दिल्ली विश्वविद्यालय UNIVERSITY OF DELHI



Bachelor of Arts Programme with Human Development and Family Empowerment

(Effective from Academic Year 2019-20)

SYLLABUS AND SCHEME OF EXAMINATION FOR B.A. PROGRAMME WITH HUMAN DEVELOPMENT AND FAMILY EMPOWERMENT

Three-Year Full Time Programme (Choice Based Credit System)



Syllabi applicable for students seeking admission from 2019 onwards

DEPARTMENT OF HOME SCIENCE

UNIVERSITY OF DELHI

Approved in AC meeting 15.7.2019

List of Contents

Preamble

1.	Introduction to B.A. Programme with Human Development and Family Empowerment
	1
2.	Learning Outcome-based Curriculum Framework in B.A. Programme with Human
	Development and Family Empowerment 1
	2.1. Nature and Extent of the Programme in B.A. Programme with Human Development
	and Family Empowerment 1
	2.2. Aims of Bachelor Degree Programme in B.A. Programme with Human Development
	and Family Empowerment 2
3.	Graduate Attributes in B.A. Programme with Human Development and Family
	Empowerment 2
4.	Qualification Descriptors for Graduates for B.A. Programme with Human Development
	and Family Empowerment 4
5.	Programme Learning Outcomes for B.A. Programme with Human Development and
	Family Empowerment4
6.	Structure of B.A. Programme with Human Development and Family Empowerment 5
	6.1. Credit Distribution6
	6.2. Semester-wise Distribution of Courses7
7.	Courses for B.A. Programme with Human Development and Family Empowerment 8-60

Preamble

The objective of any programme at Higher Education Institute is to prepare their students for the society at large. The University of Delhi envisions all its programmes in the best interest of their students and in this endeavour it offers a new vision to all its Under-Graduate courses. It imbibes a Learning Outcome-based Curriculum Framework (LOCF) for all its Under Graduate programmes.

The LOCF approach is envisioned to provide a focused, outcome-based syllabus at the undergraduate level with an agenda to structure the teaching-learning experiences in a more student-centric manner. The LOCF approach has been adopted to strengthen students' experiences as they engage themselves in the programme of their choice. The Under-Graduate Programmes will prepare the students for both, academia and employability.

Each programme vividly elaborates its nature and promises the outcomes that are to be accomplished by studying the courses. The programmes also state the attributes that it offers to inculcate at the graduation level. The graduate attributes encompass values related to well-being, emotional stability, critical thinking, social justice and also skills for employability. In short, each programme prepares students for sustainability and life-long learning.

The new curriculum of B.A. Programme with Human Development and Family Empowerment offers broader perspective of life span development. The increasing thrust on development programme and legislations for women and children generates empowering awareness and prepare the students on 'quality intervention programmes'.

The University of Delhi hopes the LOCF approach of the B.A. Programme with Human Development and Family Empowerment will help students in making an informed decision regarding the goals that they wish to pursue in further education and life, at large.

1. Introduction to B.A. Programme with Human Development and Family Empowerment

The undergraduate programme in B.A with Human Development and Family Empowerment (HDFE) has been contextualized and embedded in the broader perspective of life span development. The increasing thrust on development programme and legislations for women and children generates empowering awareness and prepare the students on 'quality intervention programmes'.

The course also emphasizes the integration and application of knowledge on Early Childhood Care and Education (ECCE), to provide stimulating environment to young children, and also to provide practical experiences of working with children which will enable students to develop necessary skills to work effectively with infants and preschoolers in various settings. The course offers an interesting assortment of skill based courses and generic courses for students of other disciplines to allow for effective transmission of relevant experiences of daily living.

2. Learning Outcome-based Curriculum Framework in B.A. Programme with Human Development and Family Empowerment

2.1 Nature and Extent of the Programme in B.A. Programme with Human Development and Family Empowerment

The degree aims to impart knowledge to students on the less talked about stream of Human Development. This discipline aims to bring multiple issues in the classroom for students to ponder upon. The discipline offers a rich profile of intriguing Skill Enhancement and Generic Elective Courses that motivate the students to think out of the box. The degree prepares the students for higher education in variety of fields like developmental studies, gender studies, education, research and advocacy. The subject Human Development and Family Empowerment expands its earlier nomenclature of Family and Child Welfare to endorse the philosophy of development to impart knowledge on various developmental stages beginning from prenatal development to old age. It builds on the fundamental principles of development as portrayed by theories as a result of inductive reasoning. Also it offers an

opportunity to young minds to come up with their own models conceptualized from day to day experiences.

2.2 Aims of Bachelor Degree Programme in B.A. Programme with Human Development and Family Empowerment

The aims of B. A. Programme with Human Development and Family Empowerment are to:

- Demonstrate the understanding of fundamentals of human development through lifespan and developmental perspective.
- Demonstrate the scope of the field of human development through identification of conventional and novel avenues.
- Learn about the complete spectrum of the field to gain understanding of developmental psychology.
- Understand the theoretical knowledge of the field through inductive and deductive reasoning.
- Become aware of unsaid and unexplored areas of human development and think out of the box.
- Explore the area of early childhood development and education and gain insights into bringing new possibilities
- Learn to critically examine the issues of life and become active agents in bringing affirmative changes in society.
- Explore contemporary issues, understand the magnitude of daily life problems and identify appropriate solutions to help humankind at large.

3. Graduate Attributes in B.A. Programme with Human Development and Family Empowerment

Disciplinary knowledge and skills: Capable of demonstrating comprehensive knowledge and understanding of major concepts of Human Development through a Lifespan approach.

Communication skills: Ability to express thoughts and ideas effectively in writing and communicate with others using appropriate media.

Critical Thinking: Capability to apply analytical thought to a body of knowledge, analyse and evaluate evidence.

Problem solving: Learn various attributes of lifespan development by gaining understanding of each stage of life and understand mechanisms to solve problems effectively.

Research related skills: Learn about methods of data collection involved in research and gain understanding on using the most appropriate method as and when the need arises.

Team work: Ability to work effectively with diverse teams, act together as a group or a team and work efficiently as a member of team.

Scientific Reasoning: Ability to analyse, interpret and infer from quantitative and qualitative data.

Information/ Digital literacy: Capability to use ICT in a variety of learning situations.

Self-directed learning: Ability to work independently, identify appropriate resources required for a project and manage a project.

Analytical reasoning: Understand and reason analyses drawn from researches done in order to find solutions for everyday problems

Reflective thinking: Learn to take back home a curious mind which motivates students to reflect on important issues of life.

Multicultural competence: Understand the concept of Multi-verse and appreciate the diversity of cultures by developing a strength to understand and celebrate multiple contexts of development.

Moral and ethical awareness: Learn skills of ethical code of conduct and practice same in real life situations. Develop moral awareness and appreciate the spirit of discipline.

Leadership readiness: Develop leadership skills as a result of extensive practical and research related work undertaken at the graduate level.

Lifelong learning: Instill the spark of life-long learning in students through the experience of innovative learning in classroom. Learn to take curriculum outside the classroom and find remedies for day to day problems

4. Qualification Descriptors for Graduates for B.A. Programme with Human Development and Family Empowerment

- Demonstrate an understanding of the academic field of Human Development and its linkages with related disciplinary areas.
- Use knowledge, understanding and skills required for identifying developmental issues and problems and drawing on a wide range of information and its application in addressing those issues.
- Gather knowledge and competencies in setting up an organization in the area of women and children to offer solutions and services.
- Communicate the inference of researches undertaken in an academic field and come up with solutions of solving relationship problems.
- Demonstrate subject related and transferable skills that are relevant to job and employment opportunities.

5. Programme Learning Outcomes for B.A. Programme with Human Development and Family Empowerment

- Demonstrate the understanding of fundamentals of human development through lifespan and developmental perspective.
- Demonstrate the scope of the field of human development through identification of conventional and novel avenues.
- Learn about the complete spectrum of the field to gain understanding of developmental psychology.
- Understand the theoretical knowledge of the field through inductive and deductive reasoning.
- Become aware of unsaid and unexplored areas of human development and think out of the box.
- Explore the area of early childhood development and education and gain insights into bringing new possibilities
- Learn to critically examine the issues of life and become active agents in bringing affirmative changes in society.
- Explore contemporary issues, understand the magnitude of daily life problems and identify appropriate solutions to help humankind at large.

6. Structure Of B.A. Programme With Human Development And Family Empowerment

The programme comprises of four types of papers, Discipline Specific Courses (DSC), Discipline Selective Electives (DSE), Skill Enhancement Courses (SEC) and Generic Elective Courses (GE).

The DSCs, DSEs, and GEs are of 6 credits each, where in the papers having practical components have 4 credits for Theory and 2 credits for Practical. Papers without practical have 5 credits for Theory and 1 for Tutorial. The SECs are 4 credit papers.

The DSCs have four core papers each to be offered in Semester I, II, III, IV. The DSEs are offered in Semester V and VI. The SECs have four papers, each to be offered in Semester III, IV, V and VI. The GEs have two papers to be offered in Semester V and VI to other specifications.

The DSCs and DSEs are Core papers to be offered to only those students who take up HDFE as their one of the two Disciplines. The SECs are offered to both HDFE and NON-HDFE students under the Choice Based model. The GEs are offered only to NON-HDFE students.

The B.A. Programme with Human Development and Family Empowerment is a three-year course offered to B.A. Programme students as one of the two disciplines taken by them. Each year is an academic year and is divided into two semesters

The teaching-learning involves theory classes of one-hour duration along with practical and tutorials. Each theory paper is of 100 marks and practical component, if there, is of 50 marks. The internal assessment comprises 25% of the theory paper and the end semester examination is of 75% weightage.

6.1 Credit Distribution

S.N o.	Category of paper	Names of paper	Theory credits	Practical/tuto rial credit	Total Credits
1.	Discipline Specific Course (DSC)	 Principles of Child Development Introduction to Human 	5	1	6
		Development	4	2	6
		3. Empowerment of Women & Children4. Principles &	4	2	6
		Perspectives on Early Childhood Care & Education	4	2	6
2.	Discipline Specific Elective	 Child Rights & Gender Empowerment Children with Special 	4	2	6
	(DSE)	2. Children with Special Needs	4	2	6
		3. Parenting	5	1	6
2	Skill	4. Childhood in India	5	1	6
3.	Enhancemen t Course (SEC)	 Life Skills Education Introduction to Guidance & Counselling 	4		4
		3. Parent and Community Education	4		4
		4. Adolescent Development & Challenges	4		4
4.	Generic Electives (GE)	 Care & Well-being in Human Development Child Pights & Social 	5	1	6
		2. Child Rights & Social Action	5	1	6

6.2 Semester-wise Distribution of Courses

Semester	Core Course (CC) (12 papers)	Ability Enhancement Compulsory Course (AECC) (2 papers)	Skill Enhancement Course SEC) (4 papers)	Discipline Specific Elective (DSE) (4 papers)	Generic Elective (GE) (2 papers)
Ι	CC 1: English / MIL (Hindi) CC 2: Discipline Course - 1A CC 3: Discipline Course - 2 A	AECC 1: English/MIL / (Hindi, Sanskrit) Communication/ Environmental Science	-	-	-
II	CC 4: MIL (Hindi)/ English CC 5: Discipline Course - 1B CC 6: Discipline Course - 2B	AECC 2: English/MIL / (Hindi, Sanskrit) Communication/ Environmental Science	-	-	-
III	CC 7: English / MIL (Hindi) CC 8: Discipline Course - 1C CC 9: Discipline Course - 2C	-	SEC-1	-	-
IV	CC 10: MIL (Hindi)/ English CC 11: Discipline Course – 1D CC 12: Discipline Course – 2D	-	SEC-2	-	-
v	_	_	SEC-3	DSE-1A	GE-1
				DSE-2A	
171				DSE-1B	CE 2
VI	-	-	SEC-4	DSE-2B	GE-2

12 DSC + 2 AECC + 4 SEC + 4 DSE + 2 GE = TOTAL CREDITS: 132

7. Courses for B.A. Programme with Human Development and

Family Empowerment

DISCIPLINE SPECIFIC COURSES (DCS): (4) (One each in Sem I, II, III and IV) (Credits: 6)

1.	DSC-HDFE-01- Principles of Child Development	(Theory and Tutorial)
2.	DSC-HDFE-02- Introduction to Human Development	(Theory and Practical)
3.	DSC-HDFE-03- Empowerment of Women and Children	(Theory and Practical)
4.	DSC-HDFE-04- Principles and Perspectives on	
	Early Childhood Care and Education	(Theory and Practical)

DISCIPLINE SPECIFIC ELECTIVE (DSE): (4) (Any one out of four in Sem V and one in Sem VI)

(Credits: 6)

1.	DSE-HDFE-01-	Child Rights and Gender Empowerment	(Theory and Practical)
2.	DSE-HDFE-02-	Children with Special Needs	(Theory and Practical)
3.	DSE-HDFE-03-	Parenting	(Theory and Tutorial)
4.	DSE-HDFE-04-	Childhood in India	(Theory and Tutorial)

SKILL ENHANCEMENT COURSES (SEC): (4) (One each in Sem III, IV, V and VI) (Credits: 4)

1.	SEC-01 -	Life Skills Education (Sem III)	(Theory)
2.	SEC-02 -	Introduction to Guidance and Counseling (Sem IV)	(Theory)
3.	SEC-03 -	Parent and Community Education (Sem V)	(Theory)
4.	SEC-04 -	Adolescent Development and Challenges (Sem VI)	(Theory)

GENERIC ELECTIVE (GE): (2) (One each in Sem V and Sem VI) (Credits: 6)

- 1. GE-01- Care and Well-being in Human Development (Sem V) (Theory and Tutorial)
- 2. GE- 02- Child Rights and Social Action (Sem VI) (Theory and Tutorial)

DSC-HDFE-01: PRINCIPLES OF CHILD DEVELOPMENT (CREDITS: THEORY-5, TUTORIAL-1)

COURSE OBJECTIVES:

- To familiarize students with the concept of child development as a field of study.
- To create an understanding of various stages of lifespan development.

COURSE LEARNING OUTCOMES:

- Get familiarized with the concept of child development as a field of study.
- Develop an understanding of the various stages of child development beginning with prenatal, neonate and infant development.
- Learn about the basics of techniques of data collection.

THEORY:

CONTENTS

UNIT I: Introduction to Child Development

- History, scope and importance of child development as a field of study
- Theoretical foundations (Psycho-Analytical theory, Psycho-Social theory, Social learning theory, Cognitive Developmental theory, Attachment theory)

Berk, L. E. (2000). Child development. New Delhi: Prentice Hall. Chapter 1, pg 2-20

UNIT II: Methods of Child Study

- Observation
- Interview
- Questionnaire
- Case study

Berk, L. E. (2000). Child development. New Delhi: Prentice Hall. Chapter 2, pg 41-50

UNIT III: Aspects of Development

- Principles of Development
- Developmental Norms

Berk, L. E. (2000). Child development. New Delhi: Prentice Hall. Chapter 1, pg 4-5

UNIT IV: Pre-natal Development & Infant Development

- Factors affecting pre-natal development
- Stages of pre-natal development
- New-born: Characteristics
- Reflexes
- Infant developmental milestones

Singh, A. (2015). *Foundation of human development: a lifespan approach*. Hyderabad: Orient Longman. Chapter 3

20

20

20

30

PERIODS: 90 (Credits-6)

COMPULSORY READING:

- Berk, L. E. (2000). *Child development (3rd edition)*. New Delhi: Prentice Hall.
- Colley, D. and Cooper, P. (Eds.) (2017). *Attachment and emotional development in the classroom*. Oxford City: Jessica Kingley Publishers
- Verma, P., Srivastava, D. N. and Singh, A. (1996). *Bal manovigyan and bal vikas*. Agra: Agrawal Publication.

ADDITIONAL RESOURCES:

- Bee, H. L. (2011). *The developing child*. London: Pearson.
- Papilla, D.E., Olds, S. W. and Feldman, R. D. (2004). *Human development*. New York: Mcgraw Hill.
- Singh, A. (2015). *Foundation of human development: a lifespan approach*. Hyderabad: Orient Longman.
- Singh, V. (2007). Bal vikas avam bal manovigyan. Jaipur: Panchsheel Prakashan.

TEACHING LEARNING PROCESS:

- Lecture method
- Group discussion
- Tutorials
- Brainstorming
- Role plays
- Contextualising content in real life situations

ASSESMENT METHOD:

As per University of Delhi rules

For each course the assessment is as follows:

For theory (maximum marks 100):

-End semester exam: 75 marks

-Internal Assessment: 25 marks (Class test- 10 marks; Assignment- 10 marks; Attendance – 5 marks)

For practical (where applicable) (maximum marks 50):

-End-semester practical exam: 25 marks

-Continuous evaluation of practicals on a pre-described key

Result is declared in terms of letter grade and grade points for each course.

KEYWORDS:

- Department of Human Development & Family Empowerment
- Principles of development
- Developmental norms
- Prenatal development
- Cognitive development
- Methods of child study

Facilitating the achievement of Course Learning Outcomes

UNIT	COURSE LEARNING OUTCOMES	TEACHING AND LEARNING ACTIVITIES	ASSESSMENT TASKS
1.	Students will be introduced to the field of child development.	Discussion and dialogue on history, scope and theoretical foundations.	Oral presentations
2.	Students will get acquainted with the methods of child study.	Teaching through the examples of well framed interviews, questionnaires.	Mock interviews, questionnaires, observation techniques.
3.	Students will get aware about the aspects of development.	Discussion on the principles of development, developmental norms. Teaching through examples, experience sharing.	Written test, Multiple choice questions
4.	Students will gain understanding of prenatal and infant development	Presentations on stages of prenatal development, infant reflexes and milestones.	Mock viva

*Assessment tasks listed here are indicative and may vary.

DSC-HDFE-02: INTRODUCTION TO HUMAN DEVELOPMENT (CREDITS: THEORY-4, PRACTICAL-2)

COURSE OBJECTIVES:

- To understand the significance and importance of the field of human development.
- To understand childhood years, adolescence and adulthood

COURSE LEARNING OUTCOMES

- Understand the field of human development and its significance.
- Understand developmental changes occurring during the lifespan with respect to childhood, adolescence and adulthood.
- Understand various stages of lifespan development with respect to conflicts and ways to deal with it.
- Learn the basic skills of research and documentation and apply the knowledge of methods of data collection in real life situation.

THEORY:

CONTENTS

PERIODS: 60 (Credits-4)

15

15

15

UNIT I: Importance of Human Development

- Meaning, definition, scope of human development
- Growth and development and principles of development
- Developmental tasks across life span

Singh, A. (2015). *Foundation of human development: a lifespan approach*. Hyderabad: Orient Longman. Chapter 1

Sapra, R. (2007). *Manav vikas: Ek* parichaya. New Delhi: Vishwa Bharti Publications. Chapter 1, pg 1-6

UNIT II: Childhood- Early & Middle

• Developmental milestones, physical, social, emotional, cognitive and language development.

Berk, L. E. (2017). *Development through the lifespan* (7^{*rd*} *edition*). US: Pearson Education. Chapter 7, 8, 9 & 10, pg 214-328.

Singh, A. (2015). *Foundation of human development: a lifespan approach*. Hyderabad: Orient Longman. Chapter 4 & 5.

UNIT III: Adolescence

• Definition, characteristics, developmental milestones, physical changes; psychological implications of physical changes, male and female body clock, sequence of change; social, emotional, cognitive development.

Berk, L. E. (2017). *Development through the lifespan* (7rd edition). US: Pearson Education. Chapter 11 & 12, pg 360-400.

Singh, A. (2015). *Foundation of human development: a lifespan approach*. Hyderabad: Orient Longman. Chapter 6.

12

UNIT IV: Adulthood

• Meaning, characteristics, physical, social and emotional development during early, middle and late adulthood.

Berk, L. E. (2017). *Development through the lifespan (7rd edition)*. US: Pearson Education. Chapter 13, 14, 15, 16, 17 & 18, pg 430-602.

Singh, A. (2015). *Foundation of human development: a lifespan approach*. Hyderabad: Orient Longman. Chapter 7.

PRACTICAL

PERIODS: 60 (Credits-2)

- Methods and techniques of child study Interviews – 2 Observations – 2
- Case profile of a senior citizen

COMPULSORY READINGS:

- Berk, L. E. (2017). *Development through the lifespan* (7rd edition). US: Pearson Education.
- Santrock, J. W. (1996). Child development. New York: Tata McGraw Hill
- Verma, P., Srivastava D. N. and Singh, A. (1996). *Bal manovigyan and bal vikas*. Agra: Agrawal Publication.

ADDITIONAL RESOURCES:

- Bee, H. L (2011). *The developing child*. London: Pearson.
- Papilla, D.E., Olds, S. W. and Feldman, R. D (2004). *Human development*. New York: Mcgraw Hill.
- Singh, A. (2015). *Foundation of Human development: A lifespan approach*. London: Orient Longman.
- Singh, V. (2007). Bal vikas avam bal manovigyan. Jaipur: Panchsheel Prakashan.

TEACHING LEARNING PROCESS:

- Lecture method
- Group discussion
- Brainstorming
- Role plays
- Contextualising content in real life situations
- Case study
- Research methods(Interviews, Observations, Questionnaires)
- Opportunity of reflective thought
- Giving back to the community

ASSESMENT METHOD:

As per University of Delhi rules For each course the assessment is as follows: For theory (maximum marks 100):

-End semester exam: 75 marks

-Internal Assessment: 25 marks (Class test- 10 marks; Assignment- 10 marks; Attendance – 5 marks)

For practical (where applicable) (maximum marks 50):

-End-semester practical exam: 25 marks

-Continuous evaluation of practicals on a pre-described key

Result is declared in terms of letter grade and grade points for each course.

KEYWORDS:

- Department of Human Development & Family Empowerment
- Development in Early childhood
- Development in Middle childhood
- Development in Adolescence
- Development in Adulthood
- Lifespan development

Facilitating the achievement of Course Learning Outcomes

UNIT	COURSE LEARNING	TEACHING AND LEARNING	ASSESSMENT TASKS
	OUTCOMES	ACTIVITIES	
1	Students will gain knowledge about the importance of the field of human development.	Discussion on the meaning, definition and scope of human development.	Written and oral tests
2	Students will get aware about the development patterns in early and middle childhood.	Brainstorming sessions on various aspects of development.	Presentations in the classroom
3	Students will get aware about the development patterns in adolescence	Power-point presentations on characteristics and milestones in adolescence	Multiple choice questions
4	Students will get aware about the development patterns in adulthood	Role plays to understand the physical and socio- emotional development in adulthood	Written tests

*Assessment tasks listed here are indicative and may vary.

DSC-HDFE-03: EMPOWERMENT OF WOMEN AND CHILDREN (CREDITS: THEORY-4, PRACTICAL-2)

COURSE OBJECTIVES:

- To develop an understanding of women and children related issues in India.
- To create awareness among students about the Government programme, policies and legal provisions as well as Non-governmental efforts made to improve the status of women and children in India.
- To provide significant information related to health and education of women and children.

COURSE LEARNING OUTCOMES:

- Get aware with the situation of women and children in the country.
- Acquire knowledge and skills to work with women and children.
- Evoke competencies in the area of empowerment through knowledge of various programmes and policies.
- Develop an understanding of maternal health and education in order to work with community.
- Enhance research related skills and scientific temperament through experiential learning.

THEORY

CONTENTS

UNIT I: Status of Women and Children

- Demographic profile of women and children in India
- Issues related to women and children
- Sex Ratio, Infant Mortality- Statistics, causes, prevention and steps taken
- National Policy for Children-2013
- National Policy for Empowerment of Women-2001
- The Sexual harassment of Women at Workplace Act-2013

Sobti, S (2009). *Women and children: Issues & suggestions*. New Delhi: Rajiv Publishers. Chapter 1 & 6, Pg no: 9-25 & 110-130.

UNIT II: Programmes and Services for Women and Children

- Need for services
- Programmes: Swayam- Siddha, SEWA, ICDS, Balwadi, Mobile Crèches
- Programmes for girl child: Any three

Vasudev, K. (2009). Welfare programme. New Delhi: Vishva Bharti Publications.

UNIT III: Maternal Health Education and Child Development

• Importance of maternal health and impact on child development

PERIODS: 60 (Credits-4)

15

15

15

- Importance of maternal education
- Maternal Mortality: Statistics, causes, prevention and steps taken
- School Enrolment and School Dropout: Statistics, causes, prevention and steps taken

Sobti, S (2009). Women and children: Issues & suggestions. New Delhi: Rajiv Publishers. Chapter 3,4 & 9, Pg. no: 61-74, 75-86 & 173-194

UNIT IV: Women and Work

- · Women in organized and unorganized sectors
- Problem faced by working women; Laws for working women (Maternity Benefit Act)

Sobti, S (2009). *Women and children: Issues & suggestions*. New Delhi: Rajiv Publishers. Chapter 5 & 8, Pg. no: 87-109 & 138-172.

PRACTICAL

PERIODS: 60 (Credits-2)

15

- Visit to any two organizations working for children
- Visit to any one organization working for women
- Case profile of a working women

COMPULSORY READINGS:

- Sobti, S (2009). Women and children: Issues & suggestions. New Delhi: Rajiv Publishers.
- Vasudev, K. (2009). Welfare programme. New Delhi: Vishva Bharti Publications.
- Verma, S.B. and Soni, M. L. (2005). *Mahila jagrute aur sashaktikaran*. Jaipur: Aaveeskar Publishers.

ADDITIONAL RESOURCES:

- Bose, A.B. (2003). *The status of children in India: Promises to keep*. New Delhi: Manohar Publications
- National plan of action of children (2016). Ministry of HRD, Department of WCD, GOI.
- Rose, K. (1997). Where women are leaders. New Delhi: Sage Publications
- Vipin, K. (2009). Vaisveekran avm mahila sashaktikaran vividha aayam. New Delhi: Aeyal Publications.

TEACHING LEARNING PROCESS:

- Lecture method
- Group discussion
- Brainstorming
- Role plays
- Contextualising content in real life situations
- Case study
- Research methods(Interviews, Observations, Questionnaires)
- Field visits
- Audio visual aids

- Visits to organisations
- Opportunity of reflective thought
- Giving back to the community

ASSESSMENT METHODS:

As per University of Delhi rules For each course the assessment is as follows: For theory (maximum marks 100): -End semester exam: 75 marks -Internal Assessment: 25 marks (Class test- 10 marks; Assignment- 10 marks; Attendance – 5 marks) For practical (where applicable) (maximum marks 50): -End-semester practical exam: 25 marks

-Continuous evaluation of practicals on a pre-described key

Result is declared in terms of letter grade and grade points for each course.

KEYWORDS:

- Department of Human Development and Family Empowerment
- Women Empowerment
- Maternal health
- Girl child
- Organized sector
- Unorganized sector
- Demographic and statistical data of women and children

Facilitating the achievement of Course Learning Outcomes

COURSE LEARNING OUTCOMES	TEACHING AND LEARNING ACTIVITIES	ASSESSMENT TASKS
Students will get aware with the situation of women and children in the country.	Discussion on the meaning, definition and status of women and children in India.	Written and oral tests
Students will acquire knowledge and skills to work with women and children.	Brainstorming sessions on programmes and services for women and children.	Presentations in the classroom
Students will evoke competencies in the area of empowerment through knowledge of various programmes and policies.	Power-point presentations.	Multiple choice questions
Students will develop an understanding of maternal health and education in order to work with community and enhance research related skills and scientific temperament through experiential learning.	Role plays to understand the problems related to women.	Written tests
	OUTCOMES Students will get aware with the situation of women and children in the country. Students will acquire knowledge and skills to work with women and children. Students will evoke competencies in the area of empowerment through knowledge of various programmes and policies. Students will develop an understanding of maternal health and education in order to work with community and enhance research related skills and scientific temperament through	OUTCOMESLEARNING ACTIVITIESStudents will get aware with the situation of women and children in the country.Discussion on the meaning, definition and status of women and children in India.Students will acquire knowledge and skills to work with women and children.Brainstorming sessions on programmes and services for women and children.Students will evoke competencies in the area of empowerment through knowledge of various programmes and policies.Power-point presentations.Students will develop an understanding of maternal health and education in order to work with community and enhance research related skills and scientific temperament throughRole plays to understand the problems related to women.

*Assessment tasks listed here are indicative and may vary.

DSC-HDFE-04: PRINCIPLES AND PERSPECTIVES ON EARLY CHILDHOOD CARE AND EDUCATION (CREDITS: THEORY-4, PRACTICAL-2)

COURSE OBJECTIVES:

- To understand the need and significance of early childhood care and education.
- To understand the policy perspectives on ECCE in India and world.
- To develop knowledge and skills for research and evaluation in ECCE.

COURSE LEARNING OUTCOMES:

- Become sensitized on the significance of focusing on early years.
- Understand the policy perspectives of ECCE in India.
- Recognize the role of community in order to involve and encourage community participation.
- Get equipped with knowledge of research, development and evaluation in ECCE.
- Develop skills to make low-cost Teaching-Learning Material (TLM) and apply the principles of ECCE in a child care setting.

THEORY

CONTENTS

UNIT I: Objectives, Significance and Developmental Contexts

- Importance of early years and investing in early childhood
- Philosophers in the field of ECCE (Indian and western thinkers)
- Developmental needs of children (3-6 years)-physical, cognitive, language, socioemotional domains.

Aggarwal, J.C. and Gupta, S. (2007). *Early childhood care and education (First Ed.)*. New Delhi: Shipra Publications.

IGNOU. Organizing Child Care Services: DECE-1. New Delhi: IGNOU. Block 4: Unit 17, 18, 19 & 20.

UNIT II: Policies and Changing Perspectives in Early Childhood Care and Education

- Policies, legislation and Programme related to ECCE in Indian context: National Policy on Education (1986), National Curriculum Framework (2005), Right to Education Act (2009), ECCE policy (2013)
- ECCE in Global Perspective: United Nations Convention on Rights of the Child (UNCRC, 1989)

Government of India (1986). *National policy on education*. New Delhi: Department of Education.

UNIT III: Approaches and Pedagogy of ECCE

• Understanding different approaches to learning/innovative pedagogical approaches (activity based, play-way, child-centred, theme-based)

PERIODS: 60 (Credits-4)

15

15

15

- Organizing programme in Child care centre (Montessori, Kindergarten, Balwadi, Anganwadi)
- Need and Principles of Programme Planning
- Preparation & use of learning and play materials principles and characteristics. Use of local specific community resources etc.

Swaminathan, M. and Daniel, P. (2000). *Activity-based developmentally appropriate curriculum for young children*. Chennai: Indian Association for Pre-school Education. IGNOU. Organizing Child Care Services: DECE-1. New Delhi: IGNOU. Block 7: Unit 29.

UNIT IV: Organizational Management and Community Involvement 15

- Organizing the ECCE centre: Space and equipment
- Evaluation of ECCE programme- Child, Worker and Centre. ECCE professionals- Role and Qualities
- Community Participation: Importance and Process of involving community

IGNOU. Organizing Child Care Services: DECE-1. New Delhi: IGNOU. Block 7: Unit 31,32 &33.

PRACTICAL

- Observation report of an ECCE Centre.
- Designing low cost and environment friendly appropriate learning materials for all the developmental domains using:
 - Story telling
 - School Readiness
 - Art and craft
 - Rhyme/Story booklets
 - Language and Literacy skills
 - Numeracy Skills

COMPULSORY READINGS:

- Aggarwal, J.C. and Gupta, S. (2007). *Early childhood care and education (First Ed.)*. New Delhi: Shipra Publications.
- IGNOU. Organizing Child Care Services: DECE-1. New Delhi: IGNOU
- Swaminathan, M. and Daniel, P. (2000). *Activity-based developmentally appropriate curriculum for young children*. Chennai: Indian Association for Pre-school Education.

ADDITIONAL RESOURCES:

- Government of India (1986). *National policy on education*. New Delhi: Department of Education.
- Kaul, V. and Bhatnagar, R. *Early childhood education : A trainers' handbook.* New Delhi: NCERT.
- Swaminathan, M. (1998). *The first five years: A critical perspective on early childhood care and education in India.* New Delhi: Sage.

PERIODS: 60 (Credits-2)

• World Bank (2004). *Reaching out to the child: An integrated approach to child development.* New Delhi: Oxford University Press.

TEACHING LEARNING PROCESS:

- Lecture method
- Group discussion
- Brainstorming
- Role plays
- Contextualising content in real life situations
- Case study
- Research methods(Interviews, Observations, Questionnaires)
- Field visits
- Audio visual aids
- Workshops: Art & craft, theatre
- Preparation of TLM: Best out of waste
- Visits to organisations
- Opportunity of reflective thought
- Giving back to the community

ASSESSMENT METHODS:

As per University of Delhi rules

For each course the assessment is as follows:

For theory (maximum marks 100):

-End semester exam: 75 marks

-Internal Assessment: 25 marks (Class test- 10 marks; Assignment- 10 marks; Attendance – 5 marks)

For practical (where applicable) (maximum marks 50):

-End-semester practical exam: 25 marks

-Continuous evaluation of practicals on a pre-described key

Result is declared in terms of letter grade and grade points for each course.

KEYWORDS:

- Department of Human Development & Family Empowerment
- Early childhood care and education
- Early years
- Developmental need
- Early childhood centre
- ECCE curriculum
- ECCE programme

Facilitating the achievement of Course Learning Outcomes

UNIT	COURSE LEARNING OUTCOMES	TEACHING AND LEARNING ACTIVITIES	ASSESSMENT TASKS
1	Students will become sensitized on the significance of focusing on early years.	Discussion on the objectives, Significance and Developmental Contexts on ECCE	Written and oral tests
2	Students will understand the policy perspectives of ECCE in India.	Brainstorming sessions on policies and Changing perspectives in Early Childhood Care and Education.	Presentations in the classroom
3	Students will recognize the role of community in order to involve and encourage community participation.	Power-point presentations on approaches and pedagogy of ECCE	Multiple choice questions
4	Students will get equipped with knowledge of research, development and evaluation in ECCE and develop skills to make low-cost Teaching- Learning Material (TLM) and apply the principles of ECCE in a child care setting.	Role plays to understand organizational management and community involvement.	Written tests

*Assessment tasks listed here are indicative and may vary.

