

**BCOM H**  
**Paper Code: BCOM 102**  
**Subject: Corporate Accounting**

**A. Introduction**

**Objective:** The course aims to help Students to acquire conceptual knowledge of corporate accounting system and to learn the techniques of preparing the financial statements of companies.

COBCOM102.1	To make students understand the accounting for equity and debt capital of a company
COBCOM102.2	To Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.) using software
COBCOM102.3	To Analyze revisions in the balance sheet after Internal Reconstruction of company
COBCOM102.4	To Develop proficiency in the process of e-filing of annual reports of companies

**C. Program Outcomes**

PO1.	Exhibit understanding of overall business and financial environment in India
PO2.	Demonstrate in-depth knowledge of financial operations and decision making in an organization
PO3.	Develop comprehensive understanding and problem solving abilities in financial services and operations
PO4.	Develop critical thinking skills and analytical abilities to analyze business data using various techniques and tool
PO5.	Develop effective communication, interpersonal and team skills
PO6.	Demonstrate awareness of ethical issues and sensitivity towards social and environmental challenges

**D. Program Specific Outcomes**

PSO.1.	Demonstrate an understanding of technological interventions in Finance
PSO.2.	Develop skills for investments and trading in capital markets
PSO.3.	Develop understanding on Banking and Financial services in India
PSO.4.	Apply quantitative techniques and tools in Commerce

PSO.5	Imbibe human values and sense of responsibility towards self, society and environment
PSO.6	Undergo holistic personality development with skills for effective functioning

### E. Pedagogy:

The pedagogy would be the combination of the following techniques:-

- Lectures
- Presentations
- Classroom Activities
- Discussions, Questions & Answers

### F. Evaluation

Criteria	Description	Maximum Marks
Internal Assessment	Mid-Term Exam	10
	PSDA	5
	Assignment	10
External Assessment	End-Term Exam	75
TOTAL		100

### G. Syllabus

#### Unit 1: Accounting for Share Capital & Debentures

Accounting for different types of Capital –Debt and Equity; Issue and Pro-rata allotment of shares; concept & process of book building; forfeiture and reissue of forfeited shares; Issue of rights and bonus shares; ESOPs and Buy Back of shares; Issue and Redemption of preference shares and Debentures.(In reference to Relevant Accounting Standards (AS and Ind AS) and Guidance Notes as applicable.) Accounting treatment for alteration of share capital and reduction of the share capital; Preparation of balance sheet after Internal Reconstruction. Profit or loss Prior to Incorporation: Meaning of profit or loss prior to incorporation; accounting treatment of profit or loss prior to incorporation.

#### Unit 2: Preparation of Financial Statements of Companies including one Person Company

Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Preparation of Statement of Profit and Loss, Balance Sheet and Cash

flow Statement of corporate entities manually and using appropriate software.(In reference to Relevant Accounting Standards, AS and Ind AS, as applicable.)

### Unit 3: Amalgamation of Companies

Concepts Amalgamation and Business Combination of companies; Consideration/purchase price for amalgamation/business combination; accounting entries for amalgamation/business combination; preparation of amalgamated balance sheet (excluding inter-company holdings) applying AS 14/Ind AS 103.

### Unit 4: Corporate Financial Reporting

Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of annual report; mandatory and voluntary disclosures through annual report. Contents of the Report of the Board of Directors; E-filing of annual reports of companies and XBRL Filing with specific practical exercises;

### H. References

#### Suggested Readings:

1. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Corporate Accounting. New Delhi: Vikas Publishing House.
2. Jain, S. P., & Narang, K. L. (2015). Corporate Accounting. New Delhi: Kalyani Publishers
3. Tulsian, P. C., & Tulsian, B. (2016). Corporate Accounting. S. New Delhi: Chand Publishing.
3. Monga, J. R. (2019). Fundamentals of Corporate Accounting. New Delhi: Mayur Paperbacks.
4. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-II. New Delhi: S. Chand Publishing.
5. Sehgal, A. (2011). Fundamentals of Corporate Accounting. New Delhi: Taxmann Publication.

### I. Lecture Plan

Lecture No.	Topic(s)	Mode of Delivery	Corresponding CO	Mode of Assessing CO
1	Introduction to different types of Capital	Lecture/ Discussion	CO1	MCQs & Subjective Assessment
2	Accounting for equity	Lecture	CO1	MCQs & Subjective Assessment
3	Issue and Pro-rata of shares	Lecture	CO1	MCQs & Subjective Assessment
4	Continue	Q & A Method	CO1	MCQs & Subjective Assessment
5	Continue	Q & A Method	CO1	MCQs & Subjective Assessment

6	Continue	Q & A Method	CO1	MCQs & Subjective Assessment
7	Forfeiture and reissue of shares	Lecture	CO1	MCQs & Subjective Assessment
8	Continue	Q & A Method	CO1	MCQs & Subjective Assessment
9	Continue	Q & A Method	CO1	MCQs & Subjective Assessment
10	Issue of right and bonus shares	Lecture	CO1	MCQs & Subjective Assessment
11	Continue	Q & A Method	CO1	MCQs & Subjective Assessment
12	ESOP and Buy Back of Shares	Lecture	CO1	MCQs & Subjective Assessment
13	Continue	Lecture	CO1	MCQs & Subjective Assessment
14	Continue	Q & A Method	CO1	MCQs & Subjective Assessment
15	Concept of book Building	Lecture	CO1	MCQs & Subjective Assessment
16	Continue	Lecture	CO1	MCQs & Subjective Assessment
17	Issue and Redemption of Preference shares	Lecture	CO1	MCQs & Subjective Assessment
18	Continue	Q & A Method	CO1	MCQs & Subjective Assessment
19	Continue	Q & A Method	CO1	MCQs & Subjective Assessment
20	Issue and Redemption of Debentures	Lecture	CO1	MCQs & Subjective Assessment
21	Continue	Q & A Method	CO1	MCQs & Subjective Assessment
22	Continue	Q & A Method	CO1	MCQs & Subjective Assessment
23	Accounting treatment for alteration of share capital	Lecture	CO1	MCQs & Subjective Assessment
24	Continue	Q & A Method	CO1	MCQs & Subjective Assessment
25	Continue	Q & A Method	CO1	MCQs & Subjective

