

Paper BCH 6.2: Goods & Service Tax (GST) & Customs Law

Objective: To provide students with a working knowledge of principles and provisions of GST and Customs Law

Unit I: Introduction

Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council, GST Network, State Compensation Mechanism, Registration.

Unit II: Levy and collection of GST

Taxable event- "Supply" of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.

Unit III: Input Tax Credit

Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work.

Unit IV: Procedures

Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny.

Unit V: Special Provisions

Taxability of E-Commerce, Anti-Profitteering, Avoidance of dual control, E-way bills, zero-rated supply, Offences and Penalties, Appeals

Unit VI: Customs Law

Basic Concepts, Territorial Waters, High Seas, Types of Custom Duties, Valuation, Baggage Rules & Exemptions.

Note: In case of any subsequent notifications/amendments regarding GST or customs law by the government, the syllabus would be updated accordingly.

Suggested Readings

1. The Central Goods and Services Tax, 2017
2. The Integrated Goods and Services Tax, 2017
3. The Union Territory Goods and Services Tax, 2017
4. The Goods and Services Tax (Compensation to States), 2017
5. The Constitution (One hundred and First Amendment) Act, 2016
6. Gupta, S.S. , *GST- How to meet your obligations (April 2017)*, Taxmann Publications
7. Halakandhi, S., *G.S.T (Vastu and Sevakar) (Hindi) Vol-1*, 2017
8. Gupta, S.S., *Vastu and Sevakar*, Taxmann Publications, 2017
9. *Vastu and Sevakar Vidhan* by Government of India

Note: More Readings for this paper will be notified in due course of time.

Paper BC 5.2(b): Goods & Service Tax (GST) & Customs Law

Objective: To provide students with a basic knowledge of principles and provisions of GST and Customs Law

Unit-I: Introduction

Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council, GST Network, State Compensation Mechanism, Registration.

Unit II: Levy and collection of GST

Taxable event- "Supply" of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.

Unit III: Input Tax Credit

Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work.

Unit IV: Procedures

Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny.

Unit V: Special Provisions

Taxability of E-Commerce, Anti-Profitteering, Avoidance of dual control.

Unit VI: Customs Law

Basic Concepts, Territorial Waters, High Seas, Types of Custom Duties, Valuation, Baggage Rules & Exemptions.

Note: In case of any subsequent notifications/amendments regarding GST or customs law by the government, the syllabus would be updated accordingly.

Suggested Readings

1. The Central Goods and Services Tax, 2017
2. The Integrated Goods and Services Tax, 2017
3. The Union Territory Goods and Services Tax, 2017
4. The Goods and Services Tax (Compensation to States), 2017
5. The Constitution (One hundred and First Amendment) Act, 2016
6. Gupta, S.S. , *GST- How to meet your obligations (April 2017)*, Taxmann Publications
7. Halakandhi, S., *G.S.T (Vastu and Sevakar) (Hindi) Vol-1*, 2017
8. Gupta, S.S., *Vastu and Sevakar*, Taxmann Publications, 2017
9. *Vastu and Sevakar Vidhan* by Government of India

Note: More Readings for this paper will be notified in due course of time.

B.A. Programme- Commerce

TAX PROCEDURES AND PRACTICES

PAPER 3: SEMESTER III

GOODS AND SERVICE TAX (GST) -1

Max. Marks:100

Lectures: 60

OBJECTIVE: To provide students with a basic knowledge of principles and provisions of GST

UNIT-I :- INTRODUCTION

The constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government), Concept of VAT:-- Meaning, Variants & Methods, Major Defects in the structure of Indirect Taxes prior to GST, Rationale for GST, Structure of GST (SGST, CGST, UTGST & IGST), GST Council, GST Network, State Compensation Mechanism, Registration.

UNIT-II:- LEYY & COLLECTION OF GST

Taxable event:- “Supply” of Goods & Services, Place of Supply : Within state, Interstate, Import & Export, Time of supply, Valuation for GST- Valuation rules, taxability of reimbursement of expenses., Exemption from GST: Small supplies & Composition Scheme, Classification of Goods & Services : Composite & Mixed Supplies.

UNIT-III:- INPUT TAX CREDIT

Basic concept, simple illustrations on calculation of GST and Input Tax Credit, Order of Adjustment of Input tax credit against output CGST, SGST, IGST.

Suggested Readings

1. The Central Goods and Services Tax, 2017
2. The Integrated Goods and Services Tax, 2017
3. The Union Territory Goods and Services Tax, 2017
4. The Goods and Services Tax (Compensation to States), 2017
5. The Constitution (One hundred and First Amendment) Act, 2016
6. Gupta, S.S., *GST- How to meet your obligations (April 2017)*, Taxmann Publications
7. Halakandhi, S., *G.S.T (Vastu and Sevakar) (Hindi) Vol-1*, 2017
8. Gupta, S.S., *Vastu and Sevakar*, Taxmann Publications, 2017
9. *Vastu and Sevakar Vidhan* by Government of India

Note:1. Latest edition of text book may be used.

2. The syllabus will be applicable with the implementation of GST Act

3. The syllabus will be applicable w.e.f. admission 2017-18 onwards

B.A. Programme- Commerce

TAX PROCEDURES AND PRACTICES

PAPER 4: SEMESTER IV

GOODS AND SERVICE TAX (GST) -2

Max. Marks:100

Lectures: 60

OBJECTIVE: To provide students with a basic knowledge of principles and provisions of GST

UNIT-I :- INPUT TAX CREDIT

Eligible & Ineligible Input Tax Credit , Apportionments of Credit & Blocked Credits, Tax Credit in respect of Capital Goods, Recovery of Excess Tax Credit, Availability of Tax Credit in special circumstances, Transfer of Input Credit (Input Service Distribution), Payment of Taxes, Refund, Doctrine of unjust enrichment , TDS, TCS. Reverse Charge Mechanism, Job work

UNIT-II :- PROCEDURES

Tax Invoice, Credit & Debit Notes, Returns, Audit in GST, Assessment: Self Assessment, Summary & Scrutiny

UNIT-III: - SPECIAL PROVISIONS

Taxability of E-Commerce, Anti-Profitteering, Avoidance of dual control, E-way bills, Zero rated supply, Offences & Penalties, Appeals

Suggested Readings

1. The Central Goods and Services Tax, 2017
2. The Integrated Goods and Services Tax, 2017
3. The Union Territory Goods and Services Tax, 2017
4. The Goods and Services Tax (Compensation to States), 2017
5. The Constitution (One hundred and First Amendment) Act, 2016
6. Gupta, S.S. , *GST- How to meet your obligations (April 2017)*, Taxmann Publications
7. Halakandhi, S., *G.S.T (Vastu and Sevakar) (Hindi) Vol-1*, 2017
8. Gupta, S.S., *Vastu and Sevakar*, Taxmann Publications, 2017
9. *Vastu and Sevakar Vidhan* by Government of India

Note:1. Latest edition of text book may be used.

2. The syllabus will be applicable with the implementation of GST Act

3. The syllabus will be applicable w.e.f. admission 2017-18 onwards

B.Com. (Hons.): Semester- III

Paper BCH 3.5(d): PERSONAL TAX PLANNING

Objective: To provide basic knowledge of income tax and its planning to students in easily comprehensible manner with a view to equip them to use the legitimate tool of planning in their economic life.

UNIT I: Concept of Tax Planning

i) Meaning of tax planning, tax avoidance, tax evasion & tax management. Objective of tax planning. Basic framework of Income tax law; meaning of few frequently used terms like assessee, previous year, assessment year, Gross total income, Total taxable income.

ii) Tax Planning with reference to Residential status – Relevance of residential status in computing taxable income, Determination of Residential status of an individual, HUF, Company, other persons. Relationship between residential status and incidence of tax, Area of Tax Planning-Case study.

iii) Provisions in brief relating to concept of agricultural income and tax treatment and tax planning of agricultural income.

UNIT-II Tax Planning with Reference to Salary Income

- i) Computation of income under the head salary. Taxation of : Bonus, Fees, Commission and allowances, Valuation of perquisites, Allowances , retirement benefits like gratuity, leave encashment, pension tax relief u/s 89(1) (Arrears of Salary).
- ii) Case studies based on designing pay package.

UNIT-III Tax Planning in relation to Income from House Property

Computation of taxable income of self-occupied & let-out house and partly let out and partly self-occupied house property including tax planning related to section 80C and 80EE.

UNIT-IV Tax Planning in relation to Business income

- i) Computation of Taxable Business Income, Presumptive taxation, Tax Audit Rules as to Compulsory maintenance of accounts & Audit. Tax planning in relation to capital vs revenue receipts and expenditure relating to lease or own assets etc.

UNIT-V Tax Planning in relation to Capital Gains

- i) Tax planning with reference to long-term & short-term capital assets and choice of price-inflation indexation.
- ii) Tax planning with reference to deduction under section 80C, 80 CC, 80 CCCD, 80 E, and under section 80G.

Suggested Readings:

1. Singhanian, Vinod K. and Singhanian, K., *Direct Taxes Law & Practice -With special reference to Tax Planning*. Taxmann Publications Pvt. Ltd., New Delhi, 2017.
2. Ahuja, G. and Gupta, R., *Corporate Tax Planning and Management*. Bharat Law House, Delhi, 2017.
3. Mehrotra, H.C. and Goyal, S.P., *Direct Tax including Tax Planning & Management*. Sahitya Bhawan, Agra, 2017.
4. Mehrotra, H.C. and Goyal, S.P., *Ayakar Vidhan avam Likhankan (Income Tax Law and Accounts)*, Sahitya Bhawan, Agra, 2016.
5. Jain, R.K., *Ayakar Vidhan avam Likhankan*, Rajeev Bansal Publications, 2017.