DSE-HDFE-01: CHILD RIGHTS AND GENDER EMPOWERMENT (CREDITS: THEORY – 4, PRACTICAL – 2)

COURSE OBJECTIVES:

- To understand the various definitions of child and child rights
- To learn about various dimensions of vulnerability with regard to children
- To understand contemporary gender issues

COURSE LEARNING OUTCOMES:

- Get aware and acquire knowledge about child rights in India.
- Be sensitized to various dimensions of challenges faced by children.
- Understand the concept of gender sensitization, gender stereotype and patriarchy in the Indian context.
- Get aware on organizations, institutions and services for disadvantaged children
- Develop critical thinking in the field of gender-roles and stereotypes.
- Data collection and understanding the coping mechanisms of a child in difficult circumstances.

THEORY:

CONTENTS

Unit I- Understanding Child Rights

- Meaning and need of child rights, diverse social contexts; Convention on Child Rights (UNCRC)
- Knowing disadvantage and exclusion in relation to children
- The role of State, family and children in promotion and protection of child rights
- Bajpai, A. (2006), *Child rights in India: Law, policy and practice*. New Delhi: Oxford University Press, chapter 1, pg 1-46

Chopra, G. (2015). Child rights in India: Challenges and social action. New Delhi: Springer. chapter 1, pg 1-22

Unit II- Children in Especially Difficult Circumstances (CEDC)

- Classification, issues and causes of CEDC
- Street children, working children and homeless children
- Child abuse
- Child trafficking
- Children in conflict with law

NIPCCD (2002). Children in difficult circumstances: Summaries of research, New Delhi: Resource Centre on Children.

Unit III- Conceptualizing Gender

- Defining terms-sex, gender, masculinity, femininity
- Socialization for gender- gender roles, gender stereotypes

PERIODS: 60 (Credits-4)

15

15

15

- Patriarchy and social institutions
- Perspectives on feminism
- Media and gender

Bhasin, K. and Khan, N.S. (2014). *Feminism and its relevance in South Asia*. New Delhi: Women Unlimited.

Unit IV: Laws and Programmes

- NCPCR
- Child Helpline, Umeed- Child Abuse
- Bachpan Bachao Andolon- Child Labour, Child Trafficking
- PRAYAS- Delinquent, Street Children
- DCCW- Street, Homeless and Working Children
- Laws
- JJA-2015
- PC-PNDT Act-2003
- Domestic Violence Act-2005
- National Child Labor (Protection and Regulation) Act-1986
- POCSO-2012

Chopra, G. (2015). Child rights in India: Challenges and social action. New Delhi: Springer. Chapter 2, pg 25-42

PRACTICAL

PERIODS: 60 (Credits-2)

15

- Profile of a child in difficult circumstances
- Poster making on gender issues
- Exploring the concept of child rights and gender through audio-visual sources (film review) and workshops

COMPULSORY READING:

- Bajpai, A. (2006), *Child rights in India: Law, policy and practice*. New Delhi: Oxford University Press.
- Bhasin, K. and Khan, N.S. (2014). *Feminism and its relevance in South Asia*. New Delhi: Women Unlimited.
- Bhasin, K. (2016). Pitrasatta kya hai? New Delhi: Jagori.

ADDITIONAL RESOURCES:

- Bhasin, K. (2016). Ladki kya hai? Ladka kya hai? New Delhi: Delhi Jagori.
- Chopra, G. (2015). *Child rights in India: Challenges and social action*. New Delhi: Springer.
- NIPCCD (2002). *Children in difficult circumstances: Summaries of research*, New Delhi: Resource Centre on Children.
- Parmar, S. (2015). Narivadi sidhant aur vyavahar. New Delhi: Orient Blackswam.

TEACHING LEARNING PROCESS:

- Lecture method
- Group discussion
- Tutorials
- Brainstorming
- Role plays
- Contextualising content in real life situations
- Case study
- Research methods (Interviews, Observations, Questionnaires)
- Field visits
- Audio visual aids
- Visits to organisations
- Opportunity of reflective thought
- Giving back to the community

ASSESMENT METHOD:

As per University of Delhi rules

For each course the assessment is as follows:

For theory (maximum marks 100):

-End semester exam: 75 marks

-Internal Assessment: 25 marks (Class test- 10 marks; Assignment- 10 marks; Attendance – 5 marks)

For practical (where applicable) (maximum marks 50):

-End-semester practical exam: 25 marks

-Continuous evaluation of practicals on a pre-described key

Result is declared in terms of letter grade and grade points for each course.

KEYWORDS:

- Department of Human Development & Family Empowerment
- Child Rights
- Gender stereotypes
- Homeless children
- Masculinity
- Delinquent

Facilitating the achievement of Course Learning Outcomes	

UNIT	COURSE LEARNING OUTCOMES	TEACHING AND LEARNING ACTIVITIES	ASSESSMENT TASKS
1	Students will get aware and acquire knowledge about child rights in India.	Discussion on meaning, definition and concept of child rights through audio- visual sources.	Oral presentations
2	Students will be sensitized to various dimensions of challenges faced by children.	Discussion on the classification, issues and causes of children in difficult circumstances.	Presentations in the classroom
3	Students will understand the concept of gender sensitization, gender stereotype and patriarchy in the Indian context.	Small group discussions on contextualizing gender in different societies.	Multiple choice questions
4	Students will get aware about organizations, institutions and services for disadvantaged children.	Power-point presentations and discussions on different laws and programmes for children in difficult circumstances.	Written and oral tests

*Assessment tasks listed here are indicative and may vary.

28

DSE-HDFE- 02: CHILDREN WITH SPECIAL NEEDS (CREDITS: THEORY – 4, PRACTICAL – 2

COURSE OBJECTIVES:

- To sensitize students to the needs and challenges of children with special needs.
- To understand the importance of identification, screening and assessment.
- To appreciate the diverse educational arrangements as special, integrated and inclusive education.

COURSE LEARNING OUTCOMES:

- Be sensitized to the needs and challenges of children with disabilities.
- Understand the importance of identification, assessment and intervention.
- Appreciate the diverse educational arrangements such as special, integrated and inclusive education.
- Get awareness on the wide scope of the field of special education in higher studies.
- Acquire basic skills in dealing with children with disability through scientific method of researching in the area of disability.

THEORY:

CONTENTS

UNIT I:

PERIODS: 60 (Credits-4)

15 Introduction to Children with Disabilities- Meaning, classification and definitions, attitudes and challenges in the Social ecology. National Human Rights Commission (2005). Disability manual. New Delhi: NHRC. Chapter 1,2, pg 9-17

UNIT II:

Early identification and intervention for disabilities (sensory, physical, intellectual, social and emotional). Importance of functional skills - daily living, self -help, and social skills.

NCERT (2010). Towards inclusive education. New Delhi: NCERT. Unit 2 pg 21-34

UNIT III:

Addressing educational needs- Concept of special, integrated, inclusive and home-based education. Role of family and community in supporting Children with disabilities. NCERT (2014). Including children with special needs. New Delhi: NCERT. Chapter 6, pg 93-106

UNIT IV:

Provisions and Services-Rights of Persons with Disabilities Act (RPwD Act) 2016. Mangal, S.K. (2007). Educating exceptional children. New Delhi: PHI Learning

15

15

15

PRACTICAL

- Case profile of a child with special needs
- Observation report of an NGO working for Children with special needs
- Compilation of Media (newspaper clippings/Poster making/ Pamphlet making/ Messages) on children with special needs
- Review of a movie on the related social issues.

COMPULSORY READING:

- Mangal, S.K. (2007). Educating exceptional children. New Delhi: PHI Learning
- National Human Rights Commission (2005). Disability manual. New Delhi: NHRC
- NCERT (2014). Including children with special needs. New Delhi: NCERT

ADDITIONAL RESOURCES:

- NCERT (2006). Education of children with special needs. New Delhi: NCERT
- NCERT (2010). Towards inclusive education. New Delhi: NCERT
- Pal, C. and Viswakarma, V (2011). *Vishesh shiksya shikshan*. New Delhi: Kanishka Publishers, Distributors.
- Sharma, Y.K. (2009). *Sharireki roop se viklagng balak*. New Delhi: Kanishka Publishers, Distributors.

TEACHING LEARNING PROCESS:

- Lecture method
- Group discussion
- Tutorials
- Brainstorming
- Role plays
- Contextualising content in real life situations
- Case study
- Research methods (Interviews, Observations, Questionnaires)
- Field visits
- Audio visual aids
- Visits to organisations
- Opportunity of reflective thought
- Giving back to the community

ASSESMENT METHOD:

As per University of Delhi rules

For each course the assessment is as follows:

For theory (maximum marks 100):

-End semester exam: 75 marks

-Internal Assessment: 25 marks (Class test- 10 marks; Assignment- 10 marks; Attendance – 5 marks)

For practical (where applicable) (maximum marks 50):

-End-semester practical exam: 25 marks

-Continuous evaluation of practicals on a pre-described key

Result is declared in terms of letter grade and grade points for each course.

KEYWORDS:

- Department of Human Development & Family Empowerment
- Inclusive education
- Special children
- Integrated education
- Disability

UNIT	COURSE LEARNING OUTCOMES	TEACHING AND LEARNING ACTIVITIES	ASSESSMENT TASKS
1.	Students will be sensitized to the needs and challenges of children with disabilities.	Discussion on meaning, classification and definitions of children with disabilities.	Oral presentations
2.	Students will understand the importance of identification, assessment and intervention.	Power-point presentations on different types of assessment and intervention methods and identification through audio-visual sources.	Presentations in the classroom
3.	Students will appreciate the diverse educational arrangements such as special, integrated and inclusive education.	Discussions and role play to understand the different aspects of educational needs, teaching through examples, experience sharing.	Written test, Multiple choice questions
4.	Students will get awareness on the wide scope of the field of special education in higher studies.	Give exposure of field visits in various organizations working for children with special needs.	Mock viva and presentations

*Assessment tasks listed here are indicative and may vary.

DSE-HDFE-03: PARENTING (CREDITS: THEORY-5, TUTORIAL-1)

COURSE OBJECTIVES

- To develop a general understanding on parenting
- To understand the behavioural aspects of parenting and adolescents
- To understand the role of parenting in child development

COURSE LEARNING OUTCOMES:

- Develop an understanding on parenting styles and their impact on children.
- Appreciate diverse child rearing practices and caregivers in Indian context.
- Get sensitized towards changes in care-giving across lifespan.
- Understand the influence of external agents on child rearing.

THEORY:

CONTENTS

UNIT I: Parenting: An Overview

- Family as a system
- Parenting Styles- Characteristics and effects
- Parenting and other significant caregivers in the Indian context

Chaudhary, N. (2004). *Listening to culture: Constructing reality from everyday talk*. New Delhi: Sage. Chapter 1,2, pg 16-64.

UNIT II: Concept of family and role of parents

- Indian society and the family system
- Functions of the family
- Parent-child interactions in Indian family context
- Significant factors influencing parenting: role of birth order, siblings, socio- economic status, cultural, regional background, type of family, lifestyle, values and education on parenting practices

Chaudhury, D. (2017). *Parenting tips for Indian parents: Pre-conception to adulthood*. Chennai: Notion Press, Inc. Chapter 2,4. Pg 87-171

UNIT III: Parenting across the Development Span: Dynamics & Challenges 20

- Infant care giving practices in Indian context
- Development and care in early years
- Role of parents in adolescence

Chaudhury, D. (2017). *Parenting tips for Indian parents: Pre-conception to adulthood*. Chennai: Notion Press, Inc. Chapter 3, pg 127-157

PERIODS: 90 (Credits-6)

20

30

UNIT IV: Influence of External factors and Significant Others

- Role of other significant care givers in parenting in the Indian context- Grandparents, extended family, community.
- Parents and external influences: Peers, school, neighborhood and electronic media and internet etc.

Chaudhary, N. (2004). *Listening to culture: Constructing reality from everyday talk*. New Delhi: Sage, Chapter 3, pg 65-77

COMPULSORY READING:

- Anandalakshmy, S. (2010). *Through the lens of culture: Centuries of childhood and education in India. Monographs of BalaMandir Research Foundation.* Chennai: BalaMandir Research Foundation.
- Chaudhury, D. (2017). *Parenting tips for Indian parents: Pre-conception to adulthood*. Chennai: Notion Press, Inc.
- Chaudhary, N. (2004). *Listening to culture: Constructing reality from everyday talk*. New Delhi: Sage.

ADDITIONAL RESOURCES:

- Aries, P. (1962). *Centuries of childhood: A social history of family life*. New York: Vintage.
- Deb, S. and Chatterjee, P. (2008). *Styles of parenting adolescents The Indian scenario*. New Delhi: Akansha Publishing House.
- Hurlock, B. E. (2007). *Developmental psychology: A life span approach, (5th Edn.)*. New Delhi: Tata Mc-Graw Hill Publishing Company Ltd.
- Sapra, R. (2010). *Child development: Issues and concerns for the well-being of the child.* New Delhi: Vishwabharati.

TEACHING LEARNING PROCESS:

- Lecture method
- Group discussion
- Tutorials
- Brainstorming
- Role plays
- Contextualising content in real life situations

ASSESMENT METHOD:

As per University of Delhi rules For each course the assessment is as follows: For theory (maximum marks 100): -End semester exam: 75 marks -Internal Assessment: 25 marks (Class test- 10 marks; Assignment- 10 marks; Attendance – 5 marks) For each curve englised (set on englised le) (consistence marked 50)

For practical (where applicable) (maximum marks 50):

-End-semester practical exam: 25 marks

-Continuous evaluation of practicals on a pre-described key

Result is declared in terms of letter grade and grade points for each course.

KEYWORDS:

- Department of Human Development & Family Empowerment
- Parenting
- Caregiver
- Electronic media
- Grandparents

Facilitating the achievement of Course Learning Outcomes

UNIT	COURSE LEARNING OUTCOMES	TEACHING AND LEARNING ACTIVITIES	ASSESSMENT TASKS
1	Students will develop an understanding on parenting styles and their impact on children.	Discussion on meaning, definition and characteristics of family and different types of parenting styles.	Oral presentations
2	Students will appreciate diverse child rearing practices and caregivers in Indian context.	Role-plays to understand the various functions of family and parent- child interactions in Indian context.	Presentations in the classroom
3	Students will get sensitized towards changes in care-giving across lifespan.	Presentations on different aspects of care giving across the development span.	Written and oral tests
4	Students will understand the influence of external agents on child rearing.	Discussion on the role of other external factors in parenting in the Indian context.	Multiple choice questions

DSE-HDFE- 04: CHILDHOOD IN INDIA (CREDITS: THEORY-5, TUTORIAL-1)

COURSE OBJECTIVES:

- To create awareness, knowledge and understanding of multiple contexts about childhood in India.
- To sensitize students to various dimensions of challenges faced by children in different psycho-social dimensions.
- To develop awareness and knowledge about contemporary issues of childhood in India

COURSE LEARNING OUTCOMES:

- Get awareness and knowledge about childhood in India.
- Develop an understanding of diverse contexts where children grow.
- Get sensitized to various dimensions of challenges faced by children in different psychosocial settings.
- Develop awareness and knowledge about contemporary issues of childhood in India.

THEORY

CONTENTS

UNIT I: Introduction to Childhood in India

- Children in India: An overview
- Social construction of childhood and family
- Childhood in different cultures
- Childhood in mythology, stories and films

Sharma, D. (2003). Infancy and childhood in India. In D. Sharma (Ed.). *Childhood, family and sociocultural changes in India* (13-47). New Delhi: Oxford. Chapter 2, pg 13-47

UNIT II: Diverse Contexts of Childhood in India

- Children across varied SES Groups
- Multiple languages and experience of schooling
- Children with disability
- Children in Especially Difficult Circumstances

Behera, D. K. (2007). Childhood in South Asia. New Delhi: Pearson- Longman. Chapter 12

UNIT III: Psycho- Social Dimensions of Childhood

- Childhood in selected family occupations: artists, farmers, weavers
- Growing up in rural setting
- Childhood in urban India
- Being a girl in India

Sharma, D. (2003). Infancy and childhood in India. In D. Sharma (Ed.). *Childhood, family and sociocultural changes in India* (13-47). New Delhi: Oxford. Chapter 2, pg 13-47

20

PERIODS: 90 (Credits-6)

20

UNIT IV: Contemporary Issues of Childhood in India

- Language, religion and culture
- Poverty and disadvantage

Behera, D. K. (2007). *Childhood in South Asia*. New Delhi: Pearson- Longman. Chapter 13, 14

COMPULSORY READINGS:

- Behera, D. K. (2007). Childhood in South Asia. New Delhi: Pearson- Longman.
- Sapra, R. (2010). *Child development: issues and concerns for the well-being of the child.* New Delhi: Vishwabharati,
- Sharma, D. (2003). Infancy and childhood in India. In D. Sharma (Ed.). *Childhood, family and sociocultural changes in India* (13-47). New Delhi: Oxford.

ADDITIONAL RESOURCES:

- Aries, P. (1962). *Centuries of childhood: A social history of family life*. New York: Vintage.
- Bee, H. L (2011). *The developing child*. London: Pearson.
- Deb, S. and Chatterjee, P. (2008). *Styles of parenting adolescents The Indian scenario*. New Delhi: Akansha Publishing House.
- Santrock, J. W. (1996). Child development. New York: Tata McGraw Hill.

TEACHING LEARNING PROCESS:

- Lecture method
- Group discussion
- Brainstorming
- Role plays
- Contextualising content in real life situations

ASSESSMENT METHODS:

As per University of Delhi rules

For each course the assessment is as follows:

For theory (maximum marks 100):

-End semester exam: 75 marks

-Internal Assessment: 25 marks (Class test- 10 marks; Assignment- 10 marks; Attendance – 5 marks)

For practical (where applicable) (maximum marks 50):

-End-semester practical exam: 25 marks

-Continuous evaluation of practicals on a pre-described key

Result is declared in terms of letter grade and grade points for each course.

KEYWORDS:

- Department of Human Development & Family Empowerment
- Childhood

- Multiple contexts
- Psycho-social dimensions
- Socio economic status
- Disability
- Children especially in difficult circumstances

Facilitating the achievement of Course Learning Outcomes

UNIT	COURSE LEARNING OUTCOMES	TEACHING AND LEARNING ACTIVITIES	ASSESSMENT TASKS
1	Students will get awareness and knowledge about childhood in India.	Discussion on the introduction to childhood in India.	Written and oral tests
2	Students will develop an understanding of multiple contexts where children grow.	Brainstorming sessions on multiple contexts of childhood in India	Presentations in the classroom
3	Students will get sensitized to various dimensions of challenges faced by children in different psycho-social settings.	Power-point presentations on psycho- social dimensions of childhood.	Multiple choice questions
4	Students will develop awareness and knowledge about contemporary issues of childhood in India.	Role plays to understand contemporary issues of childhood in India	Written tests

(CREDITS: THEORY- 4)

COURSE OBJECTIVES:

- To understand and enhance life skills
- To develop knowledge, understanding and skills in the management of issues related to personal growth and development

SEC-HDFE-01: LIFE SKILLS EDUCATION

• To gain knowledge and understanding in order to make informed health and lifestyle decisions and enhance the quality of interpersonal relationships

COURSE LEARNING OUTCOMES:

- Understand and enhance life skills.
- Develop knowledge, understanding and skills in the management of issues related to personal growth and development.
- Gain knowledge and understanding in order to make informed health and lifestyle decisions.
- Develop skills, and responsible values and attitudes that enhance the quality of interpersonal relationships.

THEORY:

CONTENTS

PERIODS: 60 (Credits-4)

15

15

UNIT I

- Life skills-meaning, definition, importance, WHO life skills
- Life skills education-meaning, definition, importance and goals

Singh, B.D. and Menon, R. (2015). *Life skills in India: An overview of evidence and curent practices in our education system.* New Delhi: Central Square Foundation. Chapter 1, pg 3-4

UNIT II

Three basic categories of life skills-

- Social or interpersonal skills (Communication Skills, Assertiveness Skills, Cooperation Skills, Empathy)
- Cognitive or thinking skills (Problem Solving, Critical Thinking, Creative Thinking, Decision Making, Self-Awareness)

• Emotional skills (Managing Stress, Managing Emotions, Resisting peer pressure)

Communication skills-

- Meaning and definition
- Types and levels of communication
- Barriers to communication
- Ways to improve interpersonal communication and public speaking

Malhotra, P, Haldar, D. (2017). *Communication skills: Theory and practice*. New Delhi: Book Age Publications. Chapter 1.

UNIT III

Singh, B.D. and Menon, R. (2015). *Life skills in India: An overview of evidence and curent practices in our education system.* New Delhi: Central Square Foundation. Chapter 1,2, pg 3-7.

UNIT IV

15

Career guidance: Need and importance of career guidance, exploring career options, deciding a career, career guidance centre, resume writing, job search method and interview facing.

Berk, L. E. (2017). *Development through the lifespan* (7rd edition). US: Pearson Education. Chapter 12, pg 400-450

COMPULSORY READINGS:

- Berk, L.E. (2007). Development through the life span. New Delhi: Pearson Education.
- Malhotra, P, Haldar, D. (2017). *Communication skills: Theory and practice*. New Delhi: Book Age Publications
- Singh, B.D. and Menon, R. (2015). *Life skills in India: An overview of evidence and curent practices in our education system.* New Delhi: Central Square Foundation.

ADDITIONAL RESOURCES:

- Devadas, R.P. and Jaya, N. (2002). *A textbook on child development*. Madras: Macmillan India Limited.
- Mohanty, J. and Mohanty, B. (1994). *Early childhood care and education (ECCE)*. New Delhi: Deep and Deep Publication.
- Rao, D.B. (1997). Care of the child. New Delhi: Discovery Publication House.

TEACHING LEARNING PROCESS:

- Lecture method
- Group discussion
- Brainstorming
- Role plays
- Contextualising content in real life situations

ASSESSMENT METHODS:

As per University of Delhi norms For skill based courses the assessment is based on continuous evaluation.

KEYWORDS:

- Department of Human Development and Family Empowerment
- Communication skills

- Interpersonal skills
- Conflict management
- Thinking skills
- Emotional skill

Facilitating the achievement of Course Learning Outcomes

UNIT	COURSE LEARNING OUTCOMES	TEACHING LEARNING ACTIVITIES	ASSESSMENT TASKS
1.	Students will be introduced to the concept of life skills	Discussions and dialogue on meaning, definition, importance and goals.	Oral presentations
2.	Students will be acquainted with understanding and skills in the management of issues related to personal growth and development	Teaching through the examples of various issues related to personal growth and development	Role plays
3.	Students will gain knowledge and understanding in order to make health related decisions.	Discussions on the resolution and healthy ways of avoiding conflict in relationships.	Written test, multiple choice questions.
4.	Students will develop skills about effective presentation about themselves in the larger domain	Presentations on career guidance	Mock viva

SEC-HDFE-02: INTRODUCTION TO GUIDANCE AND COUNSELLING (CREDITS: THEORY-4)

COURSE OBJECTIVES:

- To develop an understanding of basic meaning and types of guidance and counselling
- To get acquainted with process and techniques of counselling
- To analyse the relationship between guidance and counselling

COURSE LEARNING OUTCOMES:

- Develop an understanding of meaning, need and principles of guidance.
- Develop an understanding of meaning, need, principles and types of counselling.
- Get acquainted with process and techniques of counselling.
- Understand various types of 'therapies' in counselling.

THEORY:

CONTENTS

UNIT I: Guidance

- Emergence of guidance as a professional field, need for Guidance, basic principles of guidance
- Purpose of guidance: self-understanding and self-discovery, self-reliance and selfdirection, self-actualization
- Caution and directions in dealing with children

Bhatnagar, A. and Gupta, N. (1999). *Guidance and counseling: a theoretical perspective*, New Delhi: Vikas. Chapter 1.

UNIT II: Counseling

- Meaning, Principles and need for counseling
- Counseling process

Guez, W., Allen, J. (2011). Counselling. France: UNESCO Chapter 1,4. pg 6-17; 38-41

UNIT III: Types of Counseling

- Individual and Group counseling,
- Parental counseling
- Counseling for children.
- Role, qualities and skills of a counselor
- Professional ethics

Guez, W., Allen, J. (2011). Counselling. France: UNESCO Chapter 3, pg 29-37

PERIODS: 60 (Credits-4)

15

15

UNIT IV

Guez, W., Allen, J. (2011). Counselling. France: UNESCO Chapter 2, pg 18-28

COMPULSORY READINGS:

- Asthana, V. (2014). Paramarsh aur nirdeshan. Agra: Agarwal Publications.
- Bhatnagar, A. and Gupta, N. (1999). *Guidance and counseling: a theoretical perspective*, New Delhi: Vikas.
- Burnard, P. (1999). Counseling skills training. New Delhi: Viva Books Company.

ADDITIONAL RESOURCES:

- Dave, I. (1984). The basic essentials of counselling. New Delhi: Sterling Pvt. Ltd.
- Guez, W., Allen, J. (2011). Counselling. France: UNESCO
- Sharma, S. N. and Solanki, M. K. (2014). *Nirdeshan avam paramarsh*. Agra: Madhav Prakashan.
- Upadhya, R. (2017). Nirdeshan avam paramarsh. Agra: Agarwal Publications.

TEACHING LEARNING PROCESS:

- Lecture method
- Group discussion
- Brainstorming
- Role plays
- Contextualising content in real life situations

ASSESSMENT METHODS:

As per University of Delhi norms For skill based courses the assessment is based on continuous evaluation.

KEYWORDS:

- Department of Human Development and Family Empowerment
- Guidance
- Counseling
- Counselor
- Professional Ethics

Equilitating the approximant	of Course I corning Outcomes
racinitating the achievement	of Course Learning Outcomes

UNIT	COURSE LEARNING OUTCOMES	TEACHING LEARNING ACTIVITIES	ASSESSMENT METHODS
1.	Students will develop an understanding of meaning, need and principles of guidance	Discussion and dialogue through examples, experience sharing on need and principles of guidance	Oral presentation
2.	Students will develop an understanding of meaning, need, principles and types of counselling	Presentation on need, principles and types of counselling	Brain storming for examples, written test
3.	Students will get acquainted with process and techniques of counselling	Discussion with examples on techniques of counselling	Role play
4.	Students will understand various types of 'therapies' in counselling	Presentation on various therapies of counselling	Group discussion

SEC-HDFE-03: PARENT AND COMMUNITY EDUCATION (CREDITS: THEORY-4)

COURSE OBJECTIVES:

- To understand the need and importance of parent and community education
- To understand parental roles and responsibilities.
- To identify the role of community and their participation.

COURSE LEARNING OUTCOMES:

- Understand parenthood and its impact on child development.
- Learn about different parenting styles and types of families.
- Understand the importance of community education.
- Become aware of the resources in the community.

THEORY:

CONTENTS

UNIT I: Parents and their role in Child Development

- Development aspect of Parenthood
- Theoretical Perspective (Erikson's Psychosocial Theory, Levinson's Stages of Life, Bronfenbrenner's Ecological Theory)
- Parenting Styles: Authoritarian, Authoritative, Permissive, Uninvolved

Berk, L. E. (2007). *Development through the lifespan (4th ed)*. BostonMA: Allyn and Bacon. Chapter 8.

UNIT II: Family configurations and parent relationships 15

- Parents and Family dynamics-Nuclear, joint & extended Family
- Parents and community

Berk, L. E. (2007). *Development through the lifespan (4th ed)*. BostonMA: Allyn and Bacon. Chapter 8

UNIT III: Engaging with families and communities

- Parent Education: Need and aspects/types
- Parent and Community Education Programmes
- Evaluation of parent and community education programmes

Chaudhury, D. (2017). *Parenting tips for Indian parents: Pre-conception to adulthood*. New Delhi: Notion Press, Inc

UNIT IV: Valuing community as a Resource

- Principles of Community Organisation
- Role of professionals in parent and community education

PERIODS: 60 (Credits-4)

15

15

Nair V. R. and Yamuna, S. (2011). *Parenting of adolescents: Facilitator's manual for capacity building of parents*. Tamil Nadu: Rajiv Gandhi National Institute of Youth Development

COMPULSORY READINGS:

- Berk, L. E. (2007). *Development through the lifespan (4th ed)*. BostonMA: Allyn and Bacon.
- Chaudhury, D. (2017). *Parenting tips for Indian parents: Pre-conception to adulthood*. New Delhi: Notion Press, Inc.
- Sapra, R. (2010). *Child development: Issues and concerns for the well-being of the child*. New Delhi: Vishwabharati.

ADDITIONAL RESOURCES:

- Child Welfare Information Gateway (2013). *Parent education to strengthen families and reduce the risk of maltreatment*. Washington, DC: U.S. Department of Health and Human Services, Children Bureau.
- Nair V. R. and Yamuna, S. (2011). *Parenting of adolescents: Facilitator's manual for capacity building of parents*. Tamil Nadu: Rajiv Gandhi National Institute of Youth Development.
- Rajaratnam, A. C. (2013). *Parenting innocence to inner sense*. New Delhi: Notion Press, Inc.
- Simpson, A. R. (1997). *The role of the mass media in parenting education*. Boston: Harvard, Center for Health Communication.

TEACHING LEARNING PROCESS:

- Lecture method
- Group discussion
- Brainstorming
- Role plays
- Contextualising content in real life situations

ASSESSMENT METHODS:

As per University of Delhi norms For skill based courses the assessment is based on continuous evaluation.

KEYWORDS:

- Department of Human Development and Family Empowerment
- Parenting styles
- Types of family
- Community education
- Child development

Facilitating the achievement of Course Learning Outco	mes

UNIT	COURSE LEARNING OUTCOMES	TEACHING LEARNING ACTIVITIES	ASSESSMENT METHODS
1.	Students will understand parenthood and its impact on child development	Teaching through examples and experience sharing about the relationship between parenthood and child development	Oral presentation
2.	Students will learn about different parenting styles and types of families	Presentation on various parenting styles and types of families	Group discussion, written test
3.	Students will understand the importance of community education	Discussion with examples on community education	Role play
4.	Students will become aware of the resources in the community	Brain storming with examples with regard to resources in the community	Oral presentation

SEC-HDFE-04: ADOLESCENT DEVELOPMENT AND CHALLENGES (CREDITS: THEORY-4)

COURSE OBJECTIVES:

- To understand the inherent challenges and contemporary issues in adolescent development.
- To learn about the transition phase of adolescence and understand the strengths of this stage

COURSE LEARNING OUTCOMES:

- Understand the process of development in the stage of adolescence.
- Learn about the important psychological and physiological changes happening during adolescence.
- Understand the problems and opportunities of the stage of adolescence.

THEORY: CONTENTS

PERIODS: 60 (Credits-4)

UNIT I

Adolescence – Definition, importance of the stage, theoretical perspective on adolescence, interpersonal relationships and maturation and learning. Cultural understanding of adolescence.

Berk, L. (1993). Infants, children and adolescents. Boston: Allyn & Bacon. Chapter 1.

UNIT II

Consequences of puberty changes, sexual development, early and late maturation and psychological implications.

Berk, L. E. (2017). *Development through the lifespan (7rd edition)*. US: Pearson Education. Chapter 11, pg 360-399

UNIT III

Intellectual development- formal operations, Socio-Emotional development, resolving identity crisis, Relationship with peers and parents, heterosexual relationships. Berk, L. E. (2017). *Development through the lifespan (7rd edition)*. US: Pearson Education. Chapter 12, pg 400-450

UNIT IV

Vocational preferences, training and work, conflicts in relation to transition to adulthood. Sharma, N. (2011). *Understanding adolescence*. India: NBT. Chapter 1

COMPULSORY READINGS:

• Berk, L. (1993). Infants, children and adolescents. Boston: Allyn & Bacon.

15

15

15

- Conger, J. J. (1977). *Adolescence and youth: Psychological development in a changing world (2nd ed.)*. Oxford, England: Harper & Row.
- Sharma, N. (2011). Understanding adolescence. India: NBT.

ADDITIONAL RESOURCES:

- Berk, L. E. (2017). *Development through the lifespan*(7rd edition). US: Pearson Education.
- Sebald, H. (1984). Adolescence: a social psychological analysis. Prentice Hall.
- Seifert, K. and Hoffnung, R. (1991). *Child and adolescent development*. Houghton Miffin.
- Verma, P., Srivastava, D. N. and Singh, A. (1996). *Balmanovigyan and balvikas*. Agra: Agrawal Publication.

TEACHING LEARNING PROCESS:

- Lecture method
- Group discussion
- Brainstorming
- Role plays
- Contextualising content in real life situations
- Giving back to the community

ASSESSMENT METHODS:

As per University of Delhi norms

For skill based courses the assessment is based on continuous evaluation.

KEYWORDS:

- Department of Human Development and Family Empowerment
- Psychological changes
- Physiological changes
- Adolescence
- Interpersonal relationships
- Socio-cultural attitudes

Facilitating the achievement of Course Learning Outcomes

UNIT	COURSE LEARNING OUTCOMES	TEACHING LEARNING ACTIVITIES	ASSESSMENT METHODS
1.	Students will understand the process of development in the stage of adolescence	Presentation on stage of adolescence	Group discussion, written test
2.	Students will learn about the important psychological and physiological changes happening during adolescence	Discussion with examples on changes during adolescence	Role play
3.	Students will understand the problems and opportunities of the stage of adolescence	Teaching through examples and experience sharing about stage of adolescence	Oral presentation
4.	Students will understand about various vocational preferences and conflicts that happen during this phase	Small group discussions and brainstorming sessions	Extempore exercises

GE-HDFE-01: CARE AND WELLBEING IN HUMAN DEVELOPMENT (CREDITS: THEORY-5, TUTORIAL-1)

COURSE OBJECTIVES:

- To understand the need and importance of care and well-being in human development.
- To gain knowledge and understanding of policies, services and programmes of health for all.

COURSE LEARNING OUTCOMES:

- Define key concepts in the discourse on child rights
- Discuss factors and experience that promote well-being
- Realize the significance of wellbeing at different life stages
- Become aware of services and schemes to promote well-being throughout the life span

THEORY:

CONTENTS

UNIT I: Care and Human Development

- Definition, concepts & relevance of care
- Vulnerable periods in life that require care
- Principles & components of care

Santrock, J.W. (2007). Life Span development (3rd ed.). New Delhi: Tata McGraw-hill, Section 4 to 9, pg 274 - 592

UNIT II: Well Being and Human Development

- Concept and well-being—physical, psychological, spiritual
- Factors & experiences that promote well-being of care-givers

IGNOU. (2011). Positive psychology-2, MCFT-006 Applied social Psychology. New Delhi: IGNOU, unit 7 & 8, page 6 – 42.