				Assessment
26	Accounting treatment for reduction of share capital	Lecture	CO1	MCQs & Subjective Assessment
27	Continue	Q & A Method	CO1	MCQs & Subjective Assessment
28	Continue	Q & A Method	CO1	MCQs & Subjective Assessment
29	Preparation of balance sheet after internal reconstruction	Lecture	CO1	MCQs & Subjective Assessment
30	Continue	Q & A Method	CO1	MCQs & Subjective Assessment
31	Continue	Q & A Method	CO1	MCQs & Subjective Assessment
32	Meaning of Profit or loss prior to incorporation	Lecture	CO1	MCQs & Subjective Assessment
33	Continue	Q & A Method	CO1	MCQs & Subjective Assessment
34	Continue	Q & A Method	CO1	MCQs & Subjective Assessment
35	Treatment of Profit or loss prior to incorporation	Lecture	CO2	MCQs & Subjective Assessment
36	Google quiz	Class Activity	CO2	MCQs
37	Preparation of financial statements of corporate entities including OPC	Lecture	CO2	Class Activity
38	Continue	Q & A Method	CO2	Class Activity
39	Preparation of P& L of corporate entities	Lecture	CO2	Class Activity
40	Continue	Q & A Method	CO2	Class Activity
41	Preparation of Balance Sheet of corporate entities	Lecture	CO2	Class Activity
42	Continue	Q & A Method	CO2	Class Activity
43	Preparation of Cash Flow of corporate entities	Lecture	CO2	Class Activity
44	Continue	Q & A Method	CO2	Class Activity
45	Class Test	Class Activity	CO2	Class Activity
46	Concept of Amalgamation	Lecture	CO3	Presentation
47	Accounting entries of amalgamation	Q & A Method	CO3	Presentation

48	Continue	Q & A Method	CO3	Presentation
49	Continue	Q & A Method	CO3	Presentation
50	Micro Teaching Learning Session	Presentation	CO3	Presentation
51	Meaning and objectives of financial reporting	Lecture	CO4	MCQ
52	Mandatory and Voluntary disclosures	Lecture	CO4	MCQ
53	E-Filing of Annual reports	Lecture	CO4	MCQ
54	XBRL Filing	Lecture	CO4	MCQ
55	Doubt Session	Discussion		
56	Revision Class	Discussion		

### J. Course Articulation Matrix: (Mapping of COs with POs & PSOs)

CO Number	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
COBCOM102.1	3	3	3	3	2	3	3	3	3	3	3	1
COBCOM102.2	3	3	3	3	2	3	3	3	3	1	3	3
COBCOM102.3	3	3	3	3	2	3	1	1	3	3	3	3
COBCOM102.4	3	3	3	3	3	3	3	3	3	3	3	3

“-”- No Correlation; 1-Low Correlation; 2- Moderate Correlation; 3-Substantial Correlation

### K. Expectations from Students:

1. Actively participate in the classroom discussions /seminar
2. Follow the class rules
3. Must be on time
4. Must be regular in the class and maintain minimum 75% attendance as per GGSIP University norms)

### L. Faculty Contact Details:

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## B.Com

Paper Code: **B.COM (H) 104**

Subject: **BUSINESS LAWS**

### A. Introduction

**Objective:** The course aims to give the Students a broad understanding about important aspects of legal environment of business; to make them study how various special contracts are brought into force; and to impart knowledge about legal agreement so that they get acquainted with the process of establishing legal relationships and to have knowledge of various measures protecting the interest of the consumers.

### B. Course Outcomes

CO B.Com104.1	Examine the laws while entering into a contract and implications of different types of contract
CO B.Com104.2	Analyze the regulation governing the Contract of Sale of Goods
CO B.Com104.3	Evaluate the laws governing partnership and legal consequences of their transactions and other actions in relation with the partnership, and examine contractual obligations and provisions governing limited liability partnership
CO B.Com104.4	Assess the provisions of the Consumer Protection Act to protect the interest of the consumers;
CO B.Com104.5	Analyze the law governing negotiable instruments and management of foreign exchange

### C. Program Outcomes

PO1.	Develop comprehensive understanding of overall business and financial environment in India
PO2.	Exhibit in-depth knowledge of financial operations and decision making in an organization
PO3.	Enhance problem solving abilities for decision making in financial services and operations
PO4.	Augment critical thinking skills and analytical abilities to analyze business data using various techniques and technological tools
PO5.	Communicate effectively, articulate accurately and present professionally
PO6.	Create an inclusive culture with congenial interpersonal relationships
PO7.	Demonstrate awareness of ethical issues and sensitivity towards social and environmental challenges

## D. Program Specific Outcomes

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

## E. Pedagogy:

The pedagogy would be the combination of the following techniques:-

- Lectures
- Presentations
- Classroom Activities
- Discussions, Questions & Answers
- Case Study

## F. Evaluation

Criteria	Description	Maximum Marks
Internal Assessment	Mid-Term Exam	15
	PSDA	5
	Assignment	5
External Assessment	End-Term Exam	75
<b>TOTAL</b>		<b>100</b>



## G. Syllabus

### Unit 1: Indian Contract Act, 1872

(14 lectures)

Nature of contract and its essentials, Void, valid and voidable contracts, Consent, consideration and its' impact on contract, Agreements in restraint of trade, Performance, breach of contract and remedies, revocation and termination of contract, Agency and bailment contracts, Contract of Indemnity, Contract of Guarantee and Pledge. Arbitration, Mediation, Commercial Courts Act 2016

### Unit 2: Sale of Goods Act, 1930

(14 lectures)

Objective, Definition of Contract of sale, Sale and Agreement to Sell, definition of goods, conditions and warranties, implied conditions and implied warranties, Performance of contract of sale and right of unpaid seller, rights of sellers and buyers, transfer of property. Unpaid seller and rights of unpaid seller

### Unit 3: Indian Partnership Act, 1932 and Limited Liability Partnership Act, 2008

(14 lectures)

Definition of Partnership, Registration of Partnership Firm, Rights and duties of Partners, Dissolution of Partnership and Partnership firm. Formation and incorporation of LLP, Partners and their relations, financial disclosures, conversion into LLP, Foreign LLP, Winding up and dissolution.

### Unit 4: Consumer Protection Act, 2019, Negotiable Instruments Act

(14 lectures)

Important definitions – Consumer, Complainant, Consumer Dispute, Unfair trade practices , Rights of consumers, Consumer Disputes Redressal Mechanisms , Offences and Penalties, RBI Guidelines on KYC. Meaning and types of negotiable instruments- Cheques, Promissory Notes, Bills of Exchange, holder and holder in due course, types of endorsements, types of crossing of cheques, dishonor of cheques and consequences. Competition Act,

### H. Suggested Readings:

1. Bose, D. C. (2008). *Business Law*. New Delhi: PHI Limited.
2. Maheshwari & Maheshwari, *Principles of Business Laws*. New Delhi: Himalaya Publishing House.
3. Kuchhal, M. C., & Kuchhal, V. (2018). *Business Laws*. New Delhi: Vikas Publishing.
4. Singh, A. (2009). *Business Law*. Delhi: Eastern Book Company Ravinder Kumar, Legal Aspects of Business. (1st Edition, 2013), Cengage Learning
5. Tulsian P.C., *Business Law*, Tata McGraw Hill, New Delhi.
6. Chadha P R *Business Law*, Galgotia Publishing Company, New Delhi
7. Singh, Avtar, *The Principles of Mercantile Law*, Eastern Book Company, Lucknow

