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DEPARTMENT OF COMMERCE
Semester-III

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Discipline Specific Course- 3.1(DSC-3.1): Business Mathematics**CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE**

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSC -3.1: Business Mathematics	4	3	0	1	Pass in XII	NIL

Learning Objectives

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

Learning outcomes

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

1. Assess the applicability of matrices as mathematical tools in representing a system of equations.
2. Apply differential calculus to solve simple business problems.
3. Evaluate business problems involving complex linear relationships between decision variables and their determining factors.
4. Explain mathematical formulation and solution of problems related to finance including different methods of interest calculation, future and present value of money.
5. Develop programming for business problems involving constrained optimisation.

SYLLABUS OF DSC-3.1**Unit 1: Matrices and Determinants (9 hours)**

Overview of Matrices. Solution of a system of linear equations (having a unique solution and involving not more than three variables) using matrix inversion method and Cramer's Rule

Leontief Input Output Model (Open Model Only).

Unit 2: Calculus-I (6 hours)

Concepts and rules of differentiation. Concept of Marginal Analysis: Marginal Revenue, Marginal Cost. Concept of Elasticity of demand and supply.

Unit 3: Calculus-II (12 hours)

Partial Differentiation: Partial derivatives up to second order. Homogeneity of a function and Euler's theorem. Production Function: Returns to factor, Returns to scale. MRTS and Elasticity of Substitution.

Application of Maxima and Minima problems involving two independent variables.

Integration: Nature of commodities and partial elasticity of demand, Applications of marginal analysis, Consumer Surplus and Producer Surplus.

Unit 4: Mathematics of Finance (9 hours)

Rates of interest: nominal, effective and their inter-relationships in different compounding situations.

Compounding a sum using different types of rates. Applications relating to Depreciation of assets and average due date.

Types of annuities: ordinary, due and deferred - Discrete and continuous. Perpetuity. Determination of future and present values using different types of rates of interest. Applications relating to Capital Expenditure and Leasing.

Unit 5: Linear Programming (9 hours)

Formulation and Assumptions of LPP, Solution by Simplex Method- maximization and minimization cases. Shadow prices of the resources. Special Cases: Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy.

Practical Exercises:

The learners are required to:

1. Assess the use of matrices in evaluating competing alternatives.
2. Apply differential calculus to solve hypothetical business problems.
3. Evaluate business problems as an application of linear programming.
4. Gather information about various deposit and loan schemes of banks to find out interest rate differentials, and compounded value.
5. Gather information about annuity schemes in the investment markets like periodic home mortgage payments, insurance payments and pension payments, life insurance products as an annuity.
6. Identify the decision-making variables and assess their functional relationship with other variables affecting the decision in a hypothetical business and economic situation.
7. Develop programming for hypothetical business problems involving constrained optimisation.

Assessment Criteria

The Assessment for this paper would include a theory exam of 50 marks, Practical Exam of 25 marks and Internal assessment of 25 marks. Internal assessment will include 20 marks for class tests/assignments, and 5 marks for attendance. There shall be 3 Credit Hrs. for Lectures + one Credit Hr. (Two Practical Periods per week per batch) for P.Use of a simple calculator is allowed. Proofs of theorems/ formulae are not required.

Suggested Readings:**EC(1264)-03.02.2023**

- Anthony, M., & Biggs, N. (1996). *Mathematics for Economics and Finance*. Cambridge: Cambridge University Press.
- Ayres, F. J. (1963). *Theory and Problems of Mathematics of Finance*. New York: McGraw Hill Publishing.
- Budnick, P. (1986). *Applied Mathematics for Business, Economics, & Social Sciences*. New York: McGraw Hill Publishing.
- Dowling, E. (2011). *Introduction to Mathematical Economics*. New York: McGraw Hill Publishing Kapoor.
- Ghosh & Sinha (2018). *Business Mathematics and Statistics*. Oxford University Press.
- S.K. Sharma and Kaur, G. (2019). *Business Mathematics*. New Delhi: Sultan Chand & Sons (P) Ltd.
- Singh, J. K. (2017). *Business Mathematics*. New Delhi: Himalaya Publishing House.
- Thukral, J. K. (2009). *Mathematics For Business Studies*. New Delhi: Mayur Paperbacks.
- V. K., & Sancheti, D. C. (2014). *Business Mathematics, Theory & Applications*. Delhi: S. Chand Publishing.

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

Discipline Specific Course- 3.2(DSC-3.2): Financial Management**CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE**

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSC-3.2: Financial Management	4	3	0	1	Pass in XII	NIL

Learning Objectives

The course aims to enable students to acquire knowledge of principles and practice of financial management.

Learning outcomes

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

1. Analyse the conceptual framework of financial management and get an insight into the concept of time value of money, and risk and return.
2. Estimate cash flows for projects, and evaluate their profitability using capital budgeting techniques.
3. Estimate the cost of capital; and critically analyse different capital structure theories and factors affecting capital structure decision of a firm.
4. Analyse different theories of dividend and factors affecting dividend policy.
5. Estimate working capital requirements of a firm, and device optimum credit policy for a firm.

SYLLABUS OF DSC-3.2**Unit 1: Financial Management: An Overview (3 hours)**

Nature, scope and objectives of financial management. An overview of time value of money and risk and return.

Unit 2: Capital Budgeting Decision (12 hours)

The Capital Budgeting Process, Cash Flow Estimation, Different techniques of Capital budgeting: Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR) and Profitability Index.

Unit 3: Cost of Capital and Financing Decision (15 hours)

Cost of Capital: Estimation of components of cost of capital: Method for calculating cost of equity, Cost of retained Earnings, Cost of Debt, Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Incremental (Marginal) Cost of Capital. EC(1264)-03.02.2023

Capital Structure: Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating, Financial and Combined Leverage. EBIT-EPS Analysis. Determinants of Capital Structure.

Unit 4: Dividend Decision (6 hours)

Theories for relevance and irrelevance of dividend decision for corporate valuation- MM Approach, Walter's Model, Gordon's Model. Determinants of Dividend policy.

Unit 5: Working Capital Decision (9 hours)

Concepts of Working Capital, Operating & Cash Cycles, Risk-return Trade off, working capital estimation, Receivables Management.

Note: Use of Spreadsheet should be encouraged for doing basic calculations for various topics in the course and giving students subject related assignments for their internal assessment purposes.

Practical Exercises

The learners are required to:

1. Compute risk and return of various investment alternatives using excel spreadsheet. 2. Estimate cash flows for a hypothetical Start-up. Using excel, evaluate the project's profitability by employing capital budgeting evaluation techniques.
3. Extract data from financial statements of different firms/financial databases and estimate the cost of capital using appropriate software.
4. Extract historical data and evaluate different dividend policies followed by companies of specific industries.
5. Estimate working capital requirements for any two companies belonging to different industries and compare them.

Suggested Readings:

- Brealey, R.A., Myers S.C., Allen F., & Mohanty P. (2020). *Principles of Corporate Finance*. McGraw Hills Education.
- Khan, M.Y. & Jain, P.K. (2011). *Financial Management: Text, Problems and Cases*. New Delhi: Tata McGraw Hills.
- Kothari, R. (2016). *Financial Management: A Contemporary Approach*. New Delhi: Sage Publications Pvt. Ltd.
- Maheshwari, S. N. (2019). *Elements of Financial Management*. Delhi: Sultan Chand & Sons.
- Maheshwari, S. N. (2019). *Financial Management – Principles & Practice*. Delhi: Sultan Chand & Sons.
- Pandey, I. M. (2022). *Essentials of Financial Management*. Pearson.
- Rustagi, R.P. (2022). *Fundamentals of Financial Management*. New Delhi: Taxmann. New Delhi.

