



Jagannath International Management School

MOR, Pocket-105, Kalkaji, New Delhi-110019

(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)

Criteria 2

Supporting Document

(Academic Year 2023-2024)

2.6.1

COs for all courses



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Course outcomes(COs) of the BBA Programme





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Course Outcomes of BBA Programme

The course outcomes of various courses of BBA are mentioned below:

First Semester

CO #	Course Outcome
BBA 101 Management process and Organizational Behaviour	CO1. Explore the evolution of the concepts of management CO2: Examine the relevance of the theories of Motivation CO3: Analyze the significance of Organization and Individual Behavior CO4: Analyse and relate individual, team and group behavior CO5: Exhibit leadership qualities by building effective teams CO6: Comprehend dynamics of human behavior
BBA-103 Business Mathematics	CO1: Ability to solve the problems of counting CO2: Proficiency in solving the problems of Matrix Algebra CO3: Ability to solve the problems of Differential calculus CO4: Capability to solve the problems of Integral calculus CO5: Analyzing business research problems
BBA 105: Financial Accounting & Analysis	CO1: Comprehension about concepts of accounting and relevance of GAAP and accounting standards CO2: Preparation of company final accounts with adjustments CO3: Appreciate contemporary issues and challenges in accounting CO4: Examine the concept and the methods of depreciation CO5 : Comprehension about accounting for shares and debentures CO6: Explore the role of Stock exchanges and SEBI as a regulator CO7: Conduct comprehensive financial analysis of companies





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BBA 107: Business Economics	CO1: Understand the fundamental concepts of Business Economics CO2: Analyze the relationship between consumer behavior and demand CO3: Explore the theory of production and through the use of ISO-QUANTS CO4: Understand the concept and relevance of short term and long term cost CO5: Examine pricing decisions under various market conditions CO6: Analyse economic challenges posed to businesses
BBA 109: IT Applications in Business	CO1: Explain the concepts of IT (Hardware, Software, Networking, Security, Web and applications). CO2: Analyze the usage of IT product and services. CO3: Use internet web services and resources for learning and discovery. CO4: Explore the usage of tools of MS Word and Advanced Excel to solve business problems. CO5: Comprehend the role of databases in IT applications.
BBA 111: IT Applications in Business (Lab)	CO1: Explore the utility of applications provided by MS Office CO2: Proficiency in MS Advanced Excel and Powerpoint CO3: Effective and professional presentation and communication skills CO4: Use Tables and Charts from Excel to create interactive and animated presentations
BBA-113: Entrepreneurial Mindset (NUES)	CO1: Exhibit entrepreneurial skills and abilities CO2: Imbibe Creativity and innovativeness to explore new ideas and prospects CO3: Explore the laws and government assistance available for new entrepreneurs. CO4: Explore ways to achieve entrepreneurial success



Second Semester	
BBA 102: Cost Accounting	<p>CO1: Comprehensive understanding on objectives and scope of cost accounting in business</p> <p>CO2: Explore cost control through various material controlling techniques</p> <p>CO3: Evaluate the remuneration systems and incentive schemes to deal with labour cost</p> <p>CO4 : Examine overhead cost through overhead functional analysis</p> <p>CO5: Prepare Cost sheet with computation of normal and abnormal profits/Loss</p> <p>CO6: Prepare contract accounts using escalation clause.</p>
BBA-104 —Decision making Techniques in Business	<p>CO1: Understand the basic concepts of Statistics</p> <p>CO2: Apply Correlation and Regression concepts in business and research problems</p> <p>CO3 : Explore the use of linear programming in business problem solving</p> <p>CO4: Analyze transportation and assignment problems</p> <p>CO5: Evaluate alternatives before taking business decisions.</p>
BBA -106-Business Environment	<p>CO1: Explore the Business Environment and its relevance</p> <p>CO2: Comprehend the structure of Indian Economy</p> <p>CO3: Analyze the planning system and economic development in India</p> <p>CO4: Examine the concept of Macro Economics and determination of National Income</p> <p>CO5: Explore the Macro Economic framework.</p>

BBA 108: E-Commerce	CO1: Examine strengths and weaknesses of digital profiles of business organizations CO2: Explore ways to enhance online visibility of business CO3: Analyze challenges of security, privacy and legal jurisdictions in e commerce CO4: Examine the barriers to successful online positioning of businesses.
BBA 110: Business Communication	CO1: Proficiency in formal written communication CO2: Appreciate diversity and adapt to multicultural communication CO3: Analyze the forms and methods of formal and informal mode of communication CO4: Ability to make effective and well-articulated presentations CO5: Explore the significance of effective listening.
BBA 112: E-Commerce Lab	CO1: Design, develop and maintain a basic website. CO2: Create static HTML web pages CO3: Formulate controls for developing web sites CO4: Demonstrate basic animation using HTML.
BBA 114: Minor Project - I	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.
BBA 116: MOOC	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.

Third Semester

BBA 201: Business Laws	<p>CO1: Examine various aspects of contract and implications of various types of contract.</p> <p>CO2: Interpret the regulation concerning the Contract of Sale of Goods Act, 1930.</p> <p>CO3: Understand and analyse Companies Act 2013 with latest amendments.</p> <p>CO4: Examine the concepts of Negotiable Instrument Act, 1881.</p> <p>CO5: Comprehend the concepts of valid contract regarding business transactions.</p>
BBA-203: Marketing Management	<p>CO1: Explore the concepts of Marketing Management.</p> <p>CO2: Appraise in New Product Development, product Line and width and also product pricing.</p> <p>CO3: Understand the role and relevance of Place and Intermediaries.</p> <p>CO4: Acquire skills to understand the factors which influence the promotional mix.</p> <p>CO5: Understand the concept and importance of Direct Marketing, Public Relations and Digital Marketing.</p> <p>CO6: Acquire skills to handle marketing related business and research issues.</p>
BBA 205: Human Resource Management	<p>CO1: Examine the concepts and relevance of HRM.</p> <p>CO2: Explore the various dimensions of Human Resource Planning.</p> <p>CO3: Analyze the needs, methods and designing of training and development programmes.</p> <p>CO4: Exhibit the career planning and career development.</p> <p>CO5: Acquire skills for employees performance appraisal and to understand the relevance of employee maintenance and Industrial Relations.</p>

BBA 207: Management Accounting	<p>CO1: Understand the nature and scope of Management Accounting.</p> <p>CO2: Analyse and interpret the accounting financial statements of a company and its limitations.</p> <p>CO3: Executing skills to prepare various Budgets.</p> <p>CO4: Examining the impact of different ratios on the financial performance of a company.</p> <p>CO5: Compute cash flow analysis and its likely impact on the company.</p>
BBA 209: Production and Operations Management	<p>CO1: Interpret the basic concept and functions of production and operations management.</p> <p>CO2: Able to understand the process of design and development of production systems.</p> <p>CO3: Explore the various factors in deciding location and plant layout.</p> <p>CO4: Articulate inventory management and JIT with quality management systems and TQM.</p> <p>CO5: Identify critical factors for plant maintenance.</p>
BBA-211: Business Research Methodology	<p>CO1: Outline the significance of research and research methodology.</p> <p>CO2: Understand the basic concepts and scope of Business research.</p> <p>CO3: Formulate research process for solving the business related problems.</p> <p>CO4: Examine the concept of measurement, sampling and hypotheses testing.</p> <p>CO5: Prepare a research report.</p>

BBA-213: Business Research Methodology Lab	CO1: Acquire skills to use software (Advance Excel/ SPSS). CO2: Examine research tools for solving business problems. CO3: Implement statistical tests for resolving an issue. CO4: Demonstrate skills for decision making.
BBA-215: NSS/NCC/NSO/other skills notified by university (NUES)	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.
BBA-217: Environmental Studies	CO1: Explore ecosystem, sustainability and International efforts for environmental protection and also understands how ecosystems work. CO2: Examine water pollution and air pollution and acquire skills to resolve the issue. CO3: Demonstrate skills to manage solid waste concern. CO4: Acquire skills to assess the impact of environment and environmental management system. CO5: Contribution towards environment protection and ecological balance.

Fourth Semester

BBA-202: Business Analytics	CO1: Demonstrate skills for computation and aggregation of data using different software. CO2: Present data with the help of charts etc. CO3: Acquire Knowledge about data concepts like big data, data warehousing etc. CO4: Analyze data and interpret the results.
BBA-204: Financial Management	CO1: Explain the nature and scope of Financial Management. CO2: Analyze capital Budgeting process and apply capital budgeting techniques for business decisions. CO3: Examine various capital structure theories and analyze factors affecting capital structure decisions. CO4: Critically examine the theories of dividend and analyze factors affecting dividend policy and suggest sound dividend policy. CO5: Acquire skills to manage profitability and take sound financial decision for a business

BBA 206: Corporate Governance, Human Values & Ethics	<p>CO1: Exhibit the relevance of Corporate Governance in present times.</p> <p>CO2: Examine the concept of Human values and their relevance in Business.</p> <p>CO3: Explain the linkage between Corporate Governance, Human Values and Ethics in Business.</p> <p>CO4: Discuss the issues related to whistle blowing and moral issues in business</p>
BBA 208: Income Tax Law and Practice	<p>CO1: Comprehend the concepts of taxation and determine the residential status of person.</p> <p>CO2: Compute income and deductions under different heads.</p> <p>CO3: Examining the provisions of clubbing of income and set off and carry forward of losses.</p> <p>CO4: Determine the Tax Liability.</p> <p>CO5: Ability to file income tax return.</p>
BBA-210: MOOC	<p>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.</p> <p>Completion certificate followed by assignment and exams of opted MOOC should be submitted to respective institute for earning the course credit, i.e. 3.</p>
BBA 212: Training & Development <i>Elective</i>	<p>CO1: Examine the concepts of training and development.</p> <p>CO2: Analyse the trends in employees and organization development programmes.</p> <p>CO3: Identify training needs of an individual by conducting training need analysis.</p> <p>CO4: Evaluate and assess the cost and benefits of a training and development programme. To show insights into evaluating a training programme.</p>

<p>BBA 214: Sales Management <i>Elective</i></p>	<p>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.</p>
<p>BBA 216: Financial Markets and Institutions <i>Elective</i></p>	<p>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.</p>
<p>BBA-218: MINOR PROJECT - II</p>	<p>CO1: Identify a field of study or a business problem. CO2: Examine the environment to identify the potential research areas. CO3: Crystallize a business concern into a concrete business research problem. CO4: Explore alternative ways to resolve a business problem.</p>

Fifth Semester

BBA-301: Goods and Services Tax	CO1: Understand the concept of GST. CO2: Undertake Assessment of GST. CO3: Recognize the steps to file GST returns. CO4: Understand offences and penalties under GST. CO5: Comprehends the role of GST Practitioner.
BBA 303: Business Policy and Strategy	CO1: Describe the concept of Business Policy, its evolution and strategic management. CO2: Perform the SWOT analysis. CO3: Develop skills to formulate various strategies in different Business portfolio models. CO4: Discover the issues in Strategy Implementation.
BBA-305: Information Systems Management	CO1: Describe the role of information technology and decision support systems in business and record the current issues with those of the firm to solve business models. CO2: Provide the theoretical models used in database management systems to answer business questions. CO3: Relate the basic concepts and technologies used in field of management information systems. CO4: Translate the role of information system in organisation, the strategic management processes, with the implications for the management.
BBA-307: Information Systems Management Lab	CO1: Select the relevant data for decision making using SQL. CO2: Understand the relevance of E-R Models. CO3: Create and Manipulate Databases.
BBA 309: Marketing Analytics <i>Elective</i>	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.

<p>BBA 311: Performance Management <i>Elective</i></p>	<p>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.</p>
<p>BBA 313: Financial Modeling <i>Elective</i></p>	<p>CO1: Develop spreadsheet-based models, tools and techniques. CO2: Create linked spreadsheets for decision making models. CO3: Apply financial models for Decision Making.</p>
<p>BBA 315: SUMMER TRAINING REPORT</p>	<p>CO1: Work & gain practical experience of working in a real business setting and environment. CO2: Explore the various functional areas and correlate a few theoretical concepts taught in classrooms to real life work and life scenarios. CO3: 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. CO4: Develop skills in report writing through observation, data collection, data analysis and present it as a report for analysis to the company.</p>

Sixth Semester

BBA-302: Project Management	<p>CO1: Explain the concept of Project Management and Techniques to manage the projects.</p> <p>CO2: Analyzing the project life cycle and assess skills to generate and screen the project ideas.</p> <p>CO3: Acquire skills to do technical analysis and Market Analysis and apply network techniques.</p> <p>CO4: Explore various sources of projects financing.</p> <p>CO5: Understand the skills required to evaluate and control the projects</p> <p>CO6: Analyze the emerging concepts in project management.</p>
BBA-304: Digital Marketing	<p>CO1: Interpreting the concept of Digital Marketing.</p> <p>CO2: Assess the online buyer behavior and models.</p> <p>CO3: Explore Digital promotional techniques.</p> <p>CO4: Acquire skills to take various decisions related to online marketing.</p> <p>CO5: Attain skills to exploit the opportunities of this medium to support the organization's marketing activities.</p>
BBA 306 -HR Analytics <i>Elective</i>	<p>CO1: Explain the concept of HR analytics and strategic role of HR manager</p> <p>CO2: Examine the different HR metrics and HR valuation being followed.</p> <p>CO3: Assess the work force planning and its use in analyzing HR</p> <p>CO4: Understand, analyse and communicate the theories of HR analytics.</p>

<p>BBA 308 - Advertising and Sales Promotion <i>Elective</i></p>	<p>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.</p>
<p>BBA 310 - Investment Analyses and Portfolio Management <i>Elective</i></p>	<p>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.</p>
<p>BBA-312 Entrepreneurship Development</p>	<p>CO1: Describe the concept of Entrepreneur and its emergence. CO2: Identify how to go about the promotion of a venture. CO3: Recognize Entrepreneurial Behaviour. CO4: Explain Development programmes for entrepreneur. CO5: Interpret the role of Entrepreneur in economic growth. CO6: Acquire skills regarding starting up their own business unit</p>
<p>BBA-314: Major Project</p>	<p>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</p>



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Course outcomes(COs) of the B.COM(H) Programme



Course Outcomes (COs) of B.COM(H)

B.COM(H) Semester I

B.COM 101	Management Process and Organizational Behaviour	<p>CO1-Develop better understanding in students about management principles (from historical perspective also).</p> <p>CO2-Visualise process of management in business and real life context.</p> <p>CO3-Understand management as a cyclical process with significance of feedback and control.</p> <p>CO4-Analyse individual behavior both in isolation and in Organizational context.</p> <p>CO5-Decipher the variables which affect individual and organizational behavior</p> <p>CO6-Intricacies of group behavior, group task and group effectiveness.</p> <p>CO7-Visualize development of organization culture through organization behavior.</p> <p>CO8-Implement and manage change in organizations.</p>
B.COM 103	Financial Accounting	<p>CO1-Record all the business transactions which have financial implications</p> <p>CO2-Utilise accounting concepts and theories to record transactions accurately.</p> <p>CO3-Generate financial statements from all the transactions recorded.</p> <p>CO4-Apply concepts of depreciation, provisions and reserves and their impact on asset and firm valuation</p> <p>CO5-Distinguish between the emerging fields of accounting (Human Resource Accounting, Green Accounting, Inflation Accounting, and Social Responsibility Accounting) and measure them from the accounting perspective.</p> <p>CO6-Identify sources of finance and process of raising finance, thereby recording all the funds accumulated and placing them in the books of accounts.</p>
B.COM 105	Micro Economics	<p>CO1: Understand the concepts of economics and apply them in their personal and business decision making.</p> <p>CO2: Visualize the variations of price and elasticity with respect to demand and</p>

