

# Papers Encouraging Human Values and Professional Ethics

## B COM(H)

### 1 BUSINESS LAW(i) - Professional Ethics

B.Com (Hons.) CBCS

Department of Commerce, University of Delhi, Delhi

**B.Com. (Hons.): Semester - I**  
**Paper BCH L3: BUSINESS LAWS**

**Duration: 3 hrs.**

**Objective:** To impart basic knowledge of the important business laws along with relevant case laws.

**Unit I: The Indian Contract Act, 1872**

- a) Contract – meaning, characteristics and kinds
- b) Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- c) Void agreements
- d) Discharge of contract – modes of discharge including breach and its remedies.
- e) Contingent contracts
- f) Quasi – contracts
- g) Contract of Indemnity and Guarantee.
- h) Contract of Bailment
- i) Contract of Agency

**Unit II: The Sale of Goods Act, 1930**

- a) Contract of sale, meaning and difference between sale and agreement to sell.
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by non-owners
- d) Performance of contract of sale
- e) Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

**Unit III: The Limited Liability Partnership Act, 2008**

- a) Salient Features of LLP
- b) Difference between LLP and Partnership, LLP and Company
- c) LLP Agreement
- d) Nature of LLP
- e) Partners and Designated Partners
- f) Incorporation Document
- g) Incorporation by Registration, Registered office of LLP and change therein
- h) Change of name
- i) Partners and their Relations
- j) Extent and limitation of liability of LLP and partners
- k) Whistle blowing
- l) Taxation of LLP
- m) Conversion of LLP
- n) Winding up and dissolution

**Unit IV: The Information Technology Act 2000**

- a) Definitions under the Act
- b) Digital signature

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- e) Electronic governance
- d) Attribution, acknowledgement and dispatch of electronic records
- e) Regulation of certifying authorities
- f) Digital signatures certificates
- g) Duties of subscribers
- h) Penalties and adjudication
- i) Appellate Tribunal
- j) Offences

**Suggested Readings:**

1. Lee Reach, *Business Laws*, Oxford University Press, UK.
2. Singh, Avtar, *The Principles of Mercantile Law*, Eastern Book Company, Lucknow.
3. Tulsian, P.C., *Business Law*, Tata McGraw Hill, New Delhi.
4. Sharma, J.P., and Kanolija, Sunaina, *Business Laws*, Ane Books Pvt. Ltd., New Delhi.
5. Chadha, P.R., *Business Law*, Galgotia Publishing Company, New Delhi
6. Maheshwari & Maheshwari, *Business Law*, National Publishing House, New Delhi.
7. *Information Technology Rules 2000 with Information Technology Act 2000*, Taxmann Publications Pvt. Ltd., New Delhi.

**Note:** Latest edition of text books may be used.

## 2 HUMAN RESOURCE MANAGEMENT(iii) - Human ethics

B.Com (Hons.) CBCS

Department of Commerce, University of Delhi, Delhi

**B.Com. (Hons.): Semester - III**  
**Paper BCH 3.1: HUMAN RESOURCE MANAGEMENT**

**Duration:** 3 hrs.

**Objective:** To acquaint students with the techniques and principles to manage human resource of an organisation.

**Unit I: Human Resource Management**

Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of human resource management - Workforce diversity, empowerment, downsizing, VRS, work life balance.

**Unit II: Acquisition of Human Resource**

Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention.

**Unit III: Training and Development**

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

**Unit IV: Performance Appraisal and Compensation Management**

Performance appraisal- Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job changes - Transfers and promotions, Human resource audit; Compensation – Concept and policies, Base and supplementary compensation; Individual, group and organization incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.

**Unit V: Maintenance of employees and Emerging Horizons of HRM**

Employee health and safety; Employee welfare; Social security (excluding legal provisions); Employer-employee relations- An overview; Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; e-HRM; Human Resource Information System and e-HRM; Impact of HRM practices on organisational performance; HR audit, Contemporary issues in human resource management.

**Suggested Readings**

1. Mondy, A. W., and Noe, R. M. *Human Resource Management*. Pearson Education.
2. Decenzo, D.A., and Robbins, S. P. *Fundamentals of Human Resource Management*. Wiley, India.
3. Dessler, G., and Varkkey, B. *Human Resource Management*. Pearson Education, Delhi.

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4. Chhabra, T.N. *Human Resource Management*. Dhanpat Rai & Co., Delhi.
5. Aswathappa, K. *Human Resource Management*. Tata McGraw-Hill, New Delhi.
6. French, W. L. *Human Resource Management*. Houghton Mifflin, Boston.
7. Gupta, C.B. *Human Resource Management*. Sultan Chand & Sons, Delhi.
8. Rao, V. S. P. *Human Resource Management: Text and Cases*. Excel Books.

**Note:** Latest edition of text books may be used.

### 3 CORPORATE LAW(ii) – Professional ethics

B.Com (Hons.) CBCS

Department of Commerce, University of Delhi, Delhi

**B.Com. (Hons.): Semester - II**  
**Paper BCH 2.3: CORPORATE LAWS**

**Duration: 3 hrs.**

**Objective:** To impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

**Unit I: Introduction**

Administration of Company Law [including National Company Law Tribunal (NCLT), Appellate Tribunal (NCLAT), Special Courts]; characteristics of a company; common seal; lifting of corporate veil; types of companies including private and public company, government company, foreign company, one person company, small company, associate company, dormant company, producer company; association not for profit; illegal association; formation of company, promoters and their legal position, pre incorporation contract and provisional contracts; on-line registration of a company.

**Unit II: Documents**

Memorandum of association and its alteration, articles of association and its alteration, doctrine of constructive notice and indoor management, prospectus, shelf prospectus and red herring prospectus, misstatement in a prospectus; GDR; book building; issue, allotment and forfeiture of shares, calls on shares; public offer and private placement; issue of sweat capital; employee stock options; issue of bonus shares; transmission of shares, buyback and provisions regarding buyback; share certificate; D-Mat system; Membership of a company.

**Unit III: Management and Meetings**

Classification of directors, additional, alternate and adhoc director; women directors, independent director, small shareholders' director; director identity number (DIN); appointment, who can appoint a director, disqualifications, removal of directors; legal position, powers and duties; key managerial personnel, managing director, manager; meetings of shareholders and board; types of meeting, convening and conduct of meetings, requisites of a valid meeting; postal ballot, meeting through video conferencing, e-voting; committees of board of directors – audit committee, nomination and remuneration committee, stakeholders relationship committee, corporate social responsibility committee; prohibition of insider trading.

**Unit IV: Dividends, Accounts, Audit**

Provisions relating to payment of dividend, provisions relating to books of account, provisions relating to audit, auditors' appointment, rotation of auditors, auditors' report, secretarial standards and secretarial audit; on-line filing of documents, winding up - concept and modes of winding up.

**Unit V: The Depositories Act 1996**

Definitions; rights and obligations of depositories; participants, issuers and beneficial owners; inquiry and inspections, penalties.

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**Suggested Readings:**

1. Hicks, Andrew & Goo S.H. *Cases and Material on Company Law*. Oxford University Press
2. Gowar, LCB. *Principles of Modern Company Law*. Stevens & Sons, London.
3. Majumdar, A.K., and Kapoor, G.K. *Company Law and Practice*. Taxmann, New Delhi
4. Hanningan, Brenda. *Company Law*. Oxford University Press, U.K.
5. Sharma, J.P. *An Easy Approach to Corporate Laws*. Ane Books Pvt. Ltd., New Delhi
6. Ramaiya, A. *A Guide to Companies Act*. LexisNexis Buttersworth wadhwa.
7. Kannal, S., & Sowrirajan, V.S. *Company Law Procedure*. Taxman's Allied Services (P) Ltd., New Delhi.
8. Singh, Harpal. *Indian Company Law*. Galgotia Publishing, Delhi.
9. *Companies Act and Corporate Laws*. Bharat Law House Pvt Ltd, New Delhi
9. The Depositories Act, 1996

**Note:** Latest edition of text books may be used.

## 4 AUDITING AND CORPORATE GOVERNANCE(vi) – Professional ethics

B.Com (Hons.) CBCS

Department of Commerce, University of Delhi, 1

### B.Com. (Hons.): Semester - VI Paper BCH 6.1- AUDITING AND CORPORATE GOVERNANCE

**Duration: 3 hrs.**

**Objective:** To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

#### **Unit I: Auditing**

Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities; Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties; Auditor's Report- Contents and Types, Liabilities of Statutory Auditors under the Companies Act 2013. Special Areas of Audit: Cost audit, Tax audit and Management audit; Recent Trends in Auditing; Basic considerations of audit in EDP Environment; Relevant Auditing and Assurance Standards (AASs).

