meaning and importance, leadership styles, Transactional and transformational leadership; Communication- meaning and importance.

Unit 5: Controlling and Contemporary Issues in Management (7 hours)

Principles of Controlling, performing controlling function; Management challenges of the 21st Century; Century; Factors reshaping and redesigning management purpose, performance and reward perceptions- Internationalization; Digitalization; Entrepreneurship & innovation; Workplace Diversity

Exercises:

The learners are required to:

1. Assess the applicability of managerial theories in today's corporate world.
2. Demonstrate the use of managerial functions in organizing an event.
3. Prepare a comparative analysis of organization structures of various companies.
4. Demonstrate various types of leadership styles in form of role play and identify the motivation techniques used by leaders.
5. Discuss the impact of emerging issues in management.

Suggested Readings:

- Drucker, P. F. (1954). *The Practice of management*. New York, United States: Harper & Row.
- Drucker, P. F. (1999). *Management challenges for the 21st Century*. New York, United States: HarperCollins Publishers Inc.
- Griffin, R.W. (2011). *Management principles and application*. Massachusetts, Unites States: Cengage.
- Koontz, H., & Weihrich, H. (2012). *Essentials of management: An international and leadership perspective*. New York, United States: McGraw Hill Publications.
- Kumar, P. (2019). *Management: principles and applications*. Delhi: JSR Publication House LLP.
- Laasch, O. (2022). *Principles of management*. California, United States: Sage Textbook.
- Mahajan, J.P., Mahajan, A., & Dewan, D. (2017). *Management principles and applications*. Uttar Pradesh, India: Vikas Publications.
- Rao, V.S.P. (2017). *Management Principles and Applications*. Delhi, India: Taxmann Publications.
- Vasishth, N., & Rajput, N. (2016). *Principles of management*. Delhi: Kitab Mahal.

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

B.A. Programmes with Commerce (Accounting and Finance)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
BAC: Discipline (A&F) – A4: Corporate Accounting (Non-Major/Minor)	4	3	1	0	Pass in Class XII	NIL
BAC: DSC-4 Principles of Management (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (A&F) – A4: Corporate Accounting (Non-Major/Minor)

Learning Objectives

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

Learning Outcomes

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

1. Explain the accounting for Share Capital, Debentures, Bonus Shares, Redemption of Preference Shares and Debentures of a company.
2. Prepare Financial Statements of Companies manually as well as using online software.
3. Estimate the value of Intangible Assets and Shares
4. Explain the Accounting for Amalgamation and Internal Reconstruction of Companies.
5. Interpret and prepare Annual Reports of companies.

SYLLABUS OF BAC: Discipline (A&F) – A4

Unit 1: Accounting for Share Capital and Debentures (7 hours)

Types of shares; Accounting for Share Capital, Issue of Rights and Bonus Shares; ESOPs and Buy-Back of shares; Issue and Redemption of preference Shares and Debentures. Underwriting of Shares and Debentures. In reference to Relevant Accounting Standards (AS and Ind AS) and Guidance Notes as applicable.

Unit 2: Financial Statements of Companies including one Person Company (11 hours)

Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Related Parties, Preparation of Statement of Profit and Loss, Balance Sheet, Statement of Equity and Cashflow Statement manually and using appropriate software. Interpreting the ratios calculated as per Schedule III of the Companies Act 2013 [with reference to Relevant Accounting Standards (AS and Ind AS) and the relevant provisions of The Companies Act,2013, as applicable.]. Calculation of EPS as per AS 20.

Unit 3: Valuation of Intangible Assets and Shares (9 hours)

Valuation of Intangible Assets and Shares. Value Added Statement, Economic Value Added, Market Value Added, Shareholder Value Added.

Unit 4: Amalgamation of Companies and Internal Reconstruction (9 hours)

- Accounting for Amalgamation of Companies (excluding inter-company holdings) applying AS 14/Ind AS 103.
- Accounting for Different forms of Internal Reconstruction (excluding drafting of Internal Reconstruction Scheme).

Unit 5: Corporate Financial Reporting (9 hours)

Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of the Report of the Board of Directors; XBRL Reporting. Drafting of Notes to Accounts. Segment Reporting, Sustainability Reporting, Triple Bottom Line Reporting, CSR Reporting.

