

B.COM (HONS)

2ND and 3RD YEAR

Pravin Chandra

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GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF COMMERCE (B.Com Hons)
Cost Accounting

Course Code: BCOM 201

L-4, Credits-4

Objective: The course aims to develop proficiency in students towards costing techniques with the aim of cost control and cost management.

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

- CO1: Determine components of cost of production, inventory and prepare a cost statement
- CO2: Compute unit cost, employee cost, overheads and treat different types of overheads
- CO3: Assess cost under job costing, batch costing, process costing, contract costing and service costing
- CO4: Evaluate contract costs, service costs and activity-based costs for cost management and control

Course Content

Unit I

Concept and Nature of Cost Accounting: Concept and significance of cost and costing, Cost classification, Costing System, Cost unit, Cost center, Preparation of Cost Sheet for manufacturing and service sector.

Material Cost- Direct and indirect material, Valuation of materials, Inventory control: Just in Time (JIT), Kanban, Kaizen, Economic Order Quantity (EOQ). (14 Hours)

Unit II

Employee Cost and Overheads: Meaning and classification of employee cost - Time and piece rate plans, Profit sharing, Employee productivity and cost. Labor cost control techniques. Remuneration and Incentive schemes (Rowan & Halsey Plan only).

Definition, classification, treatment of Production, Administration and Selling & Distribution overheads, treatment of over & under-absorption of overheads, Treatment of Research & Development cost. (14 Hours)

Unit III

Methods of Costing I: Meaning, application and differences between Job Costing, Batch Costing, Process costing. Determination of cost in process costing. Normal and abnormal loss and gain, Inter process costing and profit ascertainment. (14 Hours)

Unit IV

Methods of Costing II: Methods of cost determination in contract costing, Escalation clause and cost-plus contract. Meaning and scope of service costing. Factors in ascertaining service cost, Concept, significance and salient features of ABC; Stages and flow of costs in ABC; Application of ABC in a manufacturing organization and service industry. (14 Hours)

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Suggested Readings: (Latest Editions)

1. Arora, M. N. Cost Accounting: Principles & Practice. Vikas publishing house.
2. Lal, J. Cost Accounting. Tata McGraw-Hill Education.
3. Banerjee, B. Cost accounting: Theory and practice. PHI Learning Pvt. Ltd.
4. Kishore, M. R. Cost & Management Accounting. Taxmann Publication Pvt Ltd.
5. Mowen, M. M., Hansen, D. R. Introduction to Cost Accounting. United States: South-Western Cengage Learning.
6. Maheshwari, S. N., & Mittal, S. N. Cost Accounting- Theory & Problems. India: Shree Mahavir Book Depot (Publishers).

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

- Prepare a cost statement for manufacturing and/ or service organisation.
- Assess the cost centers and attempt cost control mechanisms.
- Suggest ideal cost system.
- Calculate impact of material consumption, usage and wastages on total material cost.
- Analyze Research & Development cost in pharmaceutical & similar industry and assign the best costing process for such industries.
- Visit a manufacturing and service industry to understand process costing, ABC concept.

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6
CO1	1	3	3	3	2	1	1	3	3	1	2	3	1	3
CO2	1	3	3	3	2	1	1	3	3	1	1	3	2	3
CO3	1	3	3	3	1	1	1	3	3	1	1	3	2	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3	2	3
AVG	1.5	3	3	3	1.75	1.5	1.5	3	3	1.5	1.75	3	1.75	3

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(4)

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

Course Code: BCOM 203

L-4, Credits -4

Objective: The course aims to equip students with a detailed understanding of the provisions of the Companies Act, 2013.

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

CO1: Analyze provisions relating to issue of prospectus and allotment of shares

CO2: Examine company processes, meetings, and decisions

CO3: Assess the Accounts and Audit of company

CO4: Evaluate the role of Board of Directors and their functions

CO5: Analyze regulatory aspects involved in Oppression, Mismanagement, corporate restructuring, and liquidation

CO6: Evaluate the efficacy of rules related to Winding Up of a company and role and power of Adjudicating Authority i.e. NCLT and NCLAT

Course Content

Unit I

Companies Act, 2013: Concept and Characteristics of a Company, Types of companies, Formation of a Company, Memorandum of Association, Articles of Association, Prospectus, Allotment of securities, Private Placement, Sweat Equity, Bonus issue, shares at premium and discount, buy-back of shares. Structure and Requisites of Valid Board Meetings, Annual General Meeting, Extra Ordinary General Meeting, Convening Meetings, Minutes and Resolutions; Postal ballot; voting through electronic matters. **(14 Hours)**

Unit II

Dividends, Accounts, and Audit: Declaration and Payment of Dividend, Appointment of Auditor, qualification, disqualifications, rotation, removal, duties and responsibilities, Auditors report, Constitution and functions of Audit committee. Business Responsibility Reporting, CSR Reporting and Sustainability Reporting **(14 Hours)**

Unit III

Directors and their Powers: Board of directors, appointment and qualifications of directors; Director Identification Number (DIN); Disqualifications, Removal of directors; Legal positions, Powers, Duties and responsibilities of Additional Director, Alternate Director, Nominee Director, Director appointed by casual Vacancy, Key Managerial Personnel, Managing Director, Manager and Whole Time Director. **(14 Hours)**

Unit IV

Oppression, Mismanagement, Corporate Restructuring, and Winding Up: Oppression, Mismanagement, Powers of Tribunal, Provisions related to Compromises, Arrangement and Amalgamations, Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code, 2016. National Company Law Tribunal and Appellate Tribunal:

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Definitions; Constitution of National Company Law Tribunal; Constitution of Appellate Tribunal; Appeal from orders of Tribunal; Power to punish for contempt. (14 Hours)

Suggested Readings: (Latest Editions)

1. Kuchhal, M. C., & Kuchhal, A. Corporate Laws. New Delhi: Shree Mahavir Book Depot.
2. Kumar, A. Corporate Laws. New Delhi: Taxmann Publication.
3. Sharma, J. P. An Easy Approach to Corporate Laws. New Delhi: Ane Books Pvt. Ltd.
4. Chadha R., & Chadha, S. Company Laws. Delhi: Scholar Tech Press.
5. Hicks, A., & Goo, S. H. Cases and Material on Company Law. Oxford: Oxford University Press.
6. Kannal, S., & V.S. Sowrirajan, Company Law Procedure, Taxman's Allied Services (P) Ltd., New Delhi.

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

- Examine the content of the prospectus and identify missing information if any
- Prepare a hypothetical meeting invite, resolution and minutes of a meeting.
- Analyze an Annual Report of a company and audit it for mandatory and voluntary disclosures.

Mapping of Course Outcomes with Program level outcomes

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CO3	3	3	3	3	3	1	1	3	3	1	3	3	3	3
CO4	3	3	1	1	3	3	3	3	1	2	3	1	3	3
CO5	3	3	3	3	3	3	3	3	3	2	2	3	3	3
CO6	3	3	3	3	3	2	2	3	2	2	3	3	3	3
AVG	2.67	3	2.67	2.67	2.67	2.5	2.16	2.67	2.16	2	2.83	2.34	3	3

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6

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

Course Code: BCOM 205

L-3, Credits -3

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

Course Outcomes: After completion of the course the students will be able to:

CO1: Identify and formulate Research Problem and Research Design

CO2: Determine the sampling technique and sample size as per the research problem and research design

CO3: Collect and analyze necessary primary and secondary data for analysis

CO4: Present the conclusions of data analysis as a part of the research in the form of a report

Course Contents

Unit I

Introduction: Meaning of Research; Scope of Business Research; Purpose of Research, Types of Research, Criteria of Good Research, Steps in the Research Process, Unit of Analysis - Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses. **(10 Hours)**

Unit II

Data Collection: Primary and Secondary sources of Data; Qualitative Vs Quantitative data; Methods of primary data collection, Data sources- organizations like NSSO, Survey reports, rbi.org, data.gov.in, indiabudget.gov.in, etc.

Research Methods- Field Study, Laboratory Study; Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies. **(8 Hours)**

Unit III

Measurement: Definition; Designing and writing items; Uni-dimensional and Multidimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurston, Likert and Semantic Differential scaling, Paired Comparison, Questionnaire Design, Development and Testing, Reliability and Validity Scale. **Sampling** -Steps, Types, Sample Size Decision. **Hypothesis Formulation and Testing:** Tests concerning means and proportions; ANOVA, Chi-square test, and other Non-parametric tests. **(14 Hours)**

Unit IV

Report Preparation: Meaning, types and layout of research report; Steps in report writing; Literature review and its significance, Citations (Styles like APA, IEEE etc), Bibliography and Annexure in report, Essentials of good research report, Detailed format of report, presentation of a report, Ethics in Research. **(10 Hours)**

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Suggested Readings: (Latest Editions)

1. Cooper, Donald R and Schindler, Pamela. Business Research Methods. Mc Graw Hill Education
2. Kothari, B. L. Research Methodology: Tools and Techniques. Jaipur: ABD Publishers.
3. Bajpai Naval. Business Research Methods. Pearson Education.
4. Levin, Richard and Rubin, DS. Statistics for Management, Pearson Education.
5. Bell, Emma. Bryman, Alan. & Harley, Bill. Business Research methods. Oxford University Press.
6. Dangi, H.K. Business Research Methods. Cengage Learning.

Recommended Projects: Students may be encouraged to use the skills developed in this course while conducting Major Research Projects in the Final Semester.

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

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CO2	3	3	3	3	1	1	1	1	3	1	2	3	1	3
CO3	3	3	3	3	1	2	1	2	3	1	1	3	3	3
CO4	3	3	3	3	3	3	1	1	3	3	3	3	3	3
VG	3	3	3	3	1.75	1.75	1	1.75	3	2	2.25	3	2.5	3

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

Financial Markets and Institutions

Course Code: BCOM 207

L-4, Credits -4

Objective: The course aims to provide students an overview of financial markets & institutions in India.

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

- CO1: Analyze the functioning of financial markets and institutions in India
- CO2: Examine the functioning of Money Market and Capital Market
- CO3: Assess the impact of recent initiatives like MUDRA scheme on financial inclusion
- CO4: Explain concept of Non-Banking Financial Companies (NBFCs)

Course Content

Unit I

Introduction: An Introduction to Financial System, Components, Financial System and Economic Development, Financial Intermediation, An overview of Indian Financial System, Financial Sector Reforms
(12 Hours)

Unit II

Money Market: Money Market – concept, role, functions and importance; Components of Money Markets; Money market instruments. The Reserve Bank of India (RBI)- structure and role; Money market operations Monetary Policy Committee (MPC)-structure and role; Policy Rates. Impact of Monetary policy on Inflation and liquidity.
(14 Hours)

Unit III

Capital Markets: Capital Markets – concept, role, functions and importance. Components of Capital market. Cash markets- Equity and Debt, Depository (NSDL, CDSL). Primary and Secondary Markets – NSE, BSE, NIFTY, SENSEX. Derivatives and commodity markets; Role of Stock Exchanges in India. Securities and Exchange Board of India (SEBI) – Role in capital market development and Investor Protection and Awareness.
(14 Hours)

Unit IV

Banking and Other Financial Institutions: Commercial banks-classification and reorganization; Payment Banks, Small Banks, Co-operative Banks; MUDRA financing scheme, Financial Inclusion; Non-Performing Assets (NPA)-Meaning, causes, computation, assessment, and Impact of NPAs on Banking Sector; Prediction of industrial sickness; Insolvency and Bankruptcy Code, 2016. Development Financial Institutions (DFIs), Investment banking, Financial Intermediaries; Non-banking financial companies (NBFCs). Housing Finance Institutions-National Housing Bank, HUDCO; Microfinance and Rural Credit-NABARD, Post Office Banks.
(14 Hours)

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Suggested Readings: (Latest Editions)

1. Gordon, E., & Natarajan, K. Financial Markets and Services. Himalaya Publishing House.
2. Kumar, V., Gupta, K., & Kaur, M. Financial Markets, Institutions and Financial Services. Taxmann's Publications.
3. Khan M. Y., & Jain, P. K. Financial Services. McGraw Hill Publishing India.
4. Khan, M. Y. Indian Financial System --Theory and Practice. Vikas Publishing House.
5. Pathak, B. V. Indian financial system. Pearson Education India.
6. Machiraju, H. R. Indian financial system. Vikas Publishing House.

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

- Analyze the NPA of a selected bank.
- Examine the policy rate changes as made by RBI from time to time for a given period.
- Evaluate the effectiveness of Investor protection through the functioning of SEBI.

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

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CO1	3	3	3	3	3	3	1	3	1	3	3	1	3	3
CO2	3	3	3	3	1	2	1	3	1	3	3	3	1	3
CO3	3	3	3	3	1	3	3	3	1	2	3	1	3	3
CO4	3	3	3	3	3	3	1	3	1	3	3	1	3	3
AVG	3	3	3	3	2	2.75	1.5	3	1	2.75	3	1.5	2.5	3

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L-4, Credits -4

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

CO5: Create HR policies related to grievance redressal, employee health, safety, welfare, and their social security in an organization.

