

## **SCHEME OF EXAMINATIONS**

### **GURU GOBIND SINGH INDRA PRASHTHA 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. <b>Class Test-I</b><br>Written Test Compulsory (to be conducted on the date<br>Communicated by the University) | <b>15 marks</b> |
| 2. <b>Individual Presentation/Viva-Voce/Group Discussion/Class Participation</b>                                  | <b>10 marks</b> |

*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 examinations in all courses. However, for the award of the degree a student should secure at least **140 credits**.

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

**GURU GOBIND SINGH INDRA PRASHTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (HONS.)**

**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 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 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. Acknowledgement
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: Conclusions and Recommendations

### **Format for Bibliography**

Follow APA style of Referencing (8<sup>th</sup> edition)

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

### ***Annexures***

Questionnaire (if applicable)

**GURU GOBIND SINGH INDRAPIRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (HONS.) PROGRAMME**

**First Semester Examination**

<b>Code No.</b>	<b>Paper</b>	<b>Discipline</b>	<b>L</b>	<b>T/P</b>	<b>Credits</b>
BCOM 101	Management Process & Organizational Behaviour	Core Discipline	4	-	4
BCOM 103	Financial Accounting	Core Discipline	4	-	4
BCOM 105	Micro Economics	Generic Elective	4	-	4
BCOM 107	Business Communication	Ability Enhancement Course	4	-	4
BCOM 109	Computer Applications	Skill Enhancement Elective Course	4	-	4
BCOM 111	Computer Applications Lab	Skill Enhancement Elective Course	-	4	2
		<b>Total</b>	<b>20</b>	<b>4</b>	<b>22</b>

**GURU GOBIND SINGH INDRAPIRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (HONS.) PROGRAMME**

**Second Semester Examination**

<b>Code No.</b>	<b>Paper</b>	<b>Discipline</b>	<b>L</b>	<b>T/P</b>	<b>Credits</b>
BCOM 102	Business Mathematics	Core Discipline	4	-	4
BCOM 104	Business Laws	Core Discipline	4	-	4
BCOM 106	Macro Economics	Generic Elective	4	-	4
BCOM 108	Cost Accounting	Core Discipline	4	-	4
BCOM 110	Business Studies	Core Discipline	4	-	4
BCOM 112	Minor Project Report	Skill Enhancement Elective Course	-	-	4
		<b>Total</b>	<b>20</b>		<b>24</b>

**GURU GOBIND SINGH INDRAPIRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (HONS.) PROGRAMME**

*Third Semester Examination*

Code No.	Paper	Discipline	L	T/P	Credits
BCOM 201	Marketing Management	Core Discipline	4	-	4
BCOM 203	Management Accounting	Core Discipline	4	-	4
BCOM 205	Human Resource Management	Core Discipline	4	-	4
BCOM 207	Business Ethics and Corporate Social Responsibility	Ability Enhancement Compulsory Course	4	-	4
BCOM 209	Business Statistics	Generic Elective	4	-	4
BCOM 211	Computerized Accounting Software (Computer Lab)	Skill Enhancement Elective Course	-	4	2
BCOM 213	Managerial Personality Development (NUES)*	Skill Enhancement Elective Course	2	-	2
		<b>Total</b>	<b>22</b>	<b>4</b>	<b>24</b>

\*NUES- Non-University Examination System

**GURU GOBIND SINGH INDRAPIRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (HONS.) PROGRAMME**

*Fourth Semester Examination*

Code No.	Paper	Discipline	L	T/P	Credits
BCOM 202	Fundamentals of Financial Management	Core Discipline	4	-	4
BCOM 204	Auditing	Core Discipline	4	-	4
BCOM 206	Corporate Accounting	Core Discipline	4	-	4
BCOM 208	Indian Economy	Generic Elective	4	-	4
BCOM 210	Financial Modeling	Core Discipline	4	-	4
BCOM 212	Financial Modeling Lab	Skill Enhancement Course	-	4	2
BCOM 214	Research Methodology	Skill Enhancement Elective Course	4	-	4
BCOM 216	Research Methodology Lab	Skill Enhancement Course	-	4	2
		<b>Total</b>	<b>24</b>	<b>8</b>	<b>28</b>

**Note:** At the end of the Fourth Semester all the students shall have to undergo Summer Training for Six to Eight Weeks.

**GURU GOBIND SINGH INDRA PRASHTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (HONS.) PROGRAMME**

*Fifth Semester Examination*

<b>Code No.</b>	<b>Paper</b>	<b>Discipline</b>	<b>L</b>	<b>T/P</b>	<b>Credits</b>
BCOM 301	Income-Tax Law and Practice	Core Discipline	4	-	4
BCOM 303	Entrepreneurship Development	Skill Enhancement Elective Course	4	-	4
BCOM 305	Information Systems Management	Core Discipline	4	-	4
BCOM 307	Information Systems Management Lab	Skill Enhancement Course	-	4	2
BCOM 309	Summer Training Report	Skill Enhancement Course	-	-	6
<i>BCOM</i>	Elective I (Any <i>one</i> of the following)	Discipline Specific Elective (DSE)	4	-	4
		<b>Total</b>	<b>16</b>	<b>4</b>	<b>24</b>

The students will choose one elective paper from given electives.

**Elective I**

- BCOM 311: Investment Management
- BCOM 313: Financial Markets and Institutions
- BCOM 315: Sales and Distribution Management
- BCOM 317: Advertising and Brand Management
- BCOM 319: Industrial Relations and Labour Laws
- BCOM 321: Training and Development

**GURU GOBIND SINGH INDRAPIRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (HONS.) PROGRAMME**

*Sixth Semester Examination*

Code No.	Paper	Discipline	L	T/P	Credits
BCOM 302	Project Management	Core Discipline	4	-	4
BCOM 304	Goods & Services Tax (GST)	Generic Elective	4	-	4
BCOM 306	E-Commerce	Skill Enhancement Elective Course	4	-	4
BCOM 308	E-Commerce Lab	Skill Enhancement Course	-	4	2
BCOM 310	Environmental Science (NUES)*	Skill Enhancement Course	2	-	2
BCOM 312	Research Project	Skill Enhancement Course	-	-	6
BCOM	<i>ELECTIVE II</i> (Any one of the following)	Discipline Specific Elective (DSE)	4	-	4
		<b>Total</b>	<b>18</b>	<b>4</b>	<b>26</b>

\*NUES- Non-University Examination System

**One elective should be chosen from the given electives in sixth semester.**

**Elective II**

- BCOM 314: Introduction to Derivatives
- BCOM 316: Principles of Insurance
- BCOM 318: Services Marketing
- BCOM 320: International Business Management
- BCOM 322: Compensation Management
- BCOM 324: Organizational Development

# **SEMESTER I**

# **GURU GOBIND SINGH INDRA PRASHTHA UNIVERSITY, DELHI**

## **BACHELOR OF COMMERCE (Hons.)**

### **BCOM 101: Management Process & Organizational Behaviour**

**L-4, T-0**

**Credits -4**

**External 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**

**(14 Hours)**

##### **Unit I**

**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, Behavioral, 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 Organization; Span of Control; Departmentation; Types of an Organization; Authority-Responsibility; Delegation and Decentralization.

##### **Unit II**

**(14 Hours)**

**Staffing:** Concept, Nature and Importance of Staffing. Motivating 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**

**(14 Hours)**

**Organisational Behaviour-1:** Concept and nature of Organizational behavior, O.B. Models, Importance, Challenges and Opportunities,

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

##### **Unit IV**

**(14 Hours)**

**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.

**Organization Culture and Change Management:** Concept of Organizational Culture, Managing Conflict, Managing Change; Resistance to Change, Managing cross Cultures.

#### **Suggested Readings:**

1. Robbins, (9<sup>th</sup> Ed., 2016). Fundamentals of Management: Essentials Concepts and Applications, Pearson Education.
2. Robbins, S.P. and Sanghi, S.,(16<sup>th</sup> Ed., 2014), Organizational Behaviour; Pearson Education.
3. Koontz, H.(10<sup>th</sup> Ed., 2015), Essentials of Management, McGraw Hill Education.
4. Ghillyer, A, W., (2<sup>nd</sup> Ed. 2011) Management- A Real World Approach, McGraw Hill Education.
5. Stoner, Freeman and Gilbert Jr. (8<sup>th</sup> Ed. ,2010) Management, Pearson Education.
6. Luthans, Fred, (12<sup>th</sup> Ed., 2013), Organizational Behavior, McGraw Hill Education.

**GURU GOBIND SINGH INDRA PRASHTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (Hons.)**

**BCOM 103: Financial Accounting**

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

**Credits-4**

**External Marks: 75**

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

**Course Contents**

**(14 Hours)**

**Unit I**

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

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

**(14 Hours)**

**Unit II**

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

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

**(14 Hours)**

**Unit III**

**Depreciation, Provisions and Reserves:** Concept of Depreciation, Causes of Depreciation, Basic Features of Depreciation, Meaning of Depreciation Accounting, Objectives of Providing Depreciation, Fixation of Depreciation Amount, Method of Recording Depreciation, Methods of Providing Depreciation, Depreciation Policy, AS-6 (Revised) Provisions and Reserves, Change of method of Depreciation (by both current and retrospective effect).

**Contemporary Issues & Challenges in Accounting:** Human Resource Accounting, Green Accounting, Inflation Accounting, Price level Accounting, Social Responsibility Accounting.

**(14 Hours)**

**Unit IV**

**Shares and Share Capital:** Introduction to Joint Stock Company, Shares, Share Capital, Accounting Entries, Under Subscription, Oversubscription, Calls in Advance, Calls in Arrears, Issue of Shares at Premium, Issue of Shares at Discount, Forfeiture of Shares, Surrender of Shares, Right Shares, Issue of Debentures, Methods of Redemption, Redemption of debentures. Overview of Stock Exchanges of India and role of SEBI.