#### **Unit II: Corporate Governance**

Meaning, Theories, Models and Benefits of Corporate Governance; Politics and Governance; Board Committees and their Functions; Insider Trading; Rating Agencies; Green Governance/ E-governance; Clause 49 of Listing Agreement; Corporate Governance in Public Sector Undertakings; Corporate Funding of Political Parties; Class Action; Whistle Blowing; Shareholders Activism.

#### **Unit III: Major Corporate Governance Failures**

BCCI (UK), Maxwell Communication (UK), Enron (USA), World.Com (USA), Andersen Worldwide (USA), Vivendi (France), Harshad Mehta Scam, Satyam Computer Services Ltd. and Kingfisher Airlines; Common Governance Problems Noticed in various Corporate Failures; Codes and Standards on Corporate Governance; Initiatives in India.

#### **Unit IV: Business Ethics**

Morality and Ethics; Business Values and Ethics; Various Approaches to Business Ethics; Ethical Theories; Ethical Governance; Corporate Ethics; CSR – Extension Of Business Ethics; Benefits of Adopting Ethics in Business; Ethics Programme; Code of Ethics; Ethics Committee

#### **Unit V: Corporate Social Responsibility (CSR)**

Corporate Philanthropy, Meaning of CSR, CSR and CR, CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, CSR provision under the Companies Act 2013, CSR Committees, CSR Models, Drivers of CSR, Codes and Standards on CSR, Global Reporting Initiatives, ISO 26000

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Department of Commerce, University of Delhi,

#### **Suggested Readings:**

1. Institute of Chartered Accountants of India, *Auditing and Assurance Standards*, ICAI, New Delhi.
2. Relevant Publications of ICAI on *Auditing (CARO)*.
3. Gupta, Kamal., and Arora, Ashok. *Fundamentals of Auditing*. Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
4. Ghatalia, S.V. *Practical Auditing*. Allied Publishers Private Ltd., New Delhi.
5. Singh, A. K., and Gupta, Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company.
6. Mallin, Christine A. *Corporate Governance (Indian Edition)*. Oxford University Press, New Delhi.
7. Rani, Geeta D., and Mishra, R.K. *Corporate Governance- Theory and Practice*, Excel Books, New Delhi.
8. Tricker, Bob. *Corporate Governance-Principles, Policies, and Practice (Indian Edition)*. Oxford University Press, New Delhi.
9. Sharma, J.P. *Corporate Governance, Business Ethics, and CSR*. Ane Books Pvt Ltd, New Delhi.

**Note: Latest edition of text books may be used.**

B.Com (Hons.) CBCS

Department of Commerce, University

**B.Com. (Hons.): Semester - VI**  
**Paper: BCH-6.4 DSE Group B (h): FINANCIAL REPORTING AND ANALYSIS**

**Duration:** 3 hrs.

**Objective:** To gain ability to understand, analyse and interpret the basic framework of financial reporting.

**Unit I: Basics of Financial Reporting**

Purpose of financial reporting, users of financial reports, conceptual framework for financial reporting.

**Unit II: Understanding Financial Statements**

**Structure of Financial Statements:** Introduction, Statement of Financial Position (Balance Sheet), Statement of Earnings (Income Statement), and Statement of Cash Flows (Cash Flow Statement).

**Additional disclosure statements:** Need for Additional Statements, Auditor's Report, Director's Report, Electronic Dissemination, Corporate Governance.

**Unit III: Elements of Financial Statements**

Inventories, Receivables, Assets (Fixed Tangible, Intangible), Leases, Revenue, Income-Tax, Retained Earnings.

**Unit IV: Analysis & Interpretation of Financial Statements**

**Ratio Analysis** – Liquidity, Solvency, Activity & Profitability Analysis, Comparative & Common Size Analysis (Vertical & Horizontal Analysis), Financial Statement Variation by Type of Industry

**Expanded Analysis:** Financial Ratios used in Annual Reports, Management's use of financial analysis, Graphing Financial Information

**Unit V: Accounting Standards in India & IFRS- Basic Framework.**

**Suggested Readings:**

1. Lal, Jawahar. *Corporate Financial Reporting: Theory & Practice*. Taxmann Applied Services, New Delhi.
2. Raiyani, J. R., and Lodha, G. *International Financial Reporting Standard (IFRS) and Indian Accounting Practices*. New Century Publications.
3. Singh, N. T., and Agarwal, P. *Corporate Financial Reporting in India*. Raj Publishing, Jaipur.
4. Hennie, V. G. *International Financial Reporting Standards: A practical guide*. Washington: World Bank.
5. Alexander, D., Britton, A., and Jorissen, A. *Global Financial Reporting and Analysis*. Cengage Learning, Indian edition.

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



## B COM PROGRAMME

### 1 COMPANY LAW(iii) – Professional ethics

B.Com CBCS Department of Commerce, University of Delhi, Delhi

**B.Com.: Semester III  
Paper BC 3.1: Company Law**

**Duration:** 3 hrs.

**Objective:** The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. Case studies involving issues in company laws are required to be discussed

**Contents**

**Unit I: Introduction**

Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, associate company, dormant company, producer company; association not for profit; illegal association; formation of company, promoters and their legal position, pre incorporation contract and provisional contracts; on-line registration of a company.

**Unit II: Documents**

Memorandum of association and its alteration, articles of association and its alteration, doctrine of constructive notice and indoor management, prospectus, shelf prospectus and red herring prospectus, misstatement in a prospectus; issue, allotment and forfeiture of shares, calls on shares; issue of sweat capital; employee stock options; issue of bonus shares; transfer and transmission of shares, buyback; share certificate; D-Mat system.

**Unit III: Management**

Classification of directors, director identity number (DIN); appointment, removal of director; legal positions, powers and duties; key managerial personnel, managing director, management committees of board of directors – audit committee, nomination and remuneration committee; stakeholders relationship committee, corporate social responsibility committee; prohibition of insider trading.

**Unit IV: Company Meetings**

Meetings of shareholders and board; types of meeting, convening and conduct of meeting; requisites of a valid meeting- notice, agenda, chairman, quorum, proxy, resolutions, minute, postal ballot, meeting through video conferencing, e-voting.

**Unit V: Dividends and Audit**

Provisions relating to payment of dividend, provisions relating to books of account, provision relating to audit, auditors' appointment, rotation of auditors, auditors' report, secretarial standard and secretarial audit; on-line filing of documents.

**Unit VI: Winding Up**

Concept and modes of winding up, Liquidator, National Company Law Tribunal (NCLT) Appellate Tribunal (NCLAT), Special Courts.

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**Suggested Readings:**

1. Sharma, J.P. *An Easy Approach to Corporate Laws*. New Delhi: Ane Books Pvt. Ltd.
2. Gowar, LCB. *Principles of Modern company Law*. London: Stevens & Sons.
3. Hannigan, Brenda. *Company Law*. UK: Oxford University Press.
4. Kuchhal, M C. *Corporate Laws*. New Delhi: Shri Mahaveer Book Depot.
5. Ramaiya. *A Guide to Companies Act*. LexisNexis, Wadhwa and Buttersworth.
6. Kannal, S., & Sowrirajan, V.S. *Company Law Procedure*. New Delhi: Taxman's Allied Services (P) Ltd.
7. Singh, Harpal. *Indian Company Law*. Delhi: Galgotia Publishing.
8. *Companies Act and Corporate Laws*. New Delhi: Bharat Law House Pvt Ltd.