Unit I

Introduction to Human Resource Management: Functions of HR Manager; Policies related to Human Resource Management; Emerging challenges of human resource management - Workforce diversity, welfare, health, safety, social security, empowerment, downsizing, VRS, work life balance. Employee code of conduct, Human Resource Information System (HRIS) and e-HRM. (14 Hours)

Acquisition of Human Resource: Human resource planning- Quantitative and qualitative dimensions; Job analysis Job description and job specification; Recruitment –sources, process; Selection – process, techniques and tools; induction and orientation; Retention. **(14 Hours)**

Training and Development: Concept and importance; Role specific and competency-based training; Training and development techniques and programs – Apprenticeship, understudy, Job rotation, vestibule training, case study, role playing, sensitivity training, In- basket, management games, conferences and seminars, coaching and mentoring, management development programmes; Training process outsourcing. **(14 Hours)**

Performance Appraisal and Compensation Management: Performance appraisal- Nature, objectives, process, methods. Employee counselling; Job changes - Transfers and promotions. Compensation - Rules and policies, Base and supplementary compensation; Individual and group incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; HR Audit, Green HRM (14 Hours)

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BACHELOR OF COMMERCE (B.Com Honours)

Basic Accounting Software Lab

Course Code: BCOM 211

L-0,T/P-4, Credits -2

Objective: The course aims to train the students on the use of Accounting Software Tally

Course Outcomes: After the completion of the course the students will be expected to

- CO1: Create accounts, prepare ledgers and post journal entries
- CO2: Create Balance Sheet and Profit and Loss Account at a given point in time
- CO3: Reconcile bank and cash accounts with the organization accounts
- CO4: Prepare Cash Flow Statement for a given timeline

Course Content

Unit I

Basic Concepts: Creating vouchers, preparation of journals, ledgers and rules of posting in accounts, Trial Balance
(14 Hours)

Unit II

Accounting Entries: Creation of company in Tally, Configuration, creation, edition, deletion in ledger accounts, posting entries in journals, searching entries, Inventory, Stock, Fixed Assets Valuation
(14 Hours)

Unit III

Reconciliations: Bank reconciliations, Import – Export Data from and to Spreadsheets, Bills of Materials, Invoicing, Accounting Ratios, Interest Calculations, Backup and Restore of Data
(14 Hours)

Unit IV

Reports: Generating financial reports in multiple currencies, Printing Vouchers, Invoices, Receipts and export – import in Spreadsheets/Word/PDF
(14 Hours)

Suggested Readings: (Latest Editions)

1. Nadhani Asok K. TALLY ERP 9 Training Guide by.
2. Official Guide To Financial Accounting Using Tally.ERP 9 With GST by Tally Education Pvt. Ltd.
3. Tally.ERP 9 with GST in Simple Steps. by DT Editorial Services.
4. Tally Ace by Sahaj Enterprise
5. QuickBooks All in one for Dummies by Stephen Nelson
6. Real Accounting Software by A.K. Nadhani

Recommended Projects: Students may be encouraged to take Internship in the accounts department for an organization and try to do the following:

- Generate Financial Reports – Balance Sheet, Profit & Loss Statement at the end of a month, Reconcile bank statements with organization

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- Generate Financial ratios and do fixed asset valuations

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

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CO3	3	3	3	3	1	1	1	1	3	1	3	3	3	3
CO4	3	3	3	3	1	3	1	1	3	1	3	3	1	3
AVG	2.25	3	3	3	1.75	2.5	1	1.25	3	1.5	2	2.5	2.25	3

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GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF COMMERCE (B.Com Honours)
Research Methods for Commerce Lab

Course Code: BCOM 213

L-0,T/P-4, Credits -2

Objectives: The aim of the course is to train the students to use Open-Source software R to conduct data analysis in business research.

Course Outcomes: After completing this course in R programming, students will be able to:

CO1: Describe and present data meaningfully for statistical analysis using R

CO2: Draw a hypothesis and design the research with appropriate statistical tests

CO3: Apply the tools and techniques in R Studio to analyze datasets as per the requirements of the research design.

CO4: Investigate relationships between variables using Tests in R in order to draw inferences for research

Course Content

Unit I

Research Design and Data Presentation: Introduction to R, R studio, R commands, Types of Data, Operators and Calculations with R, Making Codes Readable, Functions and Using the Built-In Help, Reading and Writing Data.

Vectors, Vector Arithmetic, Vector Indexing, Introduction to other objects – Lists, Matrices, Arrays. Constructing objects & accessing components, Built in Functions, User defined Functions, Simple programming constructs such as If... else, for, while, break

(14 Hours)

Unit II

Data Analysis Using R: Properties of a Tidy Data frame, Data Dictionaries, Introduction to data frames, Importing from Spreadsheets, Data Exploration, Referring to Specific Rows and Columns, Summary Statistics, Summary Statistics for Each Column, and Quick Plots, FACT Framework, R Notebooks, Markdown, Dashboards Preview.

(14 Hours)

Unit III

Graphical analysis of data: Histogram, Density Plot, Test for Normality Box whisker plots, Pie charts, Cleveland dot charts, Pairs plots, Assembling Data, Data Types, More on Functions, Packages, Introduction to Other Data Types, Creating Date Types, Calculations with Dates, Factors, Logical Type and Relational Operators, Character Strings

(14 Hours)

Unit IV

Statistical tests: t-test, paired t-test, Chi-squared test, ANOVA, Correlation, Regression, Multiple Regression, Stepwise regression, Logistic Regression

(14 Hours)

Suggested Readings: (Latest Edition)

1. Rakshit S. R for Beginners. McGraw Hill Education
2. De Vries, A., & Meys, J. R for Dummies. John Wiley & Sons.
3. Lander, J. P. R for everyone: Advanced analytics and graphics. Pearson Education.
4. Chapman, C., & Feit, E. M. R for marketing research and analytics. Springer.

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- 5. Field, A., Miles, J., & Field, Z. Discovering statistics using R. Sage publications.
- 6. Matloff, N. The art of R programming: A tour of statistical software design. No Starch Press.

Recommended Projects: Students may be encouraged to attempt the following for enhanced learning where they-

- Design the research process
- Identify Data Collection and obtain empirical data sample
- Identify Hypothesis and use tools in R to test the hypothesis
- Present results of Tests in R and draw conclusions

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

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CO3	3	3	3	3	1	1	1	1	3	1	1	3	1	3
CO4	3	3	3	3	3	3	1	1	3	1	1	3	3	3
AVG	3	3	3	3	2.5	2	1	1.5	2.5	1.25	1.75	3	2	3

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BACHELOR OF COMMERCE (B.Com Honours)

Group Discussion and Interview Skills (NUES)

Course Code: BCOM 215

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

Objectives: The aim of the course is to train the students to perform well in Group Discussions (GD) and Personal Interviews (PI) conducted during the admissions process for Higher Education Programs and Jobs.

Course Outcomes: After completing this course, students will be able to:

- CO1: Organize and articulate thoughts appropriately and discuss it in groups
- CO2: Communicate in clear and precise words with professional tone and pitch in voice
- CO3: Exhibit good knowledge and confidence in demeanor during GD and PI
- CO4: Develop awareness on methods of assessment of personality adopted by the companies
- CO5: Learn professional dressing, etiquettes and exhibit positive body language during GD and PI
- CO 6: Express their thoughts on reasons for joining a particular program

This course must be conducted in the form of In Class Activities with faculty as trainers conducting Mock GD and Mock PI.

Part I Group Discussion (GD) – Discussions in Class related to trending topics in Current Affairs and Business Awareness. Students must be trained on Non-Aggressive but Assertive Body Language, Clear and Logical Articulation of thoughts, Accurate Communication using the right vocabulary, using the right tone and pitch of voice. Students must be divided into groups of 5 to 7 each. Mock GDs must be conducted and recorded. Participants must be shown the video and all improvements of every student's discussion must be discussed after every Mock GD. Video file of Recorded GDs must be kept for record.

Part II Personal Interview Skills (PI) Discussions in class related to Interview Skills including FAQs. Students must be made aware of the right posture, right etiquette, and professional dress code for an Interview. Students must be trained on maintaining a non-aggressive, non-submissive and assertive and confident body posture. Students must be made aware of the right use of vocabulary and set the tone and pitch of the voice as per the Interview Board. Students must be trained on effective Presentation Skills, Body Language, Confidence, Articulation, Communication and good Vocabulary.

Mock Interviews must be conducted individually for students and recorded. These Interviews must be discussed in class for improvements. Mock Interview videos must be kept for records.

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Part III – Written Ability Test (WAT) – Students must be trained on writing an Effective Essay using all the Essentials of Effective Statement of Purpose. Students must be trained to express clearly, logically and rationally. They should be able to justify reasons of aspiring for the activity for which they are writing the SOP.

Mock SOPs and Essays must be written by students and in class and individually discussed with the students. Students must be made to think about their career choices depending upon their interest and talent. All SOPs and Essays must be submitted for records.

Mapping of Course Outcomes with Program level outcomes

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CO4	3	2	3	3	3	3	3	3	1	1	1	1	3	3
CO5	3	2	3	3	3	3	3	3	1	1	1	1	3	3
CO6	3	2	3	3	3	3	3	3	2	2	2	2	3	3
AVG	3	2	3	3	3	3	3	3	1	1.33	1.33	1.33	3	3

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BACHELOR OF COMMERCE (B.Com Honours)

Entrepreneurial Mindset

Course Code: BCOM 217

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

Objective: The course aims to create entrepreneurs aspiring to set up their ventures and create employment opportunities.

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

- CO1: Imbibe entrepreneurial skills and related intricacies.
- CO2: Think beyond the usual business ventures and evolve an innovative business idea.
- CO3: Cultivate an idea into a feasible business proposition with a vision and purpose.
- CO4: Strategize feasible plan of action for successful implementation of idea.
- CO5: Construct a Business Plan with Projected Financial Statements for the first five years
- CO6: Estimate the costs, long term and short-term capital and fund requirement of the business idea.

Course Contents

Unit I

Starting New Ventures: New Venture: Meaning and features. Opportunity identification. Entrepreneurial imagination and creativity: The role of creative thinking. Developing creativity. Impediments to creativity. Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities.
(14 Hours)

Unit II

Intellectual Property Rights: Intellectual Property: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. Intellectual Property Rights in India. Reporting Intangible Assets in Financial Statements
(10 Hours)

Unit III

Entrepreneurship Ecosystem and Detailed Project Report: Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund. Writing a business plan/ project proposal including feasibility analysis; Designing business processes, location, layout, operation, planning & control; preparation of detailed project report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered).
(10 Hours)

Unit IV

Initial project assistance: Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions. Pitching the idea to mobilize resources for start-up. Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.
(12 Hours)

Pravin Chandra

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Suggested Readings: (Latest Edition)

1. Charantimath, Entrepreneurship Development and Small Business Enterprise, Pearson Education
2. Gunther Mc Grath, Entrepreneurial Mindset, Mac Millan
3. Rao, T. V., & Kuratko, D. F. Entrepreneurship: A South Asian Perspective, Boston: Cengage Learning
4. Robert, H. M., Manimala, M. Peters, and D. Shepherd, Entrepreneurship, Tata McGraw Hill, India.
1. Barringer, B. R., and R. D. Ireland. Entrepreneurship: Successfully Launching New Ventures, Pearson Education, India.
2. Allen, K.R., Launching New Ventures: An Entrepreneurial Approach, Cengage Learning.

Recommended Projects: Students may be encouraged to attempt the following in order to develop entrepreneurial skills:

- Deliberate on Entrepreneurs like JRD Tata, Narayan Murthy and Dhirubhai Ambani and distinguish between different entrepreneurial traits.
- Analyze the key policy initiatives of Government of India for promoting entrepreneurship in the country.
- Develop a business idea and conduct a market feasibility analysis of the same.
- Participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for startup.

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	3	3	3	3	3	3	1	2	1	1	3	3
CO2	3	3	3	3	3	3	3	3	1	1	3	3	3	3
CO3	3	3	3	3	3	1	1	3	3	1	3	2	3	3
CO4	3	3	3	3	3	2	2	3	1	1	1	2	3	3
CO5	3	3	3	3	3	1	1	3	3	1	3	3	3	3
CO6	3	3	3	3	3	1	1	1	2	1	3	3	3	3
AVG	3	3	3	3	3	2.8 8	1.8 3	2.6 7	1.83	1.16	2.34	2.34	3	3

Branin Chandra

24

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

NSS/NCC/NSO/other notified by university (NUES)

Course Code: BCOM 219

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

NCC/NSS are offered so as to enable the students to opt for the same for ability enhancement. The student who has successfully completed the said programme as per guidelines shall be awarded two credits after the same is duly approved by the NSS/NCC Cell and recommended by the Controller of Examination to post two credits as per decision of the Board of Studies of the School.