Note: Latest edition of text book may be used. Relevant Finance Act and Finance Rules, and articles by tax consultants in leading newspapers such as Economic Times and Financial Express may also be referred.

B.Com (Hons.): Semester - V
Paper BCH 5.4(e) DSE: BUSINESS STATISTICS

Objective: To familiarize students with the basic statistical tools used to summarize and analyze quantitative information for decision making.

Unit I: Statistical Data and Descriptive Statistics

1.1 Measures of Central Tendency

a) Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.

b) Positional Averages:

Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination)

1.2 Measures of Variation: absolute and relative.

Range, quartile deviation, mean deviation, standard deviation, and their co-efficient, Properties of standard deviation/variance.

1.3 Moments: calculation and significance. Skewness, Meaning, Measurement using Karl Pearson and Bowley's measures Concept of Kurtosis

Unit II: Probability and Probability Distributions

2.1 Theory of Probability. Approaches to the calculation of probability

2.2 Calculation of event probabilities. Addition and multiplication laws of probability. (Proof not required)

2.3 Conditional probability and Bayes' Theorem (Proof not required)

2.4 Expectation and variance of a random variable

2.5 Probability distributions:

(a) Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution

(b) Poisson distribution: Probability function, (including Poisson approximation to binomial Distribution), Constants, Fitting of Poisson distribution.

(c) Normal distribution: Probability distribution function, Properties of normal curve Calculation of probabilities.

Unit III: Simple Correlation and Regression Analysis

3.1 Correlation Analysis. Meaning of Correlation; simple, multiple and partial; linear and non-linear, Causation and correlation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (proofs not required). Probable and standard errors, Rank Correlation.

3.2 Regression Analysis. Principle of least squares and regression lines. Regression equations and estimation. Standard Error of Estimates.

Unit IV: Index Numbers

4.1 Meaning and uses of index numbers. Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives—simple and weighted.

4.2 Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers.

4.3 Construction of consumer price indices. Important share price indices including BSE SENSEX and NSE NIFTY.

Unit V: Time Series Analysis

5.1 Components of time series. Additive and multiplicative models.

5.2 Trend analysis. Fitting of trend line using principle of least squares – linear, second degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa. Moving averages.

5.3 Seasonal variations- calculation and uses. Simple averages, ratio-to-trend, ratio-to- moving averages and link-relatives methods. Uses of Seasonal Indices.

Unit VI: Sampling Concepts, Sampling Distributions & Estimation

Populations and Samples, Parameters and Statistics, Descriptive and Inferential Statistics. Sampling methods including Simple random sampling, Stratified Sampling, Systematic Sampling, Judgment Sampling and Convenience Sampling.

Concept of Sampling Distributions and theory of estimation: Point and interval estimation of means (large Samples) and Proportions.

Practical Lab

The students will be familiarized with software and the statistical and other functions contained therein related to formation of frequency distributions and calculation of averages, measures of variation, correlation and regression co-efficient.

Suggested Readings:

1. Levin, Richard, David S. Rubin, Rastogi and Siddiqui, *Statistics for Management*, Pearson Education, 2017.
2. Berenson and Levine, *Basic Business Statistics: Concepts and Applications*, Prentice Hall, 2015.
3. Siegel, Andrew F., *Practical Business Statistics*, McGraw Hill, 2016.
4. Vohra, N.D., *Business Statistics*, McGraw Hill, 2012.
5. Spiegel M.D., *Theory and Problems of Statistics (Schaum's Outlines Series)*, McGraw Hill Publishing Co., 1988.
6. Gupta, S.P., and Archana Gupta, *Business Statistics (Statistical Methods)*, Sultan Chand and Sons, New Delhi, 2014.
7. Gupta, S.C., *Fundamentals of Statistics*, Himalaya Publishing House, 2016.
8. Thukral, J.K., *Business Statistics*, Taxmann, 2016.

Note: Latest edition of text book may be used.

BA PROGRAM COURSE STRUCTURE (Page No. 260-304)
Commerce Based Courses in BA Programme

Stream	Title of the Paper	No. of Core Papers in CBCS Scheme	No. of Discipline Specific Elective (DSE) Papers in CBCS Scheme
1	Entrepreneurship and Small Business	4	2
2	Tax Procedures and Practices	4	2
3	Insurance	4	2
4	Human Resource Management	4	2
5	Business Laws	4	2
6	Accounting and Finance	4	2
7	Advertising Sales Promotion and Sales Management	4	2
8	Office Management & Secretarial Practice	4	2

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E.C. dated 03.07.2017/14-15.07.2017

BA PROGRAM COURSE STRUCTURE (Page No. 260-304)
Commerce Based Courses in BA Programme

Semester	Discipline Specific Elective (DSE)	Generic Elective (GE)
I		
II		
III		
IV		
V	Paper 5(a)/ Paper 5(b)	Paper 5
VI	Paper 6(a)/ Paper 6(b)	Paper 6

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Department of Commerce, University of Delhi, Delhi dated 03.07.2017/14-15.07.2017			
B A Prog. Commerce Based Discipline Elective Papers under CBCS (Page No. 260-304)			
Discipline Area	Semester	Paper Code	PAPER TITLE
Entrepreneurship and Small Business	SEM V	Paper 5 (a)	Management of Small Business Enterprises
		Paper 5 (b)	Evolution of Policy & Institutional Framework*
	SEM VI	Paper 6 (a)	Social Entrepreneurship
		Paper 6 (b)	Contemporary Policy & Institutional Framework*
Tax Procedures & Practices	SEM V	Paper 5 (a)	Personal Tax Planning
		Paper 5 (b)	Income Tax Procedures & Practice*
	SEM VI	Paper 6 (a)	Corporate Tax Planning
		Paper 6 (b)	Indirect Taxes -Customs Act & Procedures*
Insurance	SEM V	Paper 5 (a)	Risk Management
		Paper 5 (b)	Non- Life Insurance (Fire and Marine)**
	SEM VI	Paper 6 (a)	Operational Aspects of Insurance
		Paper 6 (b)	Non -Life Insurance (Motor, Health, Accidents & Rural)**
Human Resource Management	SEM V	Paper 5 (a)	Work Environment for Human Resource Management
		Paper 5 (b)	Organizational Behaviour*
	SEM VI	Paper 6 (a)	Human Resource Information System
		Paper 6 (b)	Leadership & Motivation*
Business Laws	SEM V	Paper 5 (a)	Banking operations & Regulations
		Paper 5 (b)	Social Security Laws*
	SEM VI	Paper 6 (a)	Labour Laws
		Paper 6 (b)	Cyber Laws*
Accounting & Finance	SEM V	Paper 5 (a)	Cost Accounting
		Paper 5 (b)	Personal Finance & Basics of Investment*
	SEM VI	Paper 6 (a)	Investment Analysis and Business Valuation
		Paper 6 (b)	Computer Application in Accounting & Finance*
Advertising, Sales Promotion & Sales Management	SEM V	Paper 5 (a)	Brand Management
		Paper 5 (b)	Sales Promotion & Public Relations*
	SEM VI	Paper 6 (a)	Sales Force Management*
		Paper 6 (b)	E- Marketing
Office Management & Secretarial Practice	SEM V	Paper 5 (a)	Practical Stenography and e-Typewriting
		Paper 5 (b)	Advanced Stenography*
	SEM VI	Paper 6 (a)	Advanced Stenography and Computer Applications
		Paper 6 (b)	Computer Application & Stenography (Practical)*

* Paper was earlier placed as Core Paper in the Syllabus for B.A (Prog.) - Commerce Based Courses under CBCS

**Change in Title from 'Non- Life Insurance- I' to 'Non- Life Insurance (Fire and Marine)'

Change in Title from 'Non- Life Insurance- I' to 'Non- Life Insurance (Motor, Health, Accidents & Rural)'

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B.A. Programme- Commerce dated 03.07.2017/14-15.07.2017
ENTREPRENEURSHIP AND SMALL BUSINESS (Page No. 260-304)
DISCIPLINE SPECIFIC ELECTIVE PAPER 5(a): SEMESTER V
Management of Small Business Enterprises

Max. Marks:100

Lectures:60

Objective: The purpose of this paper is to acquaint the students with the basic knowledge of managing a small enterprise.

UNIT-1: MANAGERIAL ISSUES CONCERNING SMALL ENTERPRISES

Entrepreneurial style of management; Sole Proprietorship and Partnership, Limited Liability Partnership; Registration process; Govt. Tax Pattern (brief overview); Strategic Management & the Entrepreneur; Enterprise age and managerial strategies; Building Competitive Advantage. **(Lecture: 10)**

UNIT-2:MANAGING THE CAPITAL STRUCTURE

Funding: Own savings, family/friends & relatives, Banks/lending Institutions; Banking habits: Crossing of cheques, utility of overdraft facility etc.; Equity vs Debt- financing: Venture Capital, Angel funds; Capital mix-Short term and long term Capital sources; Factors determining efficient Capital Structure.