		<p>supply.</p> <p>CO3:To predict consumer behaviour through concepts of marginal utility.</p> <p>CO4:Infer the optimum levels of production in view of scarce resources in long and short run.</p> <p>CO5:Analyse different market structures in context of costs and revenue.</p> <p>CO6:Analyze real-world business problems with a systematic theoretical framework.</p>
B.COM 107	Business Communication	<p>CO1:Use the process of communication to overcome the barriers of effective businesscommunication</p> <p>CO2:Draft effective proposals, letters and other business reports</p> <p>CO3:Communicate effectively in English with brevity and clarity in both oral &written form</p> <p>CO4:Speak effectively at public forums</p> <p>CO5:Identify and analyze the impact of culture in communication</p> <p>CO6:Collect, analyze and present data persuasively for all kinds of businesscorrespondence</p> <p>CO7:Exhibit verbal and non-verbal communication ability through presentations</p>
B.COM 109	Computer Application	<p>CO 1: Apprehend the basic functioning of a computer through hardware and software</p> <p>CO 2: Comprehend the functioning of Operating System which support the user interface.</p> <p>CO 3: Achieve proficiency in Word, PowerPoint and Excel for office automationassistance.</p> <p>CO 4: Identify IT infrastructure for business organization.</p> <p>CO 5: Synthesize the importance of computer in different business sectors and personal life.</p>
B.COM 111	Computer Application- LAB	<p>CO1: Gain proficiency in creating business documents like letters, memos, reports, term papers, and typesetting novels and magazines, etc</p> <p>CO2: Use audio-visual tools to have a greater visual impact in presentations.</p> <p>CO3: Execute basic and complex mathematical functions in an easy way</p> <p>CO4: Present data pictographically through charts, graphs etc.</p> <p>CO5: Analyze quantitative data through execution of various statistical tests</p>

B.COM(H) Semester II

B.COM 102	Business Mathematics	<p>CO1: Employ the concept of expression, equations and inequalities to investigate and describe relationships to solve problems.</p> <p>CO2: Develop proficiency in distinguishing mathematical tools to solve complex business problems.</p> <p>CO3: Develop analytical skills to process and interpret word problems using combinatorial problems.</p> <p>CO4: Examine Business problems translated into mathematical situations by using concepts of Matrices.</p> <p>CO5: Use appropriate techniques to explore calculus and algebraic concepts.</p> <p>CO6: Demonstrate the economic applications of differentiation and integration.</p>
B.COM 104	Business Law	<p>CO1: Develop an understanding of different laws applying to business transactions</p> <p>CO2: Analyze and interpret the implications of transactions involving contractual obligations</p> <p>CO3: Comprehend the key legal aspects pertaining to setting up of a new company including rights and responsibilities of shareholders</p> <p>CO4: Interact effectively using standard legal terminology</p> <p>CO5: Utilize critical thinking skills to demonstrate rational and precise argument to various case laws</p> <p>CO6: Interpret the various legal provisions to develop their own cases and examples to contribute to the field of knowledge</p>
B.COM 106	Macro Economics	<p>CO1: Understand different macroeconomic variables, aggregates & their interdependency.</p> <p>CO2: Understand & Calculate macroeconomic variables & indicators to assess National Income</p> <p>CO3: Describe the circular flow of income through the sectors of the economy and the process of income multipliers that influence these flows</p> <p>CO4: Analyze factors which influence overall performance of an economy w.r.t economic theories</p> <p>CO5: Use the IS/LM model to explain economic fluctuations and the impact of monetary and fiscal policy</p> <p>CO6: Understand government policies framework from 5 year plans & achievement of Equilibrium.</p>

B.COM 108	Cost Accounting	CO1:Allocate cost to business decisions and components. CO2:Take decisions based on cost attached to various alternatives. CO3:Able to manage inventory at optimal levels. CO4:Allocate cost to human functions and variances therein. CO5:Calculate the different types of Overheads of business organization. CO6:Prepare a Cost Sheet. CO7:Allocate to processes to identify abnormal losses and profits. CO8:Able to determine total cost of projects and contracts through detailed bifurcation of processes.
B.COM 110	Business Studies	CO1: Interpret the concept of business enterprises and analyze the various external and internal forces impacting a business system CO2: Comprehend legal, social and ethical obligations of business towards various stakeholders. CO3: Analyze different forms of business organizations and their challenges CO4: Assess the potentials of startups in India CO5: Identify various sources of funds and design strategies to allocate and appropriate them CO6: Analyze the present role and future scope of small business and multinational corporations CO7: Identify various institutions supporting and governing business organizations and assess their contribution
B.CO M 112	Minor Project Report	CO1:Acquire knowledge about the company and industry on which the student intend to create a project. CO2:Understand the basics of research on minor level. CO3: Draft a formal project report with a formal format. CO4: Demonstrate basic computer proficiency including the use of word processing.

B.COM(H) III Semester

B.COM 205	Human Resource Management	<p>CO1: Appreciate the fact that Human being is an asset to the organization</p> <p>CO2: Identify and Analyze Challenges of Managing Resources</p> <p>CO3: Create a Recruitment plan for an organization using various resources and processes</p> <p>CO4: Identify sources of Recruitment and create a Selection process</p> <p>CO5: Able to design a need based training program and measure its effectiveness</p> <p>CO6: Should be able to create compensation and development strategies for employees</p> <p>CO7: To create a Performance Appraisal process</p> <p>CO8: To understand the nuances and compliances of employee safety and welfare schemes</p>
B.CO M 207	Business Ethics and Corporate Social Responsibility	<p>CO1: Identify and prioritize personal values and apply those in making ethical decisions.</p> <p>CO2: Apply the theoretical precepts of ethical theory in order to evaluate real-life ethical dilemmas.</p> <p>CO3: Use contemporary and Classical frameworks to analyze and suggest resolutions for ethical dilemmas.</p> <p>CO4: Analyze the scope and content of ethical theory and its relevance for diverse institutional and operational business contexts.</p> <p>CO5: Apply the theoretical precepts of ethical theory in order to evaluate real-life ethical dilemmas and be able to explain techniques of moral reasoning.</p> <p>CO6: Interpret the relevance of ethical reasoning to one's own professional career.</p> <p>CO7: Aware of the constraints that organizational life can sometimes place on moral self-determination</p> <p>CO8: Identify and address the objectives of corporate social responsibility and related policies</p>

B.COM 209	Business Statistics	CO1 Analyse the data and transform it into constructive information by using Regression and correlation. CO2 Convert a given business problem into a mathematical proposition. CO3 Predict future values of variables using established relationships and concepts. CO4 Apply concept of probability to real life and business situations.
B.COM 211	COMP Software(Tally)	CO1- Use Tally ERP9 to digitally record all the financial transactions of a business enterprise. CO2- Appraise the technological advantages of Tally ERP 9 including Multilingual Capabilities, Remote Access and Security Features. CO3- Generate different types of financial statements. CO4- Manage inventory effectively with minimum cost. CO5- View various exception reports to track unusual transactions and balances. CO6- Create bank reconciliation statements.
B.COM 213	Managerial Personality Development	CO1: Develop the concept of self and self-esteem CO2: To conduct SWOT analysis of one's own self Appraise self-competencies and map the skill CO3: Analyse one's own personality and identify gaps from skills required by the corporate environment-personality fit. CO4: Identify alternatives and evaluate them without subjectivity, prejudice and biases CO5: Stay updated of current trends and Express objective opinion on situation and issues

B.COM(H) Semester IV

BCOM 202	Fundamentals of Financial Management	<p>CO1: Differentiate the sources of financing with respect to their costs and returns</p> <p>CO2: Decide the proportion of funds from different sources</p> <p>CO3: Comprehend the value of funds for past, present and future</p> <p>CO4: Decide on alternative business decisions through various capital budgeting techniques</p> <p>CO5: Value business projects using various discounting and non-discounting techniques</p> <p>CO6: Maintain optimal liquidity through various sources and components of working capital</p> <p>CO7: Take managerial decisions regarding surplus funds</p>
BCOM 204	Auditing	<p>CO1: Apply the basic understanding of generally accepted auditing standards and methodology of auditing</p> <p>CO2: Evaluate the quality control procedures necessary for auditing.</p> <p>CO3: Appreciate the importance of the ethical standards of certified professional auditors.</p> <p>CO4: Identify the legal liabilities arising from audits and other assurance services.</p> <p>CO5: Analyse audit reports in view of auditor's rights, duties and responsibilities.</p> <p>CO6: Interpret current developments in auditing services and initiate actions.</p>

BCOM 206	Corporate Accounting	<p>CO1: Identify the sources of finance and process of raising it.</p> <p>CO2: Record all the funds accumulated and accurately placing them in the books of accounts.</p> <p>CO3: Prepare the financial statements of companies according to revised schedule 3 of</p> <p>CO4: Analyze and interpret the accounting treatment used in corporate restructuring (Amalgamation and Internal reconstruction)</p> <p>CO5: Demonstrate the ability to solve accounting problems associated with the incorporation, expansion or liquidation of public limited or joint stock companies.</p> <p>CO6: Comprehend the accounts of banking, insurance and electricity companies and identify the differential accounting treatment between these companies.</p>
BCOM 208	Indian Economy	<p>CO1: Understand the inter play of forces that drive the growth and development of Indian Economy</p> <p>CO2: Identify the core problems of the Indian Economy and measures to address the same</p> <p>CO3: Assess the pre and post reform period of the Indian Economy through the New Economic Policy</p> <p>CO4: Analyze the key Industrial Sectors in terms of their present challenges and future</p> <p>CO5: Comprehend the Foreign Trade position of the Indian Economy with respect the world economy</p> <p>CO6: Analyze the government policies and strategies using the concepts of fiscal and monetary policy.</p>
BCOM 210	Financial Modeling	<p>CO1: Use excel as a software and develop basic financial spreadsheets.</p> <p>CO2: Translate the theoretical concepts into excel based formulae.</p> <p>CO3: Prepare financial statements.</p> <p>CO4: Construct projected financial statements.</p> <p>CO5: Determine the extrinsic and intrinsic value from the projected financial Statements.</p> <p>CO6: Extrapolate the value of the firm using sensitivity and scenario analysis.</p> <p>CO7: Examine the difference between the present and future value of the firm by Applying techniques of Time Value of Money.</p>

BCOM 214	Research Methodology	<p>CO1: Identify a business problem and formulate a hypotheses for it.</p> <p>CO2: Prepare a research plan to solve a research problem.</p> <p>CO3: Identify sources of data and analyse data collection methods and tools.</p> <p>CO4: Perform a detailed data analysis using software and tools to analyse relations between variables and draw inferences.</p> <p>CO5: Analyse various research designs in different business / organisational situation and context</p> <p>CO6: Prepare and present reports of research findings</p>
B.CO M 210	Research Methodology -LAB	<p>CO1: Gain proficiency in tools like Advance Excel and R for data analysis.</p> <p>CO2: Execute basic and complex mathematical functions in Excel</p> <p>CO3: Develop data pictographically using tables, graphs and charts</p> <p>CO4: Analyze quantitative data through execution of various statistical tests</p> <p>CO5: Analyze data and Interpret results</p> <p>CO6: Draw conclusions and presenting the results</p>

B.COM(H) Semester V

B.CO M 301	Income Tax Law and Practice	<p>CO1: Understanding the fundamental law of income tax laws in India.</p> <p>CO2: Understanding the relationship between residential status of an assessee and its relationship with the tax incidence.</p> <p>CO3: Calculation of incomes under the five head of incomes: Salaries, House property, Profits and Gains from Business or Profession, Capital Gains and other sources.</p> <p>CO4 : Understanding various of ways of tax planning and determination of taxable income of an individual.</p> <p>CO5 : What if an assessee has suffered losses? Then applying the provisions of set-off and carry forward of losses.</p> <p>CO6 :Applying the provisions of tax collection restricted to TDS and advance tax.</p> <p>CO7: Filling of tax return forms.</p> <p>CO8: Applying the provisions of DTAA.</p>
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BCOM 303	Entrepreneurship Development	<p>CO1: : Identify different ways to become an entrepreneur – Family business owner, Start up, social entrepreneur, franchisee owner, intrapreneur.</p> <p>CO2: Identify the skills required to start a venture and assess individual fits for it.</p> <p>CO3: Analyze the entrepreneurial environment and opportunities there in</p> <p>CO4: Prepare a business plan for pitching to prospective funding agencies.</p> <p>CO5: To understand the legal compliances required for entrepreneurial ventures</p> <p>CO6: Become aware of the training opportunities available for developing entrepreneurial skills and behavior.</p>
BCOM 305	Information Systems Management	<p>CO 1: Develop comprehensive understanding of different Information systems.</p> <p>CO 2: Differentiate between Information system at different level of the of decision making.</p> <p>CO 3: Create and manipulate database for speedy retrieval of data.</p> <p>CO 4: convert raw data into useful information</p> <p>CO 5: Exhibit the role and concept of databases in information systems.</p> <p>CO 6: Analyze alternative information systems using cost benefit analysis.</p>
B.COM M 307	Information Systems Management (LAB)	<p>CO1: Achieve proficiency in developing databases with SQL.</p> <p>CO2: Apply the syntax and semantics of SQL.</p> <p>CO3: Develop databases using SQL.</p> <p>CO4: Reproduce a working model related to Database Management Systems.</p>

BCOM 309	Summer Training Report	<p>CO1:Acquire knowledge about the working of the company and industry in which Student is placed.</p> <p>CO2: Gain outlook of practical experience/exposure of working in an organization.</p> <p>CO3:Understand organizational processes of the department in which the student is placed in the company.</p> <p>CO4: Draft a formal summer internship report with a formal format.</p> <p>CO5:Demonstrate basic computer proficiency including the use of word processing, and spreadsheet software packages.</p>
BCOM 311	ELECTIVE Investment management	<p>CO1: Choose most optimal alternative according to the context and risk appetite.</p> <p>CO2: Analyze individual stock on risk return matrix.</p> <p>CO3: Develop primary insight into behavioral finance.</p> <p>CO4: Comprehend pre-requisites for listing of securities on stock exchange.</p>

B.COM Semester VI

B.CO M 302	Financial Management	<p>CO1:Apply the basic understanding of generally accepted auditing standards and methodology of auditing</p> <p>CO2:Evaluate the quality control procedures necessary for auditing.</p> <p>CO3:Appreciate the importance of the ethical standards of certified professional auditors.</p> <p>CO4:Identify the legal liabilities arising from audits and other assurance services.</p> <p>CO5:Analyse audit reports in view of auditor's rights, duties and responsibilities.</p> <p>CO6:Interpret current developments in auditing services and initiate actions.</p>
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B.COM 304	Goods and Services Tax	<p>CO1: Know the fundamental law of indirect taxes in India.</p> <p>CO2: Know the constitutional requirements and amendments for implementation of GST law.</p> <p>CO3: Acquire the knowledge of the statutory provisions of the GST Act, 2017. CO4 : Understand the significance of the provisions of place and time of supply.CO5: understand the backbone of the GST i.e. Input Tax Credit.</p> <p>CO6 : understand the provisions of tax collection.</p> <p>CO7: understand the provisions of inspection, search , seizure, arrest.CO8: understand the provisions of advance ruling.</p>
B.COM 306	International Business	<p>CO1: Comprehend the impact of international factors and variables business</p> <p>CO2: Understand the governance and legal framework of international business and various agencies involved</p> <p>CO3: Differentiate between globalization & liberalization and understand the needs challenges for both</p> <p>CO4: Identify and analyse different options and strategies available to expand/grow business globally</p> <p>CO5: Comprehend the impact of socio-cultural and legal factors on business across countries</p> <p>CO6: Develop the ability to understand the impact of different cultures on Work and teams in global business.</p>
B.CO M 308	Financial Modeling - LAB)	<p>CO1: Use excel as a software and develop basic financial spreadsheets.</p> <p>CO2: Translate the theoretical concepts into excel based formulae.</p> <p>CO3: Prepare financial statements.</p> <p>CO4: Construct projected financial statements.</p> <p>CO5: Determine the extrinsic and intrinsic value from the projected financial statements.</p> <p>CO6: Extrapolate the value of the firm using sensitivity and scenario analysis. CO7: Examine the difference between the present and future value of the firm by applying techniques of Time Value of Money.</p>



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B.CO M 310	Project	CO1: Articulate the relevance of their research to their coursework and professional future CO2: Articulate a clear research question or problem and defining scope CO3: formulate a hypothesis from research problem .Identify appropriate research design for the identified problem CO4: Conduct literature review and identify the conceptual framework for research CO5: identify the data collection technique and tools to analyze and interpret data CO6: Draw conclusions and suggest recommendations based on data interpretation
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University Syllabus of BBA Programme w.e.f 2021



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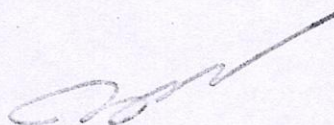
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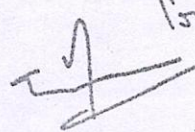
BBA

Scheme and Syllabus

2021-22 onwards

(Approved by AC Sub Committee)



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Background Note:

BBA Graduate Attributes

Students are expected to exhibit the following abilities of learning after the completion of the Graduate Program in Business Administration -

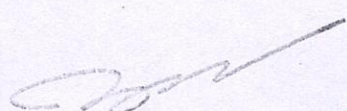
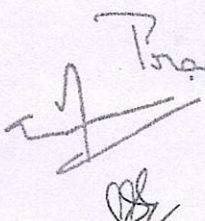


1. Effective Communication and Professional Presentation Skills
2. Comprehensive Knowledge on concepts of Business Management
3. Proficiency in Technological skills necessary for business decision making
4. Critical thinking and Analytical Skills for business problem solving
5. Innovation and Creativity for striving towards an entrepreneurial mindset
6. Leadership abilities to build efficient, effective, productive and proactive teams
7. Responsible citizenship towards social ecosystem
8. Expertise in initiatives towards the achievement of SDGs
9. Inclusivity and respect towards diversity in culture and societies
10. 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 BBA program to make it industry ready. In addition, with New Education Policy 2020, the curriculum of BBA 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 BBA is divided into following types:

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

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SCHEME OF EXAMINATION

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SYLLABI

of

BACHELOR OF BUSINESS ADMINISTRATION
(BBA)

for

First and Second Semesters

(w.e.f. 2021 – 2022 Academic Session)



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DWARKA, NEW DELHI-110078

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

SCHEME OF EXAMINATIONS

Criteria for Internal Assessment

All theory courses have internal assessment of 25 marks and 75 marks for external examination. For the courses related to labs, summer training and projects, internal assessment is 40 marks and external examination is 60 marks.