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SEMESTER IV

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(22)

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

Course Code: BCOM 202

Management Accounting

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

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

Course Outcomes:

- CO1: Understand the nature and scope of Management Accounting.
- CO2: Analyse and interpret the accounting financial statements of a company and its limitations.
- CO3: Executing skills to prepare various Budgets.
- CO4: Examining the impact of different ratios on the financial performance of a company.
- CO5: Compute cash flow analysis and its likely impact on the company

Course Contents

Unit I

Introduction: Meaning, Objectives, and Scope of management accounting; Difference between financial accounting, cost accounting and management accounting; Comparative financial statements, common size financial statements, trend analysis, Ratio analysis, cash flow statement.
(14 Hours)

Unit II

Budgetary Control and Variances: Concept and types of budgeting and budgetary control; meaning, objectives, merits, and limitations of budgetary control; budget administration; Functional budgets including cash budget; Fixed and flexible budgets: meaning and preparation; Zero-based budgeting; Performance budgeting, difference between performance & traditional budgeting. Meaning of Variance and Variance Analysis -- Material, Labour, Overheads and Sales Variances, Disposition of Variances, Control Ratios.
(14 Hours)

Unit III

Costing and Profit Planning: Meaning of Variable Costing, Absorption Costing and Marginal Costing; uses of Marginal costing; Cost-Volume-Profit Analysis, Profit/Volume ratio, Break-Even Analysis - Algebraic And Graphic Methods, Angle of Incidence and Margin of Safety.
(14 Hours)

Unit IV

Managerial Decision Making: Decision making based on Marginal Cost Analysis - profitable product mix, Make or Buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Managerial Decision-making using spreadsheets.
(14 Hours)

Suggested Readings: (Latest Editions)

1. Maheshwari, S.N., Principles of Management Accounting, Sultan Chand & Sons.
 2. Khan M.Y., Management Accounting, McGraw Hill Education.
 3. Arora, M.N., Cost Accounting, Vikas Publishing House.
- Pravin Chandra*

4. Lal, Jawahar and Srivastava, Seema, Cost Accounting, McGraw Hill Education.
5. Bhattacharya, Management Accounting, Pearson Education.
6. Hilton R. W., Managerial Accounting, McGraw Hill Education.

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

- Prepare monthly cash budget, expense budget, activity budget, for a small retail shop, club, student association, college and purchase/production/sales budget for a small factory.
- Compute Break Even Sales for small shops like Grocery (kirana) store, pharmacy, etc. by finding out monthly sales volume, variable expenses, and fixed expenses.

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	3	3	1	1	1	1	3	1	1	3	2	3
CO2	3	3	3	3	3	1	1	2	3	2	2	3	2	3
CO3	3	3	3	3	2	1	1	2	2	1	1	3	3	3
CO4	2	3	3	3	3	1	1	2	2	1	1	3	2	3
CO5	3	1	3	3	3	1	1	2	1	1	2	3	3	3
AVG	2.8	2.6	3	3	2.4	1	1	1.8	2.2	1.2	1.4	3	2.4	3

Boris Chandra

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

Course Code: BCOM 204

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

Objective: The course aims to familiarize the students with the principles and practices of corporate finance

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

- CO1: Explore the nature and significance of decisions related to corporate finance
- CO2: Examine the risk and return on investments at different time intervals
- CO3: Evaluate capital investment decisions applying capital budgeting techniques
- CO4: Assess the capital structure of a firm using its cost of capital
- CO5: Analyze factors affecting dividend policy
- CO6: Design working capital policy based on the assessment of financial requirements.

Course Contents

Unit I

Introduction: Nature, scope, and objectives of Financial Management- Profit Maximization, Wealth Maximization; Value Maximization- concept and implications, Economic Value Added (EVA), Market Value Added (MVA). Functions and Responsibilities of Finance Manager, Time value of money.

(14 Hours)

Unit II

Cost of Capital and Capital Structure: Sources of long-term financing, Components of Cost of Capital and calculation - Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach).

(14 Hours)

Unit III

Capital Budgeting : Capital Budgeting Process and methods: Payback Period, Discounted Payback Period, Accounting Rate of Return (ARR), Net Present Value (NPV), Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk & Uncertainty-Certainty Equivalent Approach and Risk-Adjusted Discount Rate Method.

(14 Hours)

Unit IV

Dividend Decisions and Working Capital Management: Theories for relevance and irrelevance of Dividend Decision- Walter's Model, Gordon's Model, MM Approach, Types of Dividend, Determinants of Dividend policy. Concept of Working Capital, Operating & Cash Cycles, Risk-return Trade off, working capital estimation, cash management, an overview of receivables management, factoring and inventory management.

(14 Hours)



Suggested Readings: (Latest Editions)

1. Khan, M. Y., & Jain, P. K. Financial Management: Text and Problem. New Delhi: Tata McGraw Hill Education India.
2. Chandra, P. Financial Management-Theory and Practice. New Delhi: Tata McGraw Hill Education.
3. Pandey, I. M. Financial Management. New Delhi: Vikas Publications.
4. Horne, J. C., & Wachowicz, J. M. Fundamentals of Financial Management. New Jersey: Prentice Hall.
5. Srivastava, R., & Mishra, A. Financial Management. New Delhi: OUP India.
6. Rustagi, R. P. Fundamentals of Financial Management. New Delhi: Taxmann Publication

Recommended Projects:

The students may be encouraged to attempt the following for enhanced learning:

- Develop spreadsheets to analyze investment decisions and calculate NPV, ROI, PI, IRR, MIRR
- Determine Cost of Equity and Debt and calculate WACC
- Estimate working capital requirement for a company.
- Determine operating cycle of manufacturing company.

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
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CO2	3	3	3	3	2	1	1	2	3	3	3	3	1	3
CO3	3	3	3	3	1	1	1	2	3	2	2	3	3	3
CO4	3	3	3	3	1	1	1	2	3	3	3	3	2	3
CO5	3	3	3	3	3	1	1	1	3	3	3	3	3	3
CO6	3	3	3	3	1	1	1	2	3	3	3	3	3	3
AVG	3	3	3	3	1.5	2.8 3	1	1.8 3	3	2.83	2.83	3	2.5	3

Praveen Chandra

24

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI

BACHELOR OF COMMERCE (B.Com Honours)

Business Ethics and Corporate Social Responsibility

Course Code: BCOM 206

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

Objective: The course aims to imbibe and develop ethical and moral values in students and help them understand the significance of Values and Ethics in business decision making ensuring stakeholder satisfaction for all stakeholders.

Course Outcomes: After completion of this course, students will be able to:

CO1: Decipher morality and ethics in personal and professional behavior

CO2: Explore values and ethics in business decision making for an organization

CO3: Assess the impact of business processes on stakeholders

CO4: Evaluate the social responsibility of business organization and take steps to meet them

Course Content:

Unit I

Introduction: Concept and significance of Business Ethics in Organizational contexts; Approaches and Practices governing Ethical Decision Making; Codes of Ethics; Normative and descriptive ethical theories. Ethos of Vedanta in management, Role of various agencies in ensuring ethics in corporation; Setting standards of ethical behaviour; Assessing ethical performance.
(14 Hours)

Unit II

Human Values & Business: Meaning of Human Values; Formation of Values: Socialization; Types of Values: Social Values, Aesthetic Values, Organisational Values, Spiritual Values; Value Crisis; concept of knowledge and wisdom, wisdom-based management. Concept of Karma and its kinds: Karma Yoga, Nishkam Karma, and Sakam Karma.
(14 Hours)

Unit III

Moral Issues in Business: Implications of moral issues in different functional areas of business (finance, HR, and marketing). Whistle blowing; Marketing truth and advertising: Manipulation and coercion, Allocation of moral responsibility in advertising; Trade secrets, Corporate disclosures, Insider trading; Equal employment opportunity, Affirmative action, Preferential hiring; Consumerism; Environmental protection.
(14 Hours)

Unit IV

Corporate Social Responsibility (CSR): Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR. ISO

Pravin Chandra

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26000 Social Responsibility- definition, principles, scope, benefits, certification.

(14 Hours)

Suggested Readings: (Latest Edition)

1. Fernando AC, Business Ethics, Pearson Education
2. Balachandran V, Corporate Governance, Ethics and Social Responsibility, PHI
3. Mandal, SK. Ethics in Business and Corporate Governance, Mc Graw Hill Education
4. Banerjee, S. B. Corporate Social Responsibility: The Good, The Bad and The Ugly. Cheltenham: Edward Elgar Publishing
5. Kumar, S. Corporate Governance. Oxford, England: Oxford University Press.
6. Sherlekar, S. A. Ethics in Management. New Delhi: Himalaya Publishing House

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

- Discuss role of media ethics in context of content displayed through Internet
- Evaluate Marketing Ethics in advertisements and promotional campaigns
- Evaluate ethics in HRM processes in organisation
- Analyze, interpret and present key learnings of the case study on Whistle Blowing-Infosys Case.
- Measure the level of participation of a select company/organisation/group of individuals regarding Social Responsibility.

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
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CO3	3	3	3	3	3	3	3	3	1	3	3	1	3	3
CO4	3	3	3	3	3	3	3	3	1	3	3	1	3	3
AVG	3	3	2.5	2.25	3	3	3	3	1	2.5	2.5	1	3	3

Pravin Chandra

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

Course Code: BCOM 208

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

Objective: The course aims to train the students to identify investment alternatives and design a portfolio as per the risk appetite of the investors

Course Outcomes: After completion of this course; Students will be able to:

- CO1: Assess the risk profile of investors and prepare an appropriate investment portfolio
- CO2: Analyze investment alternatives and construct a portfolio to minimize risk and maximize returns
- CO3: Calculate risk and return for a portfolio and create a minimum risk portfolio
- CO4: Evaluate and compare the Intrinsic and Market Value of a share
- CO5: Examine the portfolio management techniques of Mutual Funds
- CO6: Analyze contemporary trends in Investment options available

Course Contents:

Unit I

Introduction to Investment Management: Investment Process; Investment Vs Speculation, Avenues for investment- securities, features and classes; Risk Tolerance, Risk- concept, elements, types (systematic and unsystematic); Measurement of risk; Risk and Return Analysis - individual security and portfolio; Measurement of Portfolio Risk; Diversification-Markowitz Theory; Creation of Minimum risk portfolio.
(14 Hours)

Unit 14 Hours

Valuation Models: Factors influencing valuation and prices of securities; Capital Asset Pricing Model. Value of Equity - Constant growth model, Dividend capitalization Model, Earning Capitalization Model, P/E Multiples based Valuation, Value of Bonds & Debentures- Current Yield, YTM, YTC; Government Securities returns. Introduction to derivatives - Forwards, options, futures.
(14 Hours)

Unit III

Fundamental and Technical Analysis: Economy, Industry and Company Analysis, Fundamental Analysis, Technical Analysis - Charts types, techniques and importance. Dow Theory, Efficient Market Hypothesis - Strong, Weak and Semi Strong Efficiency in Markets
(14 Hours)

Unit IV

Recent Trends in Investments: Mutual Fund- concept and types; Debt, Equity, Balanced, Tax Saving, Offshore Fund, Regulation of Mutual Fund, Money market mutual funds, Assets Under Management, Net Asset Value. Exchange Traded Funds, Real Estate Investment Trust, Value Investing, Green Investing, Environmental Social Governance based Investing, Socially Responsible Investing, Behavioural Finance
(14)

Pravin Chandra

Suggested Readings: (Latest Editions)

1. Reilly and Brown. Investment Analysis and Portfolio Management, Mc Graw Hill Education
2. Fisher and Jordan. Security Analysis and Portfolio Management, Pearson Education
3. Chandra, P. Investment Analysis & Portfolio Management. New Delhi: Tata McGraw Hill Education.
4. Kevin, S. Security Analysis and Portfolio Management. New Delhi: PHI Learning.
5. Ranganatham M., & Madhumathi R. Security Analysis and Portfolio Management. Noida: Pearson (India) Education
6. Pandian, P. Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.

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

- Calculate the value of a share based on fundamental analysis of the company
- Study Technical Charts of the share selected above and compare the prices using Technical and Fundamental Analysis.
- Examine the portfolio construction of AUM of a mutual fund and analyze the change in its NAV with market fluctuations.