**Note:** Latest edition of text books may be used.

## 2 CYBER CRIMES AND LAWS(iii) – Professional ethics

B.Com CBCS

Department of Commerce, University of Delhi, Delhi

**B. Com.: Semester III**  
**Paper BC3.4 (b): Cyber Crimes and Laws**

**Duration: 2 hrs**

**Objective:** This paper intends to create an understanding towards the cyber crimes and to familiarize students with the application of cyber laws in general.

**Contents**

**Unit I: Cyber Crimes**

Introduction- Computer crime and cyber crimes; Distinction between cyber crime and other crimes; cyber forensic; Kinds of cyber crimes- cyber stalking, cyber terrorism, forgery and fraud related to IPRs, computer vandalism; Privacy of online data; Cyber Jurisdiction; Copyright in Domain name dispute etc.

**Unit II: Definition and Terminology (Information Technology Act, 2000)**

Concept of Internet, Internet Governance, E-Contract, E-Forms, Encryption, Data Security, Access, Addressee, Adjudicating Officer, Affixing Digital Signatures, Appropriate Government Certifying Authority, Certification Practice Statement, Computer, Computer Network, Computer Resource, Computer System, Cyber Appellate Tribunal, Data, Digital Signature, Electronic Record, Information, Intermediary, Key Pair, Originator, Public Key, Secure System Subscriber as defined in the Information Technology Act, 2000.

**Unit III: Electronic Records**

Authentication of Electronic Records; Legal Recognition of Electronic Records; Legal Recognition of Digital Signatures; Use of Electronic Records and Digital Signatures in Government and its Retention of Electronic Records; Attribution, Acknowledgement and Dispatch of Electronic Secure Electronic Records and Digital Signatures.

**Unit IV: Regulatory Framework**

Regulation of Certifying Authorities; Appointment and Functions of Controller; License to issue Digital Signatures Certificate; Renewal of License; Controller's Powers; Procedure to be Followed by Certifying Authority; Issue, Suspension and Revocation of Digital Signatures Certificate, Duties of Subscribers and Adjudication; Appellate Tribunal; Offences.

**Suggested Readings:**

1. Efraim Turban, Jae Lee, King, David, and Chung, HM. *Electronic Commerce-An Indian Perspective*. Pearson Education
2. Joseph, P.T. *E-Commerce-An Indian Perspective*, PHI
3. Chaffey, Dave. *E-business and E-commerce Management*, Pearson Education.
4. Paintal, D. *Law of Information Technology* New Delhi: Taxmann Publications Pvt. Ltd.
5. Dietel, Harvey M., Dietel, Paul J., and Steinbuhler, Kate. *E-business and E-commerce managers*. Pearson Education.

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6. Brian, Craig. *Cyber Law: The Law of the Internet and Information Technology*. Pearson Education
  7. Sharma J. P and Kanojia, Sunaina. *Cyber Laws*, New Delhi: Ane Books Pvt Ltd.
  8. Taxmann Publications Pvt. Ltd., New Delhi, *Information Technology Rules 2000 & Regulations Appellate Tribunal Rules 2000 with Information Technology Act 2000*.
- Note: Latest edition of text book may be used.**

## 3 HUMAN RESOURCE MANAGEMENT(v) – Human values

**B.Com.: Semester V  
Paper BC 5.1 (a): Human Resource Management**

**Duration: 3 hrs.**

**Objective:** The objective of the course is to acquaint students with the techniques and manage human resource of an organisation.

**Contents**

**Unit I: Introduction**

Concept and functions; Role, status and competencies of HR manager; Organization of HR Policies; Evolution of HRM; Emerging challenges of human resource management diversity, downsizing, work life balance, etc.

**Unit II: Acquisition of Human Resource**

Human resource planning; Job analysis – job description and job specification; Recruitment sources; Selection – Concept and process; Testing and interview; Placement and induction.

**Unit III: Training and Development**

Concept and importance; Identifying training and development needs; Designing training and development methods – Apprenticeship, understudy, job rotation, vestibule study, role playing, sensitivity training, In-basket, management games, coaching and management development programs; Evaluating training effectiveness.

**Unit IV: Performance Appraisal**

Nature and objectives; Performance appraisal process; Methods of performance appraisal; transfers and promotions; Potential appraisal.

**Unit V: Compensation and Maintenance of employees**

Compensation - Concept and policies; Job evaluation; Methods of wage payments and fringe benefits; Performance linked compensation; Employee health and safety; Employee security (excluding legal provisions); Grievance handling and redressal.

**Suggested Readings:**

1. Decenzo, D.A. and Robbins, S. P. *Fundamentals of Human Resource Management*. India: Wiley.
2. Dessler, G. and Varkkey, B. *Human Resource Management*. Delhi: Pearson Education.
3. Chhabra, T.N. *Human Resource Management*. Delhi: Dhanpat Rai & Co.
4. Aswathappa K. *Human Resource Management*. New Delhi: Tata McGraw-Hill.
5. Gupta, C.B. *Human Resource Management*. Delhi: Sultan Chand & Sons.
6. Rao, V. S. P. *Human Resource Management: Text and Cases*. Excel Books.

**Note: Latest edition of text books may be used.**



**B.Com.: Semester V**  
**Paper BC 5.1 (a): Human Resource Management**

**Duration: 3 hrs.**

**Objective:** The objective of the course is to acquaint students with the techniques and manage human resource of an organisation.

**Contents**

**Unit I: Introduction**

Concept and functions; Role, status and competencies of HR manager; Organization of HR Policies; Evolution of HRM; Emerging challenges of human resource management diversity, downsizing, work life balance, etc.

**Unit II: Acquisition of Human Resource**

Human resource planning; Job analysis – job description and job specification; Recruitment sources; Selection – Concept and process; Testing and interview; Placement and induction.

**Unit III: Training and Development**

Concept and importance; Identifying training and development needs; Designing training and development methods – Apprenticeship, understudy, job rotation, vestibule study, role playing, sensitivity training, In-basket, management games, coaching and management development programs; Evaluating training effectiveness.

**Unit IV: Performance Appraisal**

Nature and objectives; Performance appraisal process; Methods of performance appraisal; transfers and promotions; Potential appraisal.

**Unit V: Compensation and Maintenance of employees**

Compensation - Concept and policies; Job evaluation; Methods of wage payments and Fringe benefits; Performance linked compensation; Employee health and safety; Employee security (excluding legal provisions); Grievance handling and redressal.

**Suggested Readings:**

1. Decenzo, D.A. and Robbins, S. P. *Fundamentals of Human Resource Management*. India: Wiley.
2. Dessler, G. and Varkkey, B. *Human Resource Management*. Delhi: Pearson Education.
3. Chhabra, T.N. *Human Resource Management*. Delhi: Dhanpat Rai & Co.
4. Aswathappa K. *Human Resource Management*. New Delhi: Tata McGraw-Hill.
5. Gupta, C.B. *Human Resource Management*. Delhi: Sultan Chand & Sons.
6. Rao, V. S. P. *Human Resource Management: Text and Cases*. Excel Books.

**Note: Latest edition of text books may be used.**

**B.Com.: Semester II  
Paper BC 2.2: Business Laws**

**Duration:** 3 hrs.

**Objective:** The objective of the course is to impart basic knowledge of the important business law along with relevant case law.