The internal assessment of the students (out of 25 marks) shall be as per the criteria given below:

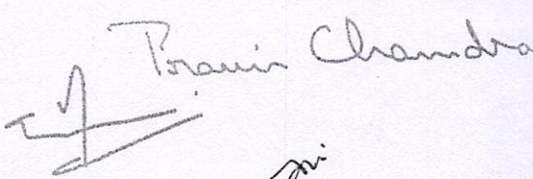


- | | | |
|---|---|-----------------|
| 1. Class Test | - | 15 marks |
| Written Test Compulsory (to be conducted as per Academic Calendar of the University) | | |
| 2. Individual Assignments /Presentation/ Viva-Voce/ Group Discussion/ Class Participation | - | 10 marks |

Note: Record should be maintained by faculty and made available to the University, if required.

MAXIMUM & MINIMUM CREDITS OF THE PROGRAM

The total number of the credits of the BBA Programme is **142**.

Each student shall be required to appear for examination in all courses. However, for the award of the degree a student should secure at least **134** credits.


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SCHEME OF EXAMINATIONS

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI BACHELOR OF BUSINESS ADMINISTRATION PROGRAMME

B.B.A. (Three-Years)

First Semester Examination

Code No.	Paper	Type	L	T/ P	Credits
BBA 101	Management Process and Organizational Behaviour	Core	4	-	4
BBA 103	Business Mathematics	Core	4	-	4
BBA 105	Financial Accounting and Analysis	Core	4	-	4
BBA 107	Business Economics	Core	4	-	4
BBA 109	IT applications in Business	Skill Enhancement	3	-	3
BBA 111	IT applications in Business-Lab	Skill Enhancement	-	2	1
BBA 113	Entrepreneurial Mindset (NUES)	Ability Enhancement	2	-	2
		Total	21	2	22

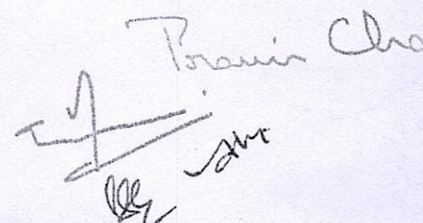
GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI BACHELOR OF BUSINESS ADMINISTRATION PROGRAMME

Second Semester Examination

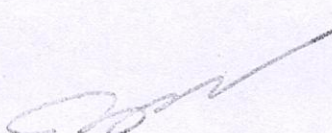
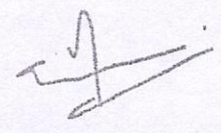
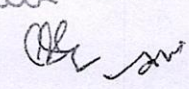
Code No.	Paper	Type	L	T/ P	Credits
BBA 102	Cost Accounting	Core	4	-	4
BBA 104	Decision Techniques for Business	Core	4	-	4
BBA 106	Business Environment	Core	4	-	4
BBA 108	E-Commerce	Skill Enhancement	3	-	3
BBA 110	Business Communication	Ability Enhancement	3		3
BBA 112	E-Commerce Lab	Skill Enhancement	-	2	1
BBA 114	Minor Project-I	Skill Enhancement	-		3
BBA 116	MOOC*	Ability Enhancement	-		3
		Total	18	2	25

* 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 from GGSIP University can join the BBA programme in 3rd 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.



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GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI
BACHELOR OF BUSINESS ADMINISTRATION PROGRAMME

Third Semester Examination

Code No.	Paper	Type	L	T/ P	Credits
BBA 201	Business Laws	Core	4	-	4
BBA 203	Marketing Management	Core	4	-	4
BBA 205	Human Resource Management	Core	4	-	4
BBA 207	Management Accounting	Core/Skill Enhancement	4	-	4
BBA 209	Production and Operations Management	Core/Interdisciplinary	3	-	3
BBA 211	Business Research Methodology	Skill Enhancement	3	-	3
BBA 213	Business Research Methodology Lab	Skill Enhancement	-	4	2
BBA 215	NSS/NCC/NSO/others as notified by the university (NUES*)	Ability Enhancement	2		2
BBA 217	Environmental Studies	Interdisciplinary	4	-	4
		Total	28	4	30

*NUES: Non University Examination System

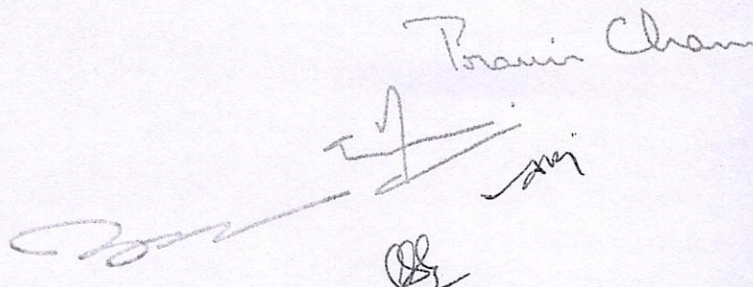
GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI
BACHELOR OF BUSINESS ADMINISTRATION PROGRAMME

Fourth Semester

Code No.	Paper	Type	L	T/ P	Credits
BBA 202	Business Analytics	Ability Enhancement	4	-	4
BBA 204	Financial Management	Core/Skill Enhancement	4	-	4
BBA 206	Corporate Governance, Ethics & Social Responsibility of Business	Core/ Interdisciplinary	4	-	4
BBA 208	Income Tax Law and Practice	Skill Enhancement /Interdisciplinary Course	4	-	4
BBA 210	MOOC*	Ability Enhancement	-	-	3
	Elective I (one paper to be selected from the list of electives)	Discipline Specific Electives	4	-	4
BBA 218	Minor Project -II	Skill Enhancement	-	-	3
		Total	20		26

List of Elective-I:

BBA-212 Training and Development
 BBA-214 Sales Management
 BBA-216 Financial Markets and Institutions

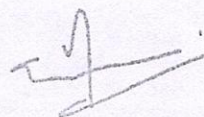
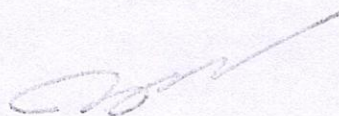
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* The student is required to choose one MOOC course of 3 credits as per his or her preference/choice from Swayam portal or any other online educational platform approved by the UGC / regulatory body from time to time at UG level. After completing the 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.

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 from GGSIP University can join the BBA programme in 5th 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.



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GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI
BACHELOR OF BUSINESS ADMINISTRATION PROGRAMME

Fifth Semester Examination

Code No.	Paper	Type	L	T/ P	Credits
BBA 301	Goods and Services Tax	Skill Enhancement	3	-	3
BBA 303	Business Policy and Strategy	Core	3	-	3
BBA 305	Information Systems Management	Skill Enhancement	3	-	3
BBA 307	Information Systems Management Lab	Skill Enhancement	-	4	2
	Elective II (one elective to be selected from the list of electives)	Discipline Specific Elective	4	-	4
BBA 315	Summer Training Report	Skill Enhancement	-	-	4
		Total	13	4	19

List of Elective-II

BBA-309 Marketing Analytics
 BBA-311 Performance Management
 BBA-313 Financial Modeling

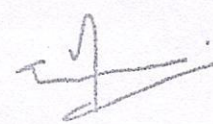
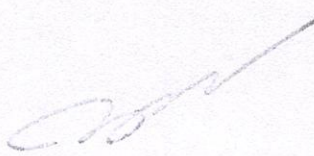

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BACHELOR OF BUSINESS ADMINISTRATION PROGRAMME

Sixth Semester Examination

Code No.	Paper	Type	L	T/ P	Credits
BBA 302	Project Management	Core	3	-	3
BBA 304	Digital Marketing	Skill Enhancement	4	-	4
	Elective III* (one elective to be selected from the list of electives)	Discipline Specific Elective	4	-	4
BBA 312	Entrepreneurship Development	Interdisciplinary	3	-	3
BBA 314	Major Project	Skill Enhancement	-	-	6
		Total	14	-	20

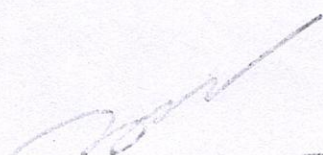
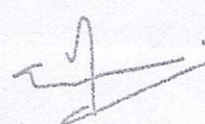
List of Electives-III

BBA-306 HR Analytics
 BBA-308 Advertising and Sales Promotion
 BBA-310 Investment Analysis and Portfolio Management

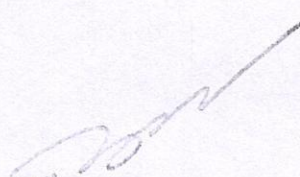

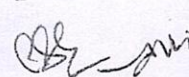


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COURSE DISTRIBUTION (BBA)

Types of Courses	Number of Courses	Credits Per Course	Sem I Course	Sem II Course	Sem III Course	Sem IV Course	Sem V Course	Sem VI Course	Total Credits
Core Courses – Theory and Classroom based (C)	15	4/3	4	3	5	2	1	1	61
Interdisciplinary Theory and Classroom based (GE)	03	4/3			1	1		1	7
Skill Enhancement Courses Including Lab Based (SE) excluding minor/major/internship project reports	11	4/3/2/1	2	3	2	2	4	2	45
Discipline Specific Elective –Theory and Classroom based (DSE)	3	4				1	1	1	12
Ability Enhancement Course including NUES	4	4/3/2	1	2	1	2			17
Minor Project-I	1	3		1					03
Minor Project-II	1	3				1			03
Internship Project Report	1	4					1		04
Major Project	1	6						1	06
Online Courses (MOOCs)	2	3		1		1			06
Total Credits			22	25	30	26	19	20	142



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SEMESTER I

 
Pravin Chandra


GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI
BACHELOR OF BUSINESS ADMINISTRATION (BBA)
BBA 101: Management Process and Organizational Behaviour

L-4, T-0

Credits -4

Objective: The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of management.

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

Introduction to Organizational Behavior

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

Unit IV

Motivation and Leadership: Motivation & Leadership: Concept, Importance, extrinsic and intrinsic motivation; Leadership: Concept and Importance.

Conflict and Culture: Power and conflict, Power tactics, Organizational Culture and climate- Concept and determinants of organizational culture.
(14 Hours)

Suggested Readings: (All latest editions)

1. Robbins.. Fundamentals of Management: Essentials Concepts and Applications, Pearson Education.
2. Robbins, S.P. and Sanghi, S, Organizational Behaviour; Pearson Education.
3. Koontz, H, Essentials of Management, McGraw Hill Education.
4. Ghillyer, A, W., Management- A Real World Approach, McGraw Hill Education.
5. Stoner, Freeman and Gilbert Jr. Management, Pearson Education.
6. Luthans, Fred, Organizational Behavior, McGraw Hill Education.

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

BBA-103 Business Mathematics

L-4, T-0

Credits —4

Objective: This course aims at equipping student with a broad based knowledge of mathematics with emphasis on business applications.

Course Contents

Unit I

Principle of Counting: Concept of Factorial, Principle of Counting, Mathematical Induction: Principle, Arithmetic Progression & Geometric Progression, Concepts of function. (14 Hours)

Unit II

Matrix Algebra: Definition of a matrix, Types of Matrices, Equality of Matrices, Matrix Operations, Transpose of a matrix, Determinants, System of Linear equations, Cramer's rule, Inverse of a Matrix. Properties of the Inverse Solution to a System of Equations by:

(i) The Ad-joint Matrix Methods.

(ii) The Gaussian Elimination method, Rank of a Matrix, Rank of a System of Equations, the Echelon Matrix; Application of Matrices to Business Problems Input Output Analysis, Preparation of Depreciation Lapse Schedule, Leontief I/O Model. Permutation & Combination.

(14 Hours)

Unit III

Differential Calculus: Derivative of a Parametric Function, Logarithmic Differentiation Derivative of an Inverse Function, Optimization Using Calculus, Point of Inflexion Absolute and Local-Maxima and Minima, Optimization in case of Multi Variate Function. Lagrangian multipliers, Derivative as a Rate Measure, Applications in Business. Introduction to Mathematics of finance such as annuities.

(14 Hours)

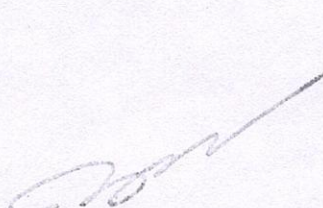


Unit IV

Integral Calculus: Indefinite Integrals, Techniques of Integration, Definite Integrals, Business application, Consumer's or Producer's surplus, Learning Curve, Probability and Probability Distribution.

(14 Hours)

Suggested Readings: (All latest editions)

1. Trivedi, Business Mathematics, Pearson Education,
2. Bhardwaj, R.S., Mathematics and Statistics for Business, Excel Books
3. Khan, Shadab, A Text Book of Business Mathematics, Anmol Publications,
4. Tuttle, Michael, D., Practical Business Math: An Applications Approach, Prentice Hall
5. Hazarika, P., A text book of Business Mathematics, S. Chand Publication
6. Budnick, Applied Mathematics for Business, McGraw Hill Education



Pravin Chandra


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

BBA 105: Financial Accounting and Analysis

L-4 T-0

Credits-4

Objective: The objective of this subject is to give understanding of the basic accounting principles and techniques of preparing the accounts for users of accounting information.

Course Contents

Unit I

Meaning and Scope of Accounting: Objectives and nature of Accounting, Definition and Functions of Accounting, Book Keeping and Accounting, Interrelationship of Accounting with other Disciplines, Branches of Accounting, Limitation of Accounting.

Accounting Principles and Standards: Accounting Principles, Accounting Concepts and Conventions, Meaning and relevance of GAAP, Introduction to Accounting Standards Issued by ICAI, Accounting Standards (Overview of IAS, IFRS, AS and Ind AS). **(14 Hours)**

Unit II

Journalizing Transactions: Journal Entries, Compound Journal Entries, Opening Entry. Ledger Posting and Trial Balance: Preparation of Ledger, Posting, Cash book, Sales and Purchase book and Trial Balance.