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
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CO3	3	3	3	3	3	1	1	2	3	3	3	3	3	3
CO4	3	3	3	3	3	1	1	1	3	3	3	3	3	3
CO5	3	3	3	3	3	1	1	1	3	3	3	3	3	3
CO6	3	3	3	3	3	1	1	2	3	3	3	3	3	3
AVG	3	3	3	3	3	3	1	1.8 3	3	3	3	3	3	3

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

Course Code: BCOM 210

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

Objective: The course aims to train the students to apply concepts, principles, tools, and techniques of marketing for business decisions

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

- CO1: Evaluate the market and environmental conditions affecting marketing decisions of a firm
- CO2: Develop new products, explore and expand product line
- CO3: Identify Target Market Segment for the Product and strategize its Positioning
- CO4: Analyze marketing mix decisions and develop promotional strategies
- CO5: Explore new trends in marketing and technology interventions to enrich and enhance marketing experience

Course Contents:

Unit I

Introduction: Marketing - Meaning, Scope and Importance; Concepts, Philosophies of marketing; Marketing Environment: Macro and Micro environmental factors. Consumer Decision Making Process; Market Segmentation- Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning - concept and bases

(14 Hours)

Unit II

Marketing Mix Decision -Product and Pricing: Product Decisions: Concept and classification; Levels of Product. Product strategies; Branding decisions; New Product Development; Product life cycle; Pricing Decisions: Objectives; Factors affecting pricing; Pricing methods; Pricing strategies;

(14 Hours)

Unit III

Marketing Mix Decisions -Promotion and Distribution: Distribution Decisions: Channels of distribution- types and functions. Delivering value- factors affecting choice of distribution channel; Channel Management; Promotion Decisions: Communication process; Decision about Promotion mix tools: advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Integrated Marketing Communication approach.

(14 Hours)

Unit IV

Emerging Trends in Marketing: Relationship Marketing, Sustainable Marketing, Green Marketing, Rural marketing, Social marketing, Digital marketing, Social Media Marketing, Role of AI and Robotics in Marketing, Importance of User Interface and User Experience; Ethical issues in marketing

(14 Hours)

Bruno Chandra

Suggested Readings: (Latest Editions)

1. Kotler, P., Keller, K. L., Koshy, A., & Jha, M. Principles of Marketing: A South Asian Perspective. London: Pearson Education.
2. Ramaswamy and Namakumari. Marketing Management – A strategic Decision Making Approach Global Perspective Context and Indian Context, Sage India
3. Lamb, Sharma and Daniels. Marketing A South Asian Perspective, Cengage Publications
4. Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. Marketing. McGraw Hill. India
5. Grewal, D., & Levy, M. Marketing. New York: McGraw Hill Education.
6. Kotler, P., Armstrong, G., & Agnihotri, P. Principles of Marketing. London: Pearson Education.

Recommended Projects:

The Students may attempt the following for enhanced learning:

- Analyze the impact of various environmental forces in the context of a given durable and non-durable product.
- Analyze the marketing mix strategy of a durable and non-durable product.
- Select any product and analyze its segmentation strategy in comparison to its immediate competitive product.
- Analyze the case of product line extension and impact on business performance.
- Analyze the distribution strategy of a given product.
- Find out ethical concerns of customers with regard to various marketing mix decisions in regard to a given product.

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
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CO3	3	2	3	3	3	1	1	3	1	1	2	1	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3	3	3	3
AVG	3	2.8	3	3	2.8	2.4	2.4	3	1.8	1.8	2.8	1.8	3	3

Pravin Chandra

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF COMMERCE (B.Com Honours)
Data Analysis with Spreadsheets Lab

Course Code: BCOM 212

L-0, T/P-4, Credits -2

Objectives: The course aims to train the students on using spreadsheets for basic data analysis

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

- CO1: Conduct basic computation and aggregation of data using spreadsheets
- CO2: Organize, present and manage data using functions
- CO3: Examine data with the help of pivot tables
- CO4: Assess data characteristics by running queries in tables.
- CO5: Present data using charts and graphs

Course Contents

Unit I

Basic Functions: Organizing data with Spreadsheets - Simple data computations, manipulations and aggregations, Arithmetic Manipulations, Basic Functions and Functions Using Absolute and Relative References
(14 Hours)

Unit II

Basic Command: The "IF" Command Using Numerical Data, The "Nested IF" Command, The "VLOOKUP" Function, "HLOOKUP" Function, Using the "VLOOKUP" Function Across Worksheets, Accessing Data across sheets
(14 Hours)

Unit III

Data Tables: Data Filtering - Creating Custom functions and formulas, Use of Pivot Tables, Application of Pivot Tables to Numeric Data. Display tips - Keyboard and Mouse shortcuts - Standardized layouts Analyzing Data with Power Pivot- Loading Data into Power Pivot - Using Power Query and Power map add-ins
(14 Hours)

Unit IV

Charts: Introduction to Charts, Line Graphs, Bar Graphs and Pie Charts. Pivot Charts, Scatter Plots, Histograms, Labelling, Modifying, Customizing Charts
(14 Hours)

Suggested Readings: (Latest Editions)

1. Saylor Academy. How to Use Microsoft Excel: The Careers in Practice Series
2. Succeeding in Business with Microsoft Excel: A Problem-Solving Approach, Cengage Learning
3. Wayne Winston, Microsoft Excel Data Analysis and Business Modeling (Business Skills)
4. Paul McFedries, Excel Data Analysis for Dummies

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- 5. Joseph Schmuller, Statistical Analysis with Excel for Dummies,
- 6. Moore, McCabe, and Craig's, Introduction to the Practice of, Statistics, W.H. Freeman and Company, New York

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

- Download data from Open Source Database For Example Kaggle.com and conduct basic statistical analysis on Spreadsheets.
- Use data for drawing inferences about data and perform basic arithmetic functions in Spreadsheets
- Use keyboard shortcuts and mouse short cuts for functions
- Analyze data across multiple sheets using functions
- Analyze Data with Power Pivot- Load Data into Power Pivot - Use Power Query and Power map add-ins - Design Pivot Table reports - Filter data - Creating Custom functions and formulas - Prepare Charts, Graphs and Histograms - Pareto charts - Boxplots - Tree map and Sunburst charts

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
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CO3	1	1	3	3	1	1	1	1	3	1	1	3	1	3
CO4	1	1	3	3	1	1	1	1	3	1	1	3	1	3
CO5	3	1	3	3	2	1	1	1	3	3	3	3	1	3
AVG	1.4	1.2	2.6	3	1.2	1	1	1	3	1.8	1.6	3	1	3

(34)

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

Course Code: BCOM 214

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

Objective: The course aims to provide knowledge of the various provisions of income-tax law in India and enable the students to apply such provisions to compute total income and tax liability of individuals and HUFs.

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

- CO1: Analyze the concepts of taxation and determine the residential status of persons;
- CO2: Compute income under different heads, applying provisions, deeming provisions, exemptions and deductions;
- CO3: Calculate gross total income after clubbing provisions and after set-off and carry forward of losses;
- CO4: Calculate the tax liability and file ITR

Course Contents:

Unit I

Basic Concepts: Tax: concept, types - direct and indirect; canons of taxation; Direct Tax: Need, features and basis of charges. Income Tax (as per Income Tax Act 1961 and amendments): Basic Concepts; Residential status; Scope of Total Income, Heads of Income; Income which do not form a part of Total Income; Agriculture Income and its taxability. (14 Hours)

Unit II

Income from Salary and House Property: Meaning of salary, Basis of charge, conditions of chargeability, Allowances, Perquisites, Deductions and exemptions, Computation of taxable Income from Salary. Income from house property Basis of charge, Determinants of Annual Value, Deductions and exemptions, computation of taxable income House Property. (14 Hours)

Unit III

Profits and gains from business or profession, capital gains and income from other sources: Meaning of business income, methods of accounting, Deductions and Disallowances, Computation of presumptive income under Income-tax Act, Computation of taxable income from Business and profession. Meaning of Capital Asset, Basis of Charge, Exemptions related to capital gains; Meaning of Transfer, Computation of taxable capital Gain. Income from Other Sources Basis of charge - Dividend, Interest on securities, winning from lotteries, Crossword puzzles, Horse races, Card games etc., Permissible deductions, impermissible deductions. (14 Hours)

Unit IV

Computation of Total income and Tax Liability of individual and HUF: Income of other persons included in assessee's total income, Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs; Computation of total income and tax liability of individuals and HUF. (14 Hours)

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Suggested Readings: (Latest Edition)

1. Ahuja, G., & Gupta, R. Simplified Approach to Income Tax. Flair Publications Pvt. Ltd.
2. Singhania, V. K., & Singhania, M. Student's Guide to Income Tax including GST-Problems & Solutions. Taxmann Publications Pvt. Ltd.
3. Dinkar, P. Law and Practice of Income Tax. Sultan Chand and Sons.
4. Lal, B.B. Income Tax Law and Practice. Konark Publications.
5. Palkhivala, N. A., Kanga, J. B. Kanga & Palkhivala's the Law and Practice of Income Tax: (with a Concise Commentary on Equalisation Levy). India: LexisNexis.
6. <https://www.incometax.gov.in/iec/foportal>. (n.d.). Retrieved September 7, 2022

Note: Updates from the Ministry of Finance, Government of India, i.e, Finance Act for that year must be referred to during the teaching of the course.

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

- Identify five individuals above the age of 18 years without PAN Card. Educate them about the relevance of getting a PAN card issued from IT Department of India and help them fill the online application form for generating their PAN Card. Also, educate them about the significance of filing return and help them fill the same online. Prepare and present a report of the key learnings from the exercise;
- File Income-tax return of individuals and HUF;
- Compute income under different heads, total income, and tax liability of an individual and HUF;
- Apply for TAN for a firm and file its TDS return;
- Visit the website of Income Tax Department, Government of India and fill the various online ITR forms with hypothetical data.

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	3	3	3	1	1	1	3	3	3	3	3	3
CO2	1	3	1	1	1	1	1	1	1	2	3	3	3	3
CO3	1	3	1	1	1	1	1	1	1	2	3	3	3	3
CO4	1	3	1	1	1	1	1	1	1	2	3	3	3	3
AVG	1.5	3	1.5	1.5	1.5	1	1	1	1.5	2.25	3	3	3	3

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

Course Code: BCOM 216

Credits -4

Students must indicate their area of interest to their faculty mentors, and they must try to use the theoretical constructs studied in Project I to study a practical live problem encountered by a business organization. The mentor must finalize the exact topic with the student and focus on strengthening the skills of student to collect reliable and valid data using appropriate sampling techniques. Students must be trained to identify reliable sources of primary data and must learn to collect required and valid data through accurate sampling techniques. Descriptive Data Analysis of Primary Data, using Spreadsheets is an essential requirement for this Project. The project must include primary data collection, collation, editing and cleaning before data analysis. The students must be advised to refrain from copying material without referencing and plagiarism must be treated as an offence. Plagiarized reports must not be accepted.

Structure of the report must include:

- Project Objective and Introduction
- Review of literature and identification of research gap
- Proposed research design
- Details of statistical techniques used for project
- Conclusions from data analysis
- Summary and synopsis of the work accomplished

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(27)

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF COMMERCE (Hons)
MOOC II

Course Code: BCOM 218

Credits-3

To remove rigid boundaries and facilitate new possibilities for learners in education system, study webs of active learning for young aspiring minds is India's Nation Massive Open Online Course (MOOC) platform. Massive Open Online Courses (MOOCs) are free online courses which are designed to achieve the three cardinal principles of India's education policy: Access, Equity and Quality. MOOCs provide an affordable and flexible way to learn new skills, career development, changing careers, supplemental learning, lifelong learning, corporate eLearning & and deliver quality educational experiences at scale and more.

A student will have the option to earn 3 credits by completing quality -assured MOOC programme of at least 8 weeks offered on the SWAYAM portal or any other online educational platform approved by the UGC / regulatory body from time to time. Completion certificate followed by assignment and exams of opted MOOC should be submitted to respective institute for earning the course credit, i.e. 3.

For August session, tentative list of programmes will be available on the platform from May-August and for January session, tentative list of programmes will be available on the platform from October to January.

