SCHEME OF EXAMINATION AND SYLLABI

for

BACHELOR OF COMMERCE (HONOURS)

for

First to Sixth Semester
(w.e.f. 2013 – 2014 Academic Session)

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY

(Divya Verma) (C.L. Gurumurthy) (V.Kumar) (Anup S. Beniwal)

(Anu Singh Lather) (H.C.Rai)
SCHEME OF EXAMINATIONS

Guru Gobind Singh Indraprastha University, Delhi

Bachelor of Commerce (Hons.)

Criteria for Internal Assessment

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

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

1. Class Test-I - 10 marks
2. Class Test-II - 10 marks
3. Individual Presentation/Viva-Voce/Group Discussion - 5 marks

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

MAXIMUM & MINIMUM CREDITS OF THE PROGRAMME

The total number of the credits of the B.Com (Hons.) Programme is 160.
Each student shall be required to appear for examinations in all courses. However, for the award of the degree a student should secure at least 150 credits. The electives shall be floated if minimum number of students opting for it are 20 per cent of the intake in the course.

[Effective from Academic Session 2013-2014]
Passed by BOS on May 2, 2013
Passed by Sub-Committee of Academic Council on May 9, 2013

I. SUMMER TRAINING PROJECT

Each student shall undergo practical training of six weeks during the vacations after fourth semester in an approved business / industrial / service organization and submit at least two copies of the Summer Training Report to the Director / Principal of the Institution within two weeks of the commencement of the Fifth Semester. The Summer Training Report shall Carry 100 marks. It shall be evaluated for 50 marks by an External Examiner to be appointed by the University and for the rest of the 50 marks by an Internal Examiner to be appointed by the Director / Principal of the Institution. The internal Examiners shall comprise of a minimum of two Internal Faculty Members.

II. FINAL YEAR MAJOR PROJECT REPORT

During the sixth semester each student shall undertake a project to be pursued by him / her under the supervision of an Internal Supervisor to be appointed by the Director / Principal. The project should be based on primary data. Both the subject and the name of the Supervisor will be approved by the Director / Principal of the Institution. The Project Report in duplicate along with one soft copy in a CD will be submitted at least four weeks prior to the commencement of the End Term Examination of the Sixth Semester. Project Report shall carry 100 marks. These shall be evaluated by an External Examiner appointed by the University for 50 marks and for the rest of the 50 marks by an Internal Examiners to be appointed by the Director / Principal of the Institution. The internal Examiners shall comprise of a minimum of two Internal Faculty Members.
[Effective from Academic Session 2013-2014]
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(Divya Verma) (C.L. Gurumurthy) (V.Kumar) (Anup S. Beniwal)

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GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI

BACHELOR OF COMMERCE (HONS.) PROGRAMME

First Semester Examination

<table>
<thead>
<tr>
<th>Code No.</th>
<th>Paper</th>
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<th>T/P</th>
<th>Credits</th>
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<tbody>
<tr>
<td>BCOM 101</td>
<td>Financial Accounting</td>
<td>5</td>
<td>-</td>
<td>5</td>
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<tr>
<td>BCOM 103</td>
<td>Management Principles and Organization Behavior</td>
<td>5</td>
<td>-</td>
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<tr>
<td>BCOM 105</td>
<td>English</td>
<td>5</td>
<td>-</td>
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<tr>
<td>BCOM 107</td>
<td>Introduction to Information Technology</td>
<td>5</td>
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<tr>
<td>BCOM 109</td>
<td>Computer Lab</td>
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GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI

BACHELOR OF COMMERCE (HONS.) PROGRAMME

Second Semester Examination

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<th>Paper</th>
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<tr>
<td>BCOM 102</td>
<td>Business Communication</td>
<td>5</td>
<td>-</td>
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<tr>
<td>BCOM 104</td>
<td>Micro Economics-I</td>
<td>5</td>
<td>-</td>
<td>5</td>
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<tr>
<td>BCOM 106</td>
<td>Business Mathematics</td>
<td>5</td>
<td>-</td>
<td>5</td>
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<tr>
<td>BCOM 108</td>
<td>Business Laws</td>
<td>5</td>
<td>-</td>
<td>5</td>
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<td>BCOM 110</td>
<td>Business Statistics</td>
<td>5</td>
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GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI

BACHELOR OF COMMERCE (HONS.) PROGRAMME

Third Semester Examination

<table>
<thead>
<tr>
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<th>Paper</th>
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<th>Credits</th>
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<tbody>
<tr>
<td>BCOM 201</td>
<td>Cost and Management Accounting</td>
<td>5</td>
<td>-</td>
<td>5</td>
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<tr>
<td>BCOM 203</td>
<td>Marketing Management</td>
<td>5</td>
<td>-</td>
<td>5</td>
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<tr>
<td>BCOM 205</td>
<td>Micro Economics-II</td>
<td>5</td>
<td>-</td>
<td>5</td>
</tr>
<tr>
<td>BCOM 207</td>
<td>Corporate Laws</td>
<td>5</td>
<td>-</td>
<td>5</td>
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<tr>
<td>BCOM 209</td>
<td>Business Ethics and Corporate Social Responsibility</td>
<td>4</td>
<td>-</td>
<td>4</td>
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<tr>
<td></td>
<td>(Interdisciplinary paper)</td>
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<tr>
<td>BCOM 211</td>
<td>Computerized Accounting Software (Computer Lab)</td>
<td>-</td>
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<tr>
<td>Divya Verma</td>
<td>(C.L. Gurumurthy)</td>
<td>V.Kumar</td>
<td>Anup S. Beniwal</td>
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<tr>
<td>Anu Singh Lather</td>
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<tr>
<td>H.C. Rai</td>
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GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI

