Criteria 1.2.1

Number of Programmes in which Choice Based Credit System (CBCS)/ elective course system has been implemented

1.2.1.1. Number of Programmes in which CBCS/ Elective course system implemented.

Year	2023-24
Number	2 (BBA and BCOM (H))

Supporting Documents includes:

1. List of Electives offered by the University.

2. Syllabus of the Electives in the Choice bases Credit System (CBCS)/ Elective Course System.

LIST OF ELECTIVES

Assessment year 2023-24

Jagannath International Management School

(Affiliated to Guru Gobind Singh Indraprastha University and Approved under Section 2(f) of UGC Act 1956)

Accredited by National Assessment and Accreditation Council (NAAC)

List of Choice Based Credit System (CBCS)/ elective course system has been implemented

Course Code	Course name	Year of Introduction	Status of implementation of CBCS / elective course system (Yes/No)	Year of implementation of CBCS / elective course system
BBA 212	Training and Development	2021	No	-
BBA 214	Sales Management	2021	Yes	2022
BBA 216	Financial Markets and Institutions	2021	Yes	2022
BBA 309	Marketing Analytics	2021	No	-
BBA 311	Performance Marketing	2021	No	-
BBA 313	Financial Modelling	2021	No	-
BBA 306	HR Analytics	2021	No	-
BBA 308	Advertising and Sales Promotion	2021	Yes	2024
BBA 310	Investment Analysis and Portfolio Management	2021	No	-
BCOM 207	Financial Markets and Institutions	2021	No	2022
BCOM 209	Human Resource Management	2021	Yes	2022
BCOM 208	Investment and Portfolio Management	2021	No	2023
BCOM 210	Marketing Management	2021	Yes	2023
BCOM 303	Investment Banking	2021	Yes	2023
BCOM 305	Valuation of Fixed Income Securities	2021	No	-
BCOM 307	Banking Operations	2021	Yes	2023
BCOM 309	Capital Market Operations	2021	No	-
BCOM 311	Basics of Actuarial Science	2021	No	-
BCOM 313	Basics of Econometrics	2021	No	2023
BCOM 304	Financial Technology	2021	Yes	2024
BCOM 306	Introduction to Derivatives	2021	No	-
BCOM 308	New Venture Financing	2021	Yes	2024
BCOM 310	Equity Research and Analysis	2021	No	-

ELECTIVES SYLLABUS BBA

Assessment year 2023-24

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF BUSINESS ADMINISTRATION (BBA)
BBA 212: Training and Development

L-4, T/P-0

Credits: 04

Objective: The course aims at equipping the learners with the concept and practice of Training and Development in the modern organizational setting.

Course Outcomes
CO1: Examine the concepts of training and development.
CO2: Analyse the trends in employees and organization development programmes.
CO3: Identify training needs of an individual by conducting training need analysis.
CO4: Evaluate and assess the cost and benefits of a training and development programme.To show insights into evaluating a training programme.

Course Contents
Unit I
Introduction : Concepts and Rationale of Training and Development; overview of Training and Development systems; ISD Model of T&D, organizing Training Department; Training and Development Policies; linking training and development to company's strategy; Requisites of Effective Training; Role of External agencies in Training and Development.

(14 Hours)

Unit II
Training Need Analysis (TNA): Meaning and purpose of TNA, TNA at different levels, Approaches for Training Needs and Analysis, output of TNA, methods used in TNA, Assessment of Training Needs.

(14 Hours)

Unit III
Training and Development Methodologies: Overview of Training Methodologies- Process of Learning; Principles of Learning; Individual differences in Learning, Learning Curve, Learning Management System; Criteria for Method Selection; Skills of an Effective Trainer; Use of Audio-Visual Aids in Training.

(14 Hours)

Unit IV
Designing Training & Development Programme: Organization of Training and Development Programmes, Training Design, Kinds of Training and Development Programmes- Competence Based and Role-Based Training; Orientation and Socialization; Diversity Training, Choice of Training and Development Methods, Preparation of Trainers; Developing Training Materials; E-Learning Environment; Flexible Learning Modules; Self Development; Training Process Outsourcing, Evaluation of Training and Development: Meaning and Problems.