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Corporate Taxation

Course Code: BCOM 301

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

Objective: The course aims to train students to calculate the tax liability of a company and attempt tax planning for business organizations

Course Outcomes: After the completion of the course the students will be able to:

- CO1: Compute the Tax liability for a business organization
- CO2: Examine the rules imposed upon organizations in relation to employee taxation
- CO3: Evaluate the calculation of corporation tax through self-assessment for capital gains and as per GST
- CO4: Analyze issues related to double taxation and dividend taxation
- CO5: Evaluate the impact of financial transactions across countries on a company's taxation

Course Content

Unit I

Introduction: Incidence of tax for a Company, Incomes exempt from tax, Basic understanding of the five heads of Income & Tax Computation for a Company, Income under the head "Profits and gains of business or profession" and its computation Basis of charge, Methods of Accounting, Specific Deductions, Specific Disallowances, Deemed Profit and its computation, Undisclosed Income & Investments, Section 43C, 44 AD, 44AE, 44 AF, Problems of computation of Income from Business / Profession (Specific focus to company)
(14 Hours)

Unit II

Capital Gain & Taxation of Companies: Income under the head "Capital gains", Clubbing of Income, Set off and carry forward of losses, Deductions from gross total income, Computation of tax liability of companies, Minimum Alternate Tax on companies, Tax deduction/ collection at source, Double Taxation Avoidance Agreement Concept.
(14 Hours)

Unit III

Issues with Corporate Taxes: Transfer Pricing and International /Cross border taxation, Advance Payment-Concepts and Problems, Tax Deduction at Source in Different Cases, Procedure of assessment, appeals & Revision, Procedure and Management- Search, Seizure and Assessment, Refund Procedure, Tax Planning with managerial decisions like make or buy, own or lease, capital budgeting decisions, Replacement Decisions, Contemporary Issues like Direct Tax Code and its implication to various Indian sectors
(14 Hours)

Unit IV

Tax & Financial Planning: Concept of Tax planning, Tax Avoidance, Tax Evasion & Tax Management, Tax planning with respect to Setting up a new business, Tax planning with respect to location and nature of business, Tax planning with amalgamation, Tax planning with forms of business organization, Dividend Tax
(14 Hours)

Suggested Readings - Latest editions

1. Singhania V.K. Taxmann's Direct Taxes Law & Practice | Professional Edition | AY 2022-23 & 2023-24 The most trusted & bestselling commentary on Income-tax for experienced practitioners | Finance Act 2022 : Taxmann Publications Private Limited.
2. Ahuja, G., & Gupta, R. Simplified Approach to Corporate Tax Planning & Management. India: Bharat Law House Pvt. Limited.
3. Singhania, V. K., & Singhania, M. Student's Guide to Income Tax including GST-Problems &

Bruno Chandra

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- Solutions. Taxmann Publications Pvt. Ltd.
4. Mehrotra H.C. & Goyal S.P. Corporate Tax Planning & Management: Sahitya Bhawan Publications.
5. <https://www.incometax.gov.in/iec/foportal>. (n.d.). Retrieved September 7, 2022
6. <http://currenttaxreporter.com/>. Retrieved September 8, 2022

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

- Study the final accounts of a small business organization and compute Tax liability

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcome s	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PS O 2	PSO 3	PSO 4	PSO 5	PS O 6
CO1	3	3	3	3	2	1	1	3	3	1	3	3	3	3
CO2	3	3	3	3	3	3	3	3	1	1	3	3	3	3
CO3	3	3	3	3	3	3	1	3	3	1	3	3	3	3
CO4	3	3	3	3	3	1	1	3	3	2	3	3	3	3
CO5	3	3	3	3	3	1	1	3	3	3	3	3	3	3
AVG	3	3	3	3	3	2	1.4	3	2.6	1.6	3	3	3	3

Prof. Chandan Kumar

(40)

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

Investment Banking

Course Code: BCOM 303

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

Objective: The main objective of the course is to provide students with the necessary theoretical and conceptual tools used in investment banking.

Course Outcomes

After the completion of the course students will be able to

CO1: Examine the mechanics and financial analysis required to value, negotiate and successfully close transactions.

CO2: Explore the framework used in the investment banking process: financial analysis, valuation and the mechanics of deal structuring.

CO3: Analyze the value of a Mergers & Acquisition deal and a deal through a Leveraged Buy Out

CO4: Explore the significance of corporate governance, ethics and legal factor in investment banking deals.

Course Content

Unit I

Introduction to Investment Banking: Definition and Roles in Investment Banking, Private Equity, Hedge Funds and Venture Capital Firms. Investment Banking Industry Overview, Role of an Investment Bank in Initial Public Offerings, Book Building and Valuation of IPO **(14 Hours)**

Unit II

Corporate Valuation Analysis - Income Approach: Discounted Cash Flow Analysis (DCF) Valuation Method, The Forecast Period & Forecasting Revenue Growth, Free Cash Flows, Calculating The Discount Rate, Determining Fair Value, Pros & Cons Of DCF, Determining Corporate Value, Modeling Debt and Revolvers, Debt and Interest Schedule, Industry Accepted Assumptions (COGS, EBITDA, Working Capital and Capital Expenditures) **(14 Hours)**

Unit II

Leveraged Buy-Out: Understanding Leveraged Buyouts (LBO), Discussion of Returns Analysis - Internal Rate of Return (IRR), Cash Return, Construction of an LBO Model, How to Calculate Goodwill, Modeling LBO Financial Structure, Analyzing and Testing the LBO Model, Strategies for Exit and Monetization. **(14 Hours)**

Unit IV

Mergers and Acquisitions: Introduction to Mergers and Acquisitions, M&A Market Overview, Various M&A Approaches, The Sale Process in Detail, Construction of an M&A Model, Preparation of Key Acquisition Data, Valuation of Target Company, Building Funding Structure, Modeling Acquisition Adjustments, Calculating Accretion / Dilution Effects. **(14 Hours)**

Suggested Readings: (Latest edition)

1. Pratap Subramanyam, Investment Banking: Concepts, Analyzes and Cases, Mc Graw Hill Education
 2. Pratap Giri, Investment Banking: Concepts, Analyzes and Cases Mc Graw Hill Education
 3. Rosenbaum, Joshua Pearl and Joshua Harris, Investment Banking: Valuation, Leveraged Buyouts, and Mergers and Acquisitions, Wiley Finance
 4. Matthew Krantz, Robert R. Johnson, Investment Banking For Dummies
 5. Michel Fleuriet, Investment Banking Explained: An Insider's Guide to the Industry, Mc Graw Hill Education
- Pravin C. Singh*

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

- Estimate the Intrinsic Value of a company and compare it with its market value
- Analyze future corporate earnings and determine the value of an organization
- Examine cases of LBO and try to decipher the nuances of the process
- Take a recent M&A deal and assess the value of the target company and evaluate the pros and cons of the deal.

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcome s	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PS O 2	PSO 3	PSO 4	PSO 5	PS O 6
CO1	3	3	3	3	3	3	3	3	1	1	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	1	2	1	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3	3	3
AVG	3	3	3	3	3	2.5	2.7 5	2.5	2.5	2.5	3	3	3	3

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

Course Code: BCOM 305

J-4, T/P -0, Credits-4

Objectives The course aims to train the students to calculate the value of fixed income securities and factors influencing their trading

Course Outcomes After the completion of the course the students will be able to

- CO1: Calculate the value of Fixed income securities, bonds and debentures
- CO2: Assess the legal, regulatory and tax framework for bonds in India
- CO3: Examine government, corporate and structured finance bond market sectors.
- CO4: Analyze securitization and its benefits
- CO5: Understand credit ratings and role of credit ratings agencies
- CO6: Analyze the credit risk of a company

Course Content

Unit I

Overview of Fixed Income Markets: Overview of Global Fixed Income Markets, Primary and Secondary Bond Markets, Government Bonds, Corporate Debt, Structured Financial Instruments for Long Term Debt, Short-Term Funding for Banks, Money market Instruments, Certificates of Deposit (CDs), Introduction to Curve Trading. **(14 Hours)**

Unit II

Bond Valuation: Bond Yield Measures, Maturity Structure of Interest Rates, Yield Spreads, Term Structure of Interest Rates, Using Duration as a Hedging or Trading Technique (Concept of Duration and convexity), Yield Curve, Macaulay Duration, Modified Duration of a Bond Portfolio **(14 Hours)**

Unit III

Securitization: Securitization in India, Residential Mortgage Loans, Commercial Mortgage-Backed Securities, Non-Mortgage Asset-Backed Securities, Collateral Debt Obligations, Sources of Return **(14 Hours)**

Unit IV

Interest Rates and Credit Risk: Repo Rate and Reverse Repo Rate, Factors that Influence Interest Rate Risks, Credit Risks, Credit Ratings and Ratings Agencies, Corporate Credit Analysis - Ratios, Special Considerations of High Yield Credit Analysis **(14 Hours)**

Suggested Readings: (Latest Edition)

1. Pietro Veronesi, Fixed Income Securities Valuation, Risk and Risk Management, Wiley Publications
2. Frank J. Fabozzi, Steven V. Mann, The Handbook of Fixed Income Securities, Mc Graw Hill Education
3. Bhole, L.M., Financial Markets and Institutions, Tata McGraw Hill Publishing Company
4. Khan, M.Y., Indian Financial System-Theory and Practice, New Delhi: Vikas Publishing House
5. Sharma, G.L., and Y.P. Singh eds. Contemporary Issues in Finance and Taxation, Academic Foundation, Delhi
6. Khan and Jain, Financial Services, Tata McGraw Hill

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

1. Collate data about the fixed income and government securities in India and the past trends in their returns
2. Analyze the impact of Monetary and Fiscal Policy on the fixed income securities and their returns

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3. Study the Credit Ratings given to India as an economy by major International Credit Rating agencies and analyze the reasons for the changes.

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcome s	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PS O 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	1	3	3	1	1	1	3	2	3	3	3	1	3
CO2	3	3	3	3	1	1	1	3	3	3	3	3	3	3
CO3	3	3	3	3	1	1	1	3	1	3	3	3	3	3
CO4	3	3	3	3	3	1	1	3	3	3	3	3	3	3
CO5	3	3	3	3	2	1	1	3	3	3	3	3	3	3
CO6	3	3	3	3	2	1	1	3	3	3	3	3	3	3
AVG	3	2.6 7	3	3	1.6 7	1	1	3	2.67	3	3	3	2.67	3

Branin Chandra

(44)

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

Course Code: BCOM 307

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

Objective – The course aims to provide students an insight into the day to day operations of a bank.

Course Outcomes- After the completion of the course the students will be able to

CO1: Analyze the functioning of banks and types of services offered to customers

CO2: Assess the impact of regulatory and policy framework on the banking services

CO3: Analyze the credit services offered by bank and the inherent processes

CO4: Examine the role of regulatory framework for banking operations to protect the depositor's money

CO5: Study the trends of NPAs and their impact on banking operations

Course Content

Unit I

Banking Business: Definition, structure, types and function of banks, legal framework; regulation and supervision of banks; Banking Sector reforms in India; Impact of financial sector reforms on Banks, Impact of Global Financial Crisis on Indian Banks, Credit Policies and reforms, Basel Accord: merits and weaknesses of Basel norms

(14 Hours)

Unit II

Banking Services: Banking products and services – Various services offered by banks; Types of bank accounts, Process to open various types of bank accounts, Digital/Cashless transactions, ATM Facility, Debit and Credit Card, App based Payment system, Banking complaints and Ombudsman, Basics of Negotiable Instruments, Cheque: definition, features and types of cheque; Endorsement: meaning and essentials of a valid endorsement, types of endorsement

(14 Hours)

Unit III

Banking Operations: Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), E-payments, Electronic Fund Transfer (NEFT), RTGS, IMPS, Unified Payment Interface (UPI), Cyber security for internet banking

(14 Hours)

Unit IV

Loans and Advances: Types of Credits – short term, medium term, long term, micro finance, Principles of sound lending, Types of loans and advances, Mortgage Advances; Securitization of Standard Assets and its Computation; Meaning of Non-performing assets, types of non-performing assets, treatment in balance sheet of bank and provisioning requirements, Non-performing assets in Indian Banking system- issues and resolution, Insolvency and Bankruptcy Code and its role in managing NPAs.

(14 Hours)

Suggested Readings: (Latest edition)

1. Agarwal, O. P. Banking and Insurance. New Delhi: Himalaya Publishing.
2. Suneja, H.R. Practical and Law of Banking. New Delhi: Himalaya Publishing House.
3. Bhasin, Niti, Indian Financial System: Evolution and Present Structure, New Century Publications
4. Vasant Desai, Development Banking & Financial Intermediaries; Himalaya Publishing House.
5. Mithani, D.M. Gordon, E. "Banking & Financial Systems"; Himalaya Publishing House.
6. Vaughan, E.J. and T. Vaughan, Fundamentals of Risk and Insurance, Wiley & Sons

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

- Visit a bank and experience all the operations taking place at the public counters
- Analyze latest guidelines issued by RBI for Banks to handle Salary and Pension Accounts and

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cheques of all types of accounts

- Understand the difference between savings and current account and significance of each one

45

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcome s	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PS O 2	PSO 3	PSO 4	PSO 5	PS O 6
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CO3	3	3	3	1	1	1	1	3	1	2	3	3	3	3
CO4	3	3	3	3	1	3	2	3	1	3	3	1	3	3
CO5	3	3	3	3	1	3	1	3	1	3	3	1	3	3
AVG	3	3	2.6	2.2	1	2.1	1.2	3	1	2.4	3	1.4	3	3

Pravin Chandra Sharma

(46)

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

Capital Market Operations

Course Code: BCOM 309

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

Objectives The course aims to provide a detailed understanding of the functioning of capital markets in India and regulatory mechanisms to protect rights of Investors

Course Outcomes – After the completion of the course the students will be able to:

CO1: Develop a comprehensive understanding of the institutions participating in the Capital Markets

CO2: Examine the role of Stock Exchanges and Clearing Houses in Trading of securities

CO3: Analyze the role of Regulatory agencies in trading of securities

CO4: Trade in Securities and complete deals both day trading and long term trading