BACHELOR OF COMMERCE (HONS.) PROGRAMME

Fourth Semester Examination

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<tr>
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<th>Credits</th>
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</thead>
<tbody>
<tr>
<td>BCOM 202</td>
<td>Corporate Accounting</td>
<td>5</td>
<td>-</td>
<td>5</td>
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<tr>
<td>BCOM 204</td>
<td>Auditing</td>
<td>5</td>
<td>-</td>
<td>5</td>
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<tr>
<td>BCOM 206</td>
<td>Macro Economics</td>
<td>5</td>
<td>-</td>
<td>5</td>
</tr>
<tr>
<td>BCOM 208</td>
<td>Human Resource Management</td>
<td>5</td>
<td>-</td>
<td>5</td>
</tr>
<tr>
<td>BCOM 210</td>
<td>Environment Management (NUES)</td>
<td>2</td>
<td>-</td>
<td>2</td>
</tr>
<tr>
<td>BCOM 212</td>
<td>Work Psychology (Interdisciplinary paper)</td>
<td>4</td>
<td>-</td>
<td>4</td>
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<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>26</strong></td>
<td>-</td>
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NUES- Non-University Examination System

Note: At the end of the Fourth Semester all the students shall have to undergo Summer Training for Six Weeks.
GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI

BACHELOR OF COMMERCE (HONS.) PROGRAMME

Fifth Semester Examination

<table>
<thead>
<tr>
<th>Code No.</th>
<th>Paper</th>
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<th>Credits</th>
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<tr>
<td>BCOM 301</td>
<td>Indian Economy</td>
<td>5</td>
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<tr>
<td>BCOM 303</td>
<td>Income Tax Law and Practices</td>
<td>5</td>
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<tr>
<td>BCOM 305</td>
<td>Entrepreneurship Development</td>
<td>5</td>
<td>-</td>
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<tr>
<td>BCOM 307</td>
<td>Management Information System</td>
<td>5</td>
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</tr>
<tr>
<td>BCOM 309</td>
<td>Summer Training Report &amp; Viva Voce</td>
<td>-</td>
<td>-</td>
<td>6</td>
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<tr>
<td>BCOM</td>
<td>ECONOMIC I</td>
<td>5</td>
<td>-</td>
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<td><strong>Total</strong></td>
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The students will choose one elective paper from given electives.

**Elective I**
BCOM 311: Investment Management
BCOM 313: Financial Markets and Institutions
BCOM 315: Sales and Distribution Management
BCOM 317: Industrial Relations and Labour Laws
BCOM 319: Services Marketing

[Effective from Academic Session 2013-2014]
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One elective should be chosen from the given electives in sixth semester.

Elective II
BCOM 312: Introduction to Derivatives
BCOM 314: Principles of Insurance
BCOM 316: Compensation Management
BCOM 318: Human Resource Development
BCOM 320- Advertising and Brand Management
BCOM 322- Customer Relationship Management

[Effective from Academic Session 2013-2014]
Passed by BOS on May 2, 2013
Passed by Sub-Committee of Academic Council on May 9, 2013
SEMESTER I
GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF COMMERCE(Hons)

BCOM 101- Financial Accounting
L-5 T/P-0
Credits-5

Objectives: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

Course Contents:

Unit I

Unit II

Unit III


Unit IV

Text Books

Reference Books
GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI

BACHELOR OF COMMERCE(Hons)

BCOM 103- Management Process and Organisational Behaviour

L-5 T/P-0 Credits-5

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

Course Contents

Unit I

Introduction: Concept, Nature, Process and Significance of Management; Managerial levels, skills, Functions and Roles; Management vs. Administration; Coordination as Essence of Management; Development of Management Thought: Classical, Neo-Classical, Behavioural, Systems and Contingency Approaches; Management and Society: The External Environment, Social Responsibility, and Ethics: An Overview; Managerial Communication; Role of technology in communication.

Unit II


Organising: Concept, Nature, Process and Significance; Principles of an Organization; Span of Control; Departmentation; Types of an Organization; Authority-Responsibility; Delegation and Decentralization; Formal and Informal Organization.

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

Controlling: Nature and Scope of Control; Types of Control; Control Process; Control Techniques – Traditional and Modern.

Unit III

Individual & Group Behaviour in Organization: Individual Determinants of OB: Perception, Learning, Emotions, Attitudes, Personality, Stress and Its Implication on Management Practices, Managing emotions in organizations; Structural Dynamics of work groups and Work Teams, Power, Politics, Conflict and
Negotiation, Interpersonal Behaviour and Relations; concept of Psychological contract; Transactional Analysis; Organizational commitment; Determinants of Job satisfaction.

**Unit IV**

**Lectures: 14**

**Organizational Processes:** Organizational change, Organizational Culture, innovation and creativity, Strategic change in organisations.

**Text Books**

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

BCOM 105- English
L-5 T/P-0            Credits-5

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

Course Content:

UNIT – I
Lectures: 20
Remedial Grammar: Parts of Speech, Sentence Structure, Clauses, Tenses, Voices, Narration,
Subject-Verb Agreement, Conditional Sentences, Punctuations.

UNIT – II
Lectures: 15
Communication: Communication process-idea, made, medium, barriers, remedies; Interpersonal
communication-presentations, Group discussions, Interviews, Meetings, Public speaking.

UNIT – III
Lectures: 15
Professional Writing: Types of writing-Descriptive, Narrative, Discursive, Argumentative, Reflective, Literary etc:
Audience analysis; formal correspondence-letters, Reports, Projects/business plans, memorandums, curriculum vitae/Resume.

UNIT – IV
Lectures: 20
Value added texts:
  b) “Why We Need Innovation, Not Just Insulation” by Bill Gates
  c) “Creativity” by Osho
  d) “My Experiments with Truth” by M.K. Gandhi
  e) “Fortune at the Bottom of the Pyramid” by C.K.Prahlad

Text books:
  1. Maison, Margaret M. (2010), Examine Your English, Hyderabad: Orient Longman.

