

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
SECTOR 16 C, DWARKA-110078**

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

Page 1

(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.

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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.

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GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI

BACHELOR OF COMMERCE (HONS.) PROGRAMME

First Semester Examination

Code No.	Paper	L	T/P	Credits
BCOM 101	Financial Accounting	5	-	5
BCOM 103	Management Principles and Organization Behavior	5	-	5
BCOM 105	English	5	-	5
BCOM 107	Introduction to Information Technology	5	-	5
BCOM 109	Computer Lab	0	6	3
	Total	20	6	23

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BACHELOR OF COMMERCE (HONS.) PROGRAMME

Second Semester Examination

Code No.	Paper	L	T/P	Credits
BCOM 102	Business Communication	5	-	5
BCOM 104	Micro Economics-I	5	-	5
BCOM 106	Business Mathematics	5	-	5
BCOM 108	Business Laws	5	-	5
BCOM 110	Business Statistics	5	-	5
	Total	25	-	25

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BACHELOR OF COMMERCE (HONS.) PROGRAMME

Third Semester Examination

Code No.	Paper	L	T/P	Credits
BCOM 201	Cost and Management Accounting	5	-	5
BCOM 203	Marketing Management	5	-	5
BCOM 205	Micro Economics-II	5	-	5
BCOM 207	Corporate Laws	5	-	5
BCOM 209	Business Ethics and Corporate Social Responsibility (<i>Interdisciplinary paper</i>)	4	-	4
BCOM 211	Computerized Accounting Software (Computer Lab)	-	4	2
	Total	24	4	26

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BACHELOR OF COMMERCE (HONS.) PROGRAMME

Fourth Semester Examination

Code No.	Paper	L	T/P	Credits
BCOM 202	Corporate Accounting	5	-	5
BCOM 204	Auditing	5	-	5
BCOM 206	Macro Economics	5	-	5
BCOM 208	Human Resource Management	5	-	5
BCOM 210	Environment Management (NUES)	2	-	2
BCOM 212	Work Psychology (Interdisciplinary paper)	4	-	4
	Total	26	-	26

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.

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BACHELOR OF COMMERCE (HONS.) PROGRAMME

Fifth Semester Examination

Code No.	Paper	L	T/P	Credits
BCOM 301	Indian Economy	5	-	5
BCOM 303	Income Tax Law and Practices	5	-	5
BCOM 305	Entrepreneurship Development	5	-	5
BCOM 307	Management Information System	5	-	5
BCOM 309	Summer Training Report & Viva Voce	-	-	6
<i>BCOM</i>	<i>ELECTIVE I</i>	5	-	5
	Total	25	-	31

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

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GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI

BACHELOR OF COMMERCE (HONS.) PROGRAMME

Sixth Semester Examination

Code No.	Paper	L	T/P	Credits
BCOM 302	Financial Management	5	-	5
BCOM 304	Indirect Taxes	5	-	5
BCOM 306	International Business	5	-	5
BCOM 308	Financial Modelling with Spreadsheets (Computer Lab)	-	6	3
BCOM 310	Research Project and Viva Voce	-	-	6
<i>BCOM</i>	<i>ELECTIVE II</i>	5	-	5
	Total	20	6	29

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

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SEMESTER I

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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

Lectures: 18

Introduction: Meaning and scope of financial accounting. Objectives, nature and functions. Relationship of accounting with other disciplines - accounting as an information system. Advantages and limitations of accounting, basis of accounting - cash vs. Accrual Accounting principles, concepts and conventions. Introduction to Accounting standards: concept, benefits, procedure for issuing accounting standards in India. Need and significance of International Financial Reporting Standards (IFRS), XBRL.

Unit II

Lectures: 14

Ledger Posting and Trial Balance: Ledger. Posting and preparation of Trial Balance. Capital and Revenue: Classification of Income, Classification of Expenditure, Classification of Receipts. Journal and Subsidiary books of accounts.

Unit III

Lectures: 20

Depreciation Accounting: Concept of Depreciation-Nature, Objectives, Methods of computing (straight line method and written down value method). Change of Method-Accounting standard 6 (ICAI), salient features of Accounting Standard (AS) - 6 (ICAI) (Revised)

Inventories: Meaning, Valuation And Record systems. Periodic and Perpetual. Methods of Valuation. FIFO, LIFO and Weighted Average-Accounting Standard (AS) - 2 (ICAI).

Final Accounts: Preparation of Financial Accounts of Sole Proprietorship and Partnership Firms from a Trial Balance with adjustments. Preparation of Final Accounts of Non-Profit Organizations. Bank Reconciliation Statement.

Unit IV

Lectures: 18

Consignment and Joint Venture Accounts, Hire Purchase and Instalment Systems.

Branch Accounting: Concept of Dependent branches; accounting system; debtors system, stock and debtors system. Independent branches: Accounting System-important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

Accounting for Partnership/LLP Firms: Admission, Retirement and Death of a Partner.

Text Books

1. Tulsian, P.C., (2011), Financial Accounting, S.Chand Publishers, New Delhi, 1st edition.
2. Maheshwari, S.N. and. S. K. Maheshwari, (2008), Financial Accounting, Vikas Publishing House, New Delhi.

Reference Books

1. Jain, S.P. and Narang, K.L., (2010), Financial Accounting, Kalyani Publishers, New Delhi.
2. Gupta R. L. Radhaswami, M., (2010), Advance Accountancy Vol. I, Sultan Chand & Sons..
3. Sehgal, Ashok, and Sehgal, Deepak, (2011), Advanced Accounting Part –I, Taxmann Publishers, New Delhi.
4. Naraynaswami, R., (2011), Financial Accounting: A Managerial Prospective, Prentice Hall International, 4th Edition.