UNIT III: Care & Well Being at different Stages of Life

- Childhood years
- Adolescence
- Adulthood and old age
- Life crises and well-being at different life stages

Santrock, J.W. (2007). Life Span development (3rd ed.). New Delhi: Tata McGraw-hill, Section 4 to 9, pg 274 - 592

Sapra, R. (Ed.), (2010) child Development: Issues and concerns for the well-being of the child. Vishwabharti, New Delhi.

UNIT IV: Policies, Services and Programmes

• School health programmes: Mid-day meal scheme

51

20

PERIODS: 90 (Credits-6)

20

30

- Nutrition & health for all: ICDS scheme
- Importance of counselling & yoga

Sriram, R. (2004). Ensuring infant and maternal health in India. In J. Pattnaik (Ed.). *Childhood in south Asia: A critical look at issues, policies and programmes*. Conn.USA: Information Age.

COMPULSORY READING:

- IGNOU. (2011). Positive psychology-2, MCFT-006 Applied social Psychology. New Delhi: IGNOU.
- Santrock, J.W. (2007). Life Span development (3rd ed.). New Delhi: Tata McGraw-hill.
- Sapra, R. (Ed.), (2010) child Development: Issues and concerns for the well being of the child. Vishwabharti, New Delhi.

ADDITIONAL READING:

- Seligman, M.E.P. (2002). Authentic happiness: Using the new positive psychology to realize your potential for lasting fulfilment. New York: free press.
- Singhi, P. (1999). Child health & well-being: Psychological care within & beyond hospital walls. In T.S. Saraswathi (Ed.). *Culture, socialization and human development*. New Delhi: Sage.
- Sriram, R. (2004). Ensuring infant and maternal health in India. In J. Pattnaik (Ed.). *Childhood in south Asia: A critical look at issues, policies and programmes*. Conn.USA: Information Age.
- Verma, p., Srivastava, D.N. and Singh, A. (1996). *Bal manovigyan and bal vikas*. Agra: Agarwal Publication.

TEACHING LEARNING PROCESS:

- Lecture method
- Group discussion
- Tutorials
- Brainstorming
- Role plays
- Contextualising content in real life situations

ASSESSMENT METHODS:

As per University of Delhi rules For each course the assessment is as follows: For theory (maximum marks 100): -End semester exam: 75 marks -Internal Assessment: 25 marks (Class test- 10 marks; Assignment- 10 marks; Attendance – 5 marks) For practical (where applicable) (maximum marks 50): -End-semester practical exam: 25 marks

-Continuous evaluation of practicals on a pre-described key

Result is declared in terms of letter grade and grade points for each course.

KEYWORDS:

- Human Development and Family Empowerment
- Care
- Wellbeing
- Life stages
- Policies

Facilitating the achievement of Course Learning Outcomes

UNIT	COURSE LEARNING OUTCOMES	TEACHING LEARNING ACTIVITIES	ASSESSMENT TASKS
1.	Students will be introduced to the key concepts related to care and well-being.	Discussions and dialogue on definition, principles and components of care.	Oral presentations
2.	Students will gain understanding of factors and experience that promote well- being.	Teaching through the examples of concepts of well- being and promoting well-being of care givers.	Mock viva
3.	Students will get acquainted with significance of well- being at different life stages.	Presentations on care and well-being at different stages of life, teaching through examples of experience sharing.	Written test, multiple choice questions
4.	Students will get aware of services and schemes to promote well-being throughout the life.	Discussions on the schemes and services of well-being of all.	Summarizing and responding.

GE-HDFE-02: CHILD RIGHTS AND SOCIAL ACTION (CREDITS: THEORY-5, TUTORIAL-1)

COURSE OBJECTIVES

- To develop an understanding about child rights.
- To acquaint the students regarding laws, policies and programmes.

COURSE LEARNING OUTCOMES:

- Define key concepts in the discourse on child rights
- Discuss the role of family and community in child protection
- Realize the magnitude and factors of exclusion and their causes
- Become aware of different vulnerable groups and their causes
- Develop knowledge of laws, policies and programmes for children

THEORY:

CONTENTS

PERIODS: 90 (Credits-6)

30

30

30

UNIT I: Introduction to Child Rights

- Definition of child and child rights
- Key philosophical concepts in the discourse on child rights
- Factors of exclusion- socio-economic, disability, geo-political etc.
- Role of family, community & child herself in protecting rights
- Bajpai, A. (2006). *Child rights in India: law, policy and practice*. New Delhi: Oxford University Press, Chapter 1, Pg 1 47

Chopra, G. (2015). *Child rights in India: Challenges and social action*. New Delhi: Springer, chapter 1, pg 1 - 21.

UNIT II: Vulnerable Groups: Causes and Consequences

- Street children
- Working children
- Victims of child-trafficking
- Children in conflict with law

NIPCCD (2002). *Children in difficult circumstances: Summaries of research*. New Delhi: Resource Centre on Children.

Chopra, G. (2015). *Child rights in India: Challenges and social action*. New Delhi: Springer, chapter 4, Pg. 77 – 95.

UNIT III: Framework for Social Action

- Laws for children
- Constitutional provisions in India, programmes for vulnerable sections (Prayas, Butterflies etc)

• National policies: ICPS

Sathpathy, C. (2013). Child welfare policies and programme in India. Insights of India, Issues concerning children. https://www.insightsonindia.com/wp-content/uploads/2013/09/child-welfare-policies-and-programmes-in-india.pdf

COMPULSORY READING:

- Bajpai, A. (2006). *Child rights in India: law, policy and practice*. New Delhi: Oxford University Press.
- Bhargava, V. (2005). Adoption in India: policies and experiences. New Delhi: Sage.
- Virani, P. (2000). Bitter chocolate: Child sexual abuse in India. New Delhi: Penguin.

ADDITIONAL RESOURCES:

- Chopra, G. (2015). *Child rights in India: Challenges and social action*. New Delhi: Springer.
- NCERT. (2005). National curriculum framework. New Delhi: NCERT.
- NIPCCD (2002). *Children in difficult circumstances: Summaries of research*. New Delhi: Resource Centre on Children.
- Sathpathy, C. (2013). Child welfare policies and programme in India. Insights of India, Issues concerning children. https://www.insightsonindia.com/wp-content/uploads/2013/09/child-welfare-policies-and-programmes-in-india.pdf

TEACHING LEARNING PROCESS:

- Lecture method
- Group discussion
- Tutorials
- Brainstorming
- Role plays
- Contextualising content in real life situations

ASSESSMENT METHODS:

As per University of Delhi rules

For each course the assessment is as follows:

For theory (maximum marks 100):

-End semester exam: 75 marks

-Internal Assessment: 25 marks (Class test- 10 marks; Assignment- 10 marks; Attendance – 5 marks)

For practical (where applicable) (maximum marks 50):

-End-semester practical exam: 25 marks

-Continuous evaluation of practicals on a pre-described key

Result is declared in terms of letter grade and grade points for each course.

KEYWORDS:

- Department of Human Development and Family Empowerment
- Child rights
- Social action

- Vulnerable groups
- Laws, Policies and programmes for children

Facilitating the achievement of Course Learning Outcomes

UNIT	COURSE LEARNING OUTCOMES	TEACHING AND LEARNING ACTIVITIES	ASSESSMENT TASKS
1.	Students will be introduced to the field of child rights.	Small group discussions on definitions and theoretical foundations of child rights.	Oral presentations
2.	Students will get aware about the different vulnerable groups and their antecedents.	Teaching through the examples of various categories of vulnerable groups of children.	Mock viva
3.	Students will develop knowledge of laws, policies and programmes for children.	Discussions on the laws, policies and programmes for children.	Written test, multiple choice questions.

B.A. Programme - Human Development and Family Empowerment List of Contributors (LOCF)

DISCIPLINE SPECIFIC COURSES (DCS)

Paper Title	Members	Affiliation	Email id
	Withiber 5	¹ mation	
DSC-HDFE-	Coordinator: Superna	Shyama Prasad	supernagupta68@gmail.com
01- Principles	Gupta	Mukherji College	
of Child	Working Group	Janki Devi	dept.hdfe@gmail.com
Development	Member 1: Nirmala	Memorial College	
	Muralidhar		
	Working Group	Shyama Prasad	sobtisarita@gmail.com
	Member 2: Sarita Sobti	Mukherji College	
	Working Group	Indraprastha	meetavirmani88@gmail.com
	Member 3: Meeta	College for	
	Virmani	Women	
DSC-HDFE-	Coordinator: Superna	Shyama Prasad	supernagupta68@gmail.com
02-	Gupta	Mukherji College	
Introduction to	Working Group	Janki Devi	dept.hdfe@gmail.com
Human	Member 1: Nirmala	Memorial College	
Development	Muralidhar		
	Working Group	Shyama Prasad	sobtisarita@gmail.com
	Member 2: Sarita Sobti	Mukherji College	
	Working Group	Indraprastha	meetavirmani88@gmail.com
	Member 3: Meeta	College for	
	Virmani	Women	
DSC-HDFE-	Coordinator: Superna	Shyama Prasad	supernagupta68@gmail.com
03-	Gupta	Mukherji College	
Empowerment	Working Group	Shyama Prasad	sobtisarita@gmail.com
of Women and	Member 1: Sarita Sobti	Mukherji College	
Children	Working Group	Janki Devi	dept.hdfe@gmail.com
	Member 2: Nirmala	Memorial College	
	Muralidhar		
	Working Group	Indraprastha	meetavirmani88@gmail.com
	Member 3: Meeta	College for	
	Virmani	Women	
DSC-HDFE-	Coordinator: Superna	Shyama Prasad	supernagupta68@gmail.com
04- Principles	Gupta	Mukherji College	
and	Working Group	Janki Devi	dept.hdfe@gmail.com
Perspectives	Member 1: Nirmala	Memorial College	
on	Muralidhar		
Early	Working Group	Shyama Prasad	sobtisarita@gmail.com
Childhood	Member 2: Sarita Sobti	Mukherji College	
Care and	Working Group	Indraprastha	meetavirmani88@gmail.com
Education	Member 3: Meeta	College for	
	Virmani	Women	

DISCIPLINE SPECIFIC ELECTIVE (DSE)

Paper Title	Members	Affiliation	Email id
DSE-HDFE-	Coordinator: Superna	Shyama Prasad	supernagupta68@gmail.com
01- Child	Gupta	Mukherji College	
Rights and	Working Group	Janki Devi	dept.hdfe@gmail.com
Gender	Member 1: Nirmala	Memorial College	
Empowerment	Muralidhar		
	Working Group	Shyama Prasad	sobtisarita@gmail.com
	Member 2: Sarita Sobti	Mukherji College	
	Working Group	Indraprastha	meetavirmani88@gmail.com
	Member 3: Meeta	College for	
	Virmani	Women	
DSE-HDFE-	Coordinator: Superna	Shyama Prasad	supernagupta68@gmail.com
02- Children	Gupta	Mukherji College	
with Special	Working Group	Janki Devi	dept.hdfe@gmail.com
Needs	Member 1: Nirmala	Memorial College	
	Muralidhar		
	Working Group	Shyama Prasad	sobtisarita@gmail.com
	Member 2: Sarita Sobti	Mukherji College	
	Working Group	Indraprastha	meetavirmani88@gmail.com
	Member 3: Meeta	College for	
	Virmani	Women	
DSE-HDFE-	Coordinator: Superna	Shyama Prasad	supernagupta68@gmail.com
03- Parenting	Gupta	Mukherji College	
	Working Group	Janki Devi	dept.hdfe@gmail.com
	Member 1: Nirmala	Memorial College	
	Muralidhar Warking Crown	Character Data and	achtigarite @arreail.com
	Working Group Member 2: Sarita Sobti	Shyama Prasad	sobtisarita@gmail.com
	Working Group	Mukherji College Indraprastha	meetavirmani88@gmail.com
	Member 3: Meeta	College for	meetaviimamoo@gman.com
	Virmani	Women	
DSE-HDFE-	Coordinator: Superna	Shyama Prasad	supernagupta68@gmail.com
04-	Gupta	Mukherji College	supernaguptato @ gman.com
Childhood in	Working Group	Janki Devi	dept.hdfe@gmail.com
India	Member 1: Nirmala	Memorial College	depandre e ginanicom
	Muralidhar		
	Working Group	Shyama Prasad	sobtisarita@gmail.com
	Member 2: Sarita Sobti	Mukherji College	
	Working Group	Indraprastha	meetavirmani88@gmail.com
	Member 3: Meeta	College for	
	Virmani	Women	
	I	1	

SKILL ENHANCEMENT COURSES (SEC)

Paper Title	Members	Affiliation	Email id
SEC-01 -	Coordinator: Superna	Shyama Prasad	supernagupta68@gmail.com
Life Skills	Gupta	Mukherji College	
Education	Working Group	Janki Devi	dept.hdfe@gmail.com
	Member 1: Nirmala	Memorial College	
	Muralidhar		
	Working Group	Shyama Prasad	sobtisarita@gmail.com
	Member 2: Sarita Sobti	Mukherji College	
	Working Group	Indraprastha	meetavirmani88@gmail.com
	Member 3: Meeta	College for	
	Virmani	Women	
SEC-02 -	Coordinator: Superna	Shyama Prasad	supernagupta68@gmail.com
Introduction to	Gupta	Mukherji College	
Guidance and	Working Group	Janki Devi	dept.hdfe@gmail.com
Counseling	Member 1: Nirmala	Memorial College	
	Muralidhar		
	Working Group	Shyama Prasad	sobtisarita@gmail.com
	Member 2: Sarita Sobti	Mukherji College	
	Working Group	Indraprastha	meetavirmani88@gmail.com
	Member 3: Meeta	College for	
	Virmani	Women	
SEC- 03 -	Coordinator: Superna	Shyama Prasad	supernagupta68@gmail.com
Parent and	Gupta	Mukherji College	
Community	Working Group	Janki Devi	dept.hdfe@gmail.com
Education	Member 1: Nirmala	Memorial College	
	Muralidhar		
	Working Group	Shyama Prasad	sobtisarita@gmail.com
	Member 2: Sarita Sobti	Mukherji College	
	Working Group	Indraprastha	meetavirmani88@gmail.com
	Member 3: Meeta	College for	
	Virmani	Women	
SEC- 04 -	Coordinator: Superna	Shyama Prasad	supernagupta68@gmail.com
Adolescent	Gupta	Mukherji College	
Development			
and	Working Group	Janki Devi	dept.hdfe@gmail.com
Challenges	Member 1: Nirmala	Memorial College	
	Muralidhar	Character D 1	
	Working Group	Shyama Prasad	sobtisarita@gmail.com
	Member 2: Sarita Sobti	Mukherji College	
	Working Group	Indraprastha	meetavirmani88@gmail.com
	Member 3: Meeta	College for	
	Virmani	Women	

GENERIC ELECTIVE (GE)

Paper Title	Members	Affiliation	Email id
GE-01-Care	Coordinator: Superna	Shyama Prasad	supernagupta68@gmail.com
and Well-	Gupta	Mukherji College	
being in			
Human	Working Group	Janki Devi	dept.hdfe@gmail.com
Development	Member 1: Nirmala	Memorial College	
	Muralidhar		
	Working Group	Shyama Prasad	sobtisarita@gmail.com
	Member 2: Sarita Sobti	Mukherji College	
	W 1' O	T 1 (1	
	Working Group	Indraprastha	meetavirmani88@gmail.com
	Member 3: Meeta	College for	
CE 02 Child	Virmani	Women	
GE-02-Child	Coordinator: Superna	Shyama Prasad	supernagupta68@gmail.com
Rights and Social Action	Gupta	Mukherji College	
Social Action	Working Group	Janki Devi	dept.hdfe@gmail.com
	Member 1: Nirmala	Memorial College	dept.nuie@gman.com
	Muralidhar	Memorial Conege	
	Working Group	Shyama Prasad	sobtisarita@gmail.com
	Member 2: Sarita Sobti	Mukherji College	soousanta e ginan.com
	Working Group	Indraprastha	meetavirmani88@gmail.com
	Member 3: Meeta	College for	meeta virmamoo e gman.com
	Virmani	Women	

u. Cout (House) Screesler Course





UNIVERSITY OF DELHI B.Com. (Hons) (Revised Semester based Course Proposal) Rules, Regulations and Course Contents Semester I Nov. /Dec. Examination 2011 Semester II April/May Examination 2012 Semester IV April/May Examination 2013 Semester IV April/May Examination 2013 Semester V Nov. /Dec. Examination 2013



B.Com. (Hons.) Syllabus as per revised course structure to be effective from Academic Year 2011-12 and onwards

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007

Passi Decemment of Commerce Dalh! School of Commerce University of Setting University of Setting University of Setting



SCHEME OF EXAMINATIONS FOR B.COM (Hons.).

- Examinations shall be conducted at the end of each Semester as per the Academic Calendar notified by the University of Delhi
- 2. The system of evaluation shall be as follows:
 - 2.1 Each course will carry 100 marks, of which 25 marks shall be reserved for internal assessment based on a combination of tutorials, classroom participation, project work, seminar, term papers, tests, and attendance.
 - 2.2 The remaining 75 marks in each paper shall be awarded on the basis of a written examination at the end of each semester. The duration of written examination for each paper shall be three hours.
- 3. Examinations for courses shall ordinarily be conducted only in the respective odd and even Semesters as per the Scheme of Examinations. Regular as well as ex-students shall be permitted to appear/reappear/improve in courses of odd Semesters only at the end of odd Semester and courses of even Semesters only at the end of even Semesters.

4. PASS PERCENTAGE AND PROMOTION CRITERIA

As per university rules.

5. REAPPEARANCE IN PASSED PAPERS

As per university rules.

6. DIVISION CRITERIA

As per university rules.

7. SPAN PERIOD

As per university rules.

8. ATTENDANCE REQUIREMENT

As per university rules.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



CRITERIA FOR MARKS AND TEACHING HOURS FOR B.COM. Internal Assessment shall be as per existing norms

Marks shall be as follows:

0	Assignment	\sim	10
0	Class Test	14	10
0	Attendance	-	05

- There shall be two assignments per semester.
- There will be no nome examination. Instead there shall be a class test held by the teacher(s) who teaches the subject.

All other rules of Internal Assessment shall remain the same.

- Workload and Tutorials.
 - Lecture per paper/ per week
 - o Tutorials (weekly) per paper/ group
 - o Practical per paper/ week
 - o Tutorial Group Size
 - o Practical Group Size
 - o Section Size
 - o Credit

As in structure above As per existing norms As per existing norms As per existing norms 5 ± 1

5

1

10. Others

- Each student has to choose one paper from Option 1 in Semester V and one option from Option 2 in Semester VI.
- One paper in "Environmental Accounting & Environmental Economics" shall be over and above 26 papers of B.Com. (Hons.) and shall be in force from when it will be notified.
- Each college can offer up to 4 optional papers (out of 5) subject to a minimum of 20 students per option.
- For Paper CH 6.4(e) students should have opted BDP I, Paper No. CH 5.4(e) in Semester V.
- Project work Paper CH 6.3(b) shall be assessed through Internal Assessment. In the case of School of Open Learning (Option E) will be a 1 hour examination a to 6.3(b). In such cases the two parts (a) and (b) of Paper CH 6.3 shall be on separate sheets.
- Students have to pass in parts (a) & (b), separately, in papers 5.3 & 6.3

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



B. Com. Hons.

SEMESTER I

		£	Max. Marks	Theory Exam.	Internal Asst,	Lecture	Tutorial	Practical	Exam, Hours
Paper - CH 1.1	Business Organization	& Management	100	75	25	5	1		3
Paper - CH 1.2	Financial Accounting	(Part -A)	100	55	25	5	1		21/2
		(Part -B)		20	1			2	1/2
		(Part - C) Practical			20				1
Paper - CH 1.3	Micro Economics - 1		100	75	25	5	1		3
Paper - CH 1.4	Business Laws		100	75	25	5	1	ſ	3
			400		1	20			

SEMESTER II

		Max. Marks	Theory Exam.	Internal Asst.	Lecture	Tutorial	Practical	Exam. Hours
Paper - CH 2.1	Eusiness Statistics	100	75	25	5	1		3
Paper - CH 2,2	Fundamental of Computer (Part A and (Part B or Part C))	100			5	1		
	Part - A		38	12	1.0			1 Hr. 30 Min.
	Part - B		38	12				1 Hr. 30 Min
	Part - C (Practical)		50				5	2 Hr.
Paper - CI12,3	Micra Economics - 2	100	75	25	5	1		3
Paper CH 2.4	Corporate Laws	100	75	25	\$ M	1		3
Paper - CH 2.5	Hindi/Punjabi/Urdu/Telugu/Tamil/Oriya/Manipuri	100	75	25	5	t		3

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



	Sindhi/Gujarati/Kannada/Assamese/Bengali (MIL)			ř	-		()	
		500			25			1
SEMESTER III					1			
		Max. Marks	Theory Exam.	Internal Asst.	Lecture	Tutorial	Practical	Exam, How
Paper ~ CH 3.1	Business Mathematics	100	75	25	5	1.		3
PaperCH 3.2	Income-tax Law & Practice	100	75	25	5	1		3
Paper - CH 3.3	Macro Economics	100	75	25	5	1		3
Paper - CH 3.4	Principles of Marketing	100	75	25	5	1		3
Paper - CH 3.5	English/Phil. /Pol. Sci./History/Math. (Inter Disciplinary)	100	75	25	•4	1		3
		500			25	· · · · ·	· · · · ·	

SEMESTER IV

		Max. Marks	Theory Exam,	Internal Asst.	Lecture	Tutorial	Practical	Exam Hours
Paper - CH 4.1	Indirect Tax	100	75	25	5	1		3
Paper - CH 4.2	Corporate Accounting	100	75	25	5	t		3
Paper - CH 4.3	Cost Accounting	100	75	25	5	3		3
Paper - CH 4.4	Human Resource Management	100	75	25	5	4		3
Paper-CH 4.5	Indian Economy - Performance and Policies	100	75	25	5	1		з
	1	500			25			

Department of Commerce, Delbi School of Economics, University of Delbi, Delbi-110007



SEMESTER V

		Max. Marks	Theory Exam.	Internal Asst.	Lecture	Tutorial	Practical	Exam. Hours
Paper - CH 5.1	Management Accounting	100	75	25	5	1		3
Paper - CH 5.2	Financial Management	100	75	25	5	1		3
Paper - CH 5.3	(a) Auditing	50	38	12	4	Υ.		1 Hr. 30 Min.
	(b) E-Commerce (Part – A)	50	30	10	4	1		1 Hr. 30 Min.
	(Part – B)		10					thur.
	(Part C) Practical		1.0	10	1		2	1
Paper – CH 5.4	Option I (Any one of the following)	100	75	25	5	1		3
	(a) Financial Markets, Institutions and Financial Services	100	75	25	5 5	9		3
	(b) Compensation Management	100	75	25	5	4		3
	(c) Corporate Tax Planning	100	75	25	5	1		3
	(d) Advertising & Personal Selling	100	75	25	5	1		3
	(e) Business Data Processing - 1	100	45	15	Ŝ.	1		3
	Practical		40				5	3
		400		1 million (1997)	23		·	

Each part shall be $1_{1/2}$ hour examination with separate answer books. Students have to pass separately in CH 5.3 Part (a) and Part (b)



		Max. Marks	Theory Exam	Internal Asst.	Lecture	Tutorial	Practical	Exau
Paper - CH 6.1	International Business	100	75	25	5	1		3
Paper - CH 6.2	Governance, Ethics & Social Responsibility of Business	100	75	25	5	3		D
Paper - CH 6.3	(a) Business Communication	75	55	20	5	1		2
	(b) Project Work	25		25		1		1
Paper - CH 6.4	Option II (Any one of the following)	100	75	25	5	1		3
	(a) Entrepreneurship and Small Business	100	75	25	5	1		3
	(b) Fundamentals of Investment	100	75	25	5	1		15
	(c) Consumer Relation & Customer Care	100	75	25	5	1		2
	(d) Business Tax Procedure & Management	100	75	25	5	1		3
	(e) Business Data Processing - II	100	45	15	5	1		3
	Practical		40		1.00		6	3
		400		11	20	1		
	Grand Total	2700	1		138			

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



B.Com (Hons.) Paper – CH 1.1: Semester - I BUSINESS ORGANIZATION AND MANAGEMENT

Duration: 3 hrs.

Max. Marks: 100 Lectures: 75

Objective: - The purpose of this paper is to impart to the students an understanding of state of the art of management & business concepts practices with a view to preparing them to face the emerging challenges of managing resources, managing business processes and managing managers.

Unit -I:

Foundation of Indian Business Spectrum of Business Activities, Manufacturing and Service Sectors. India's experience of globalization, and privatization, Multinational corporations and Indian transnational. 10 Lectures

Unit-II:

Entrepreneurial opportunities in contemporary business environment: Networking marketing, Franchising, Business Process Outsourcing, E-commerce and M-Commerce. Process of setting up a business enterprise. Opportunity and idea generation – role of creativity and innovation. Feasibility study and preparation of business plan

15 Lectures

15 Lectures

Unit -III:

Forms: (a) Forms of business including LLP, small venture enterprise and one person company, Choice of suitable form of business ownership (b) Operations: business size and location decisions. Lay out: mass production and mass customization, productivity, quality and logistics. (c) Functional aspects of business: Conceptual framework of functional areas of management: Finance; Marketing and Human Resources.

Unit-IV:

Development of Management Thought: Classical, Neo-classical, Systems, Contingency and Contemporary Approach to Management – Drucker, Porter, Senge, Prahalad, Hammer, and Tom Peters. 10 Lectures

Unit-V:

Process of Managing (a) Planning: corporate Strategy – Environmental Analysis and Diagnosis, Formulation of Strategic Plan; Growth strategies – internal and external; Decision-making – concept, Process, Rationality and Techniques, Information Technology and Decision-Making, Decision Support System (b) organizing and Staffing: Contemporary Organizational Formats – Project, Matrix and Networking, (c) Management in Action: Motivation – concept and Theories: Maslow, Herzberg, Mc Gregor, and Ouchi; Leadership – Concept and Theories: Leadership Continuum, Managerial Grid, Situational Leadership. Transactional and Transformational Leadership: Communication – formal and Infromal

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



Networks, Barriers and Principles (d) control: Concept and Process, Effective Control System, Modern Control Techniques – Stakeholder Approaches (Balanced Score Card) Accounting Measures (Intergrated Ratio Analysis), and Economic and Financial Measures (Economic Value Added and Market Value Added) Behaviroul Aspects of Management Control. 20 Lectures

Unit-VI:

Management in Perspective: Management of Strategic Change, Knowledge Management, Learning Organization.

5 Lectures

Suggested Readings:

- 1. Basu. Business Organisation and Management. Tata McGraw Hill, New Delhi.
- 2. Gupta, C.B. Modern Business Organisation. Mayur Paper Backs, New Delhi.
- Lele, R.K. and J.P. Mahajan. Business Organisation. Pitamber Publishing, New Delhi.
- 4. Mishra, N. Modern Business Organisation. Sahitya Bhawan, New Delhi.
 - Prasad, Lallan and S.S. Gulshan. Management Principles and Practices. S. Chand & Co. Ltd., New Delhi.
 - 6. Chhabra, T.N. Principles and Practice of Management. Dhanpat Rai & Co., Delhi.
 - Singh, B.P. and T.N. Chhabra. Business Organisation and Management. Dhanpat Rai & Co., Delhi.

References:

- Jim, Barry, John Chandler, Heather Clark. Organisation and Management. Thomson Learning.
- Bushkirk R.H. et al Concepts of Business: An Introduction to Business System. Dryden Press, New York.
- 3. Bowen, H.R. Social Responsibilities of Business. Harper and Row, New York.
- 4. Allen L.A. Management and Organisation. McGraw Hill, New York.
- 5. Ansoff, H.J. Corporate Strategy, John Wiley, New York.
- Burton Gene and Manab Thakur. Management Today Principles and Practice. Tata McGraw Hill, New Delhi.

Note: Latest edition of text book may be used.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



B.Com (Hons.) Paper – CH 1.2: Semester - I FINANCIAL ACCOUNTING

Duration: 3 hrs.

Max. Marks: 100 Lectures: 75

Level of knowledge: Working knowledge

Learning Objectives: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

COURSE CONTENTS

(PART A)

1. THEORETICAL FRAMEWORK

- Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.
- ii) The nature of financial accounting principles Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.
- iii) Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of Accounting Standard (AS): I (ICAI). International Financial Reporting Standards (IFRS): - Need and procedures.

2. ACCOUNTING PROCESS

From recording of business transactions to preparation of trial balance, an overview only,

3. BUSINESS INCOME

14 Lectures

2 Lectures

- Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.
- Revenue recognition: Salient features of Accounting Standard (AS): 9 (ICAI) Recognition of expenses.
- 11) The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assetschange of method. Salient features of Accounting Standard (AS): 6(ICAI)

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007 10

4 Lectures

iv) Inventories: meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Accounting Standard (AS): 2 (ICAI)

4. FINAL ACCOUNTS

- Capital and revenue expenditures and receipts; general introduction only.
- ii) Preparation of financial statements:
 - a) of non-corporate business entities from a trial balance;
 - b) of not-for-profit organizations;
 - c) from incomplete records: statement of affairs method and conversion method.
- 5. ACCOUNTING FOR HIRE PURCHASE AND INSTALMENT SYSTEMS Concepts of operating and financial lease (theory only) 12 Lectures

ACCOUNTING FOR INLAND BRANCHES 6.

15 Lectures Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system-Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

(PART B)

7. ACCOUNTING FOR DISSOLUTION OF THE PARTNERSHIP FIRM Insolvency of partners, sale to a limited company and piecemeal distribution,

12 Lectures

OR

(PART C)

Computerized Accounts (By using any popular accounting software) Creation of vouchers and recording transactions, preparing reports - cash book and bank book, ledger accounts, trial balance, Profit and Loss Account (Income Statement) and Balance Sheets.

(College needs to take permission from the Department before starting part - 'C')

Note:

- 1. Any revision of relevant accounting standard issued by ICAI would become applicable immediately.
- 2. Examination Scheme for Computerized Accounts Practical for 20 marks through IA. The practical examination will be for 1 hour, through an internal assessment and examination
- 3. The college has a choice of parts A+B or A+C.
- 4. Part A shall carry 55marks theory and 25 marks internal assessment.

11

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



16 Lectures



- 5. Part B shall carry 20 marks theory.
- 6. Part C shall carry 20 marks practical.

Suggested Readings:

- 1. Anthony, R.N. and J.S. Reece. Accounting Principles. Richard D. Irwin, Inc.
- Monga, J.R. Financial Accounting: Concepts and Applications. Mayoor Paper Backs, New Delhi.
- Shukla, M.C., T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
- Maheshwari, S.N. and, S. K. Maheshwari. Financial Accounting, Vikas Publishing House, New Delhi.
- Sehgal, Ashok, and Deepak Sehgal. Advanced Accounting. Part -1. Taxmann Applied Services, New Delhi.
- 6. Tulsian, P.C. Advanced Accounting, Tata Mc Graw Hill, New Delhi.
- 8. Jain, S.P. and K.L. Narang, Financial Accounting, Kalyani Publishers, New Delhi.
- 9. Gupta, Nirmal. Financial Accounting. Sahitya Bhawan, Agra.
- Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
- Elliott, Barryand Jamie Elliott. Financial Reporting and Analysis. Prentice Hall International.
- 12. Rathore, Shirin. International Accounting. Prentice Hall of India.

Note: Latest edition of text book may be used.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



B.Com (Hons.) Paper – CH 1.3: Semester - 1 MICRO ECONOMICS-1

Duration: 3 Hours

Max. Marks: 100 Lectures: 75

Objective: Objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behaviour. The course also makes the student understand the supply side of the market through the production and cost behaviour of firms.

Learning Outcomes: The students would be able to apply tools of consumer behaviour and firm theory to business situations.

COURSE CONTENTS

Unit-1

 The concept of demand and the elasticity of demand and supply: Demand curves: individual's demand curve, market demand curve, Movements along versus shifts in the demand curve, Elasticity of demand: price, income and cross. Concept of revenue: Marginal and Average: Revenue and elasticity of demand. 11 lectures

Unit-II

Consumer Behaviour: Notion of indifference and preference. Indifference curve analysis of consumer behaviour; Consumer's equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects. Consumer surplus. Indifference curves as an analytical tool (cash subsidy v/s. kind subsidy). Revealed Preference. 22 lectures

Unit-III

 Production: Fixed and variable inputs, production function, total, average and marginal products, law of variable proportions. Linear homogeneous production function. Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale.

Unit-IV

 Cost of Production: Social and private costs of production, difference between economic and accounting costs, long run and short run costs of production. Economies and diseconomies of scale and the shape of the long run average cost. Learning curve

10 lectures

Unit-V

 Perfect Competition: Assumptions, price and output decisions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply, difference between accounting and economic profits, producer surplus. Stability analysis – Walrasian and Marshallian. Demand -supply analysis.

22 lectures

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



Suggested Readings:

- Pyndyck, R.S. and D.L. Rubinfeld. Microeconomics. Pearson Education (Singapore) Pvt. Ltd., Delhi.
- Bilas, Richard A. Microeconomic Theory: A Graphical Analysis. McGraw-Hill Book Co. Kogakusha Co. Ltd.
- Browning Edgar K., and JacqueLine M. Browning. Microeconomic Theory and Applications. Kalyani Publishers, New Delhi.
- 4. Green, H.A.J. Consumer Theory. The Macmillan Company of India Ltd., New Delhi.
- Gould, John P., and Edward P. Lazear. Microeconomic Theory. All India Traveller Bookseller, New Delhi.
- Maddala, G.S., and E. Miller. Microeconomics: Theory and Applications. McGraw-Hill International Edition, Singapore.
- Salvatore, D. Schaum's Outline of Theory and Problems of Microeconomic Theory. McGraw-Hill, International Edition, New Delhi.
- Varian, H.R. Intermediate Microeconomics: A Modern Approach. Affiliated East-West Press, New Delhi.
- Note: Detailed Guidelines for teaching and paper setting will be formulated annually by the Department of Commerce for determining the emphasis and specific scope in the suggested readings, so as to constantly update the content and improve the quality of instruction within the overall ambit of the syllabus

Note: Latest edition of text book may be used.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007

C - Harsd Sea ister Churst



B.Com. (Hons.) Faper-CH 1.4: Semester - I BUSINESS LAWS

Duration: 3 hours

Max. Marks: 100 Lectures: 75

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

Course Contents:

(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

(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.