(14 Hours)

Suggested Readings: (Latest Editions)
1. Blanchard, N. P., & Thacker, J. W., Effective Training: Systems, Strategies and Practices, New York: Pearson Education.
2. Noe, R. A., & Kodwani, A. D., Employee Training and Development, New York: McGraw Hill Education.
3. Lynton, R. P., & Pareek, U., Training for Development. New Delhi: SAGE India.
4. Phillips, J. J., & Phillips, P. P., Handbook of Training Evaluation and Measurement Methods, Houston: Gulf Publishing Company.
5. Prior, J. (Edited), Handbook of Training and Development, Mumbai: Jaico Publishing House.
6. Sharma, D., & Kaushik, S., Training & Development. New Delhi: JSR Publishing House.

CO-PO MAPPING

BBA 212: Elective Training and Development

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	3	2	2	3	3	3	3
CO2	3	3	2	2	3	3	3	3
CO3	3	3	2	2	3	3	3	3
CO4	3	3	3	2	3	3	3	3
AVG	3	3	2.25	2	3	3	3	3

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF BUSINESS ADMINISTRATION (BBA)
BBA 214: Sales Management

L-4, T/P-0   **Credits: 04**

Objective: To acquaint the students with the process of personal selling and the strategies and methods for effective sales management.

Course Outcomes:
CO1: Explore the nature and importance of sales management, types and skills of sales manager.
CO2: Demonstrate the personal selling process.
CO3: Analyze the ethical and legal issues in sales management.
CO4: Designing the Motivational and Compensation Plans of Sales Personnel.

Course Contents
Unit I
Introduction to Sales Management: Nature, Scope and Importance of Sales Management, Evolution of Sales Management, Role and Skills of Sales Managers, Sales Objectives, Sales Strategies, Emerging Trends in Sales Management.   **(14 Hours)**

Unit II
Personal Selling: Process, Theories of Selling, SPIN Model, Types of Selling, Transactional and Relationship Selling, Sales Forecasting Methods.   **(14 Hours)**

Unit III
Sales Force: Recruitment and Selection Process, Design, Execution and Evaluation of Sales Force Training, Motivation and Compensation of Sales Personnel, Design and Management of Sales Territories and Quotas and contest.   **(14 Hours)**

Unit IV
Appraisal: Appraisal of Sales Personnel, Sales Budgets, Sales Audits, Legal and Ethical Issues in Sales Management, Role of Information Technology in Sales Management.   **(14 Hours)**

Suggested Readings: (Latest Editions)
1. Still. K.R., Cundiff, E.W & Govoni. N.A.P, Sales Management-Decision Strategies and Cases, Pearson Education.
2. Tanner Jr., JF., Honeycutt Jr., E.D. and Erffmeyer, R.C., Sales Management, Pearson Education.
3. Donaldson, Bill, Sales Management, Principles, Process and Practice, Palgrave Macmillan.
4. Havaldar, K.K. & Cavale, V.M, Sales and Distribution Management-Text & Cases, Tata McGraw Hill Education Pvt. Ltd.
5. Jobber, David and Lancaster, Geoffery, Selling and Sales Management, Pearson Education.
6. Ingram, Thomas N., LaForge, Raymond W., Avila. Raman A., Schwepker, Jr., Williams M.R., Sales Management-Analysis and Decision Making, Routledge.

CO-PO MAPPING

BBA 214: Elective Sales Management

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	3	3	3	3	3	3	3
CO2	3	3	3	2	3	3	3	3
CO3	3	3	3	2	3	3	3	3
CO4	3	3	3	2	3	3	3	3
AVG	3	3	3	2.25	3	3	3	3

Pravin Chandra

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF BUSINESS ADMINISTRATION (BBA)
BBA 216: Financial Markets and Institutions

L-4, T/P-0

Credits: 04

Objective: The course aims to familiarize the learners with an overview of Financial Markets & Institutions in India.

Course Outcomes

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 initiatives on financial inclusion.
CO4: Understand the Role and Functions of Financial Institutions.

Course Contents

Unit I

Introduction to Financial System: Components of Financial System, Financial System and Economic Development, Financial Intermediaries, Overview of Indian Financial System, Financial Sector Reforms.