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

Lectures:20

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

Lectures: 20

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

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

Lectures:16

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

1. Nelson, Quick, Khandelwal, (2012), Organisational Behaviour, 2nd edition, Cengage Learning.
2. Robbins, (2009), Fundamentals of Management: Essentials Concepts and Applications, 6th edition, Pearson Education.

Reference Books

1. Koontz, H. (2008), Essentials of Management, McGraw Hill Education.
2. Gupta, C.B. (2008), Management Concepts and Practices, Sultan Chand and Sons, New Delhi.
3. Stoner, Freeman and Gilbert Jr. (2010) Management, 8th Edition, Pearson Education
4. Mukherjee, K, (2009), Principles of Management, 2nd Edition, McGraw Hill Education.

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 language 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:

- a) “Life Lessons from Narayana Murthy”-Lecture delivered at New York University.
- 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. Maisson, Margaret M. (2010), Examine Your English, Hyderabad: Orient Longman.
2. Sharma, R.S. (1999), Technical Writing. Delhi: Radha Publication.

Reference Books

1. Wren, P.C., Martin, H. (2007), English Grammar and Composition, S.Chand.
2. Sudarsanam, R. (2008), Understanding Technical English. Delhi: Sterling Publishers Pvt. Ltd.
3. Gannon, Robert, Edt., (1991), Best Science Writing: Readings and Insights. Hyderabad: University Press (India) Limited.
4. M. Alderton Pink, M.A. Pink & S.E. Thomas, (2008), English Grammar and Composition, S. Chand Publishers.

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GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI

BACHELOR OF COMMERCE (Hons)

BCOM 107- Introduction to Information Technology

L-5 T/P-0

Credits-5

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

Lectures:-20

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

Lectures:-15

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

Lectures:-20

Operating System Concept:: Introduction to DBMS, Structure of a DBMS, Advantages of DBMS, Data Models, E-R Modelling, SQL queries: Select, union; Intersect, except operators, Aggregate operators, creating and altering tables and views, Introduction to MS-Word, Spread Sheets and Graphical Solutions. All Directory Manipulations. Operating system commands.

Unit IV

Lectures:-15

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

1. ITL, ESL, (2012) Introduction to Infotech, 2nd edition, Pearson Education.
2. Goyal, Anita, (2010) Computer Fundamentals, 1st Edition, Pearson Education.

Reference Books

1. Leon and Leon, (1999), Introduction to Information Technology, Vikas Publishing House.
2. Joseph A. Brady and Ellen F Monk, (2007), Problem Solving Cases in Microsoft and Excel, Fourth Annual Edition, Thomson Learning.
3. Elmasri and Navathe, (2009), Fundamentals of Database Systems, 5th edition, Pearson Education.
4. Tanenbaum, A. S., (2011), Computer Networks, Fourth Edition, Pearson Education.

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.

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SEMESTER II

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

BCOM 102- Business Communication

L-5 T/P-0

Credits-5

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

Lectures:20

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

Lectures: 15

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

Lectures: 15

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

Lectures:20

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:

1. Lesikar, (2009), Business Communication: Making Connections in a Digital World, McGraw Hill Education.
2. Sen, I. (2012), Communication Skills, Prentice Hall of India.

Reference Books:

1. Krizan, A. C. Buddy, and Merrier, Patricia, (2008), Effective Business Communication, 7th Edition, Cengage Learning.
2. Kaul A (2009), Business Communication. PHI
3. Madhukar, R.K., Business Communication, 2nd Edition, Vikas Publishing House, New Delhi.
4. Carol, L. Lehman and Debble, D., Dufrene, (2012), BCOM, Cengage Learning.

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

BCOM 104- Micro Economics- I

L-5 T/P-0

Credits-5

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

Lectures:-20

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

Lectures:-20

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

Lectures:-15

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

Lectures:-15

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:

1. Samuelson, P , Nordhaus, W. (2009) Economics, 18th Edition, McGraw Hill Education.
2. Dwivedi, D.N. , (2008), Managerial Economics, 7th edition, Vikas Publishing House.

Reference Books:

1. Salvatore, D. ((2009)) Managerial Economics in a Global Economy, 6th edition, Oxford University Press.
2. Kreps, D.(2009), Micro Economics for Managers, 1st edition, Viva Books Pvt. Ltd.
3. Peterson, L. and Jain (2006), Managerial Economics, 4th edition, Pearson Education.
4. Colander, D, C (2008) Economics, McGraw Hill Education.

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

Lectures: 15

Basics of Counting: Permutations and Combination, Concept of Factorial, Principle of Counting, Permutation with Restriction, Circular Permutation and Combination with Restriction; Mathematics Induction: Principle, Sequences & Series -A.P. & G.P.

Unit II

Lectures: 20

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

Lectures: 20

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

Lectures: 15

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:

1. Trivedi C. and Kashyap Trivedi, (2010), Business Mathematics, 1st edition, Pearson Education.
2. Hazarika, P. (2010), A textbook of Business Mathematics, S. Chand Publication

Reference Books:

1. Holden, (2011), Introductory Mathematics for Business and Economics, 1st Edition, Palgrave Publication.
2. Tuttle, Michael, D., (2008) Practical Business Math: An Applications Approach, 8th Edition, Prentice Hall.
3. Bradley, T. and Paul Patton, (2006) Essential Mathematics for Economics and Business, 2nd Edition, Wiley India Pvt. Ltd.
4. Stanley A, Salzman, Charles D. Miller and Gary Clendenen, (2011), Business Mathematics, Addison Wesley Longman Publication

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

BCOM 108- Business Laws

L-5 T/P-0

Credits-5

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

The Indian Contract Act 1872: Contract – meaning of a contract, characteristics and kinds, essentials of a valid contract – offer and acceptance, consideration, contractual capacity, free consent, legality of objects, void agreements, contingent contracts, modes of discharging a contract, breach of a contract and its remedies, quasi contracts, contract of indemnity and guarantee, contract of bailment and agency.