(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
- c) Partners and Designated Partners
- f) Incorporation Document
- g) Incorporation by Registration
- h) Registered Office of LLP and Change Therein
- i) Change of Name
- j) Partners and their Relations
- k) Extent and Limitation of Liability of LLP and Partners
- 1) Whistle Blowing

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007 15

25 Lectures

10 Lectures

25 Lectures

B.Com (Hons.) Semester Course

- m) Contributionsn) Financial Disclosures
- Annual Return
- p) Taxation of LLP
- q) Conversion to LLP
- r) Winding Up and Dissolution.

(iv) The Information Technology Act, 2000

- a) Definitions
- 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., Sunaina Kanojia, "Business Laws", Ane Books Pvt Ltd, New Delhi.
- 2. Kucchal, M.C., "Business Law", Vikas Publishing, House (P) Ltd., New Delhi.
- 3. Singh, Avtar, "The Principles of Mercantile Law", Eastern Book Company, Lucknow,
- 4. Maheshwari & Maheshwari, "Business Law", National Publishing House, New Delhi.
- 5. Chadha, P. R., "Business Law" Galgotia Publishing Company, New Delhi.
- Taxmann Publications Pvt. Ltd., New Delhi, "Information Technology Rules 2000 & Cyber Regulations Appellate Tribunal Rules 2000 with Information Technology Act 2000".
- Painttal, D., "Law of Information Technology" Taxmann Publications Pvt, Ltd., New Delhi.

Note: Latest edition of text book may be used.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007 16

15 Lectures





B.Com (Hons.) Paper – CH 2.1: Semester - II BUSINESS STATISTICS

Duration: 3 hrs.

Max. Marks: 100 Lectures: 75

Objective: The objective of this course is to familiarize students with the basic statistical tools used to summarize and analyze quantitative information for decision making.

Expected Learning Outcomes: The student is expected to be equipped with the tools of processing and description of statistical data. In addition, the student would develop competence to use computer for statistical calculations especially for comparatively large-sized problems.

Unit 1

(No. of Lectures: 23)

1.1 Measures of Central Tendency

Statistical Data and Descriptive Statistics

- Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.
- b) Positional Averages Mode Median (and other partition values including quartiles, deciles, and percentiles).
 12 Lectures

1.2 Measures of Variation: absolute and relative.

Range, quartile deviation, mean deviation, standard deviation, and their co-efficients, Properties of standard deviation/variance. 5 Lectures

 1.4 Moments: calculation (including Sheppard's corrections) and significance. Skewness, Kurtosis and Moments.
 6 Lectures

Unit 2

variable.

(Nos. of Lectures: 18)

Probability, Probability Distributions and Decision Theory

2.1 Theory of Probability. Approaches to the calculation of probability 2 Lectures

2.2 Calculation of event probabilities. Addition and multiplication laws of probability.

3 Lectures 2.3 Conditional probability and Bayes' Theorem. Expectation and variance of a random

3 Lectures

2.4 Probability distributions: Binomial, Poisson and Normal. 5 Lectures

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



2.5 The decision environment. Pay-off and regret matrices. Criteria of decision-making: Laplace, Maximin/Minimax, Maximax/Minimin, Savage; and Expectation. (Excluding Bayesian analysis) EVPI and its calculation. 3 Lectures

2.6 Decision Trees.

Unit 3 Simple Correlation and Regression Analysis

3.1 Correlation Analysis. Meaning of Correlation simple, multiple and partial; linear and non-linear, Causation and correlation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (proofs not required). Probable and standard errors, Rank Correlation. 5 Lectures

3.2 Regression Analysis. Principle of least squares and regression lines. Regression equations and estimation. Standard Error of Estimates. 5 Lectures

Unit 4

Index Numbers

(No. of Lectures: 12)

4.1 Meaning and uses of index numbers. Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted. 5 Lectures

4.2 Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers. 3 Lectures

4.3 Construction of consumer price indices. Important share price indices including BSE SENSEX and NSE NIFTY. 4 Lectures

Unit 5 Time Series Analysis

(No. of Lectures: 12)

5.1 Components of time series. Additive and multiplicative models. 2 Lectures

5.2 Trend analysis. Fitting of trend line using principle of least squares – linear, second degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa, Moving averages. 6 Lectures

5.3 Seasonal variations- calculation and uses. Simple averages, ratio-to-trend, ratio-tomoving averages and link-relatives methods. 4 Lectures

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007 18

2 Lectures

(No. of Lectures: 10)



The students will be familiarized with software and the statistical and other functions contained therein related to formation of frequency distributions and calculation of averages, measures of variation, correlation and regression coefficients. All of this shall be done through practicals in paper CH 2.2 (Part C).

Suggested Readings:

- Levin, Richard and David S. Rubin, Statistics for Management. 7th Edition. Prentice Hall of India.
- Siegel, Andrew F. Practical Business Statistics. International Edition. (4th Ed.). Irwin McGraw Hill.
- Berenson and Levine. Basic Business Statistics: Concepts and Applications. Prentice Hall.
- Spiegel M.D. Theory and Problems of Statistics. Schaum's Outlines Series. McGraw Hill Publishing Co.
- Gupta, S.P., and Archana Gupta. Statistical Methods. Sultan Chand and Sons, New Delhi.
- 6. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.

Note: Latest edition of text book may be used.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007

B.Com. (Hons.) Paper - CH 2.2: Semester - II FUNDAMENTALS OF COMPUTERS AND INFORMATION SYSTEM

Duration: 3 hrs.

Max. Marks: 100 Lectures: 75

Objectives: To provide computer skills and knowledge for commerce students and to enhance the student's understanding of usefulness of information technology tools for business operations.

Learning Outcome: After studying this paper a student will become (IT) literate, and be able to understand basic IT terminology. The student should be able to understand the role of information system in business world,

Part - A	(35)
	(6)

What is a computer?

Unil 1. Basic Concepts:

- · Characteristics of a Computer.
- Advantages of Computers.
- · Limitation of Computers.
- Types of Computers.
- Applications of computers. .
- Data Representation.

Unit 2. Essential components of Computers.

- · Hardware, Firmware, Live-ware
- Software:
 - o Relationship between hardware and software
 - o System Software: Operating system, Translators, interpreter, compiler, assemblers, linkers.
 - o Overview of operating system, function of operating system.
 - o application software: General Purpose Packaged Software and tailor made software.

Unit 3. Information Systems

- o Meaning
 - o Need of an efficient information System.
 - o Type of Information system
 - o Information requirement for Planning, Coordination, and control for various level in Business, Industry
 - o Basic of data arrangement and Access

20

Department of Commerce, Delhi School of Economics. University of Delhi, Delhi-110007



(6)

(6)

(6)

SHILLIN (Herse) Sensed Course



(40)

Unit 4. Database S	ystem.	(6)
c	 Traditional file Environment 	2.3
c	 Identification of Relevant data. 	
0		
c		
Unit 5. Net works:	LAN, WAN, Wireless Network	(5)
o		24
0	· · · · · · · · · · · · · · · · · · ·	
0	Communication devices such as Modem	
Ø	T	
Unit 6. Introductio	n to Internet	(6)
0	Meaning of Internet.	(2)
0	Growth of internet.	

- o Owner of Internet.
- o Owner of Internet.
- o Anatomy of Internet
- o Basic Internet Terminology
- o Net Etiquette
- o World Wide Web
- Internet Protocols.
- o Usage of Internet to society.
- o Search Engines.

Part - B

Computer based information System

- Accounting Information System (AIS): Meaning, characteristics, diagrams to depict AIS and its major subsystems.
- Management Information System: Meaning, concepts, input and output of MIS with illustration.
- Decision Support system: Introduction, Decision making, DSS concept, objective.
- Knowledge-Based Information System: Introduction, Expert system, User interface, knowledge base, advantages and disadvantages, illustrating an expert system.
- Concept of virtual office: Introduction, office automation (OA), virtual office, OA application; visualizing paperless office by Illustration
- Executive Information system: Introduction, peculiar information requirements of executives.
- Marketing Information: Introduction, evolution and need of marketing information system
- Manufacturing Information System: Introduction, need and characteristics.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



- Introduction to Financial Information System.
- Introduction to Human Resource Information System.
- Concept, Applications, Advantages and limitations with regards:
 - o Word Processor
 - o Spread Sheet
 - o Database

Part C. Introduction to Essential tools.

Unit 1. Word Processing.

(5 Practical per week)

- o Introduction to word Processing.
- o Word processing concepts.
- o Use of Templates
- Working with word document::
 - > Opening an existing document/creating a new document.
 - > Saving,
 - ➢ Selecting text,
 - > Editing text,
 - > Finding and replacing text,
 - > Closing,
 - > formatting,
 - > Checking and correcting spellings

o Bullets and numbering

- o Tabs
- o Paragraph Formatting
- o Indent
- o Page Formatting
- o Header and footer
- o Mail Merge
- o Tables
 - > Formatting the table
 - > Inserting filling and formatting a table

Unit 2. Spreadsheet and its Business Applications.

- > Spreadsheet concepts
- > Creating a work book,
- > saving a work book
- > editing a work book,
- > inserting, deleting work sheets,
- > entering data in a cell
- > formula Copying
- > Moving data from selected cells,

22

Department of Commerce, Delhi School of Economics, University of Delhi. Delhi-110007



- > handling operators in formulae.
- > Rearranging Worksheet
- > project involving multiple spreadsheets
- > organizing. Charts and graphs
- > Printing worksheet.
- Unit 3. Generally used Spread sheet functions
 - > Mathematical
 - > Statistical
 - ➢ Financial
 - > Logical
 - Unit 4. Creating spreadsheet in the following areas:
 - > Loan & Lease statement
 - ➢ Ratio Analysis.
 - > Graphical representation of data
 - > Payroll statements
 - > Frequency distribution and its statistical parameters
- · Unit 5. Database Software.
 - > Creating Data Tables
 - ➢ Editing a Database
 - > Performing queries.
 - Generating Reports

Notes:

- Part-A of this paper is compulsory. A College will have an option either to opt for part B or Part C. However for a group of students college may have the combination of Part Λ & B and for another Group A & C, depending upon the availability of infrastructure.
- 2. Before starting part C an approval from the department/university is required.
- The General Purpose Software referred in this course will be notified by the department every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.

Scheme of examination:

- > Part A will be of 38 marks plus internal assessment of 12 marks
- Part B will be of 38 marks plus internal assessment of 12 marks
- Part C will be of 50 marks practical examination (including 10 marks in the form of a work book).

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



Suggested Readings:

- 1. Rajaraman, V. Introduction to Information Technology, PHI.
- 2. Hunt, R., J. Shelley. Computers and Commonsense. Prentice Hall of India.
- Leon A. and Leon M. Fundamentals of Information Technology. Leon, Vikas (4) Software manuals.
- 4. Sinha, Pradeep K. and Preeti Sinha. Foundation of Computing, BPB Publication.
- Basandra, Suresh K. Management Information System. Wheeler Publication, New Delhi-Allahabad.
- 6. Kumar, Muneesh. Business Information System. Vikas Publishing House.
- 7. Bharihoka, Deepak Fundaments of Information Technology, Excel Book.
- 8. Saxena, Sanjay, A First Course in Computers. Vikas Publishing House.
- 9. Fizgerald & Dennis Wiley, Business Data Communication and Networking,
 - 10. Rajaraman, V. Analysis and design of information Systems. PHI.
 - 11. Sadagopan, S. Management Information Systems. PHI.
 - 12. Laudon, Kenneth C. and Jane P. Laudon (2003). Management Information Systems. PHI.

Note: Specific package to be used for word-processing, spread sheet, and database management system and related books will be announced by the department every three year.

Note: Latest edition of text book may be used.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



B.Com. (Hons.) Paper – CH 2.3: Semester – H MICRO ECONOMICS– H

Duration: 3 Hours

Max. Marks: 100 Lectures: 75

Objective: The objective of the course is to acquaint the students with various market structures within which a firm operates. The Course also deals with long-term decision making and market efficiency.

Learning Outcome: It is expected that students will be able to apply this knowledge to business firms' decision making process in the framework of markets.

COURSE CONTENTS

Unit-I

 Monopoly Market Structure: Kinds of monopoly, Monopolist's decision and equilibrium, Shifts in demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Horizontal and vertical integration of firms. Comparison of pure competition and monopoly. The social costs of monopoly power. Price discrimination, Peak-load pricing.

15 lectures

Unit-II

 Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency Oligopoly and Interdependence - Cournot's duopoly model, Stackelberg model, Kinked demand model. Prisoner's dilemma, collusive oligopoly - price-leadership model - dominant firm, cartels, sales maximization. Contestable markets theory. Pricing Public Utilities.

Unit-III

 Market for Factor Inputs: Determination of factor rewards in perfect input markets in the short & long runs under conditions of perfect and imperfect commodity markets. Determination of factor rewards under conditions of monopsony, monopolistic and monopsonistic exploitation. Role of trade unions. Rental element in factor remuneration. Government intervention in factor market. Direct or through regulatory agency.

15 lectures

15 lectures

Unit-IV

 Inter-temporal Analysis and Choice under Uncertainty: Intertemporal choice – Stocks versus flows, present discounted values, capital investment decisions, investment decisions by consumers, determination of interest rates. Risk, preferences towards risk, reducing risk.

15 lectures

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



Unit-V

 General Equilibrium and Market Failure: General equilibrium & efficiency (in Pareto optimal terms). Market failure and the sources of market failure. Market power and inefficiency, asymmetric information - quality uncertainty, market signalling, moral hazard, principal-agent problem, Public goods and externalities.

15 lectures

Suggested Readings :

- 1. Pindyck, R.S., and D.L. Rubinfeld. Microeconomics. Prentice-Hall of India Pvt. Ltd.
- Baumol, William J. Economic Theory and Operations Analysis. Prentice-Hall of India Pvt. Ltd., New Delhi.
- Browning, E.K., & J.M. Browning. Microeconomic Theory and Applications. Kalyani Publishers, New Delhi.
- Gould, J., P., & E.P. Lazear. Microeconomic Theory. All India Traveller Bookseller, New Delhi
- 5. Lipsey, R.G., and K.A. Chrystal. Principles of Economics. Oxford University Press.
- Maddala G.S., and E. Miller. Microeconomics: Theory and Applications: McGraw-Hill International.
- Salvatore, D. Schaum's Outline of Theory and Problems of Microeconomic Theory. McGraw-Hill, International Edition.
- Note: Detailed Guidelines for teaching and paper setting will be formulated annually by the Department of Commerce for determining the emphasis and specific scope in the suggested readings, so as to constantly update the content and improve the quality of instruction within the overall ambit of the syllabus.

Note: Latest edition of text book may be used.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



B.Com. (Hons.) Paper – CH 2.4: Semester - II CORPORATE LAWS

Duration: 3 hours

Max. Marks: 100 Lectures: 75

Objective: The objective of the course is to impart basic knowledge of the provisions of the Companies Laws and the Depository Laws along with relevant case law.

Course Contents:

	 Introduction: Characteristics of a company, concept of lifting of corporate ve 	ncept of lifting of corporate veil. 4 Lectures	
	2. Types of companies, association not for profit, illegal association.	5 Lectures	
	 Formation of company – Promoters, their legal position, pre-incorporation contract and provisional contracts. 	5 Lectores	
	 Documents – Memorandum of Association, Articles of Association, Doctrine Constructive Notice and Indoor Management, Prospectus and Book Building 	of 8 Lectures	
	 Share Capital – issue, allotment and forfeiture of share, demat of share, transmission of shares, buyback, share certificate and share warrant 	7 Lectures	
	6. Members and shareholder - their rights and duties.	2 Lectures	
	7. Shareholders meetings, kinds, convening and conduct of meetings	7 Lectures	
 Management – Directors, classification of directors, dis-qualifications, appoint position, powers and duties, disclosures of interest, removal of directors, board r other managerial personnel and remuneration. 			
	9. Dividend Provisions and issue of bonus shares.	4 Lectures	
	10. Investigations.	3 Lectures	
	11. Winding up - concept and modes of winding up	4 Lectures	
		ch. Deste	

12. Emerging issues in company law: One Person Company (OPC), Small Company, Postal Ballot, Small Shareholders on Board, Director Identity Number (DIN), Corporate Identity Number (CIN), MCA-21, Online Filing of Documents, Online Registration of Company, National Company Law Tribunal (NCLT), Limited Liability Partnership (LLP), Insider Trading, Rating Agencies, Producer Company – concept and formation. 10 Lectures

 Depositories Act 1996: Definitions, Rights and Obligations of Depositories, Participants Issuers and Beneficial Owners, Inquiry and Inspections, Penalty.

6 Lectures

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



Suggested Readings:

3

- 1. Sharma J. P, "An Easy Approach to Corporate Laws", Ane Books Pvt Ltd, New Delhi.
- Bharat Law House, New Delhi, "Manual of Companies Act, Corporate Laws and SEBI Guidelines".
- 3. Wadhwa and Company, "A Ramaiya Guide to Companies Act", Nagpur
- Kannal, S., & V.S. Sowrirajan, "Company Law Procedure", Taxman's Allied Services (P) Ltd., New Delhi (Latest Edn)
- 5. Singh, Harpal, "Indian Company Law", Galgotia Publishing, Delhi.
- 6. Charlesworth & Morse, "Company Law", Sweet & Maxwell", London, U.K.
- 7. Gowar, LCB, "Principles of Modern Company Law", Stevens & Sons, London.

Note: Latest edition of text book may be used.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007 B.Con (Libra) อังกะระบบ Cr. กระ



B.Com (Hons.) Paper - CH 2.5 (MIL): Semester - II Hindi- A

(Note: For candidates who offered Punjabi in XII Class)

Duration: 3 hours

Maximum Marks: 100 Lectures: 75

हिंदी "क' (Hindi "A') (उन विद्यार्थियों के लिए जिन्होंने चारहवीं कक्षा तक हिंदी पही हैं।)

भाषा खंड

- हिंदी भाषा का विकास : सामान्य परिचय
- हिंदी की उपभाषाएँ और खोलियों । सामान्य परिचय
- मानक भाषा जी अवश्वारणा : खर्तनी और लिपि का मानजीकाण
- व्यावयाणिक मञ्च लेखन : विद्यापन होखन, संर्थपण, प्रल्लवग, टिप्मण, प्रारूपण
- विश्वंध लेखन (समसामयिक/व्यापारिक/व्यापसायिक विषयं धर)
- कांश यरिचय : एकभाषिक सब्दकोश, ॉर्डभाषिक सब्दकीश, सगातः कोश
- 7. प्रसिभाषिक शब्दावली : बैंकिंम, जीमा, व्यापारिक तथा व्यावसायिक क्षेत्रों में संवर्षिष

साहित्तिक खंड

- सांद काव्य : कालजश्री (प्रथम सीत सगं) भवानी प्रसाद गिश्र
- & गारक : माभवी ·· भोग्म साहनी
- 3. अपन्यास : गंधन प्रेमचद

Note: 1. 2. Lecture Per Week - 5 Tutorial : 8 Students Per Group Per Week frach Paper

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



(Note: For candidates who offered Punjabi in XII Class)

Duration: 3 hours

Maximum Marks: 100 Lectures: 75

हिंदी 'ख' (Hindi 'B')

(उम विद्यार्थियों के लिए जिन्होंने दसवीं कक्षा तक हिंदी पढ़ी है।)

भाषा खंड

- हिंदी भाषा का विकास : सामान्य गरिचय
- हिंदी को उपभाषाएँ और वोलियाँ : सामान्य परिचय
- राष्ट्रभाषा, राजमाषा तथा संपर्क्ष भाषा
- अशुद्धि शोधन शब्दगत, वाक्यगत
- सार्थालगी यत्र लेखन, आधेदत, प्रतिलेदन, टिप्पण, प्रारूपण
- अनुष्ठेव लेखन समसामयिक/व्यापारिक/व्यावसायिक विषयों पर
- 7. प्रचलित मुढावरे तथा लोकोचितयाँ

साहित्यिक खंड

-), खंड काव्य : गंचवटी मैथिलीअरण गुप्त
- नाटक : रक्षाबंधन = हारेकृष्ण प्रेमी
- 3. उपन्यस : कर्मभूमि प्रेगचंद
- Note : 1.
- Lecture Per Week 5
 - 2. Tutorial : 8 Students Per Group Per Week Each Paper
 - अतिरिक मूल्यांकन योजना का प्रावधान एवं अंक विभाजन तिरथविद्यालय को नियमानुसार सोंगा।

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



B.Com (Hons.) Paper - CH 2.5 (MIL): Semester - II Punjabi - A

(Note: For candidates who offered Punjabi in XII Class)

Duration: 3 hours

Maximum Marks: 100 Lectures: 75

Syllabus

I. Paath-Pustak "Mera Nanka Pind" by Dr. S. S. Wanjaara Bedi (Navyug Publishers, Delhi, 1984)

i. Lokdhaara: Paribhaasha Te Tatt

- ii. Kise ik Kaand da Saar
- ili. Vaartak-Shaillie
- iv. Chhotte Prashanan de Uttar (Five out of eight)

2. Saukhep-Rachna

i. Dhhukvan Sirlekh ii. Aukhe Shabdan de Arth

3. Babute Shabdaan di thaan ik Shabad

4. Agetar - Pichhetar

Recommended Books:

1. Pooni, Balbir Singh, Panjabi Lokdhaara ate Sabhiachar, Waris Shah Foundation, Amritsar, 1992.

2. Thind, Karnail Singh, Lokyaan ate Madhkaeein Punjabi Sahit, Ravi Sahit Parkashan, Amritsar, 1973.

3. Harkirat Singh ate Giani Lal Singh, College Punjabi Viakarann, Punjab State University Text-Book Board, Chandigarh, 1999.

 Dhimaan, Harbans Singh (Dr.) Punjabi Bhaasha Ate Viakarann, Gagan Parkashak, Rajpura, (Patiala), 2006.

(Note: Teachers are free to recommend more standard source books)

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



B.Com (Hons.) Paper - CH 2.5 (MIL): Semester - II Punjabi - B

(Note: For candidates who offered Punjabi in Xth Class and also for those who for some reasons could not offer it at any level)

Duration: 3 hours

Maximum Marks: 100 Lectures: 75

Syllabus

Paath-Pustak "Baatan Mudhh Kadeem Diyan" by Dr. S. S. Wanjaara Bedi (Arsee Publishers, Delhi, 1998)

i. Lok-Kathaa : Paribhaasah, Tatt te Paarkar (Myth, Dant Te Niti Kathaa)

ii. Kise Lok-Kathaa da Saar

iii. Chhote Prashnan de Uttar (Five out of eight)

2. Chithi-Pattar

3. Shabad Joddan de Niyam

4. Vaak - Vatandra (Ling te Vachan Badal ke)

Recommended Books:

1. Pooni, Balbir Singh, Panjabi Lokdhara ate Sabhiachar, Waris Shah Foundation, Amritsar, 1992.

2. Thind, Karnail Singh, Lokyaan ate Madhkaleen Punjabi Sahit, Ravi Sahit Parkashan, Amritsar, 1973.

3. Harkirat Singh ate Giani Lal Singh, *College Punjabi Viakarann*, Punjab State University Text-Book Board, Chandigarh, 1999,

 Dhimaan, Harbans Singh (Dr.) Punjabi Bhaasha Ate Viakarann, Gagan Parkashak, Rajpura, (Patiala), 2006.

(Note: Teachers are free to recommend more standard source books)

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007

E.Con (Hons.) Schester Course



B.Com (Hons.)

Paper - CH 2.5 (MIL): Semester - II

Duration: 3 hours

Maximum Marks: 100 Lectures: 75

URDU

I. Language Application

a. Composition: Essay writing/Business correspondences

b. Comprehension

c. Translation and Usages of Technical Terms

II. Brief History of literature

Text - "Urdu ki Kahani", by Syed Ehtesham Hussain. Published from N.C.P.U.L. New Delhi

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



Duration: 3 hours

Maximum Marks: 100 Lectures: 75

TELUGU

I. Application of Language skills

a. Letter writing: Business correspondences

b. Comprehension

c. Translation and usages of Technical terms

II. Text:

÷.

Aravayyella Telugu Sahityamlo Nilichedi by Nori Narasimha Sastry, Saraswata Vyasamulu, Andhra Pradesh Sahitya Akademi, Hyderabad - 500 001.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



Duration: 3 hours

Maximum Marks: 100 Lectures: 75

TAMIL

I. Application of Language skills:

a. Letter writing: Business correspondences

b. Comprehension

c. Translation and usages of Technical terms

II. Text:

Panddai Tamilar Vanigam by Mayilal Seeni Venkatasamy, NCBH, Chennai

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



Duration: 3 hours

Maximum Marks: 100 Lectures: 75

ORIYA

1. /

Application of Language skills: I.

a. Composition: Essay writing/Business correspondences

b. Comprehension

c. Translation and usages of Technical terms

II. Text:

Ardha Satabdira Odissa O Tamhire Mo Sthana By Godabarisha Mohapatra

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007 2.Com (rinnsi) Samastar Cours



B.Com (Hons.) Paper - CH 2.5 (MIL): Semester - II

Duration: 3 hours

Maximum Marks: 100 Lectures: 75

MANIPURI

I. Application of Language skills: I.

a. Composition: Essay writing/Business correspondences

b. Comprehension

c. Translation and usages of Technical terms

II. History of literature

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



Duration: 3 hours

Maximum Marks: 100 Lectures: 75

SINDHI

 Application of Language skills: Functional Sindhi Grammar based on prescribed text. Text: Grammar: Sindhi Bhasa (Vyakaran aur Prayag), by Dr. M. K. Jetley, D-127, Vivek Vihar, New Delhi – 95.

II. Text

Uttamchandani Sundari, Bandhan, Nai Duniya Publication, Mumbai

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



Duration: 3 hours

Maximum Marks: 100 Lectures: 75

GUJARATI

L Application of Language Skills: I

a. Composition: Essay writing/Business Correspondences

b. Comprehension

c. Translation and usages of technical terms

II. Text

Mari hakikat by namadashankar lalshankar dave Published by Parshav prakashan, Ahmedabad, 2003

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



Duration: 3 hours

Maximum Marks: 100 Lectures: 75

KANNADA

I. Language Application

(a) Essay or creative use of language

(b) Comprehension

(c) Idioms and Proverbs

(d) Technical terms

II. History of Literature

Text: Mugali, R.S. 1954, Kannada Sahitya Caritre, Mysore: Usha Sahitya Male.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



Duration: 3 hours

Maximum Marks: 100 Lectures: 75

ASSAMESE

I. Language Application

a. Essay or Creative of Language use

b. Comprehension

c. Idioms & Proverb

d. Technical terms

SECTION B

II. History of literature

Text - 'Asomiya Sanityak Samikshatamok Itibritta', By Dr. S. N. Sharma, Published by Lawyers Book Stall, Guwahati - 781001

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



Duration: 3 hours

Maximum Marks: 100 Lectures: 75

BENGALI

I. Language Application

a. Composition (Essay / Business Letters)

b. Translation Technical terms

c. Comprehension

II. Text

'Banga Deser Krishak', By Bankim Chandra Chattopadhyay

Department of Commerce, Delhi School of Economics, University of Delhi, Delhī-110007

B. Com. (Hons.) II Semester

Paper No. 2.5: Hindi/M.I.L./Philosophy (Elements of Logic)

- Distinction between sentence and proposition; Types of Aristotelian Categorical Proposition; Square of Opposition; Immediate Inferences.
- 2. Truth and Validity.
- 3. Logical Form.
- 4. Problem of Existential Import.
- Truth Functions; Decision Procedures; Truth Table Method (validity/invalidity of arguments); Proving the logical status of propositions through Truth Table Method.
- 6. Reductio ad absurdum.
- 7. Symbolization of propositions and arguments.
- 8. Interdefinability of Truth Functions/Stroke Functions.
- 9. Formal proof of validity (using 9 Rules; only Rules of Inference)
- Predicate logic: Symbolization of sentences (universal and existential quantifiers)

Prescribed Text:

I.M. Copi, Introduction to Logic, 13th edition, Pearson (India) Ltd., 2011.

SLEPH (H2: 34) Standster Course



B. Com. (Hons.) Paper – CH 3.1: Semester - III BUSINESS MATHEMATICS

Duration: 3 hours

Maximum Marks: 100 Lectures: 75

Objective: The objective of this course is to familiarize students with the basic mathematical tools with emphasis on applications to Business and Economic situations.

Expected Learning Outcomes: The student would acquire fair degree of proficiency in formulating and solving diverse problems related to business and economics with the help of mathematical tools.

Unit - 1 Matrices and Determinants

(No. of Lectures: 12)

4 Lectures

1.1 Algebra of matrices. Inverse of a matrix.

1.2 Solution of system of linear equations (having unique solution and involving not more than three variables) using matrices, Input Output Analysis. 8 Lectures

Unit - 2 Calculus I

(No. of Lectures: 12)

2.1 Mathematical functions and their types- linear, quadratic, polynomial, exponential, logarithmic and logistic function. Concepts of limit, and continuity of a function. 4 Lectures

2.2 Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives. 8 Lectures

Unit -3 Calculus II

(No. of Lectures: 20)

3.1 Partial Differentiation. Partial derivatives up to second order. Homogeneity of functions and Euler's theorem. Total differentials. Differentiation of implicit functions with the help of total differentials. 8 Lectures

3.2 Maxima and Minima in cases of two variables involving not more than one constraint including the use of the Lagrangean multiplier. 4 Lectures

3.3 Integration. Standard forms. Methods of integration – by substitution, by parts and by use of partial fractions. Definite integration. Finding areas in simple cases. 8 Lectures

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



Unit-4

Mathematics of Finance

(No. of Lectures: 13)

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

3 Lectures

4.2 Compounding and discounting of a sum using different types of rates. 3 Lectures

4.3 Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets. Valuation of simple loans and debentures. Sinking funds. (General annuities to be excluded) 7 Lectures

Unit-5

Linear Programming

(No. of Lectures: 18)

5.1 Formulation of linear programming problems (LPP). Graphical solution to LPPs. Cases of unique and multiple optimal solutions. Unbounded solutions and infeasibility, and redundant constraints. 6 Lectures

5.2 Solution to LPPs using Simplex method – maximization and minimization cases. Shadow prices of the resources. Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy. 8 Lectures

5.3 The dual problem. Formulation of the Dual, Primal-Dual solutions: (excluding solution of dual problem when the primal problem involves mixed constraints) Economics interpretation of the dual 4 Lectures

In addition the students will work on a software package for solving linear programming problems and analyze the results obtained there from. This will be done through internal assessment.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007

L. Con (Litus) Samas at Course



Suggested Readings:

- Anthony, M. and N. Biggs. Mathematics for Economics and Finance. Cambridge University Press.
- Ayres, Frank Jr. Theory and Problems of Mathematics of Finance. Schaum's Outlines Series. McGraw Hill Publishing Co.
- 3. Budnick, P. Applied Mathematics, McGraw Hill Publishing Co.
- Dowling, E.T. Mathematics for Economics, Schaum's Outlines Series. McGraw Hill Publishing Co.
- Mizrahi and John Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons.
- 6. Wikes, F.M. Mathematics for Business, Finance and Economics. Thomson Learning,
- 7. Hamdy A. Taha. Operations Research: An Introduction. Prentice Hall of India.
- Prasad, Bindra and P.K. Mittal. Fundamentals of Business Mathematics. Har-Anand Publications.
- 9. J.K. Sharma "Business Mathematics", ANE Books Pvt. Ltd. New Dlehi
- 10. Thukral, J.K. Mathematics for Business Studies. Mayur Publications.
 - Vohra, N.D. Quantitative Techniques in Management. Tata McGraw Hill Publishing Company.
 - 12. Soni, R.S. Business Mathematics. Pitambar Publishing House,
 - 13. Singh J. K. Business Mathematics. Himalaya Publishing House.
 - 14. Narag, A.S. Linear Programming & Decision Making. Sultan Chaud & Sons.

Note: Latest edition of text book may be used.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



B.Com. (Hons.) Paper – CH 3.2: Semester - III INCOME TAX LAW AND PRACTICE

Duration: 3 hours

Max. Marks: 100 Lectures: 75

Objective: To provide basic knowledge and equip students with application of principles and provisions Income-tax Act, 1961.

Expected learning outcome: Students will gain a working knowledge regarding computation of taxable income and tax liability pertaining to individuals/firms.

Unit	S. No.	Contents	Number of lectures
Unit I	1.1	Basic concept: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax.	4
Unit II	2.1	Residential status	4
	2.2	Scope of total income on the basis of residential status	2
	2.3	Exempted income under section 10	2
Unit III	3.1	Computation of income under different heads - Salaries	13
	3,2	- Income from house property	4
	3.3	- Profits and gains of business or profession	9
	3,4	Copital gains	10
	3.5	- Income from other sources	2
Unit IV	4.1	 Total income and tax computation Income of other persons included in assessee's total income 	2
	4.2	 Aggregation of income and set-off and carry forward of losses 	2
	4.3	- Deductions from gross total income	7
	4,4	 Rebates and reliefs 	7 2
	4.5	 Computation of total income of individuals and firms 	4
	4.6	- Tax liability of an individual and firm	1
	4.7	 Five leading cases of Supreme Court 	2
Jnit ∨	5.1	Preparation of return of income: PAN	1
	50	- Manually	1
	5.3	 On-line filing of Returns of Income & TDS. Provision & Procedures of COMPULSORY ON- LINE filing of returns for specified assesses. 	1 2

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



Suggested readings:

- Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax. Taxmann Publications Pvt. Ltd., New Delhi.
- Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
- Chandra, Mahesh., S.P. Goyal and D.C. Shukla. Income Tax Law and Practice. Pragati Prakashan, Delhi.
- Pagare, Dinkar. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.
- 5. Mehrotra, H.C. Income Tax Law. Sahitya Bhawan, Agra.
- 6. Lul, B.B. Income Tax Law and Practice. Konark Publications, New Delhi,
- Singhania, Vinod K. and Kapil Singhania. Tax Computation on CD. Taxmann Publications Pvt. Ltd., New Delhi.