(Lecture: 15)**UNIT-3: BUILDING A POWERFUL MARKETING PLAN**

Building a Guerrilla marketing plan; pin pointing the target market, plotting a guerrilla marketing strategy; How to build a competitive edge, E-Commerce and the Entrepreneur. **(Lecture: 15)**

UNIT-4: LEADING THE GROWING ENTERPRISE & PLANNING FOR MANAGEMENT SUCCESSION

Leadership in the New Economy; Hiring the right employees; Building the Right organizational culture and structure; the challenge of motivating workers; Planning the management/leadership succession in the enterprise. (Case studies of management style of efficient Institutions) **(Lecture: 20)**

Suggested readings:

1. Zimmerer, Thomas W. and Scarborough, N.M. *Essentials of Entrepreneurship and Small Business Management*, 5th Ed., Prentice Hall India, New Delhi., 2007.
2. Kaplan, Jack M. and Warren, A.C., *Patterns of Entrepreneurship*, 5th Ed., John Wiley & Sons, Inc., 2016.
3. Berger, B., *The Culture of Entrepreneurship*, Tata-McGraw Hill Publishing Company Ltd., New Delhi, 1992.
4. Prasad, L.M., *Business Policy: Strategic Management*, Sultan Chand & Sons, New Delhi, 2004.
5. Chhabra, T.N., *Entrepreneurship Development*, Sun India Publications, New Delhi, 2012.
6. Soni, S., *Entrepreneurship and Small Business Management*, Vayu Education of India, 2013.
7. Gupta, S.K., *Industrial Management & Entrepreneurship Development* (Hindi), Vayu Education of India, 2015.

Note: Latest edition of text book may be used.

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ENTREPRENEURSHIP AND SMALL BUSINESS (Page No. 260-304)
DISCIPLINE SPECIFIC ELECTIVE PAPER 6(a): SEMESTER VI
Social Entrepreneurship

Max. Marks:100
Lectures:60

OBJECTIVE: The purpose of this paper is to acquaint the students with the desirability and feasibility of Social Entrepreneurship as an alternative occupational choice and also to make them aware of the processes involved in it in the context of the present society.

UNIT-I: THE ENTREPRENEURIAL SOCIETY

The Symbiotic relationship between Entrepreneurship and Economic Development. Social entrepreneurship in the global context vis-à-vis India. Growth of Social entrepreneurship: impetus for Entrepreneurship-push and pull factors **(Lecture: 10)**

UNIT-II: FUNDAMENTALS OF SOCIAL ENTREPRENEURSHIP

Meaning, Forms, Need for Social Entrepreneurship in the Contemporary Societies; Corporate Social Responsibility (CSR) and Social Entrepreneurship-linkages; Cases of Corporate promotion of Social Entrepreneurship in India; Governmental and Non-Governmental efforts in the promotion of Social Entrepreneurship; Future prospects of Social Entrepreneurship. **(Lecture: 15)**

UNIT-III: DEVELOPING A FRAMEWORK FOR OPPORTUNITY IDENTIFICATION IN SOCIAL SECTOR

Factors that create Opportunity; Hobbies, Work experience, Internet, Service Sector. Market Gap Analysis of emerging social arena; Opportunity Identification Process: project feasibility study of social enterprises, sequence of analysis of project feasibility. **(Lecture: 15)**

UNIT-IV: SOCIAL DIMENSION TO ENTREPRENEURSHIP

Role of Mentors, Role Models, Tolerance for failure; Family support for initiating formation of social sector enterprises; Start ups in the social concept; Role of Government contributing to growth of 1st generation social entrepreneurs. **(Lecture: 10)**

UNIT-V: INDIAN EXPERIENCES: SUCCESS STORIES ON SOCIAL ENTREPRENEURSHIP

Case studies of Indian Social Entrepreneurs; Entrepreneurial failures and coping with it; Case studies of entrepreneurial failures in social sector; Cultural support for failures. (Some cases of entrepreneurial success and failures and lesson learnt-with recent examples) **(Lecture: 10)**

Suggested Readings:

1. Zimmerer, T.W. and Scarborough, N.M., *Essentials of Entrepreneurship and Small Business Management*, 5th Ed., Prentice Hall India, New Delhi, 2007.
2. Kaplan, Jack M. and Warren, A.C., *Patterns of Entrepreneurship*, 5th Ed., John Wiley & Sons, Inc., 2016.
3. Berger, B., *The Culture of Entrepreneurship*, Tata-McGraw Hill Publishing Company Ltd., New Delhi, 1992.

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- E.C. dated 03.07.2017/14415/07/2017
C.O. dated 03.07.2017/14415/07/2017
4. Yunus, M., *Building Social Business: The New Kind of Capitalism for the World's most pressing Needs*, Public Affairs, New York, 2011.
 5. Bornstein, D., *How to Change the World: Social Entrepreneur and the power of New Ideas*, Oxford University Press, 2007.
 6. Bornstein, D. and Davis, S., *Social Entrepreneurship (What Everyone Needs To Know)*, Oxford University Press, 2010.
 7. Bansal, R., *I Have A Dream-The inspiring Stories of 20 social entrepreneurs who found new ways to solve old problems*, 2011.
 8. Sharma, V.K., *Management and Entrepreneurship* (Hindi), Scientific Publisher , 2010.
 9. Harkut, O.P., *Entrepreneurship Development Hand Book* (Hindi), Scientific Publishers, India, 2011.

Note: Latest edition of text book may be used.

B.A. Programme- Commerce
TAX PROCEDURES & PRACTICES
DISCIPLINE SPECIFIC ELECTIVE PAPER 5(a): SEMESTER V
Personal Tax Planning

Max. Marks:100

Lectures:60

OBJECTIVE: To provide basic knowledge of Income tax and Wealth tax laws in easily comprehensible manner with a view to equip them to use the legitimate tool of tax planning in their economic life.

UNIT-I

Tax Evasion; Tax Avoidance and its limitations; Tax Planning-Concepts and Objectives; Tax Management – Nature, Basic Concepts: Residential Status and Scope of Income, Special Provisions for Non-resident Indians [COI,PIO],Form of Ownership of Business- Tax characteristics of Sole proprietor, HUF, Partnership firm.

(Lecture: 10)

UNIT-II

Tax Planning with Special Reference to Individuals, HUFs; TDS Obligations-under section 192,194IA,194IB; Advance Payment of Tax; Return of Income; Self-Assessment; Interest Payable under section 234A, 234B, 234C; Fee for late filing of return.

(Lecture: 10)

UNIT-III

Tax Planning for Salary Income: Relative tax Efficiency of Allowances, Perquisites, Retirement Benefits.
Tax Planning for House Property Income: Deductions available under section 24(a), 24(b); Set off and carry forward of HP losses. Deduction under section 80 C, 80EE with reference to House Property Income.

(Lecture: 20)

UNIT-IV

Tax Planning for small size Business Professions: Simplified Scheme of Computing Business Income under section 44AD,44 ADA, 44AE.

Tax Planning for Gifts, Interest Income on Deposits, Dividend Income on Shares and Units of Mutual funds Under the Head other sources.

(Lecture: 06)

UNIT-V

Tax Planning for Capital gains: Short term versus long term Capital gains on Immovable Property, Shares, Bonds/Debentures, Units of Mutual funds, Gold Deposits, Gold Bonds; Exemption under section 54, 54B, 54EC, 54F; Carry Forward and set off of Capital losses.

Deductions from Gross Total Income: 80C, 80CCD(1), 80CCD(IB),80CCD(2),80D,80E,80G Specific Anti Avoidance Rules: 94(7), 94(8).

(Lecture: 14)

Suggested Readings:

1. Singhanian, Vinod K. and Singhanian, K., *Direct Taxes Law & Practice -With special reference to Tax Planning*. Taxmann Publications Pvt. Ltd., New Delhi, 2017.
2. Ahuja, G. and Gupta, R., *Corporate Tax Planning and Management*. Bharat Law House, Delhi, 2017.
3. Mehrotra, H.C. and Goyal, S.P., *Direct Tax including Tax Planning & Management*. Sahitya Bhawan, Agra, 2017.
4. Mehrotra, H.C. and Goyal, S.P., *Ayakar Vidhan avam Likhankan (Income Tax Law and Accounts)*, Sahitya Bhawan, Agra, 2016.
5. Jain, R.K., *Ayakar Vidhan avam Likhankan*, Rajeev Bansal Publications, 2017.

Note: Latest edition of text book may be used.

B.A. Programme- Commerce
TAX PROCEDURES & PRACTICES
DISCIPLINE SPECIFIC ELECTIVE PAPER 6(a): SEMESTER VI
Corporate Tax Planning

Max. Marks:100

Lectures:60

Objective: To provide basic knowledge of Corporate Tax in India and its Effectiveness in Tax Planning.

UNIT-I Corporate Tax in India

Types of Companies

Residential status of Companies and Tax incidence

Tax liability and minimum alternate tax

Carry forward and set off of losses in Case of certain Companies

Deductions available to Corporate Assesses

Tax on Distributed Profits of Company, Mutual Fund

(Lecture: 13)

UNIT-II Tax Planning with reference to

Setting up a new Business

Location of Business

Nature of Business

Form of ownership: FIRM/LLP vs Company

Tax Planning with reference to capital structures, Dividend decisions and Bonus Shares.

(Lecture: 13)

UNIT-III Tax Planning with reference to specific management Decisions make or Buy, own or lease, repair or replace

Tax Planning with reference to receipt of Insurance Compensation.

Tax Planning with reference to distribution of Assets in case of liquidation of a company.