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

Negotiable Instrument Act: Kinds and characteristics of Negotiable Instruments, Holders and Holder in – due course, Privileges of Holders-in-due course; Negotiation and endorsement, crossing of cheques types of crossing, bouncing of cheques; Consumer Protection Act - 1986.

Unit IV

Lectures: 20

The Limited Liability Partnership (LLP) Act – 2008: Salient Features of the Act, Distinction between LLP and Partnership, LLP and Company, LLP Agreement, Nature of LLP, Partners and Designated Partners in an LLP, Incorporation document, incorporation by Registration, registered office of LLP and change therein- change of name, change of partners and their relations, extent and limitation of liability of LLP and Partners.

Text Books:

1. Tulsian, P.C. (2011), Business Laws, Tata McGraw Hill Education, 2nd Edition.
2. Kuchhal, M.C., (2010), Business Laws, Vikas Publishing House, Noida, 2nd Edition.

Reference Books:

1. Sulphrey, Bashe (2011), Business Laws, PHI Learning Pvt. Ltd., New Delhi.
2. Kuchhal, M.C, Kuchhal, Vivek, (2012), Business Law, 6th edition, Vikas Publishing House.
3. Sharma, J.P. (2011), Easy Approach to Business Laws, Ane Books Pvt. Ltd.
4. Maheshwari, S.N.(2008), Business Laws, Himalaya Publication House(P) Ltd.

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

Lectures: 20

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 percentile;

Unit II

Lectures: 15

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

Lectures: 15

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

Lectures: 20

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:

1. Levin, Richard and David S. Rubin. (2011), Statistics for Management. 7th Edition. PHI.
2. Gupta, S.P., and Gupta, Archana, (2009), Statistical Methods. Sultan Chand and Sons, New Delhi.

Reference Books:

1. Berenson and Levine, (2008), Basic Business Statistics: Concepts and Applications. Prentice Hall.
2. Spiegel M.D., (2007) Theory and Problems of Statistics. Schaums Outlines Series. McGraw Hill Publishing Co.
3. Hooda, R.P., (2012), Statistics for Business and Economics, Vikas Publishing House, New Delhi, 5th Edition.
4. Anderson, N., David, (2011), Statistics for Business and Economics, Cengage Learning.

SEMESTER III

(Divya Verma)

(C.L. Gurumurthy)

(V.Kumar)

(Anup S. Beniwal)

(Anu Singh Lather)

(H.C.Rai)

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

BCOM 201 – Cost and Management Accounting

L-5 T/P-0

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

Lectures: 15

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

Lectures: 20

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

Lectures: 15

Cost ledgers: non-integrated accounts, integrated accounts, reconciliation of cost and financial accounts. Costing Systems: Single Output Costing, Job Costing, Batch Costing.

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

Lectures: 20

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

1. Nigam, Lall,B.M., and Jain, I.C., (2011), Cost Accounting: Principles and Practice, Prentice Hall International, 8th Edition.
2. Maheshwari, S. N. and Mittal, S. N. (2009), Cost Accounting – Theory and Problems, 22nd Revised Edition, Shri Mahavir Book Depot.

Reference Books:

1. Rajasekaran, (2010), Cost Accounting, 1st edition, Pearson Education.
2. Bhattacharyya Debarshi (2010), Management Accounting, Pearson Publication, 1st Edition.
3. Arora, M.N., (2012), A Textbook of Cost and Management Accounting, 10th edition, Vikas Publishing House.
4. Lal, Jawahar and Srivastava, Seema, (2008), Cost Accounting, 4th Edition, McGraw Hill Education.

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

BCOM 203- Marketing Management

L-5 T/P-0

Credits-5

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

Lectures: 15

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

Unit II

Lectures: 20

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

Unit III

Lectures: 20

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.

Unit IV

Lectures: 15

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

Text Books:

1. Kotler,P., Keller, K.L. Koshy, A. and Jha, M., (2009), Marketing Management: A South Asian Perspective, 13th Edition, Pearson Education, New Delhi.
2. Maheshwari, R.P., Jindal, Lokesh, (2011), Marketing Maanagement: Theory and Practice, International Book House.

Reference Books

1. Ramaswamy, V.S and Namakumari, S. (2009), Marketing Management: Global Perspective Indian Context,4th Edition, Macmillan Publishers India Ltd., New Delhi
2. Saxena, Rajan (2009), Marketing Management, Fourth Edition, Tata McGraw Hill Education Pvt. Ltd.New Delhi.
3. Louis E. Boone and David L. Kurtz (2007), Principles of Marketing, 12 th Edition, Cengage Learning.
4. Pride, William, M., and O.C. Ferrell (2010), Marketing Planning, Implementation and Control, Cengage Learning, New Delhi.

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

BCOM 205- Micro Economics -II

L-5 T/P-0

Credits-5

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

Lectures: 20

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

Lectures: 15

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

Lectures: 15

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

Lectures: 20

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 monopoly, 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:

1. Diwedi, D.N., (2008), Micro Economics Theory and Applications, Pearson Education.
2. Kumar, Raj, Gupta, Kuldeep, (2010), Business Economics, UDH, Publishing & Distributors P. Ltd, New Delhi.

Reference Books:

1. Baumol, William J., (2010), Economic Theory and Operations Analysis. Prentice-Hall of India Pvt. Ltd., New Delhi.
2. Browning, E.K., & J.M. Browning. (2009), Microeconomic Theory and Applications. Kalyani Publishers, New Delhi, 2nd edition.
3. Salvatore, D. Schaum's, (2009), Outline of Theory and Problems of Microeconomic Theory, McGraw-Hill, International Edition.
4. Ghai, Pankaj and Gupta, Anu, (2009), Microeconomics, Sarup and Sons.

