

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY

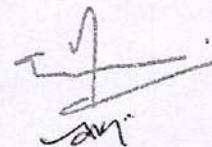
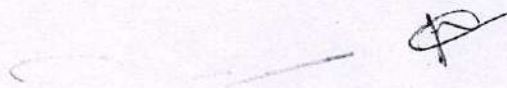
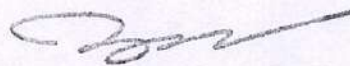
DWARKA, NEW DELHI-110078

# B.COM (HONS.)

Scheme and Syllabus

2021-22 onwards

(Approved by AC Sub Committee)



## B.Com (H) Graduate Attributes

Students are expected to exhibit the following abilities of learning after the completion of the Graduate Program in Commerce –

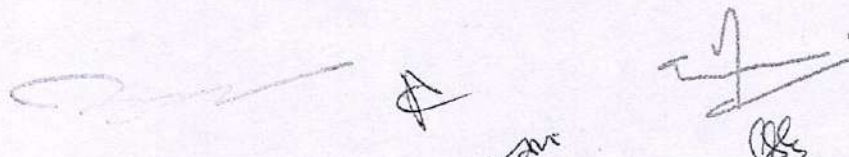
1. Comprehensive knowledge and understanding on concepts of commerce
2. Ability to articulate, communicate effectively and make professional presentations
3. Aptitude to think critically and reflect independently
4. Analytical skills to collate and synthesize data and derive rational decisions
5. Research oriented skills to analyze data, identify and diagnose problems, using latest technological tools
6. Explore new developments in the field of economic policies and processes of commerce
7. Innovation and Creativity striving towards an entrepreneurial mindset
8. Leadership abilities to uphold values and ethics and build efficient, effective, productive and proactive teams
9. Exhibit responsible citizenship towards social and ecological ecosystem
10. Self-driven attitude towards continuous learning and improvement

### Need for Syllabus Revision:

As per the feedback of students, alumni, teachers and Employers, a need was felt to update the curriculum of the B.Com (H) program to make it industry ready. In addition, with New Education Policy 2020, the curriculum of B.Com (H) was required to incorporate the features such as: CBCS, Multi-entry and Multi-exit, Academic Bank of Credits, etc. The current syllabus and scheme has been worked out for 3 and 4 years with flexible entry and exit.

The whole syllabus of B.Com (H) is divided into following types:

- a) Core Papers
- b) Ability Enhancement Papers
- c) Skill Enhancement Papers
- d) Discipline Specific Elective Papers
- e) Generic Elective Papers
- f) Skill Enhancement - NUES
- g) Major and Minor Projects
- h) MOOC Courses
- i) Summer Internship Projects



# SCHEME OF EXAMINATION

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## SYLLABI

of

BACHELOR OF COMMERCE  
(B.Com Honours)

for

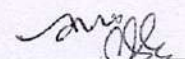
First and Second Semesters

(w.e.f. 2021 – 2022 Academic Session)



GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY  
DWARKA, NEW DELHI-110078

## Scheme for B.Com (H) Course w.e.f AY 2021-22

### **Program Outcomes for B.Com (H)**

On Completion of the Program of Bachelors in Commerce (Honours), Graduates will be able to:

1. Develop comprehensive understanding of overall business and financial environment in India
2. Exhibit in-depth knowledge of financial operations and decision making in an organisation
3. Enhance problem solving abilities for decision making in financial services and operations
4. Augment critical thinking skills and analytical abilities to analyze business data using various techniques and technological tools
5. Communicate effectively, articulate accurately and present professionally
6. Create an inclusive culture with congenial interpersonal relationships and
7. Lead productive and proactive teams
8. Demonstrate awareness of ethical issues and sensitivity towards social and environmental challenges

### **Program Specific Outcomes for B.Com (H)**

On Completion of the Program of Bachelors in Commerce (Honours), Graduates will be able to:

1. Demonstrate an understanding of technological interventions in Finance
2. Augment skills for investments and trading in capital markets
3. Develop understanding on banking and financial services in India
4. Apply quantitative techniques and tools in Commerce
5. Imbibe human values and sense of responsibility towards self, society and environment
6. Undergo holistic personality development with skills for effective functioning

The scheme proposes the distribution of Core (C), Skill Enhancement (SE), Ability Enhancement (AE), Generic Electives (GE), Discipline Specific Electives (DSE), NUES, Projects and MOOC Courses.

### Proposed Scheme of the Program

Type of Course

- C – Core
- SE – Skill Enhancement
- DSE – Discipline Specific Elective
- GE – Generic Elective
- AE – Ability Enhancement

Cdt – Credits for the Course ; Th – Hours per week for Theory in Classroom; Pr – Hours per week for Practicals in Lab for Lab Based Courses or Practical Exercises for NUES

## **GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI BACHELOR OF COMMERCE PROGRAMME**

### **B.Com (Honours)**

#### **Scheme of the Program**

#### ***First Semester Examination***

Code No.	Paper	Type	L	T/ P	Credits
B.Com 101	Financial Accounting	Core	4	-	4
B.Com 103	Micro Economics	Core	4	-	4
B.Com 105	Quantitative Techniques for Commerce	Core	4	-	4



B.Com 107	Management Processes and Organizational Behavior	Core	4	-	4
B.Com 109	Business Communication	Core	4	-	4
B.Com 111	Information Technology for Commerce	Skill Enhancement	2	-	2
B.Com 113	Information Technology for Commerce(Lab Based)	Skill Enhancement	-	4	2
		<b>Total</b>	<b>22</b>	<b>4</b>	<b>24</b>

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF COMMERCE PROGRAMME**  
*Second Semester Examination*

Code No.	Paper	Type	L	T/P	Credits
B.Com 102	Corporate Accounting	Core	4	-	4
B.Com 104	Business Laws	Core	4	-	4
B.Com 106	Macro Economics	Core	4	-	4
B.Com 108	Business Statistics	Core	4	-	4
B.Com 110	Environmental Science and Sustainability	Core	4	-	4
B.Com 112	Minor Project I	Skill Enhancement	-	0	3
B.Com 114	MOOC I	Ability Enhancement	-	-	3
		<b>Total</b>	<b>20</b>	<b>0</b>	<b>26</b>

\* The student is required to choose one MOOC course of 3 credits as per his or her preference/choice from Swayam portal or any other online educational platform approved by the UGC / regulatory body from time to time at UG level and after completing the course, the student has to produce successful course completion certificate for claiming the credit. The course chosen by the student should be intimated to the MOOC Coordinator of the respective institution.

**An Under-Graduate Certificate will be awarded, if a student wishes to exit at the end of first year/two semesters upon successful completion.**

A Student having qualified in Under-Graduate Certificate in Commerce from GGSIP University can join the B.Com.(H) programme in 3<sup>rd</sup> Semester any time during the period. The procedure for depositing credits earned, its shelf life, redemption of credits, would be as per UGC (Establishment and Operationalisation) of Academic Bank of credits (ABC) scheme in higher education) Regulations 2021. The admission would be subject to availability of seats in the programme. Number of years spent for studies of this programme cannot be more than N+2 years.

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF COMMERCE PROGRAMME**  
*Third Semester Examination*

Code No.	Paper	Type	L	T/p	Credits
B.Com 201	Cost Accounting	Core	4	-	4
B.Com 203	Corporate Laws	Core	4	-	4
B.Com 205	Business Research	Core	3	-	3
	Generic Elective – I (one elective to be chosen)	Generic Elective	4	-	4
B.Com 211	Basic Accounting Software (Lab Based)	Skill Enhancement	-	4	2
B.Com 213	Research Methods for Commerce (Lab Based)	Skill Enhancement	-	4	2
B.Com 215	Group Discussion and Interview Skills (NUES)	Skill Enhancement	-	2	2

*(Handwritten signatures and marks)*

Com 217	Entrepreneurial Mindset	Ability Enhancement	2	-	2
F Com 219	NSS/NCC/Others notified by University (NUES)	Ability Enhancement	2	-	2
		<b>Total</b>	<b>19</b>	<b>10</b>	<b>25</b>

\*NUES: Non University Examination System

**General Elective I (one to be chosen)**

B.Com 207 – Financial Markets and Institutions

B.Com 209 – Human Resources Management

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF COMMERCE PROGRAMME**  
*Fourth Semester Examination*

Code No.	Paper	Type	L	T/P	Credits
B.Com 202	Management Accounting	Core	4	-	4
B.Com 204	Corporate Finance	Core	4	-	4
B.Com 206	Business Ethics and CSR	Core	4	-	4
	Generic Elective – II (one to be chosen)	Generic Elective	4	-	4
B.Com 212	Data Analysis with Spreadsheets (Lab Based)	Skill Enhancement	-	4	2
B.Com 214	Income Tax Laws	Core	4	-	4
B.Com 216	Minor Project II	Skill Enhancement	-	-	4
	MOOC II	Ability Enhancement			3
	<b>Total</b>		<b>20</b>	<b>4</b>	<b>29</b>

\* The student is required to choose one MOOC course of 3 credits as per his or her preference/choice from Swayam portal or any other online educational platform approved by the UGC / regulatory body from time to time at UG level. After completing the course, the student has to produce successful course completion certificate for claiming the credit. The course chosen by the student should be intimated to the MOOC Coordinator of the respective institution.

At the end of the Fourth Semester all the students shall have to undergo Summer Training for six to eight weeks.

**Generic Elective II (one to be chosen)**

B.Com 208 Investment and Portfolio Management

B.Com 210 Marketing Management

An Under-Graduate Diploma will be awarded, if a student wishes to exit at the end of second year/four semesters upon successful completion.

A Student having qualified in Under-Graduate Diploma in Commerce from GGSIP University can join the B.Com.(H) programme in 5<sup>th</sup> Semester any time during the period. The procedure for depositing credits earned, its shelf life, redemption of credits, would be as per UGC (Establishment and Operationalisation) of Academic Bank of credits (ABC) scheme in higher education) Regulations 2021. The admission would be subject to availability of seats in the programme. Number of years spent for studies of this programme cannot be more than N+2 years.

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF COMMERCE PROGRAMME**  
*Fifth Semester Examination*

Code No.	Paper	Type	L	T/P	Credits
B.Com 301	Corporate Taxation	Core	4	-	4
	Discipline Specific Elective I (one to be chosen)	Discipline Specific Elective	4	-	4
	Discipline Specific Elective II (one to be chosen)	Discipline Specific Elective	4	-	4
	Generic Elective III (one to be chosen)	Generic Elective	4	-	4
B.Com 315	Internship Project Report	Skill enhancement	-	-	4
	<b>Total</b>		<b>16</b>	<b>-</b>	<b>20</b>

**Discipline Specific Elective I**

- B.Com 303 Investment Banking  
B.Com 305 Valuation of Fixed Income Securities

**Discipline Specific Elective II**

- B.Com 307 Banking Operations  
B.Com 309 Capital Market Operations

**Generic Elective III**

- B.Com 311 Basics of Actuarial Science  
B.Com 313 Basics of Econometrics

**B.Com (H) Course offers specialization in Two Areas:**

**Specialization I – Financial Services and Operations**

**Specialization II - Investment and Trading.**

**In order to specialize in one specific area the students must choose all the papers from the area as per list given below:**

**Area I – Financial Services and Operations**

1. Banking Operations
2. Investment Banking
3. Financial Technology
4. New Venture Financing

**Area II – Investment and Trading**

1. Capital Market Operations
2. Equity Research and Analysis
3. Introduction to Derivatives
4. Valuation of Fixed Income Securities

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF COMMERCE PROGRAMME**  
*Sixth Semester Examination*

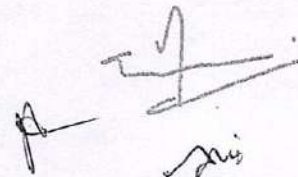
Code No.	Paper	Type	L	T/P	Credits
B.Com 302	GST and E Filing (NUES)	Skill Enhancement	2	1	2
	Discipline Specific Elective III	Discipline Specific Elective	4	-	4
	Discipline Specific Elective IV	Discipline Specific Elective	4	-	4
B.Com 312	Financial Modelling Using Spreadsheets (Lab Based)	Skill Enhancement	-	4	2
B.Com 314	Major Research Project	Skill Enhancement	-	-	6
		<b>Total</b>	<b>14</b>	<b>5</b>	<b>18</b>


**Discipline Specific Elective III**

- B.Com 304 Financial Technology  
B.Com 306 Introduction to Derivatives

**Discipline Specific Elective IV**

- B.Com 308 New Venture Financing  
B.Com 310 Equity Research and Analysis





GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI  
BACHELOR OF COMMERCE (B.Com Honours)

BCOM 101 - FINANCIAL ACCOUNTING ©

L-4, T-0

Credits-4

**Objective:** The course aims to impart basic conceptual knowledge on financial accounting with the purpose of recording day to day business transactions using computerized accounting systems. The course will also train Students to prepare financial statements and publish annual accounts of the organization.

**Learning Outcomes:**

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

- CO1. Apply the generally accepted accounting principles while recording transactions and preparing financial statements
- CO2. Comprehend the complete accounting process using computerized accounting system
- CO3. Measure business income accurately after applying all relevant accounting standards
- CO4. Examine the Accounting standards governing Inventory and Depreciation and assess their impact on business income
- CO5. Prepare all final financial statement necessary for financial audit of a business
- CO6. Understand the implications of contemporary issues in Accounting

**Course Contents:**

**Unit I**

**Basic Concepts of Accounting**

Accounting Functions and limitations. Financial accounting principles: Meaning and need; Concepts and Conventions of Accounting, Introduction to Generally Accepted Accounting Principles, Accounting standards (Overview of IAS, IFRS, AS and Ind AS), Accounting Process - Recording of a business transaction – ledgers, vouchers and preparation of Trial Balance with adjustments. **(14 Hour)**

**Unit II**

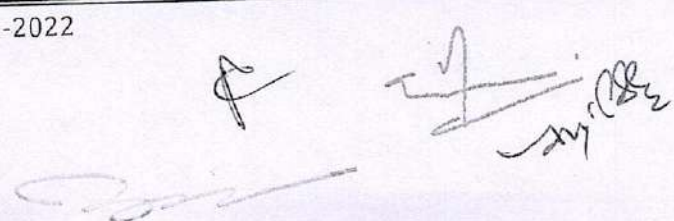
**Accounting Systems**

Application of Generally Accepted Accounting Principles in recording financial transactions and preparing financial statements. Accounting treatment of Inventory, Preparation of Cash Book and Bank Reconciliations, Profit and Loss Account, Balance Sheet with adjustments (including for Non Corporate Entities), Cash Flow Statement. **(14 Hours)**

**Unit III**

**Business Income, Accounting for Depreciation, and Inventory Valuation**

Measurement of Business income, Revenue recognition, Accounting for Depreciation – Methods and Policy, Changes in Depreciation measures and impact on measurement of business income. Inventory valuation through Accounting Standards. Impact of inventory valuation on measurement of business income. Capital and revenue expenditures and receipts. Introduction to Deferred Revenue Expenditure. **(14 Hours)**





#### Unit IV

#### Accounting for Capital and Contemporary issues in Accounting

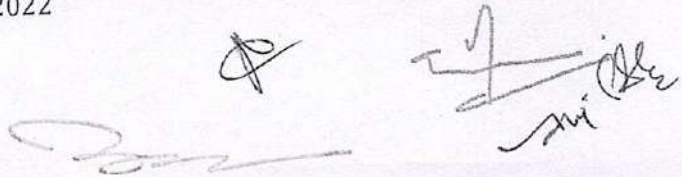
Introduction to contemporary issues in Accounting – Human Resource Accounting, Inflation Accounting, Green Accounting and Accounting for CSR and Sustainability. (14 Hour)

#### Suggested Readings: (All Latest editions)

1. Anthony, R. N., Hawkins, D., & Merchant, K. A.. *Accounting: Text and Cases*. New York: McGraw-Hill Education India.
2. Maheshwari, S.N. & Maheshwari, S.K; *Financial Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.
3. Lal, J., & Srivastava, S. *Financial Accounting Text & Problems*. Mumbai: Himalaya Publishing House.
4. Monga, J. R. *Financial Accounting: Concepts and Applications*. New Delhi: Mayur Paperback Publishing.
5. Shukla, M. C., Grewal, T. S., & Gupta, S. C., *Advanced Accounts*. Vol.-I. New Delhi: Sultan Chand Publishing.
6. Goldwin, N., Alderman, W., & Sanyal, D. *Financial Accounting*. Boston: Cengage Learning.
7. Tulsian, P.C. *Financial Accounting*. New Delhi: Tata McGraw Hill

**Recommended Projects:** Students may be encouraged to attempt the following for enhanced learning

- Analysis of the 'Framework for the Preparation and Presentation of Financial Statements' from relevant websites
- Exploring the balance sheets of business organizations to study the nuances of the various heads and their inherent implications.
- Examining the accounting policies and procedures of a small business by using its current data.
- Prepare Trading and Profit & Loss Account and Balance Sheet collecting a sample of necessary data from small business firms manually and using appropriate software.



**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF COMMERCE (B.Com Honours)**

**B.COM 103 MICRO ECONOMICS (C)**

L-4, T-0

**Credits -4**

**Objective:** The course aims to acquaint the Students with fundamental theories of economics and their impact on pricing, costs, demand, supply and production.

**Learning Outcomes:**

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

1. Comprehend the functioning of the different economic systems and evaluate the implications of different economic decisions
2. Assess consumer satisfaction as a result of consumption and expenditure on different types of goods
3. Analyze the relationship between production inputs, outputs and costs
4. Gauge the response of business organizations to different market situations
5. Examine implications of pricing decisions under different market situations.

**Course Contents**

**Unit I**

**Basic Concepts:** Concepts of Economics, Macro Vs Micro Economics, Meaning and Scope of Micro Economics, Basic Problems of an Economy and Application of Economic Theories in Decision Making; Marginalism, Incrementalism, Market forces and equilibrium. **(14 Hours)**

**Unit II**

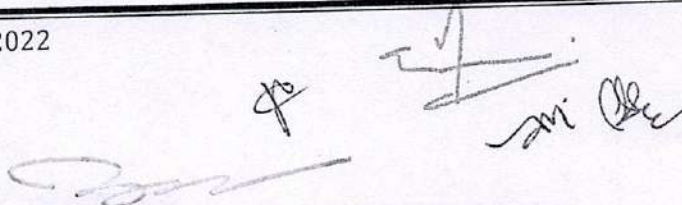
**Consumer Behavior and Elasticity of Demand:** Theory of Demand and supply; Elasticity of demand – Concept, importance, types – income, price.....more, measurement, factors influencing elasticity of demand. Demand forecasting: Meaning, Need, Importance, Approaches and Techniques. Analysis of consumer behavior - Cardinal Utility, Marginal and Ordinal utility. Income consumption curve and Engle curve, Price Consumption curve and derivation of demand curve, Income and Substitution; Effect of a price change; Consumer Surplus; Revealed Preference theory. **(14 Hours)**

**Unit III**

**Theory of Production and cost:** Factors of Production, Production Function – Concept, Fixed and Variable Factors, Law of variable proportions - Assumptions, Limitations and Significance. Long Run Production Function, Isoquant curves - Definition, General properties, marginal rate of technical substitution, economic region of production, Iso-cost lines, optimal combination of resources, the expansion path, Law of returns to scale through Iso-Quants. Cost of production - Explicit costs, implicit costs and opportunity costs of production, derivation of short run and long run cost curves. Economies and diseconomies of scale and the shape to the long run average cost. **(14Hours)**

**Unit IV**

**Pricing & Market:** Theory of pricing- cost plus pricing, target pricing, marginal cost pricing, going rate pricing; Concept of different types of competitive conditions of the market - monopoly, oligopoly, perfect competition. Price determination and equilibrium of firm in different market situations. **(14 Hours)**

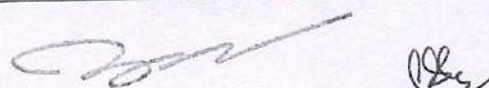
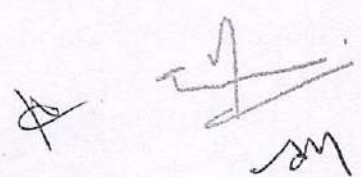


**Suggested Readings: (All latest editions)**

1. Mankiw, NG. Principles of Economics
2. Salvatore, D. Schaum's, Outline of Theory and Problems of Microeconomic Theory, McGraw-Hill, International Edition, New Delhi
3. Paul Krugman, Principles of Microeconomics
4. Robert Pindyck and Daniel Rubinfeld, Microeconomics, Pearson
5. Varian, H.R., Intermediate Microeconomics: A Modern Approach, Affiliated EastWest Press, New Delhi.
6. Deepashree, Business Economics, Ane Books Pvt. Ltd., New Delhi.

**Recommended Projects:** Students may be encouraged to attempt the following for enhanced learning

- Identify different types of products and their pricing policies with reference to market conditions and demand
- Collect historical data on some products to analyze the effects in changes in demand and supply in consumption
- Identify a product and prepare a production schedule assuming particular condition of demand supply
- Analyze cost of data from a small manufacturing enterprise and classify its cost into fixed and variable costs



GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI  
BACHELOR OF COMMERCE (B.Com Honours)

BCOM 105 - QUANTITATIVE TECHNIQUES FOR COMMERCE

Credits -4

L-4, T-0

**Objective:** The course aims to familiarize students with the basic applications of tools of mathematics to economic and business conditions.