Notes:

- The relevant Accounting Standards (both AS & Ind AS) for all of the above topics should be covered.
- Any revision of the relevant Indian Accounting Standards/Accounting Standards would become applicable.
- The relevant provisions of The Companies Act,2013, as applicable for all of the above topics should be covered.

Exercises

The learners are required to:

1. Collect prospectus issued by reputed companies, and examine the matters related to issues of shares.
2. Examine the annual reports of business Organisations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not.
3. Estimate the value of Intangible Assets and Shares of any company.
4. Collect information from business newspapers, periodicals, print and digital media on the amalgamation of companies and prepare a report.
5. Download company annual reports of reputed companies from the websites and analyze the voluntary and mandatory information contained in these statements.

6. Read and Collect Notes on Accounts from the annual reports of reputed companies from the websites.

Suggested Readings

- Bergeron, B. (2003). *Essentials of XBRL: Financial reporting in the 21st Century*. New Jersey, United States: John Wiley & Sons.
- Dam, B. B., & Gautam, H. C. (2020). *Corporate accounting*. Guwahati, India: Gayatri Publications.
- Goyal, B. K. (2022). *Corporate accounting*. Delhi, India: Taxmann Publication.
- Goyal, V. K., & Goyal, R. (2021). *Corporate accounting*. Delhi, India: PHI Learning.
- Jain, S. P., & Narang, K. L. (2017). *Corporate accounting*. Delhi, India: Kalyani Publishers.
- Kumar, A. (2020). *Corporate accounting*. Delhi, India: Singhal Publications.
- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2019). *Corporate Accounting*, Uttar Pradesh, India: Vikas Publishing House.
- Monga, J. R., & Bahadur, R. (2023). *Fundamentals of corporate accounting*. Delhi, India: Scholar Tech Press.
- Mukherjee, A., & Hanif, M. (2017). *Corporate accounting*. Delhi, India: Tata McGraw Hill Education.
- Sah, R. K. (2019). *Concept building approach to corporate accounting*. Delhi, India: Cengage.
- Sehgal, A. (2019). *Fundamentals of corporate accounting*. Delhi, India: Taxmann Publication.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2017). *Advanced accounts*. Delhi, India: S. Chand Publishing.
- Tulsian, P. C., & Tulsian, B. (2019). *Corporate accounting*. Delhi, India: S. Chand Publishing.

Additional Resources

- Accounting Standards at the Website of the Institute of Chartered Accountants of India
- Indian Accounting Standards at the Website of the Ministry of Corporate Affairs.
- The Companies Act, 2013 as amended from time to time.

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

B.A. Programmes with Commerce (BANKING AND INSURANCE)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
BAC: Discipline (B&I) – A4: Banking Laws and Practice (Non-major/Minor)	4	3	1	0	Pass in Class XII	NIL
BAC: DSC-4 Principles of Management (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (B&I) – A4: Banking Laws and Practice (Non-Major/Minor)

Learning Objectives

The course aims to acquaint the students about the banking legislations practiced in India

Learning Outcomes

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

1. Describe the banking system in India.
2. Discuss the Negotiable Instrument Act, 1881.
3. Evaluate the operational system of a bank and relationship with customers.
4. Recognise good and bad lending practices and discuss the role of RBI in supervising banks.
5. Identify International banking supervision norms and assess the role of various international institutions.

SYLLABUS OF BAC: Discipline (B&I) - A4

Unit-1: Overview of Banking System and Regulatory Framework (9 hours)

History and evolution of banking in India, structure of banking sector in India, Role of banking sector in economic development. Provisions of RBI Act 1935, Banking Regulation Act 1949 and Deposit Insurance Corporation Act 1961, Payment and Settlement Systems Act, 2007.

Unit-2: Negotiable Instrument Act, 1881(9 hours)

Meaning and kinds of Negotiable Instruments, transfer and negotiation, holder and holder in due course, presentation and payment, liabilities of parties, material alteration, noting and

protest, paying banker and collecting banker, Penal provisions under Negotiable Instrument Act, Bankers Book Evidence Act.

Unit-3: Banker and Customer Relationship (9 hours)

Legal character, relationship between a bank and customers, Banker's Lien. Customers: nature and types, Special customers: lunatic, minor, partnership, corporation, etc., Rights and duties of banker and customer, Know your customer (KYC), Customer protection including protection against cyber crime, Ombudsman, Anti Money Laundering.