(14 Hours)

Unit II

Money Market: Money Market – concept, role, functions and importance; Money market instruments; 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 market : Capital Markets –concept, role, functions and importance. Components of Capital market. Cash markets- Equity and Debt, Depository, Primary and Secondary Markets, 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; Payment Banks, Small Banks, Co-operative Banks; Recent initiatives like MUDRA financing scheme, Financial Inclusion; Non-Performing Assets (NPA)-Meaning, causes and Impact of NPAs on Banking Sector; Insolvency and Bankruptcy Code, 2016. Role and Importance of Non-Banking Financial Companies (NBFCs), Development Financial Institutions (DFIs), Housing Finance Institutions - National Housing Bank, HUDCO; Microfinance and Rural Credit- NABARD, Post Office Banks. **(14 Hours)**

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 Company.
4. Khan, M. Y., Indian Financial System –Theory and Practice, Vikas Publishing House.
5. Pathak, Bharati, Indian Financial System, Pearson Education.
6. Annual Reports: Reserve Bank of India, Ministry of Finance, Government of India.

CO-PO MAPPING

BBA 216: Elective Financial Markets and Institutions

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	3	3	3	3	2	2	3
CO2	3	3	3	3	3	2	2	3
CO3	3	3	3	3	3	2	2	3
CO4	3	3	3	3	3	2	2	3
AVG	3	3	3	3	3	2	2	3

Pravin Chandra

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY
BACHELOR OF BUSINESS ADMINISTRATION (BBA)
BBA 309: Marketing Analytics

L-4, T-0   **Credits-04**

Objective: Acquire knowledge to understand marketing analytics and applying the skills in measuring consumer responses.

Course Outcomes:

CO1: Assess Market opportunities by analyzing customers, competitors, collaborators, context, and the strengths and weaknesses of a company.

CO2: Evaluating consumers' requirements and their behaviors, develop effective marketing strategies to achieve organizational objectives

CO3: Measure the effectiveness of marketing efforts.

CO4: Demonstrate knowledge and critical understanding of the role and value of information, performance measurement and customer/competitor insights in marketing.

Course Contents

Unit I

Introduction to Marketing Analytics: Meaning, nature, Data Collection, Predictive analysis, Summarizing Market data using Excel or R software- Pivot table, charts, Exploratory data analytics.   **(14 Hours)**

Unit II

Product Analytics: Meaning, Product Design (Conjoint Analysis), Deciding the attributes of product (Regression), Test Marketing (Moving Average), Demand Forecasting (Naïve Method, least square, regression, time series analysis)

Price Analytics: Linear and Non linear pricing, Price Optimization, Price Bundling, Discounted Pricing, Price Skimming, Revenue Management, Markdown Pricing.

(14 Hours)

Unit III

Place Analytics: Designing retail outlet, Online Product Assortment, Allocating Retail Space and Sales Resources, Distribution channels, Catalog/Email marketing

Promotion Analytics: Media selection model, measure the effect of advertisement, Digital Advertisement, Viral marketing.   **(14 Hours)**

Unit IV

Measuring Consumer Responses: Measuring customer satisfaction (Regression analysis), loyalty, trust, Calculating consumer value, analyzing customer reviews, understanding consumer sentiments and emotions.   **(14 Hours)**

Suggested Readings (Latest Editions):

1. Hartman, Kevin, Digital Marketing Analytics in Theory and in Practice, Ostmen Bennetsbridge Publishing Services.
2. Ramaswamy V. S. & Namakumari S, Marketing Management, Sage Publication India Pvt. Ltd.
3. Baines, P., Fill, C., Page, K., Sinha, P.K., Marketing (Asian Edition), Oxford University Press.
4. Walker O. C., Mullins J. & Boyd Jr. H. W., Marketing Strategy: A Decision Focused Approach, Mc Graw Hill Education.
5. Malhotra, Naresh, Marketing Research: An Applied Orientation, Pearson Prentice Hall.
6. Maity, Moutusy, Marketing Analytics, Oxford University Press.

CO-PO MAPPING

BBA 309 Marketing Analytics

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3
AVG	3	3	3	3	3	3	3	3

Pravin Chandra

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF BUSINESS ADMINISTRATIION (BBA)
BBA 311: Performance Management

L-4, T-0   **Credits: 4**

Objective: The course aims to provide an understanding of managing performance through training, Systems and Formats and to familiarize students with the reward systems and legal issues.

Course Outcomes:

CO1: Identify the essential characteristics of performance management
CO2: Analyze the problems associated with the performance appraisal process
CO3: Compare and contrast different organizational performance .
CO4: Identify the attributes of effective performance management system.