Course Content

Unit I

Capital market: An Overview of the Indian Securities Market segments, Market segments and participants, Reforms in Indian securities markets. Capital Markets - concept, role, components, functions and importance. Role of Stock Exchanges - NSE, BSE. Major Indicators - NIFTY, SENSEX, Method of Calculations. Introduction to Derivatives and commodity markets; Process of Listing **(14Hours)**

Unit II

Trading Fundamentals: Trading process, Margins, NEAT system, Order management, Trade management, Block trading, Retail debt market (RDM), Internet broking, Wireless application protocol (WAP), Computer to computer link (CTCL) facility **(14 Hours)**

Unit III

Clearing and Settlement: Introduction, Process, Key terms, Transaction cycle, Settlement agencies, Securities and funds settlement, Shortages handling, Risks in settlement, Margin Trading, International securities identification number, Data and report downloads **(14 Hours)**

Unit IV

Legal and Regulatory Framework: Legal Framework SEBI (intermediaries) regulations, 2008, SEBI (prohibition of insider trading) regulations, 1992, SEBI (prohibition of fraudulent and unfair trade practices relating to, Securities market) regulations, 2003, the Depositories Act, 1996, Grey Trading. **(14 Hours)**

Suggested Readings: (Latest edition)

1. Guruswamy S, Capital Markets, Mc Graw Hill Education
2. Kanuk Alan R, Capital Markets of India: An Investor's Guide, Wiley Publications
3. Chakrabarti and Sankar De, Capital Markets in India, Sage Publications
4. Jain, Anoop., Securities Laws & Capital Markets, AJ Publications
5. The Intelligent Investor by Benjamin Graham
6. Pandey Asheesh, Capital Markets and Financial System in India

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

- Open a Demat Account and understand the process of trading
 - Differentiate Day Trading from Long Term Trading
 - Create a Mock Account using Demo Money and book profits/losses
- Pravin Chandra*

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcome s	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PS O 2	PSO 3	PSO 4	PSO 5	PS O 6
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CO2	3	3	3	3	1	1	1	1	3	3	3	3	3	3
CO3	3	1	1	3	1	1	1	1	3	3	3	3	3	3
CO4	3	1	1	3	1	1	1	1	3	3	3	3	3	3
AVG	3	2	2	3	1	1	1	1	2.5	3	2.5	2.5	2.5	3

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(48)

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

Basics of Actuarial Science

Course Code: BCOM 311

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

Course Objectives- This course readies you for a career as an actuary in finance, investments, banking or insurance.

Course Outcomes: After the completion of the course the students will be able to:

CO1: Understand the basics of actuarial science

CO2: Calculate the value of series of cash flows

CO3: Measure uncertainty into cash flows due to investment and mortality

CO4: Apply actuarial techniques to life insurance and predicting human life expectancy

Course Content

Unit I

Valuing Cash Flows: Time Value of Money, Present Value, Accumulated Value, Valuing Multiple Regular Payments, Equations of Value, Application in Spreadsheets **(14 Hours)**

Unit II

Introduction to State Transitions: Two State Model (Active/Dead), Calculating Probabilities using the Two State Model **(14 Hours)**

Unit III

The Life Table: Introduction to the Life Table, Calculating Probabilities using the Life Table, Expected Present Value, Accumulated Value and Uncertainty **(14 Hours)**

Unit IV

Simulations and the Simulation Output: The Life Insurance Company Scenario, Single Projection, Simulations, Analysing the Simulation Output, Adjustments to Reserves, Additional Scenarios **(14 Hours)**

Suggested Readings: (Latest editions)

1. National Insurance Academy, Elements of Actuarial Science, Cengage Publications
2. Ninian Glen. Actuarial Science - An Elementary Manual Kindle Edition, Davies Press
3. Harry Anson Finney. Introduction to Actuarial Science Wentworth Press
4. Gupta, Arjun K., Varga, Tamas. An Introduction to Actuarial Mathematics Springer Publications
5. Throwbridge. Fundamental Concepts of Actuarial Science (E Book)
6. Promislow, David S. Fundamentals of Actuarial Mathematics (E Book)

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

1. Analyse a Life insurance plan adopted by a family member or friend for its benefits and returns
2. Compare the pure Insurance plans with the Plans linked to Capital Markets
3. Study the past trends of Investments in the Insurance instruments

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Mapping of Course Outcomes with Program level outcomes

(49)

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcomes	PO 1	PO 2	PO 3	PO 4	PO5	PO 6	PO 7	PO8	PSO 1	PSO 2	PSO3	PSO4	PSO 5	PSO 6
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CO2	3	3	3	3	1	1	1	1	3	1	3	3	3	3
CO3	3	3	3	3	2	1	1	1	3	3	3	3	3	3
CO4	3	3	3	3	3	1	1	3	3	1	3	3	3	3
AVG	3	3	3	3	1.75	1	1	1.5	3	1.5	3	3	3	3

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Basics of Econometrics

Course Code: BCOM 313

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

Course Objective: This course aims to train the students to use statistical tools to understand empirical economic research and to plan and execute independent research Recommended Projects: Students may be encouraged to attempt the following for enhanced learning.

Course Outcomes: After the completion of the course the students will be able to-

- CO1: Apply concepts of economic statistics, econometrics to real life situations.
- CO2: Test hypothesis to construct models for economic analysis
- CO3: Construct models for consumer and producer theory
- CO4: Conduct Bivariate and Multi Variate regression analysis to test relationships in variables
- CO5: Identify and remove statistical errors in the analysis
- CO6: Explore relationship between econometric estimation and diagnostic testing
- CO7: Examine violations of classical assumptions.

Course Content

Unit I

Nature and scope of Econometrics: Meaning, nature and scope of Econometrics; Economic and Econometric models; Methodology of Econometrics, Probability meaning, addition, multiplication and Bayes' theorem, Random Variables, joint, marginal and conditional distributions, normal probability distribution, statistical inference, estimators and their properties, sampling distributions, interval estimation.

Unit II

(14 Hours)

Review of probability and statistics: Regression basics, population regression function, sample regression function, The method of OLS, Classical Linear Regression Model, Assumptions of OLS, properties of least square estimators, Gauss-Markov theorem, Residuals, Fitted values, and Goodness of Fit, probability distribution of residuals, Interval estimation and hypothesis testing

(14 Hours)

Unit III

Multivariate regression: Multiple Linear Regression Model, Estimation of parameters, Properties of OLS estimators; Goodness of fit - R^2 and adjusted R^2 ; Partial regression coefficients; Testing hypotheses - individual and joint; Functional forms of regression models; Qualitative (dummy) independent variables; Misspecification; Model selection (criteria).

(14 Hours)

Unit IV

Violations of Classical Assumptions: Multicollinearity (Nature and causes, Estimation in presence of perfect and imperfect multicollinearity, problems with measuring multicollinearity, solution to multicollinearity problem; Heteroskedasticity - Nature and cause, Detection of Heteroskedasticity, Consequences of Heteroskedasticity, solution to heteroskedasticity problem; Serial Correlation (consequences, detection and remedies), Dummy variables and Truncated variables, Diagnostic Checking

(14 Hours)

Suggested Readings

1. Porter, D. C., Gujarati, D. N., Gunasekar, S. Basic Econometrics, McGraw-Hill Education (India) Private Limited.
2. Maddala, G.S and Kaja Lahiri. Introduction to Econometrics, Wiley publication
3. Dougherty, C. Introduction to Econometrics. United Kingdom: Oxford University Press.
4. Wooldridge, J. M. Introductory Econometrics: A Modern Approach. Brazil: Cengage Learning
5. Jan Kmenta. Elements of Econometrics, Indian Reprint, Khosla Publishing House.
6. Miller, M., Miller, I. John E. Freund's Mathematical Statistics. India: Prentice Hall.

Basu Chandra

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

1. Extract data from data.gov.in and perform statistical analysis
2. Extract data from RBI and perform analysis between variable affecting the flow on money in the economy

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcome s	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	3	3	3	1	1	1	3	3	3	3	3	3
CO2	3	3	3	3	1	1	1	1	3	3	3	3	3	3
CO3	3	3	3	3	3	1	1	1	3	1	1	1	3	3
CO4	3	3	3	3	1	1	1	1	3	3	3	3	1	3
CO5	1	3	3	3	3	1	1	1	3	3	3	3	1	3
CO6	3	3	3	3	1	1	1	1	3	1	3	3	1	3
CO7	3	3	3	3	1	1	1	1	3	2	3	3	1	3
AVG	2.71	3	3	3	1.85	1	1	1	3	2.28	3	2.71	1.71	3

Pravin Chandra

(5)

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

Internship Project Report

Course Code: BCOM 315

Credits-4

This report must be submitted by students after the completion of the Internship with companies for a minimum period of 8 weeks.

The project report must be based on the learning from the tasks assigned and completed during the training in the organization. It may be noted that there is no specific functional area that needs to be chosen for the report, however students will be working in a specific department of an organization. If the student has explored other areas and has found them interesting or otherwise, they must mention it as a learning in his /her report. Each student is required to carry out the work and submit the report individually.

OBJECTIVES:

1. Work & gain practical experience of working in a real business setting and environment.
2. Explore the various functional areas and correlate a few theoretical concepts taught in classrooms to real life work and life scenarios
3. Identify and Analyze best practices, system, processes, procedures and policies of a company/industry in different functional areas and also identify areas with scope of improvements and recommend changes that may be incorporated.
4. Develop skills in report writing through observation, data collection, data analysis and present it as a report for analysis to the company.

Students must be assisted in the process of identifying organizations and Project Titles for the work that they intend to perform as a part of the Internship Programs.

The work must be monitored weekly by Faculty Mentors to ensure the student is working in the right direction. Students must be allowed to modify the Project title till the first one week of the Internship to allow the student to identify the exact scope of work that he or she may like to perform for the remaining time

period

Pravin Chandra

Guidelines for Summer Internship Report

53

Guidelines for carrying out the Summer Training Report (STR) is given in the following paragraphs. Each student is to compile his/her study in six chapters as detailed below:

Introduction – About the Company

Name of the firm/company, its complete address along with telephone numbers, email address, website name. Mention whether local, national or multinational. If national/multinational, give location & address of the registered office and geographical areas of operation of the company.

Explain the nature of the Organization and its business (service/production/trading etc), i.e., type of industry & business in which the company is operating. Mention specific functional area, if any, such as marketing, finance, HR, logistics etc, in which the company is operating.

Company's vision & mission, Product range of the company, Size (in terms of manpower & turnover) of organization, Organization structure of the company, Market share & position of the company in the industry.

About the Industry

Brief profile of the Industry including its past trends and current status from which the company belongs.

Description of Work / Project Methodology

Student must explain the department and the exact nature of work performed in the organisation. In case a field data collection project was given to the student, the student must mention the entire process adopted in Defining the Objective of the Project, Sources of Data Collection, Data Analysis Techniques adopted and Summary of Findings. In case the work was contributions to the department functioning the student must prepare a Portfolio with a Daily record of activities performed in the department and learnings achieved during the activity.

Learning Summary

The student must mention in detail all the learning that the student achieved during the Internship. All insights of the industry, organization, department and project must be clearly described.

Concluding Remarks

Conclusion should cover findings of the work, whether the stated objective of the work is achieved with full justification, recommendations, limitations, directions for future development.

The format of Contents is as follows

Topic	Page No
Certificate	-
Summer Training Appraisal	-
Acknowledgement	-
Executive Summary	-

Trainee's Signature

(54)

Chapter I: Introduction Company Profile	
Chapter II: Industry Profile	
Chapter III: About the Project Explanation of the Responsibilities assigned	
OR Details of Field Project Assigned with Sample Collection Process. Analysis of Data collected	
Chapter IV: Learning Summary From the Work Experience in Departments and From Field Project conducted.	
Chapter V: Concluding Remarks	
References/ Bibliography	

Specifications of STR

Following aspects must be adhered to as given in while compiling the body of report

(a) **Page Size:** Good quality white A4 size executive bond paper should be used for typing and duplication.

(b) **Page Specifications**

- (i) Left Margin : 1.25 inch
- (ii) Right Margin : 1.25 inch
- (iii) Top Margin : 1 inch
- (iv) Bottom Margin : 1 inch

(c) **Page Numbers:** All text pages starting from Body of the Project Report as well as program source code listings should be numbered at the **bottom center** of the pages.

(d) **Normal Body Text**

Font Size: 12, Times New Roman, 1.5 Spacing, Single Side Writing.

Paragraphs Heading Font Size: 12, Times New Roman, Bold

Page/Title Font Size: 14

Table and Figure Number: Table and figure numbers are to be written at the bottom of the table/ figure

(g) **Binding & Color Code of the Report** - Hard Bound Report /Soft Copy in PDF

For Hard Bound Report - Background of the cover page - Black with Color of Letters: Golden

SUMMER TRAINING REPORT FORMATS

TITLE OF PROJECT REPORT

Undertaken at

"NAME OF THE ORGANIZATION"

Submitted in partial fulfillment of the requirements for the award of the degree of

BACHELOR OF COMMERCE (Hons)

By

Name of the student

Enrollment no.

