

General Elective Course- 4.1 (GE-4.1): Basics of Organisation Behaviour

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE-4.1 – Basics of Organisation Behaviour	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to enhance the understanding of the basic concept of Organisational Behaviour (OB) and the working of modern organisations. It focuses on the study of human behaviour at three levels: Individual, Interpersonal and Group.

Learning outcomes

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

1. Analyse the working of organisations and human Behaviour.
2. Apply the concepts of OB in managing people at the workplace.
3. Critically evaluate the role of motivation theories in guiding human behaviour.
4. Recognise diverse leadership styles and strategies.
5. Summarise the ways to build supportive organisational culture.

SYLLABUS OF GE-4.1

Unit 1: Introduction (7 hours)

Introduction to organisational studies, importance of organisations, relationship between

management and organizing function, emergence and development of Organisation Behaviour, Organisational Behaviour in changing times.

Unit 2: Individual Behaviour (9 hours)

Individual characteristics - Inherited characteristics vs. learned characteristics; Personality-concept and types; Components of Attitude, organisational commitment and job satisfaction as work attitude; Sources and types of values; role of values and beliefs in the making of an individual.

Unit 3: Communication and Motivation (11 hours)

Communication - concept, process and types, essentials of effective communication; Johari Window.

Why people work - Maslow's Need Hierarchy theory, intrinsic and extrinsic rewards, monetary and non-monetary incentives, contemporary motivation practices.

Unit 4: Group Behaviour and Leadership (11 hours)

Importance of groups, groups vs. teams;

Leadership - trait theory, nature vs. nurture leadership; difference between a leader and a manager; Leadership styles (Likert) - exploitative, benevolent, consultative, and participative; making of great leaders, contemporary leadership practices.

Unit 5: Organisational Dynamics (7 hours)

Organisation as a system; organisational structure, relationship between organisation structure, system, and strategy; Managing conflict - reasons, types and resolutions; Managing stress.

Exercises:

The learners are required to:

1. Undertake a group activity to identify personality type.
2. Role play on Johari window
3. Conduct a primary survey to study the dynamics of group behaviour.
4. Apply and test various stress management techniques like deep breathing, Exercise, and mindfulness.
5. Identify the innovative ways of motivation practiced by contemporary organisations.

Suggested Readings:

- Greenberg, J. (2015). *Behaviour in organisations* (10th Ed.). India: Pearson Education.
- Hersey, P. K., Blanchard, D., & Johnson, D. (2013). *Management of organisational Behaviour*. London, United Kingdom: Pearson.
- Luthans, F. (2017). *Organisational Behaviour-An evidence based approach* (12th ed.). New York, United States: McGraw-Hill Education.
- Pareek, U. (2014). *Understanding Organisational Behaviour*. United Kingdom: Oxford University Press.
- Robbins, S. T. & Judge, T. A. (2019). *Essentials of organisational Behaviour*. London, United Kingdom: Pearson.
- Singh, A. K., & Singh, B. P. (2012). *Organisational Behaviour*. Delhi, India: Excel Books Pvt. Ltd.

- Singh, K. (2015). *Organisational Behaviour: Texts & Cases* (3rd ed.). India: Pearson. Additional Resources.

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

General Elective Course- 4.2 (GE-4.2): Personal Financial Planning

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE 4.2- Personal Financial Planning	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to familiarize learners with different aspects of personal financial planning like savings, investment, taxation, insurance, and retirement planning and to develop the necessary knowledge and skills for effective financial planning.

Learning outcomes

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

1. Analyse the meaning and appreciate the relevance of financial planning.
2. Appraise the concept of investment planning and its methods.
3. Examine the scope and ways of personal tax planning.
4. Analyse insurance planning and its relevance.
5. Identify the need for retirement planning and its relevance.

SYLLABUS OF GE-4.2

Unit 1: Introduction to Financial Planning (9 hours)

Financial goals, steps in financial planning, budgeting incomes and payments, time value of money. Introduction to savings, benefits of savings, management of spending & financial discipline, Setting alerts and maintaining sufficient funds for fixed commitments.

Unit 2: Investment Planning (9 hours)

Process and objectives of investment, concept and measurement of return & risk for various asset classes, measurement of portfolio risk and return, diversification & portfolio formation. Gold bond; Real estate; Investment in greenfield and brownfield Projects; Investment in fixed income instruments, financial derivatives & commodity market in India. Mutual fund schemes; International investment avenues. Currency derivatives and digital currency.