## I. Lecture Plan

Lecture No.	Topic(s)	Mode of Delivery	Corresponding CO	Mode of Assessing CO
1	Nature of contract	Lecture	CO1	MCQs & Subjective Assessment
2	Essentials of contract	Lecture	CO1	
3	Void, valid and voidable contracts	Lecture	CO1	
4	Consent, consideration and its' impact on contract	Lecture/ Discussion	CO1	
5	Agreements in restraint of trade	Lecture/ Discussion	CO1	
6	Performance,	Lecture/ Discussion	CO1	
7	breach of contract and remedies			
8	revocation and termination of contract	Lecture/ Discussion	CO1	
9	Agency and bailment contracts		CO1	
10	Contract of Indemnity, Contract of Guarantee	Lecture/ Discussion	CO1	
11	Contract of Guarantee and Pledge	Lecture/ Discussion	CO1	
12	Arbitration, Mediation		CO1	
13	Commercial Courts Act 2016	Lecture/ Discussion	CO1	
14	Objective of sale of goods act	Lecture/ Discussion	CO2	Presentation & Subjective assessment
15	Definition of Contract of sale	Lecture/ Discussion	CO2	

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		Discussion		
16	Sale and Agreement to Sell	Lecture/ Discussion	CO2	
17	Definition of goods	Lecture/ Discussion	CO2	
18	Conditions and warranties	Lecture/ Discussion	CO2	
19	Conditions and warranties	Lecture	CO	
20	Implied conditions and implied warranties	Lecture	CO2	
21	Implied conditions and implied warranties	Lecture	CO 2	
22	Performance of contract of sale	Lecture	CO2	
23	Right of unpaid seller	Lecture/ Discussion	CO2	
24	Rights of sellers and buyers	Lecture/ Discussion	CO2	
25	Rights of sellers and buyers	Lecture/ Discussion	CO2	
26	Transfer of property		CO2	
27	Unpaid seller and rights of unpaid seller	Lecture/ Discussion	CO2	
28	Definition of Partnership	Lecture	CO3	MCOs and subjective assessment
29	Registration of Partnership Firm		CO3	
30	Registration of Partnership Firm		CO3	
31	Rights and duties of Partners	Lecture	CO3	
32	Dissolution of Partnership		CO3	

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33	Dissolution of Partnership firm	Lecture	CO3	
34	Formation and incorporation of LLP	Lecture/ Discussion	CO3	
35	<i>Continue</i>		CO3	
36	<i>Continue</i>		CO 3	
37	Partners and their relations	Lecture/ Discussion	CO3	
38	<i>Continue</i>		CO3	
39	Financial disclosures	Lecture/ Discussion	CO3	
40	Conversion into LLP		CO3	
41	Foreign LLP	Lecture/ Discussion	CO3	
42	Winding up and dissolution.	Lecture/ Discussion	CO3	
43	Consumer, Complainant, Consumer Dispute, Unfair trade practices	Lecture/ Discussion	CO4	Case study and subjective assessment
44	Rights of consumers	Lecture/ Discussion	CO4	
45	Consumer Disputes Redressal Mechanisms	Lecture/ Discussion	CO4	
46	Consumer Disputes Redressal Mechanisms	Lecture/ Discussion	CO4	
47	Offences and Penalties		CO4	
48	RBI Guidelines on KYC.		CO4	
49	Meaning and types of negotiable instruments	Lecture/ Discussion	CO5	



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50	Cheques, Promissory Notes	Lecture/ Discussion	CO5	
51	Bills of Exchange	Lecture/ Discussion	CO5	
52	holder and holder in due course	Lecture/ Discussion	CO5	
53	types of endorsements	Lecture/ Discussion	CO5	
54	Types of Crossing of cheques, dishonor of cheques and consequences.	Lecture/ Discussion	CO5	
55	dishonor of cheques and consequences	Lecture/ Discussion	CO5	
56	Competition Act		CO5	
57	Competition Act		CO5	
58	Revision	Discussion		
59	Class Test	Discussion		

### J. Course Articulation Matrix: (Mapping of COs with POs& PSOs)

CO Number	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	SO4	SOO5	SOO6
CO B.Com 104.1	2	-	-	-	2	2	2						
COB.Com 104.2	1	2	-	-	3	1	1						
COB.Com 104.3	3	3	2	2	2	3	2						
COB.Com 104.4	-	-	-	-	1	-	3						

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COB.Com	1	2	1	-	-	1	2												
104.5																			

“-” - No Correlation; 1-Low Correlation; 2- Moderate Correlation; 3-Substantial Correlation

### K. Expectations from Students:

Actively participate in the classroom discussions /seminar

Follow the class rules

Must be on time

Must be regular in the class and maintain minimum 75% attendance as per GGSIP University norms)

### L. Faculty Contact Details:

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**B.COM (H)****Paper Code: BCOM 106****Subjects: MACRO ECONOMICS****A. Introduction**

**Objective:** The course is designed specifically not only to introduce students with key aggregate concepts but also aims to help students to integrate and apply their prior learning to various economic situations. The course aims to support BCOM (H) programme objectives with solid grounding in GDP, employment theories, value of money concept and cross-functional issues.

COBCOM106.1	Assess the problems and issues related to measurement of national income in India.
COBCOM106.2	Analyze the role of consumption, saving and investment in an economy.
COBCOM106.3	Evaluate the impact of inflation and deflation on business and economy
COBCOM106.4	Explore the value of money, multiplier, accelerator and demonetization.
COBCOM106.5	Analyze the policy framework governing the macroeconomic system in India.
COBCOM106.6	Understand the crucially important role that the macro economics concepts play in the setting and implementation of an economics decisions.

**C. Program Outcomes**

PO1.	Develop comprehensive understanding of overall business and financial environment in India.
PO2.	Exhibit in-depth knowledge of financial operations and decision making in an organization
PO3.	Enhance problem solving abilities for decision making in financial services and operations
PO4.	Augment critical thinking skills and analytical abilities to analyze business data using various techniques and technological tools.
PO5.	Augment critical thinking skills and analytical abilities to analyze business data using various techniques and technological tools.
PO6.	Create an inclusive culture with congenial interpersonal relationships and
PO7	Lead productive and proactive teams
PO8	Demonstrate awareness of ethical issues and sensitivity towards social and environmental challenges

## D. Program Specific Outcomes

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

## E. Pedagogy:

The pedagogy would be the combination of the following techniques:-

- Lectures
- Presentations
- Classroom Activities
- Discussions, Questions & Answers
- Case Study

## F. Evaluation

Criteria	Description	Maximum Marks
Internal Assessment	Mid-Term Exam	10
	PSDA	5
	Assignment	10
External Assessment	End-Term Exam	75
TOTAL		100



## Syllabus

### UNIT I:

Nature and Scope of Macro Economics Macro-economic Variables, Circular flow of Money, national income, employment, savings and investments. National Income: Usefulness and significance; Different Concepts GDP, NNP, GNI, NNI; National Income at market price and constant price. Measurement-of National Income in India, Limitations and challenges of National Income. The Keynesian theory of Determination of National Income in two sector model, three sector model, and four sector model.