(Lecture: 15)

UNIT-IV Tax Planning with reference to Non Residents

Double Taxation Relief

(Lecture: 06)

UNIT-V Tax with reference to Business Restructuring

Amalgamation

Demerger

Slump Sale

Conversion of Sole Propreitory Concern/Firm/LLP into company

(Lecture: 13)

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E.C. dated 03.07.2017/14-15.07.2017

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Suggested Readings:

1. Singhania, Vinod K. and Singhania, K., *Direct Taxes Law & Practice -With special reference to Tax Planning*. Taxmann Publications Pvt. Ltd., New Delhi, 2017.
2. Ahuja, G. and Gupta, R., *Corporate Tax Planning and Management*. Bharat Law House, Delhi, 2017.
3. Mehrotra, H.C. and Goyal, S.P., *Direct Tax including Tax Planning & Management*. Sahitya Bhawan, Agra, 2017.
4. Mittal, D.P., *Law of Transfer Pricing*. Taxmann Publications Pvt. Ltd., New Delhi, 2014.
5. IAS – 12 and AS – 22.
6. Ghosh, T.P., *Indian Accounting Standards and IFRSs*. Taxman Publications Pvt. Ltd. New Delhi, 2011.
7. Mehrotra, H.C. and Goyal, S.P., *Ayakar Vidhan avam Likhankan (Income Tax Law and Accounts)*, Sahitya Bhawan, Agra, 2016.
8. Jain, R.K., *Ayakar Vidhan avam Likhankan*, Rajeev Bansal Publications, 2017.

Note: Latest edition of text book may be used.

OBJECTIVE: To impart the knowledge of Management of Risk and process of Risk management. This paper would provide deep insights on risk management in Insurance products and organizations.

UNIT- I: INTRODUCTION TO RISK

Meaning and Definition of Risk; Types of Risk: Static, Dynamic risk, Financial and Non-financial risks, Pure and Speculative risk, Fundamental and Particular risks, Business and Personal risk; Need for risk management; Process of risk management; Methods of risk management. **(Lecture:15)**

UNIT-II:RISK MANAGEMENT IN DISASTERS

Basic definition and concepts; Levels of Disaster; Importance to analyze Disaster risk management systems; Objectives of Disaster Management Act, 2005; National Disaster Management Authority of India. **(Lecture:10)**

UNIT-III:RISK OF INSURANCE PRODUCT

Criteria for assessment of Risk; Factors impacting Risk; Insurance of Business Risk, Crop Insurance, Bulgury Insurance, Goods in transit Insurance, Artisian Insurance, Fidelity Guarantee Insurance, Rural Insurance, Micro Insurance, Urban Non Traditional Insurance, Employer Employee Insurance Scheme, Keyman Insurance; Prospects of Agriculture Insurance in India. **(Lecture:15)**

UNIT-IV: INSURANCE ORGANIZATION

Self Insurance, Individual Insurer, Partnership, Joint Stock Companies, Mutual Companies, Co-operative Organization, State Insurance Intermediaries. **(Lecture:10)**

UNIT-V: PROSPECTS OF INSURANCE COMPANIES

Prospects of Insurance; Privatization of Insurance Industry; Insurance Innovation; Health Insurance, Catastrophe Insurance, Liability Insurance, Credit Insurance and Surety. Corporate Governance and Corporate Social Responsibilities; Bancassurance; International Insurance Scene. **(Lecture:10)**

Suggested Readings:

1. Loomba, J., *Risk Management and Insurance Planning*, PHI Learning Pvt. Ltd., New Delhi, 2013.
2. Kumar, S., *Insurance and Risk Management*, Galgotia, Publishing Company, New Delhi, 2016.
3. Mishra, M.N. and Mishra, S.B., *Insurance Principles and Practice*, S. Chand & Company Pvt. Ltd., New Delhi, 2016.
4. Mittal, A. and Gupta, S.L., *Principles of Insurance and Risk Management*, Sultan Chand & Sons, New Delhi, 2016.
5. Farooqui A.W., *Bima Vidhi avam Vyavahar*, Directorate of Hindi Medium Implementation University of Delhi, 2017.
6. Garg R.K., *Bima ke Moolbhoot Tatv*, Dhanpat Rai Publication, New Delhi, 2015.

Note: Latest edition of text book may be used.

OBJECTIVE: To create broad understanding about the operations involved in Insurance Industry. This paper would provide comprehensive knowledge of Insurance documentation and operations.

UNIT-I: ANNUITIES AND SURRENDER VALUES

Insurance vs. Annuity; Features of Annuity contract; Types of Annuities; Surrender value: Methods of Calculation of Surrender Value, Payment of Surrender value. (Lecture:10)

UNIT-II: PREMIUM CALCULATION AND FIXATION

Principles of Actuarial Science; Mortality tables, types and its constructions; Life Insurance Premium; Basic elements in computation of premium; Premium valuation methods; Factors affecting Premium. (Lecture:10)

UNIT-III: UNDERWRITING PROCESS

Meaning of Underwriting, Need and Significance of Underwriting, Underwriting Process; Implementing and Reviewing Client's Insurance; Life Insurance Policies Selection; Insurance Ombudsman Scheme. (Lecture:10)

UNIT-IV: CLAIMS SETTLEMENTS

Legal aspects; Various categories of Insurance Claims; Contents of the claim form. Fire Insurance claims, Motor Insurance Claims, Marine Insurance Claims, Crop Insurance, Claim Documents, Documents for Recovery, Claims for duty and profits, Claims for non delivery, Assignments and Nomination, its distinction and types. (Lecture: 15)

UNIT-V: MARKETING OF INSURANCE SERVICES

Growth of Insurance Industry in India; A.C. Mukherji Committee Report; Bankassurance; Insurance Salesmanship; Intermediaries and Distribution channel; Marketing Mix of Insurance; Pricing; Distribution channel of Insurance Product; Marketing Strategies of Insurance Players in India; CRM in Insurance. (Lecture:15)

Suggested Readings:

1. Sethi, J. and Bhatia, N., *Elements of Banking and Insurance*, PHI Learning Pvt. Ltd., New Delhi, 2016.
2. Singh, I. and Katyal, R., *Insurance Principles and Practice*, Kalyani Publishers, New Delhi, 2001.
3. Mittal, A. and Gupta, S.L., *Principles of Insurance and Risk Management*, Sultan Chand & Sons, New Delhi, 2016.
4. Agarwal, O.P., *Banking and Insurance*, Himalaya Publishing House, New Delhi, 2014.
5. Farooqui A.W., *Bima Vidhi avam Vyavahar*, Directorate of Hindi Medium Implementation University of Delhi, 2017.
6. Garg R.K., *Bima ke Moolbhoot Tatv*, Dhanpat Rai Publication, New Delhi, 2015.

Note: Latest edition of text book may be used.

HUMAN RESOURCE MANAGEMENT

DISCIPLINE SPECIFIC ELECTIVE PAPER 5(a): SEMESTER V

Work Environment for Human Resource Management

Max. Marks:100

Lectures:60

OBJECTIVE: Having learn the basic concept and fundamentals of Human Resource Management it is pertinent that the students should

- Understand the work culture and climate.
- Role of HRM for developing ethical behavior and maintaining quality of work life.

UNIT-I: HUMAN RESOURCE DEVELOPMENT (HRD)

Concept and Evolution; Difference between Human Resource Management and Human Resource Development; Need and Significance; HRD Culture and Climate; HRD components and role of HR manager. **(Lecture: 10)**

UNIT-II: WORKPLACE ENVIRONMENT

Overview; Conflict at work; Sources of Conflict and Coping Strategies; Managing Workforce Diversity; Effective Meetings; Flexible work arrangements; Interpersonal Communication; Productive work teams; workplace wellness and managing stress. **(Lecture: 10)**

UNIT-III: TOTAL QUALITY MANAGEMENT (TQM)

Concept, Components, Implementation and TQM practices in India. Learning Organizations and Knowledge management. **(Lecture: 10)**

UNIT-IV: QUALITY OF WORKING LIFE (QWL) AND QUALITY CIRCLES (QC)

Concept, Approaches and conditions for success of QWL. General and Organizational Approach. Concept of QC and QC schemes in India. **(Lecture: 15)**

UNIT-V: ETHICAL ISSUES

Ethics and Human Resource Management; Types of ethics; Need for ethical policies and code of conduct at workplace; Factors influencing ethical behavior at work; Role of HRM in the development of ethical behavior. **(Lecture: 15)**

Note: Project work may be taken from any unit

Suggested Readings:

1. Durai, P., *Human Resource Management*, 2nd Ed. Pearson Education, New Delhi, 2016.
2. Chabbra, T.N., *Human Resource Management: Concepts and Issues*, Dhanpat Rai and Co.Publications, 2016.
3. Mondy, A., Wayne and Martocchio, J. J., *Human Resource Management*, 14th Ed., Pearson Education Publications, 2016.
4. Rao, V.S.P., *Human Resource Management*, Taxmann Publications Pvt. Ltd., 2016.
5. Aggarwal, A. and Sharma, F.C., *Manav Sansadhan Prabandh*, Sahityabhawam Publications, 2016.

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6. Aggarwal, R.C. and Fauzdar, S., *Human Resource Management*, New Age International Publications, 2015.
7. Verma, R.B. S. and Singh, A.P. *Manav Sansadhan Vikas Aevam Prabandhan Ki Ruprekha (Hindi)*, New Royal Book Company, 2009.

**E.C. dated 03.07.2017/14-15.07.2017
(Page No. 260-304)**

Note: Latest edition of text book may be used.