Company Final Accounts: Preparation of Final Accounts with adjustments, Trading Account, Profit & Loss Account, Balance Sheet as per schedule- III of the new Companies Act 2013. **(14 Hours)**

Unit III

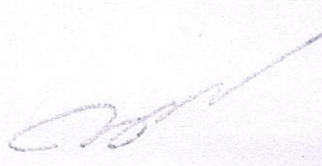
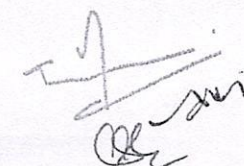
Depreciation, Provisions and Reserves: Concept of Depreciation, Causes of Depreciation, Basic Features of Depreciation, Meaning of Depreciation Accounting, Objectives of Providing Depreciation, Fixation of Depreciation Amount, Method of Recording Depreciation, Methods of Providing Depreciation, Depreciation Policy, Relevant Provisions of AS-10 Property Plant & Equipment, AS-6 (Revised) Provisions and Reserves, Change of method of Depreciation (by both current and retrospective effect). **Contemporary Issues & Challenges in Accounting:** Human Resource Accounting, Green Accounting, Inflation Accounting, Price level Accounting, Social Responsibility Accounting. **(14 Hours)**

Unit IV

Shares and Share Capital: Introduction to Joint Stock Company, Shares, Share Capital, Accounting Entries, Under Subscription, Oversubscription, Calls in Advance, Calls in Arrears, Issue of Shares at Premium, Issue of Shares at Discount, Forfeiture of Shares, Surrender of Shares, Rights Shares, Bonus Shares. Issue of Debentures, Methods of Redemption of different types of debentures. **(14 Hours)**

Suggested Readings: (All latest editions)

1. Tulsian, P.C., Financial Accountancy, Pearson Education
2. Maheshwari, S.N. and Maheshwari, S.K., Financial Accounting, Vikas Publishing House
3. Bhattacharyya, Asish K., Essentials of Financial Accounting, Prentice Hall of India
4. Rajasekran, Financial Accounting, Pearson Education.
5. Bhattacharyya, S.K. and Dearden, J., Accounting for Manager - Text and Cases, Vikas Publishing House.
6. Glautier, M.W.E. and Underdown, B., Accounting Theory and Practice, Pearson Education.

 *Brahm Chandra* 

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

BBA 107: Business Economics

L-4, T-0

Credits-4

Objective: The objective of this subject is to give understanding of the basic concepts and issues in business economics and their application in business decisions.

Course Contents

Unit I

Introduction to Business Economics and Fundamental concepts: Nature, Scope, Definitions of Business Economics, Difference between Business Economics and Economics, Contribution and Application of Business Economics to Business. Micro vs. Macro Economics. Opportunity Costs, Time Value of Money, Marginalism, Incrementalism, Market Forces and Equilibrium, Risk, Return and Profits. Introduction to Behavioural Economics: Nudge theory. **(14 Hours)**

Unit II

Consumer Behavior and Demand Analysis:

Cardinal Utility Approach: Diminishing Marginal Utility, Law of Equi-Marginal Utility. Ordinal Utility Approach: Indifference Curves, Marginal Rate of Substitution, Budget Line and Consumer Equilibrium. Theory of Demand, Law of Demand, Movement along vs. Shift in Demand Curve, Concept of Measurement of Elasticity of Demand, Factors Affecting Elasticity of Demand, Income Elasticity of Demand, Cross Elasticity of Demand, Advertising Elasticity of Demand. Demand Forecasting: Need, Objectives and Methods in brief. **(14 Hours)**

Unit III

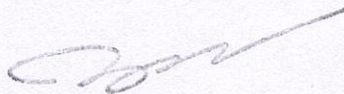
Theory of Production: Meaning and Concept of Production, Factors of Production and Production function, Fixed and Variable Factors, Law of Variable Proportion (Short Run Production Analysis), Law of Returns to a Scale (Long Run Production Analysis) through the use of ISO QUANTS. Concept of Cost, Cost Function, Short Run Cost, Long Run Cost, Economies and Diseconomies of Scale, Explicit Cost and Implicit Cost, Private and Social Cost. **(14 Hours)**

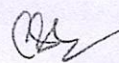
Unit IV

Cost Analysis & Price Output Decisions: Pricing under Perfect Competition (features, short run, long run equilibrium of firm/industry), Pricing Under Monopoly (features, short run and long run equilibrium), Control of Monopoly, Price Discrimination, Pricing Under Monopolistic Competition (features, short run and long run equilibrium, demand and cost, excess capacity), Pricing Under Oligopoly (Cournot Model, kinked demand curve model). **(14 Hours)**

Suggested Readings: (All latest editions)

1. Samuelson, P & Nordhaus, W., Economics, McGraw Hill Education
2. Dwivedi, D.N., Managerial Economics, Vikas Publishing House.
3. Thomas C.R, Managerial Economics, McGraw Hill Education.
4. Mankiw, NG, Principles of Economics, Cengage Learning.
5. Peterson, L. and Jain, Managerial Economics, Pearson Education.
6. Kreps, D., Microeconomics for Managers, Viva Books Pvt. Ltd.



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

BBA 109: IT Applications in Business

L-3, T -0

Credits-3

Objective: This is a basic paper for students to familiarize with computer and its applications in the relevant fields and exposes them to other related papers of IT.

Course Contents

Unit I

Basics of Information Technology: Components of IT systems, Characteristics of Computers, Input-output Devices (Hardware, Software, Human ware and Firmware), Classification of Computers. **Computer Memory:** Types of Memory, Storage devices, Mass Storage Systems. Concept of Cloud Computing. **(8 Hours)**

Unit II

Computer Software: Types of Software. Application Software and their uses. Database concepts. Introduction to Operating System, Need, Functions and Types of Operating systems. Introduction to GUI. Compiler, Interpreter and Assembler, Types of Computer Languages. **(10 Hours)**

Unit III

Desktop Components: Introduction to Word Processor, Presentation Software.

Advanced Excel: Introduction, features, applications and advanced functions of Excel, creating Tables, Graphs and charts, Table formatting, Worksheets Management, Sort and Filters tools, Subtotal, Mathematical functions, Statistical functions, date and time functions, Text functions, financial functions, Analyze data with Pivot tables, create and manage scenarios and summaries. **(12 Hours)**

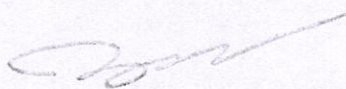
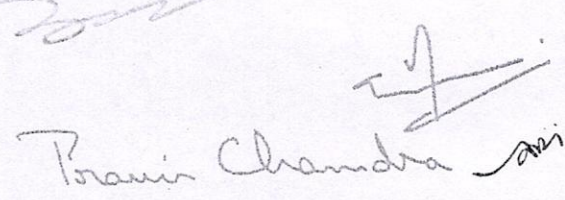

Unit IV

Computer Networks and IT applications: Data communication concepts, types of communication media, Concepts of Computer Networks, Internet, Intranet, Extranet, Network topologies, Networking devices, OSI model. Internet Services.

Information Technology and Society: Application of information Technology in Railways, Airlines, Banking, Online Banking System, Insurance, Inventory Control, Financial systems, Hotel management, Education, entertainment and health, Security issues in information technology. **(12Hours)**

Suggested Readings: (All latest editions)

1. c Leon, Introduction to Information Technology, Vikas Publishing House
2. Behl R., Information Technology for Management, McGraw Hill Education
3. Dhingra S and Tondon A, Introduction to Information Technology, Galgotia Publishing House.
4. Joseph A.Brady and Ellen F Monk, Problem Solving Cases in Microsoft and Excel, Thomson Learning
5. Tanenbaum, A. S, Computer Networks, Pearson Education.
6. Goyal, Anita, Computer Fundamentals, Pearson Education.

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

BBA 111: IT Applications in Business- Lab

L-0, P-02

Credit-1

This Lab would be based on the course **BBA-109: IT Applications in Business**

1. Knowledge of all commands of using Windows to be taught.
2. **Introduction to MS-Word:**
Introduction to Word Processing, it's Features, Formatting Documents, Paragraph Formatting, Indents, Page Formatting, Header and Footer, Bullets and Numbering, Tabs, Tables, Formatting the Tables, Finding and Replacing Text, Mail Merging etc.
3. **Introduction to MS-Excel:**
Introduction to Electronic Spreadsheets, Entering Data, Entering Series, Editing Data, Cell Referencing, ranges, Formulae, Functions, Auto Sum, Copying Formula, Formatting Data, Creating Tables, Graphs and charts, Creating Database, Sorting Data, Filtering etc.

Mathematical functions, Statistical functions, date and time functions, Text functions, financial functions, Analyze data with Pivot tables, create and manage scenarios and summaries.
4. **Introduction to MS PowerPoint:**
PowerPoint, Features of MS PowerPoint Clipping, Slide Animation, Slide Shows, Formatting etc.

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GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI
BACHELOR OF BUSINESS ADMINISTRATION (BBA)
BBA 113: Entrepreneurial Mindset (NUES)

L-02

Credits – 02

Objectives : To provide a foundation for basic entrepreneurial skills and to acquaint them with the world of entrepreneurship and inspire them to set up and manage their businesses. To expose students to various aspects of entrepreneurship and business. To expose students to case studies on successful entrepreneurs

Course Contents

Unit I

Introduction: The Entrepreneur; Theories of Entrepreneurship; Characteristics of successful entrepreneurs, myths of entrepreneurship; entrepreneurial mindset- creativity (steps to generate creative ideas, developing creativity) and innovation (types of innovation) (7 Hours)

Unit II

Promotion of a Venture and Writing a business plan: Opportunity Analysis; External Environment Analysis Economic, Social and Technological Analysis. Business plan- What is business plan, parts of a business plan. Writing a Business Plan. (7 Hours)

Unit III

Entrepreneurship Support: Entrepreneurial Development Programmes (EDP): EDP, Role of Government in Organizing EDPs. Institutions supporting small business enterprises: central level, state level, other agencies, industry associations. (7 Hours)

Unit-IV


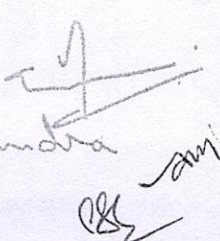
Practicals :

- Presenting a business plan
- Project on Startup India or any other government policy on entrepreneurship
- Discussion on why Startup fails, role of MSME etc.
- Discussion on role of entrepreneur in economic growth
- Discussion on technology park
- Case study discussion on successful Indian entrepreneurs.

(7 Hours)

Suggested Readings: (All Latest editions)

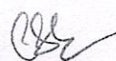
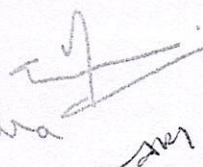
1. Charantimath - Entrepreneurship Development and Small Business Enterprise, Pearson Education.
2. Bamford C.E - Entrepreneurship: A Small Business Approach, McGraw Hill Education.
3. Hisrich et al. - Entrepreneurship, McGraw Hill Education
4. Balaraju, Theduri- Entrepreneurship Development: An Analytical Study, Akansha Publishing House.
5. David, Otis- A Guide to Entrepreneurship, Jaico Books Publishing House, Delhi.
6. Kaulgud, Aruna- Entrepreneurship Management, Vikas Publishing.


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SEMESTER -II



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

BBA 102: Cost Accounting

L-4, T/P-0

Credits: 04

Objective: The primary objective of the course is to familiarize the students with the basic cost concepts, allocation and control of various costs and methods of costing.

Course Contents

Unit I

Meaning and Scope of Cost Accounting: Basic Cost Objectives and scope of cost accounting, Cost centres and cost units, Difference between financial, cost and management accounting. Basic Cost concepts - Cost classification and elements of cost.

Materials Control: Meaning, Steps Involved, Materials and Inventory, Techniques of Material/Inventory Control (EOQ, FSND, ABC, Stock Levels, JIT, VED), Valuation of Inventory (FIFO, LIFO, Weighted average); Practical examples of EOQ, stock levels, FIFO, LIFO.

(14 Hours)

Unit II

Labour Cost: Attendance and payroll procedures, overtime, idle time and incentives, direct and indirect labour, remuneration systems and incentive schemes (Halsey, Rowan, Taylor, Merrick, Bedaux, Emerson plans practical examples).

Overheads: Functional analysis - factory, administration, selling, distribution, research and development, fixed, variable, semi variable and step cost; Factory overheads, Administration overheads and Selling and distribution overheads in brief. (Overhead rate, Machine rate, under & over absorption practical examples to be taught).

(14 Hours)

Unit III

Cost Sheet - Preparation of Cost Sheet (simple problems)

Process Costing - Meaning and computation of normal profits, abnormal effectives and abnormal loss.

(14Hours)

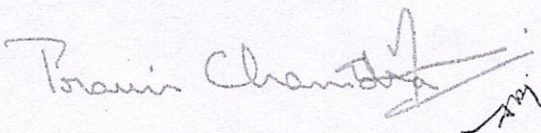
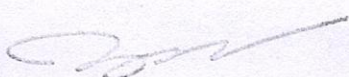

Unit IV

Contract Costing: Contract meaning, types, Job and Batch costing, preparation of contract accounts, escalation clause, calculation of work in progress, accounting for material: accounting for plant used in a contract; contract profit and loss account, balance sheet. Operating costing (basic problem examples to be taught).

(14 Hours)

Suggested Readings: (All latest editions)

1. Maheshwari, S. N. and Mittal, S. N., Cost Accounting—Theory and Problems, ShriMahavir Book Depot.
2. Arora, M.N., Cost Accounting, Vikas Publishing House.
3. Lal, Jawahar and Srivastava, Seema, (Latest Edition), Cost Accounting, McGraw Hill Education.
4. Pandey, I.M., Management Accounting, Vikas Publishing House, Delhi.
5. Khan M.Y., Management Accounting, McGraw Hill Education.
6. P.C.Tulsian, Introduction to Cost Accounting, S.Chand, Delhi.

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

BBA-104 –Decision Techniques for Business

L-4, T-0

Credits -4

Objective: The objective of this paper is to develop student's familiarity with the basic concept and tools in statistics and operations research. These techniques assist specially in resolving complex problems serve as a valuable guide to the decision makers.

Course Contents

Unit I

Statistics: Definition, Importance & Limitation, Collection of data and formation of frequency distribution, Graphic presentation of Frequency distribution - Graphics, Bars, Histogram.

Measures of Central Tendency - Mean Median and Mode, Partition values - quartiles, deciles and percentiles; Measures of variation - Range, IQR, quartile, deciles and percentiles, quartile deviation and standard deviation and Lorenz Curve.
(14 Hours)

Unit II

Correlation Analysis: Correlation Coefficient; Assumptions of Correlation Analysis; Coefficients of Determination and Correlation; Measurement of Correlation- Karl Person's Methods; Spearman's Rank correlation; Regression: meaning, assumptions, regression lines, ordinary least square method of regression; Pitfalls and Limitations Associated with Regression and Correlation Analysis.
(14 Hours)

Unit III

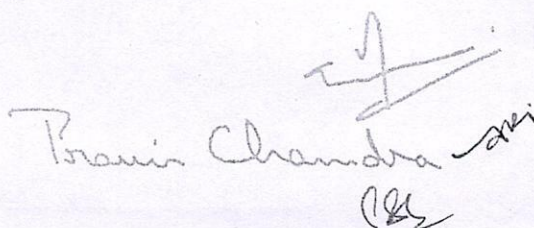
Linear Programming: Concept and Assumptions, Usage in Business Decision Making, Linear Programming Problem: Formulation, Methods of Solving: Graphical and Simplex, problems with mixed constraints: Duality.
(14 Hours)

Unit IV

Transportation and Assignment problems: General Structure of Transportation Problem, Methods for Finding Initial Solution and Testing for Optimality. **Assignment Problem:** Hungarian Assignment Method, unbalanced assignment problems, restrictions in assignment, Travelling Salesman Model.
(14 Hours)

Suggested Readings: (All latest editions)

1. Vohra, N.D., Quantitative Techniques in Management, McGraw Hill Education.
2. Gupta, SP and Gupta, P.K., Quantitative Techniques and Operation Research, Sultan Chand.
3. Rajagopalan, S. & Sattanathan, R., Business Statistics & Operations Research, McGraw Hill Education.
4. Sharma, J.K., Operations Research: Problems & Solutions, Macmillan India Ltd.
5. Render, Barry, Stair, R.M., Hanna, M.E., Quantitative Analysis for Management, Pearson Education.
6. Bajpai, Naval, Business Statistics, Pearson Education.



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(18/2)

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

BBA 106: Business Environment

L-4, T-0

Credits: 04

Objective: To familiarize the students with the nature and dimensions of evolving business environment in India to influence managerial decisions and how the Indian Economy is influencing the business environment in India context.