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

BCOM 207- Corporate Laws

L-5 T/P-0

Credits-5

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

Lectures: 20

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

Lectures: 20

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

Lectures: 15

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

Lectures:15

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

1. Kuchal M.C., (2009) Modern Indian Company Law, Shri Mahavir Books, Noida.
2. Kapoor N.D., (2010), Company Law: Incorporating the provisions of the companies Amendment Act, S.Chand.

Reference Books

1. Singh Avtar, (2007), Company Law, Eastern Book Company, Lucknow.
2. Sharma, A., (2010), Company Law and secretarial practice, V.K. publications.
3. Ghosh ,K. M. , Chandratre , K. R., (2009), Company law with secretarial practice, Bharat law house pvt. Ltd.
4. Jain, N.K., (2007), Company Law and Practice, Deep & Deep Publication.

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI

BACHELOR OF COMMERCE(Hons)

BCOM 209- Business Ethics and Corporate Social Responsibility

L-4 T/P-0

Credits-4

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

Unit I

Lectures: 14

Political Thought: Liberty, equality, justice, Rights and recognition. The idea of good society, domain of politics and ethics: Democracy and welfare state, market and Globalisation.

Unit II

Lectures: 14

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

Unit III

Lectures: 15

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

Unit IV

Lectures: 16

Issues in social responsibility: Discrimination and Affirmative Action, diversity, Women in the Workplace: Sexual Harassment and Women's Rights. Advertising and Marketing: False or Deceptive Advertising, Consumer Safety and Product Liability. The Moral Dimensions of Information Technology

Text Books:

1. Bhanumurthy, K. V and Krishna, Usha, (2010), Politics, Ethics and Social Responsibility of Business, Pearsons Education.
2. Arthur,J., Shapiro, A., Throop, W., (2001), Reason and culture: An Introduction to Philosophy, Prentice hall.

Reference Books

1. Ranganathan, Shyam, (2007), Ethics and the history of Indian Philosophy, Motilal Banarsidass.
2. Prabhakaran, S., (2010), Business ethics and Coporate Governance, Excel books.
3. Cadbury report on Corporate Governance, 1992.
4. Makumba, Maurice, (2010), Introduction to Philosophy, Paullines Africa.

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

(Divya Verma)

(C.L. Gurumurthy)

(V.Kumar)

(Anup S. Beniwal)

(Anu Singh Lather)

(H.C.Rai)

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI
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

Lectures: 25

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

Unit II

Lectures: 20

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

Unit III

Lectures: 15

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

Unit IV

Lectures: 10

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

Text Books

1. Sehgal, Ashok and Sehgal, Deepak, (2008), Advanced Accountancy, 6th edition, Taxmann Allied Pvt. Ltd.
2. Maheshwari, S.N., (2009), Corporate Accounting, Vikas Publishing House, New Delhi

Reference Books

1. Shukla, M.C., Grewal, T.S.; and Gupta, S.C., (2008) Advanced Accounts, S.Chand& Co. New Delhi
2. Tulsian, P.C., (2010) Corporate Accounting, Tata McGraw Hill Publications
3. Sehgal, A., (2010), Fundamentals of Corporate Accounting, Taxmann Publications.
4. Dicksee ,Lawrence R., (2007), The Student's Guide to Accountancy. Marcel Press.

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

Lectures: 20

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

Unit- II

Lectures: 16

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

Unit III

Lectures: 20

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

Unit – IV

Lectures: 14

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

Text Books:

1. Kumar, Ravinder, and Sharma, Virender, (2009), Auditing: Principles and Practices, PHI.
2. Jha, Aruna, (2010), Auditing, Taxmann Publishers.

Reference Books:

1. Meenakumari, S. and Nagarajan, I., (2010), Fundamentals of Auditing, APH Publishing Corporation.
2. Campbell, Moroney Fiona, Robyn & Hamilton, Jane (2007), Auditing: A Practical Approach. John Wiley & sons.
3. Tondon, B.N. (2010), A Hand Book of Practical Auditing, S. Chand & Co., Delhi
4. Colifford Gomez, (2011), Auditing and Assessment Theory & Practices, Prentice Hall International.

(Divya Verma)

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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

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

Unit II

Lectures: 20

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

Unit III

Lectures: 15

Analysis of Money Supply and Inflation: Functions and Forms of Money, Demand for Money-Classical, Keynesian and Friedmanian Approach, Measures of Money Supply, Quantity Theory of Money, Inflation-Types, Causes, Impact and Remedies.

Unit IV

Lectures: 15

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

Text Books

1. Mc Eachern, William, Indira, A., (2012), Macro ECON, Cengage Learning.
2. Agarwal, (2010), Macroeconomics Theory and Policy, 1st edition, Pearson Education.

Reference Books:

1. Dwivedi, D. N., (2010), Macro Economics, 3rd edition, McGraw Hill Education.
2. Chaturvedi, D.D, (2011), Macroeconomics, International Book House.
3. Shapiro, E., (2003), Macro-Economics Analysis, McGraw Hill Education.
4. Hirschey, Mark, (2011), Principles of Macroeconomics, 6th Edition, Cengage Learning.

(Divya Verma)

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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

Lectures:20

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

Lectures:20

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

Lectures:15

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

Lectures:15

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

Text Books:

1. Snell et al (2010), Human Resource Management, CengageLearning(India Edition).
2. Haldar, Uday Kumar and Sarkar, Juthika (2012), Human Resource Management, Oxford University Press.

Reference Books:

1. Mello, Jeffrey A. (2012), Strategic Management of Human Resources. Cengage Learning (India Edition).
2. Mathis, Jackson and Tripathy, (2012), Human Resource Management: A South-Asian Perspective, 1st Edition, Cengage Learning.
3. Latest Edition. Armstrong, M. (2009), Armstrong's Handbook of Human Resource Practice, Kogan Page.
4. Dessler et al (2008), Human Resource Management, Pearson Education.