**Learning Outcomes:** After completion of the course, Students will be able to-

- CO 1. Explain how matrices are used as mathematical tools in representing a system of equations;
- CO 2. Apply differential calculus to solve simple business problems;
- CO 3. Solve business problems involving complex linear and non-linear relationships.
- CO 4. Apply mathematical formulation and solution of problems related to finance including different methods of interest calculation, future and present value of money;
- CO 5. Develop software programs for business problems involving constrained optimization.

Course Contents

Unit I

**Principle of Counting, Matrices and Determinants :** Permutation and Combination, Arithmetic and Geometric progression, Definition and types of matrix, Algebra of matrices, Inverse of a matrix- Business Applications. Solution of system of linear equations (having unique solution and involving not more than three variables) using Matrix Inversion Method and Cramer's Rule. Leontief Input Output Model (Open Model Only). Homogenous system of linear equations, consistency and application to business problems **(14 Hours)**

Unit II

**Basic Calculus:** Mathematical functions and their types (linear, quadratic, polynomial, exponential, logarithmic and logistic function). Concepts of limit and continuity of a function. 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. Maxima and Minima involving two variables – Applied optimization problems and Constraint optimization problems using Lagrangean multiplier involving two variables having not more than one constraint. Concept of Marginal Analysis. Concept of Elasticity, Applied Maxima and Minima problems including effect of Tax on Monopolist's Optimum price and quantity. **(14 Hours)**

Unit III

**Advanced Calculus:**

Integration: Standard forms & methods of integration- by substitution, by parts and by the use of partial fractions. Definite integration. Application of Integration to marginal analysis; Consumer's and Producer's Surplus. Rate of sales, The Learning Curve. **(14 Hours)**

#### Unit IV

#### Linear Programming:

Formulation of Linear programming problems (LPPs), Graphical solutions of LPPs. Cases of unique solutions, multiple optimal solutions, unbounded solutions, infeasibility, and redundant constraints.

Solution of LPPs by simplex method - maximization and minimization cases. Shadow prices of the resources. Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy.

The dual problem: Formulation, relationship between Primal and Dual LPP, Primal and Dual solutions (excluding mixed constraints LPPs). Economic interpretation of the dual. **(14 Hours)**

#### Suggested Readings: (All latest editions)

1. N. D. Vohra, Business Mathematics and Statistics, McGraw Hill Education (India) Pvt Ltd
2. C. Chiang and Kevin Wainwright, Fundamental Methods of Mathematical Economics, McGrawHill
3. Simon and Blume Mathematics for Economists, Viva Books
4. Anthony, M., & Biggs, N. *Mathematics for Economics and Finance*. Cambridge: Cambridge University Press.
5. Kapoor, V. K., & Sancheti, D. C., *Business Mathematics, Theory & Applications*. Delhi: S. Chand Publishing.
6. Sharma, S. K., & Kaur, G. *Business Mathematics*. Delhi: S. Chand Publishing.

**Recommended Projects:** Students may be encouraged to attempt the following for enhanced learning:

- Identify a small business problem with its probable alternative solutions. Segregate the variables affecting the alternatives under consideration and assess the functional relationship of these variables with the alternatives and with each other
- Develop a matrix for a business case and assess how the use of matrices can help in deciding about competing alternatives both under constrained and unconstrained situations.
- Apply linear programming techniques on a business problem and try to attempt it using solver in Spreadsheets

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF COMMERCE (B.Com Honours)**

**BCOM 107 - MANAGEMENT PROCESSES AND ORGANIZATIONAL BEHAVIOR**

L-4, T-0

**Credits -4**

**Objective:** The course aims to give an understanding to students about the basic management concepts, principles and practices and the factors that drive human behavior in an organization.

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

- CO 1. Examine the evolution of thoughts and approaches to the modern concept of Management
- CO 2. Comprehend the process of Management in the context of organizations and their environment
- CO 3. Assess the need, relevance and process of delegation and decentralization of authority in an organization
- CO 4. Explain the needs and drives of an individual through theories of Motivation
- CO 5. Analyze the role of a leader and significance of team work in an organization
- CO 6. Observe human personality and its influence on behavior
- CO 7. Analyze significance of communication in the decision making process

**Course Contents**

**Unit I**

**Introduction:** Management: Concept and Need, Managerial Functions – An overview; Evolution of Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches, Behavioural Approach, Systems Approach, Contingency Approach, MBO, Business Process Re-engineering. **(14 Hours)**

**Unit II**

**Planning and Organizing:** Types of Plans; Strategic planning; Environmental Analysis and diagnosis (Internal and external environment) Decision-making: Process and Techniques; Perfect rationality and bounded rationality. Concept and process of organizing – An overview, Span of management, Different types of authority (line, staff and functional), Decentralization, Delegation of authority; Formal and Informal Structure; Principles of Organizing; Types of Organization Structures, Emerging Organization Structures. **(14 Hours)**

**Unit III**

**Personality, Perception and Attitudes:** Personality- Type A and B, Big Five personality types, Factors influencing personality. Learning- Concept, Learning theories, and reinforcement. Perception and Emotions- Concept, Perceptual process, Importance, Factors influencing perception, Emotional Intelligence. Values and Attitudes- Concept and types of values: Components of attitude, job related attitudes. **(14 Hours)**

#### UNIT IV

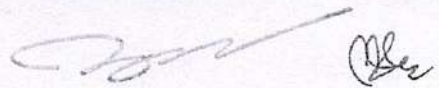
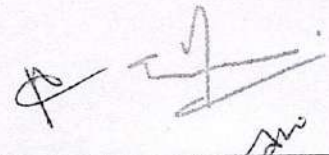
**Motivation and Leadership:** Motivation & Leadership: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory, Vroom's Expectancy Theory. Leadership: Concept and Importance; Trait theory, Transactional, Charismatic, and Transformational Leadership. Power and conflict, Power tactics, Sources of conflict, Conflict Resolution Strategies, Transactional Analysis, Organizational Culture and climate- Concept and determinants of organizational culture. **(14 Hours)**

#### Suggested Readings: (All latest editions)

1. Robbins, S. P., Mary Coulter, Management, Pearson, New Delhi India
2. Stoner, J. A. F., Freeman, R.E., Kodwani, A.D. et al, Management, Pearson New Delhi, India
3. Terry, G. R.. Principles of Management. Homewood, California: Richard D. Irwin Inc.
4. Luthans, F. Organizational Behaviour. McGraw Hill India
5. Robbins, S. P., & Judge, T. A.. Organizational Behaviour. Pearson Education, New Delhi, India

**Recommended Projects:** The students may be encouraged to attempt the following for enhanced learning:

- Study the organizational structure of a business organisation and analyze the different managerial levels and functions.
- Participate in any event of any committee of the institution to decipher the concepts of authority, delegation, and decentralization and control at various stages of the event. .
- Examine various types of Leadership Styles in the form of Role Play by studying real life leaders from the corporate world.



**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF COMMERCE (B.Com Honours)**

**BCOM 109 - BUSINESS COMMUNICATION (C)**

Credits -4

L-4, T-0

**Objective:** The course aims to enhance written and verbal communication in students with better articulation and clarity of presentation. Students will also be trained on professional drafting and documentation both in digital and non-digital environment.

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

- CO 1. Assess the significance of effective communication in business;
- CO 2. Use professional business vocabulary and understand varied ways/methods to present business plans;
- CO 3. Develop proficiency on drafting of official letters and documents;
- CO 4. Apply the process and techniques for writing immaculate reports and other documents
- CO 5. Analyze the role of information technology as an enabler for business communication and documentation.

**Course Contents**

**Unit I**

**Communication Roles and Flows in Organisations:** Meaning, importance and process of communication Principles of effective communication, cross cultural issues in global communication, ethical and legal issues in communication  
(14 Hours)

**Unit II**

**Business Language and Presentation:** Business, commercial and managerial vocabulary – terms used in trade, business plans/ sales pitch/ project proposals/ detailed project reports, presenting business plans, multimedia corporate presentations. Preparing minutes of meetings, Memos, Persuasive Letters  
(14 Hours)

**Unit III**

**Business Correspondence:** Request for Proposals, Inviting quotations, sending quotations, placing orders. Social and public relations correspondence; Reading and writing shorter business messages. Etiquettes for invitations, thank you notes, greetings, congratulations, regrets.  
(14 Hours)

**Unit IV**

**Technology and Business Communication:** Use of digital platforms in business communication; Website content management to attract traffic, Managing digital online communication, handling grievances, complaints. Use of Social Media tools for promotions, social media messaging, promoting business philosophy, concepts and ideas through blogs, web-pages etc.; participate in online business communities; presentations and etiquettes for webinars and conference calls. Privacy and data security issues in business communication.  
(14 Hours)



**Suggested Readings: (All latest editions)**

1. Lesikar, R. et al. Business Communication: Making Connections in a Digital World, Mc Graw Hill India
2. Krisan et al, Effective Business Communication, Cengage Learning
3. Andrews, D. C., & Andrews, W. D. Management Communication: A Guide. Boston: Cengage Learning.
4. Canavor, N. Business Writing in the Digital Age. California: SAGE Publications.
5. Guffey, M. E., & Loewy, D. Essentials of Business Communication. Boston: Cengage Learning.  
Locker, K., & Kaczmarek, S. Business Communication: Building Critical Skills. New York: McGraw Hill Education.
6. Newman, A. Business Communication: In Person, In Print, Online. Boston: Cengage Learning.

**Recommended Projects:**

The students may attempt the following for enhanced learning:

- Analyze sample letters of all types and decipher the difference of use of words and emphasis in each type.
- Collate good professional words and create a database of various terms used in business documentation;
- Analyze the website of business organizations to understand the difference in messaging from each one
- Examine the social media account of an organisation and comprehend the sales techniques inherent in their characteristics
- Evaluate the traffic on the website of an organisation and the significance of Key words in the website content

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI  
BACHELOR OF COMMERCE (B.Com Honours)

BCOM 111 - Information Technology for Commerce (C)

L-2, T-0

Credits -2

This course will be covered in Theory and in Lab. All topics may be discussed in classrooms prior to the lab sessions.

**Objective:** The course aims to provide students with the knowledge and skills to use computing machines for business operations.

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

CO 1. Use computers and other devices to perform basic operations of creating documents and spreadsheets with data

CO 2. Develop proficiency in using the features of computers to process Mail merge, Hyperlink, etc.

CO 3. Prepare a business presentation on MS PowerPoint;

CO 4. Perform mathematical, logical and other functions on a data set using MS Spreadsheets;

Course Contents

Unit I

**Introduction :** Introduction to Computer- Parts of Computers, Servers, Computer H/W Setup, Configuration, Networking, Mobile H/W Device and types, Networking – LAN, WAN, WWW and Wireless; Computer & Mobile Operating System, Application Usage of payment gateways. Basic terminology of databases and communication through Internet  
(7 Hours)

Unit II

**Introduction to essential tools- I:** Introduction to facilities & commonly used features of word, Power Point, Spreadsheets.

a) Word Processing: Creating word document with images, tables, hyperlinks, Mail Merge including linking with Access Database, Creating Macros -Sending Email from Word, Import / Export of files, Converting Word Document to Web Document, PDF files with Hyperlinks; OLE Security features in Word Processor - Protection of Documents - Password for Documents - Checking for viruses in macros, referencing, creation of bibliography, manage sources and citations, review documents.

b) PowerPoint: Preparing Presentations, Slides, Handouts, Speaker's Notes - Outlines - Media Clips - Charts – Graphs, Adding the Transitions with timings and sound to the Slide Show  
Designing Corporate Presentations  
(7 Hours)

Unit III

**Introduction to essential tools- II:**

a) Spreadsheet: Creating a workbook, Rearranging Worksheet, Organizing Charts and graphs, Range; Mathematical, Statistical and Financial Functions; Consolidation of Data - Sorting List, Filter & More Filtering Techniques; Protect cell data, using password to protect sheet and workbook. Graphical representation of data; Frequency distribution and its statistical parameters.  
(7 Hours)

#### UNIT IV

**RDBMS Concepts & Access:** RDBMS Concepts, Terminology, Models - RDBMS, Data Modelling using ERD, DB Design using Normalization. Access Creating Databases & Tables – An Introduction; Event Handling & Report Generation; Using Macros; Using Queries through Case Study.  
(7 Hours)

#### Suggested Readings: (All latest editions)

1. Behl, R., Introduction to Information Technology, Mc Graw Hill Publication
2. Bharihoka, D. Fundamentals of Information Technology. New Delhi: Excel Book.
3. Joseph A Brady and Ellen F Monk, Problem Solving Cases in Excel, Thomson Learning
4. Tanenbaum A.S., Computer Networks, Pearson Education
5. Rajaraman, V., Introduction to Information Technology. New Delhi: PHI Learning Pvt. Ltd.
6. Eliason, A. L., On-line Business Computer Applications, Science Research Associates, Chicago.

**Note:** Open Source Software or MS Excel, MS Access, and Tally may be used at appropriate places.

- Recommended Projects:** Students may be encouraged to attempt the following for enhanced learning
- Prepare a password protected word document with tables, images, hyperlinks and convert it into password protected PDF with live hyperlinks.
  - Create a spreadsheet with data and perform basic mathematical and financial operations using formulae
  - Prepare a PowerPoint Presentation with animations, timed transitions, music, embedded videos and hyperlinks

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF COMMERCE (B.Com Honours)**

**BCOM 113 - Information Technology for Commerce (C) (Lab Based )**

L-0, T/P-4

**Credits -2**

**Objective:** The course aims to provide students with the knowledge and skills to use computing machines for business operations.

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

CO1. Use computers and other devices to perform basic operations of creating documents and spreadsheets with data

CO2. Develop proficiency in using the features of computers to process Mail merge, Hyperlink, etc.

CO3. Prepare a business presentation on MS PowerPoint;

CO4. Perform mathematical, logical, and other functions on a data set using MS Spreadsheets;

**Course Contents**

**Unit I**

**Introduction :** Introduction to Computer- Parts of Computers, Servers, Computer H/W Setup, Configuration, Networking, Mobile H/W Device and types, Networking – LAN, WAN, WWW and Wireless; Computer & Mobile Operating System, Application Usage of payment gateways. Basic terminology of databases and communication through Internet. **(14 Hours)**

**Unit II**

**Introduction to essential tools- I:**

Introduction to facilities & commonly used features of word, Power Point, Spreadsheets.

a) Word Processing: Creating word document with images, tables, hyperlinks, Mail Merge including linking with Access Database, Creating Macros -Sending Email from Word, Import / Export of files, Converting Word Document to Web Document, PDF files with Hyperlinks; OLE Security features in Word Processor - Protection of Documents - Password for Documents - Checking for viruses in macros, referencing, creation of bibliography, manage sources and citations, review documents.

b) PowerPoint: Preparing Presentations, Slides, Handouts, Speaker's Notes - Outlines - Media Clips - Charts – Graphs, Adding the Transitions with timings and sound to the Slide Show  
Designing Corporate Presentations. **(14 Hours)**

**Unit III**

**Introduction to essential tools- II**

a) Spreadsheet: Creating a workbook, Rearranging Worksheet, Organizing Charts and graphs, Range; Mathematical, Statistical and Financial Functions; Consolidation of Data - Sorting List, Filter & More Filtering Techniques; Protect cell data, using password to protect sheet and workbook. Graphical representation of data; Frequency distribution and its statistical parameters. **(14 Hours)**

#### Unit IV

#### RDBMS Concepts & Access

RDBMS Concepts, Terminology, Models - RDBMS, Data Modelling using ERD, DB Design using Normalization. Access Creating Databases & Tables – An Introduction; Event Handling & Report Generation; Using Macros; Using Queries through Case Study. **(14 Hours)**

#### Suggested Readings: (All latest editions)

1. Behl, R, Introduction to Information Technology, Mc Graw Hill Publication
2. Bharihoka, D. Fundamentals of Information Technology. New Delhi: Excel Book.
3. Joseph A Brady and Ellen F Monk, Problem Solving Cases in Excel, Thomson Learning
4. Tanenbaum A.S., Computer Networks, Pearson Education
5. Rajaraman, V. Introduction to Information Technology. New Delhi: PHI Learning Pvt. Ltd.
6. Eliason, A. L., On-line Business Computer Applications, Science Research Associates, Chicago.

**Note: Open Source Software or MS Excel, MS Access, and Tally may be used at appropriate places.**

**Recommended Projects:** Students may be encouraged to attempt the following for enhanced learning

- Prepare a password protected word document with tables, images, hyperlinks and convert it into password protected PDF with live hyperlinks.
- Create a spreadsheet with data and perform basic mathematical and financial operations using formulae
- Prepare a PowerPoint Presentation with animations, timed transitions, music, embedded videos and hyperlinks

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF COMMERCE (B.Com Honours)**

**BCOM 102 - CORPORATE ACCOUNTING (C)**

L-4, T-0

**Credits- 4**

**Objectives:** The course aims to help Students to acquire conceptual knowledge of corporate accounting system and to learn the techniques of preparing the financial statements of companies.

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

- CO 1. Account for equity and debt capital of a company
- CO 2. Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.) using software;
- CO 3. Analyze revisions in the balance sheet after Internal Reconstruction of company;
- CO 4. Develop proficiency in the process of e-filing of annual reports of companies

**Course Contents**

**Unit I**

**Accounting for Share Capital & Debentures:** Accounting for Equity and Debt Capital – call money, premium, discount, forfeiture, surrender, redemption, advance and arrears. Issue and Pro-rata allotment of shares; concept & process of book building; Issue of rights and bonus shares; ESOPs and Buy Back of shares; Issue and Redemption of preference shares and Debentures. *(In reference to Relevant Accounting Standards (AS and Ind AS) and Guidance Notes as applicable.)* Accounting treatment for alteration of share capital and reduction of the share capital; Preparation of balance sheet after Internal Reconstruction. Profit or loss Prior to Incorporation: Meaning of profit or loss prior to incorporation; accounting treatment of profit or loss prior to incorporation. **(14 Hours)**

**Unit II**

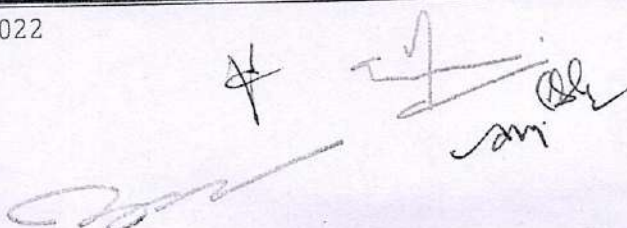
**Preparation of Financial Statements of Companies including one Person Company:** Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Preparation of Statement of Profit and Loss, Balance Sheet and Cash flow Statement of corporate entities manually and using appropriate software. *(In reference to Relevant Accounting Standards, AS and Ind AS, as applicable.)* **(14 Hours)**

**Unit III**

**Amalgamation of Companies:** Concepts Amalgamation and Business Combination of companies; Consideration/purchase price for amalgamation/business combination; accounting entries for amalgamation/business combination; preparation of amalgamated balance sheet (excluding inter-company holdings) applying AS 14/Ind AS 103. **(14 Hours)**

**Unit IV**

**Corporate Financial Reporting:** Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of annual report; mandatory and voluntary disclosures through annual report. Contents of the Report of the Board of Directors; E-filing of annual reports of companies and XBRL Filing with specific practical exercises; **(14 Hours)**



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

**Suggested Readings: (All latest editions)**

1. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K., *Corporate Accounting*. New Delhi: Vikas Publishing House.
2. Jain, S. P., & Narang, K. L., *Corporate Accounting*. New Delhi: Kalyani Publishers
3. Tulsian, P. C., & Tulsian, B., *Corporate Accounting*. S. New Delhi: Chand Publishing.
4. Monga, J. R. *Fundamentals of Corporate Accounting*. New Delhi: Mayur Paperbacks.
5. Shukla, M. C., Grewal, T. S., & Gupta, S. C., *Advanced Accounts. Vol.-II*. New Delhi: S. Chand Publishing.
6. Sehgal, A, *Fundamentals of Corporate Accounting*. New Delhi: Taxmann Publication.

**Recommended Projects:** Students may be encouraged to attempt the following for enhanced learning:

- Evaluate the details and disclosures made in the prospectus issued by reputed Companies
- Examine the annual reports of an organization to check the compliance with the applicable accounting standards (AS and Ind AS)
- Prepare financial statements using a set of transactions through a software.
- Analyze the mandatory and voluntary disclosures made in the annual reports of reputed companies

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF COMMERCE (B.Com Honours)**

**BCOM 104 - BUSINESS LAWS (C)**

L-4, T-0

**Credits -4**

**Objective:** The course aims to give the Students a broad understanding about important aspects of legal environment of business; to make them study how various special contracts are brought into force; and to impart knowledge about legal agreement so that they get acquainted with the process of establishing legal relationships and to have knowledge of various measures protecting the interest of the consumers.

