

Discipline	<b>COMMERCE</b>				
Course Code	UK1DSCCOM103				
Course Title	<b>Dynamics of Business Environment</b>				
Type of Course	DSC				
Semester	I				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4
Pre-requisites	Basic awareness of different types of business organisations				
Course Summary	The course covers the holistic understanding of the internal and external factors impacting businesses, including economic, social, political, legal, technological, and global aspects, along with a focus on Foreign Direct Investment (FDI) in India.				

### Detailed Syllabus:

Module	Unit	Contents	Hrs
I	<b>Introduction to Business Environment</b>		<b>12</b>
	1	Business Environment: Meaning, Scope and Significance	
	2	Factors affecting business environment	
	3	Micro-Environment meaning-classification Internal Environment: Value system, Mission, Objectives, Organizational Structure, Organizational Resources, Company Image, Brand Equity. External Environment: Customers, suppliers, distributors, Competitors, Society	
	4	Macro Components: Demographic, Natural, Economic, Social, Cultural, Political, Technological, Legal and International	
II	<b>Economic Environment</b>		<b>12</b>
	5	Factors of Economic Environment-Nature and structure of the Economy- Economic policies, Economic conditions- NITI Ayog – National Development Council. Economic Reforms and New Economic Policy	
III	<b>Ethical Foundations in Business Environment</b>		<b>12</b>
	6	Concept of Social Responsibility, Social ethics, social audit	
	7	GST and their Impact – Political Stability – Legal Environment – Legal Changes, Consumer Protection Act, FEMA.	
IV	<b>Global Environment of Business</b>		<b>12</b>
	8	Globalization – Meaning -History and significance–GATT, WTO- Functions.	
	9	Dynamics of International Business- Benefits and challenges of International Business- Domestic vs International Business.	
V	<b>Foreign Direct Investment</b>		<b>12</b>
	10	FDI- Meaning, nature and scope	
	11	Factors influencing FDI	
	12	FDI in India -Case studies	

Discipline	<b>COMMERCE</b>				
Course Code	UK1MDCCOM101				
Course Title	<b>Fundamentals of Investment</b>				
Type of Course	<b>MDC</b>				
Semester	1				
Academic Level	100 – 199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	3	3 hours			3 hours
Pre-requisites	No prerequisites required				
Course Summary	This course serves as a comprehensive introduction to the basics of investment, focusing on key concepts such as the risk-return trade-off, the time value of money, various investment avenues, and effective investment strategies. Participants will gain a solid foundation in understanding investment principles and learn how to evaluate investment opportunities through practical exposure. The course equips students with the skills to analyse investment risks and returns, calculate the time value of money, and identify suitable investment avenues based on individual financial goals and risk tolerance.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
<b>I</b>	<b>Basics of Investment</b>		<b>9</b>
	1	Concept of investment	
	2	Importance of investing for financial security and planning	
	3	Investment objectives	
	4	Investment Life Cycle	
	5	Investment Process	
<b>II</b>	<b>Risk-Return Trade off</b>		<b>9</b>
	6	Considerations in making investment decisions	
	7	Concepts of Risk	
	8	Types of investment risk	
	9	Risk profile of investors	
	10	Concept of return and yield	
<b>III</b>	<b>Time Value &amp; Compounding Effect</b>		<b>9</b>
	11	Relationship between risk and return in investment	
	12	Basic Concepts, Importance of Time Value of Money	
	13	Future Value and Present Value Concepts	
	14	Interest rates- Effective Interest Rate, Real Interest Rate and Actual Interest rate.	
	15	Compounding effect and Interest rate conversions	
	16	Loan Amortisation schedule	
<b>IV</b>	<b>Investment Avenues</b>		<b>9</b>
	17	Retirement Planning and Savings Calculations	
	18	Overview of investment alternatives	
	19	Bank Deposits, Money Market Instruments, SIPs, Pension Funds, National Pension Scheme (NPS),	

	20	Shares and Debentures, Bonds, Mutual funds	
	21	Chit Funds	
	22	Exchange Traded Funds (ETFs)	
	23	Real Estates	
	24	Derivatives	
<b>V</b>	<b>Asset Allocation</b>		<b>9</b>
	25	Importance of asset allocation in investment strategy	
	26	Factors influencing asset allocation	
	27	Diversification and Importance of Diversification	
	28	Determining asset allocation based on investment goals and risk tolerance	

Discipline	<b>COMMERCE</b>				
Course Code	UK1DSCCOM104				
Course Title	<b>Indian Financial System</b>				
Type of Course	<b>DSC</b>				
Semester	I				
Academic Level	100 – 199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-		4
Pre-requisites	Students are aware of the financial system and institutions such as RBI, SEBI				
Course Summary	The course provides a detailed examination of India's financial infrastructure, covering markets, institutions, services, instruments, and regulations.				