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

BCOM 210- Environment Management (NUES)

L-2 T/P-0

Credits-2

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

Concept of sustainability and international efforts for environmental protection: Concept of Sustainable Development, Emergence of Environmental Issues, Stockholm Conference on Environment, 1972 and Agenda 21. International Protocols, WTO, Kyoto Protocol, International Agreement on Environmental Management.

Unit II

Lectures- 8

Pollution and Public Policy

Water Pollution: Water Resources of India, Hydrological Cycle, Methods of Water Conservation and Management, River Action Plan, Ground and Surface Water Pollution; Waste Water Management.

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

Green House Effect, Global Warming and Climate Change.

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

Unit III

Lectures- 8

Environmental Impact Assessment (EIA) and Environmental Management System (EMS): Introduction to EIA, its Impact, Notification of MOEF, Introduction to ISO 9000 and 14000

Standards, **Introduction to Indian Environmental laws:** Legal framework: , the Indian Penal Code, Role of Judiciary in Environmental Protection, Wild Life (Protection) Act, 1972, Water (Prevention and Control of Pollution) Act, 1974, Environment (Protection) Act, 1986, Air (Prevention & Control of Pollution) Act, 1981, Delhi Environment Law.

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

1. Sulphery, M.M., (2012), Introduction to Environment Management, Prentice Hall International.
2. Nath, Manju, (2008), Environment Studies, Pearson Education.

Reference Books

1. Sayre, Don., (2012), Inside ISO 14000- The Competitive Advantage of Environmental Management, St Lucie Press Delray Beach, Florida
2. Gupta N.C., (2006), Social Auditing of Environmental Law in India, edited book, New Century Publications.
3. Divan, Shyam and Rosen Ceranz, Armin, (2007), Environmental Law and Policy in India, Cases, materials and statutes, Oxford University Press.
4. Bowles, Ian A. and Glenn T. Prickett, (2001), Footprints in the Jungle: Natural Resource Industries, Infrastructure and Biodiversity Conservation, Oxford University Press.

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

Lectures: 15

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

Lectures: 15

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

Lectures: 16

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

Lectures: 10

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:

1. Matthewman, Lisa et al. (2009), *Work Psychology*, Oxford Press, Indian Edition.
2. Ciccarelli, S. K., Meyer, G. E. & Misra, G. (2010). *Psychology: South Asian Edition*. New Delhi: Pearson Education.

Reference Books:

1. Passer, M.W. & Smith, R.E. (2010). *Psychology: The Science of Mind and Behaviour*. New Delhi: Tata McGraw-Hill
2. Schultz, D and Schultz, S.E. (2004) *Psychology & Work Today*. Pearson Education Inc, Delhi
3. Dexter, E.M., Omwake, K.T., (2010), *An Introduction to the Fields of Psychology*, PHI
4. Hayes, Nicky, (2010), *Foundations of Psychology*, Thomson Publishers.

SEMESTER V

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

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

Lectures: 15

Nature of Indian Economy: The need for Economic Development, causes of under development, determinates of development, National Income of India-estimates, Interregional variations of national income.

Unit II

Lectures: 20

Human Resources and Economic Development – Demographic Features of Indian population, size and growth of population and economic development. Problem of over population, Population policy. Human development Index. New Economy Policy :- Privatization, Liberalization, Globalization. Unemployment problem in India; Problem of Poverty.

Unit III

Lectures:20

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

Unit IV

Lectures:15

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:

1. Kalia Uma (2009), Indian Economy: Performance and policies, Academic Foundation, 8th Edition.
2. Singh Ramesh (2012), Indian Economy, McGraw Hill Education, 4th Edition.

Reference Books:

1. Mishra and Puri (2013), Indian economy, Himalaya Publishing House, 30th Edition.
2. Aggarwal A.N., (2012) Indian economy Problems of Development and Planning, New Age International Publishers Ltd., 32nd Edition.
3. Gadgil D. R.(2011), Indian Economy: Problems and Prospects, Oxford University Press.
4. Shukla M.B., (2012), Indian Economy , Taxman Publications.

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

Lectures: 20

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

Lectures: 20

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

Lectures: 15

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

Lectures: 15

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:

1. Singhanian, Vinod K. and Singhanian, Monica (2013), Students Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta, (2013), Systematic Approach to tax laws, Bharat Law House, Delhi, 7th edition

Reference Books:

1. Chandra, Mahesh., S.P. Goyal and D.C. Shukla, (2013), Income Tax Law and Practice, PragatiPrakashan, Delhi, 27th edition.
2. Pagare, Dinkar, (2013), Law and Practice of Income Tax, Sultan Chand and Sons, NewDelhi, 15th edition.
3. Mehrotra, H.C., (2013), Income Tax Law, Sahitya Bhawan, Agra, 4th edition
4. Balachandran V. and Thothadri S., (2013), Taxation Law and Practice, Volume I, Prentice Hall International.

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

Lectures: 20

The foundations of Entrepreneurship: Introduction, The benefits of Entrepreneurship. The potential drawbacks of Entrepreneurship. The cultural diversity of Entrepreneurship. The power of small business. Mistakes of Entrepreneurship. How to avoid the pitfalls.

Unit II

Lectures: 20

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

Unit III

Lectures: 15

Formulation of the entrepreneurial plan: The assessment functions with opportunities. The marketing Aspects of new ventures. Financial statements in new ventures. Business plan preparation for new ventures. Class Exercise- Building your own Business Plan.

Unit IV

Lectures: 15

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:

1. Kuratko, D.F. & Rao T.V. (2012). *Entrepreneurship: A South Asian Perspective*. Cengage
2. Zimmerer T.W. and Scarborough N. M. (2013), "Essentials of Entrepreneurship and Small Business Management. PHI

Reference Books:

1. Charantimath, P. (2009). *Entrepreneurship Development: Small Business Enterprises*. Pearson
2. Naggendra S.and Manjunath V.S. (2009). *Entrepreneurship and Management*. Pearson
3. Ramachandran K.(2008), *Entrepreneurship Development*, Tata McGraw Hill education.
4. Kuratco, F., Donald, (2012), *Entrepreneurship: A South Asian Perspective*, 1st Edition, Cengage Learning.

