

SCHEME OF EXAMINATION
GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF COMMERCE (HONS.)

Criteria for Internal Assessment

All theory courses have internal assessment of 25 marks and 75 marks for external examination. For the courses related to projects, internal assessment is 50 marks and external examination is 50 marks. The courses related to Lab have 40 marks as internal assessment and 60 marks for external examination.

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

- 1. Class Test-I** - **15 Marks**
Written Test Compulsory (to be conducted on the date Communicated by the University)

- 2. Individual Presentation/Viva-Voce/Group Discussion/Class Presentation** - **10 Marks**

Note: Record should be maintained by faculty and made available to the examination branch of the University.

MAXIMUM & MINIMUM CREDITS OF THE PROGRAMME

The total number of the credits of the B. Com (Hons.) Programme is **148**.

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 **140 credits**.

The elective shall be floated if minimum number of students opting for it is 20 per cent of the intake in the course.

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
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I. SUMMER TRAINING PROJECT

Each student shall undergo practical training of eight weeks during the vacations after fourth semester in an approved business/industrial/service organization and submit at least two copies of the Summer Training Report to the Director / Principal of the Institution before the commencement of the end-term Examination. The Summer Training Report shall Carry 100 marks. It shall be evaluated for 50 marks by an External Examiner to be appointed by the University and for the rest of the 50 marks by an Internal Examiner to be appointed by the Director / Principal of the Institution.

II. MINOR PROJECT REPORT

Each student will write a minor project report in the second semester based on the internet survey relating to the topic assigned by the internal supervisor to be appointed by the Director / Principal. One copy of the Minor Project Report needs to be submitted by the student before the commencement of the End Term Examination of the Second Semester. The Minor Project Report shall carry 100 marks. It shall be evaluated for 50 marks by an External Examiner to be appointed by the University and for the rest of the 50 marks by an Internal Examiner to be appointed by the Director / Principal of the Institution.

III. FINAL YEAR PROJECT REPORT

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 and 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 in a CD/DVD will be submitted at least three weeks prior to the commencement of the End Term Examination of the Sixth Semester. Project Report shall carry 100 marks. It shall be evaluated for 50 marks by an External Examiner to be appointed by the University and for the rest of the 50 marks by an Internal Examiner to be appointed by the Director / Principal of the Institution.

INSTRUCTIONS FOR PREPARATION OF THE PROJECT REPORTS

Students are required to follow the mentioned pattern in preparing the project:

Format of the report:

1. Title page
2. Certificate
3. Acknowledgment
4. Table of Contents
5. Chapter Plan:

Chapter I: Introduction

Objectives of the study

Review of Literature

Research Methodology

Limitations of the study

Chapter II: Profile of the Organization (in case of Summer Training Project)

Chapter III: Analysis and Interpretation of Data

Chapter IV: Conclusion and Recommendations

Format of Bibliography

Follow APA style of Referencing (8th edition)

<https://www.scribd.com/document/251154420/Apa-Citation-Style-8th-edition-pdf>

Annexures

Questionnaire (if applicable)

NEW SYLLABUS

(w.e.f. 2017-18 Academic Session)

BACHELOR OF COMMERCE (Hons.) PROGRAMME

FIRST SEMESTER EXAMINATION

BCOM (101): Management Process & Organisational Behaviour

L-4, T/P-0,

Credits: 04

Max Marks: 75

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

Course Contents

Unit-I

Hours: -14

Management: Concept, Nature, Process, Significance; Managerial levels, skills, Functions and Roles; Management vs. Administration; Coordination as Essence of Management.

Development of Management Thought: Classical, Neo-Classical, Behavioural, Systems and Contingency Approaches.

Planning: Nature, Scope and Objectives of Planning; Types of plans; Planning Process; Business Forecasting; MBO Concept, Types, Process and Techniques of Decision Making; Bounded Rationality.

Organising: Concept, Principles of an Organisation; Span of Control; Departmentation; Types of an Organisation; Authority-Responsibility; Delegation and Decentralization.

Unit-II

Hours: -14

Staffing: Concept, Nature and Importance of Staffing, Motivation and Leading: Nature and Importance of Motivation; Types of Motivation; Theories of Motivation: Maslow, Herzberg, X,Y and Z;
Leadership: Meaning and Importance; Traits of a Leader; Leadership Styles- Likert's Systems of Management, Tannenbaum & Schmidt Model and Managerial Grid.

Controlling: Nature and Scope of Control, Types of Control; Control Process; Control Techniques- Traditional and Modern; Effective Control System.

Unit-III

Hours: -14

Organisational Behaviour-1: Concept and Nature of Organisation Behaviour, O.B. Models, Importance, challenges and Opportunities,

Individual and Interpersonal Behaviour: Personality- Determinants and Traits; Emotions; Learning-Theories, Perception- Process and Errors, Attitudes- Formation, Theories, Relationship between Attitude and Behaviour; **Interpersonal Behaviour:** Johari Window; Transactional Analysis- Ego States, Types of Transactions, Life Positions, Applications of T.A.

Unit-IV

Hours: -14

Group Behaviour & Team Development: Concept of Group and Group Dynamics, Stages of Group Development, Theories of Group Formation; Concept of Team Vs. Group; Types of teams; Building and Managing Effective Teams.

Organisation Culture and Change Management: Concept of Organisational Change, Managing Conflict, Managing Change, Resistance to Change, Managing Cross Cultures.

Suggested Readings:

1. Robbins. Fundamentals of Management: Essentials Concepts and Applications, Pearson Education.
2. Robbins, S.P. and Sanghai, S. Organisational Behaviour; Pearson Education.
3. Koontz,H. Essentials of Management, McGraw Hill Education.
4. Luthans, Fred, Organisational Behavipur, McGraw Hill Education.
5. T N Chhabra, Management Process and Organisational Behaviour, Sun India Publication New

Delhi

Note: Latest edition of text/reference books shall be used

BCOM 103: FINANCIAL ACCOUNTING

L-4, T/P-0,

Credits: 04

Max Marks: 75

Objectives: 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.

Hours: - 14

Unit -I Meaning and Scope of Accounting, Objectives and Nature of Accounting, Functions of Accounting, Book Keeping and Accounting, Interrelationship of Accounting with other Disciplines, Branches of Accounting, Limitations of Accounting,

Accounting Principles and Standards: Accounting Principles, Accounting Concepts, Accounting Conventions, Meaning and relevance of GAAP, Introduction to Accounting Standards Issued by ICAI.

Hours: - 14

Unit-II Journalizing Transactions: Journal Entries, Compounded 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 and Loss Account, Balance Sheet as per schedule-III of new Companies Act 2013.

Hours: - 14

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, AS-10 (Revised) Depreciation Accounting, 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

Hours: - 14

Unit-IV Shares and Share Capital: Shares, Share Capital, Accounting Entries, Under subscription, Oversubscription, Calls in Advance, Calls in Arrears, Issue of Share at Premium, Issue of Share at Discount, Forfeiture of Shares, Surrender of Shares, Issue of Two Classes of Shares, Right Shares, Re-issue of shares, Surrender of Shares, Right Shares. Issue of Debentures, Method of Redemption, Redemption of Debentures, Overview of stock exchanges of India and role of SBI.

Suggested Readings:-

1. Maheshwari, S.N. and S. K. Maheshwari; (5th Ed., 2016) *Financial Accounting*, Vikas Publishing House.
2. Tulsian, P.C. (1st, Ed., 2014), *Financial Accountancy*, Pearson Education.
3. Monga, J.R.; *Introduction to Financial Accounting*, Twelfth revised edition, MKM Publishers Pvt.Ltd

Note: Latest edition of text/reference books shall be used.

BCOM 105: MICRO ECONOMICS

L-4, T/P-0,

Credits: 04

Max Marks: 75

Objectives: 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 Contents

Unit-1: Introduction to Business Economics and Fundamental concepts:

Hours: - 14

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.

Unit II

Hours: -14

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 (Brief).

Unit III

Hours: -14

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.

Unit IV Cost Analysis & Price Output Decisions

Hours: -14

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. Pricing Under Perfect Competition, Pricing Under Monopoly, Control of Monopoly, Price Discrimination, Pricing Under Monopolistic Competition, Pricing Under Oligopoly.

Suggested Readings: -

1. Samuelson, P & Nordhaus, W. (1st Ed. 2010) Economics, McGraw Hill Education
2. Dwivedi, D.N. (8th Ed. 2015) Managerial Economics, Vikas Publishing House.
3. Salvatore, D. (8th Ed. 2014) Managerial Economics in a Global Economy, Oxford University Press
4. Kreps, D. (1st Ed. 2013) Microeconomics for Managers, Viva Books Pvt. Ltd.
5. Mankiw, NG, (7th Ed. 2014), Principles of Economics, Cengage Learning.
6. Peterson, L. and Jain (2nd Ed. 2012) Managerial Economics, Pearson Education.

Note: Latest edition of text/reference books shall be used.

BCOM 107: Business Communication

L-4, T/P-0,

Credits: 04

Max Marks: 75

Objectives: 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

Hours: -14

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.

Unit II

Hours: -14

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 Dimension of Business Communication, Technology and Communication, Ethical & Legal Issues in Business Communication, overcoming cross cultural communication.

Unit III

Hours: -14

Business letter writing and Presentation Tools: Business Letters – Need, Function, 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.