Unit 3: Personal Tax Planning (9 hours)

Tax structure in India for personal taxation, Scope of personal tax planning, exemptions and deductions available to individuals under different heads of income and gross total income. Comparison of benefits - Special provision u/s 115 BAC vis-à-vis General provisions of the Income-tax Act, 1961, tax avoidance versus tax evasion.

Unit 4: Insurance Planning (9 hours)

Need for insurance. Life insurance, health insurance, property insurance, credit life insurance and professional liability insurance.

Unit 5: Retirement Benefits Planning (9 hours)

Retirement plans goals, process of retirement planning, Pension plans available in India, Reverse mortgage, Estate planning.

Exercises:

The learners are required to:

1. Perform electronic fund transfers through net banking and UPI.
2. Identify certain recent Ponzi schemes in the market.
3. Prepare tax planning for a hypothetical individual.
4. List a few health insurance plans of different insurance company for individuals.
5. Discuss the new pension schemes available for employees.

Suggested Readings:

- Halan, M.(2018). *Let's Talk Money: You've Worked Hard for It, Now Make It Work for You*. New York, United States: HarperCollins Publishers.
- Madura, J. (2016). *Personal Finance*. Delhi, India: Pearson.

- Indian Institute of Banking & Finance. (2017). *Introduction to Financial Planning*. Delhi, India: Taxmann Publication.
- Keown A.J. (2018). *Personal Finance*. New York, United States: Pearson.
- Pandit, A. (2014). *The Only Financial Planning Book that You Will Ever Need*. Mumbai, India: Network 18 Publications Ltd.,
- Sinha, M. (2017). *Financial Planning: A Ready Reckoner*. Delhi, India: McGraw Hill Education.
- Tripathi, V. (2019). *Fundamentals of Investment*. Delhi, India: Taxmann Publication.

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General Elective Course- 4.3 (GE-4.3): Brand Management

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE 4.3- Brand Management	4	3	1	0	Pass in Class XII	PASS IN Basics of Advertising (GE- 3.2)

Learning Objectives

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

Learning outcomes

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

1. Comprehend the conceptual framework of brands.
2. Analyse various success actions of popular brands.
3. Describe the brand extensions.
4. Explore the life stages of a brand.
5. Apply brand management success actions to real life products.

SYLLABUS OF GE 4.3

Unit I : Introduction (9 hours)

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

Unit II: Brand Positioning (9 hours)

Brand Building, Identifying and Establishing Brand Positioning and Values, Brand Repositioning, Life Stages of a Brand, Brand Personality, Brand Image.

Unit III: Designing Marketing Program (11 hours)

Brand Management Process, Designing And Implementing Brand Actions, Brand Extensions, Brand Reinforcement Strategies,

Unit IV: Brand Equity & Performance (11 hours)

Customer-based Brand Equity, Understanding Brand Performance: Brand Equity Management System, New Media Environment, Growing and Sustaining Brand Equity.

Unit V: Recent Issues in Branding (5 hours)

Managing Strong Brands, Managing Brands in the Digital Era. Contemporary Scene: storytelling, Internet and Social Media, Brands amplifiers, Legal and Ethical aspects in Brand Management.

Note: Real-life examples may be discussed in every unit, where ever possible to supplement the subject matter.

Exercises:

The learners are required to:

1. Choose popular brands and analyse the life-cycle of select brands.
2. Discuss suggestive strategies for brand positioning.
3. Use appeals for advertising and branding of products.
4. Understand the rationale behind a brand story.
5. Develop a brand story for a unique product idea.

Suggested Readings:

- Aaker, D. (2009). *Brand Leadership*. (UK Ed), United Kingdom: Simon & Schuster.
- Beverland, M. (2018). *Brand Management: Co-creating Meaningful Brands*. United Kingdom: SAGE Publications.
- Chernev, A. (2015). *Strategic Brand Management*. Illinois, United States: Cerebellum Press.
- Cowley, D. (1991). *Understanding Brands*. India: Kogan Page Ltd.
- John, D. R. (2017). *Strategic Brand Management: Lessons for Winning Brands in Globalized Markets*. Delhi, India: Oxford University Press.

- Keller, K. L., Swaminathan V., Parameswaran, A. M. G., & Jacob, I. C. (2019). *Strategic Brand Management: Building, Measuring and Managing Brand Equity*. India: Pearson Education.
- Miller, D. (2017). *Building a Story Brand: Clarify Your Message So Customers Will Listen*. India: HarperCollins Publishers.
- Temporal, P. (2011). *Advanced Brand Management*. Singapore: John Wiley and Sons.
- Parameswaran, M.G. (2006). *Building Brand Value*. India: McGraw Hill Education.