**Contents**

**Unit I: The Indian Contract Act, 1872**

- a) Contract – meaning, characteristics and kinds
- b) Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- c) Void agreements
- d) Discharge of contract – modes of discharge including breach and its remedies.
- e) Contingent contracts
- f) Quasi – contracts

**Unit II: Special Contracts**

- a) Contract of Indemnity and Guarantee
- b) Contract of Bailment and Pledge
- c) Contract of Agency

**Unit III: The Sale of Goods Act, 1930**

- a) Contract of sale, meaning and difference between sale and agreement to sell.
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by non-owners
- d) Performance of contract of sale
- e) Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.
- f) Auction Sale

**Unit IV: The Limited Liability Partnership Act, 2008**

- a) Salient Features of LLP
- b) Difference between LLP and Partnership, LLP and Company
- c) LLP Agreement
- d) Nature of LLP
- e) Partners and Designated Partners
- f) Incorporation Document
- g) Incorporation by Registration, Registered office of LLP and change therein
- h) Change of name
- i) Partners and their Relations
- j) Extent and limitation of liability of LLP and partners
- k) Whistle blowing
- l) Taxation of LLP

m) Conversion of LLP

**Unit VI: The Information Technology Act 2000**

- a) Definitions under the Act
- b) Digital signature
- c) Electronic governance
- d) Attribution, acknowledgement and dispatch of electronic records
- e) Regulation of certifying authorities
- f) Digital signatures certificates
- g) Duties of subscribers
- h) Penalties and adjudication
- i) Appellate Tribunal
- j) Offences

**Suggested Readings:**

1. Sharma, J.P. and Kanoojia, Sunaina. *Business Laws*. New Delhi: Ane Books Pvt. Ltd.
2. Sharma, J.P. and Kanoojia, Sunaina. *Pravasiyik Samityam*. Delhi University Hindi Cell.
3. Singh, Avtar. *The Principles of Mercantile Law*. Lucknow: Eastern Book Company.
4. Kuchhal, M. C. *Business Laws*. New Delhi: Vikas Publishing House.
5. Tulsian, P. C. *Business Law*. New Delhi: Tata McGraw Hill.
6. Chadha, P. R. *Business Law*. New Delhi: Galgotia Publishing Company.
7. Maheshwari & Maheshwari. *Business Law*. New Delhi: National Publishing House.
8. *Information Technology Rules 2000 with Information Technology Act 2000*. New Delhi: Taxmann Publications Pvt. Ltd.

**Note: Latest edition of text books may be used.**

BBE

1 ADVERTISING AND CONSUMER BEHAVIOUR(vi) – Professional ethics

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**Semester – V/VI**

**DSE-8**

**ELECTIVE PAPER NAME: ADVERTISING & CONSUMER BEHAVIOUR**

**UNIT 1: Foundations of Advertising**

Types of advertising, Concept of IMC, functions of advertising, The Key Players- Advertiser Advertising Agency, Vendors, target audience, regulatory bodies (Indian context).

**UNIT 2: Planning and Strategy**

Planning framework/outline, situation analysis, advertising objectives, DAGMAR, Facets of effective advertising. (Discussion and analysis of Indian advertisements to find out their likely outcomes is recommended)

**UNIT 3: Effective Advertising Message**

The Big Idea and ROI (Relevance, Originality, Impact), creative message execution: appeals tone, body copy, headlines, layout), brand bonding through emotional message execution, pre Creative Brief. (Workshop on preparing a creative brief is recommended.)

**UNIT 4: Effective Advertising Media**

Media Plan, Media mix selection, Media objectives, Newer media options, Media budget. (She based exercises on allocating a hypothetical media budget of a client across different media recommended. Actual T.V. magazine and billboard costs may be used.)

**UNIT 5: Consumer Personality**

Theories of Personality, Personality and Consumer Diversity, Brand Personality, Self and Self Virtual Personality. (Advertisement analysis and class discussion should be done)

**UNIT 6: Consumer Perception and Learning**

Dynamics of perception (Sensation, Absolute and Differential threshold, Subliminal perception, Perceptual selection, organization and Interpretation), Consumer Imagery, elements of consumer behavioural learning theories (Classical, Instrumental, Observational), Cognitive Learning (Information Processing and Involvement Theory).

**UNIT 7: Consumer Attitude and Culture**

Attitude Formation and Attitude Change Strategies, Needs and culture, Learning and culture (Symbolism, Enculturation and Acculturation, Subcultures, Indian Core Values (Family focus, Society through conformity, happiness and ada religion and spirituality).

**Note:** Teaching methodology must integrate concepts with discussions/activities, case studies and advertisements in the Indian context. Group Project incorporating the practical aspects of advertising is recommended.

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**Suggested Readings:**

1. Advertising: Principles and Practice by William Wells, Sandra Moriarty, and John Burdette, Prentice Hall of India, 2007
2. Consumer Behaviour by Leon G. Schiffman & Leslie Lazar Kanuk, 8th ed., Pearson Publications, 2004
3. Consumer Behaviour by Hawkins, Best and Coney, 9th ed, Tata McgrawHill, 2001
4. Consumer Behaviour in Indian Perspective by Suja Nair, Himalya publishers, 2008
5. Conceptual Issues in Consumer Behaviour by S Ramesh Kumar, Pearson Publication, 2008
6. Customer Behaviour: A Managerial Perspective by Sheth and Mittal, Thomson Publications, 2005
7. Saikat Banerjee, 2008, "Dimensions of Indian culture, core cultural values and their implications", Cross Cultural Management, Vol 15, Issue 4, p367-378, (Emerald Insight)
8. Advertising Management by JaishriJethwaney and Shruti Jain, Oxford University Press, 2010
9. Advertising and Integrated Marketing Communications ByKruti Shah, McGraw Hill Education, India, 2014.

2 LEGAL ASPECTS OF BUSINESS(vi) –Professional ethics

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8. Shapiro, Allen C., Multinational Financial Management, Prentice Hall India Pvt Ltd., New Delhi, 1995.

9. Apte, P. G., Multinational Financial Management, Tata-McGraw Hill, New Delhi, 1998.

**Semester – VI**

**C-14**

**PAPER NAME: LEGAL ASPECTS OF BUSINESS**

**UNIT I: INDIAN CONTRACT ACT, 1872**

Contract – meaning, essentials and kinds. Offer, Acceptance, Consideration-essentials and Capacity of parties, Free consent, Modes of discharge of a contract, Remedies for breach of

**UNIT II: THE SALE OF GOODS ACT, 1930**

Meaning and essentials of Contract of Sale, Sale and Agreement to Sell, implied Warranties, Transfer of Property in Goods, Unpaid Seller and his Rights.

**UNIT III: COMPANIES ACT, 2013**

Company - meaning, kinds, formation of company- promotion, incorporation, on-lit commencement of business. Memorandum of association, Articles of Association and Company Meetings and Resolutions. Winding up of a Company – Meaning and modes of v

**UNIT IV: CONSUMER PROTECTION ACT, 1986**

Scope and applicability of the Act, Consumer - consumer of goods and consumer of servi consumer, Unfair and Restrictive Trade Practices. Complaint- meaning, relief available t Consumer Protection Councils, Consumer Disputes Redressal Agencies - District Commission and National Commission.

**UNIT V: COMPETITION ACT, 2002**

Scope and applicability of the Act, Definitions. Prohibition of certain agreements, abus position and regulation of combinations. Competition Commission of India- Compositi powers and Competition Appellate Tribunal- Composition and powers. Appeal to Supreme Court.

**UNIT VI: INTELLECTUAL PROPERTY RIGHTS**

**Patents Act, 1970-** Objectives, meaning of Patent and Invention, Procedure for obtai Surrender and Revocation of patents

**Trademarks Act, 1999-** Purpose, meaning of a trademark, goods and service; Conditions of trademark, procedure of registration, Effects of registration, Certification Trademarks

**Designs Act, 2000** – Definition of Design and Article, registration of Designs, Copyright designs, inspection and cancellation of registered designs, piracy of registered design

**Note: The leading cases should be discussed at relevant places. Latest amendments may be covered.**

**Suggested Readings:**

1. Kuchhal, M.C. & Vivek Kuchhal, "Business Legislation for Management", Vikas Publishing Ltd., New Delhi.
2. Chadha, R., Chadha, S., "Corporate Laws", Mayur Paperbacks, New Delhi.