Unit IV

Hours: -14

Departmental Communication: Barriers of Communication, Meaning, Need, and Types, News Letters, Circulars, Agenda, Notice, Office Memorandums, Office Orders, Minutes of Meeting, Project and Report Writing, How to Make a Presentation, the Various Presentation Tools, along with Guidelines of Effective Presentation.

Suggested Readings: -

1. Lesikar (13th Ed. 2014). Business Communication: Making Connections in a Digital World, McGraw Hill Education
2. Boove, C. L., Thill, J.V. & Chaturvedi, M. (13th Ed., 2014). Business Communication Today, Pearson.
3. Krizen et.al (1st Ed., 2014). Effective Business Communication, Cengage learning
4. Scot, O. (8th Ed., 2012). Contemporary Business Communication, Pearson Education
5. Penrose et.al (6th Ed., 2013). Business Communication for Managers, Cengage Learning
6. Chhabra, T. N. & Chhabra, S. (8th Ed., 2019). Business Communication, Sun India Publications.

Note: Latest edition of text/reference books shall be used.

BCOM109: COMPUTER APPLICATION

L-4T/P-0

Credits-4

External Marks: 75

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

Course Contents

Unit I

Hours: -14

Basics of Computer: Characteristics of Computers, Input-output Devices (Hardware, Software, Human ware and Firmware), Function of Different Units of Computer, Classification of Computers

Computer Memory: Primary Memory (ROM and RAM), Secondary memory (Hard Disk, Optical Disk)

Unit-II

Hours: -14

Computer Software: Types of Software, Introduction to Operating System, Function of OS, Types of Operating Systems, Booting Procedure, Start-up Sequence,

Windows Operating System: Introduction to GUI, Important terms like Directory, File, Volume, Label and Drive name, Translators & Languages: Compiler, Interpreter and assembler, Types of Computer language

Unit-III

Hours: -14

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, worksheet management, Sort and filter tools, subtotal, mathematical functions, statistical functions, date and time functions, text functions, financial functions, Analyse data with pivot table, create and manage scenarios and summaries.

UNIT-IV

Hours: -14

Computer Networks and IT applications: Data communication concepts, Types of Communication Media, Mode of Transmission (Simplex, Half Duplex, Full Duplex), Concepts of computer networks, Internet, intranet and extranet, Network topologies, OSI Model.

Information technology and society: Application of IT in railways, airlines, banking, online banking system, insurance, inventory control, financial systems, hotel management, education, entertainment and health, Security issues in IT

Suggested Readings: -

1. Leon and Leon, (1999), Introduction to Information Technology, Vikas Publishing House.
2. Joseph A. Brady and Ellen F Monk, (2007), Problem Solving Cases in Microsoft and Excel, Fourth Annual Edition, Thomson Learning.
3. Tanenbaum, A. S., (2011), Computer Networks, Fourth Edition, Pearson Education.
4. Goyal, Anita, (2010) Computer Fundamentals, 1st Edition, Pearson Education.
5. Behl R. (2nd ED.2012), Information Technology for Management, McGraw Hill Education.
6. Dhingra S & Tondon A. (1st ED., 2015) Introduction To Information Technology, Galgotia Publishing House
7. Pradeep K. Sinha & Priti Sinha (6th Edition) Foundation of Computing B.P.B. Publications

Note: Latest edition of text/reference books shall be used.

BCOM111: Computer Application Lab

L-0, T/P-4,

Credits: 02

External Marks: 60

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

Course Contents

Unit I

Hours: -10

Knowledge of all commands of Window

Unit II

Hours:-16

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.

Unit III

Hours: -16

Introduction to MS-Excel: Introduction to Electronic Spreadsheets, Feature of MS-Excel, Entering Data, Entering Series, Editing Data, Cell Referencing, ranges, formulae, functions, Auto sum, copying formulae, formatting data, creating table, charts and graphs, creating database, sorting data, Filtering etc.

Mathematical Functions, statistical Functions, date and time functions, Text Functions, financial functions, analyzing data with pivot tables, create and manage scenarios and summaries.

Unit IV

Hours: -14

Introduction to MS PowerPoint: PowerPoint, Features of MS PowerPoint Clipping, Slide Animation, Slide Shows, Formatting etc.

Suggested Readings: -

1. Joseph A.Brady and Ellen F Monk, (2012), Problem solving cases in Microsoft and Excel, Thomson Learning.
2. A Computer Laboratory Referral for Diploma and Engineering Students, T. R. Jagadeesh, D. S. Rajendra Prasad, M. A. Jayaram, Universities Press (India) Limited, ISBN: 8173712581.

Note: Latest edition of text/reference books shall be used.

Second Semester Examination

BCOM 102: BUSINESS MATHEMATICS

L-4, T-0

Credits: 04

External Marks: 75

Objectives: The basic objective of this paper is to equip students with simple techniques of algebra and calculus which will help them in advanced courses in finance.

Course Contents

Unit I

Hours: -14

Principles of Counting: Permutations and Combination, Concept of Factorial, Principle of Counting, Permutation with Restriction, Circular Permutation and Combination with Restriction; Mathematics Induction: Principle, Sequences & Series – Arithmetic Progression & Geometric Progression.

Unit II

Hours: -14

Matrix Algebra: Definition of a Matrix, Types of Matrices, Algebra of Matrices, Determinants, Adjoint of a Matrix, Inverse of a Matrix via adjoint Matrix; Elementary Transformations, Solution of System of Linear equations (not more than three variables) using Matrix Method, Cramer's Rule and Gauss – Jordan Method, Homogenous System of Linear equations; Condition for Consistency of homogenous system; Application to Business Problems.

Unit III

Hours: -14

Differential Calculus: Concepts of function, limit and continuity, definition of derivative; Rules for differentiation, Implicit differentiation, Logarithmic and successive differentiation,

Partial Derivatives (up to second order); Homogenous Functions and Euler's Theorem; Maxima – Minima of Functions of one and two variables; Lagrangian Multipliers; Applications of differentiation in Business.

Unit IV

Hours: -14

Integral Calculus: Concept of Integration – as anti-derivative process; Standard forms; Methods of integration – by substitution, by parts, and partial functions; Definite integration; Applications of Integration; Application to marginal analysis, Consumers' and producers' surplus; Learning curve and rate of sales.

References:

1. Trivedi, (1st Ed., 2012), Business Mathematics, Pearson Education
2. Bhardwaj, R.S. (1st Ed., 2013). Mathematics and Statistics for Business, Excel Books.
3. Khan, Shadab, (1st Ed., 2015) A Text Book of Business Mathematics, Anmol Publications.
4. Budnick, (5th Ed., 2010), Applied Mathematics for Business, McGraw Hill Education
5. Tuttle, Michael, D., (9th Ed., 2012) Practical Business Math: An Applications Approach, Prentice Hall
6. Hazarika, P. (1st Ed., Rep., 2016), A textbook of Business Mathematics, S. Chand Publication.

BCOM 104: BUSINESS LAWS

Syllabus:

L-4, T-0

Credits: 04

External Marks: 75

Objectives: It imparts basic knowledge of the important business laws along with relevant case law.

Course Contents

Unit I

Hours: -14

The Contract Act, 1872: Meaning and Kinds; Essentials of valid contract; Contract of Indemnity and Guarantee; Contract of Bailment and Pledge

Unit II

Hours: -14

The Sale of Goods Act, 1930: Concept of sale and difference between sale and agreement to sell; Conditions and Warranties; Transfer of ownership in goods including sale by non-owners; Performance of contract of sale; Unpaid seller- meaning and rights of an unpaid seller against the goods and the buyer.

Unit III

Hours: -14

The Companies Act, 2013 with up-to-date Amendments: Essential characteristics, types, memorandum and Articles of Association, Prospectus, Shares of a company, Essential conditions for a valid meeting; Directors and Managing Directors – Appointment, Qualifications, Powers and Limits

Unit IV

Hours: -14

The Negotiable Instruments Act, 1881: Meaning and Characteristics of Negotiable Instruments: Promissory Note, Bill of exchange, Cheque, Crossing of Cheque, Bouncing of Cheques; Holder and Holder in due course, Privileges of holder in due course; Negotiation: Types of Endorsements

Suggested Readings: -

1. Kuchhal, M.C. and Kuchhal Vivek (4th Ed., 2014), Business Law, Vikas Publishing House, New Delhi
2. Maheshwari & Maheshwari, Principles of Business Law (1st Ed. 2014), Himalaya Publishing House, New Delhi
3. Ravinder Kumar, Legal Aspects of Business, (1st Ed. 2013), Cengage Learning
4. Singh, Avtar, Business Law, (10th Ed. 2014), Eastern Book Company,
5. N.D. Kapoor, (2010), Sultan Chand, Business Law, New Delhi
6. Bulchandani K.R, Business Law for Management, (1st Ed. 2014), Himalaya Publishing House, New Delhi

BCOM 106: MACRO ECONOMICS

Syllabus:

L-4, T-0

Credits: 04

External

Marks: 75

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

Course Contents

Unit I

Hours: -14

Concepts of Macro Economics and National Income Determination : Definitions, Importance and Limitations of Macro Economics, Macro-Economic Variables, Circular Flow Of Income in Two, Three and Four Sector Economy Relations between Injections and Leakages in Circular Flow; National Income: Concepts, Definitions, Methods of

Measurements, National Income in India, Problems in Measurement of National Income and Precautions in Estimation of National income

Unit II

Hours: -14

Macro-Economic Framework: Theory of Full Employment and Income: Classical, Modern (Keynesian) Approach, Consumption Function, Relationship between Savings and Consumption, Investment Function, Concept of Marginal Efficiency of Capital and Marginal Efficiency of Investment; National Income Determination in Two, Three and Four Sector Models; Multiplier in Two, Three and Four Sector Model.