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HUMAN RESOURCE MANAGEMENT (Page No. 260-304)
DISCIPLINE SPECIFIC ELECTIVE PAPER 6(a): SEMESTER VI
Human Resource Information System (HRIS)

Max. Marks:100
Lectures:60

Objective: The purpose of the course is to enlighten the students with the basic concepts, technology, application, and management of HRIS.

UNIT-I: INTRODUCTION

Evolution and History of HRIS; Meaning, Definition, Objectives, Uses and functions of HRIS.

(Lecture: 10)

UNIT-II: DATA AND INFORMATION NEEDS FOR HRM

Data and Information need for Human Resource Managers; Sources of Data; Role of ITES in HRM; Concept Structure and Mechanics of HRIS.

(Lecture: 10)

UNIT-III: DATA BASE CONCEPTS FOR HRIS

Elements of Data Management; Data Format; Data entry procedures and processes; Data storage and retrieval; Information processing and control functions; Design of HRIS;HRM needs analysis.

(Lecture: 15)

UNIT-IV:APPLICATIONS OF HRIS

Components of HRIS; Designing and Implementation of HRIS; Job Description System, Man Power Planning System, Payroll system, and Performance Management System.

(Lecture: 20)

UNIT-V: EMERGING ISSUES IN HRIS

HR and Sustainability; Future Trends in HRIS: Manpower Planning; Performance Appraisal; Training and development and Compensation Management.

(Lecture: 05)

- Note:** 1. *Project work may be taken from any unit*
 2. *Practical may be done for pedagogical purpose*

Suggested Readings:

1. Durai, P., *Human Resource Management*, 2nd Ed. Pearson Education, New Delhi, 2016.
2. Chhabra, T.N., *Human Resource Management: Concepts and Issues*, Dhanpat Rai and Co. Publications, 2016.
3. Walker, Alfred J., *Handbook of Human Resource Information Systems: Reshaping the Human Resource Function with Technology*, McGraw Hill, 1992.
4. Kavanagh, M. and Mohan, J., *Thite: Human Resource Information Systems: Basics Applications and Future Directions*, 3rd Ed., Sage South Asia Publisher, 2014.
5. Aggarwal, A. and Sharma, F.C., *Manav Sansadhan Prabandh*, Sahityabhawan Publications, 2016.
6. Aggarwal, R.C. and Fauzdar, S., *Human Resource Management (Hindi)*, Sahityabhawan Publications, 2015.

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7. Verma, R.B.S. and Singh, A.P. *Manav Sansadh* ~~CV dated 03.07.2017/14.15.07.2017~~ *Prakha*
(Hindi), New Royal Book Company, 2009. **(Page No. 260-304)**

Note: Latest edition of text book may be used.

DISCIPLINE SPECIFIC ELECTIVE PAPER 5(a): SEMESTER V**Banking Operations & Regulations****Max. Marks:100****Lectures:60****OBJECTIVE:** The course is designed to enlighten the students with

- The conceptual and legal parameters including the judicial interpretation of banking law.
- New emerging dimensions in banking system including e-commerce and e-banking.

UNIT-I: BANKING OPERATIONS

Legal character of Banker – Customer relationship. Banking Process, Branch banking, Core Banking System, Branch banking operating, Retail Banking and Business Banking, Clearing houses, Physical to Online Clearing System, Cheque Truncation System, Settlement Period.

Rights and obligations of Banker, Types of Accounts, Principles of good lending.

(Lecture: 5)**UNIT-II: ONLINE BANKING SYSTEM**

Online Banking, Online Transfers, Online Clearing System, Immediate Payment Service (IMPS), Real time gross settlement (RTGS), National Electronic Funds Transfer (NEFT), E-ledger, E-Cheques, Wallets, and Prepaid Insurance Instrument(PPI); Rules governing PPI's by RBI; NICL- Role and objectives of NICL in Online Banking.

(Lecture:15)**UNIT-III: THE NEGOTIABLE INSTRUMENT ACT, 1881**

Legal aspects of negotiable instrument in general and special features of the following instruments in particular:

Companies, Promissory Note, Bill of Exchange, Cheque, Drawer, Drawee, Payee, Holder, Holder in due course, Inland Instrument, Foreign Instrument, negotiable Instrument, Negotiation, Indorsement, inchoate stamped Instruments.

Crossing of Cheques- Criminal liability on dishonour of Cheque (Section 138 – 142), the law relating to payment of customers cheque, rights and duties of paying banker and a collecting banker. Presentment, Dishonour and Discharge of Negotiable instruments.

(Lecture: 25)**UNIT-IV: RESERVE BANK OF INDIA: STRUCTURE AND FUNCTIONS**

Central Banking: Organizational Structure of RBI; Functions of the Reserve Bank: Primary functions, Secondary functions; Controlling function of RBI over Banking and Non-Banking Companies.

(Lecture: 15)**Suggested Readings:**

1. Tannan, M.L., *Banking law (Students Edition)*, India Law House, New Delhi, 2014.
2. Gupta, S.N., *Banking Law in Theory and Practices*, 5th Ed., Universal, New Delhi, 2010.
3. Goyle, L.C., *Law of Banking and Bankers*, Eastern Law House, New Delhi, 2012.
4. Arora, S. and Dikshit, S. *Business Laws*, Taxmann Publications Pvt. Ltd., New Delhi, 2016.
5. Gupta, S.N., *Supreme Court on Banking Law*, 6th Ed., Universal, New Delhi, 2016.
6. Ellinger, P.E. and Eva Lomnicka, *Modern Banking Law*, 5th Ed., Oxford University Press, New York, 2012.

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7. Shekhar, K.C. and Shekhar, L., *Banking Theory and Practice*, Eastern Book Company, Lucknow, 2016. **EC dated 03.07.2017/14.15.07.2017**
8. Narasimham Committee *report on the Financial System (1991)* – Second Report (1999). **(Page No. 260-304)**
9. Arora, S., *Business Laws*, Taxman Publications Pvt. Ltd., New Delhi, 2016.
10. Vashney ,P.N., *Banking Vidhi Avam Vihar*, Sultan Chand and Sons, 2016.

Note: Latest edition of text book may be used.

OBJECTIVE: To familiarize the students with the understanding and provisions of Labour Laws.

UNIT-I: MINIMUM WAGES ACT, 1948

Objective; Applicability of the Act; Definitions: Adolescent, Adult, Appropriate Government, Child, Competent Authority, Cost of living index number, Employer, Prescribed, Scheduled employment, Wages, Employee, Wage Structure; Categories of wages: Minimum wages, Fair wages and Living wages; Determination of minimum wage; Taxation of minimum wage; Advisory Board; remedy to worker for non-payment of minimum wage. **(Lecture:20)**

UNIT-II: MATERNITY BENEFIT ACT, 1961

Objective; Applicability of the Act; Definitions: Appropriate Government, Child, Delivery, Employer, Establishment, Factory, Inspector, Maternity Benefit, Medical Termination of Pregnancy, Mine, Miscarriage, Plantation, Prescribed, State Government, Wages, Woman; Eligibility for Maternity Benefit; Maternity Benefit: Cash and Non- cash; Forfeiture of Maternity Benefit; Payment of Maternity Benefit in case of death of a woman; Powers and Duties of inspectors; Penalty for contravention of Act by employer. **(Lecture:20)**

UNIT-III: PAYMENT OF GRATUITY ACT, 1972

Applicability and Non-Applicability of the Act; Definitions: Appropriate Government, Complete year of service, Employee, Employer, Continuous Service, Factory, Family, Major port, Mine, Oilfield, Plantation, Port, Prescribed, Railway Company, Retirement, Superannuation, Wages; Payment of Gratuity; Forfeiture of Gratuity; Employer's Duty to Determine and Pay Gratuity; Nomination; Recovery of Gratuity; Penalties. **(Lecture:20)**

Suggested Readings:

1. Malik, P. L., *Handbook of Labour and Industrial Law*, 17th Ed., Eastern Book Company, Lucknow, 2017.
2. Sharma, J. P., *Simplified Approach to Labour Laws*, 4th Ed., Bharat Law House Pvt. Ltd, New Delhi, 2011.
3. Kumar, H. L., *Digest of Important Labour Cases*, 11th Ed., Universal Law Publishing Co Pvt Ltd, Delhi, 2017.
4. Arora, S. and Arora, R., *Industrial Laws*, Taxmann Publications Pvt Ltd, New Delhi, 2015.

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5. Singh, A., *Introduction to Labour & Industrial Laws*, 9th Edition, Eastern Book Company, Lucknow, 2017. **EC dated 03.07.2017/14.15.07.2017**
(Page No. 260-304)
6. Balaji, D., *Industrial Labour and General Laws*, Taxmann New Delhi, 2015.
7. Srivastava, S.C., *Industrial Relations and Labour Laws*, Vikas Publishing House Ltd, 2012.
8. Aggarwal, R.C., *Bharat Me Shram Adhinium (Labour Laws in India)*, Sahitya Bhawan, 2015.
9. Singh, A., *Shramik Vidhian (Labour Laws in Hindi)*, Jain Book Agency, 2017.

Note: Latest edition of text book may be used.

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B.A. Programme- Commerce dated 03.07.2017/14-15.07.2017

ACCOUNTING AND FINANCE (Page No. 260-304)

DISCIPLINE SPECIFIC ELECTIVE PAPER 5(a): SEMESTER V

Cost Accounting

Max. Marks:100

Lectures:60

OBJECTIVE: To acquaint students with the basic concepts of Cost Accounting and enable them to use the cost accounting information in planning, control and decision-making.