**Suggested Readings:**

1. Tulsian, P.C., (1<sup>st</sup> Ed.,2014) Financial Accountancy, Pearson Education.
2. Maheshwari, S.N. and Maheshwari, S. K., (5<sup>th</sup> Ed.,2016) Financial Accounting, Vikas Publishing House
3. Bhattacharyya, Asish K., (3<sup>rd</sup> Ed.,2012) Essentials of Financial Accounting, Prentice Hall of India.
4. Rajasekran, (1<sup>st</sup> Ed.,2012), Financial Accounting, Pearson Education.
5. Bhattacharya, S.K. and Dearden, J., (4<sup>th</sup> Ed.,2010) Accounting for Manager – Text and Cases, Vikas Publishing House.
6. Glautier, M.W.E. and Underdown, B. (8<sup>th</sup> Ed.,2010). Accounting Theory and Practice, Pearson Education.

**GURU GOBIND SINGH INDRAPIRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (Hons.)**

**BCOM 105: Micro Economics**

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

**Credits-4**

**External Marks: 75**

**Objective:** The objective of this course is to familiarize students about the dynamics of business language and discourse.

**Course Content:**

**Unit I**

**(14 Hours)**

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

**Unit II**

**(14 Hours)**

**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**

**(14 Hours)**

**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**

**(14 Hours)**

**Cost Analysis & Price Output Decisions:** 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. (1<sup>st</sup> Ed. 2010) Economics, McGraw Hill Education.
2. Dwivedi, D.N. (8<sup>th</sup> Ed. 2015) Managerial Economics, Vikas Publishing House.
3. Salvatore, D. (8<sup>th</sup> Ed. 2014) Managerial Economics in a Global Economy, Oxford University Press.
4. Kreps, D. (1<sup>st</sup> Ed. 2013) Microeconomics for Managers, Viva Books Pvt. Ltd.
5. Mankiw, N.G., (7<sup>th</sup> Ed. 2014) Principles of Economics, Cengage Learning.
6. Peterson, L. and Jain (2<sup>nd</sup> Ed. 2012) Managerial Economics, Pearson Education.

**GURU GOBIND SINGH INDRAJAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (Hons)**

**BCOM 107- Business Communication**

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

**Credits-4**

**External Marks: 75**

**Objective:** The objective of this course is to familiarize students about the dynamics of business language and discourse.

**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**

**(14 Hours)**

**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**

**(14 Hours)**

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

**Unit III**

**(14 Hours)**

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

**Unit IV**

**(14 Hours)**

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

**Suggested Readings:**

1. Lesikar (13<sup>th</sup> Ed.,2014). Business Communication: Making Connections in a Digital World. McGraw Hill Education.
2. Boove, C.L., Thill, J.V. & Chaturvedi, M. (13<sup>th</sup> Ed.,2014). Business Communication Today, Pearson.
3. Krizan et al (1<sup>st</sup> Ed.,2014). Effective Business Communication, Cengage Learning.
4. Scot, O. (8<sup>th</sup> Ed.,2012). Contemporary Business Communication, Biztantra, New Delhi.
5. Chaney & Martin (6<sup>th</sup> ED.,2013). Intercultural Business Communication, Pearson Education
6. Penrose et al (6<sup>th</sup> Ed.,2013). Business Communication for Managers, Cengage Learning.

**GURU GOBIND SINGH INDRA PRASHTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (Honss)**

**BCOM 109: Computer Applications**

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

**Credits-4**

**External Marks: 75**

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

**Course Contents**

**Unit I**

**(14 Hours)**

**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**

**(14 Hours)**

**Computer Software:** Types of Software, Introduction to Operating System, Functions of OS, Types of OS, Booting Procedure, Start-up Sequence.

**Windows OS:** Introduction to GUI, Important Terms like Directory, File, Volume, Label, and Drive Name.

**Translators & Languages:** Compiler, Interpreter and Assembler, Types of computer languages

**Unit III**

**(14 Hours)**

**Desktop Components:** Introduction to Word Processor, Presentation Software.

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

**Unit IV**

**(14 Hours)**

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

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

**Suggested Readings:**

1. Leon and Leon, (2<sup>nd</sup> Ed., 2012), Introduction to Information Technology, Vikas Publishing House.
2. Behl R. (2<sup>nd</sup> Ed. 2012), Information Technology for Management, McGraw Hill Education.
3. Dhingra S and Tondon A, (1<sup>st</sup> Ed., 2015), Introduction to Information Technology, Galgotia Publishing House
4. Joseph A.Brady and Ellen F Monk, (2012), Problem Solving Cases in Microsoft and Excel, Thomson Learning.
5. Tanenbaum, A. S., (4<sup>th</sup> Ed. 2011), Computer Networks, Pearson Education.
6. Goyal, Anita, (2012) Computer Fundamentals, Pearson Education

**GURU GOBIND SINGH INDRAJAPRASTHA UNIVERSITY, DELHI  
BACHELOR OF COMMERCE (Hons.)**

**BCOM 111: Computer Applications Lab**

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

**Credits-2**

**External Marks: 60**

**This Lab would be based on the course BCOM 109: Computer Applications**

**1. Knowledge of all commands of using Windows to be taught.**

**2. Introduction to MS-Word:**

Introduction to Word Processing, it's Features, Formatting Documents, Paragraph Formatting, Indents, Page Formatting, Header and Footer, Bullets and Numbering, Tabs, Tables, Formatting the Tables, Finding and Replacing Text, Mail Merging etc.

**3. Introduction to MS-Excel:**

Introduction to Electronic Spreadsheets, Entering Data, Entering Series, Editing Data, Cell Referencing, ranges, Formulae, Functions, Auto Sum, Copying Formula, Formatting Data, Creating Tables, Graphs and charts, Creating Database, Sorting Data, Filtering etc.

Mathematical functions, Statistical functions, date and time functions, Text functions, financial functions, Analyze data with Pivot tables, create and manage scenarios and summaries.

**4. Introduction to MS PowerPoint:**

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

# **SEMESTER II**

**GURU GOBIND SINGH INDRAJAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (Hons.)**

**BCOM 102: Business Mathematics**

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

**Credits-4**

**External Marks: 75**

**Objective:** 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**

**(14 Hours)**

**Principle 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**

**(14 Hours)**

**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 Guass-Jordan Method, Homogeneous System of Linear equations: Condition for Consistency of homogeneous system; Application to Business Problems.

**Unit III**

**(14 Hours)**

**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**

**(14 Hours)**

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

**Suggested Readings:**

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

**GURU GOBIND SINGH INDRAJAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF Commerce (Hons.)**

**BCOM 104: Business Laws and Company Laws**

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

**Credits-4**

**External Marks: 75**

**Objective:** The objective of the course is to impart basic knowledge of the important business laws along with relevant case law.

**Contents**

**Unit I:**

**The Indian Contract Act, 1872: General Principle of Law of Contract**

**(14 Hours)**

- a) Contract – meaning, characteristics and kinds
- b) Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- c) Contract of Indemnity and Guarantee
- d) Contract of Bailment & Pledge.

**Unit II: The Sale of Goods Act, 1930**

**(14 Hours)**

- a) Contract of sale, meaning and difference between sale and agreement to sell.
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by non-owners
- d) Performance of contract of sale
- e) Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

**Unit III:**

**(14 Hours)**

**The Companies Act 2013 with up-to-date Amendments** (Basic elementary knowledge): Essential characteristics of a Company, Types of Companies, Memorandum and Articles of Association, Prospectus, Shares – Kinds, Allotment and Transfer, Debentures, Essential conditions for a valid Meeting, Kinds of Meetings and Resolutions; Directors and Remuneration, Directors, Managing Directors-their Appointment, Qualifications, Powers and Limits on their Remuneration, Prevention of Oppression and Mismanagement.

**Unit IV: The Negotiable Instruments Act 1881**

**(14 Hours)**

- a) Meaning and Characteristics of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque, Crossing of Cheque, Bouncing of Cheques
- b) Holder and Holder in due Course, Privileges of Holder in Due Course.
- c) Negotiation: Types of Endorsements.

**Suggested Readings:**

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

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

**BCOM 106- Macro Economics**

**Credits-4**

**External Marks: 75**

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

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

**Course Contents**

**(14 Hours)**

**Unit I**

**Concepts of Macro Economics and National Income Determination:** Definitions, Importance, Limitations of Macro-Economics, Macro-Economic Variables. Circular Flow of Income in Two, Three, Four Sector Economy, Relation between Leakages and Injections in Circular Flow; National Income: Concepts, Definition, Methods of Measurement, National Income in India, Problems in Measurement of National Income & Precautions in Estimation of National Income.

**(14 Hours)**

**Unit II**

**Macro Economic Framework:** Theory of Full Employment and Income: Classical, Modern (Keynesian) Approach, Consumption Function, Relationship between Saving 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.