Unit III

Hours: -14

Analysis of Money Supply and Inflation: Functions and Forms of Money, Demand for Money-Classical, Quantity Theory of Money (Fisher's, Cambridge, Keynesian and Friedman Approach), and Measures of Money Supply; Inflation -Types, Causes, Impact and Remedies, Deflation.

Unit IV

Hours: -14

Equilibrium of Product and Money Market: Introduction to IS-LM Model, Equilibrium-Product Market and Money Market, Monetary Policy, Fiscal Policy.

Suggested Readings: -

1. Colander (9th Ed 2017), Macroeconomics, McGraw Hill Education
2. Gupta G.S.(4th Ed.,2014) ,Macroeconomics: Theory and Applications,
3. Dwivedi, D.N.,(4th Ed., 2015), Macroeconomics, McGraw Hill Education
4. Schiller,(14th Ed.,2015), The Macro Economy Today, McGraw Hill Education
5. Dornbusch,(11th Ed., 2015), Macro Economics, McGraw Hill Education
6. Baumol William J. and Blinder Alan S.,(13th Ed., 2015),Macroeconomics: Principles and Policies , CENGAGE. Learning Custom Publishing

BCOM 108: Cost Accounting

Syllabus:

L-4, T/P-0,

Credits: 04

Max Marks: 75

Objectives: 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

Hours: -14

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.

Unit-II

Hours: -14

Labour Cost Control: Attendance and payroll procedures, Overtime, Idle time and incentives, Direct and Indirect Labour, remuneration systems and Incentive Plans (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 costs: Factory overheads, Administration Overheads and Selling and Distribution Overheads in brief.(Overhead rate, Machine rate, Under and Over Absorption of Overhead practical examples)

Unit-III

Hours: -14

Cost Sheet- Preparation of Cost Sheet (Simple Problems)

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

Unit-IV

Hours: -14

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).

Suggested Readings:-

1. Maheshwari, S.N. and Mittal, S.N. (26TH Ed., 2015), Cost Accounting- Theory and Problems , Shri Mahavir Book Depot.
2. Arora, M.N., (12TH Ed.,2012), Cost Accounting, Vikas Publishing House
3. Lal, Jawahar and Srivastava, Seema, (5th Ed.,2013), Cost Accounting, McGraw Hill Education
4. P.C. Tulsian, (1st Ed., 2013), Introduction to Cost Accounting, S. Chand, Delhi

BCOM 110: Business Studies

L-4, T/P-0,

Credits: 04

External Marks: 75

Objectives: The course aims to provide basic concepts and knowledge with regard to a business enterprise and its various functional areas.

Course Contents

Unit I- Introduction

Hours: 14

Introduction: Concept, nature and scope of business; Concept of business as a system; Business Objectives; Business Environment-Concept and importance; Scope of Business Environment- Economic, Social, Technological, Political and Legal; Impact of Government Policy changes on business, Introduction to Business Ethics and Social Responsibility of Business.

Unit II:Types of Business Enterprises

Hours: 14

Entrepreneurship-Concept & Nature, Process of setting up a new business; Forms of Business Organizations: Sole Proprietorship, Joint Hindu Family Firm, Partnership Firm, Joint Stock Company, Cooperative Organizations, Limited Liability Partnership; Types of Companies, Choice of Form of organization, 'Startups' as a recent trend & its future potential

Unit III: Financing Business

Hours: 14

Financial Planning-Concept and Importance; Sources of Finance; Financial Markets: Concepts and Types; Money Market and its instruments; Capital Market and its types (Primary and Secondary); Capital Structure – Concept and factors affecting; Securities and Exchange Board of India (SEBI); Recent trends in Financing: Venture capital; Private Equity; Loan syndication

Unit IV:

Hours: 14

Small Business: Meaning, Scope and role; Government Policies, Government and Business Interface: Rationale; Forms of government and Business Interface, SIDBI

Multinationals: Concepts and role of MNCs; Transactional Corporations (TNCs); International Business Risks

Institutions: Chambers of Commerce and Industry in India; FICCI; CII; ASSOCHAM; etc.

Suggested Readings:

1. Tulsian, P.C., Business Organization and Management, Pearson Education
2. Gupta, C.B., Modern Business Organization and Management, Dhanpat Rai and Sons
3. Robert, Lawrence, Modern Business Organization, McMillan India
4. Basu , C, Business Organization and Management, McGraw Hill Education.
5. Agarwal, N.P., Tailor, R.K., Business Organization and Management, Dhanpat Rai & Sons.

THIRD SEMESTER EXAMINATION

BCOM 201: MARKETING MANAGEMENT

L-4, T/P-0,

Credits: 04

External Marks: 75

Objectives: To provide students with an understanding of the basic concepts and principles in the area of marketing management and to inculcate in them an awareness of the

importance of understanding consumer needs and the processes involved in conceptualizing, creating, communicating and delivering products aimed at fulfilling these needs.

Course Contents

Unit I

Hours: -14

Introduction To marketing; Nature, scope and importance of marketing; Basic concepts, Marketing Philosophies; Marketing Management Process-An overview; Concept Of marketing Mix; Understanding Marketing Environment; Steps in consumer Decision Making, Characteristics of Industrial Markets; Market Segmentation, Targeting and Positioning.

Unit-II

Hours: -14

Product and Pricing; Product Levels, Product Mix, Product Lines, Product Strategy, Branding Decisions, New product Development, Product Lifecycle; Pricing Decisions; Pricing objectives, Pricing Methods, Price adjustment Strategies.

Unit-III

Hours: -14

Place: Role and Importance Of intermediaries, Types of Channels, Major Channel Design Decisions, Selecting, Motivating and evaluating Channel Intermediaries; Physical Distribution, Logistics And supply Chain Management.

Unit-IV

Hours: -14

Promotion: Promotional Objectives; Factors, Influencing Choice of Promotional Mix; push vs. Pull Strategy; Advertising-Definition and Importance; Comparison Of Advertising Media; Personal Selling-Importance and Process, Transaction versus Relationship Selling; Sales Promotion-Purpose, Types, Limitations; Publicity and Public Relations-Definition, Importance and Tools; Direct Marketing; Digital Marketing-Types, Advantages and Challenges.

Suggested Readings:

1. Kotler, P., Keller, K.L., (15th Ed, 2015) Marketing Management, Pearson Education.
2. Ramswamy, V.S and Ramakumari, S. (5th ed.) Marketing Management; A Strategic Decision making Approach Global Perspective Indian Prospect, Mc Graw Hill Education.
3. Lamb, C.W, Hair, J.F, Sharma, D. & Mc. Daniel C. (1st Ed 2016), Marketing a South Asian Perspective Edition, Cengage India Pvt. Ltd. Delhi.
4. Baines, P., Fill, C., Page, K., Sinha, P K. (1st Ed 2013), Marketing Asian Edition, Oxford University Press, New Delhi
5. Walker O.C., Mullins J. & Boyd Jr. H.W. (7th Ed 2014), Marketing Strategy- A Decision focus Approach, Mc Graw Hill Education.
6. Saxena, R. (5th Ed 2015), Marketing Management, Mc Graw hill Education
7. Chhabra .T.N., Grover. S.K., Marketing Management. (4th Rev Ed 2004), Dhanpat Rai & Co.(P) LTD.
8. Gupta .C.B., Marketing Management, (1st Ed 2018), Scholar Tech Press An Imprint Of MKM Publishers PVT.LTD. New Delhi

Note: Latest edition of text/reference books shall be used.

BCOM 203: MANAGEMENT ACCOUNTING

L-4, T/P-0,

Credits: 04

Max Marks: 75

Objectives: The objective of the course is to familiarize the students with the basic management accounting concepts.

Course Contents

Unit I

Hours: -14

Management Accounting: Nature and scope, Financial Accounting, Cost Accounting and Management Accounting, Advantages and limitations of Management Accounting, Role of Management Accountant.

Unit II

Hours: -16

Financial Analysis: Financial Statements and their Limitations, Concepts of Financial Analysis, Tools of Financial Analysis: Comparative Financial Statements, Common Financial Statements, Trend Percentages.

Ratio Analysis: Nature and Interpretation, Classification of Ratios, Profitability Ratios, Turnover Ratios Financial Ratios, Utility and Limitation of Ratios.

Cash Flow Analysis: Difference between Cash and Funds, Utility of Cash Flow Statement, Accounting Standard 3 (AS 3: Revised), Construction of Cash Flow Statement

Unit III

Hours: -12

Budgets and Budgetary Control: Concept of Budgets and Budgetary Control, Advantages and limitations of Budgetary Control, establishing a System of Budgetary Control, Preparation of different Budgets, Fixed and Flexible Budgeting, Performance Budgeting and Zero Base Budgeting.