Reference Books

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

Course Contents

Unit I

Basics of Computer and its Evolution: Evolution of Computer, Data, Instruction and Information, Characteristics of Computers, Input-output Devices (Hardware, Software, Human ware and Firmware), Function of Different Units of Computer, Classification of Computers. Data Representation: Different Number System (Decimal, Binary, Octal and hexadecimal) and their Inter Conversion (Fixed Point Only), Binary Arithmetic (Addition, Subtraction, Multiplication and Division), Computer Memory: Primary Memory, Secondary memory, Magnetic Disks, Optical Disks, Flash Memory, Mass storage devices, NAJ & SAN’s.

Unit II

Computer Software: Types of Software, Introduction to Operating System; Function of OS, Types of Operating Systems, Booting Procedure, Start-up Sequence, Details of Basic System Configuration, Important Terms like Directory, File, Volume, Label, Drive Name, etc; Introduction to GUI using Windows Operating System, Compiler, Interpreter and assembler, Types of languages; word processor and software.

Unit III


Unit IV

Computer Networks and IT applications:
Data communication concepts, types of communication media, Concepts of Computer Networks, Network topologies, Networking devices, OSI model, Internet, Intranet and Extranets; Applications of internet. Information Technology and Society: Indian IT Act, Application of information Technology in Railways, Airlines, Banking, Insurance, Inventory Control, Financial systems, Hotel management, Education, entertainment and health, security issues in information technology.

Text Books


Reference Books

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

BCOM 109- Computer Lab

L-0 T/P-6

Credits-3

The Computer lab will be based on proficiency in Word processor, Spreadsheets, Powerpoint, SQL queries.
SEMESTER II
Objectives: The aim of the subject is to develop students' ability to communicate correctly and effectively on matters having relevance to day-to-day business operations.

COURSE CONTENTS

UNIT I

Introduction to Business Communication: Business communication- definition, importance; Forms of Communication – Downward, upward, horizontal and lateral communication, Process of communication; Principles of Communication - 7c's concept; Formal and informal communication network; Nature and importance of informal communication; Grapevine – single strand, gossip, cluster, Probability; Advantages and disadvantages of Grapevine; Barriers to communication.

UNIT II

Written Communication: Business letters- Request letters, Good news letters, Bad news letters, Persuasive letters, Sales letters. Minutes of the meeting; Report writing; Job application and resume writing; Business communication via social network; Writing a blog.

UNIT III

Oral Communication: Principles of oral presentations, Factors effecting presentations, Non – Verbal communication –, Para language, Time, Space, Silence; Appearance, Body language; Interview skills, types of interview; Mock interviews and group discussion exercises; Understanding Skype and its usage in business communication

UNIT IV

Communicating in a Multicultural World: idea of a global world, Impact of globalization on organizational and multicultural communication, understanding culture for global communication; Etic and Emic approaches to culture, overcoming cross cultural communication, cultural protocol in various countries. Public Relations (PR): Why PR? definitions of PR, misconceptions about PR, use of communication skills for media and public relations, press release, handling a press conference.

Text Books:

Reference Books:
2. Kaul A (2009), Business Communication. PHI
BCOM 104 - Micro Economics - I

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

Course Contents

Unit I
Introduction to Economics and Demand Theory: Opportunity cost and marginalism - production possibility frontier, Law of demand and consumer equilibrium-cardinal utility approach: Indifference Curve-price income and substitution effect.

Unit II
Demand, Supply and the Markets, Demand Curves: Individual demand curves and market demand curve, movement along Vs shift market demand curve. Elasticity of demand-nature and types of theory of supply, law of supply, equilibrium supply curves, elasticity of supply, shifts in demand and supply, shifts in demand and supply.

Unit III
Theory of Production: Meaning and Concept of Production, Factors of Production and Production function, Fixed and Variable Factors, Law of Variable Proportion (Short Run Production Analysis), Law of Returns to a Scale (Long Run Production Analysis) through the use of ISO QUANTS.

Unit IV
Cost Analysis & Price Output Decisions: Concept of Cost, Cost Function, Short Run Cost, Long Run Cost, Economies and Diseconomies of Scale, Explicit Cost and Implicit Cost, Private and Social Cost; Revenue: concept, types, revenue curves.

Text Books:


Reference Books:

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

BCOM 106- Business Mathematics

L-5 T/P-0 Credits-5

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

Course Contents

Unit I


Unit II

Linear Algebra: Determinants; Minors and Co-factors, Laplace Expansions; Matrices-Special types; operations, Rank and Elementary Transformations; Inverse and Normal form; Consistency of linear system of equations (Up to three variables); Application to Business Problems.

Unit III

Differential Calculus: Concepts of function, limit and continuity, graphs of functions, definition of derivative; Derivative as a Rate Measure and Measure of slope; Functions of more than one variable; Partial Derivatives (up to second order); Homogenous Functions and Euler’s Theorem; Differentiation of Implicit functions; Maxima- minima of Functions of one and two variables; Applications in Business Problems.

Unit IV

Integral Calculus: Concept of Integration- as anti-derivative process; Standard forms; Methods of integration-by substitution, by parts, and partial fractions; Definite integration; Finding areas in simple cases; Consumers’ and producers’ surplus.

Text Books:

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

Unit I Lectures: 20

Unit II Lectures: 15
Sale of Goods Act – 1930: Contract of sale, meaning, difference between sale and agreement to sell, Conditions and Warranties, transfer of ownership in goods including sale by non-owners, performance of contract of sale, meaning of an unpaid seller, rights of an unpaid seller against the goods and the buyer.

Unit III Lectures: 15

Unit IV Lectures: 20

Text Books:

Reference Books:
GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF COMMERCE(Hons)

BCOM 110- Business Statistics

L-5 T/P-0 Credits-5

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

COURSE CONTENTS

Unit I
Statistical Data and Descriptive Statistics: Measures of Central Tendency: Mathematical averages including arithmetic mean, geometric mean and harmonic mean, properties and applications, positional averages, mode, median (and other partition values including quartiles, deciles, and percentiles);

Unit II
Measures of variation: absolute and relative, range, quartile deviation, mean deviation, standard deviation, and their co-efficients, properties of standard deviation/variance; Moments: calculation and significance; Skewness, Kurtosis and Moments.