### UNIT II:

Macro-Economic theory

Classical theory of Output and Employment Say's Law of Market, Keynes criticism of Classical theory, Principle of Effective Demand: Aggregate Demand and Aggregate Supply, Consumption function, Attributes of consumption function, Propensity to consume, Significance of consumption function. Concept of savings, Determinants of savings, saving function. Concept of multiplier, Functioning of multiplier, Assumption of multiplier theory, Leakages and shortcomings of multiplier theory, Acceleration principle, Investment – Investment function, determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment

### UNIT III:

Business cycle: Concept, phases, causes and remedies; Inflation: concept, types, determinants, remedial measures; Recessionary trends, its effect on different sectors of economy and remedial measures; Reflation Concept, characteristics, measures and implications.

### UNIT IV:

Value of Money Value of Money: Concept, theories- Quantity Theory of Money (Fisher's Transactions approach), Cambridge equation, Keynesian theory of demand for money, Baumol-Tobin Transaction approach, Tobin's Portfolio Balance approach, Criticism. Demonetization concept and its implications on Economic Development, Monetary Policy, Fiscal Policy, IS-LM functions.

## Suggested Readings:

1. N.G. Mankiw, Principles of Macroeconomics , 7th edition, CENGAGE
2. Hubbard R. Glenn and O'Brien Anthony, Macroeconomics, 5th edition, Pearson
3. Colander (9th Edition, 2017) Macroeconomics, Mc Graw Hill Education 2. Dwivedi, D. N. (2019). Macro Economics. Chennai: Mc Graw Hill Education.
4. Mithani, D. M. (2019). Macro Economics. Mumbai: Himalaya Publishing House Pvt. Ltd.
5. Jhingan, M. L. (2019). Macro Economics Theory. Delhi: Vrinda Publications Pvt. Ltd.
6. Samuelson, P. A., & Nordhaus, W. D. (2015). Macro Economics. New York: McGraw Hill Education

## I. Lecture Plan

Lecture No.	Topic(s)	Mode of Delivery	Corresponding CO	Mode of Assessing CO
1	Nature and Scope of Macro Economics Macro-economic Variables,	Lecture/ case study	CO1	
2	Circular flow of Money, national income, employment, savings and investments.	Lecture	CO1	
3	National Income: Usefulness and significance; Different Concepts GDP, NNP, GNI, NNI; National Income at market price and constant price.	PPT	CO2	
4	Measurement-of National Income in India, Limitations and challenges of National Income.	Case Study	CO1	
5	The Keynesian theory of Determination of National Income in two sector model, three sector model, and four sector model.	Lecture/ Discussion	CO3	
6	Classical theory of Output and Employment Say's Law of Market, Keynes criticism of Classical theory,	Case study	CO1	
7	Principle of Effective Demand: Aggregate Demand and Aggregate Supply,	Lecture/ case study	CO4	
8	Consumption function, Attributes of consumption function, Propensity to consume, Significance of consumption function	Lecture	CO5	
9	Concept of savings, Determinants of savings, saving function.	Lecture/ Discussion	CO5	
10	Concept of multiplier, Functioning of multiplier, Assumption of	Student PPT	CO1	

	multiplier theory			
11	Assumption of multiplier theory, Leakages and shortcomings of multiplier theory	Lecture/ case study	CO2	
12	Acceleration principle, Investment – Investment function,	Lecture	CO3/ CO5	
13	, determinants of business fixed investment, effect of tax, determinants of residential investment, and inventory investment	Student PPT	CO5	
14	Business cycle: Concept, phases, causes and remedies; Inflation: concept, types, determinants, remedial measures;	Lecture/	CO3	
15	Recessionary trends, its effect on different sectors of economy and remedial measures;	Lecture/ case study	CO3	
16	Reflation Concept, characteristics, measures and implications.	Lecture	CO2	
17	Value of Money: Concept, theories- Quantity Theory of Money (Fisher's Transactions approach), Cambridge equation	Lecture/ case study	CO3/ CO5	
18	Keynesian theory of demand for money, Baumol-Tobin Transaction approach, Tobin's Portfolio Balance approach, Criticism.	Lecture	CO5	
19	Demonetization concept and its implications on Economic Development, Monetary Policy, Fiscal Policy, IS-LM functions.	Student PPT	CO2/CO4	

## J. Course Articulation Matrix: (Mapping of COs with POs& PSOs)

CO Number	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	SO4	SOO5	SOO6
COBCOM1 06.1	3	3	3	3	3	1	3	3	1	3	3	2	3
COBCOM1 06.2	3	3	3	3	3	1	3	3	3	3	3	3	3
COBCOM1 06.3	3	3	3	3	1	1	3	3	3	3	3	3	2
COBCOM1 06.4	3	3	3	3	1	1	3	3	3	3	3	3	2
COBCOM1 06.5	3	3	3	3	1	1	3	3	3	3	3	2	2
COBCOM1 06.6	3	3	2	-	-	-	2	3	3	3	3	1	3

“-”- No Correlation; 1-Low Correlation; 2- Moderate Correlation; 3-Substantial Correlation

## K. Expectations from Students:

Actively participate in the classroom discussions.

Follow the class rules

Must be on time

Must be regular in the class and maintain minimum 75% attendance as per GGSIP University norms)

## L. Faculty Contact

### Details:

<b>Name:</b>	Dr. LAXMI
<b>Designation:</b>	Associate Professor
<b>Room &amp; Block No.:</b>	B111
<b>Email</b>	laxmidhania389@gmail.com

**BBA (G)**  
**Paper Code: BCOM 108**  
**Subject: Business Statistics**

### A. Introduction

**Objective:** The objective of this paper is to train the Students to use basic statistical tools to summarize and analyze quantitative information and use it for business decision making.

COBCOM 108.1	Use statistical tools for decision making in organizations.
COBCOM.108.2	Analyze data characteristics before applying statistical tools
COBCOM.108 .3	Apply probability concepts to discrete and continuous random variables in a business decision context.
COBCOM.108 .4	Examine relationships between the variables using correlation and regression analysis.
COBCOM.108 .5	Analyze macroeconomic data using index numbers.
COBCOM.108 .6	Decipher the trends in time series data and interpret it for business decisions

### C. Program Outcomes

PO1.	Develop comprehensive understanding of overall business and financial environment in India
PO2.	Exhibit in-depth knowledge of financial operations and decision making in an organization
PO3.	Enhance problem solving abilities for decision making in financial services and operations
PO4.	Augment critical thinking skills and analytical abilities to analyze business data using various techniques and technological tools.
PO5.	Communicate effectively, articulate accurately and present professionally.
PO6.	Create an inclusive culture with congenial interpersonal relationships and Lead productive and proactive teams
PO7.	Demonstrate awareness of ethical issues and sensitivity towards social and environmental challenges.

## D. Program Specific Outcomes

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

## E. Pedagogy:

The pedagogy would be the combination of the following techniques:-

- Lectures
- Presentations
- Classroom Activities
- Discussions, Questions & Answers

## F. Evaluation

Criteria	Description	Maximum Marks
Internal Assessment	Mid-Term Exam	15
	PSDA	5
	Assignment	5
External Assessment	End-Term Exam	75
TOTAL		100

## G. Syllabus

### Unit-1

(14 hours)

Nature and classification of data – Univariate, bivariate and multivariate data; time-series and cross-sectional data. Measures of Central Tendency. a) Concept and properties of mathematical averages including arithmetic mean, geometric mean and harmonic mean b) Positional Averages including Mode and Median (and other partition values - quartiles, deciles, and percentiles) with graphic presentation. Measures of Dispersion: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients; Properties of standard deviation/variance. Moments: Calculation and significance; Skewness: Meaning and Measurement (Karl Pearson and Bowley's measures); Kurtosis.