Standard 3 (AS 3: Revised), Construction of Cash Flow Statement. Concept of Responsibility accounting- Types of Responsibility accounting. Standard Costing and Analysis: Meaning of Standard Cost, Relevance of Standard Cost for Variance Analysis, Significance of Variance Analysis, Computation of material, Labour and overhead variance

Unit IV

Hours: -14

Explain the concept of marginal cost. Marginal Costing and profit Planning: Marginal Costing Differentiated from Absorption Costing, Direct Costing, Differential Costing, Key Factor, Break even Analysis, Margin of Safety. Decision Involving Alternative Choices: Concept of Relevant costs. Steps in Decision Making, Decisions Regarding Determination of Sales Mix, exploring new markets, discontinuance of a product line, make or buy, equipment replacement, change versus status quo, expand or contract, and shut down or continue

Suggested Readings:-

1. Maheshwari, S.N., (17th Rev.Ed.,2014), Principles of Management Accounting, Sultan

Chand & Sons

2. Khan M.Y., (7th Ed. 2017) Management Accounting, McGraw Hill Education
3. Arora, M.N., (12th Ed.,2012), Cost Accounting, Vikas Publishing House.
4. Lal, Jawahar and Srivastava, Seema, (5th Ed. 2013), Cost Accounting, McGraw Hill Education.
5. Bhattacharya, (1st Ed.,2010), Management Accounting, Pearson Education.
6. Hilton R. W (10th Ed. 2017), Managerial Accounting, McGraw Hill Education.

Note: Latest edition of text/reference books shall be used

BCOM 205: Human Resource Management

L-4, T/P-0,

Credits: 04

Max Marks: 75

Objectives: The objective of this course is to make students familiarise with basic concepts of human resource management and people related issues.

Course Contents

Unit I

Hours: -14

Human Resource Management: Concept, Nature, Scope, Objectives and Importance of HRM; Evolution of HRM, Emerging Challenges of HRM; Personnel Management vs. HRM, empowerment, human capital, flexi-time, mentoring.

Strategic HRM: Meaning and steps of Strategic HRM, Traditional HRM vs. Strategic HRM.

Unit II

Hours: -14

Human Resource Planning: Human Resource Planning- Quantitative and Qualitative dimension.

Job Analysis: job description and job specification; Job Enlargement; Job Enrichment.

Recruitment: Concept, sources, process, methods and techniques including e-recruitment, outsourcing and poaching; Selection: Concept and Process; test and interviews; placement induction. Internal Mobility and Job Changes: Promotions, demotion, transfer and separation.

Unit III

Hours: -14

Training and Development: Concept and Importance; Identifying Training and Development Needs; Designing Training Programmed; Role Specific and Competency Based Training; Evaluating Training Effectiveness;

Management Development: Meaning, process and techniques; Career Planning; Succession Planning and Career Development.

Compensation concept and components of Employee Compensation – Base and Supplementary; Job Evaluation: Concept, Process and Significance.

Unit IV

Hours: -14

Performance Appraisal: Nature and objectives; Techniques of Performance Appraisal (Traditional and Modern Methods), Limitations of Performance Appraisal, potential appraisal.

Maintenance: Employee Health and Safety; employee welfare; social security.
Industrial Relations- an overview, Employee Grievance: Concept and Causes,
Grievance: Handling and redressal settlement machinery.

Suggested Readings:

1. Gary Dessler. A Framework for Human Resource Management. Pearsn.
2. D.A Decenzo,S.P Robbins, S.L Verhulst,Human Resource Management,Wiley India Pvt. Ltd
3. Bohlander & Snell, Principles of Human Resource Management,Cengage learning
4. K Ashwathappa,Human Resource Management,Mcgraw hill Education
5. T N Chhabra Essentials of Human Resource Management, Sun India Publication New Delhi

Note: Latest edition of text/reference books shall be used.

BCOM 207: Business Ethics & Corporate Social Responsibility

SYLLABUS

L-4, T/P-0,

Credits: 04

External Marks: 75

Objectives: The objective of this course is to acquaint students with the basics of business ethics and corporate social responsibility of business.

Course Contents

Unit I

Hours: -14

Introduction: Concept of Values, Types and Formation of Values, Values and Behaviour, Values of Indian Managers, Ethical Decision Making.

Ethics: Management Process and Ethics, Ethical Decision Making, Ethical Issues, Ethos of Vedanta in Management, Relevance of Ethics and Values in Business.

Unit II

Hours: -14

Knowledge and Wisdom: Meaning of Knowledge and Wisdom, Difference between Knowledge and Wisdom, Knowledge Worker versus Wisdom Worker, Concept of Knowledge Management and Wisdom Management, Wisdom Based Management.

Stress Management: Meaning, Sources and Consequences of Stress, Stress Management and Detached Involvement.

Concept of Dharma & Karma Yoga: Concept of Karma and Kinds of Karam Yoga, Nishkam Karma and Sakam Karma; Total Quality Management, Quality of Life and Quality of Work Life.

Unit III

Hours: -14

Understanding Progress, and Success – Results & Managing Transformation: Progress and Results Definition, Functions of Progress, Transformation, Need for Transformation, Process & Challenges of Transformation.

Understanding Success: Definition of Success, Principles of Competitive Success, and Prerequisites to Create Blue Print for Success, Successful stories of Business Gurus.

Unit IV

Hours: -14

Corporate Social Responsibility & Corporate Governance: Corporate Responsibility of Business: Employees, Consumers and Community, Corporate Governance, Code of Corporate Governance, Consumer Protection Act, Unethical issues in Business

SUGGESTED READINGS

1. Chhabra, T.N., Business Ethics and Corporate Social Responsibility, Sun India Publications
2. Fernando, A.C., Business Ethics, Pearson Education
3. Mandal S.K., Ethics in Business and Corporate Governance, McGraw Hill Education
4. Govindarajan M., Natarajan. S, Senthilkumar, V.S., Professional Ethics and Human Values, PHI
5. Rao, A.B., Business Ethics and Professional Values, Excel Book.
6. Manuel G. Velasquez, Business Ethics Concepts, Printice Hall of India.
7. Sison, Alejo G., Corporate Governance and Ethics, Edward Elgar Publishing Ltd.

Note: Latest edition of text/reference books shall be used.

BCOM 209: Business Statistics

SYLLABUS

L-4, T/P-0,

Credits: 04

External Marks: 75

Objective : The objective of this course is to familiarise the students with the basic statistical tools used to summarize and analyse quantitative information for decision making.

Unit-I

Hours: -14

Definition, Importance & Limitation, Collection of data and formation of frequency distribution, Graphic presentation of Frequency distribution-Graphics, Bars, Histogram, Diagrammatic Measures of Central Tendency- Mean, Median and Mode. Partition Values- Quartiles, Deciles and Percentiles.

Unit II

Hours: -14

Measures of Variation: Measures of Variation-Range, coefficient of range, IQR, coefficient of quartile deviation, mean deviation, standard deviation, and coefficient of variation, skewness: meaning and type, determination of coefficient of skewness.

Unit III

Hours: -14

Correlation Analysis: Correlation: Meaning & Types of correlation, Karl Pearson coefficient of Correlation, Spearman Rank Correlation, Coefficient of Determination; Regression: Meaning & difference between correlation and regression, Simple linear regression- Regression on lines. Pitfalls and Limitations associated with Regression and Correlation Analysis.

Unit-IV

Hours: -14

Index numbers and Time series analysis: Definition, Characteristics, uses, types, problems related to Index numbers, methods of constructing Index numbers, Price, Quantity and Value Indices, Chain Index numbers, Test for consistency of Index numbers, Time series analysis: secular trend, cyclical variations, seasonal and irregular variation; methods of forecasting.

Text/ Reference Books:

1. Vohra, N.D., (1st Ed. 2012) Business Statistics, McGraw Hill Education.
2. Gupta, S.P and Gupta, P.K., (1st Revised Ed. 2013), Business Statistics and Business Mathematics, Sultan Chand & Sons.
3. Sharma, J.K, (4th Ed. 2014), Business Statistics, Vikas Publishing House
4. Gupta, S.C. (4th Ed. 2014), Fundamental of Applied Statistics, Sultan Chand & Sons.
5. Thukral, J.K (4th Ed. 2019), Bussiness Statistics, Maximax Publishing House.

BCOM 211: Computerized Accounting Software (Computer Lab)

L-0, T/P-4

Credits: 02

External Marks: 60

Objectives: To equip students with basic knowledge of Tally.ERP 9.

Unit I

Basic of Accounting

Accounting Principles, Concepts and Conventions, Types of Accounts, Rules of Journal Entries, Methods of accounting.

Unit II

Fundamentals of Tally.ERP 9

Introduction, Getting functional with Tally.ERP 9, Creation of Company in Tally. ERP 9, Configuration, and Creation/alteration and deletion of ledger accounts, passing and deletion of journal entries in accounting vouchers, searching entries.

Unit III

Some useful features of Tally. ERP 9

Bank Reconciliation Statement, import and export of data from/to MS-Excel, Order processing, Bill wise details, Reorder-level, Bill of material, invoicing, ratio analysis, security controls, interest calculation, back up and restores.

Unit IV

Generating Basic Reports

Financial Statements, Accounting Books, Exception Reports, Printing cheques and vouchers.

Text/Reference Book:

Learning Tally.ERP 9 From Accounting to ERP by Sahaj Enterprises

BCOM 213: Managerial Personality Development (NUES)

L-2, T/P-0

Credits: 02

Maximum Marks: 100

Objectives: The main aim of the course is to improve the self-confidence and groom the personality. The following topics are indicated as course line and should be explored through application-based exercise and workshops to provide fundamental knowledge and exposure to the students.

Course Contents

Unit I

Hours: -10

Self: Core Competency, Understanding of Self, Components of Self- Self Identity, Self-Concept, Self Confidence and Self Image, Skill Analysis and finding the right fit.

Unit II

Hours: -16

Self Esteem: Meaning and Importance, Components of self-esteem, High and low self-esteem, measuring your self-esteem and its effectiveness, Personality mapping tests, Appreciative Intelligence.