UNIT-I: NATURE AND SCOPE OF COST ACCOUNTING

Meaning, definition, nature and scope of Cost Accounting; Comparison of Cost Accounting with Financial Accounting; Cost, Costing, Cost Control, and Cost Reduction; Elements of Cost; Components of total Cost, Cost Sheet; Classification of Costs: Fixed, Variable, Semi-variable, and Step Costs, Product and Period Costs, Direct and Indirect Costs, Relevant and Irrelevant Costs, Shut-down and Sunk Costs, Controllable and Uncontrollable Costs, Avoidable and Unavoidable Costs, Imputed / Hypothetical Costs, Out-of-pocket Costs, Opportunity Costs, Expired and Unexpired Costs, Conversion Cost; Cost Ascertainment: Cost Unit and Cost Center.

(Lecture: 12)

UNIT-II: ELEMENTS OF COST: MATERIAL AND LABOUR

Material: Accounting and control of material; Issue of material, methods of pricing material issue-FIFO, LIFO and Weighted Average Methods; levels of material- maximum, minimum and re-order level; EOQ and ABC analysis.

Labour: Accounting and control of labour cost; time keeping and time booking; concept and treatment of idle time, overtime and labour turnover.

(Lecture: 10)

UNIT-III: ELEMENTS OF COST: OVERHEADS

Classification, allocation, apportionment and absorption of overheads; Treatment of over and under absorption of overheads.

(Lecture: 6)

UNIT-IV: METHODS OF COSTING

Unit Costing, Job Costing, Contract Costing, Process Costing (excluding treatment of work- in –progress, joint and By-products) and Service Costing (Only Transport) – (Use only simple numerical problems in this unit to explain the various costing methods)

(Lecture: 20)

UNIT-V: COST-VOLUME-PROFIT ANALYSIS

Contribution, Profit-Volume Ratio, Margin of safety, Cost Break-even Point, Composite Break-even Point, Cash Break-even Point, Key Factor, Break-even Analysis (explain through only simple numerical).

(Lecture: 12)

Suggested Readings:

1. Horngren, C.T., Datar, Srikant M. and Rajan, M.V., *Cost Accounting (15th Ed.)*, Pearson Education Pvt Ltd, 2015.
2. Arora, M.N., *Cost and Management Accounting*, Vikas Publishing House Pvt. Ltd., New Delhi, 2013.
3. Khan, M.Y. and Jain P.K., *Management Accounting: Text Problems and Cases*, 6th Ed., McGraw Hill Education (India) Pvt. Ltd, 2013.

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4. Maheshwari, S.N. and Mittal, S.N., *Elements of Cost Accounting*, New Delhi: Vikas Publishing House (Publishers), 2016.
5. Tulsian, P. C., *Cost Accounting*, Tata McGraw Hill, New Delhi, 2008.
6. Nigam, B. M. L. and Jain, I.C., *Cost Accounting: principles and Practice*, PHI Pvt. Ltd., New Delhi, 2010.
7. Mehta, B. K., *Laagat Lekhankan*, SBPD Publications, India, 2014.
8. Agarwal, M.L., *Cost Accounting (Hindi edition)*, Krishna Prakashan Media (P) Ltd, 2015.
9. Khandelwal, R.N., *Cost Accounting (Hindi edition)*, SBPD Publications, India, 2015.

Note: Latest edition of text book may be used.

Appendix-XIX**E.C. dated 03.07.2017/14-15.07.2017****(Page No. 260-304)****B.A. Programme- Commerce****ACCOUNTING AND FINANCE****DISCIPLINE SPECIFIC ELECTIVE PAPER 6(a): SEMESTER VI****Investment Analysis and Business Valuation****Max. Marks:100****Lectures:60**

OBJECTIVE: This paper will enable the students with an understanding of how to evaluate the financial instruments to be invested in and will equip them to understand what a financial asset is worth and what determines the value.

UNIT-I: INTRODUCTION

Introduction to Investments; Objectives of Investments; Basics of Risk and Return: Concept and calculation of risk and returns, Application of standard deviation, coefficient of variation, the concept of beta; Systematic Vs Unsystematic risk (Inflation Risk, Interest Rate Risk, Credit Risk, Maturity Risk, Liquidity Risk, reinvestment risk); impact of taxes and inflation on returns; financial assets vs real assets; Market participants - Investors, Speculators, hedgers and arbitragers. **(Lecture: 10)**

UNIT-II: FUNDAMENTAL ANALYSIS

Economy analysis: Different Economic Indicators and their impacts on expected direction of movement of stock prices in the Indian context. **Industry Analysis:** life cycle of an industry, SWOT analysis, Michael Porter's five forces' model. **Company Analysis:** Financial and Non-financial aspects, Analysis of financial statements – Horizontal and Vertical financial statement analysis and trend analysis; Book Value per Share; Earnings per share; dividend per share; Price Earnings Ratio (P/E). **(Lecture: 10)**

UNIT-III: TECHNICAL ANALYSIS AND EFFICIENT MARKET HYPOTHESIS

Introduction to Technical Analysis; Strengths and weakness of Technical Analysis; Dow Theory; Elliott Wave theory; Charting the historical prices (Bar Chart, Line Chart, Point and figure chart, candle stick charts, triangles); Price patterns; Support and resistance level; Weakness and shortcomings of Technical Analysis.

Introduction to Efficient Market Hypothesis (EMH); Forms of efficient Markets (only theoretical introduction) **(Lecture: 10)**

UNIT IV: BASICS OF EQUITY & BOND VALUATION AND PORTFOLIO MANAGEMENT

Bond fundamentals; bond valuation; estimation of bond yield; Investment in shares; Intrinsic value of shares; Valuation of shares – dividend discounting models, Price earning approach of equity valuation.

Introduction to portfolio, Portfolio diversification, calculation of portfolio risk and return (2 securities only) **(Lecture: 15)**

UNIT V: BUSINESS VALUATION

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

(Lecture: 15)

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Suggested Readings:

1. Foster, G., *Financial Statement Analysis*, 2nd Ed., Pearson Education Pvt Ltd., 1986.
2. Damodaran, A., *Damodaran on Valuation, Security Analysis for investment and Corporate Finance*, 2nd Ed., Wiley India Pvt. Ltd., 2008.
3. Chandra, P., *Corporate Valuation A Guide for Analysts, Managers and Investors*, McGraw Hill Education, 2014.
4. Bodie, Z., Kane, A., Marcus, A. J. and Mohanty, P., *Investment*, Tata McGraw Hill, New Delhi, 2013.
5. Gibson, Charles H., *Financial Reporting and Analysis*, 13th Ed., CENGAGE Learning, New Delhi, 2013.
6. Chandra, P., *Investment Analysis and Portfolio Management*. Mcgraw Hill Education, 2012.
7. Sharpe, William F., Alexander, G. J. and Bailey, J.V., *Fundamentals of Investments*. Prentice Hall, 2007.
8. Sinha, V.C., *Investment Management (Hindi)*, SBPD Publishing House, 2015.
9. Kulshrestha, R.S. and Sharma, F.C., *Financial and Investment Management (Latest Edition) (Hindi)*, SBPD Publications, 2016.

Note: Latest edition of text book may be used.

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B.A. Programme - Commerce
ADVERTISING, SALES PROMOTION AND SALES MANAGEMENT (Page No. 260-304)
DISCIPLINE SPECIFIC ELECTIVE PAPER 5(a): SEMESTER V
Brand Management

Max. Marks:100

Lectures:60

OBJECTIVE: The aim of the course is to provide students with the knowledge of concept, tools and techniques of brand management and how this is relevant for the promotion of goods.

UNIT-I: INTRODUCTION TO BRANDING

The concept of branding; Characteristics of brands (generic, expected, augmented, potential); Importance of brand planning; Functions of branding; Importance of branding from the manufacturer, middlemen and consumer's point-of-view; Conditions favourable to branding. **(Lecture: 15)**

UNIT-II: BRAND CREATION AND DEVELOPMENT

Creating brand names; Identifying and selecting brand names; Brand positioning- different positioning strategies, limitations (pitfalls) of brand positioning, Repositioning. **(Lecture: 15)**

UNIT-III: BUILDING BRAND PERSONALITY AND BRAND LOYALTY

Brand Personality and Brand Image; Importance of brand personality from the marketer's and consumer's point-of-view; Role of Advertising in creating brand personality; Use of Imagery, Symbols, Logos, Slogans and Punch lines in creating brand familiarity; Role of Celebrity Endorsements in building brand personality; Building brands through Event Sponsorship.

Brand Loyalty- concept and its antecedent conditions.