Unit-4: Lending by Banks and Supervision (11 hours)

Good lending practices, Securities for advances: kinds and their merits, Repayment of loans: rate of interest and protection against discriminating lending practices, Default and recovery, Concept and assessment of Non-Performing Assets.

RBI supervision: banks management, accounts and audit, lending, credit policy, reconstruction and reorganization.

Unit -5: International Banking (7 hours)

International Banking Supervision: BASEL Framework. Role of Institutions: Bank for International Settlements (BIS), International Monetary Fund (IMF), Nes Development Bank (NDB) for BRICS, Asian Development Bank (ADB), World Bank.

Exercises

The learners are required to:

1. Present a case study on the banking system in India and its regulatory aspects.
2. Discuss major provisions of the Negotiable Instrument Act, 1881.
3. Examine the KYC process and the steps taken by a bank to protect its customers.
4. Present case studies on anti-money laundering, or consumer protection against cybercrime by considering different banks.
5. Analyse good and bad lending practices by different banks.
6. Identify non-performing assets of private / public sector banks.
7. Discuss the BASEL framework.

Suggested Readings

- Tannan, M.L. (2020). *Banking law and practice in India*. New York, United States: Lexis Nexis.
- Suneja, H.R. (2019). *Practical and law of banking*. Delhi, India: Himalaya Publishing House.
- Kumar, S. (2018). *Essentials of banking laws and practice*. Delhi, India: JSR Publishers.
- Goyal, L.C. (2017). *The law of banking and bankers*. Delhi, India: Eastern Law House.
- Sundharam, K.P.M., & Varshney, P.N. (2016). *Banking theory, law and practice*. Delhi, India: Sultan Chand and Sons.

Additional Resources

- Kumar, V. P. (2017). *Banking and negotiable instruments- Law and practice*. Delhi, India: Eastern Book Company.

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

B.A. Programmes with Commerce (ADVERTISING, SALES PROMOTION AND SALES MANAGEMENT)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
BAC: Discipline (ASPSM) – A4: Personal Selling & Salesmanship (Non-Major/Minor)	4	3	1	0	Pass in Class XII	NIL
BAC: DSC-4 Principles of Management (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (ASPSM) – A4: Personal Selling & Salesmanship (Non-Major/Minor)

Learning Objectives

The course aims to familiarize the students with the concept and process of personal selling and salesmanship.

Learning Outcomes

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

1. Recognise the concepts of personal selling, roles and opportunities for salespersons.
2. Discuss the theories, models and approaches of selling.
3. Recognise different buying motives.
4. Describe the process of personal selling.
5. Analyse sales reports and recognise the importance of ethical issues in selling.

SYLLABUS OF BAC: Discipline (ASPSM) – A4

Unit 1: Introduction to Personal Selling and Salesmanship (11 hours)

Concept of Personal Selling and Salesmanship; Differences among Personal Selling, Salesmanship and Sales Force Management; Qualities of a good salesperson; Types of salespersons; Role of Personal Selling in CRM.

Unit 2: Theories of Selling (11 hours)

AIDAS Model of Selling; Problem Solving Approach; Right Set of Circumstances Theory and Modern Sales Approaches.

Unit 3: Buying Motives (11 hours)

Concept of Motivation; Maslow's Theory of Need Hierarchy; Buying Motives and their uses in Personal Selling.

Unit 4: Personal Selling Process (7 hours)

Prospecting; Pre-Approach; Approach; Presentation and Demonstration; Handling of Objections; Closing the Sale; Follow-Up.

Unit 5: Sales Planning and Control (5 hours)

Sales Reports and Documents; Various Ethical Issues in Selling.

Exercises:

The learners are required to:

1. Perform a role play depicting different roles and opportunities for salespersons.
2. Evaluate various approaches of selling.
3. Conduct a primary survey to understand the buying motives of consumers of FMCG products.
4. Discuss case studies on the process of personal selling.
5. Prepare sales report for a hypothetical firm.
6. Discuss case studies on ethical issues in selling.

Suggested Readings

- Russell, F.A., Beach, F.H., Buskirk, R.H., & Buskirk, B.D. (1988). *Selling: Principles and practices*. Delhi, India: McGraw-Hill Education.
- Futrell, C. (2013). *Fundamentals of selling*. Delhi, India: McGraw Hill Education.
- Kapoor, N. (2008). *Advertising and personal selling*. Delhi, India: Pinnacle.