Unit III

Hours: -16

Building Emotional Competence: Emotional Intelligence – Meaning, Components, Importance and Relevance, Positive and Negative Emotions. Healthy and unhealthy expression of Emotions, The six-phase model of creative thinking: ICEDIPmodel.

Unit IV

Hours: - 14

Thinking Skills: The Mind/Brain/Behaviour, thinking skills, Critical Thinking and Learning, Making Predictions and Reasoning, Memory and Critical Thinking, Emotions and Critical Thinking.

Creativity: Definition and meaning of creativity, the nature of creative thinking, Convergent and Divergent thinking, Idea generation and evaluation (Brain Storming), Image generation and evaluation. Debates, presentations, role plays and group discussions

on current topics. Audio and Video Recording of above exercises to improve non-verbal communication and professional

Suggested Readings:

1. Joshi, G. (2015) Campus to Corporate- Your Roadmap to Employability, Sage Publication.
2. Covey S.R. (2015), The 7 Habits of Highly Effective People, Mango Media Inc.
3. McGrath E. H. (9th Ed. 2011), Basic Managerial Skills, Prentice Hall India Learning Private Limited.
4. Whetten D. (8th Ed. 2011), Developing Management Skills, Prentice Hall India Learning Private Limited.
5. Gulati S. (2002), Corporate Soft skills, Rupa Publication Pvt. Ltd.
6. Gallagher (2010), Skills Development for Business & Management Students, Oxford University Press.

Note: Latest edition of text/reference books shall be used.

FOURTH SEMESTER EXAMINATION

BCOM 202: Fundamentals of Financial Management

L-4, T-0

Credits: 04

External Marks: 75

Objectives: The objective of this course is that the efficient management of business enterprise is closely linked with the efficient management of its finances. Accordingly, the objective of the course is to acquaint the student with overall framework of financial decision-making in the business.

Course Contents

Unit I

Hours: 14

Introduction: Nature, scope and objectives of financial management, Time value of money, Concept of risk and return including capital asset pricing model, Valuation of securities- bonds and equities

Unit II

Hours: 14

Investment Decisions: The capital budgeting process, cash flow estimation, Payback period method, accounting rate of return method. Net present value, Net terminal value, Internal rate of return, Profitability index, Capital budgeting process under risk-certainty equivalent approach, Risk adjusted discount rate

Unit III

Hours: 14

Financing Decisions: Cost of capital and financing decision, Sources of long-term finance, Estimation of components of cost of capital, Methods of calculating cost of capital: cost of equity capital, cost of retained earnings, cost of debt and preference capital, weighted average cost of capital and marginal cost of capital, Theories of capital structure: Net income, net

operating income, MM approach, Traditional approach, Operating and financial leverage, factors affecting capital structure

Unit IV

Hours: 14

Dividend Decisions & Working Capital Decisions: Theories of relevance and irrelevance of dividend decision for corporate valuation, Cash and stock dividends, Dividend policies in practice, Concept of working capital, Risk-return trade off, Sources of short-term finance, Working capital estimation, Cash management, Receivables management, Inventory management, Payables management

References:

1. Khan, M.Y. & P.K. Jain ;(7th Ed., 2014), Financial Management, McGraw Hill Education.
2. Pandey, I.M., (11th Ed., 2015), Financial Management, Vikas Publishing House.
3. Kapil, Sheeba, (1st Ed., 2015), Financial Management, Pearson Education.
4. Chandra Prasanna (9th Ed.2015), Financial Management, McGraw Hill Education.
5. Maheshwari, S.N. (14th Ed.2014), Financial Management: Principles and Practice, Sultan Chand.
6. Tulsian, P.C. (1st Ed.2010), Financial Management: A Self Study Textbook, S. Chand.

BCOM 204: Auditing

L-4, T-0

Credits: 04

External Marks: 75

Objectives: The objective of this course is to familiarize students with auditing principles and procedures.

Course Content

Unit I

Hours: 14

Auditing: Meaning, definition, importance, Accounting and Auditing, Limitations, Concept of Auditing & Standards, Detection and Prevention of Frauds and Errors, Basic principles governing an audit, Types of Audits, Internal Control, Internal Check and Internal Audit, Evaluation of Internal Control System, Internal Control System regarding purchases, sales, salaries and wages.

Unit II

Hours: 14

Audit Procedure: Audit Planning, Audit Programme, Audit working papers, Audit files, Audit evidence: Methods of obtaining audit evidence; Special auditing techniques.

Unit III

Hours: 14

Vouching: Meaning, Importance, vouching of cash and trading transactions, Routine Checking and Test Checking; Company Auditors; Appointment, Removal, Rights, Duties and Liabilities, Auditor's Report, Cost Audit, Social Audit.

Unit IV

Hours: 14

Verification and Valuation of Assets and Liabilities: Auditors' Report; Clean and Qualified Audit Report, Disclaimer of opinion, Audit Certificate, Company Auditor Report, Computer Aided Audit Techniques and Rules; Auditing Standards; Relevant Case Studies/Problems.

References:

1. Kumar, Ravinder, and Sharma, Virender, (3rd Ed., 2015), Auditing: Principles and Practices, PHI.
2. Jha, Aruna, (3rd Ed. 2016), Auditing, Taxmann Publishers.
3. Garg, Pankaj C.A., (8th Ed. 2017), Advance Auditing and Professional Ethics, Taxmann Publisher.
4. Bansal Surbhi CA, (15th Ed 2017), Advanced Auditing and Professional Ethics, Bestword Publication Pvt. Ltd.
5. Oberoi, SP and Jha Aruna, (1st Ed. 2015), Fundamentals of Accounting and Auditing, Taxmann Publisher.
6. Sheth Tejpal (1st Ed. 2013), Fundamentals of Accounting and Auditing, Pearson Education.

BCOM 206: Corporate Accounting

L-4, T-0

Credits: 04

External Marks: 75

Objectives: To help the students to acquire the conceptual knowledge of accounting for corporate and to acquaint the students with the accounting problems associated with the incorporation, expansion or liquidation of public limited or joint stock companies.

Course Contents

UNIT 1

Hours: 14

Share Capital and Debentures: IPO book building, Issues and forfeiture and buy-back of shares; Redemption of preference shares; issue and redemption of debentures, Right issue and bonus shares; Accounting for employee stock option plan.

UNIT 2

Hours: 14

Final accounts of companies: preparing profit and loss account and balance sheet as per revised schedule VI; Holding companies accounts (excluding cross holding).as per Provisions of Accounting Standard; Preparation of consolidated balance sheet; Valuation of Shares and Goodwill.

UNIT 3**Hours: 14**

Amalgamation of Companies: Amalgamation and Internal Reconstruction of Companies as per Accounting Standard; (excluding problems of amalgamation of inter-company holding); Accounting involved in liquidation of companies.

UNIT 4**Hours: 14**

Banking and Insurance Companies: Accounts of banking and insurance companies; Accounting statements of electricity companies. Prudential norms: basis of accounting, income recognition asset classification.

References:

1. Sehgal, Ashok and Sehgal, Deepak, (2008), Advanced Accountancy, 6th edition, Taxmann Allied Pvt. Ltd.
2. Maheshwari, S.N., (2009), Corporate Accounting, Vikas Publishing House, New Delhi
3. Monga, J.R. (2014), Topics in Corporate Accounting, Scholar Tech Press, New Delhi
4. Shukla, M.C., Grewal, T.S.; and Gupta, S.C., (2008) Advanced Accounts, S.Chand & Co. New Delhi
5. Tulsian, P.C., (2010) Corporate Accounting, Tata McGraw Hill Publications
6. Sehgal, A., (2010), Fundamentals of Corporate Accounting, Taxmann Publications.
7. Dicksee, Lawrence R., (2007), The Student's Guide to Accountancy. Marcel Press.

BCOM 208: Indian Economy**L-4, T/P-0,****Credits: 04****External Marks: 75**

Objectives: The course aims to help students to comprehend the basic principles of the laws governing Direct and Indirect taxes. Students are expected to have only elementary knowledge of the topics specified in the syllabus.

Course Contents**Unit I: Nature of Indian Economy****Hours: 14**

The need for Economic Development, Causes of Under Development, Determinates of Development, National Income of India Estimates, Inter-regional Variation of National Income, NITI Ayog (National Institution for Transforming India)

Unit II: Human Resource and Economic Development**Hours: 16**

Demographic Features of Indian Population, Size and growth of Population and Economic Development, Problem of over Population, Human Development Index, New Economy Policy, Privatization. Liberalization and Globalization, Unemployment in India, Problem of Poverty

Unit III: Industrialization**Hours: 12**

Growth and problems of Major Industries – Iron and Steel, Cotton Textiles, Cement, Sugar and Petroleum, Industrial Policy, Small Scale Industries – Problem and Policy, Regional Imbalances, Parallel Economy, India's Foreign Trade and Balance of Payment

Unit IV: Indian Finance System

Hours: 14

Mobilization of Resources for Development, Economic Planning – Importance of Planning for Economic Development, Salient Features of India's five years plans priorities - Target Achievements Failures, Factors affecting successful achievement of plans, Working knowledge of Inflation, Its impact on Indian Economy with special reference to India

References:

1. Datt, and Sundhram, R., Indian Economy, Sultan Chand & Sons.
2. Singh Ramesh, Indian Economy, McGraw Hill Education.
3. I.C. Dhingra, Indian Economy, Sultan Chand & Sons,
4. Banik Nilanjan, The Indian Economy: A Macroeconomic Perspective, Sage India Publisher.
5. Kapila Uma, Indian Economy: Performance and Policies, Academic Foundation.
6. Latest Edition of Economic Survey

Note: Latest edition of text/reference books shall be used.