Course Content
Unit I
Performance Management: Scope and Significance – Advantages of Performance Management, Performance Management Skills, performance Management Framework, Employee Assessment system, Role of HR Professionals in Performance management.
(14 Hours)

Unit II
Performance Management perspective to training sub-system: Designing Training Needs Assessment (TNA) tools; Developing Training Modules including training objectives, lesson plan, and learning climate; Effective delivery of training; Evaluating training outcomes.
(14 Hours)

Unit III
Performance Management Systems and Formats: Perspectives to Performance Management System; Systems and Formats including Graphic Rating System, Behavioural Anchor System, Balanced Score Card System, and 360-Degree system; Identifying, defining, and measuring performance metrics and competencies (KRAs, KPAs, and KPIs); Formats for scaling and measurement; Designing Appraisal Form; Performance Feedback and Counselling; Potential Assessment and Performance Planning.   **(14 Hours)**

Unit IV
Reward Systems and Legal Issues: Reasons for introducing contingent Pay Plan, Problems associated with contingent pay plans- Selecting a contingent pay plan- Pay Structures- Job Evaluation- Broad Banding- Legal Principles affecting Performance Management. **(14 Hours)**

Suggested Readings (Latest Editions):
1. Bagchi, Soumendra Narian, Performance Management, Cengage Learning.
2. Herman Aguinis, Performance Management, Pearson Prentice Hall.
3. Kohli, A. S, Deb,T., Performance Management, Oxford Higher Education.
4. Chadha, Prem, Performance Management, Macmillan Publishers.
5. Ghanekar, Anjali, Essentials of Performance Management, Everest Publishing House.
6. Varma, Arup, Pawan S. Budhwar, Angelo S. DeNisi, (Editors), Performance Management Systems: A Global Perspective, Routledge.

CO-PO MAPPING

BBA 311 Performance Management

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3
AVG	3	3	3	3	3	3	3	3

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF BUSINESS ADMINISTRATION (BBA)

BBA 313: Financial Modeling

Credits: 4

L-4, T-0

Objective: This course aims at equipping students with basics of excel and applying various tools of advanced excel in relation to financial management concepts. This would further help students in learning the core concept of financial modeling and creation of certain financial models and templates.

Course Outcomes:

CO1: Develop spreadsheet based models, tools and techniques.
CO2: Create linked spreadsheets for decision making models.
CO3: Apply financial models for Decision Making.

Course Contents

Unit I

Excel as a basic tool of Financial Modeling: Basics of Excel, commands of Excel, conditional formatting, formulas, macros, what if analysis- goal seek, data table and scenario manager, pivot table and charts, data analysis. **(14 Hours)**

Unit II

Financial Modeling Basic Concepts: Introduction, advanced functions of MS-Excel as a tool in financial modeling, steps and components of a financial model. **(14 Hours)**

Unit III

Financial Analysis: Various approaches to valuation- discounted cashflow method- FCFF and FCFE, dividend discount model, precedent transaction analysis, relative valuation model, financial ratios and company analysis, market-based methods- EPS and multiples, sensitivity analysis, probabilistic analysis-best and worst case. **(14 Hours)**

Unit IV

Other Modeling Techniques: Time value of money, capital budgeting models, cost of capital calculation, leverage, EPS calculation. **(14 Hours)**

Note: Hands on skills to be imparted.

Suggested Readings (Latest Editions)

1. Proctor, Scott, Building Financial Models with Microsoft Excel: A Guide for Business Professionals, Wiley.
2. Day, Alastair, Mastering Financial Modeling in Microsoft Excel: A Practitioner's Guide to Applied Corporate Finance, FT Publishing International.
3. Soubeiga, Eric, Mastering Financial Modeling: A Professional's Guide to Building Financial Models in Excel, McGraw Hill Education.
4. Sengupta Chandan, Financial Analysis in Modeling using Excel and VBA, Wiley.
5. Jonathan Swan; Practical Financial Modelling a guide to current practice, CIMA Publishing Publication.
6. Rees, M., Principles of Financial Modelling: Model Design and Best Practices Using Excel and VBA. Wiley.