Additional Resources

- Belch, G. E., Belch, M.A., & Purani, K. (2009). *Advertising and promotion: An integrated marketing communications perspective*. Delhi, India: McGraw Hill Education.
- Castleberry, S.B., & Tanner, J. F. (2013). *Selling: Building relationships*. Delhi, India: McGraw Hill Education.

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

B.A. Programmes with Commerce (HUMAN RESOURCE MANAGEMENT)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
BAC: Discipline (HRM) – A4: Performance Management (Non-major/Minor)	4	3	1	0	Pass in Class XII	Studied Human Resource Development (BAC: Discipline (HRM) – A3)
BAC: DSC-4 Principles of Management (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (HRM) – A4: Performance Management (Non-Major/Minor)

Learning Objectives

The course aims to create fundamental knowledge of performance management, related aspects like talent management, compensation management, contemporary issues etc. in the organization through the pedagogy of case discussions and the practices of Indian Organisations in this context.

Learning Outcomes

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

1. Identify the process of performance management and performance appraisal.
2. Evaluate different methods of performance management and performance appraisal.
3. Recognise the concept of learning organisation and assess different aspects of performance-based compensation.
4. Analyse issues in implementation of performance management.
5. Discuss contemporary issues in performance management.

SYLLABUS OF BAC: Discipline (HRM) - A4

Unit 1: Introduction to Performance Management (7 hours)

Meaning, Principles, Objectives, Purpose of Performance Management, Performance Management vs Performance Appraisal, Performance Management as a Process

Unit 2: Performance Planning and Managing Performance (11 hours)

Developing Performance Planning: Agreement and Action Planning, Methods of managing performance of all the levels of Management (including labor), Graphics rating scale, Ranking Methods, Paired Comparison Methods, Forced Distribution Method, Critical Incident Method, Behaviour ally Anchored Rating Scales, Management By Objective, 360-Degree Performance Appraisal, Performance Feedback & Counselling.

Unit 3: Learning Organisation and Performance Based Compensation (9 hours)

Concept-Peter Senge Model, Need, Types, Factors and Obstacles in Learning Organisation, Performance Management and Compensation: Concept of Performance Related Pay, Criteria for Performance Related Pay, Installing and Monitoring PRP.

Unit 4: Implementation of Performance Management (9 hours)

Performance Management and Career Planning: Advantages and Significance, Coaching and Mentoring in Performance Management: Concept, Roles, Advantage and Disadvantage of Coaching and Mentoring, Performance Management and Talent Management: Concepts, Features and Strategies to retain employees.

Unit 5: Contemporary Issues in Performance Management (9 hours)

Competency Mapping, Competency Mapping & its Linkage with Career Development and Succession Planning, Online Appraisal: Advantage & Disadvantage, Performance Management Audit, Ethical and Legal issues in Performance Management.

Exercises

The learners are required to:

1. Identify the process of performance management and performance appraisal of any organisation.
2. Analyse different methods of performance management and performance appraisal employed by any organisation.
3. Devise a performance management system for a hypothetical organisation, with the help of performance planning.
4. Discuss case studies on the success story of various learning organisations.
5. Relate the elements of performance appraisal and potential appraisal and device a system of performance-based compensation system.
6. Discuss a case study of any organisation in the context of talent management and coaching and mentoring.
7. Present case studies on contemporary issues in performance management.

Suggested Readings

- Armstrong, M., & Baron, A. (2005). *Performance management and development*. Mumbai, India: Jaico Publishing House.
- Bhattacharyya, D. K. (2011). *Performance management systems and strategies*. Uttar Pradesh, India: Pearson Education.
- Chadha, P. (2003). *Performance management: It's about performing not just appraising*. Uttar Pradesh, India: McMillan India Ltd.

- Rao, T.V. (2004). *Performance management and appraisal systems: HR tools for global competitiveness*. SAGE Response.
- Kandula, S.R. (2010). *Performance management: Strategies, intervention & drivers*. Delhi, India: Prentice-Hall of India Pvt.Ltd
- Bagchi, S.N. (2013). *Performance management*. Uttar Pradesh, India: Cengage Learning India Pvt. Ltd.