BCOM 210: Financial Modeling

L-4, T/P-0,

Credits: 04

External Marks: 75

Objectives: This course is designed to help the students learn the application of Financial Management & Market concepts in MS-Excel by way of creating various kinds of financial.

Course Contents

Unit I:

Hours: 14

Excel as a tool In Financial Modelling: Basic Excel in brief, conditional formatting, formulas and macros; what if analysis, pivot table, pivots chart, scenario, goal seek, problem solver tool, data analysis pack.

Unit II

Hours: 14

Financial Modelling Basic Concepts: Introduction, advanced functions of MS-Excel as a tool in financial modelling: components of a financial model, building the template, filling in the historical data, forecasting of financial statement.

Unit III

Hours: 14

Financial Analysis: Various approaches to valuation, financial ratios and company analysis, market-based methods - EPS and multiples, Fundamentals EV/EBITDA. EV/Sales, building cases and sensitivity analysis, probabilistic analysis - best & worst case.

Unit IV**Hours: 14**

Other Modelling Techniques: Time value of money; capital budgeting models; cost of capital calculation; forecasting methods - moving average, exponential smoothing, trend analysis.

References:

1. Proctor, Scott (1st edition 2004, reprint 2010), Building Financial Models with Microsoft Excel: A Guide for Business Professionals, Edition, Wiley.
2. Day, Alastair (3rd edition 2012), Mustering Financier Modelling in Microsoft Excel: A practitioner's guide to applied corporate finance, FT Publishing International.
3. Soubeiga Eric (1st edition 2013), Mustering Financial Modeling: A Professional's Guide io Building Financial Models in Excel, McGraw-Hill Professional.
4. Sengupta Chandan (2nd edition 2011), Financial Analysis and Modeling Using Excel and VBA, Wiley.
5. Tjia John, (2nd edition 2009), Building Financial Models McGraw-Hill Professional.
6. Bodhanwala, J., Rujbeh, (2nd edition 2010) Understanding and Analyzing Balance sheet using Excel Worksheets, Prentice Hall International.

BCOM 212: Financial Modeling Lab**L-0, T/P-4,****Credits: 02****External Marks: 60**

The Lab would be based on the Paper BCOM 210: Financial Modeling. The objective of this lab is to understand the various applications of Financial Management & Market concepts in MS-Excel by way of creating various kinds of financial models/templates.

BCOM 214: Research Methodology**L-4, T/P-0,****Credits: 04****External Marks: 75**

Objectives: 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 Contents**Unit I:****Hours: 14**

Introduction-Meaning of Research Scope of Business Research Purpose of Research - Exploration, Description, Explanation Unit of Analysis Individual Organisation Groups Data series Conception Construct Attributes Variables Hypothesis.

Unit II**Hours: 14**

Research Process-Overview Problem identification and definition Selection of basic research methods Field Study Laboratory study Survey method Observational method Existing data based research Longitudinal studies Panel studies Questionnaire design.

Unit III

Hours: 14

Measurement-Designing and writing items Uni-dimensional and Multidimensional scales; Measurement Scales Nominal Ordinal Interval Ratio Ratings and Ranking scales Thurston Scaling Likert Differential scaling Semantic differential scaling Paired comparison.

Sampling; Sampling Steps Types Sample Size Decision Secondary data sources.

Hypothesis testing; Tests concerning means and proportions ANOVA Chi-square test other non-parametric tests.

Unit IV

Hours: 14

Report preparation-Meaning types and layout of research report Steps in report writing, Citations Bibliography and annexures in report JEL Classification.

Computerized data analysis -An overview Features and role of Computerized data analysis (Advanced Excel/SPSS or any other popular software) (Introductory aspects only).

References:

1. Deepak Chawla and Neena Sondi, (2nd Ed, 2016), Vikas publishing House.
2. Cooper, Donald R. and Schindler, Pamela S. (11th Ed., 2012), Business Research Methods, Mc Graw Hill.
3. Kumar, Ranjit, (4th Ed., 2014), Research Methodology, A step by step guide for Beginners, Pearson Education.
4. Kumar V.,(2015),Marketing Research; A Global Outlook, Sage publications
5. Levin, Richard and Rubin, DS,(7th Ed.,2013),Statistics For Management, Pearson Education
6. Beri, G C., (5th Ed, 2013), Marketing Research, McGraw Hill Education.

BCOM 216: Research Methodology Lab

L-0, T/P-4,

Credits: 02

External Marks: 60

This Lab would be based on the Paper BCOM 212: Research Methodology. The objective of this lab is to understand the various aspects of research, identification and use of various statistical tests using software tools available to researcher. Research tools can help the business manager in decision making (By using any popular Software (Advanced Excel / SPSS or any other analytical software). The student is made capable to use any popular software on which training is given to use it in his/her project/summer training report.

FIFTH SEMESTER EXAMINATION

BCOM 301: Income Tax Law and Practice

L-4, T/P-0,

Credits: 04

Max Marks: 75

Objectives: To equip students with basic principles and provisions of Income Tax Act 1961.

Course Contents

Unit I

Hours: 14

Preliminary

Meaning of India, Previous Year and assessment Year, Person, Assessee, Book of Account and Document, Income, Revenue receipts and capital receipts. Diversion of Income. Application of Income, Concept of mutuality, Agricultural Income.

Unit II

Hours:14

Fully exempt incomes, Residential status, Tax incidence, Indian income versus foreign income

Income fully exempt under section 10, Residential Status of all assessee, Scope of total income, Indian income and foreign income.

Unit III

Hours:14

Computation of income under different heads and other allied provisions

- 1). Salaries.
- 2). Income from House Property.
- 3). Profit & Gains from Business or Profession (section 2(13), 145, 28, 30, 31, 32, 43(1),43(6), 32AC, 33AB, 35ABB, 35AC, 35AD, 35CCA, 35CCC, 35CCD, 36(1), 145A, 37,40(a),40(b), 40A(1), 40A(2), 40A(3), 40A(7), 40A(9), 43B, 44 to 44DA only)
- 4). Capital Gains (simple problems only)
- 5). Income from Other Sources (excluding, Section 56(2) (viiia), 56(2) (viib)). Clubbing Provisions, Set-off losses (Section 70, 72); Carry forward of losses (Sections 71B, 72, 73,73A, 74, 74A only); Deemed Income (Sections 68, 69, 69A, 69B, 69C, 69D, 115BBE).

Unit IV

Hours:14

Deductions, Rebates, Reliefs, DTAA, Computation of Tax Liability, Advance Tax, TDS, Tax Returns

1. Deductions to be made in computing total income (Sections 80C, 80CCC, 80CCG, 80CCE, 80D, 80DD, 80DDB, 80EE, 80G, 80GG, 80GGA, 80GGB, 80GGC, 80QQB, 80RRB, 80TTA, 80U only)
2. Rebates & Reliefs under section 87, 87A, 89
3. Double Taxation Avoidance Agreement (DTAA), Meaning, Section 90, 90A, 91, Tie Breaker Rule.

4. Computation of Income tax liability of an individual including marginal relief
5. Provisions of advance tax, TDS (in respect of salary only)

Income Tax Returns: Meaning, types of returns, who are required to file a tax return, due dates of filling of returns, mode of filling of returns (**Procedure for online ITR also**).

References:

1. Vinod K. Singhania, Monika Singhania, Students Guide to Income Tax, Taxman Publications
2. Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, Bharat Law House.
3. Lal, B.B., Income Tax and Central Sales Tax Law and Practice, Pearson Education.
4. Datey, V.S., Indirect Taxes – Law and Practice, Taxman Publications.
5. Government of India, Bare Acts (2014), Income Tax, Service Tax, Excise and Customs.
6. Vashisht, Nitin and Lal, B.B., Direct Taxes: Income Tax, Wealth Tax, Wealth Tax and Tax Planning, Pearson Education.

Note: Latest edition of text/reference books shall be used.

BCOM 303: Entrepreneurship Development

L-4, T/P-0,

Credits: 04

Max Marks: 75

Objectives: 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 Contents

Unit I

Hours: -14

Introduction: The Entrepreneur: Definition, Emergence of Entrepreneurial Class; Theories of Entrepreneurship.

Unit II

Hours: -14

Promotion of a Venture: Opportunity Analysis; External Environment 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.

Unit III

Hours: -14

Entrepreneurial Behaviour: Innovation and Entrepreneur, Entrepreneurial Behaviour and Psycho-theories, Social responsibility.

Entrepreneurial Development Programmes (EDP): EDP, Their Role, Relevance and Achievements; Role of Government in Organizing EDP's Critical Evaluation.

Unit IV

Hours: -14

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.

REFERENCES

1. Charantimath, (8th Ed., 2014), Entrepreneurship Development and Small Business Enterprise, Pearson Education India
2. Bamford C.E. (1st Ed. 2015), Entrepreneurship: A Small Business Approach, McGraw Hill Education.
3. BalarajuTheduri, (2012), Entrepreneurship Development: An Analytical Study, Akansha Publishing House
4. David, Otes, (2014), A Guide to Entrepreneurship, Jaico Books Publishing House, Delhi
5. Kaulgud, Aruna, (2012), Entrepreneurship Management, Vikas Publishing House, Delhi
6. Chhabra, T.N. (2014), Entrepreneurship Development, Sun India.
7. Mohanty Sangram Keshari(2017), Fundamentals of Entrepreneurship, PHI Learning Private Limited
8. Vasishth Neeru(2019), Entrepreneurship Development, Scholar Tech Press

BCOM 305:Information System Management

L-4, T/P-0,

Credits: 04

External Marks: 75

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

Course Contents

Unit I

Hours: -14

Introduction to MIS Definition, Purpose, Objectives and Role of MIS in business organization.pre requisites for effective MIS, components of MIS, Application in Business.

