

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

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

#### **CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE**

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

#### **Learning Objectives**

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

#### **Learning outcomes**

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

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

#### **SYLLABUS OF DSE-3.1**

##### **Unit 1: Introduction (6 hours)**

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

##### **Unit 2: Individual Behaviour (9 hours)**

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

### **Unit 3: Communication and Motivation (12 hours)**

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

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

### **Unit 4: Group Behaviour and Leadership (12 hours)**

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

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

### **Unit 5: Dynamics of Organisational Behaviour (6 hours)**

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

### **Exercises:**

The learners are required to:

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

### **Suggested Readings:**

- Greenberg, J. (2015). *Behaviour in organisations, 10<sup>th</sup> edn.* Pearson Education India.
- Hersey, P. K., Blanchard, D., & Johnson, D. (2013). *Management of organisational Behaviour.* Pearson.
- Luthans, F. (2017). *Organisational Behaviour-An evidence based approach, 12<sup>th</sup> edn.* McGraw-Hill Education.

- Pareek, U. (2014). *Understanding Organisational Behaviour*. Oxford University Press.
- Robbins, S. T., Judge, T. A. (2019). *Essentials of organisational Behaviour*. Pearson.
- Singh, K. (2015). *Organisational Behaviour: Texts & Cases*, 3<sup>rd</sup> edn. India: Pearson. Additional Resources

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

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

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

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

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

**CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES  
OF THE COURSE**

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

**Learning Objectives**

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

**Learning outcomes**

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

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

**SYLLABUS OF DSE-3.2**

**Unit 1: Introduction (6 hours)**

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

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

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

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

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

### **Unit 4: Financial Institutions (12 hours)**

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

### **Unit 5: Financial Stability (9 hours)**

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

### **Exercises**

The learners are required to:

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

### **Suggested Readings:**

- Balachandran, V. (2023). Securities Market & Regulations. Delhi, India: Sultan

Chand & Sons.

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

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

#### **Additional Readings**

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

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

### **Discipline Specific Elective- 3.3(DSE-3.3): Brand Management**

#### **CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE**

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

#### **Learning Objectives**

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

#### **Learning outcomes**

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

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

#### **SYLLABUS OF DSE-3.3**

##### **Unit 1: Introduction (9 hours)**

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

##### **Unit 2: Brand Positioning (9 hours)**

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

##### **Unit 3: Designing Marketing Program (12 hours)**

Strategic Brand Management Process, Designing and implementing brand strategies, Contemporary Strategies: storytelling, Internet and Social Media, Brand

Extensions, Brand reinforcement strategies, Brand Portfolio Management, Integrating Advertising with Brand Management.

**Unit 4: Brand Equity (12 hours)**

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

**Unit 5: Recent Issues in Branding (3 hours)**

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

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

**Exercises:**

The learners are required to:

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

**Suggested Readings:**

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



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

Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.

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

#### **CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE**

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

#### **Learning Objectives**

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

#### **Learning outcomes**

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

1. Analyse and interpret the information provided in the financial statements of a company.
2. Evaluate the results of financial statements and disclosures of corporate annual reports.
3. Apply principles valuation to tangible and intangible assets.
4. Identify the elements of financial statements.
5. Summarise the emerging areas in financial reporting.

#### **SYLLABUS OF DSE-3.4**

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

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

## **Unit 2: Financial Statements and Disclosures (9 hours)**

Components and constituents of Basic Financial Statements; Relevant provisions of the Companies Act, 2013 for the preparation of Statement of Profit & loss and Balance Sheet. Contents of annual report, Mandatory and voluntary disclosures through annual report. Report of the Board of Directors and Auditor's Report as per Companies Act, 2013; Business Responsibility and sustainability reporting by listed entities.

## **Unit 3: Valuation (12 hours)**

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

## **Unit 4: Elements of Financial Statements (12 hours)**

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

## **Unit 5: Emerging Trends in Reporting (9 hours)**

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

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

### **Exercises:**

The learners are required to:

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

### **Suggested Readings:**

- Bhattacharjee, A. K. (2022). *Financial Accounting for Business Managers*. Delhi: PHI Learning Pvt. Ltd.
- Gibson, C. H. (2013). *Financial Statement Analysis*. Noida: Cengage Learning India Private Limited.

- Gupta, A. (2018). *Financial Accounting for Management: An Analytical Perspective*. Delhi: Pearson Education.
- Gupta, M., Kaur, H., & Gupta, R. (2019). *Financial Reporting and Analysis*. New Delhi: JSR Publishing House LLP.
  
- Lal, J., & Gauba, S. (2018). *Financial Reporting and Analysis*. Delhi: Himalaya Publishing House.
- Soffer, L. C., & Soffer, R. J. (2006). *Financial Statement Analysis: A Valuation Approach*. London: Pearson Education.
- Tulsian, P. C., Tulsian, B., & Tulsian, T. (2022). *Analysis of Financial Statements*. New Delhi/NCR: Tcom Prints.
- Tulsian, P. C., Tulsian, B., & Tulsian, T. (2022). *Corporate Accounting*. New Delhi: S. Chand Publication.
- Tulsian, P. C., Tulsian, B., & Tulsian, T. (2022). *Financial Management*. New Delhi: S. Chand Publication.
- Young, S. D., Cohen, J., & Bens, D. A. (2018). *Corporate Financial Reporting and Analysis : A Global Perspective*. USA: Wiley Publications.

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

**Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.**