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

- CO 1. Examine the laws while entering into a contract and implications of different types of contract;
- CO 2. Analyze the regulation governing the Contract of Sale of Goods;
- CO 3. Evaluate the laws governing partnership and legal consequences of their transactions and other actions in relation with the partnership, and examine contractual obligations and provisions governing limited liability partnership;
- CO 4. Assess the provisions of the Consumer Protection Act to protect the interest of the consumers;
- CO 5. Analyze the law governing negotiable instruments and management of foreign exchange

**Course Contents**

**Unit I**

**Indian Contract Act, 1872:** Nature of contract and its essentials, Void, valid and voidable contracts, Consent, consideration and its' impact on contract, Agreements in restraint of trade, Performance, breach of contract and remedies, revocation and termination of contract, Agency and bailment contracts, Contract of Indemnity, Contract of Guarantee and Pledge. Arbitration, Mediation, Commercial Courts Act 2016. **(14 Hours)**

**Unit II**

**Sale of Goods Act, 1930:** Objective, Definition of Contract of sale, Sale and Agreement to Sell, definition of goods, conditions and warranties, implied conditions and implied warranties, Performance of contract of sale and right of unpaid seller, rights of sellers and buyers, transfer of property. Unpaid seller and rights of unpaid seller. **(14 Hours)**

**Unit III**

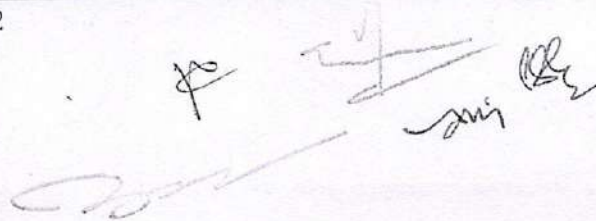
**Indian Partnership Act, 1932 and Limited Liability Partnership Act, 2008:**

Definition of Partnership, Registration of Partnership Firm, Rights and duties of Partners, Dissolution of Partnership and Partnership firm. Formation and incorporation of LLP, Partners and their relations, financial disclosures, conversion into LLP, Foreign LLP, Winding up and dissolution. **(14 Hours)**

**Unit IV**

**Consumer Protection Act, 2019, Negotiable Instruments Act:**

Important definitions – Consumer, Complainant, Consumer Dispute, Unfair trade practices , Rights of consumers, Consumer Disputes Redressal Mechanisms , Offences and Penalties, RBI Guidelines on KYC. Meaning and types of negotiable instruments- Cheques, Promissory Notes, Bills of Exchange,





holder and holder in due course, types of endorsements, types of crossing of cheques, dishonor of cheques and consequences, Competition Act. (14 Hours)

**Suggested Readings: (All latest editions)**

1. Bose, D. C. Business Law. New Delhi: PHI Limited.
2. Maheshwari & Maheshwari, Principles of Business Laws. New Delhi: Himalaya Publishing House.
3. Kuchhal, M. C., & Kuchhal, V. Business Laws. New Delhi: Vikas Publishing.
4. Singh, A. Business Law. Delhi: Eastern Book Company Ravinder Kumar, Legal Aspects of Business., Cengage Learning
5. Tulsian P.C., Business Law, Tata McGraw Hill, New Delhi.
6. Chadha P R Business Law, Galgotia Publishing Company, New Delhi
7. Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow

**Recommended Projects:** Students may be encouraged to attempt the following for enhanced learning

- Attempt a mock contract and analyze the laws governing both the signatories of the contract.
- Understand the process of sale and the laws governing the sales process.
- Visit a bank and understand the various KYC documents needed for opening of bank account, e-wallet account, mutual fund account, bank locker, etc.
- Visit a bank and understand the rules governing transactions through Cheques, Promissory Notes, Bills of Exchange

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI  
BACHELOR OF COMMERCE (B.Com Honours)

BCOM 106 - MACRO ECONOMICS (C)

L-4, T-0

Credits -4

**Objective:** The course aims to familiarize the students with the broad framework of economic systems, and significance of savings, investment, employment, growth, and business cycles.

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

CO 1. Assess the problems and issues related to measurement of national income in India.

CO 2. Analyze the role of consumption, saving and investment in an economy.

CO 3. Evaluate the impact of inflation and deflation on business and economy

CO 4. Explore the value of money, multiplier, accelerator and demonetization.

CO 5. Analyze the policy framework governing the macroeconomic system in India

Course Contents

Unit I

**Nature and Scope of Macro Economics:** Macro-economic Variables, Circular flow of Money, national income, employment, savings and investments. National Income: Usefulness and significance; Different Concepts GDP, NNP, GNI, NNI; National Income at market price and constant price. Measurement-of National Income in India, Limitations and challenges of National Income. The Keynesian theory of Determination of National Income in two sector model, three sector model, and four sector model. (14 Hours)

Unit II

**Macro-Economic theory:**

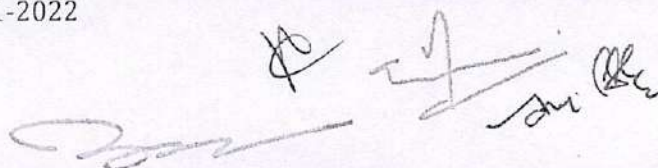
Classical theory of Output and Employment Say's Law of Market, Keynes criticism of Classical theory, Principle of Effective Demand: Aggregate Demand and Aggregate Supply, Consumption function, Attributes of consumption function, Propensity to consume, Significance of consumption function. Concept of savings, Determinants of savings, saving function. Concept of multiplier, Functioning of multiplier, Assumption of multiplier theory, Leakages and shortcomings of multiplier theory, Acceleration principle, Investment –Investment function, determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment. (14 Hours)

Unit III

**Business Cycle:** Business cycle: Concept, phases, causes and remedies; Inflation: concept, types, determinants, remedial measures; Recessionary trends, its effect on different sectors of economy and remedial measures; Reflation Concept, characteristics, measures and implications. (14 Hours)

Unit IV

**Value of Money:** Value of Money: Concept, theories- Quantity Theory of Money (Fisher's Transactions approach), Cambridge equation, Keynesian theory of demand for money, Baumol-Tobin Transaction approach, Tobin's Portfolio Balance approach, Criticism. Demonetization- concept and its implications on Economic Development, Monetary Policy, Fiscal Policy, IS-LM functions. (14 Hours)



**Suggested Readings: (All latest editions)**

1. N.G. Mankiw, Principles of Macroeconomics , CENGAGE
2. Hubbard R. Glenn and O'Brien Anthony, Macroeconomics, Pearson
3. Colander, Macroeconomics, Mc Graw Hill Education
2. Dwivedi, D. N., Macro Economics. Chennai: Mc Graw Hill Education.
4. Mithani, D. M., Macro Economics. Mumbai: Himalaya Publishing House Pvt. Ltd.
5. Jhingan, M. L., Macro Economics Theory. Delhi: Vrinda Publications Pvt. Ltd.
6. Samuelson. P. A., & Nordhaus, W. D., Macro Economics. New York: McGraw Hill Education.

**Recommended Projects:** Students may be encouraged to attempt the following for enhanced learning:

- Prepare a statement of items to be included and excluded while calculating national income;
- Develop a flow chart of different sectors contribution to national income;
- Establish relation between investment and consumption function by way of hypothetical data;
- Prepare a flow chart showing the effect of multiplier function on economy;
- Prepare a cause and effect statement of changes in interest rate and its effect on saving rate;
- Prepare a chart indicating impact of inflation on different sectors of economy;
- Diagrammatically explain effects of recession on savings, development, and employment;
- Explain effects of demonetization on different sectors through charts.

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF COMMERCE (B.Com Honours)**

**BCOM 108 - BUSINESS STATISTICS (C)**

L-4, T-0

Credits-4

**Objective:** The course aims to train the students to use basic statistical tools to summarize and analyze quantitative information and use it for business decision making.

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

- CO 1. Use statistical tools for decision making in organizations
- CO 2. Analyze data characteristics before applying statistical tools
- CO 3. Apply probability concepts to discrete and continuous random variables in a business decision context;
- CO 4. Examine relationships between the variables using correlation and regression analysis
- CO 5. Analyze macroeconomic data using index numbers
- CO 6. Decipher the trends in time series data and interpret it for business decisions

**Course Contents**

**Unit I**

**Statistical Data and Descriptive Statistics :** Nature and classification of data – Univariate, bivariate and multivariate data; time-series and cross-sectional data. Measures of Central Tendency.

- a) Concept and properties of mathematical averages including arithmetic mean, geometric mean and harmonic mean
- b) Positional Averages including Mode and Median (and other partition values - quartiles, deciles, and percentiles) with graphic presentation.

Measures of Dispersion: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients; Properties of standard deviation/variance. Moments: Calculation and significance; Skewness: Meaning and Measurement (Karl Pearson and Bowley's measures); Kurtosis.

**(14 Hours)**

**Unit II**

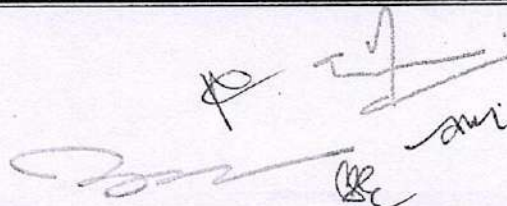
**Probability and Probability Distributions:** Theory and approaches of probability. Probability Theorems: Addition and Multiplication (Proof not required). Conditional probability and Bayes' Theorem (Proof not required). Expectation and variance of a random variable. Business Applications. Probability distributions:

- a) Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution.
- b) Poisson distribution: Probability function (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution.
- c) Normal distribution: Properties of Normal curve and computation of Probabilities and applications

**(14 Hours)**

**Unit III**

**Simple Correlation and Regression Analysis:** Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation: computation and properties (proofs not required). Probable and standard errors; Rank correlation. Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression



cc ficients; Relationships between Correlation and Regression coefficients; Standard Error of Estimate.  
(14 Hours)

#### Unit IV

**Index Number and Time Series Analysis:** Meaning and uses of index numbers; Construction of Index numbers: fixed and chain base, univariate and composite; Tests of adequacy of index numbers; Base shifting, splicing and deflating; Time Series Data; Components of time series; Additive and Multiplicative models.  
Trend analysis; Fitting of trend line using principle of least squares – linear, second degree parabola and exponential; Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa.  
(14 Hours)

#### Suggested Readings: (All latest editions)

1. Blumann, Elementary Statistics, McGrawHill
2. Vohra, N. D., Business Statistics, New Delhi: McGraw-Hill Education India.
3. Anderson, D. R., Statistics for Students of Economics and Business Boston: Cengage Learning.
4. Gupta, S. P., & Gupta, A., Business Statistics: Statistical Methods. New Delhi: S. Chand Publishing.
5. Hazarika, P. A Textbook of Business Statistics. New Delhi: S. Chand Publishing.
6. Levin, R., Rubin, D. S., Rastogi, S., & Siddqui, M. H., Statistics for Management London: Pearson Education.
7. Thukral, J. K. Business Statistics, New Delhi: Taxmann Publication.

**Recommended Projects:** Students may be encouraged to attempt the following for enhanced learning:

- Download sample data from Database For Example Kaggle.com.com and use it to conduct descriptive statistical analysis
- Use Data from BSE and NSE to understand Index numbers
- Download data from data.gov.in and conduct correlation and regression analysis and time series analysis

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF COMMERCE (B.Com Honours)**

**BCOM 110 - Environmental Science and Sustainability (C)**

L-4, T-0

Credits -4

**Objective:** The course aims to train students to comprehend the critical linkages between ecology-society-economy and the need for responsible ecological citizenship. The course will make students aware of the key challenges in the pathway to sustainable development.

**Learning Outcomes:**

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

- CO 1. Demonstrate skills in organizing Projects for environmental protection and sustainability;
- CO 2. Analyze various Projects and initiatives with respect to ecosystem restoration;
- CO 3. Interpret significance of carbon footprints;
- CO 4. Describe the environmental issues and their possible repercussions on the planet in the next few decades;
- CO 5. Summarize the green strategies and policies adopted by various business entities to preserve the environment.

**Course Contents**

**Unit I**

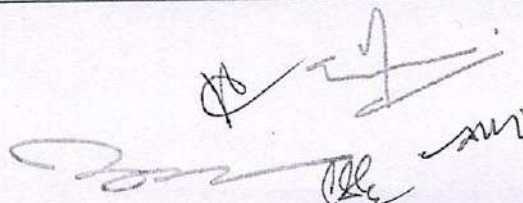
**Introduction:** Environmental Studies: Meaning, Nature, Scope, Importance and Limitations; Ecosystems; Biodiversity and Natural Systems; Natural Cycles and flows– material and energy; Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic Zones of India; Biodiversity patterns and global biodiversity hotspots. Salient Features: Wildlife (Protection) Act, 1972; Water (Prevention and control of pollution) Act, 1974; Forest (Conservation) Act, 1980; Air (Prevention and control of pollution) Act, 1981; Environmental Protection Act, 1986. **(14 Hours)**

**Unit II**

**Measurement and Reporting:** ISO Standard 14001: Environmental Management System; Carbon Footprinting and Ecological Handprints; Environmental Impact Analysis, Environmental Impact Assessment in India: procedure & practices. Green Tax Incentives and Rebates (to Green Recommended Projects: Students may be encouraged to attempt the following for enhanced learning and Companies). Green Reporting. National Green Tribunal: Structure, composition and functions. Environmental Accounting: Concept, Significance, and Types. Environmental Economics, KYOTO Protocol: Aim, Vision, and Functioning; Carbon Trading. **(14 Hours)**

**Unit III**

**Sustainable Development Goals (SDGs):** Sustainable Development Goals (SDGs): Meaning, Background, Transition from Millennium Development Goals (MDGs) to SDGs. Role of UNDP; SDG Integration. SDGs (1-6): No Poverty, Zero Hunger, Good Health and Well-Being, Quality Education, Gender Equality, Clean Water and Sanitation. SDGs (1-6) in India: Key indicators of performance. SDGs (7-17): Affordable and Clean Energy, Decent Work and Economic Growth, Industry, Innovation and Infrastructure, Reduced Inequalities, Sustainable Cities and Communities, Climate Action, Life



low Water, Life on Land, Peace, Justice and Strong Institutions, Partnerships for the Goals. SDGs (7-17) in India: Key indicators of performance. (14 Hours)

#### Unit IV

**Responsible Production and Mindful Consumption:** Responsible Production and mindful consumption: concept, rationale, implications, challenges and opportunities. Global initiatives on Sustainable Development by Industry: World Business Council for Business Development. Socially Responsible Investment: Green Bonds, Carbon Credits. Socially Responsible Mutual Funds. Global Reporting Initiatives. (14 Hours)

#### Suggested Readings: (All latest editions)

1. Erach Bharucha, Environmental Studies for UGC
2. Basu, M., & Xavier, S. Fundamentals of Environmental Studies. Cambridge: Cambridge University Press.
3. Enger, E., & Smith, B. Environmental Science: A Study of Interrelationships, Publisher: McGraw Hill Higher Education.
4. Kumar, S., & Kumar, B. S. Green Business Management. Hyderabad: Thakur Publishing Pvt. Ltd. Mitra,
5. A. K., & Chakraborty, R. Introduction to Environmental Studies. Kolkata: Book Syndicate Pvt. Ltd.
6. Stokke, O. Sustainable Development. Abingdon: Routledge.

**Recommended Projects:** Students may be encouraged to attempt the following for enhanced learning:

- Establish a sustainability initiative in the form of Environment friendly Eco-Club and organize awareness activities to foster protection of environment, ecology and improve sustainability;
- Organize an excursion to a biodiversity park of ecological reserve and write a report highlighting the importance of the area with methods to enrich the diversity and ecological balance within the area.
- Prepare a report of the benchmarking exercise with suggestions/recommendations for taking the organisation to the next level of sustainable development.
- Analyze the Smart Cities Mission of Government of India highlighting the strategy, key features of Smart Cities, achievements, and challenges.
- Identify an organisation which is integrating practices (green initiative, dry waste management, recycling, etc.) related to SDGs of responsible Production & Consumption. Prepare and present the report of its strategies highlighting the cumulative impact of its outcome.

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF COMMERCE (B.Com Honours)**

**BCOM 112 – MINOR PROJECT I**

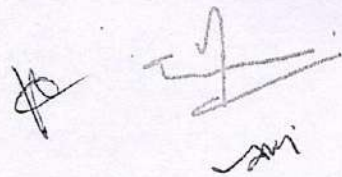
Credits -3

- CO1: Identify a business problem or a field of study
- CO2: Explore the environment to identify potential research areas
- CO3: Crystallize a business concern into a concrete business research problem
- CO4: Explore alternative ways to resolve a business problem

A committee of faculty must be constituted to finalize topics and assess the reports of students. Students must indicate their area of interest to the Department HODs. The committee must finalize the exact topic and faculty mentors must be assigned to every student. Student must present the basic structure of the proposed project to the committee for approval. The Project must focus on a Theoretical concept which will be further studied using Primary Data in Minor Project II in second year. This project can be desk research but Minor Project II must be field research. The focus of this project must be to strengthen theoretical concepts to be analyzed in detail in the second year. Once approved the project must be supervised by the faculty mentor and a final report must be prepared. The final report must be presented before the committee for final approval before final publishing. The students must be advised to refrain from copying material without referencing and plagiarism must be treated as an offence. Plagiarize reports must not be accepted.

**Structure of the report must include:**

- Project Objective and Introduction
- Review of literature for the project with reasons for undertaking the study
- Proposed research design
- Details of statistical techniques used for project
- Conclusions from data analysis
- Summary and synopsis of the work accomplished





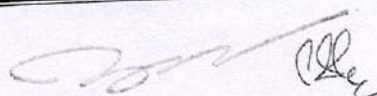
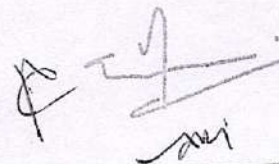
GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI  
BACHELOR OF COMMERCE (B.Com Honours)

Credits: 03

B.Com 114: MOOC

To remove rigid boundaries and facilitate new possibilities for learners in education system, study webs of active learning for young aspiring minds is India's Nation Massive Open Online Course (MOOC) platform. Massive Open Online Courses (MOOCs) are online courses which are designed to achieve the three cardinal principles of India's education policy: Access, Equity and Quality. MOOCs provide an affordable and flexible way to learn new skills, career development, changing careers, supplemental learning, lifelong learning, corporate eLearning & and deliver quality educational experiences at scale and more.

A student is required to earn 3 credits by completing quality –assured MOOC programme offered on the SWAYAM portal or any other online educational platform approved by the UGC / regulatory body from time to time at UG level. Successful Completion certificate should be submitted to respective institute for earning the course credit.



# B.COM (HONS)

2<sup>ND</sup> and 3<sup>RD</sup> YEAR

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**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (B.Com Hons)**  
**Cost Accounting**

**Course Code: BCOM 201**

**L-4, Credits-4**

**Objective:** The course aims to develop proficiency in students towards costing techniques with the aim of cost control and cost management.

**Course Outcomes:** After completion of the course, students will be able to:

CO1: Determine components of cost of production, inventory and prepare a cost statement

CO2: Compute unit cost, employee cost, overheads and treat different types of overheads

CO3: Assess cost under job costing, batch costing, process costing, contract costing and service costing

CO4: Evaluate contract costs, service costs and activity-based costs for cost management and control

**Course Content**

**Unit I**

**Concept and Nature of Cost Accounting:** Concept and significance of cost and costing, Cost classification, Costing System, Cost unit, Cost center, Preparation of Cost Sheet for manufacturing and service sector.

Material Cost- Direct and indirect material, Valuation of materials, Inventory control: Just in Time (JIT), Kanban, Kaizen, Economic Order Quantity (EOQ). (14 Hours)

**Unit II**

**Employee Cost and Overheads:** Meaning and classification of employee cost - Time and piece rate plans, Profit sharing, Employee productivity and cost. Labor cost control techniques. Remuneration and Incentive schemes (Rowan & Halsey Plan only).

Definition, classification, treatment of Production, Administration and Selling & Distribution overheads, treatment of over & under-absorption of overheads, Treatment of Research & Development cost. (14 Hours)

**Unit III**

**Methods of Costing I:** Meaning, application and differences between Job Costing, Batch Costing, Process costing. Determination of cost in process costing. Normal and abnormal loss and gain, Inter process costing and profit ascertainment. (14 Hours)

**Unit IV**

**Methods of Costing II:** Methods of cost determination in contract costing, Escalation clause and cost-plus contract. Meaning and scope of service costing. Factors in ascertaining service cost. Concept, significance and salient features of ABC; Stages and flow of costs in ABC; Application of ABC in a manufacturing organization and service industry. (14 Hours)

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### Suggested Readings: (Latest Editions)

1. Arora, M. N. Cost Accounting: Principles & Practice. Vikas publishing house.
2. Lal, J. Cost Accounting. Tata McGraw-Hill Education.
3. Banerjee, B. Cost accounting: Theory and practice. PHI Learning Pvt. Ltd.
4. Kishore, M. R. Cost & Management Accounting. Taxmann Publication Pvt Ltd.
5. Mowen, M. M., Hansen, D. R. Introduction to Cost Accounting. United States: South-Western Cengage Learning.
6. Maheshwari, S. N., & Mittal, S. N. Cost Accounting- Theory & Problems. India: Shree Mahavir Book Depot (Publishers).

**Recommended Projects:** Students may be encouraged to attempt the following for enhanced learning:

- Prepare a cost statement for manufacturing and/ or service organisation.
- Assess the cost centers and attempt cost control mechanisms.
- Suggest ideal cost system.
- Calculate impact of material consumption, usage and wastages on total material cost.
- Analyze Research & Development cost in pharmaceutical & similar industry and assign the best costing process for such industries.
- Visit a manufacturing and service industry to understand process costing, ABC concept.

### Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO7	PO 8	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6
CO1	1	3	3	3	2	1	1	3	3	1	2	3	1	3
CO2	1	3	3	3	2	1	1	3	3	1	1	3	2	3
CO3	1	3	3	3	1	1	1	3	3	1	1	3	2	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3	2	3
AVG	1.5	3	3	3	1.75	1.5	1.5	3	3	1.5	1.75	3	1.75	3

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**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (B.Com Honours)**  
**Corporate Laws**

**Course Code: BCOM 203**

**L-4, Credits -4**

**Objective:** The course aims to equip students with a detailed understanding of the provisions of the Companies Act, 2013.