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3. Bansal, V. and Arora, A., "Corporate Law", Vikas Publishing, House (P) Ltd., New Delhi
  4. Kumar, A., "Corporate Laws", International Book House (P) Ltd.
  5. Gulshan, S.S. "Business Law", Excel Books
  6. Bare Acts relating to the laws.

**B.Com. (Hons.): Semester - I**  
**Paper BCH 1.4(b): INSURANCE AND RISK MANAGEMENT**

**Duration: 3 hrs.**

**Objective:** To develop an understanding among students about identifying analyzing and managing various types of risk. Besides, the students will be in a position to understand principles of insurance and its usefulness in business, along with its regulatory framework.

**Unit I:**

Concept of Risk, Types of Risk, Managing Risk, Sources and Measurement of Risk, Risk Evaluation and Prediction. Disaster Risk Management, Risk Retention and Transfer.

**Unit II:**

Concept of Insurance, Need for Insurance, Globalization of Insurance Sector, Reinsurance, Co-insurance, Assignment. Endowment

**Unit III:**

Nature of Insurance Contract, Principle of Utmost Good Faith, Insurable Interest, proximit cause, contribution and subrogation, Indemnity, Legal Aspects of Insurance Contract, Types of Insurance, Fire and Motor Insurance, Health Insurance, Marine Insurance, Automobile Insurance.

**Unit IV:**

Control of Malpractices, Negligence, Loss Assessment and Loss Control, Exclusion of Perils, Actuaries, Computation of Insurance Premium.  
Regulatory Framework of Insurance: Role, Power and Functions of IRDA, Composition of IRDA, IRDA Act'1999.

**Suggested Readings:**

1. George, E. Rejda. *Principles of Risk Management and Insurance*. Pearson Education.
2. Dorfman, Marks S. *Introduction to Risk Management and Insurance*. Pearson
3. All the three modules of Insurance and Risk Management by Institute of Chartered Accountants of India
4. Gupta. P.K. *Insurance and Risk Management*. Himalaya Publishing House.
5. Mishra, M. N. *Principles and Practices of Insurance*. S. Chand and Sons.
6. Dinsdale, W.A. *Elements of Insurance*. Pitaman.
7. Black, K. and H.D. Skipper, *Life and Health insurance*. Pearson Education
8. Crane, F. *Insurance Principles and Practices*. John Wiley and Sons, New York.
9. Vaughan, E. J. and Vaughan. T. *Fundamentals of Risk and Insurance*. Wiley & Sons
10. Hansell, D.S. *Elements of Insurance*. Macdonald& Evans Ltd.

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



**B.Com. (Hons.): Semester - III**  
**Paper BCH 3.3: MANAGEMENT PRINCIPLES AND APPLICATIONS**

**Duration: 3 hrs.**

**Objective:** To provide the student with an understanding of basic management concepts, principles and practices.

**Unit I: Introduction**

1.1 Concept: Need for study; Managerial functions – An overview; Coordination – Essence of management.

1.2 Evolution of Management Thought: Classical approach – Taylor, Fayol, Neo classical and Human relations approach – Hawthorne experiments, Behavioural approach, Systems approach, Contingency approach, MBO, Re-engineering, Five-force analysis, Learning Organisation, Fortune at the Bottom of Pyramid.

1.3 Trends and Challenges of Management in Global Scenario, Emerging issues in management.

**Unit II: Planning**

2.1 Types of Plan – An overview.

2.2 Strategic planning – Concept, process, Importance and limitations; Growth strategies – internal and external.

2.3 Environmental analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis), Business environment - Concept and components.

2.4 Decision-making – Concept, importance, group decision making, Individual versus group decision making, Decision making process, perfect rationality and bounded rationality, techniques (qualitative and quantitative, MIS, DSS).

**Unit III: Organising**

3.1 Concept.

3.2 Process of organizing – An overview, span of management, different types of authority (line, staff and functional), decentralization, delegation.

3.3 Formal and informal organization.

3.4 Principles of organizing.

3.5 Types of organization structure.

**Unit IV: Staffing and Directing**

4.1 Concept of staffing - Recruitment and Selection; Orientation; Training and Development; Career Development; Performance Appraisal.

4.2 Motivation – Concept, importance, intrinsic and extrinsic motivation; Major motivation theories - Maslow's need hierarchy theory, Herzberg's two factor theory, McGregor's Theory X and Theory Y, Ouchi's Theory Z.

4.3 Leadership – Concept, importance; Major theories of leadership (Likert's scale theory, Blake and Mouton's Grid theory, House's path goal theory, Fred Fielder's situational leadership), Transactional leadership, Transformational leadership, Transforming leadership.

4.4 Communication – Concept, purpose, process; Oral and written communication; Formal and informal communication networks; Barriers to communication, overcoming barriers to communication.

**Unit V: Control**

5.1 Concept, process, limitation, principles of effective control, Major techniques of control - Ratio analysis (ROI), budgetary control, EVA, MVA, PERT, and CPM.

**Suggested Readings:**

2. Koontz, H. and Wehrich, H. *Essentials of Management*. Pearson Education.
3. Robbins, S. and Coulter. M. *Management*. Pearson Education.
4. Robbins, S. P., Decenzo, D.A., Bhattacharya, S. and Agrawal, M.M. *Fundamentals of Management: Essentials, Concepts and Applications*. Pearson Education.
5. Drucker P. F. *Practice of Management*. Mercury Books, London.
6. Chhabra, T.N. *Essentials of Management*. Sun India.
7. Griffin, R.W. *Management Principles and Application*. Cengage Learning
8. Luthans, F. *Introduction to Management*. McGraw Hill.

**Note: Latest edition of text books may be used.**



**B.Com. (Hons.): Semester - IV**

**Paper BCH 4.4(b): ECONOMICS OF REGULATION OF DOMESTIC AND FOREIGN EXCHANGE MARKETS**

**Duration:** 3 hrs.

**Objective:** To acquaint students with the economics regulations of domestic and foreign exchange markets.

**Unit – I Regulation of Domestic Markets**

Basic functions of government; Market efficiency; Market failure; the meaning & cause; public policy towards monopoly and competition.

**Unit II: Foreign Trade Policy and Procedures**

**Main Features:** Served from India Scheme; export promotion council; Vishesh Krishi and Gram Udyog Yojana; focus market scheme, duty exemption and remission scheme, advance authorization scheme and DFRC, DEPB, EPCG, etc; EOUs, EHTPs, STPs, BPTs, and SEZs.

**Unit – II: Industries Development Regulation**

An overview of current Industrial Policy; Regulatory Mechanism under Industries Development and Regulation Act., 1951. The Micro, Small and Medium Enterprises Development Act., 2006. Term of office of Chairperson and other Members, Duties, Powers and Functions of Commission.

**Unit – III :Foreign Exchange Market**

Balance of Payments; Market for Foreign Exchange; Determination of Exchange Rates.

**Unit III: The Foreign Exchange Management Act, 1999**

Definitions; Authorized Person, Capital Account Transaction Currency, Current Account Transaction, Foreign Exchange, Person, Person Resident in India, Repatriate to India. Regulation and Management of Foreign Exchange: Dealing in Foreign Exchange, Holding of Foreign Exchange, current Account Transactions, Capital Account Transactions, Export of Goods and Services, Realization and Repatriation of Foreign Exchange, Contravention and Penalties, Enforcement of the Orders of Adjudicating Authority, Adjudication and Appeal.

**Suggested Readings:**

1. Lipsey, R.G., & Chrystal, K.A. *Economics*. Oxford Univ. Press.
2. *Taxmann's Students Guide to Economics Laws*. Taxman Allied Services Pvt. Ltd, New Delhi.
3. *Taxman's Consumer Protection Law Manual with Practice Manual*. Taxmann Allied Services Pvt. Ltd., New Delhi.
4. Viswanathan, Suresh T. *Law & Practice of Competition Act. 2002*. Bharat Law House, New Delhi.
5. *Study Material Economic and Labour Laws (Paper 5)* – The Institute of Company Secretaries of India.