(Lecture: 15)**UNIT-IV: BUILDING BRANDS THROUGH INTERNET/DIGITAL PLATFORM**

Building brands through Internet; Differences in brand building environment in online and offline; The 7Cs framework; The interactive brand building model; Limitations and hardships of brand building on the Internet. **(Lecture: 15)**

Suggested Readings:

1. Clifton, R. and Simmons, J., *Brands and Branding*, Profile Books Ltd., UK, 2009.
2. Aaker, David A., *Brand Portfolio Strategy*, Free Press, 2004.
3. Aaker, David A., *Building Strong Brands*, Free Press, 1995.
4. Anand, H., *Darwin's Brands, Adopting for Success*, Sage Publications India Pvt. Ltd., New Delhi, 2012.
5. Kapferer, J.N., *The New Strategic Brand Management*, Kogan Page, UK, 2012.
6. Kapoor, N., *Advertising and Brand Management*, Pinnacle Learning, New Delhi, 2016.
7. Keller, Kevin L., *Strategic Brand Management Building, Measuring, and Managing Brand Equity, 4th Edition*, Prentice Hall Financial Times, 2013.
8. Lepla, Joseph F. and Parker, Lynn M., *Integrated Branding*, Kogan Page, UK, 2002.
9. Ogilvy, D., *Ogilvy on Advertising*, Prion Books, London, 1985.
10. Moorthi, Y.L.R., *Brand Management: The Indian Context*, Vikas Publishing House, Delhi, 2009.
11. Sharma, F.C., *Marketing Practices in India*, Sahitya Bhawan Publications, 2016.
12. *GPH Panel of Experts, Marketing Management (Hindi)*, Gullybaba Publishing House (P) Ltd, 2012.

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13. Aggarwal, R.C. and Kothari, N.S., *Marketing Management* (Hill, 2015). **EC dated 10.07.2017/14.15.07.2017** (Page No. 260-304)

Note: Latest edition of text book may be used.

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B.A. Programme- Commerce dated 03.07.2017/14-15.07.2017
ADVERTISING, SALES PROMOTION AND SALES MANAGEMENT (Page No. 260-304)
DISCIPLINE SPECIFIC ELECTIVE PAPER 6(b): SEMESTER VI
E-Marketing

Max. Marks:100

Lectures:60

OBJECTIVE: The aim of the course is to provide students with the knowledge of concept, tools and techniques of e-marketing and how it is relevant in today's context in the promotion of goods.

UNIT- I: INTRODUCTION

Concept, nature and importance of E- Marketing; E-Marketing vs Traditional Marketing; Concept of Internet Marketing, Online Marketing and Mobile Marketing; Challenges and opportunities for E-marketing; Reasons for the growth of E-marketing. **(Lecture:15)**

UNIT-II: E-MARKETING MANAGEMENT

Segmentation, Targeting, Differentiation and Positioning Strategy; E-marketing mix; E-marketing and customer relationship management- concept and scope, E- customers and their buying process; E-marketing- customer loyalty and satisfaction. **(Lecture: 15)**

UNIT-III: TOOLS OF E-MARKETING-PART I

Web site design and Domain name branding; Search engine optimisation: functions, types of traffic, Steps in search engine optimization; Internet advertising; Online Public Relations; News and reputation management; E-mail marketing; Mobile marketing. **(Lecture: 15)**

UNIT-IV: TOOLS OF E-MARKETING -PART II

Social media marketing; Social networks and online communities; Building communities through social media; Blogging, Virtual marketing, Video marketing; Various online payment options; Pay per click marketing: Issues and challenges. **(Lecture:10)**

UNIT-V: ETHICAL AND LEGAL ISSUES IN E-MARKETING

Ethical and legal issues in e-marketing **(Lectures:5)**

Suggested Readings:

1. Chaffey, D.F., Chadwick, Ellis, Mayer, R. and Johnson, K., *Internet Marketing: Strategy, Implementation and Practice*, Prentice Hall, 2008.
2. Charlesworth, A., *Digital Marketing: A Practical Approach*, Butterworth-Heinemann, UK, 2014.
3. Hanson, Ward A., *Principles of Internet Marketing*, South Western College Pub. Division of Thomson Learning, 1999.
4. Hanson, W.A. and Kalyanam, K., *Internet Marketing & E-Commerce*, South-Western College Publication, 2006.
5. Kotler, P., Kartajaya, H. and Setiawan, I., *Marketing 4.0: Moving from Traditional to Digital*, John Wiley & Sons, New Jersey, 2017.
6. Ryan, D. and Jones, C., *Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation*, Koganpage Publishers, UK, 2008.

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7. Smith, P.R .and Chaffey, D.,*E Marketing E Excellence*, PHI Learning, New Delhi, 2012. **EC dated 03.07.2017/14.15.07.2017**
Marketing, Butterworth-Heinemann, UK, 2012. **(Page No. 260-304)**
8. Strauss, J. and Frost, R.,*E-Marketing*, PHI Learning Pvt. Ltd., New Delhi, 2013.
9. Patel, Y., *Internet Marketing* (Hindi), Pustak Mahal, 2012.

Note: Latest edition of text book may be used.

B.A. Programme- Commerce
OFFICE MANAGEMENT AND SECRETARIAL PRACTICE
DISCIPLINE SPECIFIC ELECTIVE PAPER 5(a): SEMESTER V
Practical Stenography and e-Typewriting
(English Medium Only)

Maximum Marks:	100
(Theory:	50
Practical:	50
Lectures:	60

OBJECTIVE: After learning the basic principles of Stenography by the students in 4th Semester, it is essential that the students build up speed writing by practicing exercises and learning advanced Stenography from the following chapters and e-typewriting. The students will also get the speed of 30 words p.m. in typewriting through e-typewriting.

Part I

Unit I

- | | | |
|-----|--|---------------|
| 1.1 | - Homonyms (words which have the same spelling and pronunciation, but have different meanings); Homophones (words which have the same pronunciation, but different spellings and meanings); Homographs (words that are spelt the same, but have different pronunciations and meanings) | (02 lectures) |
| 1.2 | -Special Contractions Section 1 to 5 with exercises | (04 lectures) |
| 1.3 | -Advanced Phraseography Section 1 to 7 with exercises | (10 lectures) |
| 1.4 | -Intersections one section with exercises | (02 lectures) |
| 1.5 | - List of Grammalogues alphabetically and Phonetically | (02 lectures) |

Unit II

- Practices (dictation taking and dictation giving) of above exercises at the Speed of 60 w.p.m. and transcribe on the computer. (10 lectures)

Part II

e-Typewriting

Unit III

- | | | |
|-----|--|---------------|
| 3.1 | e-typewriting - (Meaning, Importance, Advantages, Disadvantages, Starting and shutting down the computer. | (02 lectures) |
| 3.2 | Keyboard Practice – (Meaning, Home keys, Guide keys, Dead Keys and their functions. | (02 lectures) |
| 3.3 | Touch and Sight Typewriting – (Meaning, Advantages and disadvantages) | (01 lectures) |
| 3.4 | Typewriting Speed and Accuracy – (Use of spacing and punctuation marks, errors and penalty. Calculation of Running and Accurate Speed (Gross and Net Speed), | (02 lectures) |
| 3.5 | Word Processing – (What is Word Processor, Microsoft Word as a Word Processor, Working with Document, Utilising Different Views, Navigating through Document, Text Manipulation. Formatting Document. | (04 lectures) |
| 3.6 | Document Preparation – (Styles of business letters, With the help of word processor, generate notices, office orders, circulars, memorandums, resumes,) etc. | (03 Lectures) |

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- 3.7 MS-Excel – (Need of Spread Sheet, Creating, Opening, Editing with Worksheet, Editing Worksheet, Using Links, Applying different views, Functions and Charts). (Page No. 260-304).
(04 Lectures)
- 3.8 Internet Meaning, Origin of Internet, advantages and disadvantages of Internet, world wide web and its difference with internet. (02 Lectures)

Unit IV

Speed and Accuracy passages, Letters styles, Notice, Agenda and Minutes of Meeting, Practices of MS-Excel and touch typewriting. (10 Lectures)

PRACTICAL EXAMINATION
Practical Stenography and e-Typewriting

Time: 2 Hours

M.Marks: 50

- Question 1: Write the Shorthand Outlines (This will be given from Unit 1)
(Number of Words – 20, Marks – 10, Time – 20 Minutes)
- Question 2: Shorthand Dictation from Unit I at the Speed of 60 words per minute.
(Number of Words – 180, Marks – 10, Time – 40 Minutes)
- Question 3: e-Typewriting -Speed Test
(30 words per minute, Marks – 10, Time – 20 Minutes)
- Question 4: Project Work From the above, e-Typewriting
(Marks – 20, Time – 40 Minutes)

NOTE: Theory Examination of 25 Marks from Unit I for one hour.

Practical Examination of 50 Marks from Section B by the Internal Examiner for 2 hours.

In Place of Internal Assessment Practical Examination will take place for 25 marks

Suggested Readings:

1. Pitman. I., *Pitman's Shorthand Instructor*, A.H. Wheeler Publications, 2003.
2. Thorpe, E. and Kuthiala, O.P., *You too can write 200 wpm. And above*, Pitman SS Publications
3. Pitman, I., *The New Phonographic Phrase Book*, Wheeler Publications, 1958.
4. Hynes, J, *The Practical Phraser*, Wheeler Publications, 1979.
5. Aiyar, K.S., *Reporter's Phrase Book*, A.H.Wheeler Publications, 1994.
6. Miller, M., *Computer Basics Absolute Beginner's Guide, Windows 10 Edition, 2015.*
7. Saxena, A. and Gupta, K., *Fundamental of Computers*, Laxmi Publications, 2006.
8. Alexis and Mathew, *Fundamentals of Information Technology*, Vikas Publishing, 2009.
9. Madaan, S, *Computer Applications*, Mayur Paperbacks, New Delhi, 2013.
10. Jain, S., *IT Tools and applications*, BPB Publications, 2008.
11. Computer E-Typewriting Tutor Master and Pitman Typing Speed Passage Part-I.
12. Cox, J. and Lambert, J., *Microsoft Word 2010 Step by Step(Microsoft)*.
13. Banerjee, S.. *MS Word 2000 Thumb Rules and Details*.
14. Lowe, D. and Williams, Ryan C., *Word 2010 All-in-One For Dummies*.
15. Bhatia, R.C. , *Karyalay Prabandh (Hindi)*, Atlantic Publishers and Distributors Ltd, 2008.