- Sharma, S.K. & Sareen, R. (2019). *Fundamentals of Financial Management*. New Delhi: Sultan Chand & Sons (P) Ltd. EC(1264)-03.02.2023
- Singh, J.K. (2016). *Financial Management: Theory and Practice*. New Delhi: Galgotia Publishing House.
- Singh, S. and Kaur, R. (2020). *Fundamentals of Financial Management*. New Delhi: SCHOLAR Tech Press.
- Tulsian, P.C. & Tulsian, B. (2017). *Financial Management*. New Delhi: S. Chand.

Additional Resources:

- Chandra, P. (2019). *Financial Management: Theory and Practice*. New Delhi: Tata McGraw Hills.
- Ross, S. A., Westerfield, R. & Jefferey, J. (2017). *Corporate Finance*. Tata McGraw Hills.
- Srivastava, R. and Mishra, A. (2011). *Financial Management*. U.K.: Oxford University Press.
- Van Horne, J. C, & John, W. (2008). *Fundamentals of Financial Management*. Pearson Education.

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSC 3.3 – Principles of Marketing	4	3	1	0	Pass in XII	NIL

Learning Objectives

The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing.

Learning outcomes

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

1. Discuss basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm.
2. Describe the dynamics of consumer Behaviour and process of market selection through STP.
3. Analyse the process of value creation through marketing decisions involving product development.
 4. Analyse the process of value creation through marketing decisions involving product pricing and its distribution.
5. Explore marketing decisions involving product promotion, and draft promotion mix strategies. .

SYLLABUS OF DSC-3.3

Unit 1: Introduction to Marketing and Marketing Environment (9 hours)

Introduction to Marketing: Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing, Marketing Mix.

Marketing Environment: Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural.

Unit 2: Consumer Behaviour and Market Selection (9 hours)

Consumer Behaviour: Need for studying consumer Behaviour; Stages in Consumer buying decision process; Factors influencing consumer buying decisions.

Market Selection: Choosing market value through STP. Market Segmentation- bases of segmenting consumer markets. Market Targeting, Product Positioning – concept and bases

Unit 3: Product Decisions and New Product Development (9 hours)

Product Decisions: Concept and classification; Levels of Product. Designing value: Product- mix, Branding- types, significance, and qualities of good brand name; Packaging and Labelling- types and functions; Product support services.

New Product Development: New product development process; Product life cycle – concept and marketing strategies.

Unit 4: Pricing Decisions and Distribution Decisions (9 hours)

Pricing Decisions: Objectives, Factors affecting price of a product, Pricing methods, Pricing strategies.

Distribution Decisions: Delivering Value: Channels of distribution- types and functions; Wholesaling and retailing; Factors affecting choice of distribution channel; Logistics decisions.

Unit 5: Promotion Decisions and Developments in Marketing (9 hours)

Promotion Decisions: Communicating Value: Communication process; Importance of Promotion. Promotion-mix tools advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Integrated Marketing Communication.

Developments in Marketing: Sustainable Marketing- concept and issues. Rural marketing- characteristics and rural marketing mix. Social marketing- concept and issues. Digital marketing- concepts and tools.

Practical Exercises:

The learners are required to:

1. Analyse the marketing environment of any firm of your choice.

2. Prepare a marketing mix for a product of your choice to be targeted to a rural market.
3. Select any product and analyse its segmentation strategy in comparison to its immediate competitive product.
4. Examine the marketing strategies followed by companies to prolong the maturity stage and defer its decline.
5. Suggest an appropriate distribution strategy of a product of your choice.
6. Draft promotion mix strategy for a hypothetical e-commerce firm.

Suggested Readings:

- Baines Et. AL. (2021). *Fundamentals of Marketing*. Oxford University Press.
- Etzel, M. J., Walker, B. J., Stanton, W. J., Pandit, A. (2010). *Marketing*. Mc Graw Hill.
- Jain, P & Singhal, N. (2021). *Principles of Marketing*. Scholar Tech Press, Delhi.
- Kapoor, N. (2021). *Principles of Marketing*. Prentice Hall of India.
- Kotler, P., Armstrong, G., Agnihotri, P. (2018). *Principles of Marketing*. Pearson Education. Indian edition.
- Kotler, P., Chernev, A., Keller, K. L. (2022). *Marketing Management*. United Kingdom: Pearson Education.
- Levy, M., Grewal, D. (2022). *Marketing*. United States: McGraw-Hill Education.
- Mamoria C.B., Bhatacharya A.(2021). *Marketing Management*. Delhi: Kitab Mahal.
- Sharma, K., Aggarwal S. (2021). *Principles of Marketing*. Delhi: Taxmann Publications.

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

Discipline Specific Elective- 3.1(DSE-3.1): Organisational Behaviour

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE-3.1: Organisational Behaviour	4	3	1	0	Pass in XII	NIL

Learning Objectives

The objective is to develop an in-depth understanding of the concept of organisational behaviour and its relevance in modern organisations. It also aims to expand the knowledge about the complexities of human behaviour, competitiveness, and interpersonal group dynamics.

Learning outcomes

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

1. Discuss basic concepts of organisational behaviour and their applicability in contemporary organisations.
2. Analyse various means of managing people at the workplace.
3. Recognise the importance of communication and motivation in an organisation.
4. Critically evaluate the different leadership styles and strategies.
5. Summarise the ways to build supportive organisational culture.

SYLLABUS OF DSE-3.1

Unit 1: Introduction (6 hours)

Organisational Behaviour: Concepts and Determinants; Relationship between Management and OB; Emergence of OB; Hawthorne Study; Contributing disciplines of OB; OB models.

Unit 2: Individual Behaviour (9 hours)

Foundations of Individual Behaviour; Personality - Type A/B, Big five personality types, factors influencing personality; Attitude – concept, components, job related attitudes; Learning- concept, theories and reinforcement; Perception and emotions- concept, perceptual process, factors influencing perception, perceptual errors and distortions; Beliefs and values - concept and types: terminal values and instrumental values.

Unit 3: Communication and Motivation (12 hours)

Communication – Understanding Communication; Persuasive communication; Communication styles; Transactional Analysis (TA), Johari Window.

Motivation – Why people work; Need theories (Maslow’s need hierarchy, ERG Theory, McClelland’s Theory); Theory X and Theory Y, Two Factors Theory; Contemporary Theories of motivation (Self-Determination Theory, Goal-setting Theory, Reinforcement Theory, Self efficacy Theory).

Unit 4: Group Behaviour and Leadership (12 hours)

Formation of Groups; Group Behaviour - concepts, types- group norms, group roles, and group cohesiveness; Groups Vs Teams; Group decision making – process and types; Organisational conflict – nature, sources, and resolution strategies

Leadership - Concept and theories; Styles of leadership; Leadership continuum; Trait, Behavioural and Situational approach; Leadership grid; Contemporary leadership issue.

Unit 5: Dynamics of Organisational Behaviour (6 hours)

Organisational culture- concept and determinants; Organisational change- importance, types of change, resistance to change, managing change; Stress- individual and organisational factors, prevention and management of stress.

Practical Exercises:

The learners are required to:

1. Analyse the determinants of organisational behaviour in different organisations.
2. Evaluate any personality type as a group activity.
3. Perform a role play on TA and Johari Window.
4. Conduct a primary survey to study leadership styles in different organisations.
5. Practice five different types of stress management techniques including meditation.