CO-PO MAPPING

BBA 313 Financial Modeling

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	3	3	3	3	1	1	3
CO2	3	3	3	3	3	1	1	3
CO3	3	3	3	3	3	1	1	3
AVG	3	3	3	3	3	1	1	3

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF BUSINESS ADMINISTRATION (BBA)

BBA 306 -HR Analytics

L-4 T/P-0

Credits- 4

Objective: This course aims to introduce the concepts of HR Analytics and familiarize students with different dimensions of HR analytics. This course will help students to use analytics as a tool to develop a deeper understanding of data and people management and find appropriate solutions to real like people challenges.

Course Outcomes:
CO1: Explain the concept of HR analytics and strategic role of HR manager
CO2: Examine the different HR metrics and HR valuation being followed.
CO3: Assess the work force planning and its use in analyzing HR
CO4: Understand, analyse and communicate the theories of HR analytics.

Course Contents
Unit I

Introduction to HR Analytics: Fundamentals of HR - Strategic Role of HR ,People Analytics -Basics , Basics of Statistics , Framework for Problem Solving - Define Problem, Collect Data, Build the Model, Evaluate and Critique the Model, Present Results and Benefits, Deploy Model - Critical Stages of Talent Life Cycle - Case Study - HR Decision Making: Issue Identification and Problem Solving, LAMP Framework, HCM 21 Framework. **(14 Hours)**

Unit II

HR Practices and Benchmarking: Understanding Important HR Metrics tracked across the Overall Employee Journey , HR Valuations , Benchmarking ,Dash boarding of KPIs (Tableau, Excel) , Performance and Goal Setting , Performance Anaysis, Providing Performance Feedback, Developing HR Score Card. **(14 Hours)**

Unit III

Workforce Planning and Talent Sourcing Analytics: Workforce Planning and its Use - Steps to Workforce Planning- Supply, Demand, Gap and Solution Analysis (Markov Chain, Scatter Plot, Trend Analysis) - Job Analysis - Steps to come out with JD - Types of Job Evaluation - Concepts and Metrices - Types of Job Redesign - Concepts and Metrices. **(14 Hours)**

Unit IV

Induction and Culture Fit - Value Congruence, Talent Engagement Analytics, Collaboration Analytics - Building Effective Teams. Talent Analytics - Performance, Potential and Rewards: Understanding Organizational Culture; Types of Cultures - Socialization Process; Stages of Onboarding - Create an Onboarding Predictive Model - Value Congruence. - Importance of Employee Engagement - Major Drivers of Employee Engagement - Employee Engagement Surveys - Variations in Employee Engagement across Days - Employee Engagement Levels in Teams. - What is Collaboration. Importance of Collaboration - Analysing Collaboration - Organizational Network Analysis - Intervening in Organizational Networks. Jobs, Roles and Competencies - Quantifying Competencies and Strengths - Performance vs Potential - Key Decision Dilemmas – Rewards. **(14 Hours)**

Suggested Readings (Latest Editions):
1. Diez, F., Bussin, M., & Lee, V., Fundamentals of HR Analytics: A Manual on Becoming HR Analytical, Emerald Group Publishing.
2. Waters, S. D., Streets, V. N., McFarlane, L., & Johnson-Murray, R., The Practical Guide to HR Analytics: Using Data to Inform, Transform, and Empower HR Decisions, Society for Human Resource Management.
3. Jac, F. E., The New HR Analytics: Predicting the Economic Value of your Company's Human Capital Investments. Amacom Publisher.
4. Walsh, M., HR Analytics Essentials You Always Wanted To Know, Vibrant Publishers.
5. Bhattacharyya, D. Kumar, HR Analytics, Sage Publications India Pvt. Ltd.
6. Soundararajan, R., Singh, K., Winning on HR Analytics: Leveraging Data for Competitive Advantage, Sage Publications India Pvt. Ltd.

CO-PO MAPPING

BBA 306: HR Analytics

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3
AVG	3	3	3	3	3	3	3	3

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY
BACHELOR OF BUSINESS ADMINISTRATION (BBA)

BBA 308 - Advertising and Sales Promotion

L-4, T-0   **Credits: 04**

Objective:

The course acquaints the students with fundamentals of advertising, role and scope of sales promotion and emerging importance of discipline in various areas.

Course Outcomes:

CO1: Connect the importance and role of advertising in Marketing Mix.
CO2: Evaluate the advertising effectiveness.
CO3: Analyse the different sales promotion strategies and their evaluation.
CO4: Appraise various means of testing effectiveness of sales promotion.