**Course Outcomes:** After completion of the course, students will be able to:

CO1: Analyze provisions relating to issue of prospectus and allotment of shares

CO2: Examine company processes, meetings, and decisions

CO3: Assess the Accounts and Audit of company

CO4: Evaluate the role of Board of Directors and their functions

CO5: Analyze regulatory aspects involved in Oppression, Mismanagement, corporate restructuring, and liquidation

CO6: Evaluate the efficacy of rules related to Winding Up of a company and role and power of Adjudicating Authority i.e. NCLT and NCLAT

**Course Content**

**Unit I**

**Companies Act, 2013:** Concept and Characteristics of a Company, Types of companies, Formation of a Company, Memorandum of Association, Articles of Association, Prospectus, Allotment of securities, Private Placement, Sweat Equity, Bonus issue, shares at premium and discount, buy-back of shares. Structure and Requisites of Valid Board Meetings, Annual General Meeting, Extra Ordinary General Meeting, Convening Meetings, Minutes and Resolutions; Postal ballot; voting through electronic matters. **(14 Hours)**

**Unit II**

**Dividends, Accounts, and Audit:** Declaration and Payment of Dividend, Appointment of Auditor, qualification, disqualifications, rotation, removal, duties and responsibilities, Auditors report, Constitution and functions of Audit committee. Business Responsibility Reporting, CSR Reporting and Sustainability Reporting **(14 Hours)**

**Unit III**

**Directors and their Powers:** Board of directors, appointment and qualifications of directors; Director Identification Number (DIN); Disqualifications, Removal of directors; Legal positions, Powers, Duties and responsibilities of Additional Director, Alternate Director, Nominee Director, Director appointed by casual Vacancy, Key Managerial Personnel, Managing Director, Manager and Whole Time Director. **(14 Hours)**

**Unit IV**

**Oppression, Mismanagement, Corporate Restructuring, and Winding Up:** Oppression, Mismanagement, Powers of Tribunal, Provisions related to Compromises, Arrangement and Amalgamations, Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code, 2016. National Company Law Tribunal and Appellate Tribunal:

*Branin Chandra*



Definitions; Constitution of National Company Law Tribunal; Constitution of Appellate Tribunal; Appeal from orders of Tribunal; Power to punish for contempt. **(14 Hours)**

**Suggested Readings: (Latest Editions)**

1. Kuchhal, M. C., & Kuchhal, A. Corporate Laws. New Delhi: Shree Mahavir Book Depot.
2. Kumar, A. Corporate Laws. New Delhi: Taxmann Publication.
3. Sharma, J. P. An Easy Approach to Corporate Laws. New Delhi: Ane Books Pvt. Ltd.
4. Chadha R., & Chadha, S. Company Laws. Delhi: Scholar Tech Press.
5. Hicks, A., & Goo, S. H. Cases and Material on Company Law. Oxford: Oxford University Press.
6. Kannal, S., & V.S. Sowrirajan, Company Law Procedure. Taxman's Allied Services (P) Ltd., New Delhi.

**Recommended Projects:** Students may be encouraged to attempt the following for enhanced learning:

- Examine the content of the prospectus and identify missing information if any
- Prepare a hypothetical meeting invite, resolution and minutes of a meeting.
- Analyze an Annual Report of a company and audit it for mandatory and voluntary disclosures.

**Mapping of Course Outcomes with Program level outcomes**

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	3	3	3	1	3	1	1	1	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3	1	3	3
CO3	3	3	3	3	3	1	1	3	3	1	3	3	3	3
CO4	3	3	1	1	3	3	3	3	1	2	3	1	3	3
CO5	3	3	3	3	3	3	3	3	3	2	2	3	3	3
CO6	3	3	3	3	3	2	2	3	2	2	3	3	3	3
AVG	2.67	3	2.67	2.67	2.67	2.5	2.16	2.67	2.16	2	2.83	2.34	3	3

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**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (B.Com Honours)**  
**Business Research**

**Course Code: BCOM 205**

**L-3, Credits -3**

**Objective:** The objective of this paper is to understand the various aspects of research, identify the various tools available to a researcher. Research Methodology can help the business manager in decision making.

**Course Outcomes:** After completion of the course the students will be able to:

- CO1: Identify and formulate Research Problem and Research Design
- CO2: Determine the sampling technique and sample size as per the research problem and research design
- CO3: Collect and analyze necessary primary and secondary data for analysis
- CO4: Present the conclusions of data analysis as a part of the research in the form of a report

**Course Contents**

**Unit I**

**Introduction:** Meaning of Research; Scope of Business Research; Purpose of Research, Types of Research, Criteria of Good Research, Steps in the Research Process, Unit of Analysis - Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses. **(10 Hours)**

**Unit II**

**Data Collection:** Primary and Secondary sources of Data; Qualitative Vs Quantitative data; Methods of primary data collection, Data sources- organizations like NSSO, Survey reports, rbi.org, data.gov.in, indiabudget.gov.in, etc.  
**Research Methods-** Field Study, Laboratory Study; Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies. **(8 Hours)**

**Unit III**

**Measurement:** Definition; Designing and writing items; Uni-dimensional and Multidimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurston, Likert and Semantic Differential scaling, Paired Comparison, Questionnaire Design, Development and Testing, Reliability and Validity Scale. **Sampling** -Steps, Types, Sample Size Decision. **Hypothesis Formulation and Testing:** Tests concerning means and proportions; ANOVA, Chi-square test, and other Non-parametric tests. **(14 Hours)**

**Unit IV**

**Report Preparation:** Meaning, types and layout of research report; Steps in report writing; Literature review and its significance, Citations (Styles like APA, IEEE etc), Bibliography and Annexure in report, Essentials of good research report, Detailed format of report, presentation of a report, Ethics in Research. **(10 Hours)**

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**Suggested Readings: (Latest Editions)**

1. Cooper, Donald R and Schindler, Pamela. Business Research Methods. Mc Graw Hill Education
2. Kothari, B. L. Research Methodology: Tools and Techniques. Jaipur: ABD Publishers.
3. Bajpai Naval. Business Research Methods. Pearson Education.
4. Levin, Richard and Rubin, DS. Statistics for Management, Pearson Education.
5. Bell, Emma. Bryman, Alan. & Harley, Bill. Business Research methods. Oxford University Press.
6. Dangi, H.K. Business Research Methods. Cengage Learning.

**Recommended Projects:** Students may be encouraged to use the skills developed in this course while conducting Major Research Projects in the Final Semester.

**Mapping of Course Outcomes with Program level outcomes**

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	3	1	1	3	3	3	3	3	3	3
CO2	3	3	3	3	1	1	1	1	3	1	2	3	1	3
CO3	3	3	3	3	1	2	1	2	3	1	1	3	3	3
CO4	3	3	3	3	3	3	1	1	3	3	3	3	3	3
AVG	3	3	3	3	1.75	1.75	1	1.75	3	2	2.25	3	2.5	3

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**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (B.Com Honours)**

**Financial Markets and Institutions**

**Course Code: BCOM 207**

**L-4, Credits -4**

**Objective:** The course aims to provide students an overview of financial markets & institutions in India.

**Course Outcomes:** After completion of the course, students will be able to:

- CO1: Analyze the functioning of financial markets and institutions in India
- CO2: Examine the functioning of Money Market and Capital Market
- CO3: Assess the impact of recent initiatives like MUDRA scheme on financial inclusion
- CO4: Explain concept of Non-Banking Financial Companies (NBFCs)

**Course Content**

**Unit I**

**Introduction:** An Introduction to Financial System, Components, Financial System and Economic Development, Financial Intermediation, An overview of Indian Financial System. Financial Sector Reforms **(12 Hours)**

**Unit II**

**Money Market:** Money Market – concept, role, functions and importance; Components of Money Markets; Money market instruments. The Reserve Bank of India (RBI)- structure and role; Money market operations Monetary Policy Committee (MPC)-structure and role; Policy Rates. Impact of Monetary policy on Inflation and liquidity. **(14 Hours)**

**Unit III**

**Capital Markets:** Capital Markets concept, role, functions and importance. Components of Capital market. Cash markets- Equity and Debt, Depository (NSDL, CDSL). Primary and Secondary Markets – NSE, BSE, NIFTY, SENSEX. Derivatives and commodity markets; Role of Stock Exchanges in India. Securities and Exchange Board of India (SEBI) – Role in capital market development and Investor Protection and Awareness. **(14 Hours)**

**Unit IV**

**Banking and Other Financial Institutions:** Commercial banks-classification and reorganization; Payment Banks. Small Banks, Co-operative Banks; MUDRA financing scheme. Financial Inclusion; Non-Performing Assets (NPA)-Meaning, causes, computation, assessment, and Impact of NPAs on Banking Sector; Prediction of industrial sickness; Insolvency and Bankruptcy Code, 2016. Development Financial Institutions (DFIs), Investment banking, Financial Intermediaries; Non-banking financial companies (NBFCs). Housing Finance Institutions-National Housing Bank, HUDCO; Microfinance and Rural Credit-NABARD, Post Office Banks. **(14 Hours)**

*Pravin Chandra*

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**Suggested Readings: (Latest Editions)**

1. Gordon, E., & Natarajan, K. Financial Markets and Services. Himalaya Publishing House.
2. Kumar, V., Gupta, K., & Kaur, M. Financial Markets, Institutions and Financial Services. Taxmann's Publications.
3. Khan M. Y., & Jain, P. K. Financial Services. McGraw Hill Publishing India.
4. Khan, M. Y. Indian Financial System --Theory and Practice. Vikas Publishing House.
5. Pathak, B. V. Indian financial system. Pearson Education India.
6. Machiraju, H. R. Indian financial system. Vikas Publishing House.

**Recommended Projects:** Students may be encouraged to attempt the following for enhanced learning:

- Analyze the NPA of a selected bank.
- Examine the policy rate changes as made by RBI from time to time for a given period.
- Evaluate the effectiveness of Investor protection through the functioning of SEBI.

**Mapping of Course Outcomes with Program level outcomes**

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	3	3	3	3	1	3	1	3	3	1	3	3
CO2	3	3	3	3	1	2	1	3	1	3	3	3	1	3
CO3	3	3	3	3	1	3	3	3	1	2	3	1	3	3
CO4	3	3	3	3	3	3	1	3	1	3	3	1	3	3
AVG	3	3	3	3	2	2.75	1.5	3	1	2.75	3	1.5	2.5	3

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GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI  
BACHELOR OF COMMERCE (B.Com Honours)  
Human Resource Management

Course Code: BCOM 209

L-4, Credits -4

**Objective:** The course aims to train the students on techniques of managing human resource in an organization

**Course Outcomes:** After the completion of the course, the students will be able to:

CO1: Plan the Human Resource requirement for an organization

CO2: Develop a policy to manage Human Resource in an organization

CO3: Organize recruitment, selection, induction, and training and development programs for an organization

CO4: Design a performance appraisal system with incentive schemes for an organization

CO5: Create HR policies related to grievance redressal, employee health, safety, welfare, and their social security in an organization.

**Course Content**

**Unit I**

**Introduction to Human Resource Management:** Functions of HR Manager; Policies related to Human Resource Management; Emerging challenges of human resource management - Workforce diversity, welfare, health, safety, social security, empowerment, downsizing, VRS, work life balance. Employee code of conduct, Human Resource Information System (HRIS) and e-HRM. **(14 Hours)**

**Unit II**

**Acquisition of Human Resource:** Human resource planning- Quantitative and qualitative dimensions: Job analysis - Job description and job specification; Recruitment -sources, process; Selection - process, techniques and tools: induction and orientation; Retention. **(14 Hours)**

**Unit III**

**Training and Development:** Concept and importance; Role specific and competency-based training; Training and development techniques and programs - Apprenticeship, understudy, Job rotation, vestibule training, case study, role playing, sensitivity training, In- basket, management games, conferences and seminars, coaching and mentoring, management development programmes; Training process outsourcing. **(14 Hours)**

**Unit IV**

**Performance Appraisal and Compensation Management:** Performance appraisal- Nature, objectives, process, methods. Employee counselling; Job changes - Transfers and promotions. Compensation - Rules and policies, Base and supplementary compensation; Individual and group incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; HR Audit, Green HRM **(14 Hours)**

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**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (B.Com Honours)**

**Basic Accounting Software Lab**

**Course Code: BCOM 211**

**L-0,T/P-4, Credits -2**

**Objective:** The course aims to train the students on the use of Accounting Software Tally

**Course Outcomes:** After the completion of the course the students will be expected to

CO1: Create accounts, prepare ledgers and post journal entries

CO2: Create Balance Sheet and Profit and Loss Account at a given point in time

CO3: Reconcile bank and cash accounts with the organization accounts

CO4: Prepare Cash Flow Statement for a given timeline

**Course Content**

**Unit I**

**Basic Concepts:** Creating vouchers, preparation of journals, ledgers and rules of posting in accounts, Trial Balance **(14 Hours)**

**Unit II**

**Accounting Entries:** Creation of company in Tally, Configuration, creation, edition, deletion in ledger accounts, posting entries in journals, searching entries, Inventory, Stock, Fixed Assets Valuation **(14 Hours)**

**Unit III**

**Reconciliations:** Bank reconciliations, Import – Export Data from and to Spreadsheets, Bills of Materials, Invoicing, Accounting Ratios, Interest Calculations, Backup and Restore of Data **(14 Hours)**

**Unit IV**

**Reports:** Generating financial reports in multiple currencies, Printing Vouchers, Invoices, Receipts and export – import in Spreadsheets/Word/PDF **(14 Hours)**

**Suggested Readings: (Latest Editions)**

1. Nadhani Asok K. TALLY ERP 9 Training Guide by.
2. Official Guide To Financial Accounting Using Tally.ERP 9 With GST by Tally Education Pvt. Ltd.
3. Tally.ERP 9 with GST in Simple Steps. by DT Editorial Services.
4. Tally Ace by Sahaj Enterprise
5. QuickBooks All in one for Dummies by Stephen Nelson
6. Real Accounting Software by A.K. Nadhani

**Recommended Projects:** Students may be encouraged to take Internship in the accounts department for an organization and try to do the following:

- Generate Financial Reports – Balance Sheet, Profit & Loss Statement at the end of a month, Reconcile bank statements with organization

*Ravinder Chandra*

- Generate Financial ratios and do fixed asset valuations

**Mapping of Course Outcomes with Program level outcomes**

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	1	3	3	3	2	1	1	2	3	1	2	1	2	3
CO2	2	3	3	3	3	1	1	1	3	3	3	3	3	3
CO3	3	3	3	3	1	1	1	1	3	1	3	3	3	3
CO4	3	3	3	3	1	3	1	1	3	1	3	3	1	3
AVG	2.25	3	3	3	1.75	2.5	1	1.25	3	1.5	2	2.5	2.25	3

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GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI  
BACHELOR OF COMMERCE (B.Com Honours)  
Research Methods for Commerce Lab

Course Code: BCOM 213

L-0,T/P-4, Credits -2

**Objectives:** The aim of the course is to train the students to use Open-Source software R to conduct data analysis in business research.

**Course Outcomes:** After completing this course in R programming, students will be able to:

CO1: Describe and present data meaningfully for statistical analysis using R

CO2: Draw a hypothesis and design the research with appropriate statistical tests

CO3: Apply the tools and techniques in R Studio to analyze datasets as per the requirements of the research design.

CO4: Investigate relationships between variables using Tests in R in order to draw inferences for research

**Course Content**

**Unit I**

**Research Design and Data Presentation:** Introduction to R, R studio, R commands, Types of Data, Operators and Calculations with R, Making Codes Readable, Functions and Using the Built-In Help, Reading and Writing Data.

Vectors, Vector Arithmetic, Vector Indexing, Introduction to other objects – Lists, Matrices, Arrays. Constructing objects & accessing components, Built in Functions, User defined Functions, Simple programming constructs such as If... else, for, while, break

(14 Hours)

**Unit II**

**Data Analysis Using R:** Properties of a Tidy Data frame, Data Dictionaries, Introduction to data frames, Importing from Spreadsheets, Data Exploration, Referring to Specific Rows and Columns, Summary Statistics, Summary Statistics for Each Column, and Quick Plots, FACT Framework, R Notebooks, Markdown, Dashboards Preview.

(14 Hours)

**Unit III**

**Graphical analysis of data:** Histogram, Density Plot, Test for Normality Box whisker plots, Pie charts, Cleveland dot charts, Pairs plots, Assembling Data, Data Types, More on Functions, Packages, Introduction to Other Data Types, Creating Date Types, Calculations with Dates, Factors, Logical Type and Relational Operators, Character Strings

(14 Hours)

**Unit IV**

**Statistical tests:** t-test, paired t-test, Chi-squared test, ANOVA, Correlation, Regression, Multiple Regression, Stepwise regression, Logistic Regression

(14 Hours)

**Suggested Readings: (Latest Edition)**

1. Rakshit S. R for Beginners. McGraw Hill Education
2. De Vries, A., & Meys, J. R for Dummies. John Wiley & Sons.
3. Lander, J. P. R for everyone: Advanced analytics and graphics. Pearson Education.
4. Chapman, C., & Feit, E. M. R for marketing research and analytics. Springer.

*Travis Chen*

5. Field, A., Miles, J., & Field, Z. Discovering statistics using R. Sage publications.  
 6. Matloff, N. The art of R programming: A tour of statistical software design. No Starch Press.

**Recommended Projects:** Students may be encouraged to attempt the following for enhanced learning where they-

- Design the research process
- Identify Data Collection and obtain empirical data sample
- Identify Hypothesis and use tools in R to test the hypothesis
- Present results of Tests in R and draw conclusions

**Mapping of Course Outcomes with Program level outcomes**

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	3	3	3	1	1	1	3	1	3	3	1	3
CO2	3	3	3	3	3	3	1	3	1	2	2	3	3	3
CO3	3	3	3	3	1	1	1	1	3	1	1	3	1	3
CO4	3	3	3	3	3	3	1	1	3	1	1	3	3	3
AVG	3	3	3	3	2.5	2	1	1.5	2.5	1.25	1.75	3	2	3

*Pravin Chandra*

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**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI  
BACHELOR OF COMMERCE (B.Com Honours)**

**Group Discussion and Interview Skills (NUES)**

**Course Code: BCOM 215**

**L-0,T/P-2 ,Credits -2**

**Objectives:** The aim of the course is to train the students to perform well in Group Discussions (GD) and Personal Interviews (PI) conducted during the admissions process for Higher Education Programs and Jobs.

**Course Outcomes:** After completing this course, students will be able to:

- CO1: Organize and articulate thoughts appropriately and discuss it in groups
- CO2: Communicate in clear and precise words with professional tone and pitch in voice
- CO3: Exhibit good knowledge and confidence in demeanor during GD and PI
- CO4: Develop awareness on methods of assessment of personality adopted by the companies
- CO5: Learn professional dressing, etiquettes and exhibit positive body language during GD and PI
- CO 6: Express their thoughts on reasons for joining a particular program

This course must be conducted in the form of In Class Activities with faculty as trainers conducting Mock GD and Mock PI.

**Part I Group Discussion (GD)** - Discussions in Class related to trending topics in Current Affairs and Business Awareness. Students must be trained on Non-Aggressive but Assertive Body Language, Clear and Logical Articulation of thoughts, Accurate Communication using the right vocabulary, using the right tone and pitch of voice. Students must be divided into groups of 5 to 7 each. Mock GDs must be conducted and recorded. Participants must be shown the video and all improvements of every student's discussion must be discussed after every Mock GD. Video file of Recorded GDs must be kept for record.

**Part II Personal Interview Skills (PI)** Discussions in class related to Interview Skills including FAQs. Students must be made aware of the right posture, right etiquette, and professional dress code for an Interview. Students must be trained on maintaining a non-aggressive, non-submissive and assertive and confident body posture. Students must be made aware of the right use of vocabulary and set the tone and pitch of the voice as per the Interview Board. Students must be trained on effective Presentation Skills, Body Language, Confidence, Articulation, Communication and good Vocabulary.

Mock Interviews must be conducted individually for students and recorded. These Interviews must be discussed in class for improvements. Mock Interview videos must be kept for records.

*Pravin Chandra*

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**Part III – Written Ability Test (WAT)** – Students must be trained on writing an Effective Essay using all the Essentials of Effective Statement of Purpose. Students must be trained to express clearly, logically and rationally. They should be able to justify reasons of aspiring for the activity for which they are writing the SOP.

Mock SOPs and Essays must be written by students and in class and individually discussed with the students. Students must be made to think about their career choices depending upon their interest and talent. All SOPs and Essays must be submitted for records.

**Mapping of Course Outcomes with Program level outcomes**

Considering the weights of 1 to 3 as ‘Low’ to ‘High’, all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	2	3	3	3	3	3	3	1	1	1	1	3	3
CO2	3	2	3	3	3	3	3	3	1	1	1	1	3	3
CO3	3	2	3	3	3	3	3	3	1	1	1	1	3	3
CO4	3	2	3	3	3	3	3	3	1	1	1	1	3	3
CO5	3	2	3	3	3	3	3	3	1	1	1	1	3	3
CO6	3	2	3	3	3	3	3	3	2	2	2	2	3	3
AVG	3	2	3	3	3	3	3	3	1	1.33	1.33	1.33	3	3

*Romain Chandra*

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI  
BACHELOR OF COMMERCE (B.Com Honours)

Entrepreneurial Mindset

Course Code: BCOM 217

L-2,T/P-0, Credits -2

**Objective:** The course aims to create entrepreneurs aspiring to set up their ventures and create employment opportunities.