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

BCOM 307- Management Information Systems

L-5 T/P-0

Credits-5

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

Lectures:-20

Information Concepts: Data and Information – Meaning and importance, Relevance of Information in Decision Making, Sources and Types of Information, Cost Benefit Analysis – Quantitative and Qualitative Aspects, Assessing Information Needs of the Organization.

Unit II

Lectures:-20

System Development: Concept of System, Types of Systems – Open, Closed, Deterministic, Probabilistic, etc. Relevance of Choice of System in MIS, Integration of Organization Systems and Information Systems, System Development Life Cycle, System Analysis, Design and Implementation, MIS Applications in Business.

Unit III

Lectures:-15

Types of information systems: Transaction Processing System, Definition, Purpose, Objectives and Role of MIS in Business Organization with particular reference to Management Levels. MIS Growth and Development, Location of MIS in the Organization – Concept and Design. Decision Support System, Executive Information System, Expert System, and the recent developments in the Field of MIS.

Unit IV

Lectures:-20

Information Technology: Recent Developments in the Field of Information Technology: Multimedia Approach to Information Processing. Decision of Appropriate Information Technology for proper MIS. Choice of Appropriate IT Systems – Database, Data warehousing & Datamining Concepts, Centralised and Distributed Processing.

Text Book

1. Laudon and Laudon, (2010), Management Information System, 11th edition, Pearson Education.
2. Sadagopan, S., (2009), Management Information Systems, Prentice Hall of India.

Reference Books

1. LM Prasad, (2008), Management Information System, Sultan Chand.
2. Arora, Ashok and Akshaya Bhatia, (2009), Information Systems for Managers, Excel Books, New Delhi.
3. McLeod, Raymond, (2008), Management Information System, Pearson Education.
4. Goyal, D.P., (2008), Management Information Systems-Managerial Perspectives, 2nd Edition, Macmillan, New Delhi.

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

(Divya Verma)

(C.L. Gurumurthy)

(V.Kumar)

(Anup S. Beniwal)

(Anu Singh Lather)

(H.C.Rai)

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

BCOM 311- Investment Management

L-5 T/P-0

Credits-5

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:

1. Chandra, Prasanna, (2011), Investment Analysis and Portfolio Management, Tata McGraw Hill.
2. Pandian, P., (2012), Security Analysis and Portfolio Management, Vikas publication.

Reference Books:

1. S. Kevin, (2009), Security Analysis and Portfolio Management, Prentice Hall of India.
2. Khatri, (2010), Investment management and Security Analysis, Macmillan.
3. Ranganatham M., (2009), Investment Analysis and Portfolio Management, Pearson Education.
4. Jones, C.P., (2010), "Investments Analysis and Management", Wiley, 8th ed.

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

Lectures: 10

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

Unit-II

Lectures: 20

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

Lectures:20

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

Lectures: 20

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

Text Books:

1. Bhole, L.M., (2010), Financial Markets and Institutions, Tata McGraw-Hill Publishing Company.
2. Khan, M.Y., (2009), Indian Financial System – Theory and Practice, New Delhi: Vikas Publishing House.

Reference Books:

1. Avadhani, V.A., (2008), Indian Financial System, Bombay: Jaico Publishing Company.
2. Bihari S.C., (2012), Indian Financial System, International Book House.
3. Singh, J.K., (2009), Venture Capital Financing in India, Dhanpat Rai and Company, New Delhi.
4. Clifford, Gomez, (2010), Financial Markets, Institutions and Financial Services, 4th Edition, Prentice Hall International.

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

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

Lectures: 15

Introduction to Sales Management: Nature, Scope and Importance of Sales Management, Background of Sales Management, Role and Competencies of Sales Managers, Sales Strategies, Emerging Trends in Sales management in context to Indian Market.

Unit II

Lectures: 20

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

Unit III

Lectures: 20

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

Lectures: 15

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

1. Still. K.R., Cundiff. E.W & Govoni. N.A.P (2009) “Sales Management – Decision Strategies and Cases., 5th ed ((Impression), Pearson Education.
2. Sahu, P. (2012), Salesmanship and Sales Management, Vikas Publishing House.

Reference Books

1. Donaldson Bill, (2007), Sales Management, Principles, Process and Practice Palgrave, Macmillan.
2. Havaladar.K.K. & Cavale V.M (2007), Sales and Distribution Management. Text & Cases, Tata McGraw Hill Publishing company Ltd. New Delhi.
3. Jobber, David and Lancaster, Geoffery, (2006), Selling and Sales Management, 7th edition, Pearson Education, New Delhi.
4. Tyagi, Kumar, Arun, (2010), Sales Management, Atlantic Publishers.

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

Trade Unions: Trade Unions, their roles and challenges, Interactions & Outcomes in Industrial Relations: Employee Involvement & Participation: Concept, Objectives and Forms, Ethical Codes, Discipline & Grievance Management: Forms and Handling of Misconduct. Collective Bargaining: Importance, Forms, Process of Negotiation and Recent Trends in Collective Bargaining, Positive Employee Relations.

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

1. Sinha, P.R.N. et al (2009), Industrial Relations, Trade Unions, and Labour Legislation. Pearson Education.
2. Blyton, P. & Turnbull, P. (2004), The Dynamics of Employee Relations. Palgrave Macmillan.