Course Contents

Unit I

Advertising: Meaning and Importance of Advertising, Role of Advertising in Marketing Mix, Stimulation of Demand, Effects of Advertising. Determining Advertising Goals- Defining Advertising Objectives, DAGMAR Approach, Hierarchy-of-Effects Model.

Building Advertising Programmes- Determination of Target Audience, Message Decisions-Content, Structure, Source and Format, Appeals in Advertising, Message tactics: copy writing.   **(14 Hours)**

Unit II

Media Planning and Budgeting- Determining Media Plan, Media decisions Analyzing various Types of Media; Reach, Frequency and Impact, Factors influencing the choice of media, Methods of setting Advertising Budget.

Evaluating Advertising Effectiveness- Need and Importance of Measuring Advertising Effectiveness, Legal, Ethical and Social Aspects of Advertising in India.   **(14 Hours)**

Unit III

Sales Promotion: Meaning and Importance, Nature and Scope of Sales Promotion, Advantages and Limitations. Sales Promotion and Marketing Mix, Relationship between Advertising and Sales Promotion Strategy, Target Audience, Setting Objectives, Impact of Sales Promotion.   **(14 Hours)**

Unit IV

Tools and Techniques- Designing Sales Promotion Strategies, Consumer-Oriented Tools and Techniques of Sales Promotion, Trade Dealings and Retail Promotions, Analysis of various Schemes, sales promotion in b2c, b2b and service settings.

Planning, Implementation and Evaluation- Manufacturer Promotion Planning Process, Retail Promotion Planning Process, Testing the Programme, Review and Evaluation of Sales Promotion Strategies.   **(14 Hours)**

Suggested Readings (Latest Editions):

1. Cummins, J., and Mullin, R., Sales Promotion: How to Create and Implement Campaigns that Really Work, Kogan Page.
2. Shah, K. and D'Souza, A., Advertising and Promotion: An IMC Perspective, McGraw-Hill Education Company.

3. Shimp, T.A., Advertising and Promotion: An IMC Approach, Cengage Learning.
4. Belch, G.E. and Belch, M.A., Advertising and Promotion: An Integrated Marketing Communication Perspective, New York, McGraw Hill.
5. Shimp, T.A., Advertising and Promotion: An IMC Approach, Cengage Learning.
6. Obiageli P. Ohiagu, Fundamental of Advertising and Public Relations, Pinnacle Publications.

CO-PO MAPPING

BBA 308:Advertising and Sales Promotion

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	3	3	3	3	2	3	3
CO2	3	3	3	3	3	2	3	3
CO3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	3	3	3
AVG	3	3	3	3	3	2.25	3	3
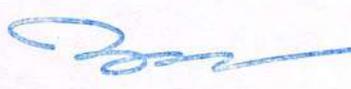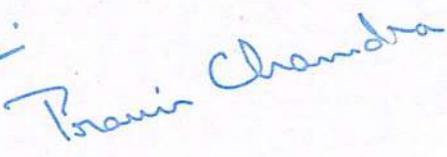
GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY
BACHELOR OF BUSINESS ADMINISTRATION (BBA)

BBA 310 - Investment Analysis and Portfolio Management

L-4 T/P-0

Credits- 4

Objective: To familiarize with the concept of Investment and Portfolio Management. The course imparts skills for fundamental and technical analysis and to understand the recent trends in the area of investments.

Course Outcomes:

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 and Portfolio Management: Investment Process; Investment Vs Speculation, Avenues for investment- securities, features and classes; Risk- concept, elements, types (systematic and unsystematic); Measurement of risk of individual security and portfolio.   **(14 Hours)**

Unit II

Modern Portfolio Theory- Assumptions and Applications, Creation of Efficient Frontier, Minimum risk portfolio, Concept of CML and SML, Factors influencing valuation and prices of securities; Capital Asset Pricing Model. Value of Equity - Constant growth model, Dividend capitalization Model, Valuation of Bonds & Debentures- Current Yield, YTM, YTC.   **(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, Behavioural Finance.   **(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.   **(14 Hours)**

Suggested Readings (Latest Editions):

1. Reilly, F. & Brown, K., Investment Analysis and Portfolio Management, Cengage.
2. Donald, E.Fisher, Jordan, R. & Pradhan, A., Security Analysis and Portfolio Management, Pearson Education.
3. Chandra, P., Investment Analysis & Portfolio Management,Tata McGraw Hill Education.
4. Kevin, S., Security Analysis and Portfolio Management, PHI Learning.
5. Ranganatham M., & Madhumathi R., Security Analysis and Portfolio Management,Pearson (India) Education