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

B.A. Programmes with Commerce (COMMERCIAL LAWS AND CORPORATE GOVERNANCE)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
BAC: Discipline (CLCG) – A4: Sale of Goods Act: Cases and Application (Non-Major/Minor)	4	3	1	0	Pass in Class XII	Studied Intellectual Property Rights (IPR Laws)-I (BAC: Discipline (CLCG) – A3)
BAC: DSC-4 Principles of Management (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (CLCG) – A4: Sale of Goods Act: Cases and Application (Non-Major/Minor)

Learning Objectives

The course aims to familiarize the students with the provisions of Sale of Goods Act, an important constituent of business laws. Case laws relevant for the inception and conduct of general and business activities are required to be discussed.

Learning Outcomes

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

1. Analyse basic aspects of contract of sale vis-a-vis agreements and subsequently enter into valid business propositions.
2. Recognize and differentiate between condition and warranty.
3. Describe the rules relating to transfer of property.
4. Comprehend the provisions relating to performance of contract and delivery of goods.
5. Analyse who is an unpaid seller and his rights.

SYLLABUS OF BAC: Discipline (CLCG) - A4

Unit 1: Nature and Formation of Contract of Sale (9 hours)

Contract of Sale- meaning, features, difference between sale and agreement to sell, definition of goods, price ascertainment

Unit 2: Condition and Warranty (9 hours)

Meaning and difference between of conditions and warranties, implied and express condition and warranty, doctrine of caveat emptor

Unit 3: Rules regarding Transfer of Ownership (9 hours)

Rules regarding transfer of ownership, risk passes with ownership, sale by non-owners

Unit 4: Performance of Contract of Sale (9 hours)

Meaning of delivery of goods, modes of delivery, rules relating to delivery of goods

Unit 5: Unpaid Seller (9 hours)

Unpaid seller – meaning, rights of an unpaid seller against the goods viz., right of lien, right of stoppage of goods in transit, right of resale, right of an unpaid seller against buyer personally

Exercises

The learners are required to:

1. Enlist real life examples to differentiate between sale and an agreement to sell.
2. Give day-to-day experiences of sale contracts entered.
3. A. Enumerate types of implied conditions available under different situations.
B. Prepare a list of situations from our environment where rule of '*caveat emptor*' is not applicable.
4. Observe and list out from your environment the general rules relating to transfer of ownership.
5. List out the examples of actual and symbolic delivery from the contracts daily entered into.
6. Prepare a list of rights of an unpaid seller based on observations from day-to-day experiences.

Suggested Readings

- Jagota, R. (2021). *Business laws*. Delhi, India: Taxmann.
- Sharma, J. P. (2019). *Business law* (1st ed.). Delhi, India: Bharat Law House Pvt.
- Singh, A. (2008). *Principles of mercantile law* (8th ed.). Delhi, India: Eastern Book.
- Tulsian P.C. (2017). *Business law*. Delhi, India: Tata McGraw Hill.

Additional Resources

- Kuchhal, M C. (2021). *Business Laws*. Uttar Pradesh, India: Vikas Publishing House.
- Arora, S. (2021). *Business Laws* (8th ed.) Delhi, India: Taxmann.
- Sharma, J.P., & Kanojia S. (2015). *Vyavsayik Sanniyam*, Delhi University Hindi Cell. (For Hindi)

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

B.A. Programmes with Commerce (TAX PROCEDURES & PRACTICES)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
BAC: Discipline (TPP) – A4: Fundamentals of Corporate Tax Planning (Non-Major/Minor)	4	3	1	0	Pass in Class XII	Studied Fundamentals of Personal Tax Planning (BAC: Discipline (TPP) – A3)
BAC: DSC-4 Principles of Management (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (TTP) – A4: Fundamentals of Corporate Tax Planning (Non-Major/Minor)

Learning Objectives

This paper aims to provide basic knowledge of corporate tax in India and its effectiveness in tax planning.

Learning Outcomes

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

1. Recognise the concept of tax planning, tax management and tax avoidance.
2. Interpret the application of minimum alternate tax.
3. Explore the benefits and incentives available to companies to start a new business.
4. Recognise the implications of tax provisions for a company with respect to capital structure decisions
5. Identify the need for tax planning with respect to specific management decisions.