**Course Outcomes:** After completion of the course, students will be able to:

- CO1: Imbibe entrepreneurial skills and related intricacies.
- CO2: Think beyond the usual business ventures and evolve an innovative business idea.
- CO3: Cultivate an idea into a feasible business proposition with a vision and purpose.
- CO4: Strategize feasible plan of action for successful implementation of idea.
- CO5: Construct a Business Plan with Projected Financial Statements for the first five years
- CO6: Estimate the costs, long term and short-term capital and fund requirement of the business idea.

Course Contents

Unit I

**Starting New Ventures:** New Venture: Meaning and features. Opportunity identification. Entrepreneurial imagination and creativity: The role of creative thinking. Developing creativity. Impediments to creativity. Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities. (14 Hours)

Unit II

**Intellectual Property Rights:** Intellectual Property: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. Intellectual Property Rights in India. Reporting Intangible Assets in Financial Statements (10 Hours)

Unit III

**Entrepreneurship Ecosystem and Detailed Project Report:** Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund. Writing a business plan/ project proposal including feasibility analysis; Designing business processes, location, layout, operation, planning & control; preparation of detailed project report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered). (10 Hours)

Unit IV

**Initial project assistance:** Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions. Pitching the idea to mobilize resources for start-up. Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems. (12 Hours)

*Pravin Chandra*

**Suggested Readings: (Latest Edition)**

1. Charantimath, Entrepreneurship Development and Small Business Enterprise, Pearson Education
2. Gunther Mc Grath, Entrepreneurial Mindset, Mac Millan
3. Rao, T. V., & Kuratko, D. F. Entrepreneurship: A South Asian Perspective, Boston: Cengage Learning
4. Robert, H. M., Manimala, M. Peters, and D. Shepherd, Entrepreneurship, Tata McGraw Hill, India.
1. Barringer, B. R., and R. D. Ireland. Entrepreneurship: Successfully Launching New Ventures, Pearson Education, India.
2. Allen, K.R., Launching New Ventures: An Entrepreneurial Approach, Cengage Learning.

**Recommended Projects:** Students may be encouraged to attempt the following in order to develop entrepreneurial skills:

- Deliberate on Entrepreneurs like JRD Tata, Narayan Murthy and Dhirubhai Ambani and distinguish between different entrepreneurial traits.
- Analyze the key policy initiatives of Government of India for promoting entrepreneurship in the country.
- Develop a business idea and conduct a market feasibility analysis of the same.
- Participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for startup.

**Mapping of Course Outcomes with Program level outcomes**

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	3	3	3	3	3	3	1	2	1	1	3	3
CO2	3	3	3	3	3	3	3	3	1	1	3	3	3	3
CO3	3	3	3	3	3	1	1	3	3	1	3	2	3	3
CO4	3	3	3	3	3	2	2	3	1	1	1	2	3	3
CO5	3	3	3	3	3	1	1	3	3	1	3	3	3	3
CO6	3	3	3	3	3	1	1	1	2	1	3	3	3	3
AVG	3	3	3	3	3	2.88	1.83	2.67	1.83	1.16	2.34	2.34	3	3

*Branin Chandra*

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI  
BACHELOR OF COMMERCE (B.Com Honours)

NSS/NCC/NSO/other notified by university (NUES)

Course Code: BCOM 219

L-2,T/P-0,Credits -2

NCC/NSS are offered so as to enable the students to opt for the same for ability enhancement. The student who has successfully completed the said programme as per guidelines shall be awarded two credits after the same is duly approved by the NSS/NCC Cell and recommended by the Controller of Examination to post two credits as per decision of the Board of Studies of the School.

*Pravin Chandra*



# SEMESTER IV

*Pravin Chandra*

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**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (B.Com Honours)**

**Management Accounting**

**Course Code: BCOM 202**

**L-4,T/P-0, Credits -4**

**Objective:** The objective of the course is to familiarize the learners with the basic management accounting concepts and their applications in managerial decision making.

**Course Outcomes:**

- CO1: Understand the nature and scope of Management Accounting.
- CO2: Analyse and interpret the accounting financial statements of a company and its limitations.
- CO3: Executing skills to prepare various Budgets.
- CO4: Examining the impact of different ratios on the financial performance of a company.
- CO5: Compute cash flow analysis and its likely impact on the company

**Course Contents**

**Unit I**

**Introduction:** Meaning, Objectives, and Scope of management accounting; Difference between financial accounting, cost accounting and management accounting; Comparative financial statements, common size financial statements, trend analysis, Ratio analysis, cash flow statement.  
**(14 Hours)**

**Unit II**

**Budgetary Control and Variances:** Concept and types of budgeting and budgetary control; meaning, objectives, merits, and limitations of budgetary control; budget administration; Functional budgets including cash budget; Fixed and flexible budgets: meaning and preparation; Zero-based budgeting; Performance budgeting, difference between performance & traditional budgeting. Meaning of Variance and Variance Analysis -- Material, Labour, Overheads and Sales Variances, Disposition of Variances, Control Ratios. **(14 Hours)**

**Unit III**

**Costing and Profit Planning:** Meaning of Variable Costing, Absorption Costing and Marginal Costing; uses of Marginal costing; Cost-Volume-Profit Analysis, Profit/Volume ratio, Break-Even Analysis - Algebraic And Graphic Methods, Angle of Incidence and Margin of Safety.  
**(14 Hours)**

**Unit IV**

**Managerial Decision Making:** Decision making based on Marginal Cost Analysis - profitable product mix, Make or Buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Managerial Decision-making using spreadsheets. **(14 Hours)**

**Suggested Readings: (Latest Editions)**

1. Maheshwari, S.N., Principles of Management Accounting, Sultan Chand & Sons.
2. Khan M.Y., Management Accounting, McGraw Hill Education.
3. Arora, M.N., Cost Accounting, Vikas Publishing House.

*Branis Chandra*

4. Lal, Jawahar and Srivastava, Seema, Cost Accounting, McGraw Hill Education.
5. Bhattacharya, Management Accounting, Pearson Education.
6. Hilton R. W., Managerial Accounting, McGraw Hill Education.

**Recommended Projects:** Students may be encouraged to attempt the following for enhanced learning:

- Prepare monthly cash budget, expense budget, activity budget, for a small retail shop, club, student association, college and purchase/production/sales budget for a small factory.
- Compute Break Even Sales for small shops like Grocery (kirana) store, pharmacy, etc. by finding out monthly sales volume, variable expenses, and fixed expenses.

**Mapping of Course Outcomes with Program level outcomes**

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	3	3	1	1	1	1	3	1	1	3	2	3
CO2	3	3	3	3	3	1	1	2	3	2	2	3	2	3
CO3	3	3	3	3	2	1	1	2	2	1	1	3	3	3
CO4	2	3	3	3	3	1	1	2	2	1	1	3	2	3
CO5	3	1	3	3	3	1	1	2	1	1	2	3	3	3
AVG	2.8	2.6	3	3	2.4	1	1	1.8	2.2	1.2	1.4	3	2.4	3

*Boris Chandra*

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**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (B.Com Honours)**  
**Corporate Finance**

**Course Code: BCOM 204**

**L-4,T/P-0 , Credits -4**

**Objective:** The course aims to familiarize the students with the principles and practices of corporate finance

**Course Outcomes:** After completion of the course, students will be able to:

- CO1: Explore the nature and significance of decisions related to corporate finance
- CO2: Examine the risk and return on investments at different time intervals
- CO3: Evaluate capital investment decisions applying capital budgeting techniques
- CO4: Assess the capital structure of a firm using its cost of capital
- CO5: Analyze factors affecting dividend policy
- CO6: Design working capital policy based on the assessment of financial requirements.

**Course Contents**

**Unit I**

**Introduction:** Nature, scope, and objectives of Financial Management- Profit Maximization, Wealth Maximization; Value Maximization- concept and implications, Economic Value Added (EVA), Market Value Added (MVA). Functions and Responsibilities of Finance Manager, Time value of money.

**(14 Hours)**

**Unit II**

**Cost of Capital and Capital Structure:** Sources of long-term financing, Components of Cost of Capital and calculation - Cost of Equity, 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).

**(14 Hours)**

**Unit III**

**Capital Budgeting :** Capital Budgeting Process and methods: Payback Period, Discounted Payback Period, Accounting Rate of Return (ARR), Net Present Value (NPV), Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk & Uncertainty-Certainty Equivalent Approach and Risk-Adjusted Discount Rate Method.

**(14 Hours)**

**Unit IV**

**Dividend Decisions and Working Capital Management:** Theories for relevance and irrelevance of Dividend Decision- Walter's Model, Gordon's Model, MM Approach, Types of Dividend, Determinants of Dividend policy. Concept of Working Capital, Operating & Cash Cycles, Risk-return Trade off, working capital estimation, cash management, an overview of receivables management, factoring and inventory management.

**(14 Hours)**





**Suggested Readings: (Latest Editions)**

1. Khan, M. Y., & Jain, P. K. Financial Management: Text and Problem. New Delhi: Tata McGraw Hill Education India.
2. Chandra, P. Financial Management-Theory and Practice. New Delhi: Tata McGraw Hill Education.
3. Pandey, I. M. Financial Management. New Delhi: Vikas Publications.
4. Horne, J. C., & Wachowicz, J. M. Fundamentals of Financial Management. New Jersey: Prentice Hall.
5. Srivastava, R., & Mishra, A. Financial Management. New Delhi: OUP India.
6. Rustagi, R. P. Fundamentals of Financial Management. New Delhi: Taxmann Publication

**Recommended Projects:**

The students may be encouraged to attempt the following for enhanced learning:

- Develop spreadsheets to analyze investment decisions and calculate NPV, ROI, PI, IRR, MIRR
- Determine Cost of Equity and Debt and calculate WACC
- Estimate working capital requirement for a company.
- Determine operating cycle of manufacturing company.

**Mapping of Course Outcomes with Program level outcomes**

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcomes	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO	PSO	PSO	PSO
	1	2	3	4	5	6	7	8	1	2	3	4	5	6
CO1	3	3	3	3	3	1	1	2	3	3	3	3	3	3
CO2	3	3	3	3	2	1	1	2	3	3	3	3	1	3
CO3	3	3	3	3	1	1	1	2	3	2	2	3	3	3
CO4	3	3	3	3	1	1	1	2	3	3	3	3	2	3
CO5	3	3	3	3	3	1	1	1	3	3	3	3	3	3
CO6	3	3	3	3	1	1	1	2	3	3	3	3	3	3
AVG	3	3	3	3	1.5	2.8 3	1	1.8 3	3	2.83	2.83	3	2.5	3

*Pravin Chandra*

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GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI

BACHELOR OF COMMERCE (B.Com Honours)

Business Ethics and Corporate Social Responsibility

Course Code: BCOM 206

L-4, T/P-0, Credits -4

**Objective:** The course aims to imbibe and develop ethical and moral values in students and help them understand the significance of Values and Ethics in business decision making ensuring stakeholder satisfaction for all stakeholders.

**Course Outcomes:** After completion of this course, students will be able to:

- CO1: Decipher morality and ethics in personal and professional behavior
- CO2: Explore values and ethics in business decision making for an organization
- CO3: Assess the impact of business processes on stakeholders
- CO4: Evaluate the social responsibility of business organization and take steps to meet them

**Course Content:**

**Unit I**

**Introduction:** Concept and significance of Business Ethics in Organizational contexts; Approaches and Practices governing Ethical Decision Making; Codes of Ethics; Normative and descriptive ethical theories. Ethos of Vedanta in management, Role of various agencies in ensuring ethics in corporation; Setting standards of ethical behaviour; Assessing ethical performance. (14 Hours)

**Unit II**

**Human Values & Business:** Meaning of Human Values; Formation of Values; Socialization; Types of Values: Social Values, Aesthetic Values, Organisational Values, Spiritual Values; Value Crisis; concept of knowledge and wisdom, wisdom-based management. Concept of Karma and its kinds: Karma Yoga, Nishkam Karma, and Sakam Karma. (14 Hours)

**Unit III**

**Moral Issues in Business:** Implications of moral issues in different functional areas of business (finance, HR, and marketing). Whistle blowing; Marketing truth and advertising; Manipulation and coercion, Allocation of moral responsibility in advertising; Trade secrets, Corporate disclosures, Insider trading; Equal employment opportunity, Affirmative action, Preferential hiring; Consumerism; Environmental protection. (14 Hours)

**Unit IV**

**Corporate Social Responsibility (CSR):** Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR. ISO

*Rajiv Chandra*

26000 Social Responsibility- definition, principles, scope, benefits, certification.

(14 Hours)

**Suggested Readings: (Latest Edition)**

1. Fernando AC, Business Ethics, Pearson Education
2. Balachandran V, Corporate Governance, Ethics and Social Responsibility, PHI
3. Mandal, SK. Ethics in Business and Corporate Governance, Mc Graw Hill Education
4. Banerjee, S. B. Corporate Social Responsibility: The Good, The Bad and The Ugly. Cheltenham: Edward Elgar Publishing
5. Kumar, S. Corporate Governance. Oxford, England: Oxford University Press.
6. Sherlekar, S. A. Ethics in Management. New Delhi: Himalaya Publishing House

**Recommended Projects:** Students may be encouraged to attempt the following for enhanced learning:

- Discuss role of media ethics in context of content displayed through Internet
- Evaluate Marketing Ethics in advertisements and promotional campaigns
- Evaluate ethics in HRM processes in organisation
- Analyze, interpret and present key learnings of the case study on Whistle Blowing-Infosys Case.
- Measure the level of participation of a select company/organisation/group of individuals regarding Social Responsibility.

**Mapping of Course Outcomes with Program level outcomes**

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
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CO2	3	3	3	2	3	3	3	3	1	3	3	1	3	3
CO3	3	3	3	3	3	3	3	3	1	3	3	1	3	3
CO4	3	3	3	3	3	3	3	3	1	3	3	1	3	3
AVG	3	3	2.5	2.25	3	3	3	3	1	2.5	2.5	1	3	3

*Pravin Chandra*

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI  
BACHELOR OF COMMERCE (B.Com Honours)  
Investment and Portfolio Management

Course Code: BCOM 208

L-4,T/P-0, Credits -4

**Objective:** The course aims to train the students to identify investment alternatives and design a portfolio as per the risk appetite of the investors

**Course Outcomes:** After completion of this course; Students will be able to:

- CO1: Assess the risk profile of investors and prepare an appropriate investment portfolio
- CO2: Analyze investment alternatives and construct a portfolio to minimize risk and maximize returns
- CO3: Calculate risk and return for a portfolio and create a minimum risk portfolio
- CO4: Evaluate and compare the Intrinsic and Market Value of a share
- CO5: Examine the portfolio management techniques of Mutual Funds
- CO6: Analyze contemporary trends in Investment options available

**Course Contents:**

**Unit I**

**Introduction to Investment Management:** Investment Process; Investment Vs Speculation, Avenues for investment- securities, features and classes; Risk Tolerance, Risk- concept, elements, types (systematic and unsystematic); Measurement of risk; Risk and Return Analysis - individual security and portfolio; Measurement of Portfolio Risk; Diversification-Markowitz Theory; Creation of Minimum risk portfolio. (14 Hours)

**Unit 14 Hours**

**Valuation Models:** Factors influencing valuation and prices of securities; Capital Asset Pricing Model. Value of Equity - Constant growth model, Dividend capitalization Model, Earning Capitalization Model. P/E Multiples based Valuation. Value of Bonds & Debentures- Current Yield, YTM, YTC; Government Securities returns. Introduction to derivatives - Forwards, options, futures. (14 Hours)

**Unit III**

**Fundamental and Technical Analysis:** Economy, Industry and Company Analysis, Fundamental Analysis, Technical Analysis - Charts types, techniques and importance. Dow Theory, Efficient Market Hypothesis - Strong, Weak and Semi Strong Efficiency in Markets (14 Hours)

**Unit IV**

**Recent Trends in Investments:** Mutual Fund- concept and types; Debt, Equity, Balanced, Tax Saving, Offshore Fund, Regulation of Mutual Fund, Money market mutual funds. Assets Under Management, Net Asset Value. Exchange Traded Funds, Real Estate Investment Trust, Value Investing, Green Investing, Environmental Social Governance based Investing, Socially Responsible Investing, Behavioural Finance (14)

*Branis Chandra*

**Suggested Readings: (Latest Editions)**

1. Reilly and Brown. Investment Analysis and Portfolio Management, Mc Graw Hill Education
2. Fisher and Jordan. Security Analysis and Portfolio Management, Pearson Education
3. Chandra, P. Investment Analysis & Portfolio Management. New Delhi: Tata McGraw Hill Education.
4. Kevin, S. Security Analysis and Portfolio Management. New Delhi: PHI Learning.
5. Ranganatham M., & Madhumathi R. Security Analysis and Portfolio Management. Noida: Pearson (India) Education
6. Pandian, P. Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.

**Recommended Projects:** Students may be encouraged to attempt the following for enhanced learning:

- Calculate the value of a share based on fundamental analysis of the company
- Study Technical Charts of the share selected above and compare the prices using Technical and Fundamental Analysis.
- Examine the portfolio construction of AUM of a mutual fund and analyze the change in its NAV with market fluctuations.

**Mapping of Course Outcomes with Program level outcomes**

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
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CO4	3	3	3	3	3	1	1	1	3	3	3	3	3	3
CO5	3	3	3	3	3	1	1	1	3	3	3	3	3	3
CO6	3	3	3	3	3	1	1	2	3	3	3	3	3	3
AVG	3	3	3	3	3	3	1	1.8 3	3	3	3	3	3	3

*Pravin Chandra*

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GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI  
BACHELOR OF COMMERCE (B.Com Honours)  
Marketing Management

Course Code: BCOM 210

L-4,T/P-0 , Credits -4

**Objective:** The course aims to train the students to apply concepts, principles, tools, and techniques of marketing for business decisions

**Course Outcomes:** After completion of the course, students will be able to:

- CO1: Evaluate the market and environmental conditions affecting marketing decisions of a firm
- CO2: Develop new products, explore and expand product line
- CO3: Identify Target Market Segment for the Product and strategize its Positioning
- CO4: Analyze marketing mix decisions and develop promotional strategies
- CO5: Explore new trends in marketing and technology interventions to enrich and enhance marketing experience

**Course Contents:**

**Unit I**

**Introduction:** Marketing - Meaning, Scope and Importance; Concepts, Philosophies of marketing; Marketing Environment: Macro and Micro environmental factors. Consumer Decision Making Process; Market Segmentation- Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning - concept and bases

(14 Hours)

**Unit II**

**Marketing Mix Decision –Product and Pricing:** Product Decisions: Concept and classification; Levels of Product. Product strategies; Branding decisions; New Product Development; Product life cycle; Pricing Decisions: Objectives; Factors affecting pricing; Pricing methods; Pricing strategies;

(14 Hours)

**Unit III**

**Marketing Mix Decisions -Promotion and Distribution:** Distribution Decisions: Channels of distribution- types and functions. Delivering value- factors affecting choice of distribution channel; Channel Management; Promotion Decisions: Communication process; Decision about Promotion mix tools: advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Integrated Marketing Communication approach.

(14 Hours)

**Unit IV**

**Emerging Trends in Marketing:** Relationship Marketing, Sustainable Marketing, Green Marketing, Rural marketing, Social marketing, Digital marketing, Social Media Marketing, Role of AI and Robotics in Marketing, Importance of User Interface and User Experience; Ethical issues in marketing

(14 Hours)

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**Suggested Readings: (Latest Editions)**

1. Kotler, P., Keller, K. L., Koshy, A., & Jha, M. Principles of Marketing: A South Asian Perspective. London: Pearson Education.
2. Ramaswamy and Namakumari. Marketing Management – A strategic Decision Making Approach Global Perspective Context and Indian Context, Sage India
3. Lamb, Sharma and Daniels. Marketing A South Asian Perspective, Cengage Publications
4. Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. Marketing. McGraw Hill. India
5. Grewal, D., & Levy, M. Marketing. New York: McGraw Hill Education.
6. Kotler, P., Armstrong, G., & Agnihotri, P. Principles of Marketing. London: Pearson Education.

**Recommended Projects:**

The Students may attempt the following for enhanced learning:

- Analyze the impact of various environmental forces in the context of a given durable and non-durable product.
- Analyze the marketing mix strategy of a durable and non-durable product.
- Select any product and analyze its segmentation strategy in comparison to its immediate competitive product.
- Analyze the case of product line extension and impact on business performance.
- Analyze the distribution strategy of a given product.
- Find out ethical concerns of customers with regard to various marketing mix decisions in regard to a given product.

**Mapping of Course Outcomes with Program level outcomes**

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	3	3	3	3	2	3	1	1	2	1	3	3
CO2	3	3	3	3	2	2	2	3	1	1	1	1	3	3
CO3	3	2	3	3	3	1	1	3	1	1	2	1	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3	3	3	3
AVG	3	2.8	3	3	2.8	2.4	2.4	3	1.8	1.8	2.8	1.8	3	3

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GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI  
BACHELOR OF COMMERCE (B.Com Honours)  
Data Analysis with Spreadsheets Lab

Course Code: BCOM 212

L-0, T/P-4, Credits -2

**Objectives:** The course aims to train the students on using spreadsheets for basic data analysis

**Course Outcomes:** After completion of the course, students will be able to:

CO1: Conduct basic computation and aggregation of data using spreadsheets

CO2: Organize, present and manage data using functions

CO3: Examine data with the help of pivot tables

CO4: Assess data characteristics by running queries in tables.