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



**B.Com. (Hons.): Semester - IV**  
**Paper BCH 4.5(a): ENTREPRENEURSHIP**

**Duration: 2 hrs.**

**Objective:** To understanding about entrepreneurship and creative thinking and behaviour for effectiveness at work and in life.

**Unit I: Introduction**

Meaning, elements, determinants and importance of entrepreneurship and creative behaviour. Entrepreneurship and creative response to the society' problems and at work. Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.

**Unit II: Types of Business Entities**

Entrepreneurship and Micro, Small and Medium Enterprises. Concept of business groups and role of business houses and family business in India. . The contemporary role models in Indian business: their values, business philosophy and behavioural orientations. Conflict in family business and its resolution.

**Unit III: Entrepreneurial Sustainability**

Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups. The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.

**Unit IV: Business Plan Preparation**

Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal. Contents of business plan/ project proposal. Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered). Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

**Unit V: Mobilising Resources**

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

**Suggested Readings:**

1. Bhide, Amar V. *The Origin and Evolution of New Businesses*. Oxford University Press, New York
2. Kuratko and Rao. *Entrepreneurship: A South Asian Perspective*. Cengage Learning.
3. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
4. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
5. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.

6. Kao, John J. *The Entrepreneurial Organization*. Englewoods Cliffs, New Jersey: Prentice-Hall.
7. Panda, Shiba Charan. *Entrepreneurship Development*. New Delhi, Anmol Publications.
8. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India.
9. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
10. Taneja, Satish., and Gupta, S.L. *Entrepreneurship Development-New Venture Creation*. Galgotia Publishing House, New Delhi.

**Note: Latest edition of text books may be used.**



**B.Com. (Hons.): Semester - IV**

**Paper BCH 4.5(b): COLLECTIVE BARGAINING AND NEGOTIATION SKILLS**

**Duration: 2 hrs.**

**Objective:** To promote understanding of the concept and theories of collective bargaining, and also to provide exposure to the required skills in negotiating a contract.

**Unit I: Issues in Collective Bargaining**

Meaning, Definitions and Characteristics of Collective Bargaining ; Critical Issues in Collective Bargaining; Theories of Collective Bargaining: Hick's Analysis of Wages Setting under Collective Bargaining, Conflict-choice Model of Negotiation, A Behavioural Theory of Labour Negotiation.

**Unit II: Collective Bargaining in India**

Pre-requisites for successful Collective Bargaining in any Country; Collective Bargaining in Practice; Levels of Bargaining, Coverage and Duration of Agreements; Difficulties in the Bargaining Process and Administration of Agreements.

**Unit III: Negotiating a Contract**

Meaning of Negotiations, Pre-negotiation- Preparing the Charter of Demand(s), Creating the Bargaining Team, Submission of COD, Costing of Labour Contracts

**Unit IV: Negotiation Skills**

Negotiation Process; Effective Negotiation-Preparing for Negotiation, Negotiating Integrative Agreements; Negotiation and Collective Bargaining- Approaches and Phases in Collective Bargaining, Coalition Bargaining and Fractional Bargaining, Impasse Resolution, Contract Ratification.

Post Negotiation-Administration of the Agreement, Grievance Management, Binding up the Wounds; Collective Bargaining & the emerging scenario.

**Suggested readings:**

1. Venkataratnam, C. S. *Industrial Relations: Text and Cases*. Oxford University Press, Delhi.
2. Salamon, Michael. *Industrial Relations—Theory & Practice*. London. Prentice Hall.
3. Dwivedi, R.S. *Managing Human Resources: Industrial Relations in Indian Enterprises*. Galgotia Publishing Company, New Delhi.
4. Edwards, P. *Industrial Relations: Theory and Practice in Britain*. Blackwell Publishing, U.K.

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



**B.Com. (Hons.): Semester - V**  
**Paper: BCH-5.4 DSE Group A (h): ORGANISATIONAL BEHAVIOUR**

**Duration: 3 hrs.**

**Objective:** To develop a theoretical understanding among students about the structure and behaviour of organization as it develops over time. The course will also make them capable of realizing the competitiveness for firms.

**Unit I: Introduction**

Organisational Theories: Classical, Neo-classical and Contemporary. Organisational Behaviour: concepts, determinants, challenges and Formal and Informal structures; Flat and Tall structures. Opportunities of OB. Contributing disciplines of OB. Organizational Behaviour Models.

**Unit II: Individual Behaviour**

Personality- Type A and B, Big Five personality types, Factors influencing personality. Values and Attitudes- Concept and types of values; Terminal value and Instrumental Value. Component of attitude, job related attitudes, measurement of attitude. Learning- Concept and Learning theories and reinforcement, Schedules of reinforcement. Perception and Emotions- Concept, Perceptual process, Importance, Factors influencing perception, perceptual errors and distortions, Emotional Intelligence.

**Unit III: Group Decision making and Communication**

Concept and nature of decision making process, Individual versus group decision making. Nominal group technique and Delphi technique. Communication and Feedback, Models of Communication. Transactional Analysis, Johari Window.

**Unit IV: Motivation**

Meaning and Importance of motivation, Theories- Vroom's Valence - Expectancy Theory, Intrinsic motivation by Ken Thomas .Behaviour modification, Motivation and organisational effectiveness, Measurement of motivation using standard questionnaire.

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

Concept and theories, Styles of leadership, Behavioural approach, Situational approach, Leadership effectiveness. Power and conflict. Bases of power, power tactics; Sources of conflict, Conflict Resolution Strategies.

**Unit VI: Dynamics of Organisational Behaviour**

Organisational Culture and climate- Concept and determinants of organisational culture. Developing Organizational culture. Organisational change- Importance, Stability vs. Change, Proactive vs Reaction Change, Change Process, Managing Change. Individual and organisational factors to stress; Work Stressors, Consequences of stress on individual and organization; Prevention and Management of stress.

**Suggested Readings:**

1. Robbins, S.P. *Organisational Behaviour*, Prentice Hall of India Pvt. Ltd., New Delhi.
2. Robbins, S.P. *Organisational Behaviour*, McGraw Hill International, New York.
3. Chesbrough, Ronald, and Rosen, Robert A. *Organisational Behaviour*, Prentice Hall of India Pvt. Ltd., New Delhi.
4. Chikudate, T.M. *Organisational Behaviour*, Sri India Publications.
5. Seligson, Linda. *Organisational Behaviour: Text and Cases*, Tata McGraw Hill, New Delhi.
6. Hersey, P. G., Blanchard, K. and Johnson, D.E. *Management of organisational Behaviour: Leading Human Resources*, Pearson Education.

Note: Latest edition of text books may be used.

## B.COM.

B.Com CBCS

Department of Commerce, University of Delhi, Delhi

B.Com.: Semester I

Paper BC 1.3: Business Organisation and Management

Duration: 3 hrs.

**Objective:** The course aims to provide basic knowledge to the students about the organisation and management of a business enterprise.

**Contents**

**Unit I: Foundation of Indian Business**

Spectrum of Business Activities, Manufacturing and service sectors. India's experience of liberalization and globalization, Technological innovations and skill development. 'Make in India' Movement. Social Multinational Corporations and Indian transnational companies. Social responsibility and ethics. Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.

**Unit II: Business Enterprises**

Sole Proprietorship, One Person Company, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership. Choice of Form of Organisation. Entrepreneurial Process- Idea generation, Feasibility study. Basic considerations in setting up a Business Enterprise.

**Unit III: The Process of Management**

Planning; Decision-making; Strategy Formulation.  
Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralisation of Authority; Dynamics of group behaviour.