Course Contents

Unit I

An Overview of Business Environment: Type of Environment-Internal, External, Micro and Macro Environment, Socio-cultural environment, Competitive Structure of Industries, Environmental Analysis and Strategic Management, Managing Diversity, Scope of Business, Characteristics of Business, Process and Limitations of Environmental Analysis. **(14 Hours)**

Unit II

Planning and Economic Development and Problems in Indian Economy: Economic Problems: **Magnitude, Causes, effects, and measurement tool**, Poverty, Inequality, Unemployment, Concentration of Economic Power, Low Capital Formation and Industrial Sickness.

Ease of doing business reforms like Startup India, Swachh Bharat Abhiyan. **(14 Hours)**

Unit III

Concepts of Macro Economics and National Income Determination: Definitions, Importance, Limitations of Macro-Economics, Macro-Economic Variables, circular flow in 2,3,4 sector and multiplier in 2,3,4 sector.

National Income: Concepts, Definition, Methods of Measurement, National Income in India, Problems in Measurement of National Income & Precautions in Estimation of National Income.

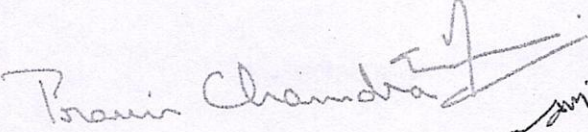

Macro Economic Framework: Theory of Full Employment and Income: Classical, Modern (Keynesian) Approach, Consumption Function, Relationship between saving and Consumption, Investment function. **(14 Hours)**

Unit IV

Economic Environment: Nature of Economic Environment, Economic, Monetary and Fiscal Policies, FEMA, FDI, WTO, GATT, **Occupational structure and contribution of various sectors in GDP of the country.** **(14 Hours)**

Suggested Readings: (All latest editions)

1. Paul J., Business Environment, McGraw Hill Education.
2. Cherunilam, Francis, Business Environment - Text and Cases, Himalaya Publishing House.
3. Dhingra, I C., Indian Economy, Sultan Chand & Son.
4. Aswathappa, K., Essentials of Business Environment, Himalaya Publishing House.
5. Gupta C. B, Business Environment, Sultan Chand.
6. Dwivedi, D. N. Macro Economics, McGraw Hill Education.

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

BBA 108: E-Commerce

L-3, T-0

Credits: 03

Objectives: The course imparts understanding of the concepts and various application issues of e-commerce like Internet infrastructure, security over internet, payment systems and various online strategies for e-commerce.

Course Contents

Unit I

Introduction to E-Commerce: Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, Electronic Commerce, Types of Electronic Commerce, Electronic Commerce Models, Challenges and Barriers in E-Commerce environment; E-Commerce in India : Transition to E-commerce in India, Indian readiness for E-commerce, E-Transition challenges for Indian corporate.
(8 Hours)

Unit II

HTML: Elements, Tags and basic structure of HTML files, Basic and advanced text formatting, multimedia components in HTML documents, Designing of webpage: Document Layout, List, Tables, Hyperlink, Working with Frames, Forms and Controls.
(10 Hours)

Unit III

Electronic Payment System: Digital Payment Requirements, Electronic Payment System, Types of Electronic Payment Systems, Concept of e-Money, Infrastructure Issues and Risks in EPS, Electronic Fund Transfer.

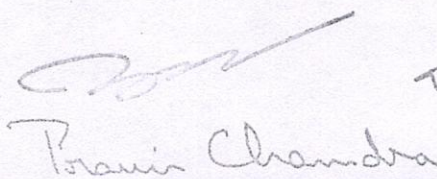
Security Issues in E-Commerce: Need and concepts, Electronic Commerce security environment, security threats in E-Commerce environment, Basics of Encryption and Decryption. **(12 Hours)**

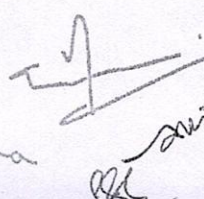
Unit IV

E-commerce Applications: E-commerce applications in various industries, Emerging Trends in E-Commerce, Mobile Commerce; Economic, Technological and Social Considerations, Regulatory and Ethical considerations in E-Commerce.
(12Hours)

Suggested Readings: (All latest editions)

1. Elias M. Awad, Electronic Commerce - From Vision to Fulfillment, PHI Learning.
2. Joseph, P.T. and Si., E-Commerce — An Indian Perspective, PHI Learning.
3. Efraim Turban, David King, Dennis Viehland, Jae Lee: Electronic Commerce — A Managerial Perspective, 4th Edition, Pearson Education.
4. Bharat Bhaskar, Electronic Commerce- Framework, Technologies and Applications, Tata McGraw Hill.
5. Dave Chaffey, E-Business and E-Commerce Management- Strategy, Implementation and Practice, Pearson Education.
6. Schneider Gary, Electronic Commerce, Cengage Learning.


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

BBA 110: Business Communication

L3, T-0

Credits: 03

Objective: To train students to enhance their skills in written as well as oral Communication through practical conduct of this course. This course will help students in understanding the principles & techniques of business communication.

Course Contents

Unit I

Fundamental of Communication: Meaning and significance of communication, Process of Communication, Principles of Effective Business Communication, 7Cs; How to Improve Command over Spoken and Written English, Effective Listening.
(8 Hours)

Unit II

Communicating in a Multicultural World: Idea of a global world, Impact of globalization on organizational and multicultural communication, understanding culture for global communication; Etic and Emic approaches to culture, The Cross Cultural Dimensions of Business Communication, Technology and Communication, Ethical & Legal Issues in Business Communication, overcoming cross cultural communication barriers.
(10 Hours)

Unit III

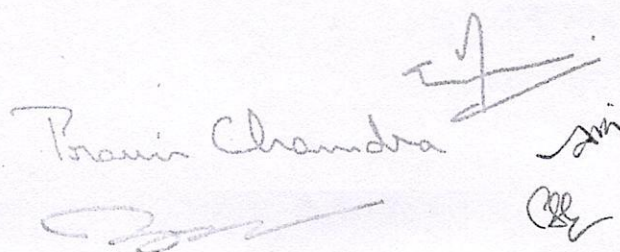
Business letter writing and Presentation Tools: Business letters- Need, Functions and Layout of Letter Writing, Types of Letter Writing: Persuasive Letters, Request Letters, Sales Letters and Complaints; Employment related letters Interview Letters, Promotion. Letters, Resignation Letters,
(12 Hours)

Unit IV

Departmental Communication: Barriers of Communication, Meaning, Need and Types, News Letters, Circulars, Agenda, Notice, Office Memorandums, Office Orders, Minutes of the meeting. Project and Report writing, How to Make a Presentation, Presentation Tools, Guidelines for Effective Presentation.
(12 Hours)

Suggested Readings: (All latest editions)

1. Lesikar . Business Communication: Making Connections in a Digital World. McGraw Hill Education.
2. Boove, C.L., Thill, J.V. & Chaturvedi, M. Business Communication Today, Pearson.
3. Krizan et al . Effective Business Communication, Cengage Learning.
4. Scot, O. Contemporary Business Communication, Biztantra, New Delhi.
5. Chaney & Martin . Intercultural Business Communication, Pearson Education
6. Penrose et al . Business Communication for Managers, Cengage Learning.


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

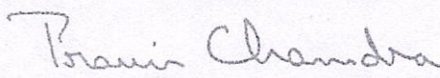
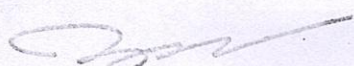



BBA 112: E-Commerce Lab

L-0, P-2

Credit: 01

Objective:

Lab would be based on the Paper BBA-108: E-Commerce and will cover the following : Creating Web pages using HTML Tags, Elements, Basic and advanced text formatting, multimedia components in HTML documents, Designing of webpage: Document Layout, List, Tables, Hyperlink, Working with Frames, Forms and Controls and other relevant things.

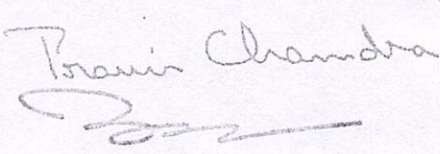








GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI
BACHELOR OF BUSINESS ADMINISTRATION (BBA)

BBA 114: Minor Project-I

Credits: 03

During the second semester each student shall undertake a project to be pursued by him / her under the supervision of an Internal Supervisor to be appointed by the Director / Principal. The project should preferably be based on primary / secondary data. The project title and the supervisor will be approved by the Director / Principal of the Institution. It shall be evaluated by an External Examiner to be appointed by the University.


Brahm Chandra 




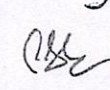
GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI
BACHELOR OF BUSINESS ADMINISTRATION (BBA)

BBA 116: MOOC

Credits: 03

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.

Pravin Chandra




Program Outcomes

After the program the students will be able to:

- PO 1. Apply knowledge of various functional areas of business
- PO 2. Develop communication and professional presentation skills
- PO 3. Demonstrate critical thinking and Analytical skills for business decision making
- PO 4. Illustrate leadership abilities to make effective and productive teams
- PO 5. Explore the implications and understanding the process of starting a new venture
- PO 6. Imbibe responsible citizenship towards sustainable society and ecological environment
- PO 7. Appreciate inclusivity towards diverse culture and imbibe universal values
- PO 8. Foster Creative thinking to find innovative solutions for diverse business situations

Program Specific Outcomes

After the program the students will be able to:

- PSO 1. Apply reflective thinking and research skills using latest technological tools
- PSO 2. Assimilate technical functional knowledge of operations in business organization
- PSO 3. Demonstrate strategic and proactive thinking towards business decision making
- PSO 4. Illustrate negotiation skills and networking abilities

The course outcomes of various courses of BBA are:

Paper/ Subject	Course Outcome
BBA(G) First Semester	
BBA 101 Management process and Organizational Behaviour	CO1. Explore the evolution of the concepts of management CO2: Examine the relevance of the theories of Motivation CO3: Analyze the significance of Organization and Individual Behavior CO4: Analyse and relate individual, team and group behavior CO5: Exhibit leadership qualities by building effective teams CO6: Comprehend dynamics of human behavior
BBA-103 Business Mathematics	CO1: Ability to solve the problems of counting CO2: Proficiency in solving the problems of Matrix Algebra CO3: Ability to solve the problems of Differential calculus CO4: Capability to solve the problems of Integral calculus CO5: Analyzing business research problems
BBA 105: Financial Accounting & Analysis	CO1: Comprehension about concepts of accounting and relevance of GAAP and accounting standards CO2: Preparation of company final accounts with adjustments CO3: Appreciate contemporary issues and challenges in accounting CO4: Examine the concept and the methods of depreciation

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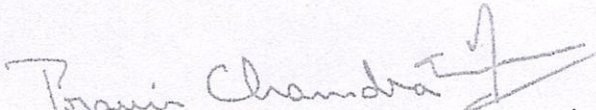

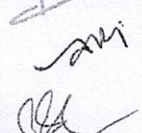
		<p>CO5 : Comprehension about accounting for shares and debentures</p> <p>CO6: Explore the role of Stock exchanges and SEBI as a regulator</p> <p>CO7: Conduct comprehensive financial analysis of companies</p>
BBA 107: Economics	Business	<p>CO1: Understand the fundamental concepts of Business Economics</p> <p>CO2: Analyze the relationship between consumer behavior and demand</p> <p>CO3: Explore the theory of production and through the use of ISO-QUANTS</p> <p>CO4: Understand the concept and relevance of short term and long term cost</p> <p>CO5: Examine pricing decisions under various market conditions</p> <p>CO6: Analyse economic challenges posed to businesses</p>
BBA 109: IT Applications in Business		<p>CO1: Explain the concepts of IT (Hardware, Software, Networking, Security, Web and applications).</p> <p>CO2: Analyze the usage of IT product and services.</p> <p>CO3: Use internet web services and resources for learning and discovery.</p> <p>CO4: Explore the usage of tools of MS Word and Advanced Excel to solve business problems.</p> <p>CO5: Comprehend the role of databases in IT applications.</p>
BBA 111: Applications in Business (Lab)	IT	<p>CO1: Explore the utility of applications provided by MS Office</p> <p>CO2: Proficiency in MS Advanced Excel and Powerpoint</p> <p>CO3: Effective and professional presentation and communication skills</p> <p>CO4: Use Tables and Charts from Excel to create interactive and animated presentations</p>
BBA-113: Entrepreneurial Mindset (NUES)		<p>CO1: Exhibit entrepreneurial skills and abilities</p> <p>CO2: Imbibe Creativity and innovativeness to explore new ideas and prospects</p> <p>CO3: Explore the laws and government assistance available for new entrepreneurs.</p> <p>CO4: Explore ways to achieve entrepreneurial success</p>
Second Semester		
BBA 102: Cost Accounting		<p>CO1: Comprehensive understanding on objectives and scope of cost accounting in business</p> <p>CO2: Explore cost control through various material controlling techniques</p> <p>CO3: Evaluate the remuneration systems and incentive schemes to deal with labour cost</p>

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	CO4 : Examine overhead cost through overhead functional analysis CO5: Prepare Cost sheet with computation of normal and abnormal profits/Loss CO6: Prepare contract accounts using escalation clause
BBA-104 —Decision making Techniques in Business	CO1: Understand the basic concepts of Statistics CO2: Apply Correlation and Regression concepts in business and research problems CO3 : Explore the use of linear programming in business problem solving CO4: Analyze transportation and assignment problems CO5: Evaluate alternatives before taking business decisions
BBA -106-Business Environment	CO1:Explore the Business Environment and its relevance CO2: Comprehend the structure of Indian Economy CO3:Analyse the planning system and economic development in India CO4:Examine the concept of Macro Economics and determination of National Income CO5: Explore the Macro Economic framework
BBA 108: E-Commerce	CO1: Examine strengths and weaknesses of digital profiles of business organizations CO2: Explore ways to enhance online visibility of business CO3: Analyze challenges of security, privacy and legal jurisdictions in e commerce CO4: Examine the barriers to successful online positioning of businesses
BBA 110: Business Communication	CO1: Proficiency in formal written communication CO2: Appreciate diversity and adapt to multicultural communication CO3: Analyze the forms and methods of formal and informal mode of communication CO4: Ability to make effective and well-articulated presentations CO5: Explore the significance of effective listening
BBA 112: E-Commerce Lab	CO1: Design, develop and maintain a basic website. CO2: Create static HTML web pages CO3: Formulate controls for developing web sites CO4: Demonstrate basic animation using HTML.
BBA 114: Minor Project - I	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

SEMESTER III

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

BBA 201: Business Laws

L-4, T -0

Credits-4

Objective: The objective of the course is to impart understanding of legal environment of business and familiarize with legal agreements to understand the process of establishing legal relationships

Course Outcomes:

CO1: Examine various aspects of contract and implications of various types of contract.

CO2: Interpret the regulation concerning the Contract of Sale of Goods Act, 1930.

CO3: Understand and analyse Companies Act 2013 with latest amendments.

CO4: Examine the concepts of Negotiable Instrument Act, 1881.

CO5: Comprehend the concepts of valid contract regarding business transactions.

Course Content

Unit I

The 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. **(14 Hours)**

Unit II

The 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.

Indian Partnership Act 1932: Definition of Partnership, Registration of Partnership Firm, Rights and duties of Partners, Dissolution of Partnership and Partnership firm.

Limited Liability Partnership Act, 2008: Formation and Incorporation of LLP, Partners and their relations, Financial Disclosures, Conversion into LLP, Foreign LLP. **(18 Hours)**

Unit III

The Companies Act 2013 with up-to-date Amendments: Essential characteristics of a Company, Types of Companies, Memorandum and Articles of Association, Prospectus, Essential conditions for a valid Meeting, Kinds of Meetings and Resolutions; Directors and Remuneration, Directors, Managing Directors-their Appointment, Qualifications, Powers and Limits on their Remuneration, Introduction to Lifting of corporate veil, conceptual framework of formation of company, Doctrine of Ultra Vires and Doctrine of Indoor Management, Winding up of Companies. **(14 Hours)**

Unit IV

Negotiable Instruments Act: 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. **(10 Hours)**

Note: Case Studies are to be covered relevant to the concepts.

Suggested Readings: (Latest Editions)

1. Kuchhal, M.C and Kuchhal, Vivek, Business Law, Vikas Publishing House, New Delhi.
2. Pathak A, Legal Aspect of Business, McGraw Hill Education Company.
3. Maheshwari, S.K & Maheshwari S.N , A Manual of Business Law ,Himalayan Publishing House.
4. Singh, Avtar, Business Law, Eastern Book Company, Lucknow.
5. Kapoor N.D, Business Law, Sultan Chand, New Delhi.
6. Bulchandani K. R, Business Law for Management, Himalaya Publishing House, New Delhi.