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OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (Page No. 260-304)
DISCIPLINE SPECIFIC ELECTIVE PAPER 6(a): SEMESTER VI

Advance Stenography and Computer Applications (English Medium Only)

Maximum Marks: 100

Practical: Lectures: 60

OBJECTIVE:

To build higher speed in stenography.

To learn the advance skills on computers.

UNIT-1: ADVANCED STENOGRAPHY

Daily practice of Seen Dictation exercises from New Era New Course Book at the speed of 100 words per minute. Practice in different settings (e.g. Class Rooms, Interviews for Social/ Business Research Surveys)

Suggested readings may also be used for practices.

Practice of Unseen Passages at the speed of 80 words per minute from monthly Shorthand Magazines. Transcription from.

(30 Lectures)

UNIT-2: COMPUTER APPLICATIONS

Word Processing (MS Word) – Inserting Table of Contents, Index and Managing Bibliography/References. Using Voice Activated Word Processing in PC and Mobile Applications.

Spreadsheets (MS Excel) – Preparation of Pay Rolls by applying statistical functions, preparation of mark sheets, Attendance Sheet, Employee Data Base by applying formulae and IF function.

Preparation and presentation of slides in PowerPoint Practice of typewriting speed passages.

(30 Lectures)

Note: Being Practical Paper, there will be no Internal Assessment in this paper.

Suggested Readings:

1. Computer E-Typewriting Master
2. Tiwari H.N. and Thukral, S., *Information Technology*, International Book House Pvt Ltd., Delhi, 2014.
3. Kailash, C., Chandra, N. and Pitman, I., *Shorthand Magazines*, S.S. Publications, 2012.
4. Pitman, I., *Pitman Shorthand Instructor and Key (old course)*, Pearson Education Ltd, 2003.
5. Madaan, S., *Computer Applications*, Mayur Paperbacks, New Delhi, 2013.
6. Sinha, P.K. and Sinha, P., *Computer Fundamentals*, BPB Publications, 2010.
7. Mathur, M., *Computer Fundamentals & Information Technology (Hindi)*, Laxmi Publications, 2009.

GUIDELINES FOR THE CONDUCT OF PRACTICAL EXAMINATION.

Time: 5 Hours Marks: 100

marks

Question No.	Description	No. of words	M	Time Allowed
1.	Seen Dictation from Unit I of the syllabus at the speed of 100 words per minute	500	20	5 minutes for dictation 5 minutes for reading and 50 minutes for transcription on Computer
2.	Outlines of words consisting of Phrases given in the syllabus	40 outlines	20	15 Minutes (the examinees will have to write the Shorthand outlines of the words on the printed sheet which would be the Question Paper as well as the Answer Sheet)
3.	Unseen Dictation at the speed of 80 wpm	400	10	5 minutes for dictation 5 minutes for reading and 40 Minutes for transcription on Computer
4.	2 questions from Unit 2 MS-Excel/power point Speed Test @ 30/40 w.p.m.(10 minutes) They will be of 25 marks each.	1500/ 2000	25	80 Minutes (70 + 10 Minutes)

Note:

1. 10 minutes times be given to the students for setting and adjustment of Computers before the practical starts.
2. The students will have to produce hard copies of the above questions for evaluation.

**Note: Being practical paper no Internal assessment required.
 Latest edition of text books may be used.**

DEPARTMENT OF COMMERCE
DELHI SCHOOL OF ECONOMICS
UNIVERSITY OF DELHI

B.A. Programme Commerce Based Generic Elective Papers under CBCS

- Semester V – Modern Business Organisation
- Semester VI – Business Management

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B.A. Programme- Commerce dated 03.07.2017/14-15.07.2017
GENERIC ELECTIVE PAPER 5: SEMETER V (Page No. 260-304)
Modern Business Organisation

Max. Marks:100
Lectures:60

OBJECTIVE: It will help students in understanding the basic concept and fundamentals of Modern Business Organisation

UNIT- I: INTRODUCTION

Meaning, need for and importance of organisations. Types of organisations- economic, social, political- and their distinctive features. Impact of Industrial Revolution and globalization on business organization. Emergence of Indian MNCs and transnational corporations; Recent trends in business world and electronic commerce. **(Lecture: 10)**

UNIT-II: BUSINESS ORGANISATIONS

Evolution of trade, commerce and industry. Impact of Industrial Revolution, Digital Revolution and Globalisation on business organization [Factory System, E-Business, Multinational Corporations]. An overview of the ownership forms of business in private sector (excluding Hindu Undivided Family): Distinguishing features of Unincorporated & Corporate forms. Basic features of Sole Proprietorship, Partnership (Traditional and LLP), Private and Public Limited Companies. **(Lecture: 15)**

UNIT-III: DOMESTIC AND FOREIGN TRADE ORGANIZATION

Wholesale and Retail business- recent trends in wholesale and retailing. Malls, Stores, Retail chains and Super Markets; Organization of finance, transport, insurance, communication and other utilities (services) to trade. **(Lecture: 10)**

UNIT-IV: GOVERNMENT AND NON-GOVERNMENT ORGANISATIONS

Government Organisations: Public Sector Enterprises [Focus on Central Public Sector Enterprises] and their types (e.g. Departmental Undertakings, Statutory Corporations and Government Companies. Ratna scheme)

Non-Government/ Not for Profit Organisations. Meaning, need and importance in the civil society context. Forms of organization: Society, Trust, Section 25 Company, Self Help Groups, Informal Voluntary Organisations. **(Lecture: 15)**

UNIT-V: BUSINESS AND SOCIETY

Changing dimensions and Concepts: Business ethics, Business and culture, Technological Development, Social Responsibility of Business, Social Audit and Green audit. **(Lecture: 10)**

Suggested Readings:

1. Sherlekar, S. A., *Modern Business Organisation and Management*, Himalaya Publishing House, 2016.
2. Jallo, *Business Organisation and Management*, Tata McGraw Hill, 2007.
3. Cherunilam, F., *Business Environment Text and Cases*, 25th Ed., Himalaya Publication House, 2017.
4. Rao, V.S.P., *Business Organisation and Management*, Himalaya Publication House, 2016.
5. Gupta, C.B., *Business Organisation and Management* (Hindi), Mayur Paperbacks, 2010.
6. Bhushan, Y. and Aggarwal, O.P., *Principles of Business Organisation (Hindi)*, Sultan Chand and Management, 1995.

Note: Latest edition of text book may be used.

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B.A. Programme- E-Content dated 03.07.2017/14-15.07.2017

GENERIC ELECTIVE PAPER 6: SEMETER VI (Page No. 260-304)

Business Management

Max. Marks:100

Lectures:60

OBJECTIVE: The course aims at providing a basic knowledge to the student about the organization and management of a business enterprise.

UNIT-I: NATURE OF MANAGEMENT

Meaning and Importance of Management; Characteristics of Management; Evolution of Management Theories: Classical Model - F.W. Taylor, Henri Fayol, Human Relations Model, Systems Approach, Contingency Approach. **(Lecture: 8)**

UNIT-II: PLANNING AND DECISION MAKING

Meaning, Importance, Process of Planning; Decision Making- Meaning, Process and Types, Forecasting, Strategic Planning. **(Lecture: 10)**

UNIT-III: ORGANISATIONAL STRUCTURE

Factors affecting Structure; Authority, Responsibility, Accountability; Delegation; Centralisation vs. Decentralization; Classification of Organisational Structure (i) by function, (ii) by product, (iii) geographical market, (iv) matrix, (v) team, (vi) network, (vii) virtual, (vii) boundry-less organisation. **(Lecture: 16)**

UNIT-IV: STAFFING AND DIRECTING

Recruitment and Selection; Selection Process; Training and Orientation; Motivation: Concept, Importance and Theories – Maslow, Herzberg, McGregor; Leadership: Concept, Importance, Styles, Qualities of Good Leader. Communication & its types. **(Lecture: 18)**

UNIT-V: CONTROL

Meaning, Process and Importance; Techniques- Budgetary Control, Six Sigma, Return on Investment. **(Lecture: 8)**

Suggested Readings:

1. Chhabra, T.N., *Principles and Practice of Management*, New Delhi, Dhanpat Rai & Sons, 2016.
2. Tulsian, P.C., *Business Organisation & Management*, Pearson Education, New Delhi, 2012.
3. Tripathi, P.C., *Principles of Management*, Tata McGraw Hill, Publishing Co., New Delhi, 2012.
4. Robbins. S.P., De Cenzo D.A. and Coulter M.A., *Fundamentals of Management, 10th Ed.*, Pearson Education, New Delhi, 2016.
5. Prasad L., *Principles and Practices of Management*, Sultan Chand & Sons, New Delhi, 2015.
6. Koontz, H., and Wehrich, H., *Essentials of Management*, 10th Ed., Mc Graw Hill, New Delhi, 2015.
7. Gupta, S., *Business Organization And Management (Hindi)*, Sahitya Bhawan Publications, 2015.
8. Prasad, L.M., *Prabandh Ke Siddhant*, Sultan Chand & Sons, 2015.

Note: Latest edition of text book may be used.