.....

Ramir Chandra

[Signature]

CERTIFICATE FROM STUDENT
To Whom It May Concern

I _____, Enrolment No. _____ from B.COM (H) -V Sem of the _____
----(Name of Institute) Delhi hereby declare that the Summer Training Report (BCOM
311) entitled _____
_____ at _____ is an original work and the same has not been submitted
to any other Institute for the award of any other degree. A presentation of the Summer Training Report was
made on _____ and the suggestions as approved by the faculty were duly
incorporated.

Date:

Signature of the Student

Bruno Chandra

CERTIFICATE FROM FACULTY MENTOR OF THE INSTITUTE

Certified that the Summer Training Report submitted in partial fulfillment of Bachelor of Commerce (Hons) to be awarded by G.G.S.I.P. University, Delhi by _____, Enrolment No. _____ has been completed under my guidance and is Satisfactory to be accepted for the program.

Date:

Name of the Guide:

Designation:

Signature of the Guide

Pravin Chandra

**CERTIFICATE FROM TRAINING MENTOR / GUIDE ON COMPANY'S
LETTERHEAD**

This is to certify that.....(Full Name of the Student), a student of Bachelor of Commerce (II), a class of 20...., ofName of the Institute, Affiliated to GGS.IP. University bearing Enrolment No....., has undertaken the Summer Internship Training at (Name of the Company) during..... tounder my supervision & guidance. He / She has conducted a study & completed the Project on.....

Seal of Organization

Date:

Mobile Number:

Designation:

Address:

Signature of the Guide

Name of the Guide:

Pooja Chandra

[Signature]

(59)

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

Course Code: BCOM 302

GST and E-Filing (NUES)

L-1, T/P -2, Credits-2

Objectives: The course aims to provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers. It also aims to provide an understanding of compliances and procedures laid down in GST law and to provide the understanding about significant provisions of the customs law.

Course Outcomes: After the completion of the course, the students will be able to:
CO1: Explain concept, need, and utility of indirect taxes and understand and analyze the taxable event, i.e., supply under GST
CO2: Describe the provisions relating to levy of GST
CO3: Identify exemptions for different types of goods and services and examine the various provisions of input tax credit
CO4: Analyze provisions regarding penalties and interest and file GST return on-line
CO5: Understand the significant provisions of the customs law

Course Content

Unit I

Basic Concepts: Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST, GST Council: Constitution, Structure and functioning. Concept of supply including composite and mixed supply, Place, Time and Value of taxable supply, Significance of consideration. **(12 Hours)**

Unit II

Levy of GST: Basis of Charge of GST, Inter-State Supply, Intra-state supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy, Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, exempted services under exemption notifications, Input tax credit. **(10 Hours)**

Unit III

Procedures under GST: Registration under GST law, Tax invoice credit and debit notes, Different GST returns, Electronic Liability, Credit, Cash Ledger, Different assessment under GST, Interest applicable under GST, Penalty under GST, Various provisions regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and tax collected at source (TCS), Audit under GST. **(10 Hours)**

Unit IV

E-Filing of Returns: E-filing of annual reports of companies and XBRL Filing with specific practical exercises; Calculation of Corporate Income and Tax Liability, TDS Certificates and Choosing the right income tax form, Download Utility Software from Income Tax Portal (There shall be at least 10 Lab. Practical exercises) **(10 Hours)**

Suggested Readings: (Latest editions)

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

- Delhi: Taxmann Publication.
2. Singhanian, V. K., & Singhanian, K. Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.
 3. Ahuja, G., & Gupta, R. Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.
 4. Agarwal, Anjali. Goods and Service Tax: Impact on the Indian Economy: New Century Publications
 5. Taxman's GST ready reckoner by Taxmann Publications private Limited
 6. Singh, A., GST Made Simple, CENTEX Publications.

Note: All updates on the Ministry of Finance, Government of India Website related to GST must be referred to during the teaching of the course

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

- Fill up online application for registration under GST for hypothetical firm.
- Fill up online various forms of GST Returns for hypothetical firm.
- Prepare e-Way bill for hypothetical firm.
- Practical problems on computation of input tax under reverse charge for hypothetical firm.
- Practical problems on payment of tax and interest, if any, for hypothetical firm.

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	3	3	2	1	1	1	3	1	3	3	3	3
CO2	3	1	1	1	1	1	1	1	1	1	2	3	3	3
CO3	3	2	3	3	2	1	1	1	1	1	2	3	3	3
CO4	3	1	1	3	1	1	1	1	3	1	3	3	3	3
CO5	3	3	3	3	3	1	1	1	3	1	1	3	3	3
AVG	3	1.8	2.2	2	1.8	1	1	1	2.2	1	1.1	3	3	3

(61)

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

Financial Technology

Course Code: BCOM 304

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

Objective – The course aims to give the students a comprehensive overview of the latest trends in Financial Technology and their impact on the products and services offered by financial institutions in financial markets

Course Outcomes – After the completion of the course the students will be able to

CO1: Understand new paradigm of payment systems and its advantages

CO2: Understand foundational Blockchain concepts and know about designs and implementation of smart contracts.

CO3: Learn about methods for developing decentralized applications on Blockchain.

CO4: Explore the fundamental aspects of crypto currencies and the liquid markets they operate in

CO5: Understand practical implications of investing in crypto currencies.

CO6: Understand recent FinTech developments and analyze their impact on the financial services industries

CO7: Describe the technologies underlying cryptocurrencies and Blockchains

Course Content

Unit I

Introduction to FinTech: FinTech Transformation, FinTech Evolution 1.0: Infrastructure, FinTech Evolution 2.0: Banks, FinTech Evolution 3.0 & 3.5: Startups and Emerging Markets, FinTech Typology, Change in mindset: Regulation 1.0 to 2.0 (KYC to KYD), Cryptographic Hash Functions, Merkle Tree, Digital Signature, Public and Private Keys **(14 Hours)**

Unit II

Payments, Cryptocurrencies and Blockchain: Digital Payments, Mobile Money and regulations, RTGS Systems, Cryptocurrencies, Legal and Regulatory Implications, Bitcoin, Ethereum, Altcoins, Wallets, Exchange Markets, Payments, Block Chain and Digital Transactions, Digital Identity, Block Chain in Finance – Concept and Future scope. **(14 Hours)**

Unit III

Digital Finance and Alternative Finance: Financial Technology Innovations – E Commerce and M Commerce, AI & Governance, AI in Smart Regulation and Fraud Detection, New Challenges of AI and Machine Learning, Data, Metadata and Differential Privacy, Crowdfunding - Charity and Equity, P2P and Marketplace Lending. **(14 Hours)**

Unit IV

FinTech Regulation and RegTech: FinTech Regulations, History and Evolution of RegTech, RegTech Ecosystem: RegTech Institutions Ecosystem: Startups, RegTech Startups: Challenges, RegTech Ecosystem: Regulators, Regulatory Sandboxes, Smart Regulation **(14 Hours)**

62

Suggested Readings: (Latest editions).

1. John Hill, Fintech and the Remaking of Financial Institutions, Elsevier Publications
2. A. Narayanan, et.al., Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction, Princeton University Press
3. Susanne Chishti Janos Barberis, The FinTech Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries (a review), Wiley
4. Freedman, Roy S, Introduction to Financial Technology (Complete Technology Guides for Financial Services), Academic Press
5. Phadke, Sanjay Fintech Future: The Digital DNA Of Finance, Sage Publications
6. Chishti, S., Jockle, J., O'Hanlon, S., Patrick, D., Bradley, B. FinTech For Dummies, United Kingdom: Wiley.

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

1. Analyze the market values and returns of cryptocurrencies during the pandemic
2. Study the use of AI and Robotics in marketing of financial services especially banking
3. Examine the need for regulations for security and safety of consumer data and latest developments in this aspect.

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PS O1	PSO 2	PS O3	PS O4	PS O5	PS O 6
CO1	3	3	3	3	1	1	1	3	3	1	3	3	3	3
CO2	3	3	3	3	3	1	1	3	3	1	3	3	3	3
CO3	3	3	3	3	2	1	1	3	3	2	3	3	3	3
CO4	3	3	3	3	1	1	1	3	3	3	3	3	3	3
CO5	3	3	3	3	3	1	1	3	3	3	3	3	3	3
CO6	3	3	3	3	1	1	1	3	3	3	3	3	3	3
CO7	3	3	3	3	1	1	1	3	3	3	3	3	3	3
AVG	3	3	3	3	1.7 1	1	1	3	3	2.28	3	3	3	3

(63)

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

Course Code: BCOM 306

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

Objective: The course aims to skill the students to understand types of derivatives, their pricing, and trading mechanism and regulations

Course Outcomes: After the completion of the course, the students will be able to-

CO1: Explain the differences between the types of derivatives and how they can be used for hedging and speculating purposes.

CO2: Differentiate forwards, futures, swaps and options - with intent to establish the theoretical basis of prices as well as the practical use - and pitfalls - of these products

CO3: Analyze and apply strategies for hedging, speculation and arbitrage for Financial Derivatives.

CO4: Assess the mechanics, valuation and trading strategies of derivative market; develop their own trading strategies in the volatile market

Course Content

Unit I

Introduction to Forwards and Futures: Forward Contracts - Definition, Pricing, Valuation, Cost-of-Carry. Forward Contracts on Dividend Paying Stocks and Stock Indices. Equity Index Future Contracts. Futures - Definition, Marking-to-Market; Margins; Leverage; Pricing of Index futures. Forward and Future Contracts on Commodities. Specification of Commodity Futures; Storage Cost; Lease Rate; Convenience Yield; Spot Price Prediction
(14 Hours)

Unit II

Forward, Future and Option Contracts: Forward and Futures Contracts on Currencies. Forward Exchange Rates; FX futures; Forward and Futures Contracts on Interest Rates. Forward rates; FRAs; Eurodollar Futures; Treasury Bond Futures; Hedging Interest Rate Risk; Options - Call and Put Options; Margins. Hedging with Options and Put-Call Parity Protective Puts; Collars; Synthetic Long/Short Positions; Conversions; Reversals; Box-Spread.
(14 Hours)

Unit III

Swaps: Introduction to Swaps: Commodity, Total-Return, and FX Swaps, Defining, Pricing, Using, and Valuing Swaps; Importance of OTC Swap Markets. Interest Rate and Currency Swaps Converting a floating rate loan into a fixed rate loan; 1- and 2-leg pricing;
(14 Hours)

Unit IV

Derivative Trading: Weather, energy and insurance derivatives, Trading of Options in India, Clearing and Settlements, Regulations for Derivatives Trading, Role of SEBI in regulating derivatives trading
(14 Hours)

Bramin Chandra

(64)

Suggested Readings : (Latest Editions)

1. John Hull, Options, Futures and other Derivatives, Pearson Education
2. Chance Don, An introduction to Derivatives and Risk Management, Cengage Publications
3. Parameshwaran, Financial Derivatives, Mc Graw Hill
4. Rene M. Stulz, Risk Management & Derivative, Cengage Publications
5. McDonald R.L. Derivative Markets, Pearson Education
6. Reilly, Frank K; and Keith C. Brown, Investment Analysis and Portfolio Management, Thomson

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

1. Study the NSE and BSE website and collect the details of the trading process in Derivatives
2. Analyze the different types of Derivatives traded in Indian Stock Exchanges
3. Compare the returns on Stocks and their Derivatives in NSE

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
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CO2	3	1	1	3	2	1	1	1	3	3	3	3	3	3
CO3	3	1	3	3	1	1	1	1	3	3	3	3	3	3
CO4	3	3	3	3	1	1	1	1	3	3	3	3	1	3
AVG	3	1.5	2	3	1.25	1	1	1	2.5	3	3	3	2.5	3

65

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

Course Code: BCOM 308

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

Objective: The course aims to give exposure to Students regarding different aspects of setting up a new business.

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

CO1: Generate a business idea using different techniques and describe sources of innovative ideas

CO2: Evaluate advantages of acquiring an ongoing venture with a case study

CO3: Present a comparative analysis of various government schemes which are suitable for the business idea

CO4: Develop a marketing plan for a business idea

CO5: Prepare and present a well-conceived Business Plan.

Course Content

Unit I

Introduction: New Venture Finance, The investment landscape, Essentials of a "good plan" from a Venture capitalist perspective. Projected financial statements - Balance sheet, Income statement, Cash flow statement. Build, Write and Present a profitable Business Plan

(14 Hours)

Unit II

Sources of Capital: Personal Equity, Angel Investors, Venture Capitalists, Bootstrapping, Private Equity, Hedge funds, in India. Different models of Venture Capital, Private Equity and Hedge funds in India. Correlation of means of finance with Project Life Cycle. Business Incubators and Facilitators. Angel Investors. IPO process and Valuation and Role of Merchant Banker, Regulation And Cost.