**(14 Hours)**

**Unit III**

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

**(14 Hours)**

**Unit IV**

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

**GURU GOBIND SINGH INDRA PRASHTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (Hons.)**

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

**BCOM 108: Cost Accounting**

**Credits-4**

**External Marks: 75**

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

**Course Contents**

**Unit I**

**(14 Hours)**

**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**

**(14 Hours)**

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

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

**Unit III**

**(14 Hours)**

**Cost Sheet – Preparation of Cost Sheet (simple problems)**

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

**Unit IV**

**(14 Hours)**

**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. (26<sup>th</sup> Ed., 2015), Cost Accounting – Theory and Problems, Shri Mahavir Book Depot.
2. Arora, M.N., (12<sup>th</sup> Ed., 2012), Cost Accounting, Vikas Publishing House.
3. Lal, Jawahar and Srivastava, Seema, (5<sup>th</sup> Ed., 2013), Cost Accounting, McGraw Hill Education.
4. Pandey, I.M., (4<sup>th</sup> Ed., 2014), Management Accounting, Vikas Publishing House, Delhi.
5. Khan M.Y., (7<sup>th</sup> Ed., 2017) Management Accounting, McGraw Hill Education.
6. P.C.Tulsian; (1<sup>st</sup> Ed., 2013), Introduction to Cost Accounting, S.Chand, Delhi

**GURU GOBIND SINGH INDRAJAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (Hons.)**

**BCOM 110: Business Studies**

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

**Credits-4**

**External Marks: 75**

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

**Course Contents**

**(14 Hours)**

**Unit I**  
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**  
**(14 Hours)**

**Types of Business Enterprises:** Entrepreneurship – Concept & Nature, process of setting up a new business; Forms of Business Organization: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative Organization, Limited Liability Partnership; Types of Companies, Choice of form of organization; ‘Startup’ as a recent trend & its future potential

**Unit III**  
**(14 Hours)**  
**Financing Business:** Financial planning - concept and importance, Sources of finance; Financial Markets: concept 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**  
**(14 Hours)**  
**Small Business:** Meaning, Scope and role; Government Policies. Government & Business Interface: Rationale; Forms of Government and Business Interface, SIDBI.

**Multinationals:** Concept 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. Robert; Lawrence, (1<sup>st</sup> Ed. 2009) Modern Business Organization, McMillan India.
2. Tulsian, P. C., (1<sup>st</sup> Ed. 2009) Business Organisation & Management, 2nd edition, Pearson Education.
3. Basu, C. R. (1<sup>st</sup> Ed. 2000) Business Organization and Management, McGraw Hill Education.
4. Basu, C, (1<sup>st</sup> Ed. 2010) Business Organisation and Management, McGraw Hill Education.
5. Gupta, C.B., (1<sup>st</sup> Ed. 2010) Modern Business Organization and Management, Dhanpat Rai & Sons.
6. Agarwal, N. P., Tailor, R. K., (1<sup>st</sup> Ed. 2008) Business Organisation and Management, Dhanpat Rai & Sons.

**GURU GOBIND SINGH INDRAAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (Hons.)**

**BCOM 112: Minor Project Report**

**L-0, T-0,**

**Credits: 04**

**External and Internal Marks: 100**

During the second semester each student shall undertake a project to be pursued by him / her under the supervision of an Internal Supervisor to be appointed by the Director / Principal. The project should preferably be based on primary / secondary data. Both the subject and the name of the Supervisor will be approved by the Director / Principal of the Institution. The Minor 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 Second Semester. Minor Project Report shall carry 100 marks. It shall be evaluated for 50 marks by an External Examiner to be appointed by the University from panel of experts approved by BOS of USMS and for the rest of the 50 marks by an Internal Examiner to be appointed by the Director / Principal of the Institution.

# **SEMESTER III**

**GURU GOBIND SINGH INDRA PRASHTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (Hons.)**

**BCOM 201: Marketing Management**

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

**Credits-4**

**External Marks: 75**

**Objective:** 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**

**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. **(14 Hours)**

**Unit II**

**Product & 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. **(14 Hours)**

**Unit III**

**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. **(14 Hours)**

**Unit IV**

**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 & Challenges. **(14 Hours)**

**Suggested Readings:**

1. Kotler, P., Keller, K.L. (15th Ed., 2015), Marketing Management, Pearson Education.
2. Ramaswamy, V.S and Namakumari, S. (5th Ed., 2013), Marketing Management: A Strategic Decision Making Approach Global Perspective Indian Context, 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 Focused Approach, Mc Graw Hill Education.
6. Saxena, R. (5th Ed., 2015), Marketing Management, Mc Graw Hill Education.

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

**BCOM 203: Management Accounting**

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

**Credits-4**

**External Marks: 75**

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

**Course Contents**

**Unit I**

**(14 Hours)**

**Management Accounting:** Nature and Scope, Financial Accounting, Cost Accounting and Management Accounting, Advantages and Limitations of Management Accounting, Role of Management Accountant.

**Unit II**

**(14 Hours)**

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

**Ratio Analysis:** Nature and Interpretation, Classification of Ratios, Profitability Ratios, Turnover Ratios, Financial Ratios, Utility and Limitations 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**

**(14 Hours)**

**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, Concept of Responsibility Accounting – Types of Responsibility Centres.

**Standard Costing and Variance Analysis:** Meaning of Standard Cost, Relevance of Standard Cost for Variance Analysis, Significance of Variance Analysis, Computation of Material, Labour and overhead variances.

**Unit IV**

**(14 Hours)**

**Marginal Costing and Profit Planning:** Marginal Costing Differentiated from Absorption Costing, Direct Costing, Differential Costing, Key Factor, Break-even Analysis, Margin of Safety, Cost-Volume-Profit Relationship, Advantages, Limitations and Applications of Marginal Costing.

**Decisions 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.

**GURU GOBIND SINGH INDRAJAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (Hons.)**

**BCOM 205: Human Resource Management**

**L-4, T-0**

**Credits: 04**

**External Marks: 75**

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

**Course Content**

**Unit I:**

**(14 Hours)**

**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**

**(14 Hours)**

**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, poaching); **Selection:** Concept and process; test and interview; placement induction

**Internal mobility and job changes:** promotions, demotion, transfers and separation.

**Unit III**

**(14 Hours)**

**Training and Development:** Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; 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**

**(14 Hours)**

**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. (6<sup>th</sup> Ed.,2013) A Framework for *Human Resource Management*. Pearson.
2. David A. Decenzo, Stephen P. Robbins, Susan L. Verhulst, *Human Resource Management*, (11<sup>th</sup> Rev.Ed.,2015), Wiley India Private Limited.
3. Bohlendar and Snell, Principles of Human Resource Management, (16<sup>th</sup> Ed.,2014) Cengage Learning.
4. K. Aswathappa, Human Resource Management (8<sup>th</sup> Ed.,2017), McGraw Hill Education.
5. Chhabra, T.N. Essentials of Human Resource Management. (1<sup>st</sup> Ed.,2014) Sun India Publication New Delhi.
6. Robert L. Mathis and John Jackson, Human Resource Management (14<sup>th</sup> Ed.,2014), South-Western Publisher.

**GURU GOBIND SINGH INDRAPIRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF Commerce (Hons.)**

**BCOM 207: Business Ethics and Corporate Social Responsibility**

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

**Credits-4**

**External Marks: 75**

**Objectives:** To acquaint students with the basics of business ethics and corporate social responsibility of business.

**Course Contents**

**Unit-I**

**Introduction:** Concept of Values, Types and Formation of Values, Values and Behaviour, Values of Indian Managers, Ethical Decision Making. (14 Hours)

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

**Unit-II**

**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. (14 Hours)

**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**

**Understanding Progress, and Success - Results & Managing Transformation:** Progress and Results Definition, Functions of Progress, Transformation, Need for Transformation, Process & Challenges of Transformation. (14 Hours)

**Understanding Success:** Definitions of Success, Principles for Competitive Success, Prerequisites to Create Blue Print for Success. Successful Stories of Business Gurus.

**UnitIV**

**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 (14 Hours)

**Suggested Readings:**

1. Fernando, A.C., (2<sup>nd</sup> Ed.,2013), Business Ethics, Pearson education.
- 2 Mandal S.K. (2<sup>nd</sup> Ed. 2012), Ethics in Business and Corporate Governance, McGraw Hill Education.
3. Govindarajan.M, Natarajan.S, Senthilkumar, V.S., (1<sup>st</sup> Ed.,2013) Professional Ethics and Human Values, PHI
4. Rao, A.B., (1<sup>st</sup> Ed.,2012), Business Ethics and Professional Values, Excel Book.
5. Manuel G.Velasquez, (7<sup>th</sup> Ed.,2012), Business Ethics Concepts, Printice Hall of India.
6. Sison, Alejo G. Corporate Governance and Ethics, (1<sup>st</sup> Ed.,2010) Edward Elgar Publishing Ltd.

**GURU GOBIND SINGH INDRAJAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (Hons.)**

**BCOM 209: Business Statistics**

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

**Credits-4**

**External Marks: 75**

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

**Course Contents**

**Unit I**

**(14 Hours)**

**Statistics:** 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**

**(14 Hours)**

**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**

**(14 Hours)**

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

**Unit IV**

**(14 Hours)**

**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.

**Suggested Readings:**

1. Vohra, N.D., (1<sup>st</sup> Ed. 2012) Business Statistics, McGraw Hill Education.
2. Gupta, SP and Gupta, P.K. (1<sup>st</sup> rev.Ed. 2013), Business Statistics and Business Mathematics, Sultan Chand & Sons.
3. Sharma, J.K., (4<sup>th</sup> Ed. 2014) Business Statistics, Vikas Publishing House.
4. Rajagopalan, S. & Sattanathan, R., (2<sup>nd</sup> Ed. 2009) Business Statistics & Operations Research, VNI Publisher.
5. Beri G. (3<sup>rd</sup> Ed. 2009) Business Statistics, McGraw Hill Education.
6. Gupta S.C. (4<sup>th</sup> Ed. 2014) Fundamentals of Applied Statistics, Sultan Chand & Sons.

**GURU GOBIND SINGH INDRAJAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (Hons.)**

**BCOM 211: Computerized Accounting Software (Computer Lab)**

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

**Credits-2**

**External Marks: 60**

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

**Course Contents**

**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/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 the data from/ to MS-Excel, Order processing, Re-order levels, Bill wise details, Bill of materials, Invoicing, Ratio analysis, security controls, interest calculation, Back up and restores.

**Unit IV**

**Generating basic reports**

Financial statements, Accounting Books, Exception reports, Printing cheque and vouchers.