Suggested Readings:

- Greenberg, J. (2015). *Behaviour in organisations, 10th edn.* Pearson Education India.
 - Hersey, P. K., Blanchard, D., & Johnson, D. (2013). *Management of organisational Behaviour.* Pearson.
 - Luthans, F. (2017). *Organisational Behaviour-An evidence based approach, 12th edn.* McGraw-Hill Education.
 - Pareek, U. (2014). *Understanding Organisational Behaviour.* Oxford University Press.
 - Robbins, S. T., Judge, T. A. (2019). *Essentials of organisational Behaviour.* Pearson.
 - Singh, K. (2015). *Organisational Behaviour: Texts & Cases, 3rd edn.* India: Pearson.
- Additional Resources

Keywords: Organisational Theories, Personality, Values and Attitudes, Learning, Leadership, Conflict, Organisational Culture.

Note: Latest edition of readings may be used teaching Learning Process The course combines learning through analysis and discussion of case studies and active participation in experiential exercises and simulations. Assessment Methods Class tests/Assignments, Class participation, Presentations, End-semester examination

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

Discipline Specific Elective- 3.2(DSE-3.2): Financial Markets and Institutions

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE-3.2: Financial Markets and Institutions	4	3	1	0	Pass in XII	NIL

Learning Objectives

The course aims to provide students an overview of the financial system to help them understand the role of financial institutions and the financial markets.

Learning outcomes

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

1. Describe the components and functions of a financial system.
2. Analyse integration and linkages between different financial systems and describe how they operate.
3. Analyse the functioning and working of money and capital markets.
4. Describe the functioning and role of various financial institutions.
5. Assess global financial markets and institutions, and spill over of financial crisis across countries.

SYLLABUS OF DSE-3.2

Unit 1: Introduction (6 hours)

An introduction to financial system - components, inter-linkages between financial system and economic development, financial intermediation, indicators of financial development (World Bank); capital allocation-financial institutions vis-a-vis financial markets; evolution of Indian financial system since 1951; recent reforms and developments in Indian financial system.

Unit 2: Financial Markets I: Money Markets (9 hours)

Financial markets - integration of Indian financial markets with global financial markets; money market – functions, organisations and participants; money market instruments; role of central bank in money market; role of Reserve Bank of India in Indian money market; Fixed Income Money Market and Derivative Association of India (FIMMDA).

Unit 3: Financial Markets II: Capital Markets (9 hours)

Capital Markets - introduction, components, role and functions; equity market-methods of issue; debt market-concept, significance and classification; capital market instruments; raising funds from global financial markets; primary and secondary markets- concept, similarities, differences; stock exchanges in India - NSE, BSE; Stock Indices: concept and construction, Major stock indices - global (including Dow Jones and NASDAQ) and Indian (NIFTY and BSE-SENSEX); concept of DEMAT account and depositories (NSDL, CDSL); SEBI and investor protection.

Unit 4: Financial Institutions (12 hours)

Commercial banking - introduction, classification, role, asset liability management, non performing assets; role of technology in banking sector; financial inclusion, recent developments in banking including restructuring, privatisation, MUDRA financing; Insurance - life and non-life insurance companies in India: public and private; Mutual Funds – introduction and their role in capital market development, types of mutual fund schemes (open ended vs close ended, equity, debt, hybrid schemes and Exchange Traded Funds (ETFs); Non banking Financial Companies (NBFCs) – role and types; private equity, venture capital and hedge funds.

Unit 5: Financial Stability (9 hours)

Financial stability-importance and indicators (World Bank, IMF, RBI); understanding financial crisis - causes and policy response; global financial crisis (2008); emerging challenges to financial stability.

Practical exercises

The learners are required to:

1. Identify one Indian and one global financial conglomerate. Examine their genesis and evolution.
2. Compare the yield curve of India, any other developing country, and a developed country. Analyse the reasons for similarities and differences in them.
3. Pick two leading stock market indices in India. Analyse the method of their computation. Identify the reasons behind the differences and their implications.
4. Pick any three mutual funds and make a comparison based on their risk parameters, portfolio holdings and historical return.
5. Identify any International Financial crisis other than Sub-Prime crisis (2008) and evaluate its spill over on the rest of the world.

Suggested Readings:

- Bhole L.M. & Mahakud J. (2017) *Financial Institutions and Markets: Structure, Growth and Innovations*. Chennai: McGraw Hill Education.

- Bhole, L.M., *Financial Markets and Institutions*. Tata McGraw Hill Publishing Company.
- Frederic S. M. & Stanley G. E. (2011). *Financial Markets and Institutions*. Prentice Hall
- Goel,S. (2018). *Financial Markets, Institutions and Services*. PHI learning
- Khan, M.Y. (2017). *Indian Financial System –Theory and Practice*. Vikas Publishing House.
- Kohn (2013). *Financial Institutions and Markets*. Oxford University Press.
- Madura, J. (2018). *Financial Markets and Institutions*. Cengage
- Pathak, B. V. (2018). *Indian Financial System: Markets, Institutions and Services*. New Delhi: Pearson education.
- Saunders, A. & Cornett, M. M. (2007). *Financial Markets and Institutions*. Tata McGraw Hill.
- Sharma, G. L. & Singh, Y. P. (1992). *Contemporary Issues in Finance and Taxation*, Delhi: Academic Foundation.

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

Additional Readings

- Annual Reports of Major Financial Institutions in India.
- BSE website www.bseindia.com
- NSDL website
- CDSL website
- National Stock Exchange website www.nseindia.com.
- NIFM, Department of Economic Affairs
- SEBI website www.sebi.gov.in
- Reserve Bank of India website www.rbi.org.in
- FIMMDA website www.fimmda.org
- BIS website www.bis.org
- Economic Survey, www.indiabudget.gov.in
- Reports on Trends and Progress of Banking in India, RBI
- Reports on Currency and Finance, RBI

Discipline Specific Elective- 3.3(DSE-3.3): Brand Management
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE 3.3- Brand Management	4	3	1	0	Pass in XII	NIL

Learning Objectives

The course aims to make students aware of brands, their evolution, extensions, brand Management strategies and its practical implications for business. The course shall focus on developing skills to devise strategies for brand positioning and equity in the market.

Learning outcomes

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

1. Comprehend the conceptual framework of brand management
2. Analyse brand positioning strategies of popular brands and explore their life cycle
3. Design and implement brand strategies
4. Discuss the concept of brand equity
5. Explore recent issues in branding

SYLLABUS OF DSE-3.3

Unit 1: Introduction (9 hours)

Introduction to Brands and Brand Management, Concept of a Brand, evolution of a Brand, Challenges and Opportunities, Brand Identity, Brands and Consumers, IMC: Evolution and Growth.

Unit 2: Brand Positioning (9 hours)

Brand Building, Identifying and Establishing Brand Positioning and values, Brand Repositioning, Life stages of a Brand, Brand Personality, Brand Image.

Unit 3: Designing Marketing Program (12 hours)

Strategic Brand Management Process, Designing and implementing brand strategies, Contemporary Strategies: storytelling, Internet and Social Media, Brand Extensions, Brand reinforcement strategies, Brand Portfolio Management, Integrating Advertising with Brand Management.

Unit 4: Brand Equity (12 hours)

Customer based Brand Equity, Measuring and Interpreting Brand Performance: brand equity Management System, New Media Environment: Brands amplifiers, Growing and Sustaining Brand Equity.

Unit 5: Recent Issues in Branding (3 hours)

Managing Strong Brands, Brand Ladder, Country Branding, Global Brand Strategy, Managing Brands over time, Brand Audits, Managing Brands in the Digital Era. Legal and Ethical aspects in Brand Management.

Note: Case Studies may be discussed in every unit, where ever possible to supplement the subject matter.

Practical Exercises:

The learners are required to:

1. Analyse the evolution of brands of various companies.
2. Take up popular brands and analyse the life cycle of select brands.
3. Discuss suggestive strategies for brand positioning.
4. Apply brand management strategies to real life products.
5. Use appeals for advertising and branding of products.
6. Understand the rationale behind a brand story.
7. Develop a brand story for a unique product idea.
8. Discuss case studies on 'Brand Equity' for select popular firms.
9. Participate in group discussions to discuss the recent issues in branding.