Journals

- 1. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.
- 2. Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.
- 3. Current Tax Reporter. Current Tax Reporter, Jodhpur.

Note: Latest edition of text book may be used.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



B.Com. (Hons.) Paper – CH 3.3: Semester - 111 MACRO ECONOMICS

Duration: 3 Hours

Max. Marks: 100 Lectures: 75

Objectives: The course aims at providing the student with knowledge of basic concepts of the macro economics. The modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open economy.

Learning Out-come: The course would make the student understand the impact of macro policies on an economy and business, in the context of the international economy.

COURSE CONTENTS

Unit-I

 Introduction – concepts and variables of macroeconomics, income, expenditure and the circular flow, components of expenditure. Static macro economic analysis short and the long run – determination of supply, determination of demand, and conditions of equilibrium. 6 lectures

Unit-II

 Economy in the short run – IS-LM framework, fiscal and monetary policy, determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run, and aggregate demand- aggregate supply analysis.

22 lectures

Unit-III

Inflation, causes of rising and falling inflation, inflation and interest rates, social costs of inflation. Unemployment – natural rate of unemployment, frictional and wait employment. Labour market and its interaction with production system. Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational. 22 lectures

Unit-IV

 Open economy – flows of goods and capital, saving and investment in a small and a large open economy, exchange rates, Mundell – Fleming model with fixed and flexible prices small open economy with fixed and with flexible exchange rates, interest-rate differentials case of a large economy.
 16 lectures

Unit-V

 Behavioral Foundations- Investment -determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment. Demand for Money - Portfolio and transactions theories of demand for real balances, interest and income elasticities of demand for real balances. Supply of money.

9 lectures

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007

3. Com (Sens.) Secursion Churce



Suggested Readings

- Mankiw, N. Gregory. Macroeconomics. Macmillan Worth Publishers New York, Hampshire U.K.
- 2. Dornbusch, Rudiger, and Stanley. Fischer, Macroeconomics. McGraw-Hill.
- Dornbusch, Rudiger., Stanley. Fischer and Richard Startz. Macroeconomics Irwin/McGraw-Hill, Singapore.
- 4. Decpashree, "Macro Economics", ANE Books Pvt. Ltd. New Delhi.
- 5. Barro, Robert J. Macroeconomics. MIT Press, Cambridge MA.
- Burda, Michael, and Wyplosz. Macroeconomics A European Text. Oxford University Press, Oxford.
- 7. Salvatore, Dominick. International Economics. John Wiley & Sons Singapore.
- Branson, William H. Macroeconomic Theory and Policy. HarperCollins India Pvt. Ltd.
- Note: Detailed Guidelines for teaching and paper setting will be formulated annually by the Department of Commerce for determining the emphasis and specific scope in the suggested readings, so as to constantly update the content and improve the quality of instruction within the overall ambit of the syllabus.

Note: Latest edition of text book may be used.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



B.Com (Hons.) Paper - CH 3.4: Semester - III PRINCIPLES OF MARKETING

Duration: 3 hours

Maximum Marks: 100 Lectures: 75

No.

Lecture Hrs

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

COURSE CONTENTS

Unit – I

- Introduction: Nature, scope and importance of marketing; Evolution 7 Lectures of marketing concepts; Marketing mix, Marketing environment.
- Consumer Behavior An Overview: Consumer buying process; 6 Lectures Factors influencing consumer buying decisions.

Unit-II

- Market Selection: Market segmentation concept, importance and 7 Lectures bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.
- Product: Meaning and importance. Product classifications; Concept 10 Lectures of product mix; Branding, packaging and labeling; After-sales services; Product life-cycle; New Product Development.

Unit-III

- Pricing: Significance. Factors affecting price of a product. Pricing 7 Lectures policies and strategies.
- Promotion: Nature and importance of promotion; Communication 7 Lectures process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions; Communication planning and control.

Unit-IV

- Distribution: Channels of distribution meaning and importance; 8 Lectures Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Physical Distribution.
- Retailing: Types of retailing store based and non-store based 7 Lectures retailing, chain stores, specialty stores, supermarkets, retail vending

50



machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario.

Unit-V

- Rural marketing: Growing Importance; Distinguishing 8 Lectures characteristics of rural markets; Understanding rural consumers and rural markets; Marketing mix planning for rural markets.
- Recent issues and developments in marketing: Social Marketing, 8 Lectures Marketing ethics; Recent developments in marketing – online marketing, direct marketing, services marketing, green marketing, sustainable marketing and relationship marketing.

Suggested Readings:

- Kotler, Philip and Gary Armstrong. Principles of Marketing. 13th edition. Prentice-Hall of India, New Delhi.
- Michael, J Etzel., Bruce J Walker and W. J. Stanton. Marketing. 13th edition. McGraw Hill, New York.
- McCarthy, E, Jerôme., and William D. Perreault. Basic Marketing. Richard D. Irwin.
- Lamb, Charles W., Joseph F. Hair and Carl McDaniel. Principles of Marketing. South Western Publishing, Ohio.
- Pride, William M., and D.C. Ferell. Marketing: Planning, Implementation & Control. Cengage Learning.
- 6. Majaro, Simon. The Essence of Marketing. Prentice Hall, New Delhi.
- Zikmund William G. and Michael D'Amico. Marketing: Creating and Keeping Customers in an E-Commerce World. Thomson Learning.
- Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition. Dhanpat Rai & Company.
- 9. The Consumer Protection Act.
- Michael, J. Etzel, Bruce J. Walker, William J Staton and Ajay Pandit. Marketing Concepts and Cases. (Special Indian Edition).

Note: Latest edition of text book may be used.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



B.Com (Hons.) Paper - CH 3.4 : Semester - III English

Duration: 3 hours

Maximum Marks: 100 Lectures: 75

'The Individual and Society' Concept Note

This course makes the assumption that literature is an important and relevant way of making sense of the world we live in, though literature employs myth, metaphor, fictional characters, irony, rhyme, and other devices of language that might not be seen as legitimate in more 'scientific' subjects. By these means, literature can, for example, enable the reader to identify temporarily with people from other cultures and backgrounds, and offer an 'experience' of being a Dalit boy rejected by a school (Valmiki's Ihootan'), or a Black African rejected as a tenant by a white landlady (Soyinka's 'Telephone Conversation') – and an opportunity to compare the two. Discussion of one text in the light of other texts is an important part of this course. For example, several of the chosen texts vividly illustrate the socialization of the girl child into roles acceptable to a patriarchal society and show this same phenomenon occurring in widely different cultures – inviting revealing comparisons. At least two pieces use poetic language and irony in very quiet ways to make a devastating criticism of the unnaturalness of war. We expect students to discuss how the use of language and choice of genre affect the writer's meaning and the reader's response.

We deliberately chose texts from widely different backgrounds precisely because we wanted the student to appreciate the ways in which his or her situation is comparable or analogous to the experiences of other races, classes or nationalities. We also strongly felt that though our students are Indian, They cannot possible be untouched by western and other cultural influences, and since we live in the so-called 'global village' the essays and stories selected should reflect that reality. We have chosen 29 writers in all in this paper and 13 of them are from the Indian subcontinent. Nearly all are twentieth century authors as their themes and experiences are closer to the students' world.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



The course comprises fictional writing, essays of different types and styles, and poems. It is arranged according to themes that we thought would not only be of interest and relevance to students but would be similar to those likely to appear in the new courses of other disciplines. But where a Sociology or Political Science course would handle 'Gender', or 'Race', etc., according to the specific approaches of those disciplines, our course would bring these concepts to life for the students by literary means and thus reinforce and deepen the impact of the other courses he or she may be studying.

THE COURSE

The course will consist of an anthology, The Individual and Society, comprising a wide selection of pocms, short stories and prose pieces. These have been grouped under four broad themes: Caste/Class; Gender; Race and Violence and War. Readings will comprise 110 - 120 pages. The anthology, including the readings, head notes, and annotations, will be produced by the Department of English.

Section 1 Theme : Caste/Class		April 1	
B. R. Ambedkar	"Who were the Shudras?"	Essay	
Jotirao Phule	Caste laws	Essay (Extract)	
Valmiki	Jhootan	Narrative Essay	
Premchand	Deliverance	Shori Story	
Ismat Chugtai	Kallu	Short Story	
Hira Bansode	Bosom Friend	Poem	
Section 2 Theme: Gender			
Virginia Woolf	Shakespeare's Sister	Essay	
Rabindranath Tagore	The Exercise Book	Short Story	
Jamaica Kincaid	Girl	Prose Monologue	
Marge Piercy	Breaking Out	Poem	
W B Yeats	A Prayer for My Daughter	Poem	
Eunice D'Souza	Marriages are made	Poem	
Ambai	Yellow Fish	Short Story	
Margaret Atwood	Reincarnation of Captain Cook	Poem	
A K Ramanujan	Highway Stripper	Poem	

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



Section 3 Theme: Race

James Baldwin Larry Coles Roger Mais Wole Soyinka Maya Angelou Nadine Gordimer Langston Hughes Stranger in the Village Coco Blackout Telephone Conversation Still I Rise Jump Harlem Essay Narrative Essay Short Story Poem Poem Short Story Poem

Section 4 Theme: Violence and War

Siegfried Sassoon Wilfred Owen Edna St Vincent Millay Henry Reed Bertolt Brecht Imtiaz Husain Manto Amitay Ghosh Return from the Somme Dulce et Decorum Est Conscientious Objector The Naming of Parts General that Tank A Chronicle of the Peacocks The Dog of Tetwal Ghosts of Mrs Gandhi Prose description Poem Poem Poem Essay Short Story Anecdotal Essay

B.Com (Hons.) Semester Course



Section 3 Theme: Race

James Baldwin Larry Coles Roger Mais Wole Soyinka Maya Angelou Nadine Gordimer Langston Hughes

Amitay Ghosh

Stranger in the Village Coco Blackout Telephone Conversation Still I Rise Jump Harlem

Essay Narrative Essay Short Story Poem. Poem Short Story Poem

Siegfried Sassoon Wilfred Owen Edna St Vincent Millay Henry Reed Bertolt Brecht Imtiaz Husain Manto

Section 4 Theme: Violence and War Return from the Somme Dulce et Decorum Est Conscientious Objector The Naming of Parts General that Tank A Chronicle of the Peacocks The Dog of Tetwal Ghosts of Mrs Gandhi

Prose description Poem Poem Poem Poem Essay Short Story Anecdotal Essay

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007

E-Colin (Hinnis:) Samaster Courses



B.Com (Hons.) Paper No. - CH 3.5 : Semester - III INTRODUCTION TO PHILOSOPHY

Duration: 3 hours

Maximum Marks: 100 Lectures: 75

Section - A

- General Introduction to Philosophy, Nature of Philosophical Inquiry and broad trends, Rationalism and Empiricism
- 2. Theories of Rights
- 3. Theories of Justice

Section - B

- Relationship between Vedic corpus and School of Indian Philosophy
- Purushartha, Moksha: Gyan, Karma and Bhakti Marga (Shankar, Ramanuja, the Gita and Mimamsa)
- 6. Early Buddhist and Jain Ethics
- Gandhi's concept of Satyagraha and Ahimsa, Tagore on Nationalism and Internationalism & Ambedkar's critique of Caste system



B.Com (Hons.) Paper No. - Cli 3.5 : Semester - III DEMOCRACY AND GOVERNANCE IN INDIA

Duration; 3 hours

Maximum Marks: 100 Lectures: 75

- Structure and Process of Governance: Indian Model of Democracy, Parliament, Party Politics and Electoral behavior, Federalism, The Supreme Court and Judicial Activism, Units of Local Governance (Grassroots Democracy).
- 2. Ideas, Interests and Institutions in Public Policy:
 - a. Studying Ideas and Institutions of Policy Making The Role of Experts in Policy Making, Ministry of Finance, Planning Commission, Finance Commission, Annual Budget Regime, Reserve Bank of India, Commission for Agricultural Costs and Prices, Stock Exchange/Capital market in India etc.
 - b. Regulatory Institutions SEBI, TRAI, Competition Commission of India, etc.
 - Lobbying Institutions: Chambers of Commerce and Industries, Trade Unions, Farmers Associations, etc.
- Contemporary Political Economy of Development in India: Policy Debates over Models of Development in India, Recent trends of Liberalisation of Indian Economy in different sectors, including e-governance.
- Dynamics of Civil Society: New Social Movements and Various interests, Role of NGO's, Understanding the political significance of Media and Popular Culture.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007

E.Con. (Erics.) Samsier Course



B.Com (Hons.) Paper No - CH 3.5 : Semester - III History

Duration: 3 hours

Maximum Marks: 100 Lectures: 75

ISSUES IN WORLD HISTORY: THE 20TH CENTURY

- Concepts and definitions: Contemporary era; capitalist industrialization; modernity; imperialism.
- First World War-analysis of its causes, courses and consequences in Europe and the World. Paris Peace Settlement; League of Nations; Mandale System.
- 3. 1917 Russian Revolution: origins; course; impact on Russia and the world.
- Economic recovery and instability in Europe to 1929; global depression and its impact on industrialized and semi-colonial/worlds; the Soviet experience to 1941.
- Rise of fascism and its relationship to parliamentary democracy, liberalism and communism; case studies of Germany and Japan to the Second World War; the meaning of the Second World War.
- Colonialism and nationalism; a Synoptic view; Social Transformation after the Second World War; Cold War; the career of Communist States.
- 7. Perspectives on Development and underdevelopment; Globalization: a long view.
- 8. Social Movements in the North and the South: Ecological, Feminist, Human
- 9. Rights issues.
- Modernity and Cultural Transformation: emerging trends in culture, Media and consumption.

Basic reading materials:

- 1. E.J. Hobsbawm, The Age of Extremes, 1914-1991 (New York: Vintage, 1996).
- Carter V. Findley and John Rothney, Twentieth-Century World, 3rd edn. (Boston: Houghton-Mifflin; 1994; 5th ed., 2003)

57



- Norman Lowe, Mastering Modern World History (London: Palgrave Macmillan, 1997) [Macmillan Master Series: designed for UK CGSE exams)
- Richard Overy, The Times Complete History of the World, 6th edn. (London: Collins, 2004).
- Excerpts from writings of Virginia Woolf, George Orwell, Promoedya Ananta Toer, Chinua Achebe, others. [There are Hindi translations of texts of some of these writers.]

Suggested additional readings:

- Jeffrey Weeks, Sex, Politics and Society: The Regulation of Sexuality in Britain Since 1800, 2rd edn. [chapters, 13-14] (London: Longman, 1989).
- John Dower, Embracing Deleat: Japan in the Wake of World War Two (New York: W.W. Norton, 2000).Mark Mazower, The Balkans: A Short History [especially chap. 4] (New York: Modern Library, 2000; paperback, 2002).
- Basil Davidson, Modern Africa: A Social and Political History, 3rd edn. (London / New Jersey: Addison-Wesley, 1995).
- Ernest Mandel, The Meaning of the Second World War (London: Verso, 1986).
- 5 I, Rigoberta Menchu: An Indian Woman in Guatemala [memoir of 1992 Nobel Peace Prize winner] (London: Verso, 1987) [Hindi translation exists].
- 6. Jamaica Kincaid, A Small Place (New York: New American Library, 1989)
- Jonathan Spence, The Gate of Heavenly Peace: the Chinese and Their Revolution, 1895-1980 (Penguin, 1982).
- Neil Postman, Amusing Ourselves to Death: Public Discourse in the Age of Show Business (Penguin, 1986).
- V. Kiernan, 'Nationalist Movements and Social Classes,' in A. D. Smith, ed., Nationalist Movements (London: Macmillan, 1976), pp. 110-33.
- W.H.G. Armytage, The Rise of the Technocrats: A Social History (London: Routledge and Kegan Paul, 1965).

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



B.Com (Hons.) Paper No - CH 3.5 : Semester - III Mathematics

Duration: 3 hours

Maximum Marks: 100 Lectures: 75

Unit I: Linear Algebra

Algebra of sets. Finite and infinite sets, examples of countable and uncountable sets. Real line; absolute value, bounded sets. R, R², R³ as vector spaces over R and concept of Rⁿ. Standard basis for each of them. Concept of Linear Independence and examples of different bases. Subspaces of R², R³. Translation, Dilation, Rotation, Reflection in a point, line and plane, Matrix form of basic geometric transformations. Interpretation of eigenvalues and eigenvectors for such transformations and eigenspaces as invariant subspaces.

Unit II: Sequences and Series

Sequences to be introduced through the examples arising in Economics and Commerce beginning with finite sequences, followed by concepts of recursion and difference equations. Convergence of a sequence and algebra of convergent sequences. Illustration of proof of convergence of some simple sequences such as $(-1)^n/n$, $1/n^2$, $(1+1/n)^n$, x^n with |x| < 1.

Concepts, statements, and applications of the following: A necessary condition for convergence of an infinite series. Cauchy convergence criterion for series, positive term series, geometric series, comparison test, limit comparison test, convergence of p-series.

Unit III: Introduction to Algorithms

Basic concept of Program, algorithm and data structure. Pseudo code – SPARKS. Control Structures. Recursion and Iteration. Binary Search. Analysis of algorithms. Fibbonacci numbers, gcd and factorial. Magic squares. Insertion sort and quick sort.

Unit IV: Graph theory

Graph basics, terminology and modeling: Types of graphs: Simple, Directed, Multi, and Pseudo graph. Special Graphs: Complete Graph, Cycles. Graph Representations – Adjacency matrix and Incidence matrix. Transversal – Breadth First search and Depth First Search. Minimum Cost Spanning Tree. Shortest Path.

Unit V: Game theory

Theory of Games: Introduction to basic concepts of game theory including strategic games, examples like prisoner's dilemma. Principle of dominance. Notion of Zero sum and non-zero sum games. Formulation and solution of two person zero sum game and strategies.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



Suggested Readings:

- R. G. Bartle and D. R. Sherbert: Introduction to Real Analysis, John Wiley and Sons (Asia) Pte. Ltd. 2000.
- C. P. Simon and L. Blume: Mathematics for Economicsts, W W Norton and Company, 1994.
- 3. T. M. Apostol: Calculus, Vol. I, John Wiley and Sons (Asia); 2002.
- Ellis Horowitz and Sartaj Sahni, Fundamentals of Data Structures. 1994, Galgotia, New Delhi, Ch. 1, Ch. 7 (Internal Sorting): PP, 345-352, Ch. 6 (Graphs): PP. 282-288, 292-309.
- S.S. Hillier and G.J. Liebermann, Introduction to Operational Research, Tata McGraw Hill, 2001.

2 1 2



B.Com. (Hous.) Paper No – CH 4.1; Semester - IV INDIRECT TAX

Duration: 3 hours

Maximum Marks: 100 Lectures: 75

Objective: To provide basic knowledge and equip students with application of principles and provisions of Service Tax, VAT, Central Excise, and Customs Laws.

Expected learning outcome: Students will gain a working knowledge regarding computation of tax liability pertaining to these laws.

COURSE CONTENTS:

Unit 1: Service tax (20 Lectures)

Service tax - concepts and general principles, Charge of service tax and taxable services, Valuation of taxable services, Payment of service tax and filing of returns, Penalties

Unit 2: VAT (18 Lectures)

VAT - concepts and general principles, Calculation of VAT Liability including input Tax Credits, Small Dealers and Composition Scheme, VAT Procedures

Unil 3: Central Excise (20 Lectures)

Central Excise Law in brief - Goods, Excisable goods, Manufacture and Manufacturer, Valuation, CENVAT, Basic procedures, Export, SSI, Job Work

Unit 4: Customs laws (17 Lectures)

Basic concepts of customs law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Saleguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions

Suggested Readings:

- V.S. Datey. Indirect Tax Law and practice, Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
- 2. Dr. Sanjeev Kumar. Systematic Approach to Indirect Taxes, Latest edition.
- S. S. Gupta. Service Tax -How to meet your obligation Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
- Dr. Vinod K. Singhania, *Element of Service Tax*, Taxmann Publications Pvt. Ltd., Delhi, Latest edition.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



B.Com. (Hons.) Paper No - CH 4.2: Semester - IV CORPORATE ACCOUNTING

Duration: 3 hours

Maximum Marks: 100 Lectures: 75

Level of Knowledge: Working knowledge of financial accounting.

Learning objectives: To help the students to acquire the conceptual knowledge of the fundamentals of the corporate accounting and to learn the techniques of preparing the financial statements.

COURSE CONTENTS

- ACCOUNTING FOR SHARE CAPITAL & DEBENTURES 1. 18 Lectures Issue, forfeiture and reissue of forfeited shares- concept & process of book building. Issue of rights and bonus shares. Buy back of shares. Redemption of preference shares. Issue and Redemption of Debentures.
- FINAL ACCOUNTS 7 Lectures 2. Preparation of profit and loss account and balance sheet of corporate entities. excluding calculation of managerial remuneration. Disposal of company profils.
- VALUATION OF GOODWILL AND VALUATION OF SHARES 3. Concepts and calculation - simple problem only, 6 Lectures

AMALGAMATION OF COMPANIES 4. Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

ACCOUNTS OF HOLDING COMPANIES/PARENT COMPANIES 5. Preparation of consolidated balance sheet with one subsidiary company. Relevant 14 Lectures. provisions of Accounting Standard: 21 (ICAI).

BANKING COMPANIES 6. 8 Lectures Difference between balance sheet of banking and non banking company; prudential norms. Asset structure of a commercial bank. Non-performing assets (NPA).

CASH FLOW STATEMENT 7. 8 Lectures Concepts of funds. Preparation of cash flow statement as per Accounting Standard (AS): 3 (Revised) (ICAI): Indirect method only.

Department of Commerce, Delhi School of Economics. University of Delhi, Delhi-110007 62

14 Lectures



Suggested Readings:

- 1. Monga, J.R. Fudamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
- Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
- Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
- 4. Schgal, Ashok and Deepak Sehgal. Corporate Accounting. Taxman Publication, New Delhi.
- 5. Naseem Ahmed, "Corporate Accounting", ANE Books Pvt. Ltd. New Delhi.
- 6. Gupta, Nirmal. Corporate Accounting. Sahitya Bhawan, Agra.
- 7. Jain, S.P. and K.L. Narang, Corporate Accounting. Kalyani Publishers, New Delhi.
- 8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

Note: Latest edition of text book may be used.



B.Com. (Hons.) Paper No – CH 4.3: Semester - IV COST ACCOUNTING

Duration: 3 hours

Maximum Marks: 100 Lectures: 75

Objective: To acquaint the students with basic concepts used in cost accounting and various methods involved in cost ascertainment systems.

COURSE CONTENTS:

Unit I:

Introduction: Meaning, objectives and advantages of cost accounting, Difference between cost accounting and financial accounting. Cost concepts and classifications, Elements of cost. Installation of a costing system. Role of a cost accountant in an organization.

(8 Lectures)

Unit II:

 Materials: Material/inventory control- concept and techniques, Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues – FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard, Treatment of Material Losses.

(10 Lectures)

Unit III;

 Labour: Accounting and Control of labour cost, time keeping and time booking, concept and treatment of idle time, over time, labour turnover and fringe benefits.

(8 Lectures)

Unit IV: 4.

Overhead: Classification, allocation, apportionment and absorption of overhead. Under- and over-absorption. Capacity costs. Treatments of certain items in costing, like interest on capital, packing expenses, debts, research and development expenses, Bad Activity – based cost allocation. (10 Lectures)

Unit V: 5.

Methods of Costing: Unit costing, Job costing, Contract Costing, Process costing (process losses, valuation of work in progress, joint and by-products) Service costing (only transport).

(30 Lectures)

Unit VI:

 Accounting Systems: Integral and non-integral systems, Reconciliation of cost and financial accounts.

(9 Lectures)

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



Suggested Reading:

- 1. Lal, Jawahar: Cost Accounting. Tata McGraw Hill Publishing Co., New Delhi.
- Nigam, B.M. Lall and LC. Jain. Cost Accounting: Principles and Practice. Prentice Hall of India, New Delhi.
- 3. Mittal, D.K. and Luy Mittal, Cost Accounting, Galgotia Publishing Co., New Delhi.
- Arora, M.N. Cost Accounting Principles and Practice. Vikas Publishing House, New Delhi.
- Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting: Text and Problems. S. Chand & Co. Ltd., New Delhi.
- Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahabir Book Depot, New Delhi.
- Jain , S.P. and K.L. Narang, Cost Accounting: Principles and Methods, Kalyani Publishers, Jalandhar.

References:

- Usry, Milton E, and Lawrence H. Hammer. Cost Accounting: Planning and Control. South Western Publishing Co.
- Horngreen, Charles T., George Foster and Srikant M. Dattar. Cost Accounting: A Managerial Emphasis, Prentice Hall of India Ltd., New Delhi.
- Barfield, Jesset T., Cecily A. Raibarn and Michael R. Kinney. Cost Accounting: Traditions and Innovations. Thomson Learning.
- 4. Lucey, T. Costing. ELST, London.

Note: Specific topics and weightage thereof where software is to be used for practical work in this paper will be prescribed in the guidelines by the Committee of Courses and Studies in Commerce (Hons., P.G. and Research) every three years.

Note: Latest edition of text book may be used.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007

B.Com. (Hons.) Paper No – CH 4.4: Semester - IV HUMAN RESOURCE MANAGEMENT

Duration: 3 hours

Maximum Marks: 100 Lectures: 75

Unit-I:

Human Resource Management: Relevance and spectrum, HRD: concept and evolution, Organisation of HR Department, Role, Status and competencies of HR Manager, HR Policies, An overview of Government Policy since 1991 affecting Human Resources.

10 Lectures

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.

15 Lectures

Unit -III

Training and development; concept and importance; identifying training and development needs; designing training programmes; role specific and competency based training; evaluating training effectiveness; training process outsourcing; management development systems; career development.

Unit-IV

Performance appraisal system; nature and objectives; techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions.

15 Lectures

10 Lectures

Unit-V

Compensation; concept, policies and administration; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

10 Lectures

Unit-VI

Maintenance: employee health and safety; employee welfare; social security; grievance handling and redressal.

10 Lectures

Unit -VII

Emerging Horizons in Human Resource Management; Human Resource Information System; Downsizing; VRS; empowerment, workforce diversity.

5 Lectures

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



E.Com (Cons.) Semester Coll iss



Suggested Readings:

- Decenzo, D.A. and S.P. Robbins, "Personnel/Human Resource Management", Prentice Hall of India, New Delhi.
- 2. Dessler, Human Resource Management, Prentice Hall of India, New Delhi,
- 3. French, W. The Personnel Management Process. Haughten Miffin, Boston.
- 4. Ivanecevich, John M. Human Resource Management. McGraw Hill.
- 5. Wreather and Davis. Human Resource Management. Prentice Hall, New Jersey,
- Robert L. Mathis and John H. Jackson. Human Resource Management. Thomson Learning.
- 7. Storey, Human Resource Management. Thomson Learning.
- Singh, A.K. and B.R Duggal. Human Resources Management. Sunrise Publication, New Delhi.
- 9. Saiyalaim, M.S. Human Resource Management. Tata McGraw-Hill, New Delhi.
- 10. Chhadha, T.N. Human Resource Management. Dhanpat Rai & Co., Delhi.
- 11. Dwivedi, R.S. Personnel Management. Oxford & I.B.H., New Delhi.
- Singh, B.P. Personnel Management & Industrial Relations. Dhanpat Rai & Co., Delhi.

Note: Latest edition of text book may be used.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



B.Com. (Hons.) Paper No - CH 4.5: Semester - IV INDIAN ECONOMY - PERFORMANCE AND POLICIES

Duration: 3 hours

Maximum Marks: 100 Lectures: 75

Section 1: Basic Issues in Economic Development: Concept and Measures of Development and Underdevelopment; Human Development.

Section 2: Basic Features of the Indian Economy at Independence: Composition of national income and occupational structure, the agrarian scene and industrial structure.

Section 3: Policy Regimes:

- a) The evolution of planning and import substituting industrialization.
- b) Economic reform and liberalization.

Section 4: Growth, Development and Structural Change:

- a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
- b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;
- c) Changes in policy perspectives on the role of institutional framework after 1991.
- d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.
- e) Demographic Constraints: Interaction between population change and economic development.

Section 5: Sectoral Trends and Issues:

- a) Agriculture: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.
- b) Industry and Services: Phases of Industrialisation the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.
- c) The Financial Sector: Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilisation and Structural Adjustment; India and the WTO.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007

S.Com (Hansi' Strisster Churst-



Suggested Readings:

- Decenzo, D.A. and S.P. Robbins, "Personnel/Human Resource Management", Prentice Hall of India, New Delhi.
- 2. Dessler. Human Resource Management. Prentice Hall of India, New Delhi.
- 3. French, W. The Personnel Management Process. Haughten Miffin, Boston.
- 4. Ivanecevich, John M. Human Resource Management. McGraw Hill.
- 5. Wreather and Davis. Human Resource Management. Prentice Hall. New Jersey.
- Robert L. Mathis and John H. Jackson. Human Resource Management, Thomson Learning.
- 7. Storey, Human Resource Management, Thomson Learning.
- Singh, A.K. and B.R. Duggal. Human Resources Management. Sunrise Publication, New Delhi.
- 9. Saiyalaim, M.S. Human Resource Management. Tata McGraw-Hill, New Delhi.
- 10. Chhadha, T.N. Human Resource Management. Dhanpat Rai & Co., Delhi.
- 11. Dwivedi, R.S. Personnel Management. Oxford & I.B.H., New Delhi.
- Singh, B.P. Personnel Management & Industrial Relations. Dhanpat Rai & Co-Delhi.

Note: Latest edition of text book may be used.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



B.Com. (Hons.) Paper No – CH 4,5: Semester - IV INDIAN ECONOMY – PERFORMANCE AND POLICIES

Duration: 3 hours

Maximum Marks: 100 Lectures: 75

Section 1: Basic Issues in Economic Development: Concept and Measures of Development and Underdevelopment; Human Development.

Section 2: Basic Features of the Indian Economy at Independence: Composition of national income and occupational structure, the agrarian scene and industrial structure.

Section 3: Policy Regimes:

- a) The evolution of planning and import substituting industrialization.
- h) Economic reform and liberalization.

Section 4: Growth, Development and Structural Change:

- a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
- b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;
- c) Changes in policy perspectives on the role of institutional framework after 1991.
- d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.
- e) Demographic Constraints: Interaction between population change and economic development.

Section 5: Sectoral Trends and Issues:

- a) Agriculture: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.
- b) Industry and Services: Phases of Industrialisation the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.
- c) The Financial Sector: Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilisation and Structural Adjustment; India and the WTO.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



Readings:

- 1. Todaro, Michael P. and Stephen C. Smith. Economic Development. Eighth edition.
- 2. Bettleheim. Charles India Independent. Chapters 1, 2 and 3,
- 3. Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP. Ch 2.
- Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP.
- Dandekar, V. M. Forty Years After Independence in Bimal Jalan. (ed.). The Indian Economy: Problems and Prospects, Viking, New Delhi.
- Ahluwalia, Montek S. State-level Performance under Economic Reforms in India in A. O. Krueger. (ed.). Economic Policy Reforms and the Indian Economy, The University of Chicago Press.
- Nagaraj, R. Indian Economy since 1980: Vitrious Growth or Polarisation? Economic and Political Weekly, pp. 2831-39.
- Ray, S. K. Land Systems and its Reforms In India. Sections II & III, Indian Journal of Agricultural Economics, Vol. 51, Nos. 1 & 2.
- Visaria, Pravin. Demographic Aspects of Development: The Indian Experience. Indian Journal of Social Sciences. Vol. 6. No. 3.
- Decpashree, "Indian Economics, Performance and Polices", ANE Books Pvt. Ltd. New Dolhi
- Dreze, Jean and Amartya Sen. Economic Development and Social Opportunity. Ch. 2. OUP.
- Vaidyanathan, A. India's Agricultural Development Policy. Economic and Political Weekly.
- Rao, J. Mohan and Servaas Storm. Distribution and Growth in Indian Agriculture. in T. J. Byres (ed.). the Indian Economy: Major Debates since Independence, OUP.
- Sawant, S. D. and C. V. Achuthan. Agricultural Growth Across Crops and Regions: Emerging Trends and Patterns. Economic and Political Weekly, Vol. 30 A2-A13.
- Krishnaji, N. Agricultural Price Policy: A Survey with Reference to Indian Foodgrain Economy, Economic and Political Weekly, Vol. 25, No. 26.
- 16. Srinivasan, T. N. Eight Lectures on India's Economic Reforms. OUP.
- Nayyar, Deepak. (ed.). Industrial Growth and Stagnation: The Debate in India. Sameeksha Trust and OUP. pp. (Introduction).
- Chaudhuri, Sudip. Debates on Industrialisation. in T.J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007

B.Coni (Hons.) Semester Course



- Chandra, Ninnal K. Growth of Foreign Capital and its Importance in Indian Manufacturing. Economic and Political Weekly. Vol. 26, No. 11.
- Khanna, Sushil. Financial Reforms and Industrial Sector in India. Economic and Political Weekly. Vol. 34. No. 45.
- Bhaduri, Amit and Deepak Nayyar. An Intelligent Person's Guide to Economic Liberalistion. Penguin Books, New Delhi, pp.
- Ghosh, Jayati. Liberalisation Debates. T, J. Byres (ed). The Indian Economy: Major Debates since Independence. OUP.
- Vaidyanathan, A. Poverty and Development Policy. Economic and Political Weekly.
- Deaton, A and Jean Dreze. Poverty and Inequality in India. Economic and Political Weekly.
- 25. Planning Commission, Task Force on Employment Opportunities. Ch 1 and 2
- 26. Bhalla, G. S. Policy for Food Security in India.
- 27. Uma Kapila (ed), "Indian Economy since Independence", Relevant articles.
- Nayyar, Deepak. Economic Liberalisation in India: Analytics, Experience and Lessons. RC Dutt Memorial Lecture Series. Orient Longman.
- Rangarajan, C. and N. Jadhav. Issues in Financial Sector Reform. Bimal Jalan. (ed). The Indian Economy. Oxford University Press, New Delhi.
- Nayyar, Deepak. Macroeconomic Reforms in India: Short Term Effects and Long Run Implications. Wahiduddin Mahmud (ed). Adjustment and Beyond: The Reform Experience in South Asia, Palgrave, London.
- Ahluwalia, Isher. The Indian Economy: Looking Ahead. Wahiduddin Mahmud (ed). Adjustment and Beyond: the Reform Experience in South Asia. Palgrave, London.
- Chakravarty, Sukhamoy. Development Planning The Indian Experience. Oxford University Press, Delhi.