**GURU GOBIND SINGH INDRA PRASTHA UNIVERSITY, DELHI  
BACHELOR OF COMMERCE (Hons.)**

**BCOM 213 - Managerial Personality Development (NUES)**

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

**Credits: 02**

**Max Marks: 100**

\*NUES: Non University Examination System

**Objective:** 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**

**(07 Hours)**

**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**

**(07 Hours)**

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

**Unit III**

**(07 Hours)**

**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: ICEDIP model

**Unit IV**

**(07 Hours)**

**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 the above exercises to improve the non-verbal communication and professional etiquettes.**

**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. (9<sup>th</sup> Ed. 2011), Basic Managerial Skills, Prentice Hall India Learning Private Limited.
4. Whetten D. (8<sup>th</sup> Ed. 2011), Developing Management Skills, Prentice Hall India Learning Private Limited.
5. Gulati S. (2002), Corporate Softskills , Rupa Publication Pvt. Ltd.
6. Gallagher (2010), Skills Development for Business & Management Students, Oxford University Press.

# **SEMESTER IV**

**GURU GOBIND SINGH INDRA PRASHTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (Hons.)**

**BCOM- 202: Fundamentals of Financial Management**

**L-4, T-0**

**Credits: 04**

**External Marks: 75**

**Objective:** Efficient Management of a business enterprise is closely linked with the efficient management of its finances. Accordingly, the objective of the course is to acquaint the students with the overall framework of financial decision-making in a business unit.

**Course Contents**

**Unit I**

**(14 Hours)**

**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**

**(14 Hours)**

**Investment Decisions:** The Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal value, Internal Rate of Return (IRR), Profitability Index, Capital Budgeting under Risk-Certainty Equivalent Approach and Risk Adjusted Discount Rate.

**Unit III**

**(14 Hours)**

**Financing Decisions:** Cost of Capital and Financing Decision: Source of long-term financing Estimation of Components of cost of capital. Methods for Calculating cost of equity capital, cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal cost of capital. Capital structure-Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage, determinants of capital structure

**Unit IV**

**(14 Hours)**

**Dividend Decisions & Working Capital Decisions:** Theories of Relevance and irrelevance of dividend division for corporate valuation; Cash and stock dividends; Dividend policies in practice; Concepts of Working Capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivable management, inventory management and payables management.

**Suggested Readings:**

1. Khan M.Y, Jain P.K., (7<sup>th</sup> Ed.,2014), Financial Management, McGraw Hill Education.
2. Pandey I. M., (11<sup>th</sup> Ed.,2015), Financial Management, Vikas Publishing House.
1. Kapil, Sheeba,(1<sup>st</sup> Ed.,2015), Financial Management, Pearson Education.
2. Chandra Prasanna (9<sup>th</sup> Ed.,2015), Financial Management, McGraw Hill Education.
3. Maheshwari, S.N.(14<sup>th</sup> Ed.,2014), Financial Management: Principles and Practice, Sultan Chand.
4. Tulsian, P.C. (1<sup>st</sup> Ed.,2010), Financial Management: A self study textbook, S. Chand.

**GURU GOBIND SINGH INDRA PRASHTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (Hons.)**

**BCOM 204: Auditing**

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

**Credits-4**

**External Marks: 75**

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

**Course Contents**

**Unit - I**

**(14 Hours)**

**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 audit; Internal Control, Internal Check and Internal Audit, Evaluation of Internal Control System, Internal Control System regarding purchases, sales, salaries and wages.

**Unit- II**

**(14 Hours)**

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

**Unit III**

**(14 Hours)**

**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**

**(14 Hours)**

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.

**Suggested Readings:**

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

**GURU GOBIND SINGH INDRAPIRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (Hons.)**

**BCOM 206: Corporate Accounting**

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

**Credits-4**

**External Marks: 75**

**Objective:** 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 I**

**(14 Hours)**

**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 II**

**(14 Hours)**

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

**Unit III**

**(14 Hours)**

**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 IV**

**(14 Hours)**

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

**Suggested Readings:**

1. Sehgal, Ashok and Sehgal, Deepak, (6<sup>th</sup> Ed. 2008), Advanced Accountancy, Taxmann Allied Pvt. Ltd.
2. Maheshwari, S.N., (5<sup>th</sup> Ed. 2009), Corporate Accounting, Vikas Publishing House, New Delhi
3. Shukla, M.C., Grewal, T.S.; and Gupta, S.C., (13<sup>th</sup> Ed. 2008) Advanced Accounts, S.Chand& Co. New Delhi
4. Tulsian, P.C., (2<sup>nd</sup> Ed. 2010) Corporate Accounting, Tata McGraw Hill Publications
5. Sehgal, A., (3<sup>rd</sup> Ed. 2012), Fundamentals of Corporate Accounting, Taxmann Publications.
6. Dicksee ,Lawrence R., (1<sup>st</sup> Ed. 2012), The Student's Guide to Accountancy. Marcel Press.

**GURU GOBIND SINGH INDRAVASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (Hons.)**

L-4 T/P-0

**BCOM 208: Indian Economy**  
Credits-4

**External Marks: 75**

**Objective:** To help the students to understand the basics of Indian economy and to catch up with economic changes occurring at national and international levels.

**Course Contents**

**(14 Hours)**

**Unit I**

**Nature of Indian Economy:** The need for Economic Development, causes of under development, determinates of development, National Income of India-estimates, Interregional variations of national income, NITI Aayog (National Institution for Transforming India).

**(14 Hours)**

**Unit II**

**Human Resources and Economic Development** – 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, Globalization. Unemployment problem in India; Problem of Poverty.

**(14 Hours)**

**Unit III**

**Industrialization-** Growth and problems of major industries-Iron and Steel, Cotton Textiles, Cement, Sugar and Petroleum. Industrial policy. Small scale industries-Problems and policy. Regional imbalances, Parallel Economy. India's foreign trade and balance of payment.

**(14 Hours)**

**Unit IV**

**Indian Finance System:** Mobilization of resources for development, Fiscal policy. Economic Planning- Importance of planning for Economic development, Salient features of India's five years plans priorities-target achievements, failures, factors affecting successful implementations of plans.

**Suggested Readings:**

1. Datt, and Sundaram, R., (50<sup>th</sup> Ed. 2004, reprint 2013), Indian Economy, Sultan Chand & Sons.
2. Dhingra, I C., (4<sup>th</sup> Ed. 2016), Indian Economy, Sultan Chand & Sons.
3. Singh Ramesh (8<sup>th</sup> Ed. 2016), Indian Economy, McGraw Hill Education.
4. Mishra and Puri (1<sup>st</sup> revised Ed. 2015), Indian economy, Himalaya Publishing House.
5. Banik Nilanjan (1<sup>st</sup> Ed. 2015), The Indian Economy: A Macroeconomic Perspective, Sage India Publisher.
6. Kapila Uma (26<sup>th</sup> Ed. 2017 (15-16)), Indian Economy: Performance and policies, Academic Foundation.

**GURU GOBIND SINGH INDRAPIRASTHA UNIVERSITY, DELHI  
BACHELOR OF COMMERCE (Hons.)**

**BCOM 210: Financial Modeling**

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

**Credits-4**

**External Marks: 75**

**Objective:** 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 models/templates.

**Course Contents**

**Unit I**

**(14 Hours)**

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

**Unit II**

**(14 Hours)**

**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**

**(14 Hours)**

**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**

**(14 Hours)**

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

**Suggested Readings:**

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

**GURU GOBIND SINGH INDRAVASTHA UNIVERSITY, DELHI  
BACHELOR OF COMMERCE (Hons.)**

**BCOM 212: Financial Modeling Lab**

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

**Credits-2**

**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.

**GURU GOBIND SINGH INDRA PRASHTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (Hons.)**

**BCOM: 214 Research Methodology**

**Credits: 04**

**External Marks: 75**

**L-4, T-0,**

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

**Course Contents**

**(14 Hours)**

**Unit I**

**Introduction:** Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses.

**Unit II**

**(14 Hours)**

**Research Process:** An 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**

**(14 Hours)**

**Measurement:** Definition; Designing and writing items; Uni-dimensional and Multidimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison.

**Sampling** – Steps, Types, Sample Size Decision; Secondary data sources.

**Hypothesis Testing:** Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests.

**Unit IV**

**(14 Hours)**

**Report Preparation:** Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure 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).

**Suggested Readings:**

1. Deepak chawla & Neena Sondi,( 2<sup>nd</sup> Ed, 2016), Vikas Publishing House.
2. Cooper, Donald R. and Schindler, Pamela S. (11<sup>th</sup> Ed.,2012), Business Research Methods, McGraw Hill Education.
3. Kumar, Ranjit, (4<sup>th</sup> Ed.,2014), Research Methodology: A step by step guide for Beginners. Pearson Educaion.
4. Kumar V., (2015), Marketing Research: A Global Outlook, Sage Publications.
5. Levin, Richard and Rubin, DS, (7<sup>th</sup> Ed.,2013), Statistics for Management, Pearson Education.
6. Beri, G.C., (5<sup>th</sup> Ed.,2013), Marketing Research, McGraw Hill Education.

**GURU GOBIND SINGH INDRAVASTHA UNIVERSITY, DELHI  
BACHELOR OF COMMERCE (Hons.)**

**BCOM: 216 Research Methodology Lab**

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

**Credits: 02**

**External Marks: 60**

The 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 a 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 be made capable to use any popular software on which training is given to use it in his/her project/summer training report.

# **SEMESTER V**

**GURU GOBIND SINGH INDRAPIRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (Hons.)**  
**BCOM 301: Income Tax Law and Practice**

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

**Credits-4**

**External Marks: 75**

**Objective:** To equip students with basic principles and provision of Income Tax Act 1961.

**(14 Hours)**

**Unit I**

**Preliminary**

Meaning of India, Previous year and assessment year, Person, Assesse, Books of Account and Document, Income, Revenue receipts and capital receipts, Diversion of Income, Application of Income, Concept of mutuality, Relatives, Agricultural Income.

**(14 Hours)**

**Unit II**

**Fully exempt incomes, Residential status, Tax incidence, Indian income versus foreign income**  
Incomes fully exempt under Section 10, Residential status of an assessee, Scope of total income, Indian income and foreign income.