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

General Elective Course- 4.4 (GE-4.4): Accounting for Managerial Decision Making

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE 4.4 – Accounting for Managerial Decision Making	4	3	1	0	Pass in Class XII	PASS IN Financial Statements Analysis (GE- 3.4)

Learning Objectives

The course aims to enable students to acquire knowledge of concepts, methods and various techniques of accounting for the purpose of managerial planning, control and decision making.

Learning outcomes

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

1. Examine the fundamentals of accounting and its branches.
2. Apply financial statements and analyse their use in managerial decision making.
3. Evaluate the budgetary control system as a tool of managerial planning and control.
4. Analyse the concept of cost-volume-profit analysis for use in short-term decision making.
5. Determine the relevant cost and make decisions related to different business situations using marginal costing and differential costing techniques.

SYLLABUS OF GE-4.4

Unit 1: Fundamentals of Accounting (9 hours)

An Overview of Accounting: meaning, scope, objectives, accounting as part of information system, branches of accounting. Financial accounting process, accounting concepts, accounting standards. Basic cost concepts, cost classification, cost sheet, an overview of various types of costing methods.

Unit 2: Financial Statements and their Analysis (9 hours)

Understanding of financial statements. Interpretation of financial statements with the help of ratio analysis (liquidity ratios, profitability ratios, turnover ratios and solvency ratios) and cash flow analysis.

Unit 3: Budgetary Control System (9 hours)

Concept of budget, budgeting and budgetary control; objectives, merits and limitations; Functional Budgets; Fixed and Flexible budgeting.

Unit 4: Cost Volume Profit Analysis (9 hours)

Concept of marginal cost and marginal costing, marginal costing equation and contribution margin, Cost-volume-profit analysis; Break-even Analysis, Profit-volume ratio, break-even point, angle of incidence, margin of safety, key factor.

Unit 5: Decision Making under Specific Situations (9 hours)

Steps in decision making process. Concept of relevant costs. Solving various short -term decision making problems using marginal costing and differential costing techniques – Profitable product mix, Acceptance or rejection of special/ export offers, Make or buy, Addition or elimination of a product line, and pricing decisions.

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

Exercises:

The learners are required to:

1. Analyse the scope of accounting in different enterprises.
2. Evaluate the role of financial statements in managerial decision making.
3. Prepare and evaluate a budgetary control system for a hypothetical business.
4. Prepare a business plan and apply concepts of cost, volume, profit analysis on the same.
5. Analyse case studies on various decision-making situations.

Suggested Readings:

- Arora, M.N. (2020). *Management Accounting*. Delhi, India: Himalaya Publishing House.
- Bhattacharyya, A. K. (2021). *Essentials of Financial Accounting*. Delhi, India: PHI Learning.
- Goel, R. K. & Goel, I. (2019). *Concept Building Approach to Management Accounting for*

B.Com. Delhi, India: Cengage.

- Goel, R. K. & Goel, I. (2019). *Concept Building Approach to Cost Accounting for B.Com (Hons)/B.Com.* Delhi, India: Cengage.
- Goyal, B.K & Tiwari, H. N. (2022). *Financial Accounting.* Delhi, India: Taxmann.
- Kishore, R. M. (2020). *Financial Management.* Delhi, India: Taxmann.
- Monga, G.R. & Bahadur, R. (2021). *Basic Financial Accounting.* Delhi, India: Scholar Tech Press.

- Narayanaswamy. (2021). *Financial Accounting: A Managerial Perspective*. Delhi, India: PHI Learning.
- Sah, R. K. (2019). *Concept Building Approach to Financial Accounting*. Delhi, India: Cengage Learning India Pvt. Ltd.
- Singh, S. (2021). *Management Accounting*. Delhi, India: PHI Learning Pvt. Limited.
- Singh, S. (2019). *Elements of Cost Accounting*. Delhi, India: Kitab Mahal.
- Singh, S.K.& Gupta, L. (2021). *Basic Management Accounting: Theory and Practice*. Delhi, India: A.K. Publications.
- Tulsian, P.C. &Tulsian, B. (2019). *Advanced Management Accounting*. Delhi, India: S.Chand.
- Tulsian, P.C. (2019). *Cost Accounting*. Delhi, India: S.Chand.