Note: Latest edition of text book may be used.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



B.COM (HONS,) Paper No – CH 5.1: Semester – V MANAGEMENT ACCOUNTING

Duration: 3 hours

Maximum Marks: 100 Lectures: 75

Objective: To provide the students knowledge about use of costing data for planning, control and decision making.

Unit I:

1. Nature and Scope, Difference between cost accounting and management accounting, cost control, cost reduction, cost management.

(8 Lectures)

Unit II:

 Budgeting and budgetary control: Concept of budget and budgetary control objectives, merits, and limitations, Budget administration, Functional budgets, Fixed and flexible budgets, Zero base budget, Programme and performance budgets.

(12 Lectures)

Unit III:

 Standard costing and variance analysis: Meaning of standard cost and standard costing: advantages, limitations and applications, Variance analysis - material, labour, overhead and sales variances, Disposition of variances, Control ratios.

(15 Lectures)

Unit IV:

 Absorption versus variable costing: Distinctive features and income determination. (5 Lectures)

Cost-Volume-Profit Analysis: Break-even analysis-algebraic and graphic methods. Contribution / sales ratio, key factor. Margin of safety. Angle of incidence. Determination of cost indifference point.

(10 Lectures)

Unit V:

 Decision making: Costs for decision making, variable costing and differential analysis as aids in making decisions – fixation of selling price, exploring new market, make or buy, product mix, operate or shut down, sellor process further.

(20 Lectures)

Unit VI;

 Responsibility Accounting: Concept, Significance, Different Responsibility Centers, Divisional Performance Measurement – Financial Measures.

71

(5 Lectures)



Suggested Reading:

- 1. Lal, Jawahar. Cost Accounting. Tata McGraw Hill Publishing Co., New Delhi.
- Nigam, B.M. Lall. and I.C. Jain. Cost Accounting, Principles and Practice, Prentice. Hall of India, New Delhi.
- 3. Mittal, D.K. and Luv Mittal. Cost Accounting. Galgotia Publishing Co., New Delhi.
- Arora, M.N. Cost Accounting Principles and Practice. Vikas Publishing House, New Delhi.
- Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting, Text and Problems. S. Chand & Co. Ltd., New Delhi.
- 6. H.V. Jhamb, "Management Accounting", ANE Books Pvt. Ltd. New Delhi
- Maheshwari, S.N. and S.N. Mittal. Cost Accounting, Theory and Problems. Shri Mahabir Book Depot, New Delhi.
- 8. Jain, S.P. and K.L. Narang, Cost Accounting, Principles and Methods, Kalyani Publishers, Jalandhar,
- 9. Iyengar, S.P. Cost Accounting. Sultan Chand & Sons, New Delhi.
- Singh, S. K. and Gupta Lovleen. Management Accounting theory and Practice. Pinnacle Publishing House.

References:

- Usry, Milton E. and Lawrence H. Hammer. Cost Accounting, Planning and Control. South Western Publishing Co.
- Horngreen, Charles T., George Foster and Srikant M. Dattar. Cost Accounting, A Managerial Emphasis. Prentice Hall of India Ltd., New Delhi.
- Horngreen, Charles T., Gary L. Sundem. Introduction to Management Accounting. Prentice Hall.
- 4. Garrison H., Ray and Eric W. Noreen, Managerial Accounting, McGraw Hill.
- 5. Drury, Colin. Management and Cost Accounting. Thomson Learning.
- Lal, Jawahar, Advanced Management Accounting Text and Cases. S. Chand & Co., New Delhi.
- Khan, M.Y. and P.K. Jain. Management Accounting. Tata McGraw Hill, Publishing Co., New Delhi.

Note: Latest edition of text book may be used.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



B.Com. (Hons.) Paper No – CH 5.2: Semester - V FINANCIAL MANAGEMENT

Duration: 3 hours

Maximum Marks: 100 Lectures: 75

Objective: To familiarize the students with the principles and practices of financial management.

COURSE CONTENTS

Unit-I:

 Scope and objective, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities.

(8 Lectures)

Unit-II:

 The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate Of Return, Net Present Value (NPV) Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate. (20 Lectures)

Unit-III:

3. Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure – Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage. Determinants of capital structure.

Unit-IV:

(20 Lectures)

 Dividend Decision – Theories for Relevance and irrelevance of dividend decision for corporate valuation. Cash and stock dividends. Dividend policies in practice. (12 Lectures)

Unit-V:

 Working Capital Decisions: Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.

(15 Lectures)

Spreadsheet is the recommended software for doing basic calculations in finance and hence can be used for giving students subject related assignments for their internal assessment purposes. Some problems of finance are covered in Paper CH 2.2 (C)

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



Suggested Readings

- Horne, J.C. Van. Financial management and policy. 10^{ln} ed. New Delhi Prentice Hall of India.
- Horne, J.C. Van. Fundamentals of Financial Management. 9th ed. New Delhi Prentice Hall of India.
- Levy H. and M. Sarnat . Principles of Financial Management. Engelwood Cliffs, Prentice hall.
- 4. Johnson, R.W. Financial Management, Boston Allyn and Bacon.
- 5. Joy, O.M. Introduction to Financial Management. Homewood: Irwin.
- Khan and Jain. Financial Management text and problems. 2nd ed. Tata Mc Graw Hill New Delhi.
- 7. Pandey, I.M. Financial Management. Vikas Publications.
- 8. Bhalla, V.K. Financial Management & Policy. Anmol Publications, Delhi.
- 9. Chandra, P. Financial Management- Theory and Practice. (Tata Mc Graw Hill).
- Rustagi, R.P. Fundamentals of Financial Management. Galgotia Publishing House, Delhi)
- Singh, J.K. Financial Management- text and Problems. 2nd Ed. Dhanpat Rai and Company, Delhi.
- Sharma, G.L. and Y. P.Singh. ed. Contemporary Issues in Finance and Taxation. Academic Foundation Delhi.
- Singh, Surender and Kaur Rajcev, Fundamentals of Financial Management. Book Bank International.

Note: Latest edition of text book may be used.



B.Com. (Hons.) Paper No –CH 5.3 (a): Semester - VI AUDITING

Duration: 3 hours

Maximum Marks: 100 Lectures: 75

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

COURSE CONTENTS

Unit I:

- Introduction: Meaning, Objects, Basic Principles and Techniques. Classification of Audit.
- 2. Audit Planning, Internal Control Internal Check and Internal Audit

(15 Lectures)

Unit II:

3. Audit Procedure - Vouching and verification of Assets & Liabilities.

(15 Lectures)

Unit III:

- 4. Audit of Limited Companies:
 - Company Auditor: Qualifications and disqualifications, Appointment, Removal, Remuneration, Rights, Duties and Liabilities.
 - (ii) Audit Committee
 - (iii) Auditor's Report: Contents and Types. Auditor's certificates
 - (iv) Emphasis on Companies (Auditor's Report) order, 2003 (CARO 2003)
 - (v) Liabilities of Statutory Auditors in case of non-compliance.

(15 Lectures)

Unit IV:

- Special Areas of Audit: Special features of Cost audit. Tax audit and Management audit.
- 6. Recent Trends in Auditing; Basic considerations of audit in EDP Environment.
- 7. Relevant Auditing and Assurance Standards (AASs).
- 8. Relevant Case Studies/Problems.

(15 Lectures)

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



Suggested Readings:

- 1. Jha, Aruna. A Student's Guide to Auditing, Taxmann.
- Tandon, B. N., S. Sudharsanam and S. Sundharabahu. A Handbook of Practical Audiditing, S. Chand and Co. Ltd., New Delhi.
- Institute of Chartered Accountants of India. Auditing and Assurance Standards. ICAI, New Delhi.
- Gupta, Karnal and Ashok Arora. Fundamentals of Auditing. Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
- 5. Ghatalia, S.V. Practical Auditing. Allied Publishers Private Ltd., New Delhi.
- 6. Sharma, T.R. Principles and Problems. Sahitya Bhawan Publication, Agra.
- Singh, A. K. and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company.
- 8. Publication ICAI. (CARO).

References:

- 1. A Ramaiya, Guide to Companies Act. Wadhwa & Co., New Delhi.
- Alvin, S.A. Arens and K. Loebbecke James Auditing: An Integrated Approach. Prentice Hall, NJ.
- Michael Chris Knapp. Contemporary Auditing, Real Issues and Cases. Thomson Learning.
- 4. Strawser R., Jerry, and Robert R Strawser, Auditing. Thomson Learning.

Note: Latest edition of text book may be used.

B. JON (HANDS) SELIES AN COUNSE



B.Com. (Hons.) Paper No - CH 5.3 (b): Semester - V E-Commerce

Duration: 3 hours

Maximum Marks: 100 Lectures: 75

Objectives: A student should become familiar with mechanism for conducting business transactions through electronic means

Learning Outcome: After studying this paper, a student should be able to

- Explain various aspects of E-Commerce.
- " Understand the dynamics of fourth channel
- Appreciate the internet technology and its infrastructure.
- Understand the methodology for online business dealings using E-Commerce infrastructure.

PART-A

45 Lectures

- Unit-I: Introduction: Meaning, nature, concepts, advantages and reasons for transacting online, categories of E-Commerce. (5 Lectures)
- * Unit-2: Planning Online Business: Nature and dynamics of the internet, pure online vas brick and click business; assessing requirement for an online business designing, developing and deploying the system, one to one enterprise.

(10 Lectures)

- Unit-3 Technology for Online Business: Internet, IT Infrastructure, Middleware, contents: Text and Integrating E-business applications. (10 Lectures)
- Unit-4: Mechanism of making payment through internet: Online payment mechanism; Electronic Payment systems; payment Gateways; Visitors to website; tools for promoting websites; Plastic Money: Debit Card, Credit Card;

(10 Lectures)

" Unit-5: Laws Relating to online transactions: Salient Features. (5 Lectures)

 Unit-6: Applications in E-Commerce: E-commerce applications in manufacturing, wholesale, retail and service sector.
 (5 Lectures)

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



PART - B

15 Lectures

- Unit-7 Virtual existence: Concepts, working, advantages and pitfalls of Virtual organization, workforce, work zone and workspace and staff less organization. (7 Lectures)
- Unit-8 Designing an E-Commerce Model for a middle level organization: The conceptual design, giving description of its transaction handling, infrastructure and resources required and system flow chart. (6 Lectures)
- Unit-9 Security in E-Commerce: Digital Signatures, Network security, Data encryption with secret keys, data Encryption public keys.

OR

PART C

(2 Practical per week)

(2 Lectures)

Designing web page using a tool: Tool will be notified by the Department

Scheme of Examination

Part A 30 Marks regular + 10 marks IA Part B 10 Marks Students opting for Part C in lieu of Part B will be assessed through a practical examination of 10 marks for 1 hour through an Internal Examination.

Reading List:

- 1. Amor, Daniel Pearson Edude. E Business R (Evolution).
- 2. Greenslein & Feinman, Electronic Commerce, TMH.
- 3. David Whiteley. E-Commerce: Strategy, Technologies and Applications. TMH.
- 4. Joseph, P.T. E-Commerce A Managerial Perspective. PHI.
- 5. Electronic Commerce: from vision to fulfillment. ELIAS M. AWAD PHI.

Note: Latest edition of text book may be used.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



B. Com. (Hons.) Paper No - CH 5.4 (a): Semester - V FINANCIAL MARKETS, INSTITUTIONS AND FINANCIAL SERVICES

Duration: 3 hours

Maximum Marks: 100 Lectures: 75

Objective: To provide the student an overview of financial markets & institutions in India and to familiarize them with important fee and fund based financial services in India.

COURSE CONTENTS

Unit-I:

Unit-II:

 An Introduction To Financial System, its Components – financial markets and institutions. Financial intermediation. Flow of funds matrix. Financial system and economic development. An overview of Indian financial system.

(8 Lectures)

Financial Markets: Money market – functions, organization and instruments. Role
of central bank in money market. Indian money market – an overview.

Capital Markets – functions, organization and instruments. Indian debt market. Indian equity market – primary and secondary markets. Role of stock exchanges in India. SEBI and investor protection.

(17 Lectures)

Unit-III:

 Financial Institutions: Commercial banking – introduction, its role in project finance and working capital finance. Development Financial institutions (DFIs) – overview and role in Indian economy. Life and non-life insurance organizations in India. Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies (NBFCs).

(20 Lectures)

Unit-IV:

 Overview of financial services industry. Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India.

(8 Lectures)

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



Unit-V:

 Leasing and hire – purchase. Consumer and housing finance. Venture capital finance. Factoring services, bank guarantees and letter of credit. Credit rating. Financial counseling.

(22 Lectures)

Suggested Readings:

- Bhole, L.M. Financial Markets and Institutions. Tata McGraw-Hill Publishing Company.
- Khan, M.Y. Indian Financial System Theory and Practice. New Delhi: Vikas Publishing House.
- 3. Avadhani, V.A. Bomhay: Jaico Publishing Company.
- 4. Dhanekar, Pricing of Securities, New Delhi; Bharat Publishing House.
- Prasanna, Chandra. Financial Management: Theory and Practice. Tata McGraw-Hill Publishing Company Ltd., New Delhi.
- 6. IDBI Annual Reports.
- Sinha, S.L.N. Development Banking in India. Madras: Institute of Financial Management and Research.
- Sharma, G.L. and Y.P. Singh, eds. Contemporary Issues in Finance and Taxation. Academic Foundation, Delhi.
- 9. Khan and Jain. Financial Services. 2nd ed. Tata McGraw Hill.
- Singh, J.K. Venture Capital Financing in India. Dhanpat Rai and Company, New Delhi.

Note: Latest edition of text book may be used

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



B.Com. (Hons.) Paper No – CII 5.4 (b): Semester – V COMPENSATION MANAGEMENT

Duration: 3 hours

Maximum Marks: 100 Lectures: 75

Objective: The objective of this paper is to enable the students to design and administer a compensation system that rewards employees fairly while stimulating them to provide goods and services that satisfy customer demands and permitting the organisation to operate profitably.

Unit -I Compensation Management: Concept, principles and practices; Consequences of pay dissatisfaction. 5 Lectures

Unit -II Foundations of Compensation: Performance evaluation, Job evaluation - Job grading and Job design; Theories of Compensation; Executive Compensation.

10 Lectures

Unit -III Compensation Strategy and Policy: Developing Strategic Compensation alternatives; Challenges of compensation design; broad bending; compensation policies in India. 10 Lectures

Unit-IV Components of Compensation: Basic Pay, D.A. Incentives Plans; Profit Sharing Schemes; Employee Stock Ownership; Fringe, benefits & retirement benefits provident fund, gratuity, pension. 15 Lectures

Unit -V International Compensation Management: Components of International Compensation package; approaches to international compensation. 10 Lectures

Unit-VI Payroll Accounting through computers.

5 Lectures

Unit - VII Compensation Laws : Payment of Wages Act, Minimum Wages Act., Bonus Act., Payment of Gratuity Act., Employees State Insurance Act., and Workmen's Compensation Act. 20 Lectures

Suggested Readings:

- Armstrong, M. & Hellen Murlis. Reward Management. A handbook of Remuneration Strategy.
- Dwivedi, R.S. Managing Human Resources; Personnel Management in the Indian Enterprises. Galgotia Publishing Co.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007

Eu-Communic 1847 Stemestrath Octomet



- Venkatarathani, C.S., & B. K. Srivastava, Personnel Management and Human Resources. Tata McGraw Hill.
- Thomas, J. Bergman, V.G. Scarpilo and F.S. Hills. Compensation Decision Making. Dryden Press.
- Dunn, J.D. and F. M. Rachal. Wage and Salary Administration: Total Compensation System. McGraw Hill, New York.
- 6. George, T. Milkovich and J.M. Newman. Compensation. Irwin.

Note: Where computer lab is not available Payroll Accounting can be taught theoretically.

Note: Latest edition of text book may be used.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



B.Com. (Hons.) Paper No – CH 5.4 (c): Semester – V CORPORATE TAX PLANNING

Duration: 3 hours

Maximum Marks: 100 Lectures: 75

Objective: To provide in-depth knowledge of direct tax laws and their impact on decisionmaking.

Expected learning outcome: Students will get working knowledge regarding legitimate way of tax planning under different provisions of the Income-tax Act, 1961. A study of this paper will be helpful in taking different financial/managerial decisions after taking into consideration the impact of direct tax laws.

Unit	S. No.	Contents	Number of lectures
Unit I	1.1	Tax planning, tax management, tax evasion, tax avoidance.	2
Unit II	2.1	Corporate tax in India	1
	2.2	Types of companies	2
	2.3	Residential status of companies and tax incidence	2
	2.4	Tax liability and minimum alternate tax	2
	2.5	Tax on distributed profits	1
Unit III	3.1	Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organisation.	8
	3.2	Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares	4
	3.3	Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace	7
	3.4	Tax planning with reference to employees [†] remuneration	5
	3.5	Tax planning with reference to sale of scientific research assets	2
	3.6	compensation	3
	3.7	Tax planning with reference to distribution of assets at the time of liquidation	2
	3.8	 Tax planning with reference to : Deferred tax assets Deferred tax liabilities Reassessment of recognized and unrecognized 	4

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



		deferred tax assets and deferred tax liabilities (in view of provisions of IAS-12 & AS -22)	
Unit IV	4.1	Special provisions relating to non-residents	4
	4.2	Double taxation relief	2
	4.3	Provisions regulating transfer pricing	4
	4,4	Advance rulings	2
Unit V	5.1	Tax planning with reference to business restructuring - Amalgamation	4
	5.2	- Demerger	4
	5.3	- Slump sale	4
	5.4	- Conversion of sole proprietary concern/partnership firm into company	4
	5.5	- Transfer of assets between holding and subsidiary companies	2

Suggested Readings:

- Singhania, Vinod K., Kapil Singhania and Monica Singhania. Direct Taxes Planning and Management. Taxmann Publications Pvt. Ltd., New Delhi.
- Ahuja, Girish. and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.
- 3. Goyal, S.P. Direct Tax planning. Sahitya Bhawan, Agra.
- Acharya, Shuklendra and M.G. Gurha. Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.
- 5. Mittal, D.P. Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi.
- 6. 1AS-12 and AS-22.

7. T.P. Ghosh. IFRSs. Taxman Publications Pvt. Ltd. New Delhi.

Journals

- 1. Income Tax Reports, Company Law Institute of India Pvt. Ltd., Chennai.
- Taxman, Taxman Allied Services Pvt. Ltd., New Delhi. Current Tax Reporter, Current Tax Reporter, Jodhpur

Note: Latest edition of text book may be used.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



B.Com. (Hons.) Paper No – CH 5.4 (d): Semester - V ADVERTISING AND PERSONAL SELLING

Duration: 3 hours

Maximum Marks: 100 Lectures: 75

Objective: The objective of this course is to familiarize students with the basic concepts, tools and techniques of advertising and promotion used in marketing for communicating with customers.

No. of Lecture

8

Section A: Advertising Unit - I

- Introduction: Meaning, nature and importance of advertising; Types of advertising; Advertising objectives and audience selection; Setting of advertising budget.
- Media Decisions: Major media types their merits and demerits; Factors 8 influencing media choice.

Unit-II

- Message Development; Advertising appeals, Advertising copy and elements.
- Measuring Advertising Effectiveness: Evaluating communication and sales effects; Pre and Post testing techniques.
- Advertising Agency: Role, types and selection of advertising agency. Ethical
 8 and legal aspects of advertising.

Section B: Personal Selling

Unit-III

- Introduction: Nature and importance of personal selling; Types of personal 7 selling situations and selling jobs; Personal selling and salesmanship; Characteristics of a successful salesman; Customer knowledge buying motives and selling appeals; Product and market knowledge.
- Process of Effective Selling: Prospecting, pre-approach and approach; 6
 Presentation and demonstration.

Unit-IV

 Handling Objections: Types of objections; Handling objections; Closing the 6 sale, Customer follow-up.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



 Sales Planning and Control – An Overview: Sales forecasting; Sales 8 budget; Sales quota; Sales territories.

Unit-V

 Management of Sales Force: Recruitment and selection; Training and development; Direction and supervision; Sales force motivation and compensation; Sales force performance appraisal.

Suggested Readings:

- 1. Dunn, S. Wats and Arnold M. Barban. Advertising: Its Role in Marketing.
- 2. Belch and Belch. Advertising. McGraw Hill Co.
- Burnett, Wells, and Moriatty. Advertising: Principles and Practice. 5th ed. Prentice. Hall of India, New Delhi.
- Batra, Myers and Aakers. Advertising Management. 5th ed. Prentice Hall of India, New Delhi.
- William, J. Stanton and Rosann Spiro. Management of Sales Force. 10th ed. Irwin. McGraw Hill.
- Richard, H. Buskirk and D Buskirk Bruce. Selling: Principles, and Practice. 14th ed. McGraw Hill, Inc.
- Eugene M. Johnson, David L. Kurtz, and Berhard E Schening. Sales Management; Concepts, Practices and Cases. 2nd ed. McGraw Hill.
- Dasgupta. Sales Management in the Indian Perspective. Prentice Hall of India, New Delhi.
- Richard, R. Still, Edward W. Cundiff and Norman P. Govoni. Sales Management. 5th ed. Prentice Hall of India, New Delhi.
- 10. Terence A. Shimp. Advertising and Promotion: An IMC Approach. South Western, Cengage Learning.
- 11. Sharma, Kavita. Advertising : Planning and Decision Marketing, First editioin, Taxmann Publication Pvt. Ltd.

Note: Latest edition of text book may be used.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007

B.Com (Hons.) Semester Course



B.Com. (Hons.) Paper No – CII 5.4 (e): Semester V

BUSINESS DATA PROCESSING - I

(Business Information System)

Duration: 3 hours

Maximum Marks: 100 Lectures: 75

Objective: To provide basic and working knowledge of databases and DBMS, respectively so that student is able to understand the dynamics of data processing and its application in the business world.

Learning objective: After studying this paper a student should be able to:

- Comprehend use of database technology in business applications.
- Develop simple database business application projects.

Unit 1. Database System:

Concept, characteristics, users and its liveware and advantages.

Unit 2. Database: Conceptual Framework

- Basic Concepts: Data, field, record, file, database, database management system, entities, attributes and associations, relationship among entities, logical and physical data.
- The Three Level Architecture of DBMS: External, Conceptual and Internal Level.
- DBMS Components: Data Definition Language, Data Manipulation Language, Query Language, Report Generators, Application Generators, User Interface, File Manager, Database Manager, Database Administrator, Data Dictionary. Advantages and Disadvantages of DBMS.
- Database Design Optimisation; Purpose and process.

Unit 3. DBMS Software:

- Environment
- Tables
- Forms
- Queries
- · Reports
- Modules
- Macros

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007 87

(10)

(25)

(5)



Unit 4 Business application: Design, analysis and development.

(35)

Note: Contents for practicals relating to business applications and the DBMS package to be used will be specified as part of the guidelines.

Scheme of Examination: Theory papers of 45 marks and Internal Assessment of 15 marks. Practical of 40 marks for a duration of 3 hours.

Note:

- Package for first 3 years are VB and Access database version to be decided before commencement of teaching.
- The specific package to be used for program development will be notified by the department every 4 years. If the specific parameters mentioned above are not available in the notified package, it will be assumed that the syllabus is modified to that extent.
- Specific package to be used for word-processing, spread sheet, and database management system and related books will be announced by the department every three year.
- 4. There shall be 5 practical per week

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



No. of Lecture Hrs.

6

8

7

8

B.Com (Hons.) Paper No –CH 6.1: Semester - VI INTERNATIONAL BUSINESS

Duration: 3 hours

Maximum Marks: 100 Lectures: 75

Objective: The objective of the course is to expose students to the concept, importance and dynamics of international business and India's involvement with global business operations. The course also discusses theoretical foundations of international business to the extent these are relevant to understand the mechanics of global business operations and development.

Unit-1

- Introduction to International Business: Globalisation and its growing importance in world economy; Impact of globalization; International business contrasted with domestic business - complexities of international business; Modes of entry into international business.
- International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments; Global trading environment - recent trends in world trade in goods and services; Trends in India's foreign trade.

Unit-11

- Theories of International Trade an overview; Commercial Policy Instruments - tariff and non-tariff measures; Balance of payment account and its components.
- International Organizations and Arrangements: WTO Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD, World Bank and IMF; Commodity and other trading agreements.

Unit-III

- Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia.
- International Financial Environment: International financial system and 9 institutions; Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective.

Unit-IV

 Organisational structure for international business operations; Key issues involved in making international production, finance, marketing and human resource decisions; International business negotiations.

89

Department of Commerce,

Delhi School of Economics,

University of Delhi, Delhi-110007

 Developments and Issues in International Business: Outsourcing and its potentials for India; Strategic alliances, mergers and acquisitions; Role of IT in international business; International business and ecological considerations.

7

8

6

Unit-V

- Foreign Trade promotion measures and organizations in India; Special economic zones (SEZs) and 100% export oriented units (EOUs); Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.
- 10. Financing of foreign trade and payment terms.

Suggested Readings:

- Charles, W.L. Hill and Jain, Kumar, Arun. International Business. New Delhi: Tata McGraw-Hill.
- Johnson, Derbe., and Colin Turner, International Business Themes & Issues in the Modern Global Economy, London: Roultedge.
- Cherunilam, Francis. International Business: Text and Cases. Prentice Hall of India Ltd.
- Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business Pearson Education (Singapore) Pvt. Ltd.
- 5. Justin, Paul. International Business. Prentice Hall of India Ltd.
- 6. Michael R. Czinkota, et al. International Business. Fortforth: The Dryden Press.
- 7. RBI. Report on Currency & Finance, various issues.
- Griffin, Ricky W. and Michael W. Pustay. International Business A Managerial Perspective. Prentice Hall.
- 9. Bennett, Roger. International Business. Delhi: Pearson.

10. UNCTAD Reports.

11. WTO, Annual Report, various issues.

Note: Latest edition of text book may be used.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



B.Com. (Hons.) Paper No – CH 6.2: Semester - VI GOVERNANCE, ETHICS AND SOCIAL RESPONSIBILITY OF BUSINESS

Duration: 3 hours

Maximum Marks: 100 Lectures: 75

Unit I: Thinking Conceptually about Politics: Liberty, Equality, Justice, Rights and Recognition, The Idea of a Good Society. Domain of Politics and Ethics: Democracy and Welfare State, Market and Globalisation. 13 Lectures

Unit II: Approaches to Moral Reasoning: Consequentialism, Deontologism, Teleological reasoning. 4 Lectures

Unit III: Ethics in Business: Concept of Business Ethics. Corporate Code of Ethics: Environment, Accountability, Responsibility, Leadership, Diversity, Discrimination. 8 Lectures

Unit IV: Principles and Theories of Business Ethics: Principles of Business Ethics, Characteristics of Ethical Organisation, Theories of Business Ethics, Globalization and Business Ethics, Stakeholder's Protection, Corporate Governance and Business Ethics. 10 Lectures

Unit V: Corporate Governance: Conceptual framework of Corporate Governance, Insider Trading, Rating Agencies, Whistle Blowing, Corporate Governance Reforms, Initiatives in India including clause 49.

10 Lectures

Unit VI: Major Corporate Scandals: Junk Bond Scam (USA), Bank of Credit and Commerce International (UK), Maxwell Communication Corporation and Mirror Group Newspapers (UK), Enron (USA), WorldCom (USA), Tyco (USA), Andersen Worldwide (USA), Kirch Media (Germany), Vivendi (France), Parmalat (Italy) and Satyam Computer Services Ltd (India), Common Governance Problems Noticed in various Corporate Failures, Is Corporate Governance always the Cause for Corporate Failures?

10 Lectures

Unit VII: Codes & Staudards on Corporate Governance: Sir Adrian Cadbury Committee (UK), 1992, Greenbery Committee (UK), 1995, Calpers Global Corporate Governance Principles (USA), 1996, Hampel Committee on Corporate Governance (UK), 1997, Combined Code of Best Practices (London Stock Exchange), 1998, Blue Ribbon Committee (USA), 1999, OECD Principles of Corporate Governance, 1999, CACG Guidelines/Principles for Corporate Governance in Commonwealth, 1999, Euroshareholders Corporate Governance Guidelines, 2000, Principles of Good Governance

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007

1-2-1 (110), Banistian Calinas



and Code of Best Practice (UK), 2000, Sarbanes-Oxley (SOX) Act, 2002 (USA), Smith Report, 2003 (UK) 10 Lectures

Unit VIII: Corporate Social Responsibility (CSR): Arguments for and Against; Strategic Planning and Corporate Social Responsibility; 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 Models, Drivers of CSR, ISO 26000, 10 Lectures

Suggested Readings:

- Bhanu Murthy, K. V. and Usha Krishna, Politics Ethics and Social Responsibilities of Business, Pearson Education, New Delhi.
- J. P. Shanna Corporate Governance, Business Ethies & CSR, Ane Books Pvt. Ltd., New Delhi.
- Christine A Mallin, Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
- 4. Bob Tricker, Corporate Governance-Principles, Policies, and Practice (Indian Edition), Oxford University Press, New Delhi.
- Andrew Crane Dirk Matten, Business Ethics (Indian Edition), Oxford University Press, New Delhi.
- Daniel Albuquerque, Business Ethics, Principles and Practices (Indian Edition), Oxford University Press, New Delhi.
- Michael Blowfield, Alan Murray, Corporate Responsibility-A Critical Introduction, Oxford University Press, New Delhi.
- Francesco Perrini, Stefano, Antonio Tencati, Developing Corporate Social Responsibility-A European Perspective, Edward Elgar

Note: Latest edition of text book may be used.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



B.Com. (Hons.) Paper No-CII 6.3 (a): Semester - VI BUSINESS COMMUNICATION (In English)

Duration: 3 hours

Maximum Marks: 100 Lectures: 75

Objective: To equip students of the B.Com (Hons.) course effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

COURSE CONTENT:

- 1. Introduction to the essentials of Business Communication: Theory and practice
- 2. Citing references, and using bibliographical and research tools
- 3. Writing a project report
- Writing reports on field work/visits to industries, business concerns etc. /business negotiations.
- 5. Summarizing annual report of companies
- 6. Writing minutes of meetings
- 7. E-correspondence
- Spoken English for business communication (Viva for internal assessment)
- Making oral presentations (Viva for internal assessment)

Note:

- A reading list will be compiled in consultation between the Department of English and the Department of Commerce. Guidelines regarding teaching practice in the classroom will be issued along with the reading list.
- 2. Internal Assessment marks :
 - 5 Spoken English 5 Attendance 5 Oral presentation
 - 5 Assignment 5 Class tests
- 3. Students must pass separately in Paper CH 6.3(a) and Paper CH 6.3 (b)
- 4. One tutorial per week to be held for Paper CH 6.3(a) & CH 6.3(b) separately.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



Suggested Readings:

- 1. Scot, O.; Contemporary Business Communication. Biztantra, New Delhi.
- Lesikar, R.V. & Flatley, M.E.; Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi.
- 3. Ludlow, R. & Panton, F.; The Essence of Effective Communications, Prentice Hall of
 - India Pvt. Ltd., New Delhi.
- 4. R. C. Bhatia, Business Communication, Ane Books Pvt Ltd, New Delhi

Note: Latest edition of text book may be used.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



B.Com. (Hons.) Paper No – CH 6.3 (b): Semester - VI PROJECT WORK

Total Marks: 25

Project work has the following options (A) to (E). A viva-voce examination is mandatory for options (A) to (C). For these options that are available only for regular students only, the Project Report/Paper will have 17.5 marks to be awarded by a mentor designated by the Teacher in Charge (commerce teacher) of the College. 7.5 marks will be based on viva to be conducted by the mentor (commerce teacher), who has examined and awarded marks for the Project Report, along with any other teacher designated by the Teacher in Charge.

A. Work Experience Report:

A student should be placed in any business establishment to do full time work as summer training, equivalent to 30 working days (or 6 weeks, with a 5 day week) such that s/he completes (8 hours a day@30 days) 240 hours during vacations and/or holidays (after Semester IV). As a student worker s/he should do any work assigned by the establishment. The work experience is intended to expose the student to day to day aspects of business so that s/he may be able to understand the real life meaning of any of the concepts exposed to during the learning in the class room.

The report should be written in a minimum of 4000 to 5000 words in he words of the student to describe any of the aspects of business s/he has observed during the period of work experience. It may be hand written or typed and submitted in three copies (one copy for the establishment, one for evaluation and one copy for the student's record). Evaluation of the report will be done along with B.Com (Hons.) VI semester examination. If a student fails to submit the report by 15th of March, of VI semester in B.Com (Hons.) final year his/her result will be withheld.

B. Literature Review:

The student should select any Topic arising out of any of the papers s/he has studied and prepare a report based on the following secondary sources:

- a. Book and reports in the area.
- b. Journal and magazines, and their back issues.
- c. Business/economic news papers, and its back issues
- e. Internet / web based sources.
- f. Other innovative literature review project idea the mentor may assign.

S/he should study the entire material chosen and understand its contents. S/he should do some research on the Topic /subject matter to gather background material related to the chosen text. This background material may also be based on Internet search of relevant and useful websites. The student may also conduct an Internet search to locate websites relevant

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



to the topic and peruse them. S/he should gather data and information to the topic. S/he should be able to use Internet as a means of secondary information collection. S/he should be able to understand the topic based on the information collected. A student is expected to spend at least 100 hours on Internet search and 'self-learn' the use of Internet search engines by 'doing'. The student should also collect background information from literature search by scanning books, journals, magazines and newspapers to supplement the Internet search. The student is expected to spend at least 100 hours reading and understanding relevant literature. A paper of a minimum of 2000 to 3000 words each. Two copies of each paper are to be prepared -one for the mentor for evaluation and the other for the student's record.

After understanding the text and its background/he should write an essay in his /her own words to produce a paper of a minimum 4000 to 5000 words for evaluation by the mentor. Two copies of the paper will be prepared, one for evaluation and one for the student's record. If a student fails to submit the report by 15th of March, of VI semester in B.Com (Hons.) final year his/her result will be withheld.