SYLLABUS OF BAC: Discipline (TTP) – A4

Unit 1: Tax Planning Concepts and Types of Companies (5 hours)

Tax planning, tax management, tax evasion and tax avoidance; types of companies; residential status of companies and tax incidence.

Unit 2: Assessment of Companies (13 hours)

Carry forward and set off of losses in case of certain companies; deductions available to corporate assesses, Computation of total income and tax liability of companies and minimum alternate tax.

Unit 3: Tax Planning with reference to setting up of a new business (9 hours)

Location of business; nature of business and form of ownership: firm/LLP vs company;

Unit 4: Tax Planning with reference to financial management decision (9 hours)

Tax planning with reference to capital structures and bonus shares.

Unit 5: Tax Planning with reference to specific management decisions (9 hours)

Tax planning with reference to purchase vs. lease of an asset and make vs. buy.

Exercises

The learners are required to:

1. Discuss case studies on tax evasion and tax avoidance.
2. Prepare a report for a hypothetical company which is non-resident in India and represent the incidence of tax for the case.
3. Discuss provisions on minimum alternate tax as per the recent budget.
4. Specify the benefits available to a start-up company opting for operations in Northeast India.
5. Develop a tax saving plan for a newly incorporated company for raising capital.
6. Prepare a case study indicating the impact of managerial decisions on the tax liability of the company.
7. Compare the choice of a company to purchase a plant or to lease the same from a tax savings point of view.

Suggested Readings

- Ahuja, G., & Gupta, R. (2019). *Simplified approach to corporate tax planning & management*. Delhi, India: Wolters Kluwer India Pvt. Ltd.
- Singhanian, V.K., & Singhanian, M. (2022). *Corporate tax planning & business tax procedures*. Delhi, India: Taxmann Publications.

Additional Resources

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

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

B.A. Programmes with Commerce (MODERN OFFICE MANAGEMENT)

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
BAC: Discipline (MOM) – A4: Stenography (English)-II (Non-Major/Minor)	4	3	1	0	Pass in Class XII	Studied Stenography (English)-I (BAC: Discipline (MOM) – A3)
BAC: DSC-4 Principles of Management (Major)	4	3	1	0	Pass in Class XII	NIL

BAC: Discipline (MOM) – A4: Stenography (English)-II (Non-Major/Major)

Learning Objectives

This course is well structured and sequenced learning of Stenography (English). This art of writing, based on phonetics sounds has been adopted throughout the world in the day to day working in organizations. With the help of the given chapters the students would be able to learn to make the outlines with proper pronunciation of words. In this way they will learn stenography and strengthen their English pronunciation also. Soon after the completion of this course, the student will be able to write\scribble accurately and once the accuracy is achieved, the same could be retained provided there is regular practice.

Learning Outcomes

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

1. Demonstrate the basic rules of The Shun Hook and The Aspirate.
2. Analyse the basic concepts of R, L, SH consonant and Compound Consonants.
3. Interpret the basics of Halving Principals and Vowel Indications.
4. Apply Doubling principals and Diaphonic.

5. Summarize the Prefixes and Suffixes.

SYLLABUS OF BAC: Discipline (MOM) - A4

Unit 1: Circle, Loops, Shun Hooks (9 hours)

Large Final Hooks ‘Shun Hook’: use of Shun Hook with straight and curved strokes, medial use of Shun Hook, Use of Shun Hook after Circle ‘S’ and ‘NS’, Use of shun Hooks in phraseography. Use of circles and loops to final hooks, strokes are followed by NS, S, Ses, St, Str. “The Aspirate” H, with full detailed analyses.

Unit 2: Upward Downward R, L, SH & Compound Consonants (9 hours)

General rules for Vowel preceding and following with R, Upward and downward R, Medially use of R.

Upward, Downward L, SH with preceding or following curves n, ing and circles, medial L, and KW\GW\KY\GY, compound consonants.

Unit 3: Vowel Indication and Halving Principles (9 hours)

Vowel Indication: Initial and final Vowel Implied, Initial and final Consonant Implied.

Halving principle: vocalizing of half length forms, halving for T of D, circle following half length forms, half length H, situations where halving principle not used. Halving and thickening of the strokes, M, N, L, R. The signs for RT and LT. Joining of strokes of unequal length. Use of halving principle for past-tense, halving principle in phraseography.