Introduction to decision making: Meaning and importance, sources and types of Information, information requirements with particular reference to management levels, Relevance of information in Decision making.

Unit II

Hours: -14

Introduction to Database System: File system versus DBMS,Structure of 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

Unit III

Hours: -14

Cost Benefits 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.

Unit IV

Hours: -14

Types of Information Systems: Transaction Processing System, Expert System, Decision Support system, Executive Information System and Knowledge management system.

Information Technology: Recent development in the field of Information technology, Impact of IT on organization, Multimedia Approach to information processing, Centralized and Distributed processing.

REFERENCES

1. Laudon and Laudon, (14th ED 2015) Management Information Systems, Pearson Education.
2. Elmsari R. and Navathe S. (6th ED 2013), Fundamental of Database Systems, Pearson Education
3. O' Brien, James A, (10th ED, 2013) Management Information Systems, McGraw Hill.
4. Davis, B. Gordon, (3rd ED, 2012) Management Information Systems, McGraw Hill
5. Goyal D.P., (4th ED, 2014) Management Information Systems, Macmillan Publication
6. M Azam, (1st ED, 2012) Management Information Systems, McGraw Hill.
7. L. M. Prasad, Usha Prasad,(2ⁿ ED 2014), Management Information Systems, Sultan Chand & Sons.
8. Prateek Bhatia and Dr.Gurvinder Singh (8th ED 2011), Approach To DBMS, Kalyani Publishers.

Note: Latest edition of text/reference books shall be used.

BCOM 307: Information System Management Lab

L-0, T/P-2,

Credits: 02

External Marks: 60

Course Contents

The Lab would be based on the paper BCOM 305: Information System Management Lab.

The objective of this lab is to help the students to understand various aspects and components of Information System Management specially data bases. Students are required to design databases using E-R model and run SQL queries on DDL and DML commands and aggregate functions.

REFERENCES

Text Books:

1. “Fundamentals Of Database Systems”, Elmasri, Navathe, Addison Wesley
2. “Database Concepts”, Korth, Silbertz, Sudarshan, McGraw Hill.
3. “Approach To DBMS,” Prateek Bhatia and Dr. Gurvinder Singh, Kalyani Publishers.
4. “SQL/PLSQL” the programming language of Oracle “, Ivan Bayros, BPB Publications.

Note: Latest edition of text/reference books shall be used.

BCOM 309: Summer Training Report**L-0 T-0****Credits-4****External and Internal Marks:100**

Each student should undergo practical training of eight weeks during the vacations after fourth semester in an approved business/industrial/service organisation and submit at least two copies of the Summer Training Report to the Director/Principal of the Institution before commencement of the end-term examination. The summer Training Report shall carry 100 marks .It shall be evaluated for 50 marks by an External Examiner to be appointed by the University and the rest of the 50 marks by an Internal Examiner to be appointed by the Director/Principal of the Institution.

BCOM 311: Investment Management**L-4, T/P-0,****Credits: 04****Max Marks: 75**

Objectives: The objective of the course is to familiarize students with various theories and concepts of investment in equity and bond market

Course Contents**Unit I****Hours: -14**

Investment: Meaning, nature and process; Investment alternatives, concept and Measurement of Investment risk and return, Identification of Investment Opportunity

Unit II**Hours: -14**

Trading of Securities: Stock Exchanges, Functions, Trading System, Regulation and Listing of securities

Unit III**Hours: -14**

Valuation of Securities: Equity, Bond and Convertible securities, concept of YTM, Duration of a bond.

Unit IV

Hours: -14

Investment Analysis: Fundamental Analysis, company analysis; industry analysis and economy analysis; Technical analysis; Dow Theory, Charting techniques , Indicators; Efficient market hypothesis

Text Books/Reference Books:

1. Chandra, Prasanna, (5th Ed. 2017), Investment Analysis and Portfolio Management, Mc Graw Hill Education.
2. Pandian, P., (2nd Ed. 2012), Security Analysis and Portfolio Management, Vikas Publication.
3. Spangler Timothy (1st Ed. 2010), Investment Management: Law and Practice, OUP oxford.
4. Desai, Jay M. Joshi Nisag, A. (1st Ed rep. 2015), Investment Management (Security Analysis and Portfolio Management), Dreamtech Press.
5. Reilly Frank K. and Brown Keith C. (10th Ed. 2012), Analysis of Investments and Management of Portfolios, Cengage Learning India Pvt. Ltd.
6. Khatri, Dhanesh Kumar (2nd Ed. 2012), Investment management and Security Analysis, Trinity Press Pvt. Ltd.
7. Singh Preeti(20th Ed. 2019), Investment Management, Himalaya Publishing House
8. Rustagi R.P.(10th Ed. Rep 2019), Investment Management, Sultan Chand & Sons

BCOM 315: Sales and Distribution Management

L-4, T/P-0,

Credits: 04

External Marks: 75

Obejctive: The course aims to impart the knowledge and skills needen to manage the sales force and distribution functions in a business organization so as to help gain competitive advantage.

Course Content

UNIT-1

Hours: -14

Introduction to Sales Management; Scope and Importance; The Evolving face of personal Selling; Personal selling process and Approaches; Sales Organization Structure; Sales strategies, Sales Forecasting; Sales Territory Design.

UNIT-2

Hours: -14

Sales Force Management; Sales Force job Description; Recruitment and Selection; Training Sales Personnel; Sales force Motivation; Compensation; Sales quotas; Evaluating Sales Performance; Information Technology in Sales management.

UNIT-3

Hours: -14

Distribution Planning and Control; Function of Intermediaries; Types and Role of Channel Intermediaries in India for Consumer and Industrial products; Wholesale And retail Structure, Channel Strategy and Design; Selection ,Motivation and Evaluation of Intermediaries;Managing Channel Dynamics, Relationships and channel conflict; Ethical and Legal Issues in Sales and Distribution Management in Indian Context.

UNIT-4

Hours: -14

Distribution system and Logistics; Physical Distribution system-Objectives and Decision Areas; Customer service Goals; Logistics Planning; An Overview of Transportation, Warehousing And Inventory Decision, Efficient Supply Chain Management (SCM); Integration Of sales and Distribution Strategy.

Suggested Readings:

1. Still.KR,Cundiff.E.W & Govini.N.A.P(6th ed),2014 Sales Management. Pearson Education. New Delhi
2. Panda.T.K,Sahdev,S(2nd ed,2012)Sales and Distribution Management, Oxford University, Press ,New Delhi
3. Spiro R.(12th Ed,2015),Management Of A Sales Force, Mc Graw Hill Education
4. Jobber,David and Lancaster,Geoffery(9th ED,2012)Selling and Sales Management, Pearson Education NewDelhi.
5. Havaladar,K.K And Cavale,VM.,(2nd Ed.,2011)., Sales and Distribution Management; Text and Cases McGraw Hill Education.
6. Tanner.,J.R.,J.F., HoneyCutt ,J.R., E.D Eerfemeyer.,R.C(7th Ed 2015) Sales Management; Pearson Education NewDelhi
7. Gupta.C.B(7th Ed 2018) Sales Management; Scholar Tech Press An Imprint Of MKM Publishers PVT.LTD.New Delhi
8. Kaur Taranpreet (1st Ed 2019) Sales & Distribution Management; Sun India Publications

Note: Latest edition of text/reference books shall be used.

SIXTH SEMESTER EXAMINATION

BBA 302: Project Management

L-4, T-0

Credits: 04

External Marks: 75

Objectives: To familiarize the students with various aspects of Projects and key guidelines relevant to project planning, analysis, financing, selection, implementation and review.

Course Contents

Unit I

Hours: 14

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.

Project Organizational Structure: Forms of Organization Structure – Functional Organization, Matrix Organization, Project Organization.

Unit II

Hours: 14

Technical Analysis: Factors Considered in Technical Analysis, Factors Affecting Selection of Location, Need for Considering Alternatives, Technology Selection, Sources of Technology, Appropriate Technology.

Market Analysis: Conduct of Market Survey, Market Characterization, Market Planning (Introductory Aspects Only)

Network Techniques: Network Analysis, Programme Evaluation and Review Technique, Critical Path Method, Identifying Critical Path, Probability of Completing a Project within a specified time, Project Cost Analysis, Project Crashing (Simple Problems Only)

Unit III

Hours: 14

Financial Estimates and Projection: Feasibility Study, Types of Feasibility Study, Steps of Feasibility Study, Importance and steps of Financial Feasibility, Components of Cost of Project and its estimation (Introductory aspects only)

Unit IV

Hours: 14

Project Evaluation and Control: Project Monitoring and Controlling, Project Evaluation, Post Project Evaluation, Abandonment Analysis.

Social Cost Benefit Analysis: Social Cost, Social Benefit.

Risk Analysis: Process of Risk Management, Sources of Risk in Project Management, Managing Risk.

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

Text/Reference Book:

Chandra, Prasanna, (8th Ed. 2014) “Projects: Planning, Analysis, Financing, Implementation and Review”, Tata Mc Graw Hill Publishing Company Limited.