C, Fieldwork Report:

The student may choose any topic from among the subjects s/he has studied s/he will have to devote time during summer vacations to collect data and information on the subject with a view to understanding the reality of the topic in real business environment. This may include visiting, meeting, talking to respondents or collecting information by means of interviews or questionnaires. S/he is expected to learn and understand the topic first hand and based on the understanding and collection of information the student is expected to write a report on the fieldwork of a minimum of 4000 to 5000 words in his/her own words. The student is expected to spend at least 200 to 300 hours in the field for collection of information. If a student fails to submit the report by 15th of March, of VI semester in B.Com (Hons.) final year his/her result will be withheld.

D. Computer Proficiency

A student who is able to qualify the Institute of Chartered Accountants of India exam on computer literacy prior to admission for articleship or the DOEACC "O" level exam before s/he sits for the B. Com (Hons.) final exam may be exempted by the college from doing project work and the marks obtained by the student in the said exam will be pro-rated out of 25 marks and awarded to the student in lieu of project work.

The Faculty of Commerce and Business will be authorized to review these guidelines every three years following due process and make any changes based on their working in the colleges offering B. Com (Hons.) that may be required for the effective implementation of this provision and report the same to the Academic Council.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



E. Essay Paper: One Hour

{This option is available only to students of School of Open Learning (SOL). Further, the students of SOL cannot opt for any other option from A to C}

Students shall appear for Paper CH 6.3 (b) as an annual examination paper along with other papers of Semester VI to be evaluated externally by the University.

The student shall have a choice of writing and Essay on one out of five topics. The minimum length of the essay shall be of 1000 words. The topics shall be on any current issue, related to the curriculum in the following areas:

- 1. Recent developments in Indian Economy;
- 2. Financial Markets and Institutions;
- 3. Markets and Globalization;
- 4. Human Resources; and
- 5. Current economic and business news.

Notes:

- Choice of the option amongst A to E has to be decided by the second week of January of Semester IV.
- Allocation of topic or change of topic will be done by the mentor to whom a particular student has been allocated. This process has to be completed by second week of January of Semester VI.
- 3. The work project shall be submitted by 15th March, of VI semester.
- The mentor and the teacher in charge shall be jointly responsible for organizing the viva.
- The student should submit two copies of the report typed on one side along with a soft copy of the report to the mentor concerned.
- 6. Students must pass separately in Paper CH 6.3(a) and Paper CH 6.3 (b).
- One tutorial per week is assigned for each mentor to discuss with the group of students assigned to him/her

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



B.Com. (Hons.) Paper No – CH 6.4 (a): Semester - VI Entrepreneurship and Small Business

Duration: 3

Max. Marks: 100 Lectures: 75

Learning Objective: The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior for effectiveness at work and in life.

Course Contents:

 Meaning, elements, determinants and importance of entrepreneurship and creative behavior. 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, etc.

(10 Lectures)

 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.

(10 Lectures)

3. Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, etc. 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.

(10 Lectures)

4. 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 etc. may be covered). Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

(10 Lectures)

5. Mobilising resources for start-up. Accommodation and utilities. Preliminary contracts with the vendors, suppliers, bankers, principal customers and the aspects of contract management. Basic startup problems

(10 Lectures)

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



6. Aspects of small business management. Nature of planning in small business. Organizational structures suitable for small business. Financial: preparation of budgets, integrated ratio analysis, assessing business risks (leverage analysis). Marketing: product planning & development, creating and protecting market niche, sales promotion, advertising and product costing and pricing policies. HR issues in small business.

(10 Lectures)

7. Aiming for Excellence: Concepts of Productivity, Quality Consciousness, Models and Certification. Business Excellence.

(10 Lectures)

8. Managing business growth.

(05 Lectures)

Suggested Readings:

- Brandt, Steven C. The 10 Commandments for Building a Growth Company. Third Edition. Macmillan Business Books, Delhi.
- Bhide, Amar V. The Origin and Evolution of New Businesses. Oxford University Press, New York.
- Desai, Vasant. Small Scale Enterprises Vols. 1-12, Mumbai, Himalaya Publishing House.
- Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.
- 5. Dollinger, Mare J. Entreprencurship: Strategies and Resources. Illinois, Irwin.
- Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi.
- Jain, Arun Kumar. Competitive Excellence: Critical Success Factors. New Delhi: Viva Books Limited. ISBN-81-7649-272-8.
- Kao, John J. The Entrepreneurial Organisation. Englewood Cliffs, New Jersey: Prentice-Hall.
- 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.
- McIntyre and Bruno Dallago. (Eds.). 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).
- 11. Panda, Shiba Charan. Entrepreneurship Development. New Delhi, Annol Publications. (Latest Editions)
- Patel, V. G. The Seven Business Crises and How to Beat Them. Tata-McGraw, New Delhi.
- Plsek, Paul E. Creativity, Innovation and Quality. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.

99

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



- Roberts, Edward B. (Ed.). Innovation: Driving Product, Process and Market Change. San Francisco: Jossey Bass (SBN-0-7879-6213-9.
- 5. SIDBI Report on Small Scale Industries Sector,
- Singh, Nagendra P. Emerging Trends in Entropreneurship Development. New Delhi: ASEED.
- Storey, D. J. Small Business: Critical Perspectives on Business and Management, London: Routledge.
- Taneja, Satish and S.L. Gupta. Entrepreneurship Development-New Venture Creation. Galgotia Publishing House, New Delhi.
- Verma, J.C. and Gurpal Singh. Small Business and Industry-A Handbook for Entrepreneurs. New Delhi, Sage.
- 20. Vesper, Karls H. New Venture Strategies. (Revised Edition). New Jersey, Prentice-Hall.

Articles

- Greiner, Larry E. Evolution and Revolution As Organisations Grow, Harvard Business Review, July-August, pp. 37-46.
- Kazmi, Azhar. What Young Entrepreneurs Think and Do: A Study of Second Generation Business Entrepreneurs. The Journal of Entrepreneurship. 8. No. 1. pp. 67-78.
- LeBraseur, Rolland, Zatubbi, Louis and Zinger, J.Terrence. Growth Momentum in the Early Stages of Small Business Start-ups. International Small Business Journal. 21 (3), pp. 315-330.
- 4. Levinson, Harry. Conflists that Plague Family Business. Harvard Business Review.
- Levitt. Marketing Myopia. Harvard Business Review, Reprints of Selected Articles. McKinsey Award Winners. pp. 123-134.
- Manimala, Mathew J. Emergence of Pioneering-Innovative (PI) Entrepreneurship: A Psychological Model. Abhigyan, Spring. pp. 85-113.
- McClelland. Achievement Motivation Can Be Developed. Harvard Business Review. 43. No. 6. pp. 6-16, 20-25, 178.
- McClelland, David C. Business Drive and National Achlevement. Harvard Business Review, Reprints of Selected Articles on International Business. pp. 41-53.
- Nafziger, Doughlas W., Jeffrey S. Hornby and Donald Kuratko. A Proposed Research Model of Entrepreneurial Motivation. Entrepreneurship Theory and Practice 18. No. 3. Spring, pp. 29-42.
- 10. Shastri, Ranjit .Angels for New Financial Heights. Swagat. Vol. 22, No. 2.
- Stavrou, Eleni T. Leadership Succession in Owner-managed Firms through the Lens of Extraversion. International Small Business Journal. 21 (3), pp. 331-347.
- Tripathy, Dwijendra. Indian Entrepreneurship in Historical Perspective. Economic and Political Weekly. 6. No. 22. pp. M59-M66.

Note: Latest edition of text book may be used.

Department of Commerce, 100 Delhi School of Economics, University of Delhi, Delhi-110007



B.Com.(Hons.) Paper No –CH 6.4 (b): Semester - VI FUNDAMENTALS OF INVESTMENTS

Duration: 3 hours

Maximum Marks: 100 Lectures: 75

Objective: To familiarize students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

COURSE CONTENTS

Unit-I:

 The Investment Environment - The investment decision process, Types of Investments - Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk (including Capital Asset Pricing Model), Impact of Taxes and Inflation on return.

(18 Lectures)

Unit-II:

 Fixed Income Securities – Bond features, types of bonds, estimating bond yields, types of bond risks, default risk and credit rating. (12 Lectures)

Unit-III:

 Approaches to Equity Analysis: Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalisation models, and price-carnings multiple approach to equity valuation. (20 Lectures)

Unit-IV:

 Portfolio Analysis and Financial Derivatives: Portfolio and Diversification. Portfolio Risk and Return. Commodities, real estate, and mutual funds. Introduction to Financial Derivatives, Financial Derivatives Markets in India. (12 Lectures)

Unit-V:

 Investor Protection – SEBI & role of stock exchanges in investor protection, investor grievances and their redressal system, insider trading, investors' awareness and activism. (13 Lectures)

Spreadsheet is the recommended software for doing basic calculations in finance and hence can be used for giving students subject related assignments for their internal assessment purposes. Problems of finance have been included in Part C of Paper CH 2.2

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



Suggested Readings

- o Iones, C.P., "Investments Analysis and Management", Wiley, 8th ed.
- o Bhalla, V.K., "Investment Management", S. Chand & Co.
- o Singh, Preeti.," Investment Management", Himalaya Publications.
- Prasanna, Chandra., "Investment Analysis and Portfolio Management", Tata McGraw Hill.
- Vohra, N.D., and B.R. Bagri, "Futures and Options", 2rd ed. (2003), Tata McGraw Hill Publishing Company Ltd.
- o Prasanna, Chandra., "How to Win Investment Game", Tata McGraw Hill.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



B.Com. (Hons.) Paper No - CH 6.4 (c): Semester - VI Consumer Relations and Customer Care

Duration: 3 hours

Maximum Marks: 100 Lectures: 75

Objective: This paper seeks to make the student aware of his/her rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. It also provides an understanding of social, ethical and legal aspects of advertising and its impact on consumer welfare; consumer problems; the procedure of redressal of consumer complaints, and the role of different agencies in establishing product and service standards. The student is able to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment.

Expected Learning Outcome: A student is expected to understand the voluntary and legal measures meant to protect consumers from unethical, exploitative and unfair trade practices of business. S/he is also expected to understand the social, economic and legal consequences of business decisions affecting consumers.

Unit-1:

1. Conceptual Framework

- 1.1 Concept of Consumer, Characteristics of Consumer Buying, Consumer Buying Process, Consumer Buying Motives. (2 Lectures)
- 1.2 Consumer and Markets: Nature of markets; Concept of Price in Retail and Wholesale; Maximum Retail Price (MRP) and Local Taxes; Fair Price; Grey Market Prices. Concept of Consumer Price Index. (4 Lectures)
- 1.3 Experiencing Dissatisfaction: complaining behavior; Form of Complaint to a business. Making a complaint heard by the Business; Corporate Redressal Systems; Conciliation and Intermediation for out-of-court Redressal; Role of ombudsman in out of court settlement in industry. (3 Lectures)
- 1.4 Quality and Standardization: Role of National Standards: National Standards, Indian Standards Mark (ISI); Agmark; Voluntary and Mandatory standards; Licensing and Surveillance. Consumer grievance redressal under the BIS Act, 1986; Introduction to International Standards ISO 10000 Suite: International standards on handling of consumer complaints by Organizations; Consumer Expectations from a Socially Responsible Business; ISO 26000. (7 Lectures)

Unit-II:

2. The Consumers Protection Act, 1986

Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice. (4 Lectures)

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007

103

(14 Lectures)

16 Lectures



3.	Organizational set u	p under Consumer Protection Act.	
3.1	Advisory Bodies;	Consumer Protection Councils at the	
		District Levels, Basic Consumer Rig	hts.
1.1			(2 Lectures)
3.2	Adjudicatory Bodies:	Their composition, powers and jurise	diction (pecuniary and
		Territorial): District Forum; State Co	
		Commission.	(4 Lectures)

 Role of Supreme Court under the CPA: (Five recent cases on consumer protection decided by Supreme Court.) (4 Lectures)

Unit-III

15 Lectures

 Grievance Redressal Mechanism under the CPA,
 5.1 Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Temporary Injunction. Reliefs which can be provided; Appeal; Enforcement of order; Bar on frivolous and vexatious complaints;

(5 Lectures)

5.2 Five Leading Cases on: (i) Jurisdiction; (ii)Locus standii of Complainant; (iii) Payment of Compensation for loss or Injury; (iv)Consequence of Imprisonment; (v) Relief to Consumer. (3 Lectures)

5.3 Seven Leading Cases decided under Consumer Protection Act: (7 Lectures)

i. Medical Negligence

Offences and penalties.

- ii. Banking and Financial Service
- iii. Housing & Real Estate
- iv. Electricity, Water, and Telecom Services.
- v. Education & Training Service
- vi. Defective Product
- vii. Unfair Trade Practice

Unit-IV

16 Lectures

6. Social, ethical and legal aspects of advertising and sales promotion; Regulation of misleading and deceptive advertising and sales promotion; Self Regulation and Role of Advertising Standards Council of India; Code of Commercial Advertising of All India Radio and Doordarshan; Disclosure in labeling and advertising; Code of Conduct of INS. (7 Lectures)

 Product Testing: Concept of Comparative testing; International Principles for Testing for informing consumers; Testing for conformity to standards; Independence and accreditation of test laboratories.

(4 Lectures)

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



 Consumer Organizations: Formation and their role in consumer protection including Advocacy and Campaigning for policy intervention; Evolution of Consumer Movement in India. Major Consumer Organizations in India, U.S and Europe; Role of Consumer Coops and Buying Clubs; Overview of Global Consumer Movement; Recent developments in Consumer Protection in India; Code of Ethics for Consumer Organizations (national and International) (5 Lectures)

Unit V:

14 Lectures

9. Competition Law and Industry Regulators

9.1 Competition Act 2002: Objective, Purpose and Salient Features. Concept of: - Agreements Having Adverse Impact on Competition; Abuse of Dominant Position; Regulation of Combination; Criteria for Determining "Appreciable Adverse Effect on Competition" and "Dominant Position"; 'Relevant Geographic Market' Factors; 'Relevant Product Market' Factors

(5 Lectures)

- 9.2 Complaint and Procedures: For Investigation, Hearings and Enquiry; Remedies after enquiry and Enforcement of orders, including payment of compensation and penalties, Two Leading cases. (3 Lectures)
- 10. Sectoral Regulators Their Consumer Protection Regulations and Consumer Complaint Redressal Mechanisms. (6 Lectures)
- 10.1 Banking: RBI and Banking Ombudsman
- 10.2 Telecom: TRAI's Quality and Consumer Protection Regulations.
- 10.3 Insurance: IRDA and its consumer protection regulations. Insurance Ombudsman.
- 10.4 Civil Aviation: DGCA and its Consumer Protection Regulations
- 10.5 Food items: FSSAI and its Quality and Standards Regulations

10.6 Electricity: Electricity Regulatory Commission and its Quality and Consumer Protection Regulations.

Suggested Readings:

- Khanna, Sri Ram, Hanspal, Savita, Kapoor, Sheetal and Awasthi, H.K. "Consumer Affairs" Universities Press. (2007) Delhi University Publication. Pp. 334.
- Aggarwal, V. K. (2003). Consumer protection: Law and Practice. 5th ed. Bharat Law House, Delhi, or latest edition.
- 3. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
- 4. The Competition Act, (2002).
- Nader, Ralph (1973). The Consumer and Corporate Accountability. USA, Harcourt Brace Jovanovich, Inc.
- 6. How to survive as a consumer: CUTS, India www.cuts.org.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



 Knanna, Sri Ram & Madhu Saxena (2003). (eds.). Food Standards and Safety in a Globalised World. New Century Publication, New Delhi.

Articles

- Verma, D. P. S. (2002). Developments in Consumer Protection in India. Journal of Consumer Policy, Vol. 25. No. pp 107-123.
- Verma ,D.P.S. (2002). Regulating Misleading Advertisements Legal Provisions and Institutional Framework. Vikalpa. Vol. 26. No. 2. pp. 51-57.
- Jain, Sanjay K. and Kaur Gurmeet (2003). Strategic Green Marketing: How should Business Firms Go about Adopting It? The Indian Journal of Commerce. Vol.56. No.4, pp 1-16.
- Jain , Sanjay K. and Kaur Gurmeet (2004). Ecolabelling: Genesis, Issues and Perspectives. Effulgence, Vol.2. No.1. pp. 5-18.
- Ralph L. Day and Laird E. Landon, Jr. (1997). Towards a Theory of Consumer Complaining Behaviour. Ag Woodside, et al. (eds.). Consumer and Industrial Buying Behaviour. New York; North Holland pp. 425-37.
- George, S. Day and A. Aaker (1970). A Guide to consumer Journal of Marketing. Vol. 34, pp 12-19.
- Gupta, Joyeeta (1986). Consumerism: Emerging Challeges and Opportunities. Vikalpa. Vol. II. No. 2. pp 149-158.

Periodicals

- 1 Consumer Protection Judgements (CPJ) (Relevant cases reported in various issues).
- Recent issues of magazines: Insight, published by CERC, Ahmedabad 'Consumer-Voice', Published by VOICE Society, New Delhi, <u>www.consumer</u>-voice.org
- 3. Ethical Consumer (Magazine): ECRA Publishing Ltd. U.K www.ethicalconsumer.org
- 4. Upbhokta Jagran, Ministry of Consumer Affairs, Govt, of India.
- Down to Earth (magazine- fortnightly): Society for Environmental Communications, New Delhi.

Note: Original ISO and BIS standards, Subordinate legislation and Latest edition of text book may be used.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



B.Com. (Hons.) Paper No –CH 6.4 (d): Semester - VI BUSINESS TAX PROCEDURES AND MANAGEMENT

Duration: 3 hours

Maximum Marks: 100 Lectures: 75

Objective: To provide basic knowledge about tax management under different provisions of the Income tax, Wealth-tax.

Expected learning outcome: Students will get working knowledge regarding different procedures with special reference to collection/recovery of tax, return and assessment, appeals/revisions and search and seizure.

Unit	S. No.	Contents	Number of lectures
Unit I	1.1	Income-tax	
		Advance payment of tax	4
	1.2	Tax deduction at source, documentation, returns, certificates	8
	1.3	Interest payable by assessee/Government	5
	1.4	Collection and recovery of tax	5 4
Unit II	2.1	Income-tax	1
	1221	Return of income	4
	2.2	Assessment, re-assessment, rectification of mistakes	6
	2.3	Appeals and revisions	6
		 Preparation and filing of appeals with appellate authorities Drafting grounds of appeal, statement of facts and statement of law 	
	2.4	Penalties and prosecutions	4
	2.5	Settlement Commission	2
	2.6	Search, seizure and survey	6
Unit III	3.1	Wealth-tax Important definitions – Assessee; asset; net wealth; valuation date	3
	3.2	Charge of wealth-tax, exclusion of assets and debts outside India (incidence of tax)	3
	3.3	Net wealth to include certain assets	2
	3.4	Exemptions in respect of certain assets	2
	3.5	Valuation of assets	5
	3.6	Computation of net wealth and wealth-tax	1
	3.7	Preparation and filing of wealth-tax return	1

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



	3.8	Provisions of filing of wealth tax returns on-line	1
	3.9	Provisions of procedure of compulsory on-line filing of wealth tax returns for specified assesses.	2
Unit IV		Information Technology and tax administration	
		TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), e-TDS/e-TCS	4

Suggested Readings:

- Ahuja, Girish. and Dr. Ravi Gupta. Corporate Tax Planning and Management. Bharta Law House, Delhi.
- Singhania, Vinod K., Kapil Singhania and Monica Singhania. Direct Taxes. Planning and Management. Taxmann Publications Pvt. Ltd., New Delhi.
- Singhania, Vinod K. and Kapil Singhania. TDS on CD. Taxmann Publications Pvt. Ltd., New Delhi.
- Bajpai, Om Shanker. Search Seizure and Survey. Taxmann Publications Pvt. Ltd., New Delhi.
- Agarwala, S.N.L. Agarwal Prabhat and Usha Agarwal. Examination of Income Tax Witness - Law & Practice. Taxmann Publications Pvt. Ltd., New Delhi.
- Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax. Taxmann Publications Pvt. Ltd., New Delhi.
- Ahuja, Girish. and Gupta, Ravi Dr. Systematic Approach to Income Tax. Bharat Law House, Delhi.
- Chandra, Mahesh. S.P. Goyal and D.C. Shukla, Income Tax Law and Practice. Pragati Prakashan, Delhi.
- 9. Singhania, Vinod K. Elements of Service Tax. Taxmann Publications Pvt. Ltd., New Delhi.
- Mittal, J..K. Law, Practice & Procedure of Service Tax. Bharat Law House Pvt. Ltd., New Delhi.
- Gupta, S.S. Service Tax How to meet your obligation. Taxmann Publications Pvt. Ltd., New Delhi.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



 Datey ,V.S. Central Sales Tax Law & Practice. Taxmann Publications Pvt. Ltd., New Delhi.

Journals

- 1. Income Tax Reports, Company Law Institute of India Pvt. Ltd., Chennai.
- 2. Taxman, Taxmann Allied Services Pvt. Ltd., New Delhi.
- 3. Current Tax Reporter, Current Tax Reporter, Jodhpur.

Note: Latest edition of text book may be used.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007

SuGoni (Educa) Se nester Currey



B.Com. (Hons.) Paper No-CH 6.4 (e) - Semester - VI

BUSINESS DATA PROCESSING - II

(Program Development Tools) IT and Data Processing Optional Paper -1

Duration: 3 hours

Maximum Marks: 100 Lectures: 75

(4)

(40)

Objective: The objectives of this course are to enable the students to acquire good programming skills using comprehensive language with GUI tools, object Oriented Programming, event driven programming tools.

Learning objective: After studying this paper a student should be able to:

- Write modules in a programming language.
- Apply object oriented programming

Note: Number of lectures includes lab work also.

Unit 1. Introduction to computer programming:

- Basic purpose and concept of programming in the context of business data processing.
- Paradigms of Programming
- Basic Purpose and Concepts

Unit 2 Programming elements.

- · Concept of projects.
- Creating a project, forms and code modules.
- Working with Forms:
 - o Appearance, properties,
 - o Events and Methods.
 - Controlling one form with other.
- Common Controls
- · Programming an application.
- · event driven programming.
- Common properties, methods and common events.
- Variables: Declaring variables, Data types, User defined data types, Constants,
- Collection objects, Arrays.
- Procedure: Sub Procedure and Function Procedure
- Control Structures Looping and Branching and conditional statements.
- Object and Classes.

110

Department of Commerce, Delhi School of Economics,

University of Delhi, Delhi-110007

B.Com (Hons.) Semester Course



Unit3. Error Handling.	(6)
 Types of error 	
 Error Detection. 	
 Run time error handling 	
 Setting up error trap 	
 Writing an error handler 	
 Exiting an error handler. 	
Entrang an erier manager	
Unit 4. Object Oriented Programming:	(5)
 Preliminary Concepts: 	
o Classes,	
o instances,	
o Objects,	
o Derived Classes	
o Base classes.	
 Programming Interface 	
	(13)
Unit 5. Database programming:	X 7
 OLEDB and ADO Data controls. 	
 ADO Record set objects, 	
 Using Properties, Methods, Events 	
 Collection of Record set objects. 	
Unit 6. SQL Query: Basic queries parameterized queries	(7)
(To be specified in guidelines)	2.2
(10 be operation in Burnshiller)	
List of Applications in guidelines for:	
(1)Financial Accounting: Accounting Vouchers	
 Ledger Account, 	
 Journal Book, Cash Book, Bank book, 	
Trial Balance.	
(2). Payroll Accounting; Data Entry	
 Pay Slip 	
 Pay Statement 	
Deduction Reports	
(3) Inventory Accounting;	
 Pricing Weighted Average 	
 Stock Report (Quantity) 	
 Stock Report quantity and Value 	
Department of Commerce, 111	
Delki Sahoel of Feenomics	

Delhi School of Economics, University of Delhi, Delhi-110007

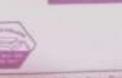


Scheme of Examination: Theory papers of 45 marks and Internal Assessment of 15 marks. Practical of 40 marks for a duration of 3 hours.

Note:

- Package for first 3 years are VB and Access database version to be decided before commencement of teaching.
- The specific package to be used for program development will be notified by the department every 3 years along with other guidelines (if any).
- Only those students who have opted for Business Data Processing Paper CH 5.4 (e) can opt for this Paper
- 4. There shall be 5 practical per week.

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007



BHARATI COLLEGE

4, Janua Pur, New Owini 110 058 Ph. 811 43273000 Fex. 43273040, 43273040 E-mail principals @ grial com Websits www.trigretionings.com

Ref No - BC/ADMN /NOC/2016/967

04/07/2016

TO WHOM SO EVER IT MAY CONCERN

Certified that Ms. Monika D/o Mr. Satya Narayan is presently a regular student of B.Com (Hons.). 2nd Year Roll No- 14/934 at Bharati College University of Delhi. C-4 Janak Puri. New Delhi-110058. This College has No Objection if she undertakes an internship w e.f. 01/06/2016 in "Cantabil Retail India Limited, B-16, Lawrence Road, Industrial Area, Delhi-110035 for 30 working days equivalent to 240 hours.



Acting Principal

ANDROS & CO. CHARTERED ACCOUNTANTS (A PEER REVIEWED FIRM)



To whomsoever concerned

This is to certify that Pooja Saini d/o shri ganpat saini r/o RZF-38B . Street no 4 , Mahavir

enclave Part 1, Deihi 110045 had worked with us on internship of one month from

15.06.2016 till 14.07.2016 . Her Office timings were from 10.00 AM till 6:00 PM . She was

hardworking , sincere and has good learning capabilities .

For Andros & Co. Chartered Accountants Firm No. 008976N

Bhar

Bhavuk Garg Partner M. No: 502310 Email : cabhavukgarg@gmail.com Phi 9560438787

Place: New Delhi Date: 15.07 2016





23 December 2016

TO WHOMSOEVER IT MAY CONCERN

This is to certify that Ms. Shaina Bahl has completed internship in Society for All Round Development (SARD), Delhi. She was served the organization in Accounts Section from 15th June 2016 to 20th July 2016. During her tenure, she showed good commitment and keen interest towards the task assigned to her and was very keen in learning new things in the Organization.

During her tenure, she worked in the following capacity as under:

- Expenditure recording in Accounting Software (Tally ERP-9)
- Preparation of BRS.
- Written of Petty Cash Book.
- Stock / Fixed Assets Register

We wish her all the best in her future endeavors.

2 march

(SUDHIR BHATNAGAR) Chief Executive





Donation Exempted under Section, 80-G of I.T. Act.

H.O.: 311, KIRTI DEEP, NANGAL RAYA, COMMERCIAL COMPLEX. NEW DELHI-110046 (2): 28524728, 28521962 e-mail : sard@bol.net.in, sa_rd@hotmail.com Website : www.sardindia.org



PUNJAB & SIND BANK D.D SADH NAGAR, F-44/46 PALAM COLONY, NEW DELH-110045 Phone 011-25052841 E-onell 410500(geb.co.in

Date : 03.08.2016

TO WHOM IT MAY CONCERN

It is certified that Ms. Shiweta Sharma D/o Sh. Rajeov Kumar Sharma a student of Bharati college deputed to this Branch vide HD HRD Department letter dated LD/DD/2016 for undergoing on the job training has undergone the training in this Branch w.e.f. 13/06/2016 to 03/08/2016

The student completed training as per guidelines on the subject. During the training period her performance was Escellant and Hardworking.

The student carried out her project study in the field Banking Operations and Products.

Branch: Sadh Nagar

TEJ RAJ & PAL Chartered Accountants

H No-886, Sec-2 Panchkula – 134109, Haryana Email: tejrajpal@yahoo.co.in

Ref No: TRP / PATL / 1840/ 2016

June 30, 2016

TO WHOM IT MAY CONCERN

This is to certify that Ms Sapna D/O Sh Raj Bahadur Singh student of B.Com (Honors) 3rd Year (5th Semester) Bharati college, Delhi University has joined training of 4 weeks with our firm of Chartered Accountants on 26/05/2016.

This is further certified that she has satisfactorily completed the training of 4 weeks on 27/06/2016 as required by the Bharti College, Delhi University. She has learnt various aspects of accounting, vouching, and preparation of financial statements & VAT etc. during the period.

I wish her success in life.

For Tej Raj & Pal

Chartered Accountants

(Partner)

Membership No-507044

GITCIT GALFAR ENGINEERING & CONTRACTING (INDIA) PVT. LTD.

GEC(I)PL/SH-27/HR/022 /2016

July 11, 2016

TO WHOM SO EVER IT MAY CONCERN

This is to certify that Ms. Neena, D/o. Suhil Kumar Chhikara, has successfully completed full One & half months training (from June 1st, 2016 to July 15st 2016) in Accounts Department of our organization.

She has completed 30 working days & 240 hours of on the job training.

During her training she actively took part in daily working schedule. We wish her all success for her future endeavors.

For Galfar Engineering & Contracting (India) Pvt. Ltd.

(M N Khan) GM(HR)

Registered Office: 154, Velachery Main Road, Velachery, Chennal - 600042, Tanul Nadu, Initia. CIN: U45200Th2009FTC071390

Rajeev Shagun Gupta & Co.

Chartered Accountants

Main Babarpur Road,

1/9297, West Rohtas Nagar

Shahdara, Delhi-110032 Ph: 9811561169 Email: <u>rkgfca@gmail.com</u>

TO WHOM SO EVER IT MAY CONCERN

CERTIFICATE

This is to certify that Miss Jagriti Sharma D/o Sh. Keshaw Dass Sharma R/o RZ 46A, Street No. 5, Raj Nagar - I, Palam Colony, Delhi - 110077, has attended our office as a trainee for the period beginning from 1st June 2016 to 30th June 2016. Her office hours during the tenure of her training was 10.00 a.m. to 6.00 p.m.

During her tenure with us we found her sincere and hardworking. We wish her a great success in the

future.

for RAJEEV SHAGUN GUPTA & CO. Chartered Accountants Firm Regd. No. 018530N



(Rajeev Kumar Gupta) Partner M. No. 095421

Place: Delhi Dated: 01-07-2016

٠





BHARATI COLLEGE University of Delhi

C-4, Janak Puri, New Delhi-110 058 Ph.: 011-43273000 Fax: 43273040, 43273060 E-mail: principalbc@gmail.com Website: www.bharaticollege.com

Ref. No. - BC/ADMN./NOC/2016/ 22-7

24/05/2016

TO WHOM SO EVER IT MAY CONCERN

Certified that Ms. Kirti Arora D/o Mr. Pawan Arora is presently a regular student of B.Com (Hons.), 2nd Year Roll No- 14/926 at Bharati College University of Delhi, C-4 Janak Puri, New Delhi-110058. This College has no objection if she undertakes an internship in Progressive Infovision for 30 working days.

Offtg.P ncipal

Progressive Infovision Pvt. Ltd.

PIPL The Group of Techs ISO 9001:2008 Certified

Date: 18.07.2016

PIPL/WCC/2016-17/2016

To Whom So Ever It May Concern

This is to certify that Ms. Kirti Arora D/o Mr. Pawan Arora has successfully completed her summer internship training for 30 working days (08 hours per day) from 13th June 2016 -16th July 2016. During this assignment she has shown positive attitude for learning and subject related knowledge. She bears good moral character and having good learning and understanding capabilities. We wish her best of luck for all future endeavors.

Pvt. Ltd.

For Progressive Infovision Pvt. Ltd



Address : CC-27A, Hari Nagar, G-8 Area, New Delhi-64 Contact : 011-47404740, 28124363, 25122469 Website : www.progressiveinfovision.com I E-mail : pkochar@piplindia.com, info@piplindia.com

AASHIRWAD SPECIAL EDUCATION SCHOOL





(CENTRE FOR MENTALLY CHALLENGED) UNIT OF Sanjeevani Social Welfare Society M-471, Guru HarKishan Nagar, Paschim Vihar, New Delhi-110087 Ph.9313323578, 8851332632 Mail-: ashirwadfoundation01@gmail.com

Reg.No.972/1299-2000

PAN NO.-: AAETS2878N

Dated: 01.04.2018

To, The Teacher In-Charge Department of HDFE Bharati College University of Delhi

Dear Dr. Sapra,

It is to certify that students of B.A Programme IIIrd year Department of Human Development and Family Empowerment (HDFE), Bharati College conducted Internship as a part of practical work under the theory paper '*Children with Special Needs*'. The internship was carried on for the period 1.2.2018 to 1.03.2018. The details of the students with roll no's are as follows:

S.No.	Name of Students	Roll No.
1.	Shashi	17/1819
2.	Vinita	17/1856
3.	Richa	17/1798
4.	Suman	17/1835
5.	Sadhna	17/1865

The experienced equipped them to understand the needs of children with special needs and prepare teaching aids to interact with special children.

Thank you so much for extending your co-operation.

Thanking you,

Yours Sincerely, Dr. R. C Shukla Regional Officer Delhi State Aaashiwad Special Education School



24th July, 2017

TAHON

8 pr

TO WHOMSOEVER IT MAY CONCERN

This is to certify that Ms Richa Dutta, a student of Bharati College, University of Delhi, was associated with Society for All Round Development (SARD), New Delhi as an Intern under the project titled "IMPROVING LEARNING LEVELS OF CHILDREN IN MCD SCHOOLS" supported by Michael & Susan Dell Foundation, from 07th July 2017-24th July 2017.

The project focused on enhancing the learning levels of the children. During her internship, she showed keen interest and good commitment in her work. Her contribution as an Intern is satisfactory and up to the mark. She was responsible for the Data Management of the organization and also assisted in conducting Baseline Assessment in MCD Schools. We wish her success in all future endeavors.

Regards & Best wishes,

Sudhir Bhatnagar Chief Executive Officer

Chief Executive



Donation Exempted under Section. 80-G of I.T. Act.



30th June 2017

To Whom It May Concern

This is to certify that Ms. Richa Dutta was associated with Society for All Round Development (SARD), New Delhi as Intern under the project titled "IMPROVING LEARNING LEVELS OF CHILDREN IN MCD SCHOOLS" supported by Michael & Susan Dell Foundation, from 12 June 2017-29th June 2017.

The project focused on enhancing the learning levels of the children. During her internship, she showed keen interest and good commitment in her work.

Her contribution as Intern is satisfactory and up to the mark.