Unit 4: Doubling Principle (9 hours)

The general rule for doubling, doubling of straight strokes and the strokes MP and NG, alternative forms of MPR, MBR, NG-GR. Doubling of stroke L, circle S and double length strokes, use of doubling principal in phraseography.

Diphonic or two vowel signs, Use of Diphones, Medial Semi-Circle, Left Semi-Circle, Right Semi-circle.

Unit 5: Prefixes and Suffixes (9 hours)

Prefixes: expression of the prefixes, initial common-, medial com, accom-, intro- etc. Logograms as prefixes. Negative words etc.

Suffixes: Suffixes and Terminations – The dotting, expressingly, -logically, mentality, -ship, figures and contractions, etc.

ercises

The learners are required to:

1. Apply the Basics of Shun Hook.
2. Practice the concept of R, L, SH and compound consonant.
3. Interpret the basics of Halving Principals and Vowel Indications.
4. Practice Diaphones, semi circles and Doubling Principles.
5. Use Prefixes, Suffixes, and Terminations.

Suggested Readings:

- Pitman, I. (2017). *Pitman shorthand instructor and key*. India: Pearson Education Ltd.

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

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

BAC: DSC-4: Principles of Management (Non-Major/Minor)

Learning Objectives

The course aims to equip learners with essential management related knowledge and skills and their applicability in the real world.

Learning Outcomes

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

1. Discuss evolution of management and its significance.
2. Analyse applicability of managerial functions.
3. Assess the significance of planning and organising in business.
4. Interpret the role of directing in business.
5. Analyse the importance of controlling function and discuss contemporary issues in management.

SYLLABUS OF BAC: DSC-4

Unit 1: Introduction to Management (9 hours)

Principles of management - concept, nature and significance; Evolution of Management thought: Classical (Fayol's principles of management; Taylor's scientific management), Neoclassical (Hawthorne Experiments), Modern approach (Systems Approach; Contingency Approach).

Unit 2: Functions of Management (7 hours)

Management functions and their relationship- planning, organizing, staffing, directing and controlling; Coordination - concept, characteristics and importance; Functional areas of management – an overview.

Unit 3: Planning and Organizing (11 hours)

Planning- meaning, strategic and operations planning; Decision-making- concept, importance and bounded rationality; Organizing- division of labor & specialization; Organisational structures- traditional and modern; Factors affecting organisational design.

Unit 4: Directing (11 hours)

Concept and theories of Motivation- Maslow's need hierarchy, Herzber's two-factor theory, Theory X&Y; Leadership-meaning and importance, leadership styles, Transactional and transformational leadership; Communication- meaning and importance.

Unit 5: Controlling and Contemporary Issues in Management (7 hours)

Principles of Controlling, performing controlling function; Management challenges of the 21st Century; Factors reshaping and redesigning management purpose, performance and reward perceptions- Internationalization; Digitalization; Entrepreneurship & innovation; Workplace Diversity

Exercises:

The learners are required to:

1. Assess the applicability of managerial theories in today's corporate world.

2. Demonstrate the use of managerial functions in organizing an event.
3. Prepare a comparative analysis of organization structures of various companies.
4. Demonstrate various types of leadership styles in form of role play and identify the motivation techniques used by leaders.
5. Discuss the impact of emerging issues in management.

Suggested Readings:

- Drucker, P. F. (1954). *The Practice of management*. New York, United States: Harper & Row.
- Drucker, P. F. (1999). *Management challenges for the 21st Century*. New York, United States: HarperCollins Publishers Inc.
- Griffin, R.W. (2011). *Management principles and application*. Massachusetts, United States: Cengage.
- Koontz, H., & Weihrich, H. (2012). *Essentials of management: An international and leadership perspective*. New York, United States: McGraw Hill Publications.
- Kumar, P. (2019). *Management: principles and applications*. Delhi: JSR Publication House LLP.
- Laasch, O. (2022). *Principles of management*. California, United States: Sage Textbook.
- Mahajan, J.P., Mahajan, A., & Dewan, D. (2017). *Management principles and applications*. Uttar Pradesh, India: Vikas Publications.
- Rao, V.S.P. (2017). *Management Principles and Applications*. Delhi, India: Taxmann Publications.
- Vasishth, N., & Rajput, N. (2016). *Principles of management*. Delhi: Kitab Mahal.

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