**Unit IV**

Leadership: Concept and Styles; Trait and Situational Theory of Leadership.  
Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory, McGregor and Ouchi theory. Control: Concept and Process. Communication: Process and Barriers. Transactional Analysis (TA), Johari Window.  
Change Management: Resistance to change and strategies to manage change, conflict levels, causes and resolution. Functional and Dysfunctional aspects of conflict.  
Emerging issues in management.

**Unit V**

Conceptual framework of Marketing Management, Financial Management, and Human Resource Management.

**Suggested Readings:**

1. Singh, B.P. & Chhabra, T.N. *Business Organisation and Management*. New Delhi: Sun India Publications.
2. Shankar, Gauri. *Modern Business Organisation*. New Delhi: Mahavir Book Depot.
3. Tulsian, P.C. *Business Organisation & Management*. New Delhi: Pearson Education.

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B.Com CBCS

Department of Commerce, University of Delhi, Delhi

4. Tripathi, P.C. *Principles of Management*. New Delhi: Tata McGraw Hill Publishing.
5. Barry, Jim, Chandler, John, Clark, Heather; *Organisation and Management*, Thompson Learning, New Delhi.
6. Bushkirk, R.H. *Concepts of Business: An Introduction to Business System*. NY: Dryden Press.
7. Douglas, McGregor. *The Human Side of Enterprise*. New York: McGraw Hill.
8. Kotler, Philip. *Marketing Management: Analysis, Planning, Implementation & Control*. New Delhi: Prentice-Hall of India.
9. Robbins, Stephen P. *Business Today: New World of Business*. Fortworth: Harcourt College Publishers.
10. Buffa, Elwood S. *Production/Operations Management*. New Delhi: Prentice Hall of India.

**Note:** Latest edition of the text books may be used.

**B. Com.: Semester V**  
**Paper BC 5.1 (b): Principles of Marketing**

**Duration:** 3 hrs.

**Objective:** The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

**Contents**

**Unit I: Introduction**

Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment-Macro and micro environmental factors.

**Unit II**

**Consumer Behaviour:** Consumer buying process; Factors influencing consumer buying decisions-an overview.

**Market segmentation:** Concept, Importance and Bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

**Unit III: Product**

Meaning and importance; Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services; Product life-cycle; New product development (an overview).

**Unit IV**

(a) **Pricing:** Significance; Factors affecting price of a product; Pricing policies and strategies.

(b) **Distribution:** Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Distribution Logistics-Meaning, Importance and Decisions.

**Unit V**

a) **Promotion:** Nature and importance of promotion; Promotion tools: advertising, personal selling, public relations & sales promotion – concept and their distinctive characteristics; Communication process; Promotion mix; Factors affecting promotion mix decisions.

b) **Developments and issues in marketing:** Rural marketing, Social marketing; Online marketing, Direct marketing, Services marketing, Green marketing.

**Suggested Readings:**

1. Kotler, Philip, Keller, Kevin Lane, Koshy, Abraham and Jha, Mithileshwar. *Marketing Management: A South Asian Perspective*. Pearson Education.
2. McCarthy, E. Jerome and William, D. Perreault. *Basic Marketing*. Richard D. Irwin.
3. Majaro, Simon. *The Essence of Marketing*. New Delhi: Prentice Hall.
4. Chhabra, T.N. *Principles of Marketing*. Sun India Publication.
5. Etzel, Michael J., Walker, Bruce J., Staton, William J., and Pandit, Ajay. *Marketing Concepts and Cases*. Tata McGraw Hill (Special Indian Edition).
6. Czinkota. *Marketing Management*. Vikas Publishing House (P) Ltd.
7. Armstrong, Gary, and Kotler, Philip. *The Essentials of Marketing*. New Delhi: Pearson Education.

**Note:** Latest edition of text books may be used.



**B. Com.: Semester V  
Paper BC 5.3 (a): Entrepreneurship**

**Duration: 2 hrs.**

**Objective:** The purpose of the paper is to provide orientation towards entrepreneurship as a career option and encourage creative thinking for effectiveness at work and in life.

**Contents**

**Unit I: Introduction**

Meaning, elements, determinants and importance of entrepreneurship. Entrepreneurship and creative response to the society's problems and at work. Entrepreneurial Challenges. Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.

**Unit II: Types of Business Entities**

Micro, Small and Medium Enterprises. Concept of business groups and role of business houses and family business in India. Values, business philosophy and behavioural orientations of important family business in India. Managerial roles and functions in a small business. Entrepreneur as the manager of his business.

**Unit III: Entrepreneurial Sustainability**

Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups. The concept, role and functions of business incubators, angel investors, venture capital and private equity funds.

**Unit IV: Business Plan Preparations**

Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal. Contents of business plan/ project proposal. Designing business processes, location, layout, operation, planning & control; preparation of project report. Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

**Unit V: Start up issues**

Mobilizing resources for start-up. Accommodation and utilities. Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems. Funding opportunities for start-ups. Marketing and organisational plans-an overview.

**Suggested Readings:**

1. Brandt, Steven C. *The 10 Commandments for Building a Growth Company*. Delhi: MacMillan Business Books.

2. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*. Cengage Learning.
3. Dollinger, Marc J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
4. Holt, David H. *Entrepreneurship: New Venture Creation*. New Delhi: Prentice-Hall of India.
5. Kao, John J. *The Entrepreneurial Organization*. Englewood Cliffs, New Jersey: Prentice-Hall.
6. Langois, Richard N., Yony Fu-Lai Yu and Robertson, (Eds.) *The International Library of Critical Writings in Economics*, Vols. I-III, Cheltenham, UK; Elgar, ISBN-1-8598-758 X
7. McIntyre and Bruno Dallago. *Small and Medium Enterprises in Transitional Economies*. New York: Palgrave MacMillan in association with the United Nations University/ World Institute for Development Economics Research (UNU/WIDER).
8. Panda, Shibu Charan. *Entrepreneurship Development*. New Delhi: Anmol Publications.
9. Patel, V.G. *The Seven Business Crises and How to Beat Them*. New Delhi: Tata McGraw Hill.
10. Pisek, Paul E. *Creativity, Innovation and Quality. (Eastern Economic Edition)*. New Delhi: Prentice-Hall of India. ISBN-81-703-1690-8
11. Roberts, Edward B. (Ed.). *Innovation: Driving Product, Process and Market Change*. San Francisco: Jossey Bass ISBN-0-7879-6213-9
12. SIDBI Reports on Small Scale Industries Sector.
13. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
14. Storey, D. J. *Small Business: Critical Perspectives on Business and Management*. London: Routledge.
15. Taneja, Satish and Gupta, S.L. *Entrepreneurship Development-New Venture Creation*. New Delhi: Galgotia Publishing House.
16. Verma, J.C. and Singh, Gurpal. *Small Business and Industry-A Handbook for Entrepreneurs*. New Delhi: Sage.
17. Vesper, Karlis H. *New Venture Strategies. (Revised Edition)*. New Jersey: Prentice-Hall.

Note: Latest edition of text books may be used.

**B.Com.: Semester V**

**Paper BC 5.4 (b): Economics of Regulation of Domestic and Foreign Exchange Markets**

**Duration:** 3hrs.

**Objective:** To acquaint students with the economics of regulation of domestic and foreign exchange markets.

**Contents**

**Unit I: Regulation of Domestic Markets**

Basic functions of government; Market efficiency; Market failure; the meaning & cause; public policy towards monopoly and competition.

**Unit II: Foreign Trade Policy and Procedures**

**Main Features:** Served from India Scheme; export promotion council; Vishesh Krishi and Gram UdyogYojana; focus market scheme, duty exemption and remission scheme, advance authorization scheme and DFRC, DEPB, EPCG, etc; EOUs, EHTPs, STPs, BPTs, and SEZs.

**Unit III: Industries Development Regulation**

An overview of current Industrial Policy; Regulatory Mechanism under Industries Development and Regulation Act., 1951. The Micro, Small and Medium Enterprises Development Act, 2006. Term of office of Chairperson and other Members, Duties, Powers and Functions of Commission.