6. Pandian, P., Security Analysis and Portfolio Management, Vikas Publishing House.

CO-PO MAPPING

BBA 310: Investment Analysis and Portfolio Management

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3
CO6	3	3	3	3	3	3	3	3
AVG	3	3	3	3	3	3	3	3
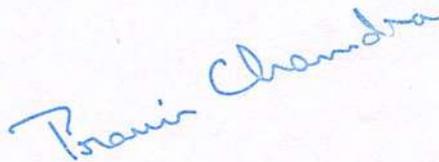
ELECTIVES SYLLABUS BCOM. (H)

Assessment year 2023-24

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)

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

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)

Suggested Readings: (Latest Editions)

1. Gary, Dessler. A Framework for Human Resource Management. Pearson Education
2. David, Robbins and Verhulst. Human Resource Management. Wiley India Pvt Ltd
3. Bohlendar and Snell. Principles of Human Resource Management. Cengage Publications
4. Satrapi, K. Human Resource Management. New Delhi: Tata McGraw-Hill.
5. Dessler, G., & Varkkey, B. Human Resource Management. New Delhi: Pearson Education.
6. Rao, V. S. P. Human Resource Management: Text and Cases. Delhi: Excel Books.

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

- Discuss Work Life Balance with earning members of families and prepare a report.
- Draft an HR policy to combat work life issues assuming the role of a HR manager.
- Design a human resource plan for a select organization.
- Conduct job analysis for any two positions in a select organization and present the report of the same
- Design an induction program, training and development activities for employees at a given level of hierarchy.
- Design an appraisal form with incentive schemes for different job roles in their organization.

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	2	1	1	2	3	3	3	3	2	1	1	1	3	3
CO2	3	2	2	3	2	3	3	3	1	1	2	1	3	3
CO3	2	3	3	3	3	3	3	3	2	1	3	3	3	3
CO4	2	2	3	3	3	3	3	3	1	1	1	3	3	3
CO5	3	1	3	3	3	3	3	3	1	1	1	1	3	3
AVG	2.4	1.8	2.4	2.8	2.8	3	3	3	1.4	1	1.8	1.8	3	3

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 Hours)

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
CO1	3	3	3	3	3	1	1	3	3	3	3	3	3	3
CO2	3	3	3	3	3	1	1	2	3	3	3	3	3	3
CO3	3	3	3	3	3	1	1	2	3	3	3	3	3	3
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	1.83	3	3	3	3	3	3

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)

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

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 Mc 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
6. Jones, C.P., Investment Analysis and Management, Wiley

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-

Outcomes	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	3	3	3	1	1	3	3	3	3
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	2.75	2.5	2.5	2.5	3	3	3	3

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

Course Code: BCOM 305   **L-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

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-

Outcomes	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	PSO 6
CO1	3	1	3	3	1	1	1	3	2	3	3	3	1	3
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

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 it's 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

cheques of all types of accounts
- Understand the difference between savings and current account and significance of each one

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	PS O 2	PSO 3	PSO 4	PSO 5	PS O 6
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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

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 protest 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   (14 Hours)

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

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	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

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

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

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	PSO 2	PSO3	PSO4	PSO5	PSO6
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

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

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.

(14 Hours)

Unit II
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.

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-

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	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	2.71	3	3	3	1.85	1	1	1	3	2.28	3	2.71	1.71	3

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)

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	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	1	1	1	3	3	1	3	3	3	3
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

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)

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	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
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

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)

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-

Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO1	PSO 2	PSO3	PSO4	PSO5	PSO 6
CO1	3	3	3	3	3	3	3	3	3	3	3	3	3	3
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

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

Equity Research and Analysis

Course Code: BCOM 310   **L-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 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-

Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	2	3	1	2	1	3	1	1	1	3	3	3
CO2	3	1	3	3	1	1	1	1	1	3	3	3	3	3
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

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

Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	1	1	1	1	3	3	3	3	3	3
CO2	3	3	3	3	3	1	1	1	3	3	3	3	3	3
CO3	1	3	3	3	2	1	1	1	3	3	3	3	3	3
CO4	1	3	3	3	1	1	1	1	3	1	1	3	1	3
CO 5	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