Unit III
Simple Correlation and Regression Analysis: Correlation Analysis, meaning of correlation simple, multiple and partial; linear and non-linear, Causation and correlation, Scatter diagram, Pearson co-efficient of correlation; calculation and properties, probable and standard errors, rank correlation; Simple Regression Analysis: Regression equations and estimation.

Unit IV
Index Numbers: Meaning and uses of index numbers, construction of index numbers, univariate and composite, aggregative and average of relatives – simple and weighted, tests of adequacy of index numbers, Base shifting, problems in the construction of index numbers.

Text Books:

Reference Books:
SEMESTER III
BCOM 201 – Cost and Management Accounting

Credits-5

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

Course Contents

Unit I

Meaning and Scope of Cost Accounting: Basic Cost Objectives and scope of cost accounting, Cost centres and cost units, Cost classification and elements of cost, Cost behaviour pattern, separating the components of semi-variable costs.

Materials Control: Meaning, Steps Involved, Materials and Inventory, Techniques of Material/Inventory Control, Valuation of Inventory.

Unit II

Labour Cost: Attendance and payroll procedures, overview of statutory requirements, overtime, idle time and incentives, Utilisation of labour, direct and indirect labour, charging of labour cost, remuneration systems and incentive schemes;

Overheads: Functional analysis – factory, administration, selling, distribution, research and development, fixed, variable, semi variable and step cost; Factory overheads. Administration overheads and Selling and distribution overheads.

Unit III


Contract Costing: Progress payments, retention money, escalation clause, contract accounts, accounting for material, accounting for plant used in a contract, contract profit and balance sheet entries; Process Costing (including Joint Products and By-products and Inter-process Profits), Operating/Service Costing. (Transport & Power House only).

Unit IV

Marginal Costing: meaning, advantages, marginal costing and absorption costing; Cost-Profit-Volume Analysis: break even point, margin of safety, P/V Ratio, concept of key factor; break-even chart and its types; Decision making: costs for decision making, variable costing and differential analysis as aids in making decisions – fixation of selling price, exploring new market, make or buy, product mix, operate or shut down, sell or process further decisions etc.
Budgeting and Budgetary Control: concept of budget, classification of budget, fixed and flexible budgets, Zero Based Budgeting, budgetary control objectives, merits and limitations, performance budgeting; Standard Costing: meaning, advantages, limitation, applications, setting of standards, variance analysis, including material, labour, overhead and sales variances, decomposition of variances, control ratios.

Text Books

Reference Books:
Objectives: The objective of this paper is to identify the foundation terms and concepts that are commonly used in marketing. It also identifies the essential elements for effective marketing practice. This course will give complete relationship between marketing and other management functions.

Course Contents

Unit I
Introduction to Marketing: meaning and scope of marketing; marketing management process-an overview; concept of marketing mix; understanding marketing environment; consumer and organization buyer behavior; market segmentation

Lectures: 15

Unit II
Product and Pricing Decisions: product concept; types of products; major product decisions; product life cycle, new product development process; Pricing Decisions: determinants of price; pricing process, policies and strategies

Lectures: 20

Unit III
Promotion and Distribution Decisions: communication process; promotion tools-advertising, Personal selling, sales promotion; distribution channel decisions-types and functions of intermediaries; Channel Design; selection and management of intermediaries.

Lectures: 20

Unit IV
Emerging Trends and Issues in Marketing: Consumerism, Rural Marketing, Social Marketing; Direct Marketing; Online Marketing, Selling Skills.

Lectures: 15

Text Books:

Reference Books
Objective: The objective of the course is to acquaint the students with various market structures within which a firm operates. The Course also deals with long-term decision making and market efficiency.

Unit I

Perfect Competition: assumptions, price and output decisions; equilibrium of the firm and the industry in the short and the long runs, including industry’s long run supply, difference between accounting and economic profits, producer surplus.

Unit II

Monopoly Market Structure: kinds of monopoly, monopolist's decision and equilibrium, shifts in demand curve and the absence of the supply curve; measurement of monopoly power and the rule of thumb for pricing; horizontal and vertical integration of firms; comparison of pure competition and monopoly, social costs of monopoly power, price discrimination, peak-load pricing, pricing of public Utilities.

Unit III

Monopolistic Competition and Oligopoly: price and output decisions in monopolistic competition, monopolistic competition and economic efficiency, price discrimination; oligopoly and interdependence - Cournot's Duopoly Model, Stackelberg Model, Kinked Demand Model, Prisoner's dilemma, Collusive oligopoly - Price-Leadership Model - Dominant firm Cartels, Sales maximization

Unit IV

Market for Factor Inputs: Determination of factor rewards in perfect input markets in the Short & Long runs under conditions of Perfect and Imperfect Commodity Markets, reward determination of factors under the conditions of monopsony, monopolistic and monopsonistic exploitation, Role of
trade unions in wage determination, Rental element in factor remuneration; Government intervention in factor market - direct or through regulatory agency.

**Text Books:**

**Reference Books:**
Objectives: To help the students to understand the provisions of Companies Act 1956 and to identify the scope, role and functions of the company secretary and best practices in key functional matters.

Course Contents

Unit I  
Company: Meaning, features, types, privileges of private company, lifting of corporate veil, formation of company, Memorandum of Association: meaning, importance, clauses of memorandum of association and their alteration; Doctrine of ultra-vires; Articles of Association: meaning, contents, alteration of articles of association; Constructive notice and doctrine of indoor management.

Unit - II  
Prospectus: Definition, contents of prospectus, Statement in lieu of prospectus; Share Capital: Types of share capital, alteration of share capital, reduction of share capital, share and stock, share certificate and share warrant; Company Management: Introduction, qualification and disqualification of directors, appointment, vacation, removal of powers, duties and liabilities of directors, managerial remuneration.