CO-PO MAPPING**BBA 201 Business Laws**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	3	3	3	3	3	2	3
CO2	3	3	3	3	3	3	2	3
CO3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	2	3
AVG	3	3	3	3	3	3	2	3

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF BUSINESS ADMINISTRATION (BBA)
BBA-203: Marketing Management

L-4 /T-0

Credits-4

Objective: To provide understanding of the marketing concepts and to familiarize with the emerging trends in marketing.

Course Outcomes:

CO1: Explore the concepts of Marketing Management.

CO2: Appraise in New Product Development, product Line and width and also product pricing.

CO3: Understand the role and relevance of Place and Intermediaries.

CO4: Acquire skills to understand the factors which influence the promotional mix.

CO5: Understand the concept and importance of Direct Marketing, Public Relations and Digital Marketing.

CO6: Acquire skills to handle marketing related business and research issues.

Course Content

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

Introduction to Emerging Trends in Marketing: Relationship Marketing, Sustainable Marketing, Green Marketing, Social marketing, Digital Marketing, Social Media Marketing, Role of AI and Robotics in Marketing, Ethical issues in Marketing. **(14 Hours)**

Note: Case Studies are to be covered relevant to the concepts.

Suggested Readings: (Latest Editions)

1. Kotler, P., Keller, K.L. , Marketing Management, Pearson Education.
2. Ramaswamy, V.S and Namakumari, S., Marketing Management: A Strategic Decision Making Approach Global Perspective Indian Context, McGraw Hill Education Company.

3. Lamb, C.W, Hair, J.F, Sharma, D. &Mc Daniel C., Marketing- A South Asian Perspective Edition, South-Western Cengage Learning.
4. Baines, P., Fill, C., Page, K., Sinha, P.K., Marketing (Asian Edition), Oxford University Press, New Delhi.
5. Walker O. C., Mullins J. & Boyd Jr. H. W., Marketing Strategy: A Decision Focused Approach, McGraw Hill Education Company.
6. Saxena, R., Marketing Management, McGraw Hill Education Company.

CO-PO MAPPING

BBA 203 Marketing 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
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

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

BBA 205: Human Resource Management

L-4, T-0

Credits: 04

Objective: To develop an understanding of the concepts, techniques and principles to manage human resources of an organization.

Course Outcomes:

CO1: Examine the concepts and relevance of HRM.

CO2: Explore the various dimensions of Human resource Planning.

CO3: Analyze the needs, methods and designing of training and development programmes.

CO4: Exhibit the career planning and career development.

CO5: Acquire skills for employees performance appraisal and to understand the relevance of employee maintenance and Industrial Relations.

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, Cultural Shock. **(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, Contemporary issues in human resource management. **(14 Hours)**

Note: Case Studies are to be covered relevant to the concepts.

Suggested Readings: (Latest Editions)

1. Dessler, Gary, A Framework for Human Resource Management, Pearson Publishers.
2. David A. Decenzo, Stephen P. Robbins, Susan L. Verhulst, Human Resource Management, Wiley India Private Limited.
3. Bohlander and Snell, Principles of Human Resource Management, Cengage Learning.
4. Aswathappa, K, Human Resource Management, McGraw Hill Education Company.

5. Robert L. Mathis and Jackson, J., Human Resource Management, South-Western College Publishing.
6. Rao, V. S. P., Human Resource Management: Text and Cases, Excel Books, Delhi

CO-PO MAPPING

BBA 205 Human Resource 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
CO5	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 207: Management Accounting

L-4, T•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 Company.
3. Arora, M.N., Cost Accounting, Vikas Publishing House.
4. Lal, Jawahar and Srivastava, Seema, Cost Accounting, McGraw Hill Education Company.
5. Bhattacharya, Management Accounting, Pearson Education.
6. Hilton R.W., Managerial Accounting, McGraw Hill Education Company.

CO-PO MAPPING

BBA 207 Management Accounting

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

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

BBA 209: Production and Operations Management

L-3/ T-0

Credits —3

Objective: To develop basic understanding of concepts, theories and techniques of production process and operations management.

Course Outcomes:

CO1: Interpret the basic concept and functions of production and operations management.

CO2: Able to understand the process of design and development of production systems.

CO3: Explore the various factors in deciding location and plant layout.

CO4: Articulate inventory management and JIT with quality management systems and TQM.

CO5: Identify critical factors for plant maintenance.

Course Contents

Unit I

Introduction: Definition. Objectives, Scope and Functions of Production & Operations Management, Types of Production Systems, Transformation Process Model, Systems Perspectives of Operations Management, and Relationship of Operations Management with Other Functional Areas. Production Planning and Control: Objectives, Importance, Levels and Procedures of Production Planning and Control, Role of Production Planning and control in manufacturing Industry.

Design of Production System: Production Design, Factors Influencing Production Design, Process Planning and Process Design. **(12 Hours)**

Unit II

Plant Location and Layout: Defining Plant Location, Factors affecting initial selection of site location, criteria of site selection, Plant Location Methods- Factor Rating, Centre of Gravity Methods, Analytic Delphi Method, Objectives of Plant Layout, Factors affecting Plant Layout, Types of layouts-Process, Product and Fixed position layout, Problems in Facility Layout.

Purchasing and Material Management: Objectives and Importance of Material Management, Organisation of Material Management, Factors influencing Material Management, Steps in purchasing procedure, and Methods of Purchasing. **(10 Hours)**

Unit III

Inventory Management & JIT: Inventory Management and Analysis, Inventory Control, Essentials of a good Inventory Control System, Factors affecting Inventory Control Policy, Models / Methods of Inventory Control- EOQ, Re-order Level, ABC analysis, VED analysis, SDE analysis, HML analysis and FSN analysis. Just in Time Implementation Requirements.

Quality Management Systems and TQM: TQM, Defining quality assurance and quality control, Phases of Quality Control, Specification of Quality, Quality at Source, Zero Defects, Cost of Quality, Continuous Improvement, Benchmarking, Poka—Yoke, ISO (9000& 14000 Series), and Six Sigma. **(10 Hours)**

Unit IV

Plant Maintenance: Importance of Maintenance Management, Types of Maintenance- Breakdown, Preventive, Predictive, Routine and Planned Maintenance.

Emerging Concepts and Issues in Manufacturing Systems: IT in Modern Production Management, Supply Chain Management, CAD / CAM Systems, ERP in Manufacturing Systems. **(10 Hours)**

Suggested Readings: (Latest Editions)

1. Kale, S., Production and Operation Management, McGraw Hill Education.
2. Mahadevan, B., Operation Management: Theory and Practice, Pearson Education India.
3. Chary, S. N., Production and Operation Management, McGraw Hill Education.
4. Panneerselvam, R., Production and Operation Management, Prentice Hall.
5. Chase, R.B., Operations and Supply Chain Management, McGraw Hill Education.
6. Stevenson, W. J., Operations Management, McGraw Hill Education.

CO-PO MAPPING**BBA 209 Production and Operations Management**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	3	3	3	3	1	1	1
CO2	3	3	3	3	3	1	1	1
CO3	3	3	3	3	3	2	1	1
CO4	3	3	3	3	3	1	1	1
CO5	3	3	3	3	3	2	1	1
AVG	3	3	3	3	3	1.4	1	1

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

BBA211: Business Research Methodology

L-3, T-0

Credits: 03

Objective: The course aims to develop research aptitude skills among the learners and to enable them to prepare project report.

Course Outcomes:

- CO1: Outline the significance of research and research methodology.
- CO2: Understand the basic concepts and scope of Business research.
- CO3: Formulate research process for solving the business related problems.
- CO4: Examine the concept of measurement, sampling and hypotheses testing.
- CO5: Prepare a research 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; Concept, Construct, Attributes, Variables, and Hypotheses.
(10 Hours)

Unit II

Data Collection: Primary and Secondary sources of Data; Qualitative Vs Quantitative data; Methods of data collection.

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.

Sampling -Steps, Types, Sample Size Decision

Hypothesis Formulation and Testing: Tests concerning means and proportions; Regression, T Test, Z Test, ANOVA, Chi-square test.
(14 Hours)

Unit IV

Report Preparation: Meaning, types and layout of research report; Steps in report writing ; Literature review and its significance, Citations Styles, Bibliography and Annexure in report, Essentials of good research report, presentation of a report, Ethics in Research, Plagiarism Check.
(10 Hours)

Suggested Readings: (Latest Editions)

1. Chawla , Deepak & Sondhi, Neena, Research Methodology-Concepts and Cases, Vikas Publishing House.

2. Cooper, Donald R. and Schindler, Pamela S., Business Research Methods, McGraw Hill Education Company.
3. Kumar, Ranjit, Methodology: A step by step Guide for Beginners, Pearson Education.
4. Kumar V., Marketing Research: A Global Outlook, Sage Publications.
5. Levin, Richard and Rubin, DS, Statistics for Management, Pearson Education.
6. Beri, G.C., Marketing Research, McGraw Hill Education Company.

CO-PO MAPPING

BBA 211 Business Research Methodology

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	3	3	1	3	1	2	3
CO2	3	3	3	1	3	1	2	3
CO3	3	3	3	1	3	1	2	3
CO4	3	3	3	1	3	1	2	3
CO5	3	3	3	1	3	1	3	3
AVG	3	3	3	1	3	1	2.2	3

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF BUSINESS ADMINISTRATION (BBA)
BBA-213: Business Research Methodology Lab

L-0, P-4

Credits-2

Objective: To enable the students about the various aspects of data analysis and interpretation in promoting quality research.

Course Outcomes:

CO1: Acquire skills to use software (Advance Excel/ SPSS).

CO2: Examine research tools for solving business problems.

CO3: Implement statistical tests for resolving an issue.

CO4: Demonstrate skills for decision making.

The Lab would be based on the Course: Business Research Methodology. The lab will cover various aspects of research, identification and use of various statistical tests using software tools available to a researcher such as Excel / SPSS / R / Python / any other analytical software.

CO-PO MAPPING

BBA 213 Business Research Methodology Lab

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

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

BBA215: NSS/NCC/NSO/others as notified by the university (NUES)

L-2, T-0,

Credits: 02

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.

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

BBA217: Environmental Studies

L-4, T-0,

Credits: 4

Objective: The course is designed to impart basic knowledge of the environment, its components and explore different approaches of conserving and protecting environment for the benefit of society. It also deals with the energy resources and current environmental problems faced by the world.

Course Outcomes:

CO1: Environmental Studies course will provide necessary information and knowledge about the various aspects of environment, ecosystems and related biodiversity.

CO2: Students will be able to learn and understand about the availability and sustainable use of resources, environmental problems and their short term and long term impacts to humans

CO3: Course will help them to learn about environmental policies and protocols, social issues and role of human in conservation and protection of environment.

CO4: Overall, course will help students to develop skills and ability of understanding environment- human relationship

Course Content

Unit I

Fundamentals: The Multidisciplinary nature of environmental studies: Definition, components, scope and importance, need for public awareness; **Ecosystems:** Concept, Structure and function of an ecosystem, energy flow in ecosystems, food chain, food web, ecological pyramids, ecological succession; **Introduction to types, characteristics features, structure and function of different ecosystems including forest, grassland, desert and aquatic ecosystem;** **Biodiversity:** Introduction to biodiversity-definition, genetics, species, ecosystem diversity, biogeographical classification of India, value of biodiversity-consumptive uses, productive, social, ethical, aesthetic and option values, biodiversity at global, national and local level, India as a mega diversity nation, endangered and endemic species of India, hot spots of biodiversity, threats to biodiversity – habitat loss, poaching of wild life, man wildlife conflicts and conservation of biodiversity- in-situ and ex-situ conservation. **(18 hours)**

Unit II

Renewable and Non-renewable Resources: Energy resources, Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources-green fuel; **Water Resources:** Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems; **Forest resources:** Use and over-exploitation, deforestation, Timber extraction, mining, dams and their effects on forest and tribal people, case studies; **Mineral resources:** Use and exploitation, environmental effects of extracting and using mineral resources, case studies; **Food resources:** World food problems, changes caused by agriculture and over-grazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies; **Land resources:** Land as a resource, land degradation, man induced landslides, soil erosion and desertification; **Role of individual in conservation of natural resources, Resource Management-Sustainable development.**

(12 Hours)

Unit III

Environmental Pollution: Air Pollution; Types of pollutants, source, effects, sink & control of primary pollutants– CO, NOX, HC, SOx and particulates, effect of pollutants on man & environment: photochemical smog, acid rain and global warming, CO2 Sequestration. Water Pollution; Classification of Pollutants, their sources, waste water treatment (domestic and industrial). Soil Pollution; Composition of soil, classification and effects of solid pollutants and their control; Solid Waste Management: Classification, waste treatment and disposal methods; composting, sanitary land filling, thermal processes, recycling and reuse methods. Hazardous wastes-Classification, radioactive, biomedical & chemical, treatment and disposal-Physical, chemical and biological processes; Marine Pollution: Causes, effects and control of marine pollution, coastal zone management; Thermal pollution-Causes, effects and control of marine pollution, coastal zone management; Disaster Management-Floods, earth quake, cyclone and landslides. **(11 hours)**

Unit IV

Environmental Policies, Human Population and Environment: Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents, case studies; Some important Environmental laws, issues involved in enforcement of environment legislations, Green bench; carbon footprint, Montreal and Kyoto Protocol, conservation of Biological Diversity, The Chemical Weapons Convention, Environment Impact Assessment; population growth and variation among nations, Impacts on environment and human health, human right, Tribal people and rights, Human and wildlife conflicts in Indian context, Environmental ethics; Role of government and non government organizations in public awareness and environment improvement. **(15 hours)**

Field work:

visit to local areas to document environmental assets, study of simple ecosystems, study and identification of common plants, birds and insects.

Suggested Readings: (Latest Editions)

1. Gadi, R., Rattan, S., Mohaptra, S., A textbook of Environmental Studies, Kataria Publication.
2. P. Meenakshi, Elements of Environmental Sciences & Engineering, PHI Learning Pvt. Ltd.
3. Kaushik, A. & Kaushik, C.P., Basics of Environment and Ecology, New Age International Publishers.
4. Mishra, D.D., Fundamental Concepts in Environmental Studies, S Chand & Co. Ltd.
5. Bharucha, E., Textbook of Environmental Studies, University Press Pvt. Ltd.
6. Joseph, B., Environmental Studies, Tata McGraw-Hill Publishing Company Ltd.

SEMESTER -IV

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF BUSINESS ADMINISTRATION (BBA)
BBA-202: Business Analytics

L-4, T-0

Credits-4

Objective: The course aims to impart understanding of business analytics which include the use of data, statistical and quantitative analysis, descriptive and predictive models.

Course Outcomes:

CO1: Demonstrate skills for computation and aggregation of data using different software.

CO2: Present data with the help of charts etc.

CO3: Acquire Knowledge about data concepts like big data, data warehousing etc.

CO4: Analyze data and interpret the results.

Course Contents

Unit I

Introduction: Concept, Evolution of Business Analytics, Analytics Process, Overview of Data Analysis, Data Scientists Vs Data Engineer Vs Business Data Analyst, Roles and Responsibilities, Business Analytics in Practice, Career in Business Analytics, Introduction to R. **(14 Hours)**

Unit II

Data Warehousing and Data Mining: Concept of Data Warehousing, ETL, Star Schema, Introduction to Data Mining, The origins of Data Mining, Data Mining Tasks. Application and Trends in Data Mining, Data Mining for Retail Industry, Health Industry, Insurance and Telecommunication Sector. **(16 Hours)**

Unit III

Data Visualization-Definition, Visualization Techniques – Tables, Cross Tabulations, Charts, Tableau, Data Modeling-Concept, Role and Techniques. **(12 Hours)**

Unit IV

Types of Analytics: Descriptive: Central Tendency, Mean, Median, Mode, Standard Deviation, variance, Predictive – Linear Regression, Multivariate regression, Prescriptive-Graph Analysis, Simulation, Optimization. **(14 Hours)**

Note: Hands on skills to be imparted.