Additional Readings:

- Myer, J. N. (2017). *Financial Statement Analysis*. London, United Kingdom: Prentice-Hall.
- Drury, C. (2007). *Management and Cost Accounting*. London, United Kingdom: Thomson Learning.
- Gibson, C. H. (2014). *Analysis of Financial Statement*. Delhi, India: Cengage Learning
- Horngren, C. T., Foster, G. & Dattar, S. M. (2017). *Cost Accounting: A Managerial Emphasis*. Delhi, India: Prentice Hall of India Ltd.
- Usry, M. E. & Hammer, L. H. (2002). *Cost Accounting: Planning and Control*. United States: South Western Publishing Co.

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General Elective Course- 4.5 (GE-4.5): Fundamentals of International Business

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
GE 4.5 – Fundamentals of International Business	4	3	1	0	Pass in Class XII	NIL

Learning Objectives

The course aims to impart the core body of knowledge in international business to the students. The course would introduce students to the international trading and investment environment and also create awareness about emerging issues such as outsourcing and sustainable development in the context of international business.

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

1. Analyse the process of globalization and its impact on growth of international business.
2. Evaluate the changing dynamics of the diverse international business environment.
3. Analyse the theoretical dimensions of international trade as well as intervention measures adopted.
4. Analyse the significance of different forms of regional economic integration and the role played by various international economic organisations.
5. Evaluate the forms of foreign direct investment and analyse benefits and costs of fdi.

Syllabus of GE-4.5

Unit 1: Introduction to International Business (7 hours)

Globalization - concept, significance and impact on international business; international business contrasted with domestic business; complexities of international business; internationalization stages and orientations; modes of entry into international businesses.

Unit 2: International Business Environment (11 hours)

Role of political and legal systems in international business; cultural environment of international business; implications of economic environment for international business.

Unit 3: International Trade (9 hours)

Theories of international trade – Theory of Absolute Advantage theory, Theory of Comparative Advantage, Factor Proportions theory and Leontief paradox, Product Life Cycle theory, Theory of National Competitive Advantage; Instruments of trade control.

Unit 4: Regional Economic Integration and International Economic Organisations (9 hours)

Forms of regional economic integration; Integration efforts amongst countries in Europe, North America and Asia: EU, USMCA, and SAARC; Cost and benefits of regional economic integration. International Economic Organisations: WTO- functions, structure and scope; World Bank and IMF.

Unit 5: International finance and contemporary issues in IB (9 hours)

Types of FDI - Greenfield investment, Mergers & Acquisition, strategic alliances; benefits and drawbacks of FDI.

Overview of Exchange Rate systems.

Contemporary issues in international business: Outsourcing and its potential for India; international business and sustainable development.

Exercises:

The learners are required to:

1. Demonstrate through case studies the suitability of each mode of entry in international business.
2. Conduct a comparative analysis of countries which are different in terms of political/legal/economic/cultural environment to understand the impact of these dimensions on international business.
3. Analyse data on trade of select countries to examine if trade patterns conform to different trade theories.
4. Conduct an in-depth study of a regional economic arrangement and evaluate its costs and benefits by applying the theoretical knowledge gained during the course
5. Make presentations on developments in contemporary issues affecting international business such as sustainable development.

Suggested Readings:

- Bennett, R. (2006). *International Business*. Delhi, India: Pearson.
- Cavusgil, S. T., Knight, G. & Riesenberger, J. (2007). *International Business: Strategy, Management and the New Realities*. India: Pearson India.
- Hill, C.W.L., & Jain, A. K. (2011). *International Business*. Delhi, India: Tata McGraw Hill.
- Chaturvedi, D.D., Jindal, D., & Kaur, R. (2022). *International Business*. Delhi, India: Scholar Tech Press.
- Daniels, J. D., Radenbaugh, L. H., & Sullivan, D. P. (2016). *International Business*. Harlow, United Kingdom: Pearson Education.
- Griffin, R. W., & Pustay, M. W. (2014). *International Business - A Managerial Perspective*. United Kingdom: Pearson.
- Joshi, R.M.(2009). *International Business*. Delhi, India: Oxford University Press.
- Menipaz, E., Menipaz A.,& Tripathi, S.S. (2017). *International Business: Theory and Practice*. Delhi, India: Sage Publications India Pvt. Ltd.

Additional Resources

- Economic Survey, various issues.
- RBI Report on Currency & Finance, various issues.
- World Investment Reports, UNCTAD
- Websites: RBI, IMF, WORLD BANK, WTO.
- WTO Annual reports

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