### Unit 2:

(14 hours)

Probability and Probability Distributions (14 Hours) Theory and approaches of probability. Probability Theorems: Addition and Multiplication (Proof not required). Conditional probability and Bayes' Theorem (Proof not required). Expectation and variance of a random variable. Business Applications. Probability distributions: a) Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution. b) Poisson distribution: Probability function (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution. c) Normal distribution: Properties of Normal curve and computation of Probabilities and applications

### Unit 3:

(14 hours)

Simple Correlation and Regression Analysis (14 Hours) Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation: computation and properties (proofs not required). Probable and standard errors; Rank correlation. Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationships between Correlation and Regression coefficients; Standard Error of Estimate.

### Unit 4:

(14 hours)

Index Number and Time Series Analysis (14 Hours) Meaning and uses of index numbers; Construction of Index numbers: fixed and chain base, univariate and composite; Tests of adequacy of index numbers; Base shifting, splicing and deflating; Time Series Data; Components of time series; Additive and Multiplicative models. Trend analysis; Fitting of trend line using principle of least squares – linear, second degree parabola and exponential; Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa

## H. References

### Text Books

1. Blumann, Elementary Statistics, 9th Edition, McGrawHill
2. Vohra, N. D. (2017). Business Statistics, New Delhi: McGraw-Hill Education India.
3. Anderson, D. R. (2014).
4. Statistics for Students of Economics and Business Boston: Cengage Learning.
4. Gupta, S. P., & Gupta, A. (2014).
5. Business Statistics: Statistical Methods. New Delhi: S. Chand Publishing.
5. Hazarika, P. (2017). A Textbook of Business Statistics. New Delhi: S. Chand Publishing.
6. Levin, R., Rubin, D. S., Rastogi, S., & Siddiqui, M. H. (2011). Statistics for Management. London: Pearson Education.
7. Thukral, J. K. (2016). Business Statistics, New Delhi: Taxmann Publication.

## I. Lecture Plan

Lecture No.	Topic(s)	Mode of Delivery	Corresponding CO	Mode of Assessing CO
1	Nature and classification of data – Univariate, bivariate and multivariate data;	Lecture & Example method	CO1	Subjective Assessment
2	Time-series and cross-sectional data.	Lecture & Example method	CO1	
3	arithmetic mean, geometric mean and harmonic mean	Lecture & Example method	CO1	
4	Positional Averages including Mode and Median (and other partition values - quartiles, deciles, and percentiles) with graphic presentation.	Lecture & Example method	CO1	
5	Measures of Dispersion: absolute and relative	Lecture & Example method	CO1	
6	Range, quartile deviation,	Lecture & Example method	CO1	
7	mean deviation, standard deviation, and their coefficients;	Lecture & Example method	CO1	
8	Properties of standard deviation/variance.	Lecture/ Discussion	CO1	



9	Moments: Calculation and significance	Lecture & Example method	CO1	
10	Skewness	Lecture & Example method	CO1	
11	Meaning and Measurement	Lecture/ Discussion	CO1	
12	Karl Pearson and Bowley's measures	Lecture/ Discussion	CO1	
13	Kurtosis	Lecture & Example method	CO1	
14	Theory and approaches of probability.	Lecture/	CO2	
15	Probability Theorems: Addition and Multiplication	Lecture & Example method	CO2	
16	Conditional probability and Bayes' Theorem	Lecture & Example method	CO2	
17	Expectation and variance of a random variable.	Lecture/ Discussion	CO2	
18	Business Applications	Lecture/ Discussion	CO2	
19	Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution.	Lecture/ Discussion & Example method	CO2	
20	<i>Continue</i>	Lecture	CO2	
21	Poisson distribution: Probability function (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution.	Lecture & Example method	CO2	
22	<i>Continue</i>	Lecture	CO 2	
23	Normal distribution: Properties of Normal curve and computation of Probabilities and applications	Lecture & Example method	CO2	

24	<i>Continue</i>	Lecture/ Discussion	CO2	
25	Correlation Analysis: Meaning and types of Correlation;	Lecture/ Discussion	CO3	
26	Correlation Vs Causation;	Lecture/ Discussion	CO3	
27	Pearson's coefficient of correlation: computation and properties	Lecture & Example method	CO3	
28	<i>Continue</i>	Lecture/ Discussion	CO3	
29	Probable and standard errors	Lecture & Example method	CO3	
30	Rank correlation.	Lecture/ Discussion	CO3	
31	Regression Analysis: Principle of least squares and regression lines;	Lecture & Example method	CO3	
32	<i>Continue</i>	Lecture	CO3	
33	Regression equations and estimation	Lecture/ Discussion	CO3	
34	Properties of regression coefficients	Lecture	CO3	
35	Relationships between Correlation and Regression coefficient	Lecture/ Discussion	CO3	
36	<i>Continue</i>	Lecture/ Discussion	CO3	
37	Standard Error of Estimate	Lecture/ Discussion	CO 3	

38	Meaning and uses of index numbers	Lecture/ Discussion	CO4	
39	Construction of Index numbers: fixed and chain base	Lecture & Example method	CO4	
40	<i>Continue</i>	Lecture/ Discussion	CO4	
41	Univariate and Composite	Lecture & Example method	CO4	
42	Tests of adequacy of index numbers	Lecture & Example method	CO4	
48	Base shifting	Lecture & Example method	CO4	
49	Splicing and Deflating	Lecture & Example method	CO4	
50	Time Series Data	Lecture & Example method	CO4	
51	Components of time series; Additive and Multiplicative models.	Lecture & Example method	CO4	
52	<i>Continue</i>	Lecture	CO4	
53	Trend analysis;	Lecture & Example method	CO4	
54	Fitting of trend line using principle of least squares – linear, second degree parabola and exponential	Lecture & Example method	CO4	
55	<i>Continue</i>	Lecture	CO4	
56	Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa	Lecture & Example method	CO4	
57	<i>Continue</i>	Lecture	CO4	

## J. Course Articulation Matrix: (Mapping of COs with POs & PSOs)

CO Number	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	SO4	SO05	SO06
COBCOM 108.1	-	2	2	3	1	1	1						
COBCOM 108.2	2	2	1	2	1	1	2						
COBCOM 108.3	2	3	3	3	1	1	1						
COBCOM 108.4	2	2	2	3	3	1	1						
COBCOM 108.5	2	3	3	3	1	1	1						

“-”- No Correlation; 1-Low Correlation; 2- Moderate Correlation; 3-Substantial Correlation

## K. Expectations from Students:

Actively participate in the classroom discussions /seminar

Follow the class rules

Must be on time

Must be regular in the class and maintain minimum 75% attendance as per GGSIP University norms)

## L. Faculty Contact Details:

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**B.COM****Paper Code: BCOM 110****Subject: - Environmental Science and Sustainability****A. Introduction**

**Objective:** To develop and acquire the values and attitude towards understanding complex environmental economic-social challenges and active participation in solving current environmental and preventing future ones.