Suggested Readings:

- Aaker, D. (2009) *Brand Leadership*. UK: Simon & Schuster.
- Beverland, M. (2018). *Brand Management: Co-creating Meaningful Brands*. UK: SAGE Publications.
- Chernev, A. (2015). *Strategic Brand Management*. Illinois, USA: Cerebellum Press.
- Chitale, A. K. & Gupta, Ravi. (2013). *Product Policy and Brand Management: Text and Cases*, 4th ed. PHI Learning
- Cowley, D. (1991). *Understanding Brands*. India: Kogan Page Ltd.
- John, D. R (2018). *Strategic Brand Management: Lessons for Winning Brands in Globalized Markets*. New Delhi: Oxford University Press.
- Keller, K. L., Swaminathan V., Parameswaran, A. M G, and Jacob, I. C. (2021). *Strategic Brand Management: Building, Measuring and Managing Brand Equity*. India: Pearson Education.
- Miller, D. (2020). *Building a StoryBrand: Clarify Your Message So Customers Will Listen*, India: HarperCollins Publishers.
- Temporal, P. (2010). *Advanced Brand Management*. UK: Harriman House.
- Parameswaran, M.G. (2006). *Building Brand Value*. India: McGraw Hill Education.

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

Discipline Specific Elective- 3.4(DSE-3.4): Financial Reporting Analysis & Valuation

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE 3.4- Financial Reporting Analysis & Valuation	4	3	1	0	Pass in XII	NIL

Learning Objectives

The course aims to help the learners to understand, analyse and interpret the basic framework of financial reporting and information incorporated in the corporate annual reports.

Learning outcomes

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

1. Analyse and interpret the information provided in the financial statements of a company.
2. Evaluate the results of financial statements and disclosures of corporate annual reports.
3. Apply principles valuation to tangible and intangible assets.

Apply principles valuation to tangible and intangible assets.

4. Identify the elements of financial statements.
5. Summarise the emerging areas in financial reporting.

SYLLABUS OF DSE-3.4

Unit 1: Introduction to Corporate Financial Reporting (3 hours)

Meaning of Financial Statement as per Companies Act, 2013; Corporate Financial Reporting - meaning, need and objectives; Users of financial reports, Conceptual Framework for financial reporting. Financial/Accounting information contained in the Financial Statements, their qualitative characteristics; Presentation of financial statements.

Unit 2: Financial Statements and Disclosures (9 hours)

Components and constituents of Basic Financial Statements; Relevant provisions of the Companies Act, 2013 for the preparation of Statement of Profit & loss and Balance Sheet. Contents of annual report, Mandatory and voluntary disclosures through annual report. Report

of the Board of Directors and Auditor's Report as per Companies Act, 2013; Business Responsibility and sustainability reporting by listed entities.

Unit 3: Valuation (12 hours)

Valuation of Property Plant and Equipment: Asset valuation techniques : Historical, Fair Value, Net realisable value, Present value. Valuation of Intangible Assets. Valuation of Inventory.

Unit 4: Elements of Financial Statements (12 hours)

Select Elements of Financial Statements: Revenues- Identification and disclosures, Leases and Accounting for Tax.

Unit 5: Emerging Trends in Reporting (9 hours)

Accounting for E-commerce business – Introduction, elements of e-commerce transactions, business models, classification of e-commerce websites, revenue recognition and measurement of costs. Integrated Reporting – Meaning, Purpose, Salient features of framework. Value Added Statement.

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

Practical Exercises:

The learners are required to:

1. Download annual reports of reputed companies and analyse the contents of financial statements.
2. Examine the voluntary and mandatory information contained in the annual report of the select companies.
3. Collect information regarding the method of valuation of property plant and equipment followed by select reputed companies.
4. Analyse and compare annual reports of ten companies regarding tax related information disclosure.
5. Collect and summarise information from business newspapers and periodicals related to latest developments in financial reporting and valuation.

Suggested Readings:

- Bhattacharjee, A. K. (2022). *Financial Accounting for Business Managers*. Delhi: PHI Learning Pvt. Ltd.
- Gibson, C. H. (2013). *Financial Statement Analysis*. Noida: Cengage Learning India Private Limited.
- Gupta, A. (2018). *Financial Accounting for Management: An Analytical Perspective*. Delhi: Pearson Education.
- Gupta, M., Kaur, H., & Gupta, R. (2019). *Financial Reporting and Analysis*. New Delhi: JSR Publishing House LLP.

- Lal, J., & Gauba, S. (2018). *Financial Reporting and Analysis*. Delhi: Himalaya Publishing House.
- Soffer, L. C., & Soffer, R. J. (2006). *Financial Statement Analysis: A Valuation Approach*. London: Pearson Education.
- Tulsian, P. C., Tulsian, B., & Tulsian, T. (2022). *Analysis of Financial Statements*. New Delhi/NCR: Tcom Prints.
- Tulsian, P. C., Tulsian, B., & Tulsian, T. (2022). *Corporate Accounting*. New Delhi: S. Chand Publication.
- Tulsian, P. C., Tulsian, B., & Tulsian, T. (2022). *Financial Management*. New Delhi: S. Chand Publication.
- Young, S. D., Cohen, J., & Bens, D. A. (2018). *Corporate Financial Reporting and Analysis : A Global Perspective*. USA: Wiley Publications.

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

Discipline Specific Elective- 3.5(DSE-3.5): Yoga and Happiness
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSE 3.5 – Yoga and Happiness	4	2	0	2	Pass in XII	NIL

Learning Objectives

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

Learning outcomes

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

1. Demonstrate Asanas, Pranayama, Kriya with proficiency.
2. Demonstrate postures of Hatha Yoga, Raja Yoga, and Laya Yoga.
3. Analyse the relevance of Yog Sutras in real life situations.
4. Interpret the significance of Meditation in Business Context;
5. Summarise the importance of Ayurveda in modern lifestyle.
6. Enhance their Happiness & Spiritual Quotient.

SYLLABUS OF DSE – 3.5

Unit 1: Introduction (6 hours)

Yoga: Concept, Meaning, and Origin; Relation between mind and body; Importance of healthy body and mind; Body Management Techniques: Asana, Pranayama, Kriya. Principles of yogic practice, Meaning of Asana, its types and principles, Meaning of pranayama, its types and principles. Impact of yoga limbs like asana, pranayama, meditation, etc. on achieving excellence in performance.

Unit 2: Classical and Emerging Schools of Yoga (8 hours)

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

Unit 3: Meditation: A Way of Life (6 hours)

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

Unit 4: Yoga & Meditation in Modern Setting (6 hours)

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

Unit 5: Developing Happiness & Spiritual Quotient (4 hours)

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

Myths about Happiness, Principles of being happy. Concept of Self; Positive thinking; Self Introspection; Religion and Spirituality; Life Stories of Spiritual Masters. Concept of Prana. Techniques of studying spiritual quotient. Applied Kinesiology: Introduction to the concept of Applied Kinesiology; Muscle Testing, Nutrient Testing.

Practical Exercises:

Learners are required to:

1. Participate in the practical sessions in Yoga Lab. On Asanas, Pranayama, Kriya: Sudarshan Kriya of Art of Living, Isha Kriya, etc.
2. Participate in the practical sessions in Yoga Lab. On Hatha Yoga, Raja Yoga, Laya Yoga.
3. Interpret the Yog Sutras by Patanjali as per their applicability in real life situations and submit a report of the same.
4. Submit and present report on their key learnings from the following:
 - a. Sudarshan kriya yoga: breathing for health–NCBI
 - b. How meditation benefits CEOs—a case study at Harvard Business School

c. A Little Meditating Helps You Make Better Business Decisions—A case study at Harvard Business School.