**(14 Hours)**

**Unit III**

**Computation of income under different heads and other allied provisions**

1. Salaries.
2. Income from House Property.
3. Profits and Gains of Business or Profession (Sections 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 Sections 56(2) (viia), 56(2) (viib)*).  
Clubbing Provisions, Set-off of losses (Sections 70, 72); Carry forward of losses (Sections 71B, 72, 73, 73A, 74, 74A only); Deemed Income (Sections 68, 69, 69A, 69B, 69C, 69D, 115BBE).

**(14 Hours)**

**Unit IV**

**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, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80EE, 80G, 80GG, 80GGA, 80GGB, 80GGC, 80QQB, 80RRB, 80TTA, 80U only).
2. Rebates and Reliefs under Sections 87, 87A, 89.
3. Double Taxation Avoidance Agreement (DTAA)-Meaning, Sections 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 filing of returns, mode of filing of returns (**Procedure for online filing- ITR also**).

**Suggested Readings:**

1. Vinod K. Singhania, Monica Singhania, (56<sup>th</sup> Ed. 2017-2018) Students Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja & Ravi Gupta, (36<sup>th</sup> Ed. 2016) Systematic Approach to tax laws, Bharat Law House, New Delhi.
3. T.N. Manoharan & G.R. Hari, (2017) Direct Tax Laws, Snow White Publications Pvt. Ltd., Mumbai. Master Guide to Income Tax Act, (23<sup>rd</sup> Ed. 2016) Taxmann Publications Pvt. Ltd., New Delhi.
4. Girish Ahuja & Ravi Gupta, (2014) Practical Approach to Income Tax, Problems and Solutions, Bharat Law House.
5. Vinod Singhania, Kapil Singhania, (57<sup>th</sup> Ed. 2017) Direct Taxes, Law & Practice, Taxmann Publications Pvt. Ltd..
6. Bare Act, Income Tax Act, 1961.

**GURU GOBIND SINGH INDRA PRASHTHA UNIVERSITY, DELHI  
BACHELOR OF COMMERCE (Hons.)**

**BCOM 303: Entrepreneurship Development**

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

**Credits-4**

**External Marks: 75**

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

**Course Contents**

**Unit I**

**(14 Hours)**

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

**Unit II**

**(14 Hours)**

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

**Unit III**

**(14 Hours)**

**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**

**(14 Hours)**

**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.

**Suggested Readings:**

1. Charantimath, (8<sup>th</sup> Ed., 2014), Entrepreneurship Development and Small Business Enterprise, Pears Education.
2. Bamford C.E. (1<sup>st</sup> Ed. 2015), Entrepreneurship: A Small Business Approach, McGraw Hill Education.
3. Balaraju, Theduri, (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. GURU GOBIND SINGH INDRAJAPRASTHA UNIVERSITY, DELHI  
BACHELOR OF COMMERCE (Hons.)**

**BCOM 305: Information Systems Management**

**L-4 T-0**

**Credit-4**

**External Marks: 75**

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

**Course Contents**

**(14 Hours)**

**Unit I**

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

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

**Unit II**

**(14 Hours)**

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

**Unit III**

**(14 Hours)**

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

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

**Unit IV**

**(14 Hours)**

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

**Information Technology:** Recent Developments in the Field of Information Technology, Impact of IT on Organization, Multimedia Approach to Information Processing, Centralized and Distributed Processing.

**Suggested Readings:**

1. Laudon and Laudon, ,(14<sup>th</sup> Ed.,2015).Management Information Systems, Pearson Education.
2. Elmsari R. and Navathe S. (6<sup>th</sup> Ed. 2013), Fundamentals of Database Systems, Pearson Education.
3. O'Brien, James A., (10<sup>th</sup> Ed., 2013.) Management Information Systems, McGraw Hill.
4. Davis,B.Gordon, (3<sup>rd</sup> Ed.,2012) Management Information Systems, McGraw Hill.,
5. Goyal D.P., (4<sup>th</sup> Ed.,2014) Management Information Systems, Macmillan Publication.,
6. M Azam, (1<sup>st</sup> Ed.,2012) Management Information Systems, McGraw Hill.

**GURU GOBIND SINGH INDRA PRASHTHA UNIVERSITY, DELHI  
BACHELOR OF COMMERCE (Hons.)**

**BCOM 307: Information System Management Lab**

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

**Credit-1**

**External Marks: 60**

The Lab would be based on the Paper BCOM 305: Information Systems Management Lab. The objective of this lab is to help the students to understand the various aspects and components of Information Systems specially data bases. Students are required to design the Data bases using E-R Model and run SQL queries on DDL commands, DML commands and aggregate functions.

**GURU GOBIND SINGH INDRA PRASHTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (Hons.)**

**BCOM 309: Summer Training Report**

**L-0 T-0**

**Credit-4**

**External and Internal Marks: 100**

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.

# **ELECTIVE - I**

## **ELECTIVE - I**

### **GURU GOBIND SINGH INDRA PRASHTHA UNIVERSITY, DELHI BACHELOR OF COMMERCE (Hons.)**

#### **BCOM 311: Investment Management**

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

**Credits-4**

**External Marks: 75**

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

**Note: Minimum two case studies to be discussed in the Semester**

#### **Course Contents**

##### **Unit I**

**(14 Hours)**

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

##### **Unit II**

**(14 Hours)**

**Trading of Securities:** Stock Exchange, Functions, Trading System, Regulation and Listing of securities.

##### **Unit III**

**(14 Hours)**

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

##### **Unit IV**

**(14 Hours)**

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

#### **Suggested Readings:**

1. Chandra, Prasanna, (5<sup>th</sup> Ed. 2017), Investment Analysis and Portfolio Management, McGraw Hill Education.
2. Pandian, P., (2<sup>nd</sup> Ed. 2012), Security Analysis and Portfolio Management, Vikas publication.
3. Spangler Timothy (1<sup>st</sup> Ed. 2010), Investment Management: Law and Practice, OUP Oxford.
4. Desai, Jay M. and Joshi Nisarg, A. (1<sup>st</sup> Ed. rep.2015), Investment Management (Security Analysis and Portfolio Management), Dreamtech Press.
5. Reilly Frank K. and Brown Keith C. (10<sup>th</sup> Ed. 2012), Analysis of Investments and Management of Portfolios, Cengage Learning India Pvt.Ltd.
6. Khatri, Dhanesh Kumar (2<sup>nd</sup> Ed. 2012), Investment management and Security Analysis, Trinity Press Pvt Ltd .

**GURU GOBIND SINGH INDRAVRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (Hons.)**

**BCOM 313: Financial Markets and Institutions**

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

**Credits-4**

**External Marks: 75**

**Objectives:** To familiarise the students with components of Indian financial system and major institutions.

**COURSE CONTENT**

**(14 Hours)**

**Unit I**

**Financial System:** components, features, financial system and economic development.

**(14 Hours)**

**Unit II**

**Financial Markets:** Money market – functions, organization and instruments, recent developments in Indian money market; Capital Markets: functions, organization and instruments, primary and secondary, financial market instruments.

**(14 Hours)**

**Unit III**

**Financial Institutions:** Indian banking industry- RBI, commercial banking, features, instruments, recent developments; Development Financial institutions (DFIs): overview and role in Indian economy; Life and non-life insurance organizations in India; Mutual Funds; Non-banking financial companies (NBFCs).

**(14 Hours)**

**Unit IV**

**Financial Services:** Merchant banking, underwriting, Housing finance, leasing, venture capital, hire purchase, factoring.

**Suggested Readings:**

1. Khan, M.Y., (9<sup>th</sup> Ed. 2015), Indian Financial System, McGraw Hill Education.
2. N. K. Gupta (Author), Monika Chopra (1<sup>st</sup> Ed. 2013), Financial Markets, Institutions & Services, Ane Books Pvt. Ltd.
3. Meir Kohn (2<sup>nd</sup> Ed. rep. 2013), Financial Institutions and Markets, Oxford University Press.
4. Bhole, L.M., and Mahakud, Jitendra (5<sup>th</sup> Ed. 2009), Financial Institutions and Markets, McGraw-Hill Education
5. Frederic S Mishkin (Author), Stanley Eakins (8<sup>th</sup> Ed. 2014), Financial Markets and Institutions, Prentice Hall.
6. Pathak Bharati (4<sup>th</sup> Ed. 2014), Indian Financial System, Dorling Kindersley.

**GURU GOBIND SINGH INDRA PRASHTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (Hons.)**

**BCOM 315: Sales and Distribution Management**

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

**Credits-4**

**External Marks: 75**

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

**Course Contents:**

**Unit I** **(14 Hours)**  
**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 II** **(14 Hours)**  
**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 III** **(14 Hours)**  
**Distribution Planning and Control:** Functions 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 IV** **(14 Hours)**  
**Distribution System and Logistics:** Physical Distribution System –Objectives and Decision Areas; Customer Service Goals; Logistics Planning; An overview of Transportation, Warehousing and Inventory Decisions; Efficient Supply Chain Management (SCM); Integration of Sales and Distribution Strategy.

**Suggested Readings:**

1. Still. K.R., Cundiff. E.W & Govoni. N.A.P (6<sup>th</sup> Ed.,2014). Sales Management. Pearson Education, New Delhi.
2. Spiro R. (12<sup>th</sup> Ed. 2015) Management of a Sales Force, McGraw Hill Education.
3. Jobber , David and Lancaster, Geoffery (9<sup>th</sup> Ed.,2012), Selling and Sales Management, Pearson Education, New Delhi
4. Tanner Jr., J.F., Honeycutt Jr., E.D. and Erffmeyer, R.C. (1<sup>st</sup> Ed.,2015), Sales Management:, Pearson Education, New Delhi
5. Panda, T.K. and Sahadev, S (2<sup>nd</sup> Ed.,2012) Sales and Distribution Management, Oxford University Press, New Delhi.
6. Havaldar, K K. and Cavale, VM. (2<sup>nd</sup> Ed.,2011), Sales and Distribution Management: Text and Cases, McGraw Hill Education.