Reference Books

1. Padhi, P.K. (2010), Labor and Industrial Laws. Prentice Hall of India.
2. Singh, B.D. (2009), Industrial Relations: Emerging Paradigms. Excel Books.
3. Sen, R. (2009), Industrial Relations: Text and Cases. Macmillan India
4. Blyton, P., Heery, E., Bacon, N., Fiorito, J., (2011), The SAGE Handbook of Industrial Relations, Sage Publications

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

BCOM 319-Services Marketing

L-5 T/P-0

Credits-5

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

Course Contents

Unit I

Lectures: 15

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

Lectures: 20

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

Lectures: 20

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

Lectures: 15

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

Text Books

1. Zeithaml V. A. , Bitner M. J. and Pandit, A. (2008), Services Marketing, 5th Edition, Tata McGraw Hill Publishing Co. Ltd. New Delhi.
2. Lovelock C. H., Wirtz, J. and Chaterjee, J. (2010), Service Marketing: People, Technology, Strategy, 6th Edition, Pearson Education, New Delhi.

Reference Books

1. Hoffman, K. D. & Bateson, J. E.G. (2006), Marketing of Services, Cengage Learning,
2. Kurtz D. L. and Clow K. E. (2003). Services Marketing. Biztantra, New Delhi.
3. Nargundkar, Rajendra, (2010), Services Marketing Text and Cases, 3rd Edition, Tata McGraw Hill Publishing Co. Ltd. New Delhi.
4. Fitzsimmons, JA, and Fitzsimmons, M.J (2005) Service Management: Operations, Strategy, and Information Technology 5th Edition. Irwin/McGraw-Hill

SEMESTER VI

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(Divya Verma)

(C.L. Gurumurthy)

(V.Kumar)

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(Anu Singh Lather)

(H.C.Rai)

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

BCOM 302- Financial Management

L-5 T/P-0

Credits-5

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

Lectures: 25

Nature and Scope of Financial Management: Financial objectives, financial decisions, importance, Impact of financial and economic environment on financial management; Time Value of Money, computation of EMI, annuity, annuity due; risk and return analysis, valuation of securities (equity and bonds). Approaches and tools of financial analysis, trend analysis, common size financial statements and comparative financial statements, ratio analysis - meaning, objectives, types of ratios.

Funds Flow Statement: Meaning, objectives, limitations and accounting procedure; **Cash Flow Statement:** meaning, objectives, limitations and accounting procedure

Unit – II

Lectures: 15

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

Lectures: 15

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

Lectures: 15

Dividend Decision: Retained Earning Vs. Dividend Decision, Gordon Model, Walter Model, MM Approach, Lintner Model, dividend policies in practice; **Working Capital Management,** working capital estimation, **Management of Cash (Various Theoretical Models),** Inventory management and Receivables, Operating Cycle.

Text Books:

1. Kishore, Ravi M., (2011), Financial Management, Taxmann Publishers.
2. Khan, M. Y. and Jain P. K. (2007), Financial Management, Text, Problems & Cases, 5th Edition, Tata McGraw Hill Company, New Delhi.

Reference Books

1. Prasanna, Chandra (2007), Financial Management: Theory and Practice, 7th Edition, Tata McGraw Hill.
2. SheebaKapil (2010), Financial Management, Pearson Education.

(Divya Verma)

(C.L. Gurumurthy)

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(H.C.Rai)

3. Brigham. Eugene F. and Houston. Joel F. (2006), Fundamentals of Financial Management, 10th Edition, Cengage Learning.
4. Pandey, I.M., (2012), Financial Management, 10th Edition, Vikas Publishing House, New Delhi.

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

BCOM 304 - Indirect Taxes

L-5 T/P-0

Credits-5

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

Lectures: 25

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

Lectures: 10

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

Unit III

Lectures: 20

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

Lectures: 15

Customs Duty: Basic concepts of Customs Act, 1962, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions.

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

Text Books

1. Datey, V.S., (2012), Indirect Tax Law and practice, Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
2. Kumar, Sanjeev, (2012), Systematic Approach to Indirect Taxes, Latest edition.

Reference Books

1. Gupta, S. S., (2012), Service Tax -How to meet your obligation, Taxmann Publications Pvt. Ltd., Delhi, Latest edition.

2. Singhania, Vinod K., (2012), Element of Service Tax, Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
3. Datey V.S.(2009), Elements of Indirect Tax, Taxmann Publication.
4. Rafi Mohd., Venkataraman G.N.(2012), Indirect Taxes, Bharat Law House Pvt. Ltd.

(Divya Verma)

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

BCOM 306- International Business

L-5 T/P-0

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

Lectures: 20

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

Lectures: 20

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

UNIT III

Lectures: 15

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

UNIT IV

Lectures: 15

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

1. Sharan, (2010), International Business, 2nd edition, Pearson Education.
2. Tamer, Cavusgil, Gary, Knight, (2010), International Business: Strategy, Management and the New Realities, 1st Edition, Pearson Education.

Reference Books

1. Sinha P.K, (2008), International Business Management, Excel Books.
2. Charles W. L. Hill, Jain K. Arun(2008), International Business: Competing in the global Marketplace, Tata McGraw Hill, 6th Edition.
3. Joshi Rakesh Mohan(2009), International Business, Oxford University Press.
4. Dewan (2011), International Business Management, Discovery Publication.

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

BCOM 308- Financial Modelling with Spreadsheets (Computer Lab)
L-0 T/P-6 **Credits-3**

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:

1. Proctor, Scott (2009), Building Financial Models with Microsoft Excel: A Guide for Business Professionals, 2nd Edition, Wiley.
2. Day, Alastair (2008), Mastering Financial Modelling in Microsoft Excel: A practitioner's guide to applied corporate finance, 2nd edition, Pearson Education.

Reference Books:

1. Jonathan Swan, (2005). Practical Financial Modelling a guide to current practice, 2nd edition, CIMA publishing Publication
2. Marshall and Bansal, (2008), Financial Engineering: A Complete Guide to Financial Innovation, Prentice Hall of India.
3. Financial Valuation and Modeling, Workbook from NSE
4. Bodhanwala, J., Rujbeh, (2012), Understanding and Analyzing Balance sheet using Excel Worksheets, 2nd Edition, Prentice Hall International.