COBCOM.110.1	To gain in depth knowledge on natural processes and resources that sustain life and govern economy
COBCOM.110.2	To understand the consequences of human action on the web of life, global economy and quality of human life
COBCOM.110.3	To develop ability for shaping strategies for environmental protection, conservation of biodiversity, sustainable development
COBCOM.110.4	To Interpret significance of carbon footprints; Green strategies
COBCOM.110.5	To have in depth knowledge about legal environment in context of industries.
COBCOM.110.6	Acquire values and attitudes towards understanding complex environmental economic-social challenges, and active participation in solving current environmental problems and preventing the future one

**C. Program Outcomes**

PO1.	Critical Thinking: Take informed actions after understanding the legal provisions well and identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from different perspectives.
PO2.	Effective Communication: To improve the communication skills and oratory skills through mootings, debating, negotiating and mediation exercises.
PO3.	Social Interaction: Elicit views of others, mediate disagreements and help reach conclusions in group settings.
PO4.	Effective Citizenship: Demonstrate empathetic social concern and equity centred national development, and the ability to act with an informed awareness of social and legal issues and participate in civic life through volunteering.
PO5.	Ethics: To inculcate professional ethics and to recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.

PO6.	Environment and Sustainability: Understand the role of Law regarding issues of environmental and sustainable development.
PO7.	Self-directed and Life-long Learning: Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes

#### D. Program Specific Outcomes

PSO.1.	Ability to link technology with different environmental aspect to have better understanding of environmental problems and their solution.
PSO.2.	Ability to apply various environmental laws in context of various industrial projects.
PSO.3.	Ability to conduct effective research and exploring different environmental issues.
PSO.4.	Clarity on both conceptual and application oriented skills in commerce, Finance & Accounting and it Applications in Business context.
PSO.5	The student should be able to communicate the technical information both orally and in writing professionally in context of environment
PSO.6	Ability to apply ethics, values, sustainability and creativity aspects on environmental problems.

#### E. Pedagogy:

The pedagogy would be the combination of the following techniques:-

- Lectures
- Presentations Classroom Activities
- Discussions, Questions & Answers
- Case Study

#### F. Evaluation

Criteria	Description	Maximum Marks
Internal Assessment	Mid-Term Exam	10
	PSDA	5
	Assignment	10
External Assessment	End-Term Exam	75
<b>TOTAL</b>		<b>100</b>

#### G. Syllabus

## Unit 1:

Introduction Environmental Studies: Meaning, Nature, Scope, Importance and Limitations; Ecosystems; Biodiversity and Natural Systems; Natural Cycles and flows– material and energy; Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic Zones of India; Biodiversity patterns and global biodiversity hotspots. Salient Features: Wildlife (Protection) Act, 1972; Water (Prevention and control of pollution) Act, 1974; Forest (Conservation) Act, 1980; Air (Prevention and control of pollution) Act, 1981; Environmental Protection Act, 1986.

## Unit 2:

Measurement and Reporting ISO Standard 14001: Environmental Management System; Carbon Foot printing and Ecological Handprints; Environmental Impact Analysis, Environmental Impact Assessment in India: procedure & practices. Green Tax Incentives and Rebates (to Green Recommended Projects: Students may be encouraged to attempt the following for enhanced learning and Companies). Green Reporting. National Green Tribunal: Structure, composition and functions. Environmental Accounting: Concept, Significance, and Types. Environmental Economics, KYOTO Protocol: Aim, Vision, and Functioning; Carbon Trading.

## Unit 3:

Sustainable Development Goals (SDGs)

Sustainable Development Goals (SDGs): Meaning, Background, Transition from Millennium Development Goals (MDGs) to SDGs. Role of UNDP; SDG Integration. SDGs (1-6): No Poverty, Zero Hunger, Good Health and Well-Being, Quality Education, Gender Equality, Clean Water and Sanitation. SDGs (1-6) in India: Key indicators of performance. SDGs (7-17): Affordable and Clean Energy, Decent Work and Economic Growth, Industry, Innovation and Infrastructure, Reduced Inequalities, Sustainable Cities and Communities, Climate Action, Life below Water, Life on Land. Peace, Justice and Strong Institutions, Partnerships for the Goals. SDGs (7-17) in India: Key indicators of performance

## Unit 4:

Responsible Production and Mindful Consumption Responsible Production and mindful consumption: concept, rationale, implications, challenges and opportunities. Global initiatives on Sustainable Development by Industry: World Business Council for Business Development. Socially Responsible Investment: Green Bonds, Carbon Credits. Socially Responsible Mutual Funds. Global Reporting Initiatives.

## Text Books

1. S.P. Mishra, S.N. Pandey; Essential Environmental Studies; Ane Books Pvt. Ltd. ; Sixth Edition
2. Asthana, D. K. (2006).Text Book of Environmental Studies. S. Chand Publishing

## I. Lecture Plan

Lecture No.	Topic(s)	Mode of Delivery	Corresponding CO	Mode of Assessing CO
1	Multi disciplinary nature of environmental studies	Lecture	CO1	MCQs & Subjective Assessment
2	continue			
3	components of environment	Lecture	CO1	
4	continue			
5	<i>scope and importance of environmental studies</i>	Lecture	CO1	
6	<i>Various Acts related to Air, Water and Forest</i>	Lecture	CO5	
7	concept of sustainable development and related goals	Lecture/ Discussion	CO1,CO6 ,C04	
8	continue			
9	climate change and global warming	Lecture/ Discussion	CO2	
10	continue			
11	ozone layer depletion and acid rain	Lecture/ Discussion	CO2	
12	continue			
13	international environmental protection agreement	Lecture/ Discussion	CO5	
14	continue			
15	<i>international environmental protection agreement</i>		CO5	
16	continue			
17	MCQ			



18	structure of ecosystem	Lecture/ Discussion	CO1	
19	continue			
20	<i>types of ecosystem</i>		CO1,CO6	
21	<i>continue</i>			
22	different strategies to preserve the ecosystem	Lecture/ Discussion	CO3	
23	continue			
24	renewable and non renewable sources of energy	Lecture/ Discussion	CO3	
25	continue			
26	INTERNAL ASSESSMENT			
27	<i>definition and concept , levels of Biodiversity</i>		CO3,CO6	
28	<i>continue</i>			
29	threats to bio diversity	Lecture/	CO3	
30	continue			
31	<i>bio diversity conservation strategies</i>	Lecture/ Discussion	CO3	
32	<i>continue</i>			
33	environmental air pollution causes, effects ,control	Lecture/ Discussion	CO3	
34	continue			
35	<i>water pollution ,causes,effect,control</i>	Lecture/ Discussion	CO3	
36	<i>continue</i>			
37	nuclear hazards and human health risk	Lecture/ Discussion	CO3	
38	continue			
39	<i>solid waste management</i>	Lecture/ Discussion	CO3,CO4	
40	<i>continue</i>			
41	environment impact assessment	Lecture	,CO4	