5. Participate in simulation exercises in class where all learners are divided into two teams wherein, they have to debate for and against imbibing Ayurveda & health in modern lifestyle.
6. Participate in simulation exercises in class using applied kinesiology techniques.
7. Write a summary of their personal experience of learning various yoga, breathing, and meditation techniques in the course and how do you think it will help you in the future.

Suggested Readings:

- Shankar, S. S. R. (2018). *Patanjali Yog Sutra*. Bangalore: Sri Sri Publications Trust.
- Shankar, S. S. R. (2010). *25 Ways To Improve Your Life*. Bangalore: Sri Sri Publications Trust.
- Shankar, S. S. R. (2010). *Ayurveda & Breath*. Bangalore: Sri Sri Publications Trust.
- Taimni, I. K. (2005). *The Science of Yoga*. Adyar, Chennai: Theosophical Publishing House.
- Verma, K. (2008). *Sri Sri Yoga*. Bangalore: Sri Sri Publications Trust.
- Vivekananda, S. (2019). *The Complete Book of Yoga: Karma Yoga, Bhakti Yoga, Raja Yoga, Jnana Yoga*. Delhi: Fingerprint! Publishing.
- Zope, S. A., & Zope, R. A. (2013). *Sudarshan Kriya Yoga: Breathing for Health*. International Journal of Yoga, 6(1), 4-10.

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

Generic Elective- 3.1(GE-3.1): General Management

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE -3.1 – General Management	4	3	1	0	Pass in XII	PASS IN GE-2.1

Learning Objectives

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

Learning outcomes

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

1. Examine the evolution of management and its significance
2. Comprehend and analyse applicability of managerial functions
3. Recognise the role of decision-making in business.
4. Analyse the role of directing in management
5. Appraise the function of controlling and contemporary issues in management

SYLLABUS OF GE-3.1

Unit 1: Introduction to Management (9 hours)

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

Unit 2: Functions of Management (6 hours)

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

Unit 3: Planning and Organising (12 hours)

Planning- meaning, strategic and operations planning; Decision-making- concept, importance

and bounded rationality; Organizing- division of labour & specialization; Organisational structures; Factors affecting organisational design.

Unit 4: Directing and Staffing (9 hours)

Directing- concept and importance; Concept and theories of Motivation- Maslow's need hierarchy, Herzberg's two-factor theory, Theory X&Y; Leadership-meaning and importance; Communication- meaning and importance; Staffing- concept, importance and process.

Unit 5: Controlling and Contemporary Issues in Management (9 hours)

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

Practical Exercises:

The learners are required to:

1. Assess the applicability of managerial theories in today's corporate world.
2. Discuss the interrelationship between various managerial functions as a group discussion.
3. Perform a role play on bounded rationality or on any other aspect of decision-making.
4. Identify various techniques used by organisations to motivate employees.
5. Study and make a report to assess the impact of emerging issues in management.

Suggested Readings:

- Drucker, P. F. (1954). *The Practice of Management*. New York: Harper & Row.
- Drucker, P. F. (1999). *Management Challenges for the 21st Century*. Harper Collins Publishers Inc.
- Griffin. (2021). *Management Principles and Application*. Cengage.
- Koontz, H. & Weihrich, H. (2012). *Essentials of Management: An International and Leadership Perspective*. McGraw Hill Publications
- Kumar, P. (2019). *Management: Principles and Applications*. Delhi: JSR Publication House LP.
- Mahajan, J.P. & Mahajan, A. (2017). *Management Principles and Applications*. Vikas Publications
- Rao, V.S.P. (2022). *Management Principles and Applications*. Taxmann Publications.

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

Generic Elective- 3.2(GE-3.2): Basics of Advertising

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE 3.2- Basics of Advertising	4	3	1	0	Pass in XII	PASS IN GE-2.3

Learning Objectives

The objective of this paper is to familiarise the students with concepts and techniques of advertising used in marketing.

Learning outcomes

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

1. Identify communication objectives behind advertising various products and services.
2. Evaluate the importance of advertising appeals.
3. Explain various media elements in the advertising decisions.
4. Examine the role of various advertising agencies.
5. Evaluate the effectiveness of advertising campaigns.

SYLLABUS OF GE-3.2

Unit 1: Introduction to Advertising (9 hours)

Marketing Communication Process; Advertising: Significance, Types and Objectives; Target audience selection- basis; DAGMAR Approach; Methods of setting of Advertising Budget.

Unit 2: Message (9 hours)

Advertising Appeals; Advertising Copy: Elements of Print Advertising Copy.

Unit 3: Media Decisions (9 hours)

Types of Media: Merits and Demerits; Advertising through internet and interactive media issues and considerations.

Unit 4: Advertising Agency (9 hours)

Role, Types and Selection of advertising agency.

Unit 5: Advertising: Effectiveness and Institutional Framework (9 hours)

Rationale of Measuring Advertising Effectiveness: Evaluating Communication and Sales Effect; Pre and Post testing Techniques. Brief role of Advertising Standards Council of India (ASCI).

Practical Exercises:

The learners are required to:

1. Analyse the marketing communication strategies of select firms.
2. Perform a content analysis of various advertising campaigns to:
 - a. identify the objective of an advertisement forming part of an advertising campaign.
 - b. find out the target audience of a campaign.
 - c. prepare a report on various media options used in a campaign.
 - d. prepare a report on message strategy and copy elements used in the campaign.
3. Select a product to develop an advertising campaign for it.
4. Evaluate the advertising appeals of certain top brands.
5. Assess the merits and demerits of different forms of media used in advertising.
6. Prepare a list of advertising agencies along with their strategies.
7. Analyse case studies on evaluating the effectiveness of advertising campaigns.

Suggested Readings:

- Belch, G. E., Belch, M. A., & Purani, K. (2009). *Advertising and Promotion: An Integrated Marketing Communications Perspective*. New York: McGraw Hill Education.
- Gupta, R. (2012). *Advertising Principles and Practice*. S. Chand
- Kapoor, Neeru. (2022). *Fundamentals of Advertising- IInd Edition*. New Delhi: Cengage Learning India Pvt. Ltd.
- Shah, K., & D' Souza, A. (2008). *Advertising and Promotions: An IMC Perspective*. New Delhi: Tata McGraw Hill Publishing Company Limited.
- Sharma, K. (2018). *Advertising: Planning and Decision Making*. New Delhi: Taxmann Publication.
- Sharma, S. & Singh, R. *Advertising: Planning and Implementation, 3rd ed.* PHI Learning

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

Generic Elective- 3.3(GE-3.3): Investing in Stock Markets

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE 3.3- Investing in Stock Markets	4	3	1	0	Pass in XII	PASS IN GE-2.2

Learning Objectives

The course aims to familiarize the students with the skills required to operate in the stock market. They can learn the trading mechanism of the stock exchanges.

Learning outcomes

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

1. Evaluate the investment environment as well as risk & return framework.
2. Conduct fundamental analysis to identify under-priced/overpriced securities.
3. Conduct technical analysis to make buy and hold decisions in the stock market.
4. Describe the functioning of Indian Stock Market.
5. Analyse mutual funds as an investment alternative.

SYLLABUS OF GE 3.3

Unit 1: Basics of Investing (9 hours)

Basics of investment & investment environment. Concept of risk and return, Risk and return trade-off, Types of investing and investors. Avenues of investments - Equity shares, Preference shares, Bonds & Debentures, Insurance schemes, Mutual funds, Index funds, ETF. Security markets - primary Market, secondary Market and derivative market. Responsible Investment.