Unit - III  
Company Meetings and Resolution: Kinds of company meetings, requisites of valid meeting, proxy, voting, Agenda, Minutes of Meetings, Resolution-meaning and types; Winding Up: meaning, compulsory winding up, voluntary winding up, winding up under the supervision of Court, consequences of winding up.

Unit - IV  
Company Secretary: Meaning of company secretary, qualifications, qualities, functions, position, role and importance of company secretary, Appointment, powers and rights, duties and liabilities of company secretary.

Text Books

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

Unit I

Unit II
Freedom and Determinism, Libertarianism, Morality and Society, Theories of moral reasoning-teleological and Deontological Theories.

Unit III
Concept of business ethics, corporate code of ethics: environment, accountability, Responsibility. CSR: Arguments for and against, CSR Models drivers and standards.

Unit IV

Text Books:

Reference Books
GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF COMMERCE(Hons)

BCOM 211 - Computerized Accounting Software (Computer Lab)
L-0 T/P-4 Credits-2

The students must be familiar with preparation of computerized accounts (By using TALLY Software or any other popular accounting software): including creation of vouchers and recording transactions, preparing reports – cash book and bank book, ledger accounts, trial balance, profit and loss account (income statement) and balance sheets.
SEMESTER IV
BACHELOR OF COMMERCE (Hons)

BCOM 202- Corporate Accounting

L-5 T/P-0

Credits-5

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

Course Contents

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

Lectures: 25

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

Lectures: 20

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

Lectures: 15

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

Lectures: 10

Text Books

Reference Books


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

BCOM 204- Auditing

L-5 T/P-0

Credits-5

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

COURSE CONTENTS

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

Lectures: 20

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

Lectures: 16

Unit III
Vouching-Meaning, Importance, Vouching of cash and trading transactions, Routine Checking and Test Checking; Company Auditors; Appointment, Removal, Rights, Duties, and Liabilities. Auditor’s Report. Cost Audit, Social Audit

Lectures: 20

Unit – IV
Verification and valuation of Assets and Liabilities; Auditors' Report: Clean and Qualified Audit Report, Disclaimer of opinion, Audit Certificate, Company Auditor Report

Lectures: 14

Text Books:


Reference Books:

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

BCOM 206- Macro Economics

L-5 T/P-0

Credits-5

Objectives: The objective of this paper is to develop the concepts on Macroeconomic variables, working of an economy, and how business decisions are affected with the influence of macro variables in business.

Course Contents

Unit I

Lectures: 20


Unit II

Lectures: 20


Unit III

Lectures: 15


Unit IV

Lectures: 15


Text Books


Reference Books:


**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI**

**BACHELOR OF Commerce (Hons.)**

**BCOM 208- Human Resource Management**

L-5 T/P-0 Credits-5

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

**Course Contents**

**Unit I**

Introduction to HRM: concept, nature, scope, objectives and importance of HRM, role of HRM in strategic management; Human Resource Development: concept and evolution; human capital; emotional quotient; mentoring; ESOP; flexi-time; quality circles; Kaizen; TQM and six sigma, overview of Government policy since 1991 affecting human resources.

**Unit II**

Acquisition of Human Resources: human resource planning: concept, significance and approaches (social demand, rate of return and manpower requirement approach); human resource forecasting: types and techniques; recruitment: policy, objectives, process and contemporary methods of recruitment (E-recruitment, recruitment process outsourcing etc.); selection: tests, interview and selection decision; placement induction; job analysis, job design: behavioral concerns, ergonomic considerations and flexible work schedules; introduction to employee empowerment, managing protean careers, moonlighting phenomenon etc.

**Unit III**

Training and Development: introduction; training as a system; process; methods; training formats; developing training modules; evaluation: process; models; training wheel; management development programmes; talent management and employee engagement; performance appraisal: purpose; benefits and methods; feedback system; HRD score card; managing compensation: concept; Behavioural issues; Ethics in compensation; employee benefits, health and social security measures.

**Unit IV**

Strategic HRM: HRD audit, ethics and CSR; managing globalization; technology and HRM; work-life balance and green HRM practices; knowledge management.

**Text Books:**

Reference Books:
Objectives:
1. To gain an understanding of the concepts fundamental to environmental science
2. To understand the complexity of ecosystems and possibly how to sustain them
3. To understand the relationships between humans and the environment.
4. To understand major environmental problems including their causes and consequences.
5. To understand current and controversial environmental issues and possible solutions to environmental problems and their pros and cons.
6. To understand how social issues and politics impact the environment.

COURSE CONTENTS

Unit I

Lectures- 8

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


Unit II

Lectures- 8

Pollution and Public Policy


Air Pollution: Air Pollution and Air Pollutants, Sources of Air Pollution and its Effect on Human Health and Vegetations.

Green House Effect, Global Warming and Climate Change.


Unit III

Lectures- 8

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UNIT IV Lectures- 4
Field work / Case Studies: Visit to a related site – river / urban / rural or industrial and demonstration project including water bodies.

Text Books

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

BCOM 212- Work Psychology

L-4 T/P-0

Credits-4

Objective: Course introduces the field of psychology and its basic concepts, theories, and contributions to the understanding of human behavior.

UNIT-I
Psychology: Nature and Scope of Psychology, Emergence as Science, Subject Matter, Psychology in India. Methods of Psychology: Experimental, Observation, Survey, Branches of Psychology, Applications of Psychology
Work Psychology: Nature of work psychology, the world of work and organisations, emerging issues in occupational psychology.

UNIT-II
People at work: personality, intelligence, emotional intelligence, creativity and innovation at work.
Perception: Introduction, perception, perception and attitude, attitude to work, social perception, social norms and socialization.
Social Interaction: Conformity, Cooperation, Pro-social behavior, Altruism, Aggression, Changing others behavior.

UNIT-III
Positive Organizational Behavior: Optimism and positive thinking, Social Intelligence, Self-Efficacy; Work-Life balance, spiritual quotient
Work Satisfaction: job satisfaction and job dissatisfaction and its causes, work motivation.