42	Green tax incentives, National green tribunal	Lecture	CO5	
43	environment management assessment	Lecture	CO3	
44	Carbon foot printing	Lecture	CO2	
45	Kyoto protocol	Lecture	CO5	
46	Social responsible investment	Lecture	CO6,CO1,C O3	
47	Green bonds	Lecture	CO6,CO1,C O3	
48	Socially responsible mutule funds	Lecture	CO6,CO1,C O3	
	CLASS TEST,REVISION			

### J. . Course Articulation Matrix: (Mapping of COs with POs& PSOs)

CO Number	PO1	2	3	O4	5	O6	O7	SO1	SO2	SO3	O4	SOO5	SOO6
COBCA.110 .1	1	-	-	-	-	-	1	-	-	1	-	-	-
COBCA.110 2	1	-	-	2	1	1	-	-	-	1	-	-	-
COBCA.110 3	2	-	-	2	1	1	1	-	-	1	-	-	-
COBCA.110 .4	-	-	-	-	1	1	-	-	-	1	-	-	1
COBCA.110 .5	-	-	-	1	2	-	1	-	2	-	-	-	1
COBCA.110 .6	1	-	1	-	1	-	-	-	-	-	-	-	1

“-” - No Correlation; 1-Low Correlation; 2- Moderate Correlation; 3-Substantial Correlation

### K. Expectations from Students:

- Actively participate in the classroom discussions /seminar
- Follow the class rules
- Must be on time
- Must be regular in the class and maintain minimum 75% attendance as per GGSIP University norms)

### L. Faculty ContactDetails:

<b>Name:</b>	Kawaljeet singh
<b>Designation:</b>	Assistant Professor

## B.COM (H)

Code: B.COM 202

Subjects: Management accounting

### A. Introduction

**Objective:** The course is designed specifically not only to introduce students with key strategy concepts but also aims to help students to integrate and apply their prior learning and explore new development in the field of economic policy and process of commerce. The course aims to support B.COM (H) program objectives with solid grounding in ethics, globalization and cross-functional issues.

COB.COM202.1	To make the students aware about the concept of management accounting;
COB.COM202.2	To make various budgets by the students and to make them understand about how to measure the performance of the business firm applying budgetary control measures;
COB.COM202.3	To Compute standard costs and analyze production cost preparing variance report;
COB.COM202.4	To make students understand the practical application of the concepts of costing for decision making.
COB.COM202.5	To Analyze cost, volume and profit and to solve short run decision making problems applying marginal costing and Break- Even techniques

### C. Program Outcomes

PO1.	Exhibit understanding of overall business and financial environment in India
PO2.	demonstrate in dept knowledge of financial operations and decision making
PO3.	develop comprehensive understanding and problem solving abilities in financial service
PO4.	To expose students to various perspectives and concepts in the field of Strategic Management develop critical thinking skills and analytical abilities in financial service
PO5.	Develop effective communication, interpersonal and team skills.
PO6.	demonstrate awareness of ethical issues and sensitivity towards social challenges

### D. Program Specific Outcomes

PSO.1.	demonstrate an understanding of technological intervention in finance
PSO.2.	develop skills for investments and trading in capital market

PSO.3.	develop understanding on banking service in india
PSO.4	apply quantitative tools in commerce.
PSO.5	imbibe human values and sense of responsibility towards self, society.

### E. Pedagogy:

The pedagogy would be the combination of the following techniques:-

- Lectures
- Presentations
- Classroom Activities
- Discussions, Questions & Answers
- Case Study

### F. Evaluation

Criteria	Description	Maximum Marks
Internal Assessment	Mid-Term Exam	10
	PSDA	5
	Assignment	10
External Assessment	End-Term Exam	75
TOTAL		100

## G. Syllabus

### COURSE CONTENT

#### UNIT 1: INTRODUCTION

Meaning, Objectives, and Scope of management accounting; Difference between financial accounting, cost accounting and management accounting; Comparative financial statements, common size financial statements, trend analysis, Ratio analysis, cash flow statement

#### UNIT 2: BUDGETARY CONTROL AND VARIANCES

Concept and types of budgeting and budgetary control; meaning, objectives, merits, and limitations of budgetary control; budget administration; Functional budgets including cash budget; Fixed and flexible budgets: meaning and preparation; Zero-based budgeting; Performance budgeting, difference between performance & traditional budgeting. Meaning of Variance and Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.

#### UNIT 3: COSTING AND PROFIT PLANNING

Meaning of Variable Costing, Absorption Costing and Marginal Costing; uses of Marginal costing; Cost-Volume-Profit Analysis, Profit/Volume ratio. Break-even analysis - algebraic and graphic methods. Angle of incidence and margin of safety.

#### UNIT 4: MANAGERIAL DECISION MAKING

Decision making based on Marginal Cost Analysis - profitable product mix, Make or Buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Managerial Decision-making using spreadsheets and Expert System for Management Accountants; Use of Enterprise Resource Planning (ERP) and its role in Business Decision Making.

### Suggested Readings:

1. Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., & Schatzberg, J. (2005). Introduction to Management Accounting. New Jersey: Pearson Prentice Hall.
2. Khan, M. Y., & Jain, P. K. (2017). Management Accounting: Text, Problems and Cases. New Delhi: Mc-Graw Hill Education India.
3. Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., & Young, S. M. (2013). Management Accounting Information for Decision-Making and Strategy Execution. London: Pearson Education.
4. Singh, S. (2016). Management Accounting. New Delhi: PHI Learning.
5. Arora, M. N. (2014). Management Accounting. New Delhi: Himalaya Publishing House Pvt. Ltd.
6. Maheshwari, S. N., & Mittal, S. N. (2017). Management Accounting-Principles & Practice. New Delhi: Mahavir Publications.

## I. Lecture Plan

LECTURE NO.	TOPICS(S)	Mode of Delivery	Corresponding CO.
1.	Difference B/W Financial Accounting, Cost Accounting and Management Accounting	Lecture	CO1
2.	Continue	Lecture	CO1
3.	Continue	Lecture	CO1
4.	Continue	Lecture	CO1
5.	Comparative Financial Statements	Lecture	CO1
6.	Continue	Lecture	CO1
7.	Common size Financial Statements	Lecture	CO1
8.	Continue	discussion	CO1
9.	Continue	Lecture	CO1
10.	Trend Analysis	Lecture	CO1
11.	Continue	Lecture	CO1
12.	Continue	Lecture	CO1
13.	Continue	Lecture	CO1
14.	Ratio Analysis	Lecture	CO1
15.	Continue	discussion	CO1
16.	Continue	Lecture	CO1
17.	Continue	Lecture	CO 2
18.	Cash Flow Statement	Lecture	CO 2
19.	Continue	Lecture	CO 2
20.	Continue	Lecture	CO 2
21.	mcq	test	CO 2
22.	Meaning, objectives of Budgetary Control	Lecture	CO 2