### Course Outcomes

#### Detailed Syllabus

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Financial System</b>		12
	1	Indian financial system-Components-- Meaning- Structure	
	2	Regulators in the financial System- SEBI, RBI, IRDA	
	3	Financial System and Economic Development	
<b>II</b>	<b>Financial Institutions and Services</b>		12
	4	RBI and the Banking System – RBI and liquidity management	
	5	SEBI-Role and functions of SEBI – regulatory functions – developmental functions	
	6	Financial Services, Concept of Mutual Funds, venture financing and Crowd financing, financing for small enterprises and start-ups	
<b>III</b>	<b>Financial Markets- Primary Market</b>		10
	7	Primary market- Scope -Importance- Objectives	
	8	Methods of floatation of capital -Public issue- Methods of public issue- IPO-FPO-e-IPO-Pricing of issues-Forms of offer documents- Book building process - Fixed price issue Vs Book building	
<b>IV</b>	<b>Financial Markets- Secondary Market</b>		14
	9	Secondary market- Significance-Primary market Vs Secondary market	
	10	Stock exchanges- Role and functions of stock exchanges -Major stock exchanges in India -NSE-BSE- Indices	
	11	Listing of securities -Requirements	
	12	Depository system - Dematerialisation of securities	
	13	Screen Based trading in stock exchange- Clearing and settlement	
<b>V</b>	<b>Investor Protection Mechanisms in India</b>		12
	14	Investor Education – SEBI and RBI	
	15	Redressal of grievances in the financial System – SEBI, RBI, IRDA	

Discipline	<b>COMMERCE</b>				
Course Code	UK1DSCCOM101				
Course Title	<b>Management Concepts and Practices</b>				
Type of Course	DSC				
Semester	I				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	4	4 hours	-	-	4
Pre-requisites	Basic understanding about the concept of management and practices in business organisations.				
Course Summary	The course provides a comprehensive study of management fundamentals, including its nature, evolution, functions, team dynamics, best practices, contemporary challenges, and the role of managers.				

**Detailed Syllabus:**

Module	Unit	Content	Hrs
<b>I</b>	<b>Evolution of Management Thoughts</b>		12
	1	Nature and scope of Management. - Schools of Management thoughts- Management as a science as well as art- Management process.	
	2	Historical Evolution of Thoughts and its association with Organization Goals and Tasks	
	3	Principles of management- F.W. Taylor's Scientific Management vs Henry Fayol's Principles –similarities and contradictions	
<b>II</b>	<b>Functions of Management</b>		12
	4	Planning: Types of plans, planning process. Business Plans and Projects Transforming Plan to viable projects	
	5	Organizing: line and staff functions, centralization and decentralization, Changing Social dynamics and Resultant Organization Culture	
	6	Staffing: Manpower Planning and Deployment, retention and development	
	7	Directing: Principles of direction-- Coordination and Controlling. - Planning and Control –Standardization and Benchmarking for Controlling	
<b>III</b>	<b>Management Approaches</b>		12
	8	Manager vs leader- Leadership styles. - Leadership Styles and Organizational Efficiency- Analysing Roles of Great Leaders in Business and Industry	
	9	Management by Exception – Strategic use in Organizations	
	10	Management by Objectives (MBO); process, benefits, limitations. Using MBO as a Planning Mechanism to achieve Goals	
<b>IV</b>	<b>Team Management</b>		12
	11	Team management-meaning- Types of teams -Creating effective teams	

<b>V</b>	12	Team building: Purpose- self-management skills-Management games	
	13	Quality circles: Benefits- implementation in organizations.	
	<b>Best Management Practices</b>		12
	14	TQM- Quality vs Total Quality Basic Principles of TQM	
	15	Change Management. – Factors demanding Change – Changing Environment and Managerial implications – Manager as a Change Agent Role of Managers in the twenty first century.	
	16	Case Studies on Best management practices-Success stories	



## Multi-Disciplinary Courses

Discipline	COMMERCE				
Course Code	UK1MDCCOM100				
Course Title	<b>Accounting for Everyone</b>				
Type of Course	MDC				
Semester	I				
Academic Level	100-199				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours/Week
	3	3 hours	-		3 hours
Pre-requisites	No prior knowledge in accounting is required				
Course Summary	This course introduces non-commerce students to fundamental accounting principles, focusing on understanding key concepts, recording transactions, preparing trial balances, final accounts, and basics of budgetary control. Emphasis is placed on practical applications and foundational skills.				

### Detailed Syllabus:

Module	Unit	Content	Hrs
<b>I</b>	<b>Introduction to Accounting</b>		<b>9</b>
	1	Meaning and Importance of Accounting	
	2	Objectives and relevance to business and individuals	
	3	Basic accounting concepts and conventions -GAAP	
	4	Key accounting terms: Transaction, Account, Asset, Liability, Capital, Income, Expense, Profit, Loss, Debit, Credit, Financial Year	
<b>II</b>	<b>Recording of Transactions</b>		<b>9</b>
	5	Features and types of recordable transactions	
	6	Rules of Debit and Credit	
	7	Double Entry System and journalizing transactions	
	8	Preparation of Ledger (basic problems), preparation of cash book and understanding bank passbook posting.	
<b>III</b>	<b>Preparation of Trial Balance</b>		<b>9</b>
	9	Understanding the trial balance and its importance	
	10	Preparation of trial balance from ledger accounts	
	11	Identifying and rectifying errors in trial balance	
<b>IV</b>	<b>Final Accounts of Sole Proprietorship</b>		<b>9</b>
	12	Understanding the Fundamental Accounting Equation	
	13	Preparation of Trading and Profit and Loss Account	
	14	Preparation of Balance Sheet (Statement of Financial Position) (Problems with simple adjustments only)	
<b>V</b>	<b>Fundamental Budgetary Control</b>		<b>9</b>
	15	Introduction to personal budget	
	16	Family budget, cash budget.	
	17	Planning bank account balances and responsibility accounting	