UNIT-IV
Industrial Psychology: Nature, Scope, Changing Workplaces and Worker Involvement, Ergonomics
Management Issues: loss of work, employment, unemployment, redundancy, retirement; psychological health in the workplace, organizational responsibility for psychological health.

Text Books:

Reference Books:
BCOM 301- Indian Economy

L-5 T/P-0

Credits-5

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

Course Contents

Unit I

Unit II

Unit III

Unit IV
Indian Finance System, Taxation structure, mobilisation of resources for development, Taxation and fiscal policy. Economic Planning- Importance of planning for Economic development, Salient features of India’s five years plans priorities-target achievements, failures, factors affecting successful implementations of plans.

Text Books:


Reference Books:

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

BCOM 303- Income Tax Law and Practices
L-5 T/P-0 Credits-5

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

CONTENT
Unit I
Basic concept of Income Tax: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Residential status, scope of total income on the basis of residential status, exempted income under section 10.

Unit II
Computation of income under different heads: Salaries, Income from house property, Profits and gains of business or profession, capital gains, Income from other sources.

Unit III
Total income and tax computation: 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, deduction of tax at source, Computation of total income of individuals and firms - Tax liability of an individual and firm.

Unit IV
Preparation of return of income: SARAL – Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of compulsory online filing of returns for specified assesses, recovery of tax and refund of tax, appeals and penalties.

Note: Refer to latest legislative and finance amendments which come in due course of time.

Text Books:
2. Ahuja, Girish and Ravi Gupta, (2013), Systematic Approach to tax laws, Bharat Law House, Delhi, 7th edition

Reference Books:

Please refer to latest editions of the books.
GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF COMMERCE(Hons)

BCOM 305- Entrepreneurship Development

L-5 T/P-0 Credits-5

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

Course Contents

Unit I

Unit II
Launching Entrepreneurial ventures: Creativity and innovation. Methods to initiate ventures. Legal challenges in Entrepreneurship ventures. The search for Entrepreneurial capital.

Unit III

Unit IV
Strategic Perspectives in Entrepreneurship: Strategic Growth in Entrepreneurship. The valuation challenge in Entrepreneurship. The final harvest of a new venture.

Institutions Supporting Small Business Enterprises: Central level institutions. State level institutions. Other agencies. Industry Associations

Text Books:

Reference Books:
OBJECTIVES: The objective of the course is to acquaint the students about the concept of information system in business organizations, and also the management control systems.

Course Contents

Unit I


Unit II


Unit III


Unit IV


Text Book


Reference Books


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

BCOM 309- Summer Training Report & Viva Voce

L-0  T-0

Credit-6

Each student shall undergo practical training of six weeks during the vacations after fourth semester in an approved business / industrial / service organization and submit at least two copies of the Summer Training Report to the Director / Principal of the Institution within two weeks of the commencement of the Fifth Semester. The Summer Training Report shall Carry 100 marks. It shall be evaluated for 50 marks by an External Examiner to be appointed by the University and for the rest of the 50 marks by an Internal Examiners to be appointed by the Director / Principal of the Institution. This internal Examiners shall comprise of a minimum of two Internal Faculty Members.
ELECTIVES - I
Objectives: The objective of the course is to familiarise students with various theories and concepts of investment in equity and bond market.

COURSE CONTENT

Unit I                 Lectures: 20
Investment: meaning, nature and process; Investment alternatives, concept and Measurement of Investment risk and return, Identification of Investment Opportunity;

Unit II                Lectures: 15
Trading of Securities: Stock Exchange; Functions, trading system, Regulation and listing of securities.

Unit III               Lectures: 15
Valuation of Securities: equity, bonds and convertible securities.

Unit IV                Lectures: 20
Investment Analysis: Fundamental analysis; company analysis; industry analysis and economy analysis; Technicals, Fundamental analysis; Implications for investment decision-making; Technical analysis; Dow theory, Charting techniques, Volume indicators; Efficient market hypothesis.

Text Books:

Reference Books:
GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF COMMERCE (Hons.)

BCOM 313- Financial Markets and Institutions
L-5 T/P-0 Credits-5

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

COURSE CONTENT

UNIT – I
Financial System: components, features, financial system and economic development.

UNIT - II
Financial Markets: Money market – functions, organization and instruments, recent developments in Indian money market; Capital Markets: functions, organization and instruments, primary and secondary markets, recent developments in capital market.

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

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

Text Books:

Reference Books:
BCOM 315- Sales and Distribution Management

L-5 T/P-0 Credits-5

Objectives: To familiarize students with sales and distribution management theories and principles.

COURSE CONTENTS

Unit I

Unit II
Personal Selling Process, Importance and challenges, Types of Selling, Transactional and Relationship Selling, Sales Forecasting Methods.

Unit III
Sales Force Recruitment and Selection Process, Sales Force Training, Importance and Role of Training Programmes, Motivation and Compensation of Sales Personnel, Sales Territories and Sales Quotas.

Unit IV
Role and Importance of Sales Personnel, Sales Budgets, Sales Audits, Legal and Ethical Issues in Sales Management, Role of Information Technology in Sales Management.

Text Books


Reference Books


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

BCOM 317- Industrial Relations and Labour Laws
L-5 T/P-0 Credits-5

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

Course Contents

Unit I          Lectures: 20
Introduction to Industrial Relations: concept of Industrial Relations, background to Industrial Relations, Evolution of Industrial Relations in India, Dynamic Context of Industrial Relations: Globalization and the National Economy, Responses to Competitive Pressures, Actors in Employee Relations: Management, Unions and the State. Role of Trade Union in Industrial Relations.