BCOM 304: Goods and Services Tax

L-4, T/P-0,

Credits: 04

Max Marks: 75

Objectives: To provide understanding of latest provisions of Indirect Taxes viz. The Central GST Act 2017, The Integrated GST Act 2017, The Union Territory GST Act 2017 and The GST (Compensation to States) Act 2017

Course Contents

Unit I

Hours: -14

GST In India - Constitutional Power to Levy Indirect Taxes, Basic Concepts – Supply, Composite and Mixed Supplies, Services under GST, Levy and Charge of GST, Procedure for Registration, Person & Taxable Person, Payment of Tax

Unit II

Hours: -16

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

Unit III

Hours: -12

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

Unit IV

Hours: -14

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

REFERENCES

1. Haldia, A. (2019, 4th ed). GST made Easy, Taxmann
2. Prasad, L.V. R., & Kumar, G. J.K. (2019, 2nd ed). GST – A Brief Introduction, P. K. Publishers
3. Singh, A. (2019, 2nd ed). GST made simple, Centax Publications
4. Mehrotra, H.C., & Agarwal, V.P. (2019, 4th ed). Goods and Services Tax, Sahitya Bhawan Publications
5. Babbar, Sonal; Kaur, Rasleen & Khurana, Kritika (2021, 4th ed). Goods and Service Tax (GST) and Custom Law, Scholar Tech Press Publications

BCOM 306: E - Commerce

L-4, T-0,

Credits: 04

External Marks: 75

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

Hours: -14

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.

Unit II

Hours: -14

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.

Unit III

Hours: -14

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 Description.

Unit IV

Hours: -14

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.

Text Books:

1. Elias M.Awad (3rd ED.2007), Electronic Commerce – From Vision Fulfillment, PHI Learning.
2. Joseph, P.T. and S.J. (4th ED., 2012), E – Commerce – An Indian Perspective, PHI Learning.
3. Efraim Turban, David King, Dennis Viehland, Jae Lee, (2009): Electronic Commerce – A Managerial Perspective, 4th Edition, Pearson Education.
4. Bharat Bhaskar 94th Ed., 2013), Electronic Commerce- Framework, Technologies and Applications, Tata McGraw Hill.
5. Dave Chaffey (4th Ed., 2013), E –Business and E – Commerce Management- Strategy, Implementation and Practice, Pearson Education.
6. Schneider Gary, (9th Ed., 2014). Electronic Commerce, Cengage Learning.

Note: Latest edition of text/reference books shall be used.

BCOM 308: E-Commerce Lab

L-0, T/P-4,

Credits: 02

External Marks: 60

Objective: Lab would be based on the paper BBA-106: 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 web page: Document Layout, List, Tables, Hyperlink, Working with Frames, Forms and Controls and other relevant things.

Text Books/Reference Books:

1. <https://books.goalkicker.com/HTML5Book/>

Note: Latest edition of text/reference books shall be used.

BCOM310: Environmental Science (NUES)*

L-2,T/P-0,

Credits: 02

Internal Marks: 100

Objectives: The basic objective of this paper is to understand the basic fundamental to environmental Science, complexity of ecosystems, major environmental problems including their causes and consequences. This course endeavors to provide a background to current and controversial environmental issues and possible solutions to environmental problems.

Course Contents

Unit 1

Hours: 07

Ecosystem and how they work: Types of Eco-system, geosphere-Biosphere and Hydrosphere introduction. Major issues of Biodiversity Conservation of bio-diversity.

Concept of sustainability and international efforts for environmental protection: concept of sustainability development, Emergence of Environmental issues, International protocols, WTO, Kyoto Protocol, and International Agreement on Environmental Management.

Unit II

Hours: 07

Water Pollution: Water resources of India, Hydrological Cycle, Methods of Water Conservation and Management, Rain Water Harvesting and their legal aspects, River Action Plan, Ground and Surface Water Pollution, Waste Water Management.

Air Pollution: Air Pollution and Air Pollutants, Sources of Air Pollution and its Effect on Human Health and Vegetation. Green House Effect, Global Warming and climate change.

Unit III

Hours: 07

Solid Waste: Management- and Various Method Used, Composing land fill sites etc. Hazardous Waste management, Biomedical Waste Management
Environmental Impact Assessment and Environmental Management System-Introduction and its Impact.

Unit IV

Hours: 07

Introduction to Indian Environmental Laws: Legal Framework, Indian Penal Code, Role of Judiciary in Environmental Protection, Water (Prevention and Control of Pollution) Act, 1974, Environment (Protection) act, 1986, Air (Prevention & Control of Pollution) Act, 1981.

Text/ Reference Books:

1. Miller Tyler, G,Jr., (13th Ed., 2011), environmental Science: Working with the Earth, Cengage Learning India Ltd.
2. Mishra, S.P. and Panday, S.N., (2ND Ed., 2014), Essential Environment Studies, Ane Books Pvt. Ltd.
3. Chhatwal, Rajni Johar (2nd Ed., 2012) Environmental Science, UDH Publishers and Distributors Pvt. Ltd.
4. DD Chaturvedi, Environmental Science.
5. Dhameja, Suresh. Environmental Studies, S.K. Kataria and Sons.

BCOM312 : Research Project

Syllabus:

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 and 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 in a CD/DVD will be submitted at least three weeks prior to the commencement of the End Term Examination of the Sixth Semester. Project Report shall carry 100 marks. It shall be evaluated for 50 marks by an External Examiner to be appointed by the University and for the rest of the 50 marks by an Internal Examiner to be appointed by the Director/ Principal of the Institution.

BCOM314: Derivatives

Objective: This course is designed to help the students in understanding the concepts of equity derivatives, products and their applications as a risk management tool using different trading strategies on stock exchange.

Unit-1

Introduction, Meaning of derivatives, types, history, economic significance, Applications of derivatives, difference between exchange traded and OTC derivatives, Hedgers, Arbitrageurs and speculators, derivatives as a risk management tool, Introduction to SWAP

Unit 2

Trading futures on stock exchanges: Forward contract, trading futures-Pay-off futures, theoretical models for future pricing

Unit 3

Trading Options: Option Payouts, option strategies, determination of option prices, factors affecting option prices, futures and options trading system, clearing and settlement, clearing entities, clearing mechanism, settlement procedure.

Unit-4

Regulatory framework and accounting: Securities Contract (regulation) act, 1956, Securities and Exchange Board of India Act, 1992, Regulation for Derivatives trading, Guidelines of SEBI and RBI

Text/ Reference Books:

1. Chance Don M. (2013), An Introduction to Derivatives and Risk Management, Cengage Learning.
2. Hull C. John, (2013), Options, Futures and Other derivatives, Pearson Educations.
3. Chance don M. and Roberts Brooks (2015), Introduction to Derivatives and Risk Management, Cengage Learning.
4. Ross Andrew A. (2015), Introduction to Derivative Markets, CreatSpace Independent Publishing Platform.
5. Choudhry Moorad (2012), an Introduction to credit derivatives, Butterworth-Heinemann Ltd.
6. Jarrow Robert A. and Chatterjea Arkadev (2013), Introduction to Derivative Securities Financial Markets and Risk Management, W.W. Norton & company.

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI

BACHELOR OF COMMERCE (Hons.)

BCOM318: Service Marketing

L-4, T/P-0,

Credits: 04

Max Marks: 75

Objective: This course aims at enabling students to apply marketing concepts and principles to the unique challenges and opportunities of services marketing to create customer value.

Course Contents:

Unit I

Hours: 14

Introduction to Services Marketing: Service Definition, unique Characteristics and Marketing Challenges of Services; Growing Importance of Services Sector in India; Services Marketing Management Process-Overview

Unit II**Hours: 14**

Consumer Behavior in Services & Measuring Service Quality: Consumer Behavior in Services; Measuring Service Quality and Customer Satisfaction, SERVQUAL Scale and its usage; GAPS Model; Modes of Service Recovery.

Unit III**Hours: 14**

Service Product, Pricing and People: The 7 Ps framework for Services Marketing; Service Product, Service Process and Service Blueprinting; Pricing of Services – Objectives, Challenges, Approaches, Managing Service Personnel; Customer Role in Service Delivery.

Unit IV**Hours: 14**

Service Distribution, Communication and Physical Evidence: Challenges of Service Distribution, Service Franchising-Benefits & Risks; Integrated Services Communication Mix; Services Marketing Triangle; Managing Physical Evidence and Service scape.

REFERENCES

1. Zeithaml, V. A., Bitner M. J. and Pandit, A. (6th Ed., 2013), Services Marketing, Tata McGraw Hill Publishing Co. Ltd. NEW Delhi.
2. Lovelock, C. H., Wirtz, J. and Chatterjee, J. (8th Edition, 2016). Service Marketing: People, Technology, Strategy, Pearson Education, New Delhi.
3. Hoffman, K.D. & Bateson, J.E.G (4th Edition, 2012), Services Marketing, Cengage Learning.
4. Nargundkar, Rajendra, (3rd Edition, 2012), Services marketing Text and Cases, Tata McGraw Hill Publishing Co. Ltd.
5. Fitzsimmons, JA and Fitzsimmons, M.J (8th Edition, 2012) Service Management/; Operations, Strategy, and Information Tchnology, Irwin/McGraw-Hill.
6. Kurtz D.L. and Clow K.E. (3rd Edition.,2003). Services marketing, Biztantra, New Delhi.