CO5: Present data using charts and graphs

**Course Contents**

**Unit I**

**Basic Functions:** Organizing data with Spreadsheets - Simple data computations, manipulations and aggregations, Arithmetic Manipulations, Basic Functions and Functions Using Absolute and Relative References  
(14 Hours)

**Unit II**

**Basic Command:** The "IF" Command Using Numerical Data, The "Nested IF" Command, The "VLOOKUP" Function, "HLOOKUP" Function, Using the "VLOOKUP" Function Across Worksheets, Accessing Data across sheets  
(14 Hours)

**Unit III**

**Data Tables:** Data Filtering - Creating Custom functions and formulas, Use of Pivot Tables, Application of Pivot Tables to Numeric Data. Display tips - Keyboard and Mouse shortcuts - Standardized layouts Analyzing Data with Power Pivot- Loading Data into Power Pivot - Using Power Query and Power map add-ins  
(14 Hours)

**Unit IV**

**Charts:** Introduction to Charts, Line Graphs, Bar Graphs and Pie Charts, Pivot Charts, Scatter Plots, Histograms, Labelling, Modifying, Customizing Charts  
(14 Hours)

**Suggested Readings: (Latest Editions)**

1. Saylor Academy. How to Use Microsoft Excel: The Careers in Practice Series
2. Succeeding in Business with Microsoft Excel: A Problem-Solving Approach, Cengage Learning
3. Wayne Winston, Microsoft Excel Data Analysis and Business Modeling (Business Skills)
4. Paul McFedries, Excel Data Analysis for Dummies

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5. Joseph Schmuller, Statistical Analysis with Excel for Dummies,  
 6. Moore, McCabe, and Craig's, Introduction to the Practice of, Statistics, W.H. Freeman and Company, New York

**Recommended Projects:** Students may be encouraged to attempt the following for enhanced learning:

- Download data from Open Source Database For Example Kaggle.com.com and conduct basic statistical analysis on Spreadsheets.
- Use data for drawing inferences about data and perform basic arithmetic functions in Spreadsheets
- Use keyboard shortcuts and mouse short cuts for functions
- Analyze data across multiple sheets using functions
- Analyze Data with Power Pivot- Load Data into Power Pivot - Use Power Query and Power map add-ins - Design Pivot Table reports - Filter data - Creating Custom functions and formulas - Prepare Charts, Graphs and Histograms - Pareto charts - Boxplots - Tree map and Sunburst charts

**Mapping of Course Outcomes with Program level outcomes**

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	1	2	3	3	1	1	1	1	3	1	2	3	1	3
CO2	1	1	1	3	1	1	1	1	3	3	1	3	1	3
CO3	1	1	3	3	1	1	1	1	3	1	1	3	1	3
CO4	1	1	3	3	1	1	1	1	3	1	1	3	1	3
CO5	3	1	3	3	2	1	1	1	3	3	3	3	1	3
AVG	1.4	1.2	2.6	3	1.2	1	1	1	3	1.8	1.6	3	1	3

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**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (B.Com Honours)**  
**Income Tax Laws**

**Course Code: BCOM 214**

**L-4, T/P-0, Credits -4**

**Objective:** The course aims to provide knowledge of the various provisions of income-tax law in India and enable the students to apply such provisions to compute total income and tax liability of individuals and HUFs.

**Course Outcomes:** After the completion of the course, the students will be able to:

CO1: Analyze the concepts of taxation and determine the residential status of persons;

CO2: Compute income under different heads, applying provisions, deeming provisions, exemptions and deductions;

CO3: Calculate gross total income after clubbing provisions and after set-off and carry forward of losses;

CO4: Calculate the tax liability and file ITR

**Course Contents:**

**Unit I**

**Basic Concepts:** Tax: concept, types - direct and indirect; canons of taxation; Direct Tax: Need, features and basis of charges. Income Tax (as per Income Tax Act 1961 and amendments): Basic Concepts; Residential status; Scope of Total Income, Heads of Income; Income which do not form a part of Total Income; Agriculture Income and its taxability. (14 Hours)

**Unit II**

**Income from Salary and House Property:** Meaning of salary, Basis of charge, conditions of chargeability, Allowances, Perquisites, Deductions and exemptions, Computation of taxable Income from Salary. Income from house property Basis of charge, Determinants of Annual Value, Deductions and exemptions, computation of taxable income House Property. (14 Hours)

**Unit III**

**Profits and gains from business or profession, capital gains and income from other sources:** Meaning of business income, methods of accounting, Deductions and Disallowances, Computation of presumptive income under Income-tax Act, Computation of taxable income from Business and profession. Meaning of Capital Asset, Basis of Charge, Exemptions related to capital gains; Meaning of Transfer, Computation of taxable capital Gain. Income from Other Sources Basis of charge - Dividend, Interest on securities, winning from lotteries, Crossword puzzles, Horse races, Card games etc., Permissible deductions, impermissible deductions. (14 Hours)

**Unit IV**

**Computation of Total income and Tax Liability of individual and HUF:** Income of other persons included in assessee's total income, Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs; Computation of total income and tax liability of individuals and HUF. (14 Hours)

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### Suggested Readings: (Latest Edition)

1. Ahuja, G., & Gupta, R. Simplified Approach to Income Tax. Flair Publications Pvt. Ltd.
2. Singhanian, V. K., & Singhanian, M. Student's Guide to Income Tax including GST-Problems & Solutions. Taxmann Publications Pvt. Ltd.
3. Dinkar, P. Law and Practice of Income Tax. Sultan Chand and Sons.
4. Lal, B.B. Income Tax Law and Practice. Konark Publications.
5. Palkhivala, N. A., Kanga, J. B. Kanga & Palkhivala's the Law and Practice of Income Tax: (with a Concise Commentary on Equalisation Levy). India: LexisNexis.
6. <https://www.incometax.gov.in/iec/foportal>. (n.d.). Retrieved September 7, 2022

**Note:** Updates from the Ministry of Finance, Government of India, i.e, Finance Act for that year must be referred to during the teaching of the course.

**Recommended Projects:** Students may be encouraged to attempt the following for enhanced learning:

- Identify five individuals above the age of 18 years without PAN Card. Educate them about the relevance of getting a PAN card issued from IT Department of India and help them fill the online application form for generating their PAN Card. Also, educate them about the significance of filing return and help them fill the same online. Prepare and present a report of the key learnings from the exercise;
- File Income-tax return of individuals and HUF;
- Compute income under different heads, total income, and tax liability of an individual and HUF;
- Apply for TAN for a firm and file its TDS return;
- Visit the website of Income Tax Department, Government of India and fill the various online ITR forms with hypothetical data.

### Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
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CO2	1	3	1	1	1	1	1	1	1	2	3	3	3	3
CO3	1	3	1	1	1	1	1	1	1	2	3	3	3	3
CO4	1	3	1	1	1	1	1	1	1	2	3	3	3	3
AVG	1.5	3	1.5	1.5	1.5	1	1	1	1.5	2.25	3	3	3	3

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GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI  
BACHELOR OF COMMERCE (B.Com Honours)  
Minor Project II

Course Code: BCOM 216

Credits -4

Students must indicate their area of interest to their faculty mentors, and they must try to use the theoretical constructs studied in Project I to study a practical live problem encountered by a business organization. The mentor must finalize the exact topic with the student and focus on strengthening the skills of student to collect reliable and valid data using appropriate sampling techniques. Students must be trained to identify reliable sources of primary data and must learn to collect required and valid data through accurate sampling techniques. Descriptive Data Analysis of Primary Data, using Spreadsheets is an essential requirement for this Project. The project must include primary data collection, collation, editing and cleaning before data analysis. The students must be advised to refrain from copying material without referencing and plagiarism must be treated as an offence. Plagiarized reports must not be accepted.

Structure of the report must include:

- Project Objective and Introduction
- Review of literature and identification of research gap
- Proposed research design
- Details of statistical techniques used for project
- Conclusions from data analysis
- Summary and synopsis of the work accomplished

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**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (Hons)**  
**MOOC II**

**Course Code: BCOM 218**

**Credits-3**

To remove rigid boundaries and facilitate new possibilities for learners in education system, study webs of active learning for young aspiring minds is India's Nation Massive Open Online Course (MOOC) platform. Massive Open Online Courses (MOOCs) are free online courses which are designed to achieve the three cardinal principles of India's education policy: Access, Equity and Quality. MOOCs provide an affordable and flexible way to learn new skills, career development, changing careers, supplemental learning, lifelong learning, corporate eLearning & and deliver quality educational experiences at scale and more.

A student will have the option to earn 3 credits by completing quality -assured MOOC programme of at least 8 weeks offered on the SWAYAM portal or any other online educational platform approved by the UGC / regulatory body from time to time. Completion certificate followed by assignment and exams of opted MOOC should be submitted to respective institute for earning the course credit, i.e. 3.

For August session, tentative list of programmes will be available on the platform from May-August and for January session, tentative list of programmes will be available on the platform from October to January.

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Corporate Taxation

Course Code: BCOM 301

L-4, T/P -0, Credits-4

**Objective:** The course aims to train students to calculate the tax liability of a company and attempt tax planning for business organizations

**Course Outcomes:** After the completion of the course the students will be able to:

- CO1: Compute the Tax liability for a business organization
- CO2: Examine the rules imposed upon organizations in relation to employee taxation
- CO3: Evaluate the calculation of corporation tax through self-assessment for capital gains and as per GST
- CO4: Analyze issues related to double taxation and dividend taxation
- CO5: Evaluate the impact of financial transactions across countries on a company's taxation

**Course Content**

**Unit I**

**Introduction:** Incidence of tax for a Company, Incomes exempt from tax, Basic understanding of the five heads of Income & Tax Computation for a Company, Income under the head "Profits and gains of business or profession" and its computation Basis of charge, Methods of Accounting, Specific Deductions, Specific Disallowances, Deemed Profit and its computation, Undisclosed Income & Investments, Section 43C, 44 AD, 44AE, 44 AF, Problems of computation of Income from Business / Profession (Specific focus to company)  
(14 Hours)

**Unit II**

**Capital Gain & Taxation of Companies:** Income under the head "Capital gains", Clubbing of Income, Set off and carry forward of losses, Deductions from gross total income, Computation of tax liability of companies, Minimum Alternate Tax on companies, Tax deduction/ collection at source, Double Taxation Avoidance Agreement Concept.  
(14 Hours)

**Unit III**

**Issues with Corporate Taxes:** Transfer Pricing and International /Cross border taxation, Advance Payment-Concepts and Problems, Tax Deduction at Source in Different Cases, Procedure of assessment, appeals & Revision, Procedure and Management- Search, Seizure and Assessment, Refund Procedure, Tax Planning with managerial decisions like make or buy, own or lease, capital budgeting decisions, Replacement Decisions, Contemporary Issues like Direct Tax Code and its implication to various Indian sectors  
(14 Hours)

**Unit IV**

**Tax & Financial Planning:** Concept of Tax planning, Tax Avoidance, Tax Evasion & Tax Management, Tax planning with respect to Setting up a new business, Tax planning with respect to location and nature of business, Tax planning with amalgamation, Tax planning with forms of business organization, Dividend Tax  
(14 Hours)

**Suggested Readings - Latest editions**

1. Singhania V.K. Taxmann's Direct Taxes Law & Practice | Professional Edition | AY 2022-23 & 2023-24 The most trusted & bestselling commentary on Income-tax for experienced practitioners | Finance Act 2022 : Taxmann Publications Private Limited .
2. Ahuja, G., & Gupta, R. Simplified Approach to Corporate Tax Planning & Management. India: Bharat Law House Pvt. Limited.
3. Singhania, V. K., & Singhania, M. Student's Guide to Income Tax including GST-Problems &

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Solutions. Taxmann Publications Pvt. Ltd.

4. Mehrotra H.C. & Goyal S.P. Corporate Tax Planning & Management: Sahitya Bhawan Publications.

5. <https://www.incometax.gov.in/iec/foportal>. (n.d.). Retrieved September 7, 2022

6. <http://currenttaxreporter.com/>. Retrieved September 8, 2022

**Recommended Projects:** Students may be encouraged to attempt the following for enhanced learning:

- Study the final accounts of a small business organization and compute Tax liability

**Mapping of Course Outcomes with Program level outcomes**

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcome s	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PS O 2	PSO 3	PSO 4	PSO 5	PS O 6
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CO3	3	3	3	3	3	3	1	3	3	1	3	3	3	3
CO4	3	3	3	3	3	1	1	3	3	2	3	3	3	3
CO5	3	3	3	3	3	1	1	3	3	3	3	3	3	3
AVG	3.	3	3	3	3	2	1.4	3	2.6	1.6	3	3	3	3

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**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (B.Com Honours)**

**Investment Banking**

**Course Code: BCOM 303**

**L-4, T/P -0, Credits-4**

**Objective:** The main objective of the course is to provide students with the necessary theoretical and conceptual tools used in investment banking.

**Course Outcomes**

After the completion of the course students will be able to

CO1: Examine the mechanics and financial analysis required to value, negotiate and successfully close transactions.

CO2: Explore the framework used in the investment banking process: financial analysis, valuation and the mechanics of deal structuring.

CO3: Analyze the value of a Mergers & Acquisition deal and a deal through a Leveraged Buy Out

CO4: Explore the significance of corporate governance, ethics and legal factor in investment banking deals.

**Course Content**

**Unit I**

**Introduction to Investment Banking:** Definition and Roles in Investment Banking, Private Equity, Hedge Funds and Venture Capital Firms. Investment Banking Industry Overview, Role of an Investment Bank in Initial Public Offerings, Book Building and Valuation of IPO **(14 Hours)**

**Unit II**

**Corporate Valuation Analysis - Income Approach:** Discounted Cash Flow Analysis (DCF) Valuation Method, The Forecast Period & Forecasting Revenue Growth, Free Cash Flows, Calculating The Discount Rate, Determining Fair Value, Pros & Cons Of DCF, Determining Corporate Value, Modeling Debt and Revolvers, Debt and Interest Schedule, Industry Accepted Assumptions (COGS, EBITDA, Working Capital and Capital Expenditures) **(14 Hours)**

**Unit II**

**Leveraged Buy-Out:** Understanding Leveraged Buyouts (LBO), Discussion of Returns Analysis - Internal Rate of Return (IRR), Cash Return, Construction of an LBO Model, How to Calculate Goodwill, Modeling LBO Financial Structure, Analyzing and Testing the LBO Model, Strategies for Exit and Monetization. **(14 Hours)**

**Unit IV**

**Mergers and Acquisitions:** Introduction to Mergers and Acquisitions, M&A Market Overview, Various M&A Approaches, The Sale Process in Detail, Construction of an M&A Model, Preparation of Key Acquisition Data, Valuation of Target Company, Building Funding Structure, Modeling Acquisition Adjustments, Calculating Accretion / Dilution Effects. **(14 Hours)**

**Suggested Readings: (Latest edition)**

1. Pratap Subramanyam, Investment Banking: Concepts, Analyzes and Cases, Mc Graw Hill Education
  2. Pratap Giri, Investment Banking: Concepts, Analyzes and Cases Me Graw Hill Education
  3. Rosenbaum, Joshua Pearl and Joshua Harris, Investment Banking: Valuation, Leveraged Buyouts, and Mergers and Acquisitions, Wiley Finance
  4. Matthew Krantz, Robert R. Johnson, Investment Banking For Dummies
  5. Michel Fleuriet, Investment Banking Explained: An Insider's Guide to the Industry, Mc Graw Hill Education
- Pratap Subramanyam*



**Recommended Projects:** Students may be encouraged to attempt the following for enhanced learning:

- Estimate the Intrinsic Value of a company and compare it with its market value
- Analyze future corporate earnings and determine the value of an organization
- Examine cases of LBO and try to decipher the nuances of the process
- Take a recent M&A deal and assess the value of the target company and evaluate the pros and cons of the deal.

**Mapping of Course Outcomes with Program level outcomes**

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

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CO2	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	1	2	1	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3	3	3
AVG	3	3	3	3	3	2.5	2.7	2.5	2.5	2.5	3	3	3	3

*Thomas Chandra*

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI  
BACHELOR OF COMMERCE (B.Com Honours)  
Valuation of Fixed Income Securities

Course Code: BCOM 305

J-4, T/P -0, Credits-4

**Objectives** The course aims to train the students to calculate the value of fixed income securities and factors influencing their trading

**Course Outcomes** After the completion of the course the students will be able to

- CO1: Calculate the value of Fixed income securities, bonds and debentures
- CO2: Assess the legal, regulatory and tax framework for bonds in India
- CO3: Examine government, corporate and structured finance bond market sectors.
- CO4: Analyze securitization and its benefits
- CO5: Understand credit ratings and role of credit ratings agencies
- CO6: Analyze the credit risk of a company

**Course Content**

**Unit I**

**Overview of Fixed Income Markets:** Overview of Global Fixed Income Markets, Primary and Secondary Bond Markets, Government Bonds, Corporate Debt, Structured Financial Instruments for Long Term Debt, Short-Term Funding for Banks, Money market Instruments, Certificates of Deposit (CDs), Introduction to Curve Trading. **(14 Hours)**

**Unit II**

**Bond Valuation:** Bond Yield Measures, Maturity Structure of Interest Rates, Yield Spreads, Term Structure of Interest Rates, Using Duration as a Hedging or Trading Technique (Concept of Duration and convexity), Yield Curve, Macaulay Duration, Modified Duration of a Bond Portfolio **(14 Hours)**

**Unit III**

**Securitization:** Securitization in India, Residential Mortgage Loans, Commercial Mortgage-Backed Securities, Non-Mortgage Asset-Backed Securities, Collateral Debt Obligations, Sources of Return **(14 Hours)**

**Unit IV**

**Interest Rates and Credit Risk:** Repo Rate and Reverse Repo Rate, Factors that Influence Interest Rate Risks, Credit Risks, Credit Ratings and Ratings Agencies, Corporate Credit Analysis - Ratios, Special Considerations of High Yield Credit Analysis **(14 Hours)**

**Suggested Readings: (Latest Edition)**

1. Pietro Veronesi, Fixed Income Securities Valuation, Risk and Risk Management, Wiley Publications
2. Frank J. Fabozzi, Steven V. Mann, The Handbook of Fixed Income Securities, Mc Graw Hill Education
3. Bhole, L.M., Financial Markets and Institutions, Tata McGraw Hill Publishing Company
4. Khan, M.Y., Indian Financial System-Theory and Practice, New Delhi: Vikas Publishing House
5. Sharma, G.L., and Y.P. Singh eds. Contemporary Issues in Finance and Taxation, Academic Foundation, Delhi
6. Khan and Jain, Financial Services, Tata McGraw Hill

**Recommended Projects:** Students may be encouraged to attempt the following for enhanced learning:

1. Collate data about the fixed income and government securities in India and the past trends in their returns
2. Analyze the impact of Monetary and Fiscal Policy on the fixed income securities and their returns

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3. Study the Credit Ratings given to India as an economy by major International Credit Rating agencies and analyze the reasons for the changes.