We wish every success in her future endeavors'.

Regards & Best wishes,

England

Sudhir Bhatnagar **Chief Executive Officer**



Chief Executive

Donation Exempted under Section, 80-G of LT. Act.

õ

H.O. : 311, KIRTI DEEP, NANGAL RAYA, COMMERCIAL COMPLEX, NEW DELHI-110046 (): 28524728, 28521962 e-mail : sard@bol.net.in, sa_rd@hotmail.com Website : www.sardindia.org



MOBILE: 8377928859

MY KINDERGARTEN SCHOOL

(BOUNDER FOR PERFECTION)

RZ- 41 A SHANKER PART WEST SAGAR PUR NEW DELHI 110046

EMAIL ID: KINDERGARTEN61@YAHOO.COM

TO WHOM IT MAY CONCERN

This is to certify that Ms. RICHA DUTTA d/o Mr. Sanjay dutta as worked in this institution as a trainee of tiny tots during the following periods on purely for training purpose only:

November 15, 2018 to December 25, 2018

She taught the tiny tots of play group.

Her work and conduct during this period were satisfactory.

Ms. Nisha (Principal) Date:01/01/2019

March 19, 2018



Experience Certificate

This is to certify that Ms. Gayatri successfully completed her internship from 18th January 2018 to 17th March 2018 with Salaam Baalak Trust (SBT) in New Delhi, India, an organization working since 1988 with street and working children on the margins of society. SBT provides everything needed for their overall holistic development and presently caters to over 8000 children annually through 7 shelter homes, 14 contact points and a partnership with Childline in three districts of Delhi.

During her time as an intern in one of the children home, Ms. Gayatri engaged the children in different activities. She also worked on developing the skills of empathy in children. She made an earnest attempt to build rapport with the children, being sensitive of their special needs.

Ms. Gayatri did her best to make her time at SBT enjoyable and educative. The organization recognises her dedication and appreciates greatly her enthusiasm and dedication to make a positive difference to the lives of the children in our Trust. We wish her all the best for future endeavours and look forward to her continuous support in our work.

With regards,

Parvati/C Patni

Executive Director Salaam Baalak Trust New Delhi

evilo

Devika Sharma Volunteer Coordinator Salaam Baalak Trust New Delhi



HARMONIOUS CHILDREN REHABILITATION ASSOCIATION Registered Under Societies Registration Act 1885, (XX of 1880) No. 538025/2020 Regist, Office: 8.9 A. Basement, Kakaj, New Dethi-110019 Formerty: HANDICAPPED CHILDREN'S REHABILITATION ASSOCIATION Regist, Office: 5-199, Greater Kalash-C, New Dethi-110048

Dated: 01.07.2021

To, The Teacher In-charge Department of HDFE Bharati College University of Delhi

Dear Dr. Sapra,

It is to certify that students of B.A Programme IIIrd year Department of Human Development and Family Empowerment (HDFE), from Bharati College, Delhi Universoty) conducted Internship as a part of practical work under the paper '*Children with Special Needs*'. The internship was carried on for the period 1.2.2019 to 1.03.2019. The details of the students with roll no's are as follows:

S.N.	Name of Students	Roll No.
1.	Aarti	17/1703
2.	Aditi Tiwari	17/1704
3.	Arushi	17/1725
4.	Rainy Kapoor	17/1795
5.	Raveena	17/1796
6.	Rezu	17/1797
7.	Sapna	17/1812
8.	Richa	17/1798
9.	Suman	17/1835
10.	Sadhna	17/1865

The experienced equipped them to understand the needs of children with special needs and prepare teaching aids to interact with special children.

Thank you so much for extending your co-operation.

Thanking you,

Yours Sincerely, Lokendra Kumar, CEO, Rehabilitation Harmonious Children Rehabilitation Association



website: www.hcra.org.in

150 9001:2008

Certificate No. AQ50GQ1382

Head Office :

Lower Ground Floor, E-73, Kulkaji, New Delhi-110019 Tel.: +91-11-41621692 / 1693, email: hcranewdelhi48#bcra.org.in

HCRA Special School & Rehabilitation Centres:

DELHI

B9/B, Kalkaji, (Lower Ground Floor) New Delhi Tel.: +91-11-49059259

B-67, LIC Colony. Paschim Vihar, New Delhi -49 Tel.: 491-11-47581943

D-119 Preet Vihar. Near Durga Maridir, Delhi -92 Tel.: +91-11-46021531

> WZ-33A, Gali No.-8, Opposite Delhi Hart, Virender Nagar, Hari Nagar, New Delhi

> > HARYANA

Rajnboart House, E-1/74, L.G.F. Below The Champ (Pay School) Near YMCA Chawk, Sector -11, Faridahad Tel. 1 -91-129-4875774

UTTRAKHAND.

Lane No. 5, Valley Enclave, Canal Road, Behind Blind School (NIMH) Rajpur Road, Dehradur, Tel. : 8272082205

AASHIRWAD SPECIAL EDUCATION SCHOOL





(CENTRE FOR MENTALLY CHALLENGED) UNIT OF Sanjeevani Social Welfare Society M-471, Guru HarKishan Nagar, Paschim Vihar, New Delhi-110087 Ph.9313323578, 8851332632 Mail-: ashirwadfoundation01@gmail.com

Reg.No.972/1299-2000

PAN NO.-: AAETS2878N

Dated: 4.03.2019

To, The Teacher In-Charge Department of HDFE Bharati College University of Delhi

Dear Dr. Sapra,

It is to certify that students of B.A Programme IIIrd year Department of Human Development and Family Empowerment (HDFE), Bharati College conducted Internship as a part of practical work under the theory paper '*Children with Special Needs*'. The internship was carried on for the period 1.2.2019 to 1.03.2019. The details of the students with roll no's are as follows:

S.No.	Name of Students	Roll No.
1.	Nidhi	17/1773
2.	Sandhya	17/1811

The experienced equipped them to understand the needs of children with special needs and prepare teaching aids to interact with special children.

Thank you so much for extending your co-operation.

Thanking you,

Yours Sincerely, Dr. R. C Shukla Regional Officer Delhi State Aaashiwad Special Education School



Delhi Council for Child Welfare

Rel No. DECW/ 2019 - 207

Date:

Date 06.03 2020

TO WHOM IT MAY CONCERN

This is certify that Ms. Diksha Malik, D/O Mr. Pyare Lal Malik, Final Year BA Programme Student from Bharti college Delhi University was placed at Delhi Council of Child Welfare for Internship of minimum 8 days. Her performance during the period was found to be satisfactory.

ansu



REGISTERED OFFICE
Oudsia Bagh, Yamuna Marg, Civil Lines, Delhi - 110 054 Phone: + 91-11-23968907 Telefax; + 91-11-23944655, E-mail : delhi.council@gmail.com, Website: www.dccw.org

ORTHOPAEDIC CENTRE D-34, Institutional Area, Pankha Road, Janakpuri, Delhi - 110 058 Phone: + 91 - 11 - 28524789 E-mail : dccwortho.admin@gmail.com





30th June 2017

To Whom It May Concern

This is to certify that Ms. Sujata was associated with Society for All Round Development (SARD), New Delhi as Intern under the project titled "IMPROVING LEARNING LEVELS OF CHILDREN IN MCD SCHOOLS" supported by Michael & Susan Dell Foundation, from 12 June 2017-29th June 2017.

The project focused on enhancing the learning levels of the children. During her internship, she showed keen interest and good commitment in her work.

Her contribution as Intern is satisfactory and up to the mark.

We wish every success in her future endeavors'.

Regards & Best wishes,

5 valve

Sudhir Bhatnagar **Chief Executive Officer**



Chief Executive SARD

Donation Exempted under Section. 80-G of I.T. Act. H.O.: 311, KIRTI DEEP, NANGAL RAYA, COMMERCIAL COMPLEX, NEW DELHI-110046 (): 28524728, 28521962 e-mail : sard@bol.net.in, sa_rd@hotmail.com Website : www.sardindia.org **REDMI NOTE 5 PRO**

SHIV PUBLIC SCHOOL (RECOGNISED)

SCHOOL I.D.-1617235

Add: - Plot no. 188, Kh. No.64/21/1, C-2/3, Nangli ViharExtn., Baprola, New Delhi-110043

Gayatri has a good teaching method. She was involved in activities with students. Her behavior was very friendly with students and staff. She has a better attitude.

Thanks you Yours faithfully **ARUN KUMAR KANAUJIA** PRINCIPAL SHIV PUBLIC SCHOOL

C-S/201 In Anti-School C-S/201 In Anti-School Extr. Basmis, Fisjelgarb Nevri 105-110043 M11 RE002772 9350544

SCHOOL I.D.-1617235



NAVYUG PREPARATORY SCHOOL

Principal : Mrs. Nikita Dhingra Cell : 9810791118 D1C/80A, Janak Puri, New Delhi - 110058 Tel. : 28523863 Email : nps_nd@yahoo.com

Ref. No.

Dated : 12-04-2019

TO WHOM IT MAY CONCERN

We wish her success in future life.

(Head Mistress) Navyug Preparatory School Navyug Preparatory School Navyug Preparatory Janak Navyug 16/80 A. Janak PREPARATOR

AASHIRWAD SPECIAL EDUCATION SCHOOL





(CENTRE FOR MENTALLY CHALLENGED) UNIT OF Sanjeevani Social Welfare Society M-471, Guru HarKishan Nagar, Paschim Vihar, New Delhi-110087 Ph.9313323578, 8851332632 Mail-: ashirwadfoundation01@gmail.com

Reg.No.972/1299-2000

PAN NO.-: AAETS2878N Dated: 04.03.2020

To,

The Principal Bharati College University of Delhi

Dear Dr. Sapra,

It is to certify that students of B.A Programme IIIrd year Department of Human Development and Family Empowerment (HDFE), Bharati College conducted Internship as a part of practical work under the theory paper '*Children with Special Needs*'. The internship was carried on for the period 1.2.2020 to 1.03.2020. The details of the students with roll no's are as follows:

S.No.	Name of Students	Roll No.
1.	BHARTI	18/1732
2.	GAURI LOHIA	18/1748
З.	HEMA	18/1752
4.	JYOTI	18/1764
5.	KAJAL	18/1768
6.	KAJAL	18/1771
7.	KAVITA	18/1775
8.	KIRTI	18/1782
9.	MANISHA	18/1791
10.	MANSI	18/1793
11.	MANSI PRIYA	18/1796
12.	MONIKA AGGARWAL	18/1805
13.	MUSKAN SAINI	18/1806
14.	NISHA	18/1817

The experienced equipped them to understand the needs of children with special needs and prepare teaching aids to interact with special children.\Thank you so much for extending your co-operation.

Thanking you,

Yours Sincerely, Dr. R. C Shukla Regional Officer Delhi State Aaashiwad Special Education School



SOCIETY FOR ALL ROUND DEVELOPMENT

Donation Exempted Under Section 80G of the I-T Act

5 September 2015

TO WHOM SO EVER IT MAY CONCERN

This is to certify to the student of Bharti College under **Principles and Perspectives of Early Childhood Care and Education** has contributed to Society for All Round Development as an intern from July 2015 to August 2015 for development and creating TLM (Teaching-Learning Material). During their internship, they have contributed to the TLM workshops and created innovative learning resources for the primary grade. They have also involved in good exposure of existing Teaching-Learning Resources Development by SARD. They seem hardworking and sincere during their short internship period.

The list of intern (Students of 2nd year (Sem. IV) during the internship are as follow.

SI. No.	Name of intern	Roll No.
1	Shikha Chaudhary	15/1510
2	Anustree	15/1515
3	Sayara	15/1516
4	Sahiba	15/1520
5	Jyoti	15/1527
6	Mehak	15/1537
7	Payal	15/1544
8	Kausar	15/1547
9	Richa Sharma	15/1548
10	Rani Aarti	15/1554

We wish them all the success in their future endeavors!

Annu Jha Academic Manager (SARD)



S HEAD OFFICE- 311 NANGAL RAYA COMMERCIAL COMPLEX, NEW DELHI-110046

Q sudhir.bhatnagar@sardindia.orgsa_rd@hotmail.com,sard@bol.net.in

() +91-11-28524728, 28521962



June 2016

TO WHOM IT MAY CONCERN

This is to certify that students of Bharti College under <u>Children with Special Needs</u> has contributed in Society for All Round Development as an intern from May 2016 to June 2016 in the railway children project of SARD at Delhi Cantt and Sarai Rohilla railway station. During their internship they have contributed in identifying child labour forced to work at railway stations as a beggar, missing or any other labour. Once the identification done, they connect those children to child line or shelter home or support in sending them back to their native places. In the entire process they have dedicatedly involved themselves to support those underprivileged children. They seems hardworking and sincere during their short internship period.

The List of intern (Students of 3rd year (Sem VI) during the internship are as follow:

SI. No.	Name of the Intern	Roll No.
1	Gayatri	15/1557
2	Mansi	15/1561
3	Lakshita	15/1575
4	Priya	15/1577
5	Neetu	15/1591
6	Sarita Kumari	15/1605
7	Alisha	15/1607
8	Taranjeet	15/1609
9	Jyoti	15/1614
10	Priyanka Yadav	15/1691

We wish them all the success in their future endeavours!

LIM (Annu Jha)

Academic Manager

Society for All Round Development



LEAD OFFICE- 311 NANGAL RAYA COMMERCIAL COMPLEX, NEW DELHI-110046

Q sudhir.bhatnagar@sardindia.org, sa_rd@hotmail.com, sard@bol.net.in

() +91 28524728,28521962



September 2017

TO WHOM IT MAY CONCERN

This is to certify that students of Bharti College under <u>Principles and perspectives of Early</u> <u>Childhood care and Education</u> has contributed in Society for All Round Development as an intern from August 2017 to September 2017 in the Children's Baseline assessment of project schools. During their internship they have contributed in coordinating and conducting the baseline assessment of South MCD. They got guideline training for conducting the baseline with the project schools of SARD. In the entire process they have dedicatedly involved themselves to support in smooth baseline assessment. They seems hardworking and sincere during their short internship period.

SI. No.	Name of the Intern	Roll No.
1	Aarti	17/1703
2	Aditi Tiwari	17/1704
3	Aisha Saifi	17/1705
4	Anshika	17/1721
5	Archna	17/1723

17/1725

17/1734

17/1741

17/1773

17/1777

The List of intern (Students of 2nd year (Sem IV)) during the internship are as follow:

We wish them all the success in their future endeavours!

Arushi

Nidhi

Parul

Diksha Malik

Hema Sharma

(Annu Jha)

Academic Manager

Society for All Round Development

6

7

8

9

10



S HEAD OFFICE- 311 NANGAL RAYA COMMERCIAL COMPLEX, NEW DELHI-110046

O sudhir.bhatnagar@sardindia.org, sa_rd@hotmail.com, sard@bol.net.in

+91 28524728,28521962



June 2018

TO WHOM IT MAY CONCERN

This is to certify that students of Bharti College under <u>Principles and perspectives of Early Childhood</u> <u>care</u> and Education has contributed in Society for All Round Development as an intern from March 2018 to June 2018 in the pedagogical sessions/workshops conducting during the summer vacation for the entire Delhi education team of SARD. During their internship they have involved in learning different academic and non-academic content and also got opportunity to participate and present in the workshops. During their internship they have enhanced their skills in organising school level programme. They all got good exposure of learning new innovative things and intent to apply in their practices. In the entire process they have dedicatedly involved themselves and sincere during their short internship period.

The List of intern (Students of 2nd year (Sem IV)) during the internship are as follow:

SÌ. No.	Name of the Intern	Roll No.
1	Bharti	18/1732
2	Gauri Lohia	18/1748
3	Hema	18/1752
4	Jyoti	18/1764
5	Kajal	18/1768
6	Kajal	18/1771
7	Kavita	18/1775
8	Kriti	18/1782
9	Manisha	18/1791
10	Mansi	18/1793

We wish them all the success in their future endeavours!

(Annu Jha)

Academic Manager

Society for All Round Development



LEAD OFFICE- 311 NANGAL RAYA COMMERCIAL COMPLEX, NEW DELHI-110046

Sudhir.bhatnagar@sardindia.org, sa_rd@hotmail.com, sard@bol.net.in

() +91 28524728,28521962



April 2019

TO WHOM IT MAY CONCERN

This is to certify that students of Bharti College under <u>Children with Special needs</u> has contributed in Society for All Round Development as an intern from March 2019 to April 2019 in the International Woman Day Celebration and other contribution in SARD projects school. The event was in collaboration with HP Company which was celebrated in one of the SARD Project School. During their internship they have enhanced their skills in organising school level programme. They all got good exposure of learning new innovative things and intent to apply in their practices. In the entire process they have dedicatedly involved themselves and sincere during their short internship period.

The List of intern (Students of 3rd year (Sem VI) during the internship are as follow :

SI. No.	Name of the Intern	Roll No.
1	Sharmishta Solanki	19/1929
2	Riya	19/1907
3	lanjaisinliu gangmei	19/1976
4	Neha Sabharwal	19/1849
5	Ruthi Chinghoihkim	19/1910
6	Ayushi	19/1736
7	Unnati Chauhan	19/1958
8	Khyati Sharma	19/1796
9	Preeti Saroj	19/1881
10	Savita	19/1924

We wish them all the success in their future endeavours!

(Annu Jha)

Academic Manager

Society for All Round Development



Stead OFFICE- 311 NANGAL RAYA COMMERCIAL COMPLEX, NEW DELHI-110046

Sudhir.bhatnagar@sardindia.org, sa_rd@hotmail.com, sard@bol.net.in

+91 28524728,28521962



March 2020

TO WHOM IT MAY CONCERN

This is to certify that students of Bharti College under <u>Principles and perspectives of Early Childhood</u> <u>care</u> and Education has contributed in Society for All Round Development as an intern from Feb 2020 to March 2020 in the in the Indo- Georgian Cultural Festival held at Bharti College in February. During their internship they have enhanced their skills in organising inter country level cultural programme. They all got good exposure of learning new innovative things and intent to apply in their practices. In the entire process they have dedicatedly involved themselves and sincere during their short internship period.

The List of intern (Students of 2nd year (Sem IV)) during the internship are as follow:

SI, No.	Name of the Intern	Roll No.
1	Jyoti Kumari	19/1781
2	Kanika Nandhwal	19/1787
з	Payal	19/1865
4	Pushpanjali	19/1894
5	Neha	19/1844
6	Janvi Choudhary	19/1770
7	Shanaya	19/1928
8	Anju Koli	19/1721
9	Onama Mittal	19/1860
10	Tarannum Bano	19/1956
11	Anam	19/1715
12	Nikita Gupta	19/1856

We wish them all the success in their future endeavours!



Academic Manager

Society for All Round Development



S HEAD OFFICE- 311 NANGAL RAYA COMMERCIAL COMPLEX, NEW DELHI-110046

O sudhir.bhatnagar@sardindia.org, sa_rd@hotmaii.com, sard@bol.net.in

+91 28524728,28521962



SOCIETY FOR ALL ROUND DEVELOPMENT

Donation Exempted Under Section 80G of the I-T Act

13 July 2021

TO WHOM SO EVER IT MAY CONCERN

This is to certify to the student of Bharti College **Principles and Perspectives of Early Childhood Care and Education** has contributed to Society for All Round Development as an intern from 10th March 2021 to 31st March 2021 for development and creating TLM (Teaching-Learning Material). During their internship, they have contributed to the TLM workshops and created innovative learning resources for the primary grade. They have also involved in good exposure of existing Teaching-Learning Resources Development by SARD. They seem hardworking and sincere during their short internship period.

The list of intern (Students of 2nd year (Sem. IV) during the internship are as follow.

SI. No.	Name of intern	Roll No.
1.	Goutami Dey	19/1760
2.	Nazia Alam	19/1839
3.	Aanchal Arora	19/1703
4.	SHIVANI	19/1934
5.	DIVYA	19/1752
6.	NIKITA	19/1855
7.	JYOTI GUPTA	19/1780
8.	Shruti Luxmi	19/1938
9.	MALIKA CHOUDHARY	19/1815
10.	SANSKRITI SAGAR	19/1919
11.	BHAWNA	19/1739
12. Priyanka		19/1889

We wish them all the success in their future endeavors!



Annu Jha Academic Manager (SARD)

S HEAD OFFICE- 311 NANGAL RAYA COMMERCIAL COMPLEX, NEW DELHI-110046

Osudhir.bhatnagar@sardindia.org,sa_rd@hotmail.com,sard@bol.net.in

+91-11-28524728, 28521962

05/2010

Untilled Page



University of Delhi Exam Branch (Semester Examination May-June 2019)

B. Com (HOW) Sem VI

SL. No.		Name	inen Research Methods Topic	& Project Work Signature
1	903	Anjali Kumari	comparatively analysis of public & private banks	Anjali
2	907	Asha	Customer satisfaction in consumer goods	tothe
3	909	Ayesha Khatoon	What Manipulation Tactics Do Brands Use To Get More Customer or how it impacts The Consumer Behavior	synd
4	911	Bhashakshra	Is E Commerce Finishing Brick And Mortar Stores	Denang
5	912	Bhawna aggarwal	Employability skills: Comparison between commerce and non- commerce students	Bhawna
6	915	Deepika Negi	Does Nertime help employees on improve performance health of	u Anegi-
7	919	Divya Ahuja	Gender diversity on board affecting organization's decision LSR duisurs	Dinga
8	921	Ekta	Social media as an effective tool to promote business	ELFO
9	922	Ekta Verma	Events Management Problems	0362
0	925	Himanshi Garg	Effect of packaging on consumers' buying decision	HIHANSHI
1	996	Himanshi Saluja	Is India ready for cashless economy	hinshi
2	1017	Ishita Rathore	Ethics vs. Profit	Juita
3	1026	Jyoti Pal	Lifestyle promoting goods' association with consumption of tobacco/ pan masala	June
4	937	Monika	Impact of online food ordering on cooking pattern at homes	Monder
5	991	Muskan Arora	Impact of training and development	Muskan
5	CONSTRUCT OF A	Nimisha Singhal	Brand preference between Apple and Samsung	Nimisha.
	the second se	and the second s		

		Singhal	Samsung	NIMULATOR
17	1010	Pooja Goyal	Is performance based payout to individuals inconsistent with total quality management fundamentals	Coofer
18	956	Rubita	Impact of Government policies on startups	Rubita
19	1008	Shivani Yadav	Foreign direct investment and it's relative impacts on Indian Economy	ahivani

1.3.2 Average percentage of courses that include experiential learning through project work/field work/internship during last five years (10)

Program name	Program code	Name of the Course that include experiential learning through project work/field work/internship	Course code	Year of offering	Name of the student studied course on experiential learning through project work/field work/internship	Link to the relevant document
B.A Prog (HDFE)	501	Principles and Perspectives of Early Childhood Care and Education	62204421	2015-16	Shikha Chaudhary	Society for All Round Development
B.A Prog (HDFE)	501	Principles and Perspectives of Early Childhood Care and Education	62204421	2015-16	Anustree	Society for All Round Development
B.A Prog (HDFE)	501	Principles and Perspectives of Early Childhood Care and Education	62204421	2015-16	Sayara	Society for All Round Development
B.A Prog (HDFE)	501	Principles and Perspectives of Early Childhood Care and Education	62204421	2015-16	Sahiba	Society for All Round Development
B.A Prog (HDFE)	501	Principles and Perspectives of Early Childhood Care and Education	62204421	2015-16	Jyoti	Society for All Round Development
B.A Prog (HDFE)	501	Principles and Perspectives of Early Childhood Care and Education	62204421	2015-16	Mehak	Society for All Round Development
B.A Prog (HDFE)	501	Principles and Perspectives of Early Childhood Care and Education	62204421	2015-16	Payal	Society for All Round Development
B.A Prog (HDFE)	501	Principles and Perspectives of Early Childhood Care and Education	62204421	2015-16	Kausar	Society for All Round Development
B.A Prog (HDFE)	501	Principles and Perspectives of Early Childhood Care and Education	62204421	2015-16	Richa Sharma	Society for All Round Development
B.A Prog (HDFE)	501	Principles and Perspectives of Early Childhood Care and Education	62204421	2015-16	Ranmi Aarti	Society for All Round Development
				Total	10 students	
B.Com Hons	504	Project Work 6.3(b)	NA	2016-17	Satya Narayan	Cantabil retail india pvt tltd.
B.Com Hons	504	Project Work 6.3(b)	NA	2016-17	Pooja Saini	Andros & Co

B.Com Hons	504	Project Work 6.3(b)	NA	2016-17	Shaina Behl	SARD Society for All Round Development
B.Com Hons	504	Project Work 6.3(b)	NA	2016-17	Shweta Sharma	Punjab & Sindh Bank
B.Com Hons	504	Project Work 6.3(b)	NA	2016-17	Sapna	Tej Raj Pal CA Firm
B.Com Hons	504	Project Work 6.3(b)	NA	2016-17	Heena	Galfar Engineering and Contracting India Pvt Ltd.
B.Com Hons	504	Project Work 6.3(b)	NA	2016-17	Jagriti	Rajiv Shagun Gupta & Co
B.Com Hons	504	Project Work 6.3(b)	NA	2016-17	Kirti Arora	Progressive Infovision Pvt Ltd.
B.A Prog (HDFE)	501	Principles and Perspectives of Early Childhood Care and Education	62204421	2016-17	Sujata	SARD Society for All Round Development
				Total	9 students	
B.A Prog (HDFE)	501	Children with Special Needs	62207917	2017-18	Sujata Kumari	Aashirwad Special Education School
B.A Prog (HDFE)	501	Children with Special Needs	62207917	2017-18	Shashi	School Aashirwad Special Education School
B.A Prog (HDFE)	501	Children with Special Needs	62207917	2017-18	Vinita	Aashirwad Special Education School
B.A Prog (HDFE)	501	Children with Special Needs	62207917	2017-18	Richa	Aashirwad Special Education
B.A Prog (HDFE)	501	Children with Special Needs	62207917	2017-18	Suman	Aashirwad Special Education
B.A Prog (HDFE)	501	Children with Special Needs	62207917	2017-18	Sadhna	Aashirwad Special Education School
B.A Prog (HDFE)	501	Principles and Perspectives of Early Childhood Care and Education	62204421	2017-18	Ms Richa Dutta	SARD Society for All Round Development
				Total	7 Students	
B.A Prog (HDFE)	501	Principles and Perspectives of Early Childhood Care and Education	62204421	2018-19	Richa Dutta	My Kindergarten School
B.A Prog (HDFE)	501	Children with Special Needs	62207917	2018-19	Gayatri	Salaam Balak Trust
B.A Prog (HDFE)	501	Children with Special Needs	62207917	2018-19	Aarti	Harmonious Children Rehabilitation Association
B.A Prog (HDFE)	501	Children with Special Needs	62207917	2018-19	Aditi Tiwari	Rehabilitation Association Harmonious Children Rehabilitation Association

B.A Prog (HDFE)	501	Children with Special Needs	62207917	2018-19	Arushi	Harmonious Children
B.A Prog (HDFE)		Children with Special Needs	62207917	2018-19	Rainy Kapoor	Rehabilitation Association Harmonious Children
B.A Prog (HDFE)		Children with Special Needs	62207917	2018-19	Raveena	Rehabilitation Association Harmonious Children
0 (1				Rehabilitation Association Harmonious Children
B.A Prog (HDFE)	501	Children with Special Needs	62207917	2018-19	Rezu	Rehabilitation Association Harmonious Children
B.A Prog (HDFE)	501	Children with Special Needs	62207917	2018-19	Sapna	Rehabilitation Association
B.A Prog (HDFE)	501	Children with Special Needs	62207917	2018-19	Richa	Harmonious Children
B.A Prog (HDFE)	501	Children with Special Needs	62207917	2018-19	Suman	Rehabilitation Association Harmonious Children Rehabilitation Association
B.A Prog (HDFE)	501	Children with Special Needs	62207917	2018-19	Sadhna	Rehabilitation Association Harmonious Children Rehabilitation Association
B.A Prog (HDFE)	501	Children with Special Needs	62207917	2018-19	Nidhi	Rehabilitation Association Aashirwad Special Education School
B.A Prog (HDFE)	501	Children with Special Needs	62207917	2018-19	Sandhya	Aashirwad Special Education School
B Com Hons	504	Business Research Methods and Project Work	22417603	2018-19	Anjali kumar	NPA in Banking Sector in India
B Com Hons	504	Business Research Methods and Project Work	22417603	2018-19	Asha	Consumer satisfaction in consumer goods
B Com Hons	504	Business Research Methods and Project Work	22417603	2018-19	Ayesha Khatoon	What manipulation tactics brands use to get more consumer or how it
B Com Hons	504	Business Research Methods and Project Work	22417603	2018-19	Bhashakshra	impacts the consumer behviour Is e-commerce finishing brick or mortar store
B Com Hons	504	Business Research Methods and Project Work	22417603	2018-19	Bhawna Aggarwal	mortar store Employability skins.comparison between commerce and non-
B Com Hons	504	Business Research Methods and Project Work	22417603	2018-19	Deepika Negi	Impact of overtime on ther health of
B Com Hons	504	Business Research Methods and Project Work	22417603	2018-19	Divya Ahuja	employee Gender diversity on Board affectiong organiztion's CSR
B Com Hons	504	Business Research Methods and Project Work	22417603	2018-19	Ekta	affectiong organiztion's CSR Social media as an effective tool to promote buisness
B Com Hons	504	Business Research Methods and Project	22417603	2018-19	Ekta Verma	Events management problems
B Com Hons	504	Business Research Methods and Project Work	22417603	2018-19	Himanshi Garg	Effect of packaging on consumers' buving decision

B Com Hons	504	Business Research Methods and Project Work	22417603	2018-19	Himanshi Saluja	Is India ready for cashless economy
B Com Hons	504	Business Research Methods and Project Work	22417603	2018-19	Ishita Rathore	Ethics vs. Profit
3 Com Hons	504	Business Research Methods and Project Work	22417603	2018-19	Jyoti Pal	Lifestyle promoting goods
B Com Hons	504	Business Research Methods and Project Work	22417603	2018-19	Monika	association with consumption of Impact of online food ordering on cooking pattern at homes
3 Com Hons	504	Business Research Methods and Project Work	22417603	2018-19	Muskan Arora	Impact of trining and development
3 Com Hons	504	Business Research Methods and Project Work	22417603	2018-19	Nimisha Singhal	Brand prefrence between Apple
3 Com Hons	504	Business Research Methods and Project Work	22417603	2018-19	Pooja Goyal	and Samsung Is performance based payout to individuals inconsistent with total
3 Com Hons	504	Business Research Methods and Project Work	22417603	2018-19	Rubita	individuals inconsistent with total Impact of Government policies on startups
3 Com Hons	504	Business Research Methods and Project Work	22417603	2018-19	Shivani Yadav	Foreign Direct Investment and its relative impact on economy
3 Com Hons	504	Business Research Methods and Project Work	22417603	2018-19	Saumya Srishti	Influencer Marketing
3 Com Hons	504	Business Research Methods and Project Work	22417603	2018-19	Swati Rajput	Effect of age on Job Satisfaction
3 Com Hons	504	Business Research Methods and Project Work	22417603	2018-19	Taniya	Does trade union aid the employees
B Com Hons	504	Business Research Methods and Project Work	22417603	2018-19	Tanya Khaneja	or instigate them The effects of advertisement on consumer brand preference
B.A Prog (HDFE)	501	Principles and Perspectives of Early Childhoo	62204421	2018-19	Gayatri	Shiv Public School
				Total	38 Students	
B.A Prog (HDFE)	501	Children with Special Needs	62207917	2019-20	Diksha Malik	Delhi Council of Child Welfare
3.A Prog (HDFE)	501	Principles and Perspectives of Early Childhood Care and Education	62204421	2019-20	Parul Malik	Navyug Preparatory School Aashirwaa Special Education
B.A Prog (HDFE)	501	Children with Special Needs	62207917	2019-20	Bharti	School

						Aasnirwad Special Education
B.A Prog (HDFE) 501	1 Childr	en with Special Needs	62207917	2019-20	Gauri Lohia	School
			(2205015	0010 00		Aasnirwad Special Education
B.A Prog (HDFE) 501	1 Childr	en with Special Needs	62207917	2019-20	Hema	School Aasnirwaa Special Education
$\mathbf{P} \wedge \mathbf{D}_{\text{Holes}} \sim (\mathbf{LIDEE}) = 01$		ven with Creatial Manda	(2207017	2010 20	Inati	-
B.A Prog (HDFE) 501		en with Special Needs	62207917	2019-20	Jyoti	School Aasnirwaa Special Education
B.A Prog (HDFE) 501	1 Childr	en with Special Needs	62207917	2019-20	Kajal	School
		en with opecial receas	02207917	2017 20	ixujui	Aasnirwad Special Education
B.A Prog (HDFE) 501	1 Childr	en with Special Needs	62207917	2019-20	Kajal	School
		1)	Aasnirwad Special Education
B.A Prog (HDFE) 501	1 Childr	en with Special Needs	62207917	2019-20	Kavita	School
						Aashirwad Special Education
B.A Prog (HDFE) 501	1 Childr	en with Special Needs	62207917	2019-20	Kirti	School
				0010 00		Aasnirwad Special Education
B.A Prog (HDFE) 501	1 Childr	en with Special Needs	62207917	2019-20	Manisha	School Aasmrwaa Special Education
P A Drag (LIDEE) E01	1 Child	en with Special Needs	62207017	2019-20	Manai	School
B.A Prog (HDFE) 501		en with Special Needs	62207917	2019-20	Mansi	Aasnirwad Special Education
B.A Prog (HDFE) 501	1 Childr	en with Special Needs	62207917	2019-20	Mansi Priya	School
			02207717		inditer i riga	Aashirwad Special Education
B.A Prog (HDFE) 501	1 Childr	en with Special Needs	62207917	2019-20	Monika Aggarwal	School
		*				Aasnirwad Special Education
B.A Prog (HDFE) 501	1 Childr	en with Special Needs	62207917	2019-20	Muskan Saini	School
						Aasnirwad Special Education
B.A Prog (HDFE) 501	1 Childr	en with Special Needs	62207917	2019-20	Nisha	School

16 Students Total

fee

Dr. Rekha Sapra Officiating Principal Bharati College (University of Delhi) C-4, Janakpuri, New Delhi-1100058