**GURU GOBIND SINGH INDRAJAPRASTHA UNIVERSITY, DELHI  
BACHELOR OF COMMERCE (Hons.)**

**BCOM 317: Advertising and Brand Management**

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

**Credits-4**

**External Marks: 75**

**Objective:** To familiarize students with advertising and brand management principles.

**Course Contents**

**(14 Hours)**

**Unit I**

Definition, Nature and evolution of advertising, its functions and role, criticism, social, economic and legal aspects of advertising, Place of advertising in Marketing Mix, Indian advertising industry, copy writing.

**Unit II**

**(14 Hours)**

**Advertising media:** different types of media, function, merits and demerits of media, selection of media and its vehicles; Advertising budget: Objectives, preparation and methods of advertising budget; advertising agency: function, selection and compensation.

**Unit III:**

**(14 Hours)**

**Brand-concept:** Nature and Importance of Brand; Types of brands , Strategic Brand Management Process;, Brand Identity perspectives, Concepts and Measures of Brand Equity, Brand Loyalty, Measures of Loyalty, Branding strategies – product ,line , range and umbrella branding.

**Unit IV**

**(14 Hours)**

**Brand Positioning:** Concepts and Definitions, 3 Cs of positioning, Brand positioning and differentiation strategies, Repositioning, Celebrity Endorsements, Brand Extension; Managing brands over time, Brand reinforcement , brand revitalization, managing global brands ,Branding in different sectors.

**Suggested Readings:**

1. Belch, G. E., Belch, M. A. and Purani Keyoor (9<sup>th</sup> Ed. 2013), Advertising and Promotion, McGraw Hill Education.
2. Jethwaney Jaishri, Jain Shruti (2012), Advertising Management, Oxford University.
3. Kelley Larry, Sheehan Kim, Jugenheimer Donald W. (2015), Advertising Media Planning, Routledge.
4. Moriarty Sandra, Mitchell Nancy D., Wells William D, (2014), Advertising & IMC: Principles and Practice, Pearson Education.
5. O'Guinn Thomas C., Allen Chris T., Semenik Richard J. (2011), Advertising and Integrated Brand Promotion, South-Western.
6. Larry Percy, Richard Rosenbaum-Elliott (Author) (2012), Strategic Advertising Management, Oxford University Press.

**GURU GOBIND SINGH INDRA PRASHTHA UNIVERSITY, DELHI****BACHELOR OF COMMERCE (Hons.)****BCOM 319: Industrial Relations and Labour Laws****L-4 T/P-0****Credits-4****External Marks: 75**

**Objective:** The management of employees, both individually and collectively, remains a central feature of organizational life. This course is an attempt to understand the conceptual and practical aspects of employee relations at the macro and micro levels.

**Course Contents****Unit I****(14 Hours)**

**Introduction to Industrial Relations:** concept of Industrial Relations, background to Industrial Relations, Evolution of Industrial Relations in India, Dynamic Context of Industrial Relations: Globalization and the National Economy, Responses to Competitive Pressures, Actors in Employee Relations: Management, Unions and the State. Role of Trade Union in Industrial Relations.

**Unit II****(14 Hours)**

**Industrial Relations Laws:** **Trade Union (TU) Act, 1926:** Objective, Central TU Organizations in India, Definitions, Registration of TU's, Certificate of Registration, Minimum Requirement about Registration of a TU, Cancellation of Registration, Appeal, Features of Registered TU, Rights & Liabilities of Registered TU, General Funds, Separate Funds for Political purposes, Immunity from Punishment for Criminal Conspiracy & Civil Suits, Right to Inspect books of TU, Right to Minor's membership of TU. **Industrial Disputes (ID) Act, 1947-I:** Definition, Objective, Types of ID's, Authority, Prohibition of Strikes & Lock-outs, ID Resolution Mechanism, Settlement without State Intervention viz. Collective Bargaining and Voluntary Arbitration, Settlement under the Influence of State, Adjudication in India, Tripartite Bodies at State Level, **The Minimum Wages Act 1948:** Definitions, Fixation & Revision of Min. Wages, Procedure for fixing & revising Min. wages, Safeguard on payment of Min. wages, Rates of Overtime, Wages for worker who works less than normal working day, Wages for two or more classes of work, Min. Time Rate Wage for Piece Rate Work, Amount of Compensation, Malicious or Vexatious Application. **The Payment of Gratuity Act, 1972:** Objective of the Act, Payment of Gratuity viz. Compulsory Insurance of Employer's Liability for Gratuity and Recovery of Gratuity, Cognizance of Offence, Protection of Gratuity against Attachment.

**Unit III****(14 Hours)**

**Introduction to Labour Legislation:** **Labour Laws:** Concept, Origin, Objectives and Classification, International Labour Organization: International Labour Organization, The State: Our Constitution. **The Indian IR framework:** The role of the state in Indian IR Regulative and Participative bodies, Indian Constitution and Labour Legislations, Labour Policy, Contemporary Issues in Industrial Relations: Industrial Relations in the emerging scenario, The Future Trends.

**Unit IV****(14 Hours)**

**Laws on Working Conditions:** **The Factories Act, 1948:** Health, safety and welfare - hours of work - holidays and leave with pay - employment of women and children inspection and regulation. **The Mines Act, 1952:** Definition, Section 3 (a) (b), Inspectors & Certifying Surgeons, Committees, Mining Operations and Management of Mines, Provisions as to Health & Safety, Hours & Limitation of Employment, Leave with Wages. **Child Labour (Prohibition and Regulation Act, 1986):** Objective of the Act, Constitutional Provision, Prohibition of Employment of Children in certain Occupation and Process, Regulation, Judicial View. **The Employees Provident Fund (EPF) Act 1952:** Exempted Establishments, Employee Family Pension Scheme, Employees' Deposit Linked Insurance Scheme, Mode of Recovery of Money due from Employers, Protection against Attachment, Priority of Payment of Contribution over other Debts, Employer not to Reduce Wages etc., Liability in Case of Transfer of Establishment.

**Suggested Readings:**

1. Subba Rao P - Human Resource Management and Industrial Relations.
2. Srivastava, S.C. - Industrial Relations and Labour Laws (English) (6th Revised Edition 2012), Vikas Publishing
3. Monga, M. L. 1983. Industrial Relations and Labour Laws In India, Deep & Deep, (1<sup>st</sup> edition 1983) Delhi, India.
4. V.V. Giri : Labour Problems in Indian Industry (1<sup>st</sup> edition 1973)
5. G.C. Hallen : Dynamics of Social Security in India
6. The Indian Factories Act, 1948

# **GURU GOBIND SINGH INDRA PRASHTHA UNIVERSITY, DELHI**

## **BACHELOR OF COMMERCE (Hons.)**

### **BCOM 321: Training and Development**

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

**Credits-4**

**External Marks: 75**

**Objective:** This Course aims at educating students on important of training needs and issue of human resource development in organization. The persons involved in updating management skills pose issues of design and delivery and review of training requirements, which also stands the objective of the given course.

#### **Course Contents**

##### **Unit I**

**(14 Hours)**

**The Training Context:** Nature and Scope of Training, Objectives of Training, Training Challenges, Forces Influencing Working and Learning, Role of Training in Organizations, Systematic Approach to Training. **Strategic Training:** Models of Training- Faculty, Customer, Matrix, Corporate University and Business. Embedded Model, Snapshots of Training Practices: Training Facts and Figures, Training Investment Leaders etc.

##### **Unit II**

**(14 Hours)**

**Training Needs Analysis:** The Process and Approaches of TNA, Organizational Analysis, Requirements Analysis, Task, Knowledge, Skill, and Ability Analysis, Person Analysis, Team Work for Conducting Training Needs Analysis, TNA and Training Process Design, Output Of TNA, Focus on Small Business.

##### **Unit III**

**(14 Hours)**

**Training Design, Delivery & Evaluation:** Introduction: Training Design, Considerations in Designing Effective Training Programs: Selecting and Preparing the Training Site, Selecting Trainers, Program Design: Learning Environment, Pre-training Communication, Facilitation of Training with Focus on Trainee (Motivation of Trainee, Reinforcement, Goal setting).

**Transfer of Training:** Conditions of Transfer, Facilitation of Transfer with Focus on Organization Intervention (Supervisor Support, Peer Support, Trainer Support, Reward Systems, Climate etc.) Training Methods, Implementation and Evaluation of Training Programme, Training Aids.

##### **Unit IV**

**(14 Hours)**

**Employee Development, Career Management and Future of T & D:** Approaches to Employee Development, The Development Planning Process, Companies Strategies to Provide Development, Types of MDP's, EDP's/Seminars and Conferences, Symposia.

Career Management: Traditional Career vs. Protean Career, Models of Career Development, Problems in Career Development.

#### **Suggested Readings:**

1. Blanchard, P. N., Thacker, W. J., & Anand Ram, V. (2015), Effective Training: Systems, Strategies and Practices, Pearson India Ltd.
2. Lynton, R.P, Pareek U (2011), Training for Development, Sage Publication.
3. Raymond Noe, A. (5<sup>th</sup> Ed. 2012), Employees Training and Development, Mc GrawHill Education.
4. O'Connor, Browner & Delaney (2003), Training for Organizations, Thompson Learning Press (now Cengage Learning).
5. Balakrishnan Lalitha, Ramachandran (1<sup>st</sup> Ed. 2015), Training and Development, Vijay Nicole Imprints Pvt. Ltd.
6. Robins P. S., (6<sup>th</sup> Ed. 2015), Training in Interpersonal Skills, Pearson Education.