Unit II          Lectures: 15

Unit III         Lectures: 20
Legal Framework of Industrial Relations: Settlement Machinery for Industrial Disputes: Conciliation, Arbitration & Adjudication, Legislation: The Trade Unions Act 1926, The Industrial Dispute Act 1947,

Unit IV         Lectures: 15
Industrial Relations and the Emerging Scenario: Industrial Relations & Technological Change, Adjustment Processes and Voluntary Retirement Schemes, International Labor Organization (ILO): Objectives, Structure and procedure for Admission as a Member. International Dimensions of Industrial Relations, Future direction of Industrial Relations.

Text Books

Reference Books
Objective of this course is to make students familiarize with marketing strategies related to service industry.

Course Contents

Unit I
Introduction to Services Marketing: Meaning and Nature of Services Growing Importance of Services Sector; Classification of Services and Marketing Implications; Services Marketing Management Process.

Unit II
Understanding Consumer Behavior in Services; Consumer Decision Making in Services, Customer Expectations and Perceptions; Defining and Measuring Service Quality and Customer Satisfaction, Servqual, House of Quality , GAPs Model; Service Recovery.

Unit III
Services Marketing Mix: Service Positioning, Services Design and Development; Service Blueprinting; Service Process; Pricing of services; Services Distribution Management; Managing the Integrated Services Communication Mix; Physical Evidence and Services cape; Managing Service Personnel; Employee and Customer Role in Service Delivery.

Unit IV
Marketing Applications in Select Service Industries: Hospitality Services, Airlines, Tourism Services, Health Care and Wellness: Banking and Insurance Services.

Text Books

Reference Books
BCOM 302- Financial Management

Objectives: The course is aimed at building an understanding of concepts, vital tools and techniques applicable for financial decision making by a business firm.

Course Contents:

Unit – I

Unit – II
Sources of Finance: Planning for sources of finance; Capital Structure Theories: net income approach, net operating income approach, traditional approach and MM approach, determinants of capital structure; Cost of Capital: calculation, EBIT – EPS Analysis; Leverage.

Unit – III
Capital Budgeting: Conventional and DCF Methods; Inflation and Capital Budgeting; Risk Analysis and Capital Budgeting-Certainty Equivalent Factor; Risk Adjusted Discounting Rate; Decision Tree; Independent and Dependent Risk Analysis; Replacement Decisions, Sensitivity Analysis.

Unit – IV

Text Books:

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

BCOM 304 - Indirect Taxes

Objectives: To provide basic knowledge and equip students with application of principles and provisions of Service Tax, VAT, Central Excise, and Customs Laws.

COURSE CONTENTS:

Unit I

Service tax: concepts and general principles, Charge of service tax and determination of place of provision of service, negative list of services, Declared services, Principles of interpretation of bundled services, Exemptions and Abatements, Valuation of taxable services, basic procedure and penalties.

Unit II

State Level VAT: concepts and general principles, Calculation of VAT Liability including input Tax Credits, Small Dealers and Composition Scheme, VAT Procedures.

Unit III

Central Excise Duty: Central Excise Act, 1944 in brief – Goods, Excisable goods, Manufacture and Manufacturer, Valuation, CENVAT, Basic procedures, Export, SSI, Job Work.

Unit IV


Note: Refer to latest legislative and finance amendments which come in due course of time.

Text Books


Reference Books
B.COM 306- International Business

Credits-5

Objectives: The basis objective of this course is to provide understanding to the students with the global dimensions of management.

Course Contents

UNIT I

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

UNIT II

Theories of International Trade: International Business Theories, Trade Barriers- Tariff and Non Tariff Barriers.

UNIT III


UNIT IV

Issues in International Business: Outsourcing and its potentials for India; Strategic alliances, mergers and acquisitions; Role of IT in international business; International business and ecological considerations; Global Human Resource Management- Selection, Development, Performance Appraisal and compensation, Motivating employees in the global context and managing groups across cultures, Multicultural management.

Text Books


Reference Books

Objectives: This course is designed to help the students learn the application of MS-Excel in the financial modelling.

Course Contents:
Excel as a tool in Financial Modelling: Excel concepts, Basic commands; Functions - math’s, logical, look up, date, text and financial; chart, diagram, picture, background, auto format, conditional formatting, style, filter, sort; formulas and macros; What if analysis, pivot table, pivot chart, scenario, goal seek, problem solver tool, advanced filter.

Financial Modelling Basic Concepts: Introduction, advanced functions of MS-Excel as a tool in financial modelling; components of a financial model, building the template, filling in the historical data, identifying assumptions and drivers, forecasting various schedules and financial statement, building the supporting schedules, various approaches to valuation, key ratios, financial ratios and company analysis, building cases and sensitivity analysis - looking at the probabilistic analysis of the best and worst case scenario.

Cash Ratios and Non Cash Valuations: Cash Ratio - Structured model with a menu & accounting statements, calculating key financial ratios, time value of money; capital budgeting models; deriving an international cash flow; non cash flow valuations - accounting methods, dividend discount models, market-based methods – EPS and multiples, Fundamentals EV/EBITDA, EV/Sales.

Text Books:

Reference Books:
3. Financial Valuation and Modeling, Workbook from NSE
During the sixth semester each student shall undertake a project to be pursued by him / her under the supervision of an Internal Supervisor to be appointed by the Director / Principal. Both the subject and the name of the Supervisor will be approved by the Director / Principal of the Institution. The Project Report in duplicate along with one soft copy in a CD will be submitted at least four weeks prior to the commencement of the End Term Examination of the Sixth Semester. Project Report shall carry 100 marks. These shall be evaluated by an External Examiner appointed by the University for 50 marks and for the rest of the 50 marks by an Internal Examiners to be appointed by the Director / Principal of the Institution. This internal examiners shall comprise of a minimum of two Internal Faculty Members.
ELECTIVES –II
BCOM 312- Introduction to Derivatives  

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

Course Contents:

UNIT I  

UNIT II  
Trading Futures on Stock Exchanges: Forward contracts, Trading Futures- Pay-off of futures, Theoretical models for future pricing;

UNIT III  
Trading Options – Option payouts, Option strategies, Determination of option prices, Factors affecting option prices, Futures and options trading system, Clearing and settlement - Clearing entities, Clearing mechanism, Settlement procedure, Risk management, Margining system.

