

GURU GOBIND SINGH INDRA PRASHTHA UNIVERSITY  
DWARKA, NEW DELHI-110078

# **B.COM (HONS.)**

**Scheme and Syllabus  
2021-22 onwards  
(Approved by AC Sub Committee)**

## **B.Com (H) Graduate Attributes**

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

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

### **Need for Syllabus Revision:**

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

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

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

# **SCHEME OF EXAMINATION**

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## **SYLLABI**

**of**

**BACHELOR OF COMMERCE**  
**(B.Com Honours)**

**for**

**First and Second Semesters**

**(w.e.f. 2021 – 2022 Academic Session)**



**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY  
DWARKA, NEW DELHI-110078**

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

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

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

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

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

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

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

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

### Proposed Scheme of the Program

#### Type of Course

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

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

### **GURU GOBIND SINGH INDRAJAPRASTHA 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 INDRAVRASTHA 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 3<sup>rd</sup> Semester any time during the period. The procedure for depositing credits earned, its shelf life, redemption of credits, would be as per UGC (Establishment and Operationalisation) of Academic Bank of credits (ABC) scheme in higher education) Regulations 2021. The admission would be subject to availability of seats in the programme. Number of years spent for studies of this programme cannot be more than N+2 years.

**GURU GOBIND SINGH INDRAVRASTHA 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

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

\*NUES: Non University Examination System

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

B.Com 207 – Financial Markets and Institutions

B.Com 209 – Human Resources Management

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

*Fourth Semester Examination*

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

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

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

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

B.Com 208 Investment and Portfolio Management

B.Com 210 Marketing Management

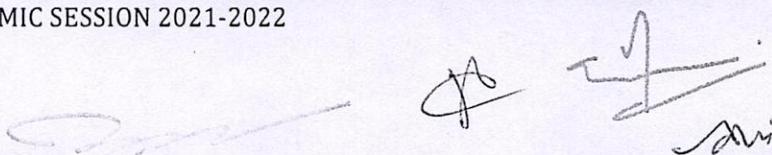
An Under-Graduate Diploma will be awarded, if a student wishes to exit at the end of second year/four semesters upon successful completion.

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

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

*Fifth Semester Examination*

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




**Discipline Specific Elective I**

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

**Discipline Specific Elective II**

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

**Generic Elective III**

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

**B.Com (H) Course offers specialization in Two Areas:****Specialization I – Financial Services and Operations****Specialization II - Investment and Trading.**

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

**Area I – Financial Services and Operations**

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

**Area II – Investment and Trading**

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

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

*Sixth Semester Examination*

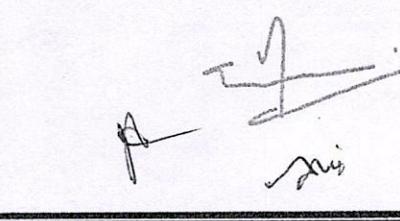
Code No.	Paper	Type	L	T/P	Credits
B.Com 302	GST and E Filing (NUES)	Skill Enhancement	2	1	2
	Discipline Specific Elective III	Discipline Specific Elective	4	-	4
	Discipline Specific Elective IV	Discipline Specific Elective	4	-	4
B.Com 312	Financial Modelling Using Spreadsheets (Lab Based)	Skill Enhancement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

**Discipline Specific Elective III**

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

**Discipline Specific Elective IV**

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



**GURU GOBIND SINGH INDRA PRASHTHA 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 INDRA PRASHTHA 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. **(14 Hours)**

**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 INDRA PRASHTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF COMMERCE (B.Com Honours)**

**BCOM 105 - QUANTITATIVE TECHNIQUES FOR COMMERCE**

L-4, T-0

**Credits -4**

**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.

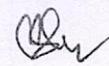
**(14 Hours)**

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

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

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

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

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

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

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

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

**Credits -4**

L-4, T-0

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

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

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

**Course Contents**

**Unit I**

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

**Unit II**

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

**Unit III**

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

**Unit IV**

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

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

1. Lesikar, R. et al. Business Communication: Making Connections in a Digital World, Mc Graw Hill India
2. Krisan et al, Effective Business Communciation, 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.
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 INDRAJAPRASTHA 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 INDRAPIRASTHA 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 INDRA PRASHTHA 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)**

No.: 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 INDRAJAPRASTHA 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 INDRAJAPRASTHA 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 INDRA PRASHTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF COMMERCE (B.Com Honours)**

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

L-4, T-0

**Credits -4**

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

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

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

**Course Contents**

**Unit I**

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

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

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

**(14 Hours)**

**Unit II**

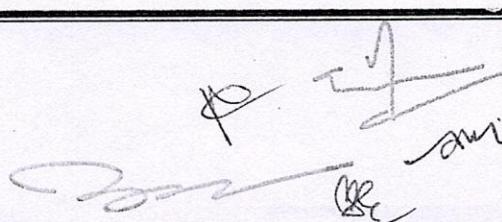
**Probability and Probability Distributions:** Theory and approaches of probability. Probability Theorems: Addition and Multiplication (Proof not required). Conditional probability and Bayes' Theorem (Proof not required). Expectation and variance of a random variable. Business Applications. Probability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

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

**(14 Hours)**

**Unit III**

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



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

#### Unit IV

**Index Number and Time Series Analysis:** Meaning and uses of index numbers; Construction of Index numbers: fixed and chain base, univariate and composite; Tests of adequacy of index numbers; Base shifting, splicing and deflating; Time Series Data; Components of time series; Additive and Multiplicative models.

Trend analysis; Fitting of trend line using principle of least squares – linear, second degree parabola and exponential; Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa.  
**(14 Hours)**

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

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

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

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

**GURU GOBIND SINGH INDRAJAPRASTHA 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**

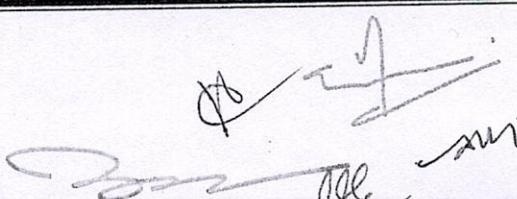
**Introduction:** Environmental Studies: Meaning, Nature, Scope, Importance and Limitations; Ecosystems; Biodiversity and Natural Systems; Natural Cycles and flows— material and energy; Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic Zones of India; Biodiversity 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 INDRA PRASHTHA 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. Plagiarized 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 INDRAVRASTHA 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.