# **SEMESTER VI**

**GURU GOBIND SINGH INDRA PRASHTHA UNIVERSITY, DELHI**  
**BACHELOR OF Commerce (Hons.)**  
**BCOM-302 Project Management**

**L-4, T-0**

**Credits -4**

**External Marks: 75**

**Objective:** The basic objective of this course is to familiarize the students with the various aspects of Projects and key guidelines relevant to project planning, analysis, financing, selection, implementation and review.

**Course Contents**

**(14 Hours)**

**Unit I**

**Introduction:** Projects, Project Management, Objectives and Importance of Project Management, Tools and Techniques for Project Management, Project Team, Roles and Responsibilities of Project Manager, Determinants of Project Success.

**Project Life Cycle:** Phases of Project Life Cycle, Classification of Projects.

**Project Organizational Structure:** Forms of Organizational Structure - Functional Organization, Project Organization, Matrix Organization.

**Unit II**

**(14 Hours)**

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

**Market Analysis:** Conduct of Market Survey, Characterization of Market, Market Planning (Introductory aspects only).

**Network Techniques:** Network Analysis, Programme Evaluation and Review Technique (PERT), Critical Path Method (CPM), Identifying critical path, Probability of Completing the project within given time, Project Cost Analysis, Project Crashing (Simple problems only).

**Unit III**

**(14 hours)**

**Financial Estimates and Projections:** 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**

**(14 Hours)**

**Project Evaluation and Control:** Project Monitoring and Controlling, Project Evaluation, Post Project Evaluation (Post Audit), 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 Concepts and Issues in Project Management:** Role of Information Technology in Project Management, Future of Project Management.

**Suggested Readings:**

1. Chandra, Prasanna, (8<sup>th</sup> Ed. 2014) "Projects: Planning, Analysis, Financing, Implementation and Review", Tata McGraw Hill Publishing Company Limited.,
2. Nagarajan, K., (8<sup>th</sup> Ed. 2017) "Project Management", New Age International (P) limited, Publishers.
3. R. Panneerselvam. R, Senthilkumar. P., (1<sup>st</sup> Ed., 2013) "Project Management", PHI Learning, (P) limited, Publishers,
4. Maheshwari, S.N., (5<sup>th</sup> Ed. 2017) "Financial and Management Accounting", Sultan Chand & Sons.
5. Jeffrey K. Pinto, (1<sup>st</sup> Ed. 2016) "Project Management: Achieving Competitive Advantage", Pearson Education..
6. Desai, Vasant, (34<sup>th</sup> Ed. 2016) "Project Management", Himalaya Publishing House,

**GURU GOBIND SINGH INDRAAPRASTHA UNIVERSITY, DELHI  
BACHELOR OF COMMERCE (Hons.)**

**BCOM 304: Goods and Services Tax (GST)**

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

**Credits-4**

**External Marks: 75**

**Objective:** The Objective of the course is to acquaint the student about the introduction of GST in India and the replacement of all Indirect Taxes with GST to make India Level playing field with outside world.

**(14 Hours)**

**Unit I**

**Indirect Taxes** – Meaning and Types of Indirect Taxes, Central Excise Duty - features, nature, scope, salient features of central excise Duty Act; Procedure for excise registration and documents needed; CENVAT MODVAT provisions; Exemptions to small scale industries; Introduction to custom duties; its types, calculation and related issues.

**(14 Hours)**

**Unit II**

**VAT** – Introduction, meaning, features, merits and demerits, tax calculation, difference from sales tax, value addition with example; Different forms for VAT; VAT refund; Importance of CST Act 1956 Various Provisions; Different categories; CST Calculations; Introduction to Services Tax Act 2007; Types of Services covered; relevant provisions; Rates of Service Tax and its calculation.

**(14 Hours)**

**Unit III**

**Goods and Service Tax (GST)** - Constitutional Amendment, Features of GST, Importance and benefits; Difference between GST and other Taxes; Migration to GST; Registration of dealers under GST, Exempted List; Rate Structure under GST; Procedure for obtaining registration certificate, concept of IGST; CGST; SGST and its calculation with working examples.

**(14 Hours)**

**Unit IV**

**Implementation of GST:** GST Council, its members; composition; its role; GST Infrastructure; Impact of GST on Business; Salient features of GST Model. How to file refund under GST, Transfer of Input Tax credit and its related issues; Penalties and appeals under GST; Future of GST in India.

**Suggested Readings:**

1. Mehrotra H.C., Agrawal V. P., (2016), Indirect Taxes, Sahitya Bhawan Publication.
2. B. Viswanathan, (1<sup>st</sup> Ed. 2016), Goods and Services Tax in India, New Century Publications.
3. Singhaia Vinod K. & Singhania Monica, (2016), Students Guide to Indirect Tax Laws, Taxman Publications.
4. Datey V S. (5<sup>th</sup> Ed. 2017), All about GST – A Complete guide to model GST Law, Taxman Publications.
5. Gupta K Atul,(1<sup>st</sup> Ed. 2016), GST- Concept and Roadmap, 1/e, LexisNexis Publisher.
6. Ahuja Girish & Gupta Ravi, (34<sup>th</sup> Ed. 2016), Practical Approach to Direct & Indirect Taxes, (Income Tax, Excise, Customs, CST, VAT, Service Tax, & Wealth Tax, CCH India

**GURU GOBIND SINGH INDRA PRASHTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (Hons.)**

**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**

**(14 Hours)**

**Unit I**

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

**Unit II**

**(14 Hours)**

**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**

**(14 Hours)**

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

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

**Unit IV**

**(14 Hours)**

**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.

**Suggested Readings:**

1. Elias M. Awad (3<sup>rd</sup> Ed.,2007). Electronic Commerce - From Vision to Fulfillment, PHI Learning.
2. Joseph, P.T. and S.J. (4<sup>th</sup> 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 (4<sup>th</sup> Ed.,2013). Electronic Commerce- Framework, Technologies and Applications, Tata McGraw Hill.
5. Dave Chaffey (4<sup>th</sup> Ed.,2013). E-Business and E-Commerce Management- Strategy, Implementation and Practice, Pearson Education.
6. Schneider Gary, (9<sup>th</sup> Ed.,2014). Electronic Commerce, Cengage Learning.

**GURU GOBIND SINGH INDRA PRASHTHA UNIVERSITY, DELHI  
BACHELOR OF COMMERCE (Hons)**

**BCOM 308: E-Commerce Lab**

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

**Credits: 02**

**External Marks: 60**

**Objective:** Lab would be based on the Paper BCOM 306: E-Commerce and will cover the following: Creating Web pages using HTML Tags, Elements, Basic and advanced text formatting, multimedia components in HTML documents, Designing of webpage: Document Layout, List, Tables, Hyperlink, Working with Frames, Forms and Controls and other relevant things.

**GURU GOBIND SINGH INDRAPIRASTHA UNIVERSITY, DELHI  
BACHELOR OF COMMERCE (Hons)**

**BCOM 310: Environmental Science (NUES)\***

**\*NUES: Non University Examination System**

**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 I**

**(07 Hours)**

**Ecosystems and how they work:** Types of Eco-Systems, Geosphere – Biosphere and Hydrosphere introduction. Major issues of Biodiversity, Conservation of Bio-Diversity.

**Concept of sustainability and international efforts for environmental protection:** Concept of Sustainable Development, Emergence of Environmental Issues. International Protocols, WTO, Kyoto Protocol, International Agreement on Environmental Management.

**Unit II**

**(07 Hours)**

**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 Vegetations. Green House Effect, Global Warming and Climate Change.

**Unit III**

**(07 Hours)**

**Solid Waste:** Management – and Various Method Used, Composting, Land Fill Sites etc. Hazardous Waste Management, Biomedical Waste Management.

Environmental Impact Assessment and Environmental Management System - Introduction and its Impact.

**Unit IV**

**(07 Hours)**

**Introduction to Indian Environmental laws:** Legal framework: , the 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.

**Suggested Readings:**

1. Miller Tyler, G.Jr.,(13<sup>th</sup> Ed.,2011), Environmental Science: Working with the Earth, Cengage Learning India Ltd.
2. Mishra, S.P., and Panday, S.N., (2<sup>nd</sup> Ed.,2014), Essential Environment Studies, Ane Books Pvt. Ltd.
3. Chhatwal, Rajni Johar (2<sup>nd</sup> Ed.,2012), Environmental Science, UDH Publishers & Distributors (P) Ltd.
4. Ghosh Roy, M.K. (1<sup>st</sup> Ed.,2014), Sustainable Development, Ane Books Pvt. Ltd.
5. Asthana, D.K. and Meera. (1<sup>st</sup> Ed.,2014), Textbook on Environmental Studies. S.Chand.
6. Arumugam.N, & Kumaresan.V, (2<sup>nd</sup> Ed.,2014) Environmental Science & Engineering, Saras Publication.

**GURU GOBIND SINGH INDRAPIRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (Hons.)**

**BCOM 312: Research Project**

**L-0 T-0**

**Credits-6**

**External Marks: 100**

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.

## **ELECTIVE -II**

## **ELECTIVE -II**

### **GURU GOBIND SINGH INDRAPIRASTA UNIVERSITY, DELHI BACHELOR OF COMMERCE (Hons.)**

#### **BCOM 314: Introduction to Derivatives**

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

**Credits-4**

**External Marks: 75**

**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 exchanges.

#### **Course Contents**

**(14 Hours)**

##### **Unit I**

**Basics of Derivatives:** 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 II**

**(14 Hours)**

**Trading Futures on Stock Exchanges:** Forward contracts, Trading Futures- Pay-off of futures, Theoretical models for future pricing.

##### **Unit III**

**(14 Hours)**

**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 IV**

**(14 Hours)**

**Regulatory Framework and Accounting:** Securities Contracts (Regulation) Act, 1956, Securities and Exchange Board of India Act, 1992, Regulation for Derivatives trading, Guidelines of SEBI and RBI, Recent Developments in derivatives market.