Suggested Readings: (Latest Editions)

1. Camm,J., Cochran, J., Fry, M., Ohlmann, J., Anderson, D., Sweeney, D. Williams, T., Essentials of Business Analytics, South-Western College Publishing.
2. Evans, James, Business Analytics: Methods, Models and Decisions, Pearson.
3. Winston, Albright, Business Analytics- Data Analysis and Decision Making, Cengage Learning.
4. Raj, Sahil, Business Analytics, Cengage Learning.
5. Prasad. R. N and Acharya S., Fundamentals of Business Analytics, Wiley India.
6. Banerjee,T., Business Analytics: Text and Cases, Sage Publications India Pvt. Ltd.

CO-PO MAPPING

BBA -202-Business Analytics

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

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

BBA-204: Financial Management

L-4, T-0

Credits-4

Objective: The objective of the course is to acquaint the students with the overall framework of financial decision-making in a business unit.

Course Outcomes:

- CO1: Explain the nature and scope of Financial Management.
- CO2: Analyze capital Budgeting process and apply capital budgeting techniques for business decisions.
- CO3: Examine various capital structure theories and analyze factors affecting capital structure decisions.
- CO4: Critically examine the theories of dividend and analyze factors affecting dividend policy and suggest sound dividend policy.
- CO5: Acquire skills to manage profitability and take sound financial decision for a business.

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 Financing Decision : 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 Method, Discounted Payback Period Method, 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. **(14 Hours)**

Suggested Readings: (Latest Editions)

1. Khan, M.Y, Jain P.K., Financial Management, McGraw Hill Education Company.
2. Pandey I. M., Financial Management, Vikas Publishing House.
3. Kapil, Sheeba, Financial Management, Pearson Education.
4. Chandra, Prasanna, Financial Management, McGraw Hill Education Company.
5. Maheshwari, S.N., Financial Management: Principles and Practice, Sultan Chand & Sons.
6. Tulsian, P.C., Financial Management: A self study textbook, S. Chand.

CO-PO MAPPING

BBA 204: Financial Management

	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
CO5	3	3	3	3	3	2	2	3
AVG	3	3	3	3	3	2	2	3

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI

BACHELOR OF BUSINESS ADMINISTRATION (BBA)

BBA 206: Corporate Governance, Ethics & Social Responsibility of Business

L-4, T-0

Credits: 04

Objective: The course aims to develop an understanding of corporate governance, human values and ethics in business and to apply them in business.

Course Outcomes:

CO1: Exhibit the relevance of Corporate Governance in present times.

CO2: Examine the concept of Human values and their relevance in Business.

CO3: Explain the linkage between Corporate Governance, Human Values and Ethics in Business.

CO4: Discuss the issues related to whistle blowing and moral issues in business.

Course Contents

Unit I

Corporate Governance - Meaning, significance and principles, Management and corporate governance; Theories and Models of corporate governance; Whistle blowing, Class Action; Role of Institutional investors. Codes and Standards on Corporate Governance. Corporate Social Responsibility (CSR): Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability, Consumer Protection Act, Investor Protection Act.

(14 Hours)

Unit II

Human Values: 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

Business Ethics: 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.

(14Hours)

Unit IV

Ethical and 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 disclosure, Insider trading; Equal employment opportunity, Affirmative action, Preferential hiring; Consumerism; Environmental protection.

(14 Hours)

Suggested Readings: (Latest Editions)

1. Fernando, A.C, Business Ethics, Pearson Education.
2. Balachandran V, Corporate Governance, Ethics and Social Responsibility, PHI.
3. Mandal, S.K., Ethics in Business and Corporate Governance, Mc Graw Hill Education Company.
4. Kumar, S., Corporate Governance, Oxford, England: Oxford University Press.
5. Sherlekar, S. A., Ethics in Management, Himalaya Publishing House.

6. Cullen, John G., Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations, Sage Publications Ltd.

CO-PO MAPPING

BBA 206: Corporate Governance, Ethics & Social Responsibility of Business

	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 208: Income Tax Law and Practice

L-4, T/P-0,

Credits: 04

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.

Course Outcomes:

CO1: Comprehend the concepts of taxation and determine the residential status of person.

CO2: Compute income and deductions under different heads.

CO3: Examining the provisions of clubbing of income and set off and carry forward of losses.

CO4: Determine the Tax Liability.

CO5: Ability to file income tax return.

Course Contents

Unit I:

Basic Concepts: Income Tax: Need, features and basis of charges. Income Tax Act 1961 and amendments, Residential status, Scope of Total Income, Heads of Income, Exempted Incomes.

(14 Hours)

Unit II:

Income from Salary and House Property: Meaning of salary, Allowances, Perquisites, Deductions and exemptions, Computation of taxable Income from Salary. Income from house property, 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, 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- Dividend, Interest on securities, winning from lotteries, Crossword puzzles, Horse races, Card games etc.

(14 Hours)

Unit IV:

Computation of Total income and Tax Liability of individual : 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; Advance Payment of Tax, Tax Deduction at Source, Computation of total income and tax liability of individuals.

(14 Hours)

Note: Latest provisions to be taught. Exposure to e-filing of Income Tax Return.

Suggested Readings: (Latest Editions)

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. Study material of ICAI Intermediate Paper 4A: Income-tax Law, <https://www.icai.org>.
4. Dinkar, Pagare, Law and Practice of Income Tax, Sultan Chand and Sons.
5. Lal, B.B, Income Tax Law and Practice, Konark Publications.
6. Taxman's Direct Taxes Manual, Taxmann.

CO-PO MAPPING

BBA 208: Income Tax Law and Practice

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	2	3	3	3	3	2	2
CO2	3	3	3	3	3	2	2	3
CO3	3	3	3	3	3	3	2	3
CO4	3	2	3	2	3	2	2	2
CO5	3	2	3	2	3	2	2	2
AVG	3	2.4	3	2.6	3	2.4	2	2.4

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

BBA-210: MOOC

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.

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	2.2 5	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. Havaladar, 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	2.2 5	3	3	3	3

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

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

BBA-218: MINOR PROJECT - II

Credits —3

Course Outcomes:

CO1: Identify a field of study or a business problem.

CO2: Examine the environment to identify the potential research areas.

CO3: Crystallize a business concern into a concrete business research problem.

CO4: Explore alternative ways to resolve a business problem

During the fourth semester each student shall undertake a project to be pursued by him / her under the supervision of an Internal Supervisor to be appointed by the Director / Principal. The project should preferably be based on primary / secondary data. The project title and the supervisor will be approved by the Director / Principal of the Institution. It shall be evaluated by an External Examiner to be appointed by the University.

CO-PO MAPPING

BBA 218: Minor Project-II

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	3	3	2	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	3	3	3	3

SEMESTER V

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

BBA-301: Goods and Services Tax

L-3, T-0

Credits —3

Objective: The course aims to provide understanding of the latest provisions and implications of GST Law.

Course Outcomes:

- CO1: Understand the concept of GST.
- CO2: Undertake Assessment of GST.
- CO3: Recognize the steps to file GST returns.
- CO4: Understand offences and penalties under GST.
- CO5: Comprehends the role of GST Practitioner

Course Content

Unit I

GST in India: Constitutional provisions of Indirect Taxes: Basic concepts-Supply, Composite and Mixed Supplies, Services under GST, Levy and charge of GST, Rationale for GST, GST Council, GST Network, Procedure for Registration, Person and 'Taxable Person, Payment of Tax. **(10 Hours)**

Unit II

Assessment of Tax: Tax Invoice, Credit and Debit Notes, Accounts and Records, Input Tax Credit, Place and Time of Supply, Valuation and Exemptions, Job Work. **(12 Hours)**

Unit III

Returns and provisions: Steps to file returns and their due dates, Tax collection at source, Demands and recovery, Inspection, Search, Seizure and Arrest, Advance Ruling, Appeals and Revisions. **(10 Hours)**

Unit IV

Other Procedures under GST: Audit, Offences and penalties, Refunds, Activities or transactions which shall be treated as neither supply of goods nor as supply of services, Role of GST Practitioner. **(10 Hours)**

Note: Latest Provisions to be taught.

Suggested Readings (Latest Editions):

1. Haidia, A., GST made Easy, Taxmann.
2. Ahuja, G., & Gupta, R., Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.
3. Mehrotra, H.C., & Agarwal, V. P., Goods and Services Tax GST. Uttar Pradesh: Sahitya Bawan Publications.
4. Singhanian, V. K., & Singhanian, M., Students' Guide to Income Tax Including GST. New Delhi: Taxmann Publication.
5. Prasad, L.V.R. & Kumar, G.J.K., GST- A Brief Introduction, PK Publishers.
6. Singh, A., GST Made Simple, CENTEX Publications.

CO-PO MAPPING

BBA 301 Goods and Services Tax

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

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

BBA 303: Business Policy and Strategy

L-3, T-0

Credits-3

Objective: The course aims to acquaint the students with the nature, scope and dimensions of Business Policy and Strategy Management Process.

Course Outcomes:

- CO1: Describe the concept of Business Policy, its evolution and strategic management.
- CO2: Perform the SWOT analysis.
- CO3: Develop skills to formulate various strategies in different Business portfolio models.
- CO4: Discover the issues in Strategy Implementation.

Course Contents

Unit I

Introduction: Nature, Scope and Importance of Business Policy; Evolution; Forecasting, Long-Range Planning, Strategic Planning and Strategic Management.

Strategic Management Process: Formulation Phase — Vision, Mission, Objectives and Strategy; Implementation phase — Strategic Activities, Evaluation and Control. **(10 Hours)**

Unit II

Environmental Analysis: Need, Characteristics and Categorization of Environmental Factors; Approaches to the Environmental Scanning Process — Structural Analysis of Competitive Environment; ETOP a Diagnosis Tool.

Analysis of Internal Resources: Strengths and Weakness; Resource Audit; Strategic Advantage Analysis; Value-Chain Approach to Internal Analysis; Methods of Analysis and Diagnosing Corporate Capabilities — Functional Area Profile and Resource Deployment Matrix, Strategic Advantage Profile; SWOT analysis. Mckinsey's 7s Framework. **(12 Hours)**

Unit III

Formulation of Corporate Strategies: Approaches to **Strategy formation; Major Strategy** options — Stability, Growth and Expansion: Concentration, Integration, Diversification, Internationalization, Cooperation and Digitalization, Retrenchment, Combination Strategies. **(10 Hours)**

Unit IV

Choice of Business Strategies: BCG Model; Stop-Light Strategy Model; Directional Policy Matrix (DPM) Model, Product/Market Evolution — Matrix and Profit Impact of Market Strategy (PIMS) Model.

Major Issues involved in the Implementation of strategy: Organizational Cultural and Behavioural factors, Organization Structure; Role of Leadership. **(10 Hours)**

Suggested Readings (Latest Editions):

1. Kazmi, Azhar, Strategic Management, McGraw Hill Education Company.
2. Kachru U, Strategic Management, McGraw Hill Education Company.
3. Dhir S, Cases in Strategic Management, McGraw Hill Education Company.
4. Walker, Gordon, Marketing Strategy, McGraw Hill Education Company.

5. Weelen, Concepts in Strategic Management and Business Policy, Pearson Education.
6. Fred, David, Strategic Management: Concepts and Cases, Prentice hall of India.

CO-PO MAPPING

BBA 303 Business Policy and Strategy								
	PO 1	PO2	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-305: Information Systems Management

L-3, T-0

Credits-3

Objective: The objective of the course is to acquaint the students about the concept of information systems and their components specially databases in business organizations.

Course Outcomes:

CO1: Describe the role of information technology and decision support systems in business and record the current issues with those of the firm to solve business models.

CO2: Provide the theoretical models used in database management systems to answer business questions.

CO3: Relate the basic concepts and technologies used in field of management information systems.

CO4: Translate the role of information system in organisation, the strategic management processes, with the implications for the management.

Course Contents

Unit I

Introduction to ISM: Definition, Purpose, Objectives, and Role of ISM in Business Organization, pre-requisites for effective ISM, components of ISM, ISM Applications in Business.

Information in Decision Making: Meaning and importance, Sources and Types of Information, information requirements with particular reference to Management Levels, Relevance of Information in Decision Making. **(10 Hours)**

Unit II

Introduction to Database Systems: File System versus DBMS, Structure of a DBMS, People who deal with database, Introduction to Data Models, Concept of normalization, Introduction to Entity relationship model, Overview of Database Design, Entities, attributes and relationships, Introduction to Relational Model, Integrity Constraints, Querying Relational Data using SQL: DDL and DML commands, aggregate functions. **(12 Hours)**

Unit III

Cost Benefit Analysis: Quantitative and Qualitative Aspects, Assessing Information needs of the Organization.

System Development: Concept of System, Types of Systems — Open, Closed, Deterministic, Probabilistic, etc., System Approaches - System Development Life Cycle (SDLC), Prototyping, End User Development, Waterfall and Spiral method, System Analysis, Design and Implementation. **(12 Hours)**

Unit IV

Types of Information Systems: Transaction Processing System, Expert System, Decision Support System, Executive Information system and Knowledge Management System. Recent Developments in the Field of Information Technology, Impact of IT on Organization. **(08 Hours)**

Suggested Readings (Latest Editions):

1. Laudon, C.Kenneth and Laudon, P.Jane, Management Information Systems, Pearson Education.
2. Elmsari, R. and Navathe, S., Fundamentals of Database Systems, Pearson Education.
3. O'Brien, James A., Management Information Systems, McGraw Hill Company.
4. Gordon, Davis, B., Management Information Systems, McGraw Hill Company.
5. Goyal D.P., Management Information Systems, Macmillan Publication.
6. Azam, M., Management Information Systems, McGraw Hill Company.

CO-PO MAPPING**BBA 305 Information Systems Management**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	1	3	2	3	1	1	2
CO2	3	3	3	2	3	1	1	3
CO3	3	3	3	2	3	1	1	3
CO 4	3	2	3	2	3	1	1	3
AVG	3	2.25	3	2	3	1	1	2.75

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

BBA-307: Information Systems Management Lab

L-0, T/P-4

Credits-2

Course Outcomes:

CO1: Select the relevant data for decision making using SQL.

CO2: Understand the relevance of E-R Models.

CO3: Create and Manipulate Databases.

Lab would be based on the Paper: Information Systems Management. The Lab will cover various aspects and components of Information Systems specially databases. Students are required to design the Databases using E-R Model and run SQL queries on DDL Commands, DML commands and aggregate functions.

CO-PO MAPPING

BBA 307 Information Systems Management Lab

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	1	3	2	3	1	1	2
CO2	3	3	3	2	3	1	1	3
CO3	3	3	3	2	3	1	1	3
AVG	3	2.3 3	3	2	3	1	1	2.67

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

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF BUSINESS ADMINISTRATION (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- FCFE 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 315: Summer Training Report

CREDITS: 04

Course Outcomes:

CO1: Work & gain practical experience of working in a real business setting and environment.

CO2: Explore the various functional areas and correlate a few theoretical concepts taught in classrooms to real life work and life scenarios.

CO3: 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.

CO4: Develop skills in report writing through observation, data collection, data analysis and present it as a report for analysis to the company.

Each student shall undergo practical training of Six to Eight weeks duration after fourth semester in an approved business / industrial / service organization and submit Hard Copy of the Summer Training Report along with Soft Copy to the Director / Principal of the Institution before the commencement of the Fifth Semester End-term Examination. The Summer Training Report shall Carry 100 marks. It shall be evaluated for 60 marks by an External Examiner to be appointed by the University and for the rest of the 40 marks by an Internal Examiner to be appointed by the Director / Principal of the Institution.

CO-PO MAPPING

BBA 315 Summer Training Report

	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

SEMESTER -VI

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF BUSINESS ADMINISTRATION (BBA)
BBA-302: Project Management

L-3, T-0

Credits —3

Objective: The objective of this course is to familiarize the students with the various aspects of Project Planning, Analysis, Financing, Selection, Implementation and Review.

Course Outcomes:

CO1: Explain the concept of Project Management and Techniques to manage the projects.

CO2: Analyzing the project life cycle and assess skills to generate and screen the project ideas.

CO3: Acquire skills to do technical analysis and Market Analysis and apply network techniques.

CO4: Explore various sources of projects financing.

CO5: Understand the skills required to evaluate and control the projects

CO6: Analyze the emerging concepts in project management.