Unit 2: Fundamental Analysis (9 hours)

Top-down and bottom-up approaches, Analysis of international & domestic economic scenario, industry analysis, company analysis (quality of management, financial analysis: both annual and quarterly, income statement analysis, position statement analysis including key financial ratios, cash flow statement analysis, EBIT, capital gearing ratio, return on investment, return on equity, EPS and DPS analysis, Industry market ratios: operating profit ratio, net profit

ratio, PE, PEG, price over sales, price over book value, dividend yield, earning yield, debt equity ratio, eva). Understanding the shareholding pattern of the company.

Unit 3: Technical Analysis (9 hours)

Trading rules (credit balance theory, confidence index, filter rules, market breadth, advances vs declines) and charting (use of historic prices, simple moving average and MACD, basic and advanced interactive charts). Do's & Don'ts of investing in markets.

Unit 4: Indian Stock Market (9 hours)

Primary Markets (IPO, FPO, Private placement, OFS), Secondary Markets (cash market and derivative market: Futures and Options), Market Participants: stock broker, investor, depositories, clearing house, stock exchanges. role of stock exchange, stock exchanges in india BSE, NSE and MCX. Security market indices: Nifty, Sensex and sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations.

Unit 5: Investing in Mutual Funds (9 hours)

Concept and background of mutual funds: advantages, disadvantages of investing in mutual funds, types of mutual funds- open-ended, close-ended, equity, debt, hybrid, index funds, exchange traded funds and money market funds. Factors affecting the choice of mutual funds. CRISIL mutual fund ranking and its usage. Calculation and use of Net Asset Value.

Practical Exercises:

The learners are required to:

1. Compute risk and return of various investment alternatives using excel spreadsheet.
2. Estimate the value of equity stocks of at least 2 listed companies by applying principles of fundamental analysis.
3. Extract historical prices and volumes of equity stocks of any two companies. Predict their price movements using appropriate methods of technical analysis.
4. Extract all the forms and documents required for listing of a public company on the Stock exchange. Prepare a report on the activities performed by a Merchant Banker for launching an Initial Public Offer.
5. Pick any three mutual funds and compare them on the basis of their risk parameters, portfolio holdings and historical return.

Suggested Readings:

- Chandra, P. (2017). Investment Analysis and Portfolio Management: Tata McGraw Hill Education, New Delhi.
- Chaturvedi S., Kaur G., Singh A. & Kaur J. (2021). *Investing in Stock Markets*. Scholar Trust Press.
- Kevin, S. (2022). Security Analysis and Portfolio Management: PHI Learning, Delhi.

- Kumar V., Kumar N., & Sethi R. (2021). *Investing in Stock Markets*. Ane Books.
- Pandian, P. (2012). *Security Analysis and Portfolio Management*. New Delhi: Vikas Publishing House.
- Ranganatham, M., & Madhumathi, R. (2012) *Security Analysis and Portfolio Management*: Pearson Education, India.
- Singh J. K. & Singh A. K. (2017). *Investing in Stock Markets*. Delhi: A. K. Publications, Delhi.
- Tripath V. & Pawar N. (2022). *Investing in Stock Markets*: Taxmann Publications.

Assessment Method:

1. There shall be 3 credit hours for lectures + one credit hour for tutorials (per group).
2. Theory exam shall carry 100 marks (including Internal Assessment of 25 Marks). The theory exam will be for 3 hours.

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

Generic Elective- 3.4(GE-3.4): Financial Statement Analysis

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE 3.4 – Financial Statement Analysis	4	3	1	0	Pass in XII	PASS IN GE-2.4

Learning Objectives

The course aims to enable the student to analyse and interpret the financial statements and related footnotes of publicly traded companies.

Learning outcomes

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

1. Describe the meaning of financial statements as per Companies Act, 2013.
2. Discuss the techniques of financial statements analysis.
3. Compute the financial ratios using spreadsheets.
4. Examine the cash position of companies using the cash flow statements.
5. Analyse the financial performance of companies using ratio analysis.

SYLLABUS OF GE-3.4

Unit 1: Introduction (9 hours)

Introduction to financial statements, Uses & Limitations of Financial Statements, users of accounting information, an overview of Financial statements as per companies act, 2013, Balance sheet, Statement of Profit and Loss, Cash Flow statement, Statement of changes in Equity, Notes to the accounts, Significant accounting policies, Brief introduction of accounting standards.

Unit 2: Techniques of financial statements analysis (9 hours)

Comparative and common-size statements: horizontal and vertical analysis, trend analysis.

Unit 3: Ratio analysis (9 hours)

Ratio analysis and interpretation: liquidity, solvency, profitability, activity and market ratios; Du Pont analysis.

Unit 4: Cash Flow Analysis (9 hours)

Importance and objective of understanding a firm's cash flows, Structure of Cash flow statement: Financing, investing and operating activities, Preparation of Cash Flow statement as per AS 3 (revised) and Ind AS 7.

Unit 5: Financial Statement analysis – Real-life case work (9 hours)

Analysis of financial statements (Income Statement, Balance sheet, Cash flow statement) of any two listed companies of similar market capitalization from the same sector/industry using spreadsheets. Use Ratio analysis and Industry averages to draw inferences about the company's financial health.

Practical Exercises:

The learners are required to:

1. Download soft copies of annual reports of public listed companies & analyse the financial statements.
2. Prepare the comparative & common size financial statements for three years of at least two listed companies.
3. Compute accounting ratios to analyse the operating efficiency, solvency, profitability and liquidity position of any company from its financial statements.
4. Analyse & interpret the cash position of companies using the cash flow statements.
5. Analysis & interpret the financial ratios of select companies on the basis of their financial statements.

Note: Students should be encouraged to use spreadsheets for practical exercises. Suggested Readings:

- Gupta, A. (2018). *Financial Accounting for Management - An Analytical Perspective*. Delhi: Pearson Education.
- Lal, J., & Gauba, S. (2018). *Financial Reporting and Analysis*. Delhi: Himalaya Publishing House.
- Myer, J. N. (1965). *Financial Statement Analysis*. USA: Prentice-Hall.
- Penman, S.H. (2013). *Financial Statement Analysis*. Singapore: Tata McGraw Hill.
- Subramanyam, K. R., & Wild, J. J. (2014). *Financial Accounting – A Managerial Perspective*. Delhi: Prentice Hall of India.
- Tulsian, P. C., Tulsian, B., & Tulsian, T. (2022). *Analysis of Financial Statements*. New Delhi/NCR: Tcom Prints.
- Tulsian, P. C., Tulsian, B., & Tulsian, T. (2022). *Corporate Accounting*. New Delhi: S. Chand Publication.
- Tulsian, P. C., Tulsian, B., & Tulsian, T. (2022). *Financial Management*. New Delhi: S. Chand Publication.

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

Generic Elective- 3.5(GE-3.5): Yoga and Happiness

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE-3.5 – Yoga and Happiness	4	2	0	2	Pass in XII	NIL

Learning Objectives

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

Learning outcomes

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

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

SYLLABUS OF GE-3.5

Unit 1: Introduction (6 hours)

Yoga: Concept, Meaning, and Origin; Relation between mind and body; Importance of healthy body and mind; Body Management Techniques: Asana, Pranayama, Kriya. Principles of yogic practice, Meaning of Asana, its types and principles, Meaning of pranayama, its types and principles. Impact of yoga limbs like asana, pranayama, meditation, etc. on achieving excellence in performance.

Unit 2: Classical and Emerging Schools of Yoga (8 hours)

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

Unit 3: Meditation: A Way of Life (6 hours)

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

Unit 4: Yoga & Meditation in Modern Setting (6 hours)

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

Unit 5: Developing Happiness & Spiritual Quotient (4 hours)

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

Myths about Happiness, Principles of being happy. Concept of Self; Positive thinking; Self Introspection; Religion and Spirituality; Life Stories of Spiritual Masters. Concept of Prana. Techniques of studying spiritual quotients. Applied Kinesiology: Introduction to the concept of Applied Kinesiology; Muscle Testing, Nutrient Testing.