**Unit IV: Foreign Exchange Market**

Balance of Payments; Market for Foreign Exchange; Determination of Exchange Rates.

**Unit V: The Foreign Exchange Management Act, 1999**

Definitions; Authorized Person, Capital Account Transaction Currency, Current Account Transaction, Foreign Exchange, Person, Person Resident in India, Repatriate to India. Regulation and Management of Foreign Exchange: Dealing in Foreign Exchange, Holding of Foreign Exchange, current Account Transactions, Capital Account Transactions, Export of Goods and Services, Realization and Repatriation of Foreign Exchange, Contravention and Penalties, Enforcement of the Orders of Adjudicating Authority, Adjudication and Appeal.

**Suggested Readings:**

1. Lipsey, R.G. & Chrystal, K.A. *Economics*. Oxford University Press.
2. *Taxmann's Students Guide to Economics Laws*, New Delhi: Taxman Allied Services Pvt. Ltd.
3. *Taxman's, Consumer Protection Law Manual with Practice Manual*, New Delhi: Taxmann Allied Services Pvt. Ltd.
4. Viswanathan, Surseh T. *Law & Practice of Competition Act. 2002*. New Delhi: Bharat Law House.

5. *Study Material Economic and Labour Laws (Paper 5)*. The Institute of Company Secretaries of India.

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



**B. Com.: Semester VI  
Paper BC 6.2 (e): Organisational Behaviour**

**Duration: 3 hrs.**

**Objective:** The objective of the course is to develop a theoretical understanding among students about the structure and behaviour of organization as it develops over time. The course will also make them capable of realizing the competitiveness for firms.

**Unit I: Introduction**

Organisational Behaviour: concepts, determinants, challenges and opportunities of OB. Contributing disciplines of OB. Organizational Behaviour Models.

**Unit II: Individual Behaviour**

Personality- Type A and B, Big Five personality types, Factors influencing personality.

Values and Attitudes- Concept and types of values: Terminal value and Instrumental Value. Component of attitude, job related attitudes.

Learning- Concept, Learning theories, and reinforcement.

Perception and Emotions- Concept, Perceptual process, Importance, Factors influencing perception, Emotional Intelligence.

**Unit III: Group Decision making and Communication**

Concept and nature of decision making process, Individual versus group decision making. Communication and Feedback, Transactional Analysis, Johari Window.

**Unit IV: Motivation**

Meaning and Importance, Equity theory of Motivation, Vroom's Valence Expectancy theory, Ken Thomas' Intrinsic Motivation theory, McClelland's theory of Motivation. Motivation and organisational effectiveness.

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

Meaning and concept of Leadership, Trait theory, Transactional, Charismatic, and Transformational Leadership. Power and conflict, Power tactics, Sources of conflict, Conflict Resolution Strategies.

**Unit VI: Dynamics of Organisational Behaviour**

Organisational Culture and climate- Concept and determinants of organisational culture. Organisational change- Importance, Managing Change. Individual and organisational factors to stress; Prevention and Management of stress.

**Suggested Readings:**

1. Robbins; S.P. *Organisational Behaviour*. New Delhi: Prentice Hall of India Pvt. Ltd.
2. Luthans, Fred. *Organisational Behaviour*. New York: McGraw Hill International.
3. Greenberg, Jerald, and Baron, Robert A. *Organisational Behaviour*. New Delhi: Prentice Hall of India Pvt. Ltd.
4. Chhabra, T.N. *Organisational Behaviour*. Sun India Publications.
5. Moshal, B.S. *Organisational Behaviour*, New Delhi: Ane Books Pvt. Ltd.
6. Sekaran, Uma. *Organisational Behaviour: Text and Cases*. New Delhi: Tata McGraw Hill.
7. Hersey, P.K., Blanchard, H. and Johnson, D.E. *Management of organisational Behaviour; Leading Human Resources*, Pearson Education.

**Note: Latest edition of text books may be used.**

**B.Com.: Semester VI**  
**Paper BC 6.3 (b): Collective Bargaining and Negotiation Skills**

**Duration:** 2 hrs.

**Objective:** To promote understanding of the concept and theories of collective bargaining, and also to provide exposure to the required skills in negotiating a contract.

**Contents**

**Unit I: Issues in Collective Bargaining**

Meaning, Definitions and Characteristics of Collective Bargaining ; Critical Issues in Collective Bargaining; Theories of Collective Bargaining: Hick's Analysis of Wages Setting under Collective Bargaining, Conflict-choice Model of Negotiation, A Behavioural Theory of Labour Negotiation.

**Unit II: Collective Bargaining in India**

Pre-requisites for successful Collective Bargaining in any Country; Collective Bargaining in Practice; Levels of Bargaining, Coverage and Duration of Agreements; Difficulties in the Bargaining Process and Administration of Agreements.

**Unit III: Negotiating a Contract**

Meaning of Negotiations, Pre-negotiation-Preparing the Charter of Demand(s), Creating the Bargaining Team, Submission of COD, Costing of Labour Contracts.

**Unit IV: Negotiation Skills**

Negotiation Process; Effective Negotiation; Preparing for Negotiation; Negotiating Integrative Agreements; Negotiation and Collective Bargaining; Approaches and Phases in Collective Bargaining; Coalition Bargaining and; Fractional Bargaining; Impasse Resolution; Contract Ratification; Post Negotiation-Administration of the Agreement, Grievance Management, Binding up the Wounds; Collective Bargaining & the emerging scenario.

**Suggested readings:**

1. Venkataratnam, C. S. *Industrial Relations: Text and Cases*. Delhi: Oxford University Press.
2. Salamon, Michael. *Industrial Relations—Theory & Practice*. London: Prentice Hall.
3. Dwivedi, R.S. *Managing Human Resources: Industrial Relations in Indian Enterprises*. New Delhi: Galgotia Publishing Company.
4. Edwards, P. *Industrial Relations: Theory and Practice in Britain*. U.K: Blackwell Publishing.

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



**B.Com.: Semester V**  
**Paper BC 5.1 (d): Financial Reporting and Analysis**

**Duration:** 3 hrs.

**Objective:** To understand, analyse and interpret the basic framework of financial reporting.

**Unit I: Basics of Financial Reporting**

Purpose of financial reporting, users of financial reports, conceptual framework for financial reporting.

**Unit II: Understanding Financial Statements**

**Structure of Financial Statements:** Introduction, Statement of Financial Position (Balance Sheet), Statement of Earnings (Income Statement), and Statement of Cash Flows (Cash Flow Statement).

**Additional disclosure statements:** Need for Additional Statements, Auditor's Report, Director's Report, Funds Flow Statement, Electronic Dissemination, Corporate Governance.

**Unit III: Elements of Financial Statements**

Inventories, Receivables, Assets (Fixed Tangible, Intangible), Leases, Revenue, Income-Tax, Retained Earnings.

**Unit IV: Analysis & Interpretation of Financial Statements**

**Ratio Analysis** – Liquidity, Solvency, Activity & Profitability Analysis, Comparative & Common Size Analysis (Vertical & Horizontal Analysis), Financial Statement Variation by Type of Industry.

**Expanded Analysis:** Financial Ratios used in Annual Reports, Management's use of financial analysis, Graphing Financial Information.

**Unit V: Accounting Standards in India & IFRS**

Basic Framework.

**Suggested Readings:**

1. Lal, Jawahar, *Corporate Financial Reporting: Theory & Practice*, Taxmann Applied Services, New Delhi.
2. Raiyani, J. R. and Lodha, G., *International Financial Reporting Standard (IFRS) and Indian Accounting Practices*, New Century Publications.
3. Singh, N. T. and Agarwal, P., *Corporate Financial Reporting in India*, Raj Publishing, Jaipur.
4. Hennie, V. G., *International Financial Reporting Standards: A practical guide*, Washington: World Bank.
5. Alexander, D., Britton, A. and A. Jorissen, *Global Financial Reporting and Analysis*, Cengage Learning, Indian edition.

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