(14 Hours)

Unit III

Process of Funding: Due Diligence, calculation of Net Worth of the company, Legal Framework and Exit Routes for Venture Capital, Bank Funding Process and Documentations. Financing stages of Venture Capital Financing -- Seed stage; start-up stage; early-stage expansion stage and bridge stage

(14 Hours)

Unit IV

Institutional Support: Institutional support to Entrepreneurship Role of Directorate of Industries, District Industries Centers (DICs), Industrial Development Corporation (IDC), State Financial corporation (SFCs), Commercial banks Small Scale Industries Development Corporations (SSIDCs), Khadi and village Industries Commission (KVIC), National Small Industries Corporation (NSIC), Small Industries Development Bank of India (SIDBI), Ministry of Micro Small and Medium Scale Enterprises (MSME) Government Policy Packages. Government schemes for new ventures like: Start-up India (2016), Make in India (2014), Atal Innovation Mission, Support to training and Employment programme for women (STEP), Digital India, Stand up India, Trade related entrepreneurship assistance and development (TREAD), Pradhan Mantri Kaushal Vikas Yojana, NABARD (rural development).

(14 Hours)

Suggested Readings: (Latest Edition)

1. Stephen Spinelli, Jr. Robert Adams. New Venture Creation, Mc Graw Hill (E Book Available)
2. Andrew Metrick, Ayako Yasuda. Venture Capital and the Finance of Innovation, Wiley Publication (E Book Available)
3. Benjamin, Gerald A., and Joel B Margulis. Angel Capital, How to Raise Early stage, private equity Financing. New Jersey: John Wiley & Sons
4. Mahendra Ramsinghani. The business of venture capital: Insights from leading practitioners on the Art of raising a fund, Deal structuring, Creation, and Exit Strategies, Wiley
5. Romans, A. The Entrepreneurial Bible to Venture Capital: Inside secrets from the leaders in the Startup Game: McGraw-Hill Education
6. Joshi, K. The economics of venture capital firm operations in India. Cambridge University Press.

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

- Generate a business idea using different techniques and describe sources of innovative ideas.
- Evaluate advantages of acquiring an ongoing venture with a case study.
- Present an idea which can have IPR like patents along with comparative analysis of patents already granted in similar field.
- Present a comparative analysis of various government schemes which are suitable for the business idea (developed in exercise 1).
- Develop a marketing plan for the business idea (developed in exercise 1).
- Prepare and present a well-conceived Business Plan.

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
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CO2	3	3	3	3	1	3	3	3	2	1	2	3	3	3
CO3	3	1	1	2	3	3	3	3	1	1	3	1	1	3
CO4	3	1	1	2	3	3	3	3	1	1	2	1	3	3
AVG	3	2.2	2.2	2.6	2.6	3	3	3	2	1.4	2.6	2.2	2.6	3

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

Equity Research and Analysis

Course Code: BCOM 310

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

Objective: The course aims to give exposure to Students regarding different aspects of Corporate Valuations, Business Forecasting & Projections, and Sectoral Knowledge

Course Outcomes: After the completion of the course the students will be able to:

- CO1: Calculate the Intrinsic value of a company and compare it with its market value
- CO2: Compare the value derived for the company based on different valuation models
- CO3: Examine the financial statements of a company to assess its past and expected performance
- CO4: Take guided decisions on the investments in stocks of companies

Course Content

Unit I

Introduction to Rational Investing: Evaluation of Business Model, Industry Analysis, Application of Porter's Five Forces Model, Evaluation of Management & Organizational Life Cycle, Corporate Governance, Behavioral Finance, Analysis beyond numbers **(14 Hours)**

Unit II

Financial Statements Analysis: Standalone vs Consolidated Statements, Decode Income Statement and Balance Sheet, Analyze Fixed Assets & Depreciation, Current Maturities of Long-Term Borrowings, Financial Statement Analysis - Common Size & Trend Analysis, Ratio Analysis Profitability Ratios, Leverage & Coverage Ratio, Liquidity & Turnover Ratio, Return & Shareholders Ratio, Relative valuation model **(14 Hours)**

Unit III

Approaches to Building Projections: Forecasting Methods, Capacity Addition, Revenue Drivers, Expense Drivers, Revenue & Expense Models, Capex Modeling, Loan Schedule, Working Capital, Short Term Borrowings, Building Forecasted statements - P&L, Cash Flow, Balance Sheet **(14 Hours)**

Unit IV

Introduction to Valuation: Enterprise Value (EV), Asset Approach of Valuation, Discounted Cash Flow (DCF) Method, Free Cash Flows for Valuation, Multiples based Method of Valuation, Creating Multiple Table, EV / Sales Multiple, EV / EBITDA Multiple, EV / MW Multiple Valuation, PE Multiple Valuation, P/Sales Multiple Valuation, P/BV Multiple Valuation **(14 Hours)**

Suggested Readings: (Latest Editions)

1. Benjamin Graham. The Intelligent Investor: The Definitive Book on Value Investing (Collins Business Essentials)
2. Khushboo Gala, Ankit Gala. Fundamental Analysis Shares: Become An Intelligent Investor, Buzzing Stock Publishing
3. Graham, B., Dodd, D. Security Analysis: Sixth Edition, Foreword by Warren

Pravin Chandra

Buffett. United Kingdom: McGraw-Hill Education.

4. Dun, Equity Research And Valuation: McGraw-Hill Education (India) Pvt Limited.

5. Bajikar S. Equity Research for the Technology Investor: Value Investing in Technology Stocks. United States: BAJIKAR TECH INVESTOR.

6. Valentine, J. Best Practices for Equity Research Analysts: Essentials for Buy-Side and Sell-Side Analysts. United Kingdom: McGraw-Hill Education.

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

1. Analyse the market and book value of shares and attempt to decode the reasons for difference in values
2. Identify an industry or sector of choice and prominent companies in the sector and analyse the trends on values of their shares and correlate it to the information dissemination about them

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	2	3	1	2	1	3	1	1	1	3	3	3
CO2	3	1	3	3	1	1	1	1	1	3	3	3	3	3
CO3	1	3	3	3	1	3	1	1	1	3	3	3	3	3
CO4	3	3	3	3	2	3	1	3	1	3	3	3	3	3
AVG	2.5	2.5	2.75	3	1.25	2.25	1	2	1	2.5	2.5	3	3	3

Prachi Chandra

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

Financial Modelling Using Spreadsheets Lab

Course Code: BCOM 312

L-0, T/P -4, Credits-2

Objective – The aim of the course is to train the students to effectively and efficiently utilize Spreadsheets for data analysis.

Course Outcomes: After the completion of the course the students will be able to:

CO1: Create spreadsheet-based models and use a variety of spreadsheet tools and techniques, such as a number of financial and statistical command functions, what-if scenarios, one- and two-way input tables, optimization, Monte Carlo simulation, and regression analysis.

CO2: Use logical IF statements, to custom format cells, and to conditionally format cells so as to highlight areas where management attention is needed.

CO3: Create linked spreadsheets for decision making models

CO4: Take Financial Decisions using financial models created

Course Content

Unit I

Introduction: Combination of multiple functions in a problem as Vlook +Match, Index+Match, VlookUp and If, Offset Function. Sensitivity Analysis using different ways, Scenario Manager and how to use that in a model, Iterative calculations. Using Spreadsheets for Correlation, Regression, Variance. Summarize data from different sheets into a single sheet using Indirect function
(12 Hours)

Unit II

Charting: Rules of creating a bar chart, Pictures as linked objects in Spreadsheets, Creating dynamic charts, Using Name Manager. Display of multiple charts at the same time in same location using filter, Now and Then Analysis chart, Waterfall Charts, Thermometer Charts, Change in charts using sensitivity analysis, Interactivity using Form Controls, Creation of Dashboards, Conditional formatting
(12 Hours)

Unit III

Financial Analysis: Calculate Net Present Value (NPV), Internal Rate of Return (IRR), Build Dynamic Models with Multiple Scenarios using XIRR, MIRR. Lowest common denominator and annual equivalency cash flow for determining the value of Recommended Projects: Students may be encouraged to attempt the following for enhanced learning with different life spans.
(12 Hours)

Unit IV

Other Modelling techniques: Using formulas for the after tax Weighted Average Cost of Capital (WACC) and Capital Asset Pricing Model (CAPM), Calculation of Free Cash Flows to Firm and Free Cash Flows to Equity, Creation of Data Tables, Scenario Manager and Solver.
(12 Hours)

Suggested Readings: (Latest Edition)

1. Proctor Scott, Building Financial Models using Excel: A guide for business professionals, Wiley Publications

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

Pravin Chandra

corporate finance, FT Publishing International

3. Francis J. Clauss, Financial Modeling with Excel

4. Sengupta Chandan. Financial Analysis and Modeling Using Excel and VBA, Wiley

5. Benninga, Simon. Financial Modeling: The MIT Press

6. Michael Rees, Financial Modeling in Practice: A Concise Guide for Intermediate and Advanced Levels, Wiley Finance

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

1. Take the financial statements of a firm and build a model to predict its future earnings assuming the pandemic lasts for a year, more than a year and less than a year
2. Analyze the financial statements of past few years of a company and correlate it to a macroeconomic variable impacting the industry and the firm

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CO4	1	3	3	3	1	1	1	1	3	1	1	3	1	3
CO5	1	3	3	3	1	1	1	1	3	1	1	3	1	3
CO6	1	3	3	3	1	1	1	3	3	1	1	3	1	3
AVG	2	3	3	3	1.75	1	1	2.67	3	2.5	2.5	3	2.5	3

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

Course Code: BCOM 314

Credits: 6

Objective – Students must attempt to conduct an empirical research study based on field data. Univariate Data Analysis of Primary Data is an essential component of Project completed in this year.

Course Outcomes – After this project the students will be able to

CO1: Apply all theoretical concepts learned in research methodology

CO2: Articulate a clear research objective with accurate scope and limitations of the study

CO3: Identify an appropriate sample size for a study

CO4: Choose the appropriate data collection tools for accurate, authentic and complete data collection

CO5: Study the data using techniques appropriate to the Research Design

CO6: Analyze data using parametric techniques and conduct Univariate analysis.

CO7: Draw conclusions based on the results from the analysis

Guidelines

Students must be advised to select an area for research as per their interest. The area must be related to any subject or topic that has been discussed in any course in the class.

In case the student is interested in an entirely new area, there should be adequate reasoning and study to support the interest and the topic must be submitted to the HOD for approval before the research is commenced. Students and supervisors must ensure that they have access to reliable resources for data needed for research.

There shall be a supervisor for the students who will guide them to

- (i) select a topic from the area of economics, commerce and business,
- (ii) design the research project,
- (iii) collect and analyze data and
- (iv) write the report.

The number of Students to be allotted against one supervisor and the selection of the examiner for the project report will be determined as per the norms decided by the University.

Students must conduct preliminary research after a detailed survey and analysis of the existing literature on the topic and identify research gap to showcase the significance of the chosen topic. Students must decide their research topic and draft a clearly defined and delineated research objective.

Draft the research question for the research: Investigate the relationship between variables and establish causal relationships if any

Research methodology - Research can be experimental, observational, theoretical, textual, qualitative, quantitative, etc. Students may need to modify their research methodology in the light of the initial research through a pilot study

Analysis/data processing will include statistical analysis, generating graphs, charts or tables, organizing information into discrete categories, and so on, or it might involve historiographic or critical analysis of texts or events.

Writing up- This is the process of presenting the results of the research in a systematic manner. The Report must be in the given format to include Research Objective, Research Design, Data Collection, Data Analysis, Conclusions and Summary.

For the viva-voce examination, an expert shall be engaged who shall be a senior teacher from a college other than the college in which the student is studying.

Pravin Chandra

Suggested Readings: (Latest edition)

1. Madan, P., Paliwal, V., & Bhardwaj, R. Research Methodology-Methods & Techniques. New Delhi: New Age International Publishers.
2. Kothari, B. L. Research Methodology: Tools and Techniques. Jaipur: ABD Publishers.
3. Borse, M. N. Research Methodology—Modern, Methods & New Techniques. Jaipur: Shree Niwas Publishers.
4. Rao, K. V. Research Methodology in Commerce and Management. Noida, Uttar Pradesh: Sterling Publishers Private Limited.
5. Sharma, R. D., & Chahal, H. Research Methodology in Commerce and Management. New Delhi: Anmol Publications.
6. Bryman, Alan. Social Research Methods: OUP Oxford

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CO4	3	2	3	3	3	1	1	3	1	1	2	3	3	3
CO5	1	3	3	3	1	1	1	3	2	1	2	2	1	3
CO6	1	1	1	3	1	1	1	3	3	1	1	3	3	3
CO7	3	3	3	3	3	1	1	3	1	1	1	3	3	3
AVG	2.4 2	2.5 7	2.7 1	3	2.1 4	1	1	3	1.42	1	2.14	2.42	2.42	3

Ravi Chandra