Practical Exercises:

Learners are required to:

1. Participate in the practical sessions in Yoga Lab. On Asanas, Pranayama, Kriya: Sudarshan Kriya of Art of Living, Isha Kriya, etc.
2. Participate in the practical sessions in Yoga Lab. On Hatha Yoga, Raja Yoga, Laya Yoga.
3. Interpret the Yog Sutras by Patanjali as per their applicability in real life situations and submit a report of the same.
4. Submit and present report on their key learnings from the following:
 - a. Sudarshan kriya yoga: breathing for health–NCBI
 - b. How meditation benefits CEOs–a case study at Harvard Business School

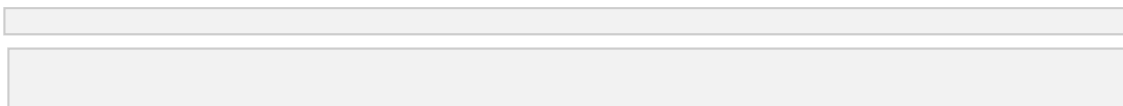
c. A Little Meditating Helps You Make Better Business Decisions—A case study at Harvard Business School.

5. Participate in simulation exercises in class where all learners are divided into two teams wherein, they have to debate for and against imbibing Ayurveda & health in modern lifestyle.
6. Participate in simulation exercises in class using applied kinesiology techniques.
7. Write a summary of their personal experience of learning various yoga, breathing, and meditation techniques in the course and how you think it will help you in the future.

Suggested Readings:

- Shankar, S. S. R. (2018). *Patanjali Yog Sutra*. Bangalore: Sri Sri Publications Trust.
- Shankar, S. S. R. (2010). *25 Ways To Improve Your Life*. Bangalore: Sri Sri Publications Trust.
- Shankar, S. S. R. (2010). *Ayurveda & Breath*. Bangalore: Sri Sri Publications Trust.
- Taimni, I. K. (2005). *The Science of Yoga*. Adyar, Chennai: Theosophical Publishing House.
- Verma, K. (2008). *Sri Sri Yoga*. Bangalore: Sri Sri Publications Trust.
- Vivekananda, S. (2019). *The Complete Book of Yoga: Karma Yoga, Bhakti Yoga, Raja Yoga, Jnana Yoga*. Delhi: Fingerprint! Publishing.
- Zope, S. A., & Zope, R. A. (2013). *Sudarshan Kriya Yoga: Breathing for Health*. International Journal of Yoga, 6(1), 4-10.

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



Discipline Specific Course- 3.1(DSC-3.1): Business Statistics

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSC -3.1: Business Statistics	4	3	0	1	Pass in XII	NIL

Learning Objectives

The course aims to develop amongst the learners the ability to summarize, analyse and interpret quantitative information for business decision making.

Learning outcomes

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

1. Examine and interpret various descriptive properties of statistical data.
2. Identify probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context.
3. Analyse the underlying relationship between variables and perform predictive analysis using regression models.
4. Analyse the trends and tendencies over a period through time series analysis.
5. Apply index numbers to real life situations.

SYLLABUS OF DSC-3.1

Unit 1: Descriptive Statistics (9 hours)

Measures of Central Tendency: Concept and properties of averages including Arithmetic mean, Median and Mode.

Measures of Dispersion: An overview of Range, Quartile Deviation and Mean Deviation; Standard deviation; Variance and Coefficient of variation.

Moments: Computation and significance; Skewness; Kurtosis.

Unit 2: Probability and Probability Distributions (15 hours)

Theory and approaches to probability; Probability Theorems: Addition and Multiplication;

Conditional probability and Bayes' Theorem.
Expectation and variance of a random variable.
Discrete Probability distributions: Binomial and Poisson (Properties and Applications).
Normal distribution: Properties of Normal curve; Computation of Probabilities and Applications.

Unit 3: Simple Correlation and Regression Analysis (12 hours)

Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation (computation and properties); Probable and standard errors; Rank correlation.

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

Unit 4: Time Series Analysis (6 hours)

Time Series Data; Components of time series; Additive and Multiplicative models. Trend analysis; Fitting of trend using principle of least squares – linear and second-degree parabola. Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa.

Unit 5: Index Numbers (3 hours)

Meaning and uses of index numbers.

Construction of Index numbers: Methods of Laspeyres, Paasche and Fisher's Ideal index.
Construction and Utility of Consumer Price Indices; BSE SENSEX, and NSE NIFTY.

Practical Exercises:

The learners are required to:

1. Observe and apply the concepts of descriptive statistics in real life situations. 2. Practice basic calculations in statistics using spreadsheets and try to use it for solving subject related assignments.
3. Conduct a small primary research/survey in groups and analyse the data using statistical tools discussed in the class (Examples: Buying behaviour, Motivation, Stress, Brand aspects, Sales Projections, Impact of advertisements etc).
4. Conduct a statistical experiment to estimate the probability of any event occurring in future.
5. Analyse the relationship between different factors affecting the demand for any product. Predict future demand of the product using regression analysis.
6. Analyse the past price movement in any equity stock using trend analysis.
7. Construct a hypothetical index that is representative of large cap stocks listed on NSE.

Assessment Criteria

The Assessment for this paper would include a theory exam of 50 marks, Practical Exam of 25 marks and Internal assessment of 25 marks. Internal assessment will include 20 marks for class tests/assignments, and 5 marks for attendance. There shall be 3 Credit Hrs. for Lectures + one Credit Hr. (Two Practical Periods per week per batch) for P.Use of a simple calculator is allowed.

Suggested Readings:

- Anderson, D. R. (2019). *Statistics for learners of Economics and Business*. Boston: Cengage Learning.
- Douglas A. L., Robert D. M., & William G. M. (2022). *Basic Statistics for Business and Economics*. Mc-Graw-Hill International editions.
- Gupta, S. C. & Gupta, I. (2018). *Business Statistics*, Mumbai: Himalaya Publishing House.
- Gupta, S. P., & Gupta, A. (2018). *Business Statistics: Statistical Methods*. New Delhi: S. Chand Publishing.
- Hazarika, P. A. (2012). *Textbook of Business Statistics*. New Delhi: S. Chand Publishing.
- Levine, D. M., Krehbiel, C., & Berenson, L. (2009). *Viswanathan. Business Statistics – A First Course*. Pearson Education.
- Levin R., Rubin D. S., Rastogi S., & Siddqui M. H. (2017). *Statistics for Management*. London: Pearson Education.
- Mark L. B., Bernard M. B., David M. L., Kathryn A. S., & David F. S. (2020). *Basic Business Statistics*. Pearson.
- Murray R. S., Larry J. S. (2017). *Statistics*. Tata McGraw Hill edition.
- Siegel, O. F. (2016). *Practical Business Statistics*. Cambridge Academic Press.
- Thukral, J. K. (2021). *Business Statistics*, New Delhi: Taxman Publication.
- Tulsian, P.C., Jhunjhunwala B. (2020). *Business statistics*. S. Chand Publishing.
- Vohra, N. D. (2017). *Business Statistics*. New Delhi: McGraw-Hill Education India.

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

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSC -3.2: Financial Management	4	3	0	1	Pass in XII	NIL

Learning Objectives

The course aims to enable students to acquire knowledge of principles and practice of financial management.

Learning outcomes

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

1. Analyse the conceptual framework of financial management and get an insight into the concept of time value of money, and risk and return.
2. Estimate cash flows for projects, and evaluate their profitability using capital budgeting techniques.
3. Estimate the cost of capital; and critically analyse different capital structure theories and factors affecting capital structure decision of a firm.
4. Analyse different theories of dividend and factors affecting dividend policy.
5. Estimate working capital requirements of a firm, and device optimum credit policy for a firm.