**Mapping of Course Outcomes with Program level outcomes**

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcome s	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
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CO2	3	3	3	3	1	1	1	3	3	3	3	3	3	3
CO3	3	3	3	3	1	1	1	3	1	3	3	3	3	3
CO4	3	3	3	3	3	1	1	3	3	3	3	3	3	3
CO5	3	3	3	3	2	1	1	3	3	3	3	3	3	3
CO6	3	3	3	3	2	1	1	3	3	3	3	3	3	3
AVG	3	2.67	3	3	1.67	1	1	3	2.67	3	3	3	2.67	3

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**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (B.Com Honours)**  
**Banking Operations**

**Course Code: BCOM 307**

**L-4, T/P -0, Credits-4**

**Objective** – The course aims to provide students an insight into the day to day operations of a bank.

**Course Outcomes-** After the completion of the course the students will be able to

CO1: Analyze the functioning of banks and types of services offered to customers

CO2: Assess the impact of regulatory and policy framework on the banking services

CO3: Analyze the credit services offered by bank and the inherent processes

CO4: Examine the role of regulatory framework for banking operations to protect the depositor's money

CO5: Study the trends of NPAs and their impact on banking operations

**Course Content**

**Unit I**

**Banking Business:** Definition, structure, types and function of banks, legal framework; regulation and supervision of banks; Banking Sector reforms in India; Impact of financial sector reforms on Banks, Impact of Global Financial Crisis on Indian Banks, Credit Policies and reforms, Basel Accord: merits and weaknesses of Basel norms **(14 Hours)**

**Unit II**

**Banking Services:** Banking products and services – Various services offered by banks; Types of bank accounts, Process to open various types of bank accounts, Digital/Cashless transactions, ATM Facility, Debit and Credit Card, App based Payment system, Banking complaints and Ombudsman, Basics of Negotiable Instruments, Cheque: definition, features and types of cheque; Endorsement: meaning and essentials of a valid endorsement, types of endorsement **(14 Hours)**

**Unit III**

**Banking Operations:** Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), E-payments, Electronic Fund Transfer (NEFT), RTGS, IMPS, Unified Payment Interface (UPI), Cyber security for internet banking **(14 Hours)**

**Unit IV**

**Loans and Advances:** Types of Credits – short term, medium term, long term, micro finance, Principles of sound lending, Types of loans and advances, Mortgage Advances; Securitization of Standard Assets and its Computation; Meaning of Non-performing assets, types of non-performing assets, treatment in balance sheet of bank and provisioning requirements, Non-performing assets in Indian Banking system- issues and resolution, Insolvency and Bankruptcy Code and its role in managing NPAs. **(14 Hours)**

**Suggested Readings: (Latest edition)**

1. Agarwal, O. P. Banking and Insurance. New Delhi: Himalaya Publishing.
2. Suneja, H.R. Practical and Law of Banking. New Delhi: Himalaya Publishing House.
3. Bhasin, Niti, Indian Financial System: Evolution and Present Structure, New Century Publications
4. Vasant Desai. Development Banking & Financial Intermediaries; Himalaya Publishing House.
5. Mithani, D.M. Gordon, E. "Banking & Financial Systems"; Himalaya Publishing House.
6. Vaughan, E.J. and T. Vaughan, Fundamentals of Risk and Insurance, Wiley & Sons

**Recommended Projects:** Students may be encouraged to attempt the following for enhanced learning:

- Visit a bank and experience all the operations taking place at the public counters
- Analyze latest guidelines issued by RBI for Banks to handle Salary and Pension Accounts and

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cheques of all types of accounts

- Understand the difference between savings and current account and significance of each one

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### Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcome s	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	1	1	1	3	1	3	1	2	3	1	3	3
CO2	3	3	3	3	1	1	1	3	1	2	3	1	3	3
CO3	3	3	3	1	1	1	1	3	1	2	3	3	3	3
CO4	3	3	3	3	1	3	2	3	1	3	3	1	3	3
CO5	3	3	3	3	1	3	1	3	1	3	3	1	3	3
AVG	3	3	2.6	2.2	1	2.1	1.2	3	1	2.4	3	1.4	3	3

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**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (B.Com Honours)**

**Capital Market Operations**

**Course Code: BCOM 309**

**L-4, T/P -0, Credits-4**

**Objectives** The course aims to provide a detailed understanding of the functioning of capital markets in India and regulatory mechanisms to protect rights of Investors

**Course Outcomes** – After the completion of the course the students will be able to:

- CO1: Develop a comprehensive understanding of the institutions participating in the Capital Markets
- CO2: Examine the role of Stock Exchanges and Clearing Houses in Trading of securities
- CO3: Analyze the role of Regulatory agencies in trading of securities
- CO4: Trade in Securities and complete deals both day trading and long term trading

**Course Content**

**Unit I**

**Capital market:** An Overview of the Indian Securities Market segments, Market segments and participants, Reforms in Indian securities markets. Capital Markets - concept, role, components, functions and importance. Role of Stock Exchanges - NSE, BSE, Major Indicators - NIFTY, SENSEX, Method of Calculations. Introduction to Derivatives and commodity markets; Process of Listing **(14Hours)**

**Unit II**

**Trading Fundamentals:** Trading process, Margins, NEAT system, Order management, Trade management, Block trading, Retail debt market (RDM), Internet broking, Wireless application protocol (WAP), Computer to computer link (CTCL) facility **(14 Hours)**

**Unit III**

**Clearing and Settlement:** Introduction, Process, Key terms, Transaction cycle, Settlement agencies, Securities and funds settlement, Shortages handling, Risks in settlement, Margin Trading, International securities identification number, Data and report downloads **(14 Hours)**

**Unit IV**

**Legal and Regulatory Framework:** Legal Framework SEBI (intermediaries) regulations, 2008, SEBI (prohibition of insider trading) regulations, 1992, SEBI (prohibition of fraudulent and unfair trade practices relating to, Securities market) regulations, 2003, the Depositories Act, 1996, Grey Trading. **(14 Hours)**

**Suggested Readings: (Latest edition)**

1. Guruswamy S, Capital Markets, Mc Graw Hill Education
2. Kanuk Alan R, Capital Markets of India: An Investor's Guide, Wiley Publications
3. Chakrabarti and Sankar De, Capital Markets in India, Sage Publications
4. Jain, Anoop., Securities Laws & Capital Markets, AJ Publications
5. The Intelligent Investor by Benjamin Graham
6. Pandey Asheesh, Capital Markets and Financial System in India

**Recommended Projects:** Students may be encouraged to attempt the following for enhanced learning:

- Open a Demat Account and understand the process of trading
- Differentiate Day Trading from Long Term Trading
- Create a Mock Account using Demo Money and book profits/losses

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### Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcome s	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PS O 2	PSO 3	PSO 4	PSO 5	PS O 6
CO1	3	3	3	3	1	1	1	1	1	3	1	1	1	3
CO2	3	3	3	3	1	1	1	1	3	3	3	3	3	3
CO3	3	1	1	3	1	1	1	1	3	3	3	3	3	3
CO4	3	1	1	3	1	1	1	1	3	3	3	3	3	3
AVG	3	2	2	3	1	1	1	1	2.5	3	2.5	2.5	2.5	3

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**Basics of Actuarial Science**

**Course Code: BCOM 311**

L-4, T/P -0, Credits-4

**Course Objectives-** This course readies you for a career as an actuary in finance, investments, banking or insurance.

**Course Outcomes:** After the completion of the course the students will be able to:

CO1: Understand the basics of actuarial science

CO2: Calculate the value of series of cash flows

CO3: Measure uncertainty into cash flows due to investment and mortality

CO4: Apply actuarial techniques to life insurance and predicting human life expectancy

**Course Content**

**Unit I**

**Valuing Cash Flows:** Time Value of Money, Present Value, Accumulated Value, Valuing Multiple Regular Payments, Equations of Value, Application in Spreadsheets (14 Hours)

**Unit II**

**Introduction to State Transitions:** Two State Model (Active/Dead), Calculating Probabilities using the Two State Model (14 Hours)

**Unit III**

**The Life Table:** Introduction to the Life Table, Calculating Probabilities using the Life Table, Expected Present Value, Accumulated Value and Uncertainty (14 Hours)

**Unit IV**

**Simulations and the Simulation Output:** The Life Insurance Company Scenario, Single Projection, Simulations, Analysing the Simulation Output, Adjustments to Reserves, Additional Scenarios (14 Hours)

**Suggested Readings: (Latest editions)**

1. National Insurance Academy, Elements of Actuarial Science, Cengage Publications
2. Ninian Glen. Actuarial Science - An Elementary Manual, Kindle Edition, Davies Press
3. Harry Anson Finney. Introduction to Actuarial Science, Wentworth Press
4. Gupta, Arjun K., Varga, Tamas. An Introduction to Actuarial Mathematics, Springer Publications
5. Throwbridge. Fundamental Concepts of Actuarial Science (E Book)
6. Promislow, David S. Fundamentals of Actuarial Mathematics (E Book)

**Recommended Projects:** Students may be encouraged to attempt the following for enhanced learning:

1. Analyse a Life insurance plan adopted by a family member or friend for its benefits and returns
2. Compare the pure Insurance plans with the Plans linked to Capital Markets
3. Study the past trends of Investments in the Insurance instruments

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### Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcomes	PO 1	PO 2	PO 3	PO 4	PO5	PO 6	PO 7	PO8	PSO 1	PSO 2	PSO3	PSO4	PSO 5	PSO 6
CO1	3	3	3	3	1	1	1	1	3	1	3	3	3	3
CO2	3	3	3	3	1	1	1	1	3	1	3	3	3	3
CO3	3	3	3	3	2	1	1	1	3	3	3	3	3	3
CO4	3	3	3	3	3	1	1	3	3	1	3	3	3	3
AVG	3	3	3	3	1.75	1	1	1.5	3	1.5	3	3	3	3

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Basics of Econometrics

Course Code: BCOM 313

L-4, T/P -0, Credits-4

**Course Objective:** This course aims to train the students to use statistical tools to understand empirical economic research and to plan and execute independent research. Recommended Projects: Students may be encouraged to attempt the following for enhanced learning.

**Course Outcomes:** After the completion of the course the students will be able to-

- CO1: Apply concepts of economic statistics, econometrics to real life situations.
- CO2: Test hypothesis to construct models for economic analysis
- CO3: Construct models for consumer and producer theory
- CO4: Conduct Bivariate and Multi Variate regression analysis to test relationships in variables
- CO5: Identify and remove statistical errors in the analysis
- CO6: Explore relationship between econometric estimation and diagnostic testing
- CO7: Examine violations of classical assumptions.

**Course Content**

**Unit I**

**Nature and scope of Econometrics:** Meaning, nature and scope of Econometrics; Economic and Econometric models; Methodology of Econometrics, Probability meaning, addition, multiplication and Bayes' theorem, Random Variables, joint, marginal and conditional distributions, normal probability distribution, statistical inference, estimators and their properties, sampling distributions, interval estimation.

**Unit II**

(14 Hours)

**Review of probability and statistics:** Regression basics, population regression function, sample regression function, The method of OLS, Classical Linear Regression Model, Assumptions of OLS, properties of least square estimators, Gauss-Markov theorem, Residuals, Fitted values, and Goodness of Fit, probability distribution of residuals, Interval estimation and hypothesis testing

(14 Hours)

**Unit III**

**Multivariate regression:** Multiple Linear Regression Model, Estimation of parameters, Properties of OLS estimators; Goodness of fit -  $R^2$  and adjusted  $R^2$ ; Partial regression coefficients; Testing hypotheses - individual and joint; Functional forms of regression models; Qualitative (dummy) independent variables; Misspecification; Model selection (criteria).

(14 Hours)

**Unit IV**

**Violations of Classical Assumptions:** Multicollinearity (Nature and causes, Estimation in presence of perfect and imperfect multicollinearity, problems with measuring multicollinearity, solution to multicollinearity problem; Heteroskedasticity - Nature and cause, Detection of Heteroskedasticity, Consequences of Heteroskedasticity, solution to heteroskedasticity problem; Serial Correlation (consequences, detection and remedies), Dummy variables and Truncated variables, Diagnostic Checking

(14 Hours)

**Suggested Readings**

1. Porter, D. C., Gujarati, D. N., Gunasekar, S. Basic Econometrics, McGraw-Hill Education (India) Private Limited.
2. Maddala, G.S and Kajal Lahiri. Introduction to Econometrics, Wiley publication
3. Dougherty, C. Introduction to Econometrics. United Kingdom: Oxford University Press.
4. Wooldridge, J. M. Introductory Econometrics: A Modern Approach. Brazil: Cengage Learning
5. Jan Kmenta. Elements of Econometrics, Indian Reprint, Khosla Publishing House.
6. Miller, M., Miller, I. John E. Freund's Mathematical Statistics. India: Prentice Hall.

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**Recommended Projects:** Students may be encouraged to attempt the following for enhanced learning:

1. Extract data from data.gov.in and perform statistical analysis
2. Extract data from RBI and perform analysis between variable affecting the flow on money in the economy

**Mapping of Course Outcomes with Program level outcomes**

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcome s	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PS O 2	PSO 3	PSO 4	PSO 5	PS O 6
CO1	3	3	3	3	3	1	1	1	3	3	3	3	3	3
CO2	3	3	3	3	1	1	1	1	3	3	3	3	3	3
CO3	3	3	3	3	3	1	1	1	3	1	1	1	3	3
CO4	3	3	3	3	1	1	1	1	3	3	3	3	1	3
CO5	1	3	3	3	3	1	1	1	3	3	3	3	1	3
CO6	3	3	3	3	1	1	1	1	3	1	3	3	1	3
CO7	3	3	3	3	1	1	1	1	3	2	3	3	1	3
AVG	2.7 1	3	3	3	1.8 5	1	1	1	3	2.28	3	2.71	1.71	3

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**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (B.Com Honours)**

**Internship Project Report**

**Course Code: BCOM 315**

**Credits-4**

**This report must be submitted by students after the completion of the Internship with companies for a minimum period of 8 weeks.**

The project report must be based on the learning from the tasks assigned and completed during the training in the organization. It may be noted that there is no specific functional area that needs to be chosen for the report, however students will be working in a specific department of an organization. If the student has explored other areas and has found them interesting or otherwise, they must mention it as a learning in his /her report. Each student is required to carry out the work and submit the report individually.

**OBJECTIVES:**

1. Work & gain practical experience of working in a real business setting and environment.
2. Explore the various functional areas and correlate a few theoretical concepts taught in classrooms to real life work and life scenarios
3. Identify and Analyze best practices, system, processes, procedures and policies of a company/industry in different functional areas and also identify areas with scope of improvements and recommend changes that may be incorporated.
4. Develop skills in report writing through observation, data collection, data analysis and present it as a report for analysis to the company.

*Students must be assisted in the process of identifying organizations and Project Titles for the work that they intend to perform as a part of the Internship Programs.*

*The work must be monitored weekly by Faculty Mentors to ensure the student is working in the right direction. Students must be allowed to modify the Project title till the first one week of the Internship to allow the student to identify the exact scope of work that he or she may like to perform for the remaining period*

*Pravin Chandra*

## Guidelines for Summer Internship Report

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The Guidelines for carrying out the Summer Training Report (STR) is given in the following paragraphs. Each student is to compile his/her study in six chapters as detailed below:

### Introduction – About the Company

Name of the firm/company, its complete address along with telephone numbers, email address, website name. Mention whether local, national or multinational. If national/multinational, give location & address of the registered office and geographical areas of operation of the company.

Explain the nature of the Organization and its business (service/production/trading etc), i.e., type of industry & business in which the company is operating. Mention specific functional area, if any, such as marketing, finance, HR, logistics etc, in which the company is operating.

Company's vision & mission, Product range of the company, Size (in terms of manpower & turnover) of organization, Organization structure of the company, Market share & position of the company in the industry.

### About the Industry

Brief profile of the Industry including its past trends and current status from which the company belongs.

### Description of Work / Project Methodology

Student must explain the department and the exact nature of work performed in the organisation. In case a field data collection project was given to the student, the student must mention the entire process adopted in Defining the Objective of the Project, Sources of Data Collection, Data Analysis Techniques adopted and Summary of Findings. In case the work was contributions to the department functioning the student must prepare a Portfolio with a Daily record of activities performed in the department and learnings achieved during the activity.

### Learning Summary

The student must mention in detail all the learning that the student achieved during the Internship. All insights of the industry, organization, department and project must be clearly described.

### Concluding Remarks

Conclusion should cover findings of the work, whether the stated objective of the work is achieved with full justification, recommendations, limitations, directions for future development.

The format of Contents is as follows

Topic	Page No
Certificate	-
Summer Training Appraisal	-
Acknowledgement	-
Executive Summary	-

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Chapter I: Introduction Company Profile	
Chapter II: Industry Profile	
Chapter III: About the Project Explanation of the Responsibilities assigned OR Details of Field Project Assigned with Sample Collection Process. Analysis of Data collected	
Chapter IV: Learning Summary From the Work Experience in Departments and From Field Project conducted.	
Chapter V: Concluding Remarks	
References/ Bibliography	

**Specifications of STR**

Following aspects must be adhered to as given in while compiling the body of report

(a) **Page Size:** Good quality white A4 size executive bond paper should be used for typing and duplication.

(b) **Page Specifications**

- (i) Left Margin : 1.25 inch
- (ii) Right Margin : 1.25 inch
- (iii) Top Margin : 1 inch
- (iv) Bottom Margin : 1 inch

(c) **Page Numbers:** All text pages starting from Body of the Project Report as well as program source code listings should be numbered at the **bottom center** of the pages.

(d) **Normal Body Text**

Font Size: 12, Times New Roman, 1.5 Spacing, Single Side Writing.

Paragraphs Heading Font Size: 12, Times New Roman, Bold

Page/Title Font Size: 14

Table and Figure Number: Table and figure numbers are to be written at the bottom of the table/ figure

(g) **Binding & Color Code of the Report** - Hard Bound Report /Soft Copy in PDF

For Hard Bound Report - Background of the cover page - Black with Color of Letters: Golden

*Pravin Chandra*

**SUMMER TRAINING REPORT FORMATS**

TITLE OF PROJECT REPORT

Undertaken at

**"NAME OF THE ORGANIZATION"**

*Submitted in partial fulfillment of the requirements for the award of the degree of*

**BACHELOR OF COMMERCE (Hons)**

*By*

Name of the student

Enrollment no.

.....

*Rohan Chandra*

*[Signature]*

**CERTIFICATE FROM STUDENT**  
**To Whom It May Concern**

I \_\_\_\_\_, Enrolment No. \_\_\_\_\_ from B.COM (H) -V Sem of the \_\_\_\_\_  
----(Name of Institute) Delhi hereby declare that the Summer Training Report (BCOM  
311) entitled \_\_\_\_\_  
\_\_\_\_\_ at \_\_\_\_\_ is an original work and the same has not been submitted  
to any other Institute for the award of any other degree. A presentation of the Summer Training Report was  
made on \_\_\_\_\_ and the suggestions as approved by the faculty were duly  
incorporated.

Date:

Signature of the Student

*Ramesh Chandra*



CERTIFICATE FROM FACULTY MENTOR OF THE INSTITUTE

Certified that the Summer Training Report submitted in partial fulfillment of Bachelor of Commerce (Hons) to be awarded by G.G.S.I.P. University, Delhi by \_\_\_\_\_, Enrolment No. \_\_\_\_\_ has been completed under my guidance and is Satisfactory to be accepted for the program.

Date:

Name of the Guide:

Designation:

Signature of the Guide

*Pravin Chandra*

**CERTIFICATE FROM TRAINING MENTOR / GUIDE ON COMPANY'S  
LETTERHEAD**

This is to certify that.....(Full Name of the Student), a student of Bachelor of Commerce (II), a class of 20...., of .....Name of the Institute, Affiliated to GGS.IP. University bearing Enrolment No....., has undertaken the Summer Internship Training at ..... (Name of the Company) during..... to .....under my supervision & guidance. He / She has conducted a study & completed the Project on.....

Seal of Organization  
Date:  
Mobile Number:  
Designation:  
Address:

Signature of the Guide  
Name of the Guide:

*Pooja Chandra*

*[Signature]*

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**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (B.Com Honours)**

**Course Code: BCOM 302**

**GST and E-Filing (NUES)**

**L-1, T/P -2, Credits-2**

**Objectives:** The course aims to provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers. It also aims to provide an understanding of compliances and procedures laid down in GST law and to provide the understanding about significant provisions of the customs law.

**Course Outcomes:** After the completion of the course, the students will be able to:  
CO1: Explain concept, need, and utility of indirect taxes and understand and analyze the taxable event, i.e., supply under GST  
CO2: Describe the provisions relating to levy of GST  
CO3: Identify exemptions for different types of goods and services and examine the various provisions of input tax credit  
CO4: Analyze provisions regarding penalties and interest and file GST return on-line  
CO5: Understand the significant provisions of the customs law

**Course Content**

**Unit I**

**Basic Concepts:** Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST, GST Council: Constitution, Structure and functioning. Concept of supply including composite and mixed supply, Place, Time and Value of taxable supply, Significance of consideration. **(12 Hours)**

**Unit II**

**Levy of GST:** Basis of Charge of GST, Inter-State Supply, Intra-state supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy, Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, exempted services under exemption notifications, Input tax credit. **(10 Hours)**

**Unit III**

**Procedures under GST:** Registration under GST law, Tax invoice credit and debit notes, Different GST returns, Electronic Liability, Credit, Cash Ledger, Different assessment under GST, Interest applicable under GST, Penalty under GST, Various provisions regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and tax collected at source (TCS), Audit under GST. **(10 Hours)**

**Unit IV**

**E-Filing of Returns:** E-filing of annual reports of companies and XBRL Filing with specific practical exercises; Calculation of Corporate Income and Tax Liability, TDS Certificates and Choosing the right income tax form, Download Utility Software from Income Tax Portal (There shall be at least 10 Lab. Practical exercises) **(10 Hours)**

**Suggested Readings: (Latest editions)**

22 I. Singhania, V. K., & Singhania, M. Student's Guide to Income Tax Including GST. New

*The 20 Credits*

Delhi: Taxmann Publication.

2. Singhania, V. K., & Singhania, K. Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.
3. Ahuja, G., & Gupta, R. Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.
4. Agarwal, Anjali. Goods and Service Tax: Impact on the Indian Economy: New Century Publications
5. Taxman's GST ready reckoner by Taxmann Publications private Limited
6. Singh, A., GST Made Simple, CENTEX Publications.

**Note: All updates on the Ministry of Finance, Government of India Website related to GST must be referred to during the teaching of the course**

**Recommended Projects:** Students may be encouraged to attempt the following for enhanced learning:

- Fill up online application for registration under GST for hypothetical firm.
- Fill up online various forms of GST Returns for hypothetical firm.
- Prepare e-Way bill for hypothetical firm.
- Practical problems on computation of input tax under reverse charge for hypothetical firm.
- Practical problems on payment of tax and interest, if any, for hypothetical firm.

**Mapping of Course Outcomes with Program level outcomes**

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

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CO3	3	2	3	3	2	1	1	1	1	1	2	3	3	3
CO4	3	1	1	3	1	1	1	1	3	1	3	3	3	3
CO5	3	3	3	3	3	1	1	1	3	1	1	3	3	3
AVG	3	1.8	2.2	2	1.8	1	1	1	2.2	1	1.1	3	3	3

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GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI  
BACHELOR OF COMMERCE (B.Com Honours)

Financial Technology

Course Code: BCOM 304

L-4, T/P -0, Credits-4

**Objective** - The course aims to give the students a comprehensive overview of the latest trends in Financial Technology and their impact on the products and services offered by financial institutions in financial markets

**Course Outcomes** - After the completion of the course the students will be able to

CO1: Understand new paradigm of payment systems and its advantages

CO2: Understand foundational Blockchain concepts and know about designs and implementation of smart contracts.

CO3: Learn about methods for developing decentralized applications on Blockchain.

CO4: Explore the fundamental aspects of crypto currencies and the liquid markets they operate in

CO5: Understand practical implications of investing in crypto currencies.