#### **Suggested Readings:**

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, CreateSpace 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 INDRAAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (Hons.)**

**BCOM 316: Principles of Insurance**

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

**Credits-4**

**External Marks: 75**

**Objective:** To make students conversant with the basic concepts and fundamentals of General and Life Insurance for enabling them to be aware of various types of insurance in Life & Non life sector including practices involved.

**Course Contents**

**Unit I**

Concept of Risk, Types of Risk, Risk Management Transfer and Pooling of Risks, Concept of Insurable Risk. **(14 Hours)**

**Unit II**

Concept of Insurance, Relevance of Insurance to the Emerging Socio-Economic Needs of all the Sections of Society including Industrial Sector, Types of Insurance Organisations, Insurance Business, Intermediaries in Insurance Business. **(14 Hours)**

**Unit III**

Formation of Insurance Contract, Life, Fire, Marine and Motor Insurance Contracts, Principles of Insurance: Utmost Good Faith, Indemnity, Insurable Interest. **(14 Hours)**

**Unit IV**

Classification of Insurance: Life, Non-Life (general), Health, Pension, Social Security and Retirement Benefits. **(14 Hours)**

**Suggested Readings:**

1. Murthy. A., (2012), Principles and Practices of Insurance, Margham Publications.
2. William, F. Gephart, (2013), Principles of Insurance, Hardpress Publishing.
3. Gulati, Neelam C. (2012), Banking and Insurance: Principles and Practices, Excel Books.
4. Rastogi, Sachin. (2014), Insurance Law And Principles, Lexis Nexis India.
5. Murthy, K S N and Sarma, K V S. (2014), Modern Law of Insurance, Lexis Nexis India.
6. Mathew, M.J. (2012), Insurance Principles & Practices, Neha Publishers & Distributors.

**GURU GOBIND SINGH INDRAJAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (Hons.)**

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

**BCOM 318: Services Marketing**  
**Credits -4**

**External 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** **(14 Hours)**

**Introduction to Services Marketing:** Services Definition; Unique Characteristics and Marketing Challenges of Services; Growing Importance of Services Sector in India; Services Marketing Management Process-Overview.

**Unit II** **(14 Hours)**

**Consumer Behavior in Services & Measuring Service Quality:** Consumer Behaviour in Services; Measuring Service Quality and Customer Satisfaction, Servqual; GAPs Model; Service Recovery.

**Unit III** **(14 Hours)**

**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** **(14 Hours)**

**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 Servicescape.

**Suggested Books:**

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

**GURU GOBIND SINGH INDRAJAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (Hons.)**

**BCOM 320: International Business Management**

**L-4, T-0**

**Credits-4**

**External Marks: 75**

**Objective:** The basic objective of this course is to provide understanding to the students with the global dimensions of management.

**Course Contents**

**(14 Hours)**

**Unit I**

**Overview:** International Business- Introduction, Concept, Definition, Scope, Trends, Challenges and Opportunities; Nature, Meaning and Importance of International Competitive Advantage, Multidimensional view of Competitiveness.

**Financial Perspectives:** International Monetary Systems and Financial Markets, IMF, World Bank, IBRD, IFC, IDA, Existing International Arrangements; Globalization and Foreign Investment-Introduction FDI, national FDI Policy Framework, FPI.

**(14 Hours)**

**Unit II**

**Globalization:** Impact of Globalization, Technology and its Impact, Enhancing Technological Capabilities, Technology Generation, Technology Transfer, Diffusion, Dissemination and Spill Over, Rationale for Globalization, Liberalization and Unification of World Economics, International Business Theories, Trade Barriers- Tariff and Non Tariff Barriers.

**(14 Hours)**

**Unit III**

**Strategy making and International Business:** Structure of Global Organizations, Types of Strategies used in Strategic Planning for achieving Global Competitive Advantage, Meaning, Concept and scope of Distinctive Competitive Advantage, Financial Integration, Cross border Merger and Acquisitions.

**(14 Hours)**

**Unit IV**

**Socio Cultural Environment-** Managing Diversity within and across Cultures, Country Risk analysis, Macro Environmental Risk Assessment, Need for Risk Evaluation; Corporate governance, Globalization with social responsibility- Introduction, Social responsibility of TNC, Recent development in corporate social responsibility and policy implications.

**Global Human Resource Management-** Selection, Development, Performance Appraisal and compensation, Motivating employees in the global context and managing groups across cultures, Multicultural management.

**Suggested Readings:**

1. Tamer, Cavusgil, Gary, Knight,(3<sup>rd</sup> Ed.,2013), International Business: Strategy, Management and the New Realities, Pearson Education.
2. K. Aswathappa,(6<sup>th</sup> Ed.,2015), International Business, McGraw Hill Education.
3. Sinha P.K, (1<sup>st</sup> Ed.,2012), International Business Management, Excel Books.
4. Hill C.W. (8<sup>th</sup> Ed. 2016), Global Business Today, McGraw Hill Education.
5. Singh Shamsher, (1<sup>st</sup> Ed.,2013) International Business, Galgotia Publishing Company.
6. Cherunilam Francis(5<sup>th</sup> Ed.,2011), International Business, PHI.

**GURU GOBIND SINGH INDRA PRASHTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (Hons.)**

**BCOM 322: Compensation Management**

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

**Credits-4**

**External Marks: 75**

**Objective:** The objective of this paper is to enable the students to design and administer a compensation system that rewards employees fairly while stimulating them to provide goods and services that satisfy customer demands and permitting the organization to operate profitably.

**Course Contents**

**Unit I**

**(14 Hours)**

**Compensation Management:** Concept, principles and practices; Compensation & Organizational strategy; Monetary & Non-Monetary Rewards, Intrinsic Rewards Cafeteria Style Compensation; Foundations of Compensation: Job evaluation – Job grading and Job design; Theories of Compensation; Compensation in a knowledge based world.

**Unit II**

**(14 Hours)**

**Compensation Strategy and Policy:** Developing Strategic Compensation alternatives; Issues in compensation management; Executive Compensation; Components of Compensation: D.A. Incentives Plans; Profit Sharing Schemes; Fringe, benefits & retirement benefits; Tax Efficient Compensation Package, VRS; Internal and External Equity in Reward Management.

**Unit III**

**(14 Hours)**

**Payroll Accounting:** Tax planning; Tax Implications of Employee Compensation Package to the Employer; Team compensation; Role of pay commissions; International compensation management; components & approaches.

**Unit IV**

**(14 Hours)**

**Compensation Laws:** Payment of Minimum Wages Act. and Workmen's Compensation Act.

**Suggested Readings:**

1. Armstrong, Michael (2012) Reward Management Practice, Improving Performance Through Reward, Kogan Page.
2. Milkovich George T., Newman Jerry and Gerhart Barry (2013), Compensation, McGraw-Hill Education.
3. Henderson, Richard I., (2013), Compensation Management in a Knowledge Based world, Cram101.
4. Martocchio Joseph J. (2015), Strategic Compensation: A Human Resource Management Approach, Pearson.
5. Biswas Bashker D. (2012), Compensation and Benefit Design, Pearson.
6. Goel Dewakar (2012), Performance Appraisal and Compensation Management, Prentice Hall India.

**GURU GOBIND SINGH INDRA PRASHTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE (Hons.)**

**BCOM 324: Organizational Development**

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

**Credits-4**

**External Marks: 75**

**Objectives:** For the organization to survive and remain effective with the changing environment, it must develop effective strategies for renewal. The course aims at acquainting the students with theory and practice of planned change, organizational renewal and development.

**Course Contents**

**(14 Hours)**

**Unit I**

**Introduction to Organizational Development:** Definition, Nature and Characteristics of Organization Development, Managing the Organization Development Process, Theories of Planned Change, Goals, Values and Assumptions of OD, Role and Competencies of the OD practitioner.

**Unit II**

**(14 Hours)**

**The Diagnostic Process and Introduction to OD Interventions:** Diagnosis at the Organization, Group and Individual Level, Data Collection Process, Diagnostic Methods, Challenges in Diagnosis, Diagnostic Information Feedback: Characteristics of Effective Feedback, Survey Feedback. Characteristics of Effective Interventions, Designing Interventions, The Intervention Process.

**Unit III**

**(14 Hours)**

**Human Process and HRM Intervention:** Sensitivity Training, Process Consultation, Third-Party Interventions, Team Building, Organization Confrontation Meeting, Intergroup Relations Interventions, Large Group Interventions: Grid OD; System 4 Management; Role Playing, Employee Empowerment, Performance Management Systems, Employee Wellness Interventions, Career Planning, Goal Setting, MBO.

**Unit IV**

**(14 Hours)**

**Techno Structural and Strategic Interventions:** Restructuring Organizations, Job Enrichment, Socio-technical Systems, TQM and Quality Circles, Culture Change, Self -Designing Organizations, Learning Organizations, Challenges and Future for the Organization, Future trends in OD, Ethical Issues in Organizational Development.

**Suggested Readings:**

1. Cummings, T.G. & Worley, C.G. (2009). *Organizational Development and Change*. Cengage Learning.
2. French, W., Cecil, H. Bell & Jr. (2007). *Organizational Development*. Pearson
3. Brown, D.R. & Harvey, D. (2006). *An Experiential Approach to Organization Development*. Perason Education.
4. Jones, G. R. (2008). *Organizational Design and Change*. Pearson Education.
5. Srivastava, B. (2009). *Organizational Design and Development- Concepts and Applications*. Biztantra
6. Edward.D.H. (2007). *The Road to Organic Growth*, McGraw Hill Education.

\*\*\*\*\*

# **SCHEME OF EXAMINATION AND SYLLABI**

**for**

**BACHELOR OF COMMERCE (HONOURS)**

**for**

**First to Sixth Semester  
(w.e.f. 2017 – 2018 Academic Session)**



**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY  
SECTOR 16 C, DWARKA-110078**