Course Contents

Unit I-

Introduction: Projects, Project Management, Objectives and Importance of Project Management,

Tools and Techniques for Project Management, Project Team, Roles and Responsibilities

of Project Manager, Determinants of Project Success. **Project Life Cycle:** Phases of Project Life Cycle, Classification of Projects. **Generation and Screening of Project Ideas:** Generation of Ideas, Monitoring the Environment, Preliminary Screening.

(10 Hours)

Unit II-

Technical Analysis: Factors Considered in Technical Analysis, Factors Affecting Selection of Locations, Need for Considering Alternatives, Technology Selection, Sources of Technology, Appropriate Technology. **Market Analysis:** Conduct of Market Survey, Characterization of Market, Market Planning. **Network Techniques:** Network Analysis, Programme Evaluation and Review Technique (PERT), Critical Path Method (CPM), identifying critical path, Probability of Completing the project within given time.

(12 Hours)

Unit III-

Financing of Projects: Capital Structure, Sources of Long-term Finance, Debt Financing, Characteristics of Debt, Types of Debts, Equity Financing, Preferential Shares, Equity Shares, Retained Earnings, Short-term Sources for Working Capital, Newer Sources of Finance, Venture Capital.

(10 Hours)

Unit IV-

Project Evaluation and Control: Project Monitoring and Controlling, Project Evaluation, Post Project Evaluation (Post Audit), Abandonment Analysis, Social Cost Benefit Analysis.

Emerging Concepts and Issues in Project Management: Role of Information Technology in Project Management, Future of Project Management.

(10 Hours)

Suggested Readings (Latest Editions):

1. Chandra, Prasanna, Projects: Planning, Analysis, Financing, Implementation and Review, McGraw Hill Education Company.
2. Panneerselvam, R., Senthilkumar, R, Project Management, PHI Learning, (P) limited, Publishers.
3. Gray C.F., Project Management, McGraw Hill Education Company.
4. Jeffrey K. Pinto, Project Management: Achieving Competitive Advantage, Pearson Education.

5. Desai, Vasant, Project Management, Himalaya Publishing House.
6. Gido, J., & Clements, J. P. Project Management, New Delhi: Cengage Learning Pvt. Ltd.

CO-PO MAPPING

BBA 302 Project 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
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

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

BBA-304: Digital Marketing

L-4, T-0

Credits —4

Objective: This course aims at creating an understanding of the concepts and techniques of internet and digital marketing so as to exploit the opportunities of this medium to support the organization's marketing activities

Course Outcomes:

CO1: Interpreting the concept of Digital Marketing.

CO2: Assess the online buyer behavior and models.

CO3: Explore Digital promotional techniques.

CO4: Acquire skills to take various decisions related to online marketing.

CO5: Attain skills to exploit the opportunities of this medium to support the organization's marketing activities.

Course Contents

Unit I

Introduction to Digital Marketing: Digital Marketing meaning scope and importance, Internet versus traditional marketing communication, internet microenvironment; Use of Business to Consumer and Business to Business Internet Marketing; Internet marketing strategy. **(14 Hours)**

Unit II

Online buyer behavior and Models: The Marketing Mix (7- Ps) in online context. Managing the Online Customer Experience: Planning website design, Understanding site user requirement, site design and structure, developing and testing content, Integrated Internet Marketing Communications (IIMC); Objectives and Measurement of Interactive marketing communication. **(14 Hours)**

Unit III

Digital Promotion Techniques I: Email Marketing, Opt-in-e-mail - Permission Marketing, Online PR, Interactive Advertising, Online Partnerships, Viral Marketing, Blogs. Search Engines- Search Engine Marketing (SEM), Search Engine Optimization(SEO); Website Optimization, Content Marketing. **(14 Hours)**

Unit IV

Digital Promotion Techniques II: Social Media Marketing - Designing content for social media marketing, Campaign management, tracking SMM performance; Mobile Marketing advertising on mobile devices, mobile apps, tracking mobile marketing performance. Introduction to Web Analytics - Meaning, types, Key Metrics and tools. Legal and Ethical Issues in Digital Marketing. **(14 Hours)**

Suggested Readings (Latest Editions):

1. Chaffey, D., Ellis-Chadwick, F., Johnston, K. and Mayer, R., Internet Marketing: Strategy, Implementation and Practice, Pearson Education.
2. Strauss, Judy and Frost, Raymond, E-Marketing, PHI Learning Pvt. Ltd.
3. Roberts, M.L., Internet Marketing, Cengage Learning.
4. Hanson, W. and Kalyanam, e-Commerce and Web Marketing, Cengage Learning.
5. Shainesh G. and Sheth, Jagdish N., Customer Relationship Management- A Strategic Perspective, Macmillan India Ltd.

6. Mohammed, Rafi, Internet Marketing: Building Advantage in a Networked Economy, Tata McGraw Hill.

CO-PO MAPPING

BBA 304: Digital Marketing

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

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 Metrics - Types of Job Redesign - Concepts and Metrics. **(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

Credits: 04

L-4, T-0

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	2.2 5	3	3

Guru Gobind Singh Indraprastha University, Delhi
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
C01	3	3	3	3	3	3	3	3
C02	3	3	3	3	3	3	3	3
C03	3	3	3	3	3	3	3	3
C04	3	3	3	3	3	3	3	3
C05	3	3	3	3	3	3	3	3
C06	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-312 Entrepreneurship Development

L-3, T-0

Credits —3

Objective: It provides exposure to the students to the entrepreneurial cultural and industrial growth so as to prepare them to set up and manage their own small units.

Course Outcomes:

- CO1: Describe the concept of Entrepreneur and its emergence.
- CO2: Identify how to go about the promotion of a venture.
- CO3: Recognize Entrepreneurial Behaviour.
- CO4: Explain development programmes for entrepreneur.
- CO5: Interpret the role of Entrepreneur in economic growth.
- CO6: Acquire skills regarding starting up their own business unit

Course Contents

Unit I

Introduction: The Entrepreneur: Definition, Emergence of Entrepreneurial Class; Theories of Entrepreneurship. Introduce role of Entrepreneurship in Economic Development, Myths about Entrepreneur and Agencies in Entrepreneurship Management. **(10 Hours)**

Unit II

Promotion of a Venture: Opportunity Analysis; External Environmental Analysis Economic, Social and Technological; Competitive factors; Legal requirements of establishment of a new unit and Raising of Funds; Venture Capital Sources and Documentation Required, Forms of Ownership. **(12 Hours)**

Unit III

Entrepreneurial Behaviour: Innovation and Entrepreneur; Entrepreneurial Behaviour and Psycho-theories, Social responsibility. Relevance and Role of Entrepreneurial Development Programmes (EDP), Role of Government in Entrepreneurial Development. **(10 Hours)**

Unit IV

Role of Entrepreneur: Role of an Entrepreneur in Economic Growth as an Innovator, Generation of Employment Opportunities, Complimenting and Supplementing Economic Growth, Bringing about Social Stability and Balanced Regional Development of Industries: Role in Export Promotion and Import Substitution, Forex Earnings. Concept of Startup. **(10 Hours)**

Suggested Readings (Latest Editions):

1. Charantimath, P. , Entrepreneurship Development and Small Business Enterprise, Pearson Education.
2. Bamford C.E., Entrepreneurship: A Small Business Approach, McGraw Hill Education.
3. Balaraju, Thaduri, , Entrepreneurship Development: An Analytical Study, Akansha Publishing House.
4. Oates, David, A Guide to Entrepreneurship, Jaico Books Publishing House.
5. Kaulgud, Aruna, , Entrepreneurship Management, Vikas Publishing House.
6. Chhabra, T.N., Entrepreneurship Development, Sun India.

CO-PO MAPPING

BBA 312: Entrepreneurship Development

	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
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

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

BBA-314: Major Project

L-0 T-2

Credits-6

Course Outcomes:

- 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

During the sixth semester each student shall undertake a project to be pursued by him / her under the supervision of an Internal Supervisor to be appointed by the Director / Principal. The project should preferably be based on primary data. Both the subject, the name of the Supervisor will be approved by the Director / Principal of the Institution. The Project Report in duplicate along with one soft copy will be submitted prior to the commencement of the End Term Examination of the Sixth Semester. Project Report shall carry 100 marks. It shall be evaluated for 60 marks by an External Examiner to be appointed by the University and for the rest of the 40 marks by an Internal Examiner to be appointed by the Director / Principal of the Institution.

CO-PO MAPPING

BBA 314: Major Project

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	3	3	3	3	3	1	1
CO2	3	3	3	3	1	3	1	1
CO3	3	3	3	3	3	1	1	1
CO4	3	2	3	3	3	3	1	1
CO5	1	3	3	3	1	1	2	1
CO6	1	1	1	3	1	1	3	1
CO7	3	3	3	3	3	3	1	1
AVG	2.4 2	2.5 7	2.7 1	3	2.1 4	2.1 4	1.42	1



Jagannath International Management School

MOR, Pocket-105, Kalkaji, New Delhi-110019

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



University Syllabus of B.COM(H) Programme w.e.f 2021



GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY

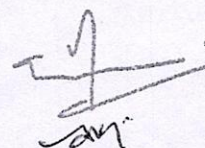

DWARKA, NEW DELHI-110078

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 –

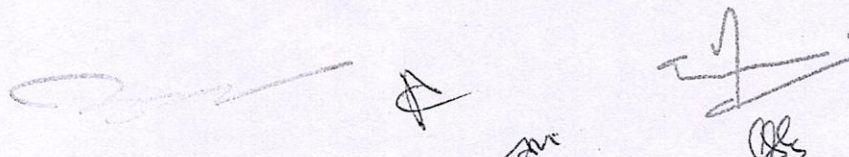
1. Comprehensive knowledge and understanding on concepts of commerce
2. Ability to articulate, communicate effectively and make professional presentations
3. Aptitude to think critically and reflect independently
4. Analytical skills to collate and synthesize data and derive rational decisions
5. Research 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 &

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
		Total	22	4	24

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
		Total	20	0	26

* 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 3rd 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

B.Com 217	Entrepreneurial Mindset	Ability Enhancement	2	-	2
P Com 219	NSS/NCC/Others notified by University (NUES)	Ability Enhancement	2	-	2
		Total	19	10	25

*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
	Total		20	4	29

* 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 5th 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
	Total		16	-	20

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
		Total	14	5	18

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

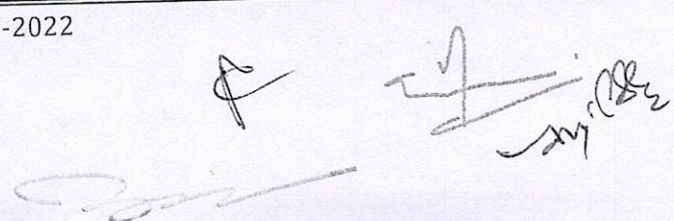
Accounting Systems

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

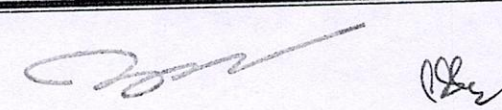
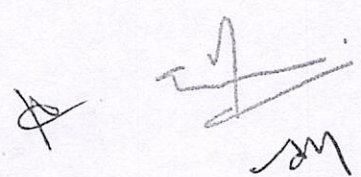
Pricing & Market: Theory of pricing- cost plus pricing, target pricing, marginal cost pricing, going rate pricing; Concept of different types of competitive conditions of the market - monopoly, oligopoly, perfect competition. Price determination and equilibrium of firm in different market situations.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

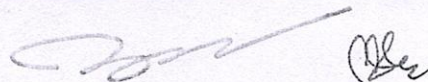
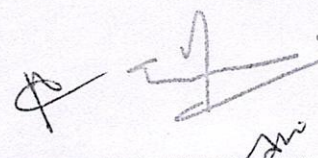
Motivation and Leadership: Motivation & Leadership: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory, Vroom's Expectancy Theory. Leadership: Concept and Importance; Trait theory, Transactional, Charismatic, 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)

S. 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

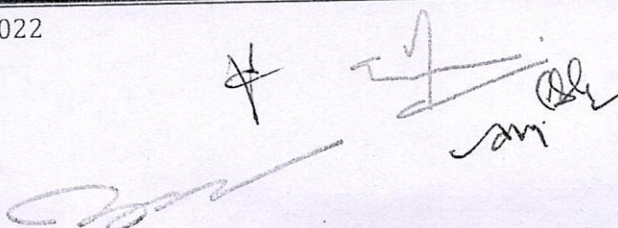
Preparation of Financial Statements of Companies including one Person Company: Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Preparation of Statement 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

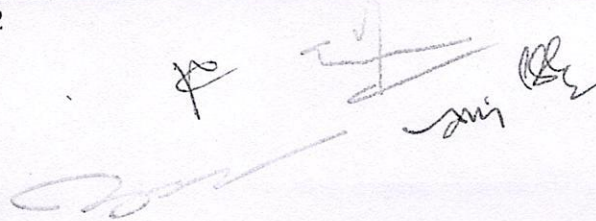
Indian Partnership Act, 1932 and Limited Liability Partnership Act, 2008:

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

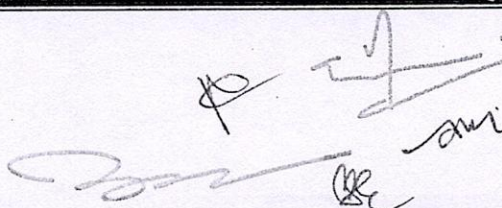
Probability and Probability Distributions: Theory and approaches of probability. Probability Theorems: Addition and Multiplication (Proof not required). Conditional probability and Bayes' Theorem (Proof not required). Expectation and variance of a random variable. Business Applications. Probability distributions:

- 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 Coefficients; 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 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

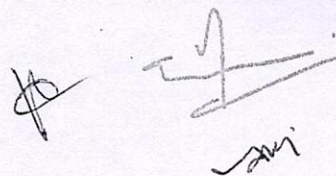
Credits -3

- 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.

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)

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	PO 7	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

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: 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

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)

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

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

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)

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)

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

- 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

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.
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

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.

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

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)

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	2.8 8	1.8 3	2.6 7	1.83	1.16	2.34	2.34	3	3

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.

SEMESTER IV

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.
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

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

Financing Decisions: Sources of long-term financing, Components of cost of capital, Method for calculating 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). Operating Leverage, Financial Leverage and Combined Leverage. EBIT-EPS Analysis. Cost-Benefits Analysis including social cost. Determinants of Optimum Capital Structure. (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 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	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	$\frac{2.8}{3}$	1	$\frac{1.8}{3}$	3	2.83	2.83	3	2.5	3
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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 CONTENTS:

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

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	PSO 2	PSO3	PSO4	PSO5	PSO 6
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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

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	1.8 3	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
AVG	3	2.8	3	3	2.8	2.4	2.4	3	1.8	1.8	2.8	1.8	3	3

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

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 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

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.
Hours)

(14

Suggested Readings: (Latest Edition)

1. Ahuja, G., & Gupta, R. Simplified Approach to Income Tax. Flair Publications Pvt. Ltd.
2. Singhania, V. K., & Singhania, 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
CO1	3	3	3	3	3	1	1	1	3	3	3	3	3	3
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

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

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.

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

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. Singhanian 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. Singhanian, V. K., & Singhanian, M. Student's Guide to Income Tax including GST-Problems & 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
CO1	3	3	3	3	2	1	1	3	3	1	3	3	3	3
CO2	3	3	3	3	3	3	3	3	1	1	3	3	3	3
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

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 III

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 Fleuriot, 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-

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	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	2.7 5	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-

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	PSO 6
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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	2.6 7	3	3	1.6 7	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 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 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-

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	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

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 (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-

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

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	PO 1	PO 2	PO 3	PO 4	PO5	PO 6	PO 7	PO8	PSO 1	PSO 2	PSO3	PSO4	PSO 5	PSO 6
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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 Kijal 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-

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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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

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 time

period.

Guidelines for Summer Internship Report

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	-

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

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.

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

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:

Signature of the Guide

Name of the Guide:

Designation:

**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 (H), a class of 20..., ofName of the Institute, Affiliated to GGS.IP. University bearing Enrolment No....., has undertaken the Summer Internship Training at (Name of the Company) during..... tounder 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:

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

GST and E-Filing (NUES)

Course Code: BCOM 302

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)

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

- 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-

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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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

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	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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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	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

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)

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	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	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	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
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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

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-

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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

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.

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	2.42	2.57	2.71	3	2.14	1	1	3	1.42	1	2.14	2.42	2.42	3