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

BCOM 310- Research Project and Viva Voce

L-0 T-0

Credits-6

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.

(Divya Verma)

(C.L. Gurumurthy)

(V.Kumar)

(Anup S. Beniwal)

(Anu Singh Lather)

(H.C.Rai)

ELECTIVES –II

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(Divya Verma)

(C.L. Gurumurthy)

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

BCOM 312- Introduction to Derivatives

L-5 T/P-0

Credits-5

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

Lectures: 15

Basics of Derivatives: Introduction, Meaning of derivatives, types, history, economic significance, Applications of derivatives, Derivatives as a risk management tool.

UNIT II

Lectures: 15

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

UNIT III

Lectures: 20

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

Lectures: 20

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:

1. Hull C. John, Basu, Sankarshan (2010), Options, Futures and Other Derivatives, 7th edition, Pearson Educations.
2. Vohra, N.D. and Bagri, B.R. (2009), Futures and Options, 9th edition, Tata McGraw-Hill.

Reference Books:

1. Overhaus Marcus. (2008), Equity Derivative - Theory and Application, John Wiley & Sons.
2. Hull C. John, (2009), Options, Futures and Other Derivatives, 7th edition, Pearson Educations Publishers.
3. Bansal, (2010), Derivatives and Financial Innovations, 1st edition, Tata McGraw Hill.
4. Derivative Market (Dealers) Module, Workbook from NSE.

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

BCOM 314- Principles of Insurance

L-5 T/P-0

Credits-5

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

Lectures:15

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

Lectures: 20

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

Lectures: 20

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

Lectures: 15

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

Text Books:

1. Gupta, P.K, (2010) Insurance & Risk Management, Himalaya Publishing House, Delhi.
2. Principles of Insurance (I.C.01) (Insurance Institute of India, Mumbai)

Reference Books:

1. Prava Nalini, (2009), Insurance : Theory & Practice , Prentice Hall of India P Ltd, New Delhi
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)
4. Mittal, Alka, (2009) Principles of Insurance & Risk Management, Sultan Chand & Sons, New Delhi

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

BCOM 316- Compensation Management

L-5 T/P-0

Credits-5

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

Lectures: 20

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

Lectures: 20

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

Lectures: 16

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

Lectures: 14

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

Text Books:

1. Henderson, Richard I., (2009), Compensation Management in a Knowledge Based world, Pearson Education.
2. Bhattacharya, Mousumi S. And Sengupta, Nilanjai, (2010), Compensation Management, Excel Books.

Reference Books:

1. Armstrong, M. and Hellen Murlis, (2010) Reward Management. A handbook of Remuneration Strategy.
2. Dwivedi, R.S., (2009) Managing Human Resources: Personnel Management in the Indian Enterprises, Galgotia Publishing Co.
3. Venkataratnam, C.S., Srivastava, B. K. (2010), Personnel Management and Human Resources, Tata McGraw Hill.
4. Thomas, J. Bergman, V.G. Scarpello and F.S. Hills, (2009), Compensation Decision Making, Dryden Press.

(Divya Verma)

(C.L. Gurumurthy)

(V.Kumar)

(Anup S. Beniwal)

(Anu Singh Lather)

(H.C.Rai)

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

BCOM 318- Human Resource Development

L-5 T/P-0

Credits-5

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

Introduction, Definitions of HRD, Evolution of HRD, HRD and HRM, HRD Functions, Role of HRD, Framework for HRD Process, HRD Policy of India with respect to development of Human Resources in Organizations.

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:

1. John Werner and Randy Desimone (2011), Human Resources Development Cengage learning.
2. Udai Pareekh & T.V.Rao (2009) Designing and managing Human Resource Systems Oxford

Reference Books:

1. Noe (2011) Human Resources Development Tata McGraw Hill
2. Singh, S.K., (2010), Human Resource Development, Atlantic Books.
3. Gupta, Santosh, Gupta, S., Human Resource Development- Concept and Practices, 2nd edition, Deep & Deep Publisher.
4. Dawra, S, (2011), Human Resource Development, Rajat Publications.

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

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

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

1. Wells W., Burnet J. and Moriarty S. (2007). Advertising: Principles & Practice, 7th Edition, Pearson Education. New Delhi.
2. Keller K. L. (2008), Strategic Brand Management, 3rd Edition, Pearson Education

Reference Books

- 1 .O'Guinn,T. and Allen, C. (2009), Advertising Management with Integrated Brand Promotion, 1st Edition, Cengage Learning, New Delhi.
2. Shah, Kruti and D'Souza, Alan (2009) Advertising and Promotions" An IMC Perspective, Ist Edition, Tata McGraw Hill , New Delhi
3. Aaker, David (2002), Managing Brand Equity, Prentice Hall of India.
4. Belch, G. E. & Belch, M. A. (2001), Advertising and Promotion, Tata McGraw Hill.

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

BCOM 322- Customer Relationship Management

L-5 T/P-0

Credits-5

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:

Lectures: 20

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

Unit II:

Lectures: 20

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 III

Lectures: 15

Developing CRM Strategy: Role of CRM in business strategy, Understanding Service Quality: Technical, Functional, and dimensions of service quality, Managing Customer communications.

Unit IV

Lectures: 15

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

1. Ed Peelen, (2008), Customer Relationship Management, Pearson Education India.
2. Francis Buttle, (2008), Customer Relationship Management, 2nd Edition, Routledge.

Reference Books

1. Paul Greenberge, (2011), CRM-Essential Customer Strategies for the 21st Century, Tata McGraw Hill.
2. Paul Greenberg, (2007), CRM at the Speed of Light, 3rd edition, TMH.
3. Baran, Galka and Strunk, (2008), Principles of CRM, Cengage Learning.
4. Jagdish.N.Sheth, Atul Parvatiyar and G.Shainesh, (2007), Customer Relationship Management, TMH.