UNIT IV  
Regulatory Framework and Accounting: Securities Contracts (Regulation) Act, 1956, Securities and Exchange Board of India Act, 1992, Regulation for Derivatives trading, Adjustments for Corporate actions; Accounting for Futures, Accounting for options, Taxation of derivative transaction in securities, Recent Developments in derivatives market.

Text Books:

Reference Books:
4. Derivative Market (Dealers) Module, Workbook from NSE.
Objectives: To make students conversant with the basic concepts and fundamentals of General and Life Insurance for enabling them to be aware of various types of insurance in Life & Non life sector including practices involved.

COURSE CONTENT

UNIT-I
Insurance Fundamentals: Origin of Insurance, concepts, meaning of insurance, definition, nature, functions, history of insurance and different classifications; comparison of life insurance with other insurances.

UNIT-II
Basic Principles of Insurance: Key concepts, economic principles, principles of insurance viz. Utmost good faith, insurable interest, indemnity, subrogation, contribution and proximity cause.

UNIT-III
Insurance Market and organizational structure, functional processes, distribution channels (traditional and alternate), types of insurances , various forms in use, policy forms and their construction, parts, terms/conditions, exclusions, clauses, memos, riders and warranties.

UNIT-IV
Rating practices, premium payment regulations, claim procedure & management, survey & assessment (types, methods and functions involved).

Text Books:
2. Principles of Insurance (I.C.01) (Insurance Institute of India, Mumbai)

Reference Books:
2. Practice of General Insurance (I.C.11) (Insurance Institute of India, Mumbai)
3. Practice of Life Insurance (I.C.02) (Insurance Institute of India, Mumbai)
Objective: The objective of this paper is to enable the students to design and administer a compensation system that rewards employees fairly while stimulating them to provide goods and services that satisfy customer demands and permitting the organisation to operate profitably.

Unit –I
Compensation Management: Concept, principles and practices; Compensation & Organizational strategy; Monetary & Non-Monetary Rewards, Intrinsic Rewards Cafeteria Style Compensation; Foundations of Compensation: Job evaluation – Job grading and Job design; Theories of Compensation; Compensation in a knowledge based world;
Unit –II
Compensation Strategy and Policy: Developing Strategic Compensation alternatives; Issues in compensation management; Executive Compensation; Components of Compensation: D.A. Incentives Plans; Profit Sharing Schemes; Fringe, benefits & retirement benefits; Tax Efficient Compensation Package, VRS; Internal and External Equity in Reward Management.
Unit –III
Payroll Accounting: Tax planning; Tax Implications of Employee Compensation Package to the Employer; Team compensation; Role of pay commissions; International compensation management; components & approaches.
Unit – IV

Text Books:

Reference Books:
Objective: To develop an understanding of HRD systems and processes, to help students to develop HRD facilitator's skills.

COURSE CONTENT

UNIT I  
Lectures: 15

UNIT II  
Lectures: 25
HRD policy in Organizations, Purpose of Needs, Levels of Need analysis, Strategic/Organizational Analysis, Task analysis, Prioritizing HRD Needs, Competency Mapping and Career Management
Management Development and skills and technical training: Management education, training and experiences, basic workplace competencies, technical training, interpersonal skills, professional developments and education, coaching and performance management.

UNIT III  
Lectures: 15
Designing Effective HRD programs, Defining the objectives of the HRD interventions, Selecting the Trainer, Preparing a lesson Plan, Selecting training methods, Preparing training materials, Scheduling HRD Programs

UNIT IV  
Lectures: 15
Implementing and Evaluating HRD Programs: Training Delivery methods, On-Job Training & Off Job training methods, Class-room Training approaches, Implementing the Training Programs, Purpose of HRD Evaluation, Models and frameworks of evaluation, Accessing impact of HRD Programs, Ethical issues concerning Evaluation

Text Books:

Reference Books:
GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
BACHELOR OF COMMERCE (Hons.)

BCOM 320- Advertising and Brand Management

L-5 T/P-0          Credits-5

Objectives: To familiarize students with advertising and brand management principles.

COURSE CONTENTS

Unit I:                  Lectures: 15
Definition, Nature and evolution of advertising, its functions and role, criticism, social, economic and legal aspects of advertising, Place of advertising in Marketing Mix, Indian advertising industry, copy writing.

Unit II:                Lectures: 20
Advertising media: different types of media, function, merits and demerits of media, selection of media and its vehicles; Advertising budget: Objectives, preparation and methods of advertising budget; advertising agency: function, selection and compensation.

Unit III:               Lectures: 20

Unit IV                  Lectures:15
Brand Positioning: Concepts and Definitions, 3 Cs of positioning ,Brand positioning and differentiation strategies, Repositioning, Celebrity Endorsements, Brand Extension; Managing brands over time, Brand reinforcement , brand revitalization, managing global brands , Branding in different sectors

Text Books
   New Delhi.

Reference Books
Objectives: The objective of this course is to enable the students to understand the importance of satisfying the customer in today’s competitive world.

COURSE CONTENTS

Unit I: Introduction to CRM: Definition and concepts of CRM, Components of CRM, Understanding the goal of CRM and Customer Touch Points.

Unit II: CRM Process: Introduction and Objectives of a CRM Process; an Insight into CRM and e-CRM/online CRM, The CRM cycle i.e. Assessment Phase; Planning Phase; The Executive Phase; Modules in CRM, 4C’s (Elements) of CRM Process, CRM Process for Marketing Organization, CRM Affiliation in Retailing Sector.


Unit IV: CRM Implementation: Choosing the right CRM Solution; Framework for Implementing CRM: a Step-by-Step Process: Five Phases of CRM Projects; Development of Customizations; Beta Test and Data Import; Train and Retain; Roll out and System Hand-off; Support.

Text Books

Reference Books