CO6: Understand recent FinTech developments and analyze their impact on the financial services industries

CO7: Describe the technologies underlying cryptocurrencies and Blockchains

**Course Content**

**Unit I**

**Introduction to FinTech:** FinTech Transformation, FinTech Evolution 1.0: Infrastructure, FinTech Evolution 2.0: Banks, FinTech Evolution 3.0 & 3.5: Startups and Emerging Markets, FinTech Typology, Change in mindset; Regulation 1.0 to 2.0 (KYC to KYD), Cryptographic Hash Functions, Merkle Tree, Digital Signature, Public and Private Keys (14 Hours)

**Unit II**

**Payments, Cryptocurrencies and Blockchain:** Digital Payments, Mobile Money and regulations, RTGS Systems, Cryptocurrencies, Legal and Regulatory Implications, Bitcoin, Ethereum, Altcoins, Wallets, Exchange Markets, Payments, Block Chain and Digital Transactions, Digital Identity, Block Chain in Finance Concept and Future scope. (14 Hours)

**Unit III**

**Digital Finance and Alternative Finance:** Financial Technology Innovations - E Commerce and M Commerce, AI & Governance, AI in Smart Regulation and Fraud Detection, New Challenges of AI and Machine Learning, Data, Metadata and Differential Privacy, Crowdfunding - Charity and Equity, P2P and Marketplace Lending. (14 Hours)

**Unit IV**

**FinTech Regulation and RegTech:** FinTech Regulations, History and Evolution of RegTech, RegTech Ecosystem: RegTech Institutions Ecosystem: Startups, RegTech Startups: Challenges, RegTech Ecosystem: Regulators, Regulatory Sandboxes, Smart Regulation (14 Hours)

*Pravin Chandra*

**Suggested Readings: (Latest editions).**

1. John Hill, Fintech and the Remaking of Financial Institutions, Elsevier Publications
2. A. Narayanan, et.al., Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction, Princeton University Press
3. Susanne Chishti Janos Barberis, The FinTech Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries (a review), Wiley
4. Freedman, Roy S, Introduction to Financial Technology (Complete Technology Guides for Financial Services), Academic Press
5. Phadke, Sanjay Fintech Future: The Digital DNA Of Finance, Sage Publications
6. Chishti, S., Jockle, J., O'Hanlon, S., Patrick, D., Bradley, B. FinTech For Dummies, United Kingdom: Wiley.

**Recommended Projects:** Students may be encouraged to attempt the following for enhanced learning:

1. Analyze the market values and returns of cryptocurrencies during the pandemic
2. Study the use of AI and Robotics in marketing of financial services especially banking
3. Examine the need for regulations for security and safety of consumer data and latest developments in this aspect.

**Mapping of Course Outcomes with Program level outcomes**

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PS O1	PSO 2	PS O3	PS O4	PS O5	PS O 6
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CO2	3	3	3	3	3	1	1	3	3	1	3	3	3	3
CO3	3	3	3	3	2	1	1	3	3	2	3	3	3	3
CO4	3	3	3	3	1	1	1	3	3	3	3	3	3	3
CO5	3	3	3	3	3	1	1	3	3	3	3	3	3	3
CO6	3	3	3	3	1	1	1	3	3	3	3	3	3	3
CO7	3	3	3	3	1	1	1	3	3	3	3	3	3	3
AVG	3	3	3	3	1.71	1	1	3	3	2.28	3	3	3	3

*Bonus Content*

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**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (B.Com Honours)**  
**Introduction to Derivatives**

**Course Code: BCOM 306**

**L-4, T/P -0, Credits-4**

**Objective:** The course aims to skill the students to understand types of derivatives, their pricing, and trading mechanism and regulations

**Course Outcomes:** After the completion of the course, the students will be able to-

CO1: Explain the differences between the types of derivatives and how they can be used for hedging and speculating purposes.

CO2: Differentiate forwards, futures, swaps and options - with intent to establish the theoretical basis of prices as well as the practical use - and pitfalls - of these products

CO3: Analyze and apply strategies for hedging, speculation and arbitrage for Financial Derivatives.

CO4: Assess the mechanics, valuation and trading strategies of derivative market; develop their own trading strategies in the volatile market

**Course Content**

**Unit I**

**Introduction to Forwards and Futures:** Forward Contracts - Definition, Pricing, Valuation, Cost-of-Carry. Forward Contracts on Dividend Paying Stocks and Stock Indices. Equity Index Future Contracts. Futures - Definition, Marking-to-Market; Margins; Leverage; Pricing of Index futures. Forward and Future Contracts on Commodities, Specification of Commodity Futures; Storage Cost; Lease Rate; Convenience Yield; Spot Price Prediction  
**(14 Hours)**

**Unit II**

**Forward, Future and Option Contracts:** Forward and Futures Contracts on Currencies, Forward Exchange Rates; FX futures; Forward and Futures Contracts on Interest Rates, Forward rates; FRAs; Eurodollar Futures; Treasury Bond Futures; Hedging Interest Rate Risk; Options - Call and Put Options; Margins. Hedging with Options and Put-Call Parity Protective Puts; Collars; Synthetic Long/Short Positions; Conversions; Reversals; Box-Spread.  
**(14 Hours)**

**Unit III**

**Swaps:** Introduction to Swaps: Commodity, Total-Return, and FX Swaps, Defining, Pricing, Using, and Valuing Swaps; Importance of OTC Swap Markets. Interest Rate and Currency Swaps Converting a floating rate loan into a fixed rate loan; 1- and 2-leg pricing;  
**(14 Hours)**

**Unit IV**

**Derivative Trading:** Weather, energy and insurance derivatives, Trading of Options in India, Clearing and Settlements, Regulations for Derivatives Trading, Role of SEBI in regulating derivatives trading  
**(14 Hours)**

*Pravin Chandra*

**Suggested Readings : (Latest Editions)**

1. John Hull, Options, Futures and other Derivatives, Pearson Education
2. Chance Don, An introduction to Derivatives and Risk Management, Cengage Publications
3. Parameshwaran, Financial Derivatives, Mc Graw Hill
4. Rene M. Stulz, Risk Management & Derivative, Cengage Publications
5. McDonald R.L. Derivative Markets, Pearson Education
6. Reilly, Frank K; and Keith C. Brown, Investment Analysis and Portfolio Management, Thomson

**Recommended Projects:** Students may be encouraged to attempt the following for enhanced learning:

1. Study the NSE and BSE website and collect the details of the trading process in Derivatives
2. Analyze the different types of Derivatives traded in Indian Stock Exchanges
3. Compare the returns on Stocks and their Derivatives in NSE

**Mapping of Course Outcomes with Program level outcomes**

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	1	1	3	1	1	1	1	1	3	3	3	3	3
CO2	3	1	1	3	2	1	1	1	3	3	3	3	3	3
CO3	3	1	3	3	1	1	1	1	3	3	3	3	3	3
CO4	3	3	3	3	1	1	1	1	3	3	3	3	1	3
AVG	3	1.5	2	3	1.25	1	1	1	2.5	3	3	3	2.5	3

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**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (B.Com Honours)**  
**New Venture Financing**

**Course Code: BCOM 308**

**L-4, T/P -0, Credits-4**

**Objective:** The course aims to give exposure to Students regarding different aspects of setting up a new business.

**Course Outcomes:** After completion of the course, the students will be able to:

CO1: Generate a business idea using different techniques and describe sources of innovative ideas

CO2: Evaluate advantages of acquiring an ongoing venture with a case study

CO3: Present a comparative analysis of various government schemes which are suitable for the business idea

CO4: Develop a marketing plan for a business idea

CO5: Prepare and present a well-conceived Business Plan.

**Course Content**

**Unit I**

**Introduction:** New Venture Finance, The investment landscape, Essentials of a "good plan" from a Venture capitalist perspective. Projected financial statements - Balance sheet, Income statement, Cash flow statement. Build, Write and Present a profitable Business Plan

**(14 Hours)**

**Unit II**

**Sources of Capital:** Personal Equity, Angel Investors, Venture Capitalists, Bootstrapping, Private Equity, Hedge funds, in India. Different models of Venture Capital, Private Equity and Hedge funds in India. Correlation of means of finance with Project Life Cycle. Business Incubators and Facilitators. Angel Investors. IPO process and Valuation and Role of Merchant Banker, Regulation And Cost.

**(14 Hours)**

**Unit III**

**Process of Funding:** Due Diligence, calculation of Net Worth of the company, Legal Framework and Exit Routes for Venture Capital, Bank Funding Process and Documentations. Financing stages of Venture Capital Financing - Seed stage; start-up stage; early-stage expansion stage and bridge stage

**(14 Hours)**

**Unit IV**

**Institutional Support:** Institutional support to Entrepreneurship Role of Directorate of Industries, District Industries Centers (DICs), Industrial Development Corporation (IDC), State Financial corporation (SFCs), Commercial banks Small Scale Industries Development Corporations (SSIDCs), Khadi and village Industries Commission (KVIC), National Small Industries Corporation (NSIC), Small Industries Development Bank of India (SIDBI), Ministry of Micro Small and Medium Scale Enterprises (MSME) Government Policy Packages. Government schemes for new ventures like: Start-up India (2016), Make in India (2014), Atal Innovation Mission, Support to training and Employment programme for women (STEP), Digital India, Stand up India, Trade related entrepreneurship assistance and development (TREAD), Pradhan Mantri Kaushal Vikas Yojana, NABARD (rural development).

**(14 Hours)**

Pravin Chandra

**Suggested Readings: (Latest Edition)**

1. Stephen Spinelli, Jr. Robert Adams. New Venture Creation, Mc Graw Hill (E Book Available)
2. Andrew Metrick, Ayako Yasuda. Venture Capital and the Finance of Innovation, Wiley Publication (E Book Available)
3. Benjamin, Gerald A., and Joel B Margulis. Angel Capital. How to Raise Early stage, private equity Financing. New Jersey: John Wiley & Sons
4. Mahendra Ramsinghani, The business of venture capital: Insights from leading practitioners on the Art of raising a fund, Deal structuring, Creation, and Exit Strategies, Wiley
5. Romans. A. The Entrepreneurial Bible to Venture Capital: Inside secrets from the leaders in the Startup Game: McGraw-Hill Education
6. Joshi, K. The economics of venture capital firm operations in India. Cambridge University Press.

**Recommended Projects:** Students may be encouraged to attempt the following for enhanced learning:

- Generate a business idea using different techniques and describe sources of innovative ideas.
- Evaluate advantages of acquiring an ongoing venture with a case study.
- Present an idea which can have IPR like patents along with comparative analysis of patents already granted in similar field.
- Present a comparative analysis of various government schemes which are suitable for the business idea (developed in exercise 1).
- Develop a marketing plan for the business idea (developed in exercise 1).
- Prepare and present a well-conceived Business Plan.

**Mapping of Course Outcomes with Program level outcomes**

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

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CO2	3	3	3	3	1	3	3	3	2	1	2	3	3	3
CO3	3	1	1	2	3	3	3	3	1	1	3	1	1	3
CO4	3	1	1	2	3	3	3	3	1	1	2	1	3	3
AVG	3	2.2	2.2	2.6	2.6	3	3	3	2	1.4	2.6	2.2	2.6	3

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GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI  
BACHELOR OF COMMERCE (B.Com Honours)

Equity Research and Analysis

Course Code: BCOM 310

I-4, T/P -0.Credits-4

**Objective:** The course aims to give exposure to Students regarding different aspects of Corporate Valuations, Business Forecasting & Projections, and Sectoral Knowledge

- Course Outcomes:** After the completion of the course the students will be able to:
- CO1: Calculate the Intrinsic value of a company and compare it with its market value
  - CO2: Compare the value derived for the company based on different valuation models
  - CO3: Examine the financial statements of a company to assess its past and expected performance
  - CO4: Take guided decisions on the investments in stocks of companies

Course Content

Unit I

**Introduction to Rational Investing:** Evaluation of Business Model, Industry Analysis, Application of Porter's Five Forces Model, Evaluation of Management & Organizational Life Cycle, Corporate Governance, Behavioral Finance, Analysis beyond numbers (14 Hours)

Unit II

**Financial Statements Analysis:** Standalone vs Consolidated Statements, Decode Income Statement and Balance Sheet, Analyze Fixed Assets & Depreciation, Current Maturities of Long-Term Borrowings, Financial Statement Analysis - Common Size & Trend Analysis, Ratio Analysis Profitability Ratios, Leverage & Coverage Ratio, Liquidity & Turnover Ratio, Return & Shareholders Ratio, Relative valuation model (14 Hours)

Unit III

**Approaches to Building Projections:** Forecasting Methods, Capacity Addition, Revenue Drivers, Expense Drivers, Revenue & Expense Models, Capex Modeling, Loan Schedule, Working Capital, Short Term Borrowings, Building Forecasted statements - P&L, Cash Flow, Balance Sheet (14 Hours)

Unit IV

**Introduction to Valuation:** Enterprise Value (EV), Asset Approach of Valuation, Discounted Cash Flow (DCF) Method, Free Cash Flows for Valuation, Multiples based Method of Valuation, Creating Multiple Table, EV / Sales Multiple, EV / EBITDA Multiple, EV / MW Multiple Valuation, PE Multiple Valuation, P/Sales Multiple Valuation, P/BV Multiple Valuation (14 Hours)

Suggested Readings: (Latest Editions)

1. Benjamin Graham. The Intelligent Investor: The Definitive Book on Value Investing (Collins Business Essentials)
2. Khushboo Gala, Ankit Gala. Fundamental Analysis Shares: Become An Intelligent Investor, Buzzing Stock Publishing
3. Graham, B., Dodd, D. Security Analysis: Sixth Edition, Foreword by Warren

*Praveen Chandra*

Buffett. United Kingdom: McGraw-Hill Education.

4. Dun, Equity Research And Valuation: McGraw-Hill Education (India) Pvt Limited.

5. Bajikar S. Equity Research for the Technology Investor: Value Investing in Technology Stocks. United States: BAJIKAR TECH INVESTOR.

6. Valentine, J. Best Practices for Equity Research Analysts: Essentials for Buy-Side and Sell-Side Analysts. United Kingdom: McGraw-Hill Education.

**Recommended Projects:** Students may be encouraged to attempt the following for enhanced learning:

1. Analyse the market and book value of shares and attempt to decode the reasons for difference in values
2. Identify an industry or sector of choice and prominent companies in the sector and analyse the trends on values of their shares and correlate it to the information dissemination about them

**Mapping of Course Outcomes with Program level outcomes**

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

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CO3	1	3	3	3	1	3	1	1	1	3	3	3	3	3
CO4	3	3	3	3	2	3	1	3	1	3	3	3	3	3
AVG	2.5	2.5	2.75	3	1.25	2.25	1	2	1	2.5	2.5	3	3	3

*Prachi Chandra*

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI  
BACHELOR OF COMMERCE (B.Com Honours)

Financial Modelling Using Spreadsheets Lab

Course Code: BCOM 312

L-0, T/P -4, Credits-2

**Objective** – The aim of the course is to train the students to effectively and efficiently utilize Spreadsheets for data analysis.

**Course Outcomes:** After the completion of the course the students will be able to:  
CO1: Create spreadsheet-based models and use a variety of spreadsheet tools and techniques, such as a number of financial and statistical command functions, what-if scenarios, one- and two-way input tables, optimization, Monte Carlo simulation, and regression analysis.  
CO2: Use logical IF statements, to custom format cells, and to conditionally format cells so as to highlight areas where management attention is needed.  
CO3: Create linked spreadsheets for decision making models  
CO4: Take Financial Decisions using financial models created

**Course Content**

**Unit I**

**Introduction:** Combination of multiple functions in a problem as Vlook +Match, Index+Match, VlookUp and If, Offset Function. Sensitivity Analysis using different ways, Scenario Manager and how to use that in a model, Iterative calculations. Using Spreadsheets for Correlation, Regression, Variance. Summarize data from different sheets into a single sheet using Indirect function (12 Hours)

**Unit II**

**Charting:** Rules of creating a bar chart, Pictures as linked objects in Spreadsheets, Creating dynamic charts, Using Name Manager. Display of multiple charts at the same time in same location using filter, Now and Then Analysis chart, Waterfall Charts, Thermometer Charts, Change in charts using sensitivity analysis, Interactivity using Form Controls, Creation of Dashboards, Conditional formatting (12 Hours)

**Unit III**

**Financial Analysis:** Calculate Net Present Value (NPV), Internal Rate of Return (IRR), Build Dynamic Models with Multiple Scenarios using XIRR, MIRR. Lowest common denominator and annual equivalency cash flow for determining the value of Recommended Projects: Students may be encouraged to attempt the following for enhanced learning with different life spans. (12 Hours)

**Unit IV**

**Other Modelling techniques:** Using formulas for the after tax Weighted Average Cost of Capital (WACC) and Capital Asset Pricing Model (CAPM), Calculation of Free Cash Flows to Firm and Free Cash Flows to Equity, Creation of Data Tables, Scenario Manager and Solver. (12 Hours)

**Suggested Readings: (Latest Edition)**

1. Proctor Scott, Building Financial Models using Excel: A guide for business professionals, Wiley Publications

32 2. Day Alastair, Mastering Financial Modelling in Excel: A practitioner's guide to applied

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corporate finance, FT Publishing International

3. Francis J. Clauss, Financial Modeling with Excel

4. Sengupta Chandan. Financial Analysis and Modeling Using Excel and VBA, Wiley

5. Benninga, Simon. Financial Modeling: The MIT Press

6. Michael Rees, Financial Modeling in Practice: A Concise Guide for Intermediate and Advanced Levels, Wiley Finance

**Recommended Projects:** Students may be encouraged to attempt the following for enhanced learning:

1. Take the financial statements of a firm and build a model to predict its future earnings assuming the pandemic lasts for a year, more than a year and less than a year
2. Analyze the financial statements of past few years of a company and correlate it to a macroeconomic variable impacting the industry and the firm

**Mapping of Course Outcomes with Program level outcomes**

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

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CO4	1	3	3	3	1	1	1	1	3	1	1	3	1	3
CO5	1	3	3	3	1	1	1	1	3	1	1	3	1	3
CO6	1	3	3	3	1	1	1	3	3	1	1	3	1	3
AVG	2	3	3	3	1.75	1	1	2.67	3	2.5	2.5	3	2.5	3

*Pravin Chandan*

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI  
BACHELOR OF COMMERCE (B.Com Honours)  
Major Research Project

Course Code: BCOM 314

Credits: 6

**Objective** – Students must attempt to conduct an empirical research study based on field data. Univariate Data Analysis of Primary Data is an essential component of Project completed in this year.

**Course Outcomes** – After this project the students will be able to

CO1: Apply all theoretical concepts learned in research methodology

CO2: Articulate a clear research objective with accurate scope and limitations of the study

CO3: Identify an appropriate sample size for a study

CO4: Choose the appropriate data collection tools for accurate, authentic and complete data collection

CO5: Study the data using techniques appropriate to the Research Design

CO6: Analyze data using parametric techniques and conduct Univariate analysis.

CO7: Draw conclusions based on the results from the analysis

**Guidelines**

Students must be advised to select an area for research as per their interest. The area must be related to any subject or topic that has been discussed in any course in the class.

In case the student is interested in an entirely new area, there should be adequate reasoning and study to support the interest and the topic must be submitted to the HOD for approval before the research is commenced. Students and supervisors must ensure that they have access to reliable resources for data needed for research.

There shall be a supervisor for the students who will guide them to

- (i) select a topic from the area of economics, commerce and business,
- (ii) design the research project,
- (iii) collect and analyze data and
- (iv) write the report.

The number of Students to be allotted against one supervisor and the selection of the examiner for the project report will be determined as per the norms decided by the University.

Students must conduct preliminary research after a detailed survey and analysis of the existing literature on the topic and identify research gap to showcase the significance of the chosen topic. Students must decide their research topic and draft a clearly defined and delineated research objective.

**Draft the research question** for the research: Investigate the relationship between variables and establish causal relationships if any

**Research methodology** - Research can be experimental, observational, theoretical, textual, qualitative, quantitative, etc. Students may need to modify their research methodology in the light of the initial research through a pilot study

**Analysis/data processing** will include statistical analysis, generating graphs, charts or tables, organizing information into discrete categories, and so on, or it might involve historiographic or critical analysis of texts or events.

**Writing up**- This is the process of presenting the results of the research in a systematic manner. The Report must be in the given format to include Research Objective, Research Design, Data Collection, Data Analysis, Conclusions and Summary.

For the viva-voce examination, an expert shall be engaged who shall be a senior teacher from a college other than the college in which the student is studying.

*Bruno Chandra*

**Suggested Readings: (Latest edition)**

1. Madan, P., Paliwal, V., & Bhardwaj, R. Research Methodology-Methods & Techniques. New Delhi: New Age International Publishers.
2. Kothari, B. L. Research Methodology: Tools and Techniques. Jaipur: ABD Publishers.
3. Borse, M. N. Research Methodology—Modern, Methods & New Techniques. Jaipur: Shree Niwas Publishers.
4. Rao, K. V. Research Methodology in Commerce and Management. Noida, Uttar Pradesh: Sterling Publishers Private Limited.
5. Sharma, R. D., & Chahal, H. Research Methodology in Commerce and Management. New Delhi: Anmol Publications.
6. Bryman, Alan. Social Research Methods: OUP Oxford

**Mapping of Course Outcomes with Program level outcomes**

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CO4	3	2	3	3	3	1	1	3	1	1	2	3	3	3
CO5	1	3	3	3	1	1	1	3	2	1	2	2	1	3
CO6	1	1	1	3	1	1	1	3	3	1	1	3	3	3
CO7	3	3	3	3	3	1	1	3	1	1	1	3	3	3
AVG	2.4	2.5	2.7	3	2.1	1	1	3	1.42	1	2.14	2.42	2.42	3

*Ravi Chandra*