SYLLABUS OF DSC-3.2

Unit 1: Financial Management: An Overview (3 hours)

Nature, scope and objectives of financial management. An overview of time value of money, risk and return.

Unit 2: Capital Budgeting Decision (12 hours)

The Capital Budgeting Process, Cash Flow Estimation, Different techniques of capital budgeting: Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR), Profitability Index

Unit 3: Cost of Capital and Financing Decision (15 hours)

Cost of Capital: Estimation of components of cost of capital: Method for calculating cost of equity, cost of retained earnings, cost of debt and cost of preference capital, Weighted Average Cost of Capital (WACC). Incremental (Marginal) cost of capital.

Capital Structure- Theories of capital structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating, Financial and Combined Leverage. EBIT-EPS Analysis. Determinants of Capital Structure

Unit 4: Dividend Decision (6 hours)

Theories for relevance and irrelevance of dividend decision for corporate valuation- MM Approach, Walter's Model, Gordon's Model, Determinants of dividend policy

Unit 5: Working Capital Decision (9 hours)

Concepts of working capital, operating & cash cycles, risk-return trade off, working capital estimation, receivables management.

Note: Use of Spreadsheet should be encouraged for doing basic calculations, quick understanding, problem solving and giving students subject related assignments for their internal assessment purposes.

Practical Exercises

The learners are required to:

1. Compute risk and return of various investment alternatives using excel spreadsheet. 2. Estimate cash flows for a hypothetical Start-up. Using excel, evaluate the project's profitability by employing capital budgeting evaluation techniques.
3. Extract data from financial statements of different firms/financial databases and estimate the cost of capital using appropriate software.
4. Extract historical data and evaluate different dividend policies followed by companies of specific industries.
5. Estimate working capital requirements for any two companies belonging to different industries and compare them.

Suggested Readings:

- Brealey, R. A., Myers S. C., Allen F., & Mohanty P. (2020). *Principles of Corporate Finance*. McGraw Hills Education.
- Khan, M. Y. & Jain, P. K. (2011). *Financial Management: Text, Problems and cases*. New Delhi: Tata McGraw Hills.
- Kothari, R. (2016). *Financial Management: A Contemporary Approach*. New Delhi: Sage Publications Pvt. Ltd.
- Maheshwari, S. N. (2019). *Elements of Financial Management*. Sultan Chand & Sons.

- Maheshwari, S. N. (2019). *Financial Management – Principles & Practice*. Sultan Chand & Sons.
- Pandey, I. M. (2022). *Essentials of Financial Management*. Pearson.
- Rustagi, R.P. (2022). *Fundamentals of Financial Management*. New Delhi: Taxmann Pub. Pvt. Ltd.
- Sharma, S. K. and Sareen, R. (2019). *Fundamentals of Financial Management*. New Delhi: Sultan Chand & Sons (P) Ltd.
- Singh, J. K. (2016). *Financial Management: Theory and Practice*. New Delhi: Galgotia Publishing House.
- Singh, S. & Kaur, R. (2020). *Fundamentals of Financial Management*. New Delhi: SCHOLAR Tech Press.
- Tulsian, P.C. & Tulsian, B. (2017). *Financial Management*. New Delhi: S. Chand.

Additional Resources:

- Chandra, P. (2019). *Financial Management: Theory and Practice*. New Delhi: Tata McGraw Hills.
- Ross, S. A., Westerfield, R. & Jefferey, J. (2017). *Corporate Finance*. Tata McGraw Hills.
- Srivastava, R. & Mishra, A. (2011). *Financial Management*. U.K.: Oxford University Press.
- Van Horne, J. C. & John, W. (2008). *Fundamentals of Financial Management*. Pearson Education.

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Discipline Specific Course- 3.3(DSC-3.3): Principles of Marketing

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSC -3.3: Principles of Marketing	4	3	1	0	Pass in XII	NIL

Learning Objectives

The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing.

Learning outcomes

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

1. Discuss basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm.
2. Describe the dynamics of consumer behaviour and process of market selection through STP stages.
3. Analyse the process of value creation through marketing decisions involving product development.
4. Analyse the marketing decisions involving product pricing and its distribution.
5. Explore marketing decisions involving product promotion, and draft promotion mix strategies.

SYLLABUS OF DSC-3.2

Unit-1: Introduction to Marketing and Marketing Environment (9 hours)

Introduction to Marketing: Meaning, Scope and Importance; Marketing Philosophies; Marketing Mix for goods and services.

Marketing Environment: Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural.

Unit-2: Consumer Behaviour and Market Selection (9 hours)

Consumer Behaviour: Need for studying consumer behaviour; Stages in Consumer buying decision process; Factors influencing consumer buying decisions.

Market Selection: Market Segmentation: Concept and Bases. Market Targeting, Product Positioning – concept and bases.

Unit-3: Product Decisions and New Product Development (9 hours)

Product Decisions: Concept and classification; Levels of Product. Product- mix; Branding- concept, types, significance, qualities of good brand name; Packaging and Labeling-types and functions; Product support service; New product development process; Product life cycle – concept and marketing strategies.

Unit-4: Pricing Decisions and Distribution Decisions (9 hours)

Pricing Decisions: Objectives, Factors affecting price of a product; Pricing methods and strategies.

Distribution Decisions: Channels of distribution- types and functions. Factors affecting choice of distribution channel; Distribution logistics decisions.

Unit-5: Promotion Decisions and Developments in Marketing (9 hours)

Promotion Decisions: Communication process; Importance of Promotion. Promotion mix tools: Distinctive characteristics of advertising, personal selling, sales promotion, public relations, and direct marketing.

Developments in Marketing: Sustainable Marketing, Rural marketing, Social marketing Digital marketing – an overview.

Practical Exercises:

The learners are required to:

1. Submit a report on any one marketing aspect of an organisation/group/cell/society/unit/department operating in your College/Institute.
2. Choose any company engaged in sustainable marketing and prepare a presentation of the analysis of its marketing mix. Propose changes to enhance its marketing mix.
3. Describe and analyse the STP strategy of a multinational company of your choice.
4. With reference to the concept of levels of a product examine the marketing strategy of any company which has customized the augmented product and has gained customer satisfaction.
5. Visit two bank branches (one being a public sector and the other being an international bank branch) and meet the PRO/ manager or a suitable staff member. Outline the key elements of the marketing strategy pursued by the branch managers and compare the implementation of the same. Prepare a report about these observations with a critical analysis of the same.
6. Analyse the distribution strategy of any product of your choice.
7. Draft promotion mix strategy for a hypothetical newly floated fine dining restaurant.

*Note: These are suggestive exercises.

Suggested Readings

- Baines et al. (2021). *Fundamentals of Marketing*. Oxford University Press
- Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). *Marketing*. McGraw Hill.
- Jain, P & Singhal, N. (2021). *Principles of Marketing*. Delhi: Scholar Tech Press.
- Kapoor, N. (2021). *Principles of Marketing*. Prentice Hall of India.
- Kotler, P., Armstrong, G., & Agnihotri, P. (2018). *Principles of Marketing*. Pearson Education. Indian edition.
- Kotler, P., Chernev, A., & Keller, K. L. (2022). *Marketing Management*. United Kingdom: Pearson Education.
- Levy, M. & Grewal, D. (2022). *Marketing*. United States: McGraw-Hill Education.
- Mamoria C.B. & Bhatacharya, A. (2022). *Marketing Management*. Delhi: Kitab Mahal.
- Sharma, K. & Aggarwal S. (2021). *Principles of Marketing*. Delhi: Taxmann Publications.

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