23.	merits and limits of Budgetary Control	Lecture	CO 2
24.	Continue	Lecture	CO 2
25.	Budget Administration	Lecture	CO 2
26.	Continue	Lecture	CO 3
27.	Functional budget ; cash budget	Lecture	CO 3
28.	Fixed and Flexible Budgets: meaning and preparation	Lecture	CO 3
29.	Zero Based Budgeting	Lecture	CO 3
30.	Continue	Lecture	CO 3
31.	Performance budgeting	Lecture	CO 3
32.	Continue	Lecture	CO 3
33.	Difference between performance and traditional budgeting	Lecture	CO 3
34.	Continue	Lecture	CO 3
35.	Performance budgeting	Lecture	CO 3
36.	Continue	Lecture	CO 3
37.	Continue	Lecture	CO 3
38.	Meaning of variance and variance analysis	Lecture	CO4
39.	Continue	Lecture	CO4
40.	Continue	Lecture	CO4
41.	Control Ratios	Lecture	CO4
42.	mcq	Lecture	CO4
43.	Meaning of Variable Costing	Lecture	CO4
44.	Absorption costing and Marginal costing	Lecture	CO4
45.	Continue	Lecture	CO4
46.	Uses of Marginal costing	Lecture	CO4

47.	Cost-Volume-Profit Analysis	Lecture	C04
48	Continue	Lecture	C04
49.	Continue	Lecture	C05
50.	Profit/Volume ratio	Lecture	C05
51.	Continue	Lecture	C05
52.	Break-even analysis - algebraic and graphic methods	Lecture	C05
53	Angle of incidence and margin of safety.	Lecture	C05
54.	Continue	Lecture	C05
55.	mcq	Lecture	CO 5
56.	Decision making based on Marginal Cost Analysis - profitable product mix	Lecture	CO 6
57	Continue	Lecture	CO 6
58.	Make or Buy, Addition or Elimination of a product line	Lecture	CO 6
59.	Continue	Lecture	CO 6
60.	operate or shut down. Managerial Decision-making using spreadsheets and Expert System for Management Accountants	Lecture	CO 6
61	Continue	Lecture	CO 6
62	Continue	Lecture	CO 6
63.	Use of Enterprise Resource Planning (ERP)	Lecture	CO 6



64.	Continue	Lecture	CO 6
65.	Continue	Lecture	CO 6
66.	role in Business Decision Making.	Lecture	CO 6
67.	Continue	Lecture	CO 6
68.	mcq	Lecture	CO 6

### J. . Course Articulation Matrix: (Mapping of COs with POs& PSOs)

CO Number	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	SO4	SOO5	SOO6
COB.COM 202.1	-	1	1	-	-	-	-	-	1	1	-	-	-
COB.COM2 02.2	2	2	1	2	1	1	2	2	2	1	2	1	1
COB.COM2 02.3	2	2	1	1	-	-	1	2	2	1	1	-	-
COB.COM2 02.4	2	2	2	-	-	-	2	2	2	2	-	-	-
COB.COM2 02.5	2	2	2	-	-	-	2	2	2	2	-	-	-
COB.COM2 02.6	3	3	2	-	-	-	2	3	3	2	-	-	-

“-”- No Correlation; 1-Low Correlation; 2- Moderate Correlation; 3-Substantial Correlation

### K. Expectations from Students:

Actively participate in the classroom discussions.

Follow the class rules

Must be on time

Must be regular in the class and maintain minimum 75% attendance as per GGSIP University norms)

### L. Faculty Contact

#### Details:

<b>Name:</b>	Ms. Sonam
<b>Designation:</b>	Assistant Professor
<b>Email</b>	sonamfimtofficial@gmail.com

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# FAIRFIELD

## Institute of Management & Technology

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**B COM (H)****Paper Code: BCOM 204****Subject: Corporate Finance****A. Introduction**

**Objective** The objective of this course is to: (i) develop fundamental knowledge and conceptual understanding of various principles of financial management; (ii) aware students about various options available for optimizing the costs of capital and investment to maximize the return on investment having due regard to various risks; (iii) acquaint them to various tools and techniques for taking effective decisions with respect to financial management in highly dynamic and competitive market conditions both on supply side and demand side of credit markets.

COBCOM204.1	Explore the nature and significance of decisions related to corporate finance
COBCOM204.2	Examine the risk and return on investments at different time intervals
COBCOM204.3	Evaluate capital investment decisions applying capital budgeting techniques
COBCOM204.4	Assess the capital structure of a firm using its cost of capital
COBCOM204.5	Analyze factors affecting dividend policy;
COBCOM204.6	Design working capital policy based on the assessment of financial requirements.

**C. Program Outcomes**

PO 1	Exhibit understanding of overall business and financial environment in India
PO 2	Demonstrate in-depth knowledge of financial operations and decision making in an organization
PO 3	Develop comprehensive understanding and problem-solving abilities in financial services and operations
PO 4	Develop critical thinking skills and analytical abilities to analyze business data using various techniques and tools
PO 5	Develop effective communication, interpersonal and team skills
PO 6	Demonstrate awareness of ethical issues and sensitivity towards social and environmental challenges

## D. Program Specific Outcomes

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

## E. Pedagogy:

The pedagogy would be the combination of the following techniques: -

- Lectures
- Presentations
- Classroom Activities
- Discussions, Questions & Answers

## F. Evaluation

Criteria	Description	Maximum Marks
Internal Assessment	Mid-Term Exam	10
	PSDA	5
	Assignment	10
External Assessment	End-Term Exam	75
<b>TOTAL</b>		<b>100</b>

## G. Syllabus

### COURSE CONTENTS:

#### Unit 1: Introduction

Nature, scope, and objectives of financial management- profit maximization Vs wealth maximization; Value maximization- concept and implications, Economic Value Added (EVA), Market Value Added (MVA). Functions and Responsibilities of Finance Manager. Time value of money

#### Unit 2: Capital Budgeting

Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk & Uncertainty- Certainty Equivalent Approach and Risk- Adjusted Discount Rate Method. Responsible Investment- Environmental, Social and governance (ESG) factors into investment decisions, to better manage risk and generate sustainable long-term returns. Use of expert system in Capital Budgeting Decisions.

#### Unit 3: Cost of Capital and Financing Decision

Sources of long-term financing, Components of cost of capital, Method for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating Leverage, Financial Leverage and Combined Leverage. EBIT-EPS Analysis. Cost-Benefits Analysis including social cost. Determinants of Optimum Capital Structure. Use of expert system in financing decisions.

#### Unit 4: Managing Profit and Working Capital

Theories for relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Approach, Forms of dividend payment, types of dividend policies and Determinants of Dividend policy. Concept of Working Capital, Operating & Cash Cycles, Risk-return Trade off, working capital estimation, cash management, an overview of receivables management, factoring and inventory management. Use of expert system in working capital decisions.

### H. References:

#### Suggested Readings:

- Khan, M. Y., & Jain, P. K. (2018). Financial Management: Text and Problem. New Delhi: Tata McGraw Hill Education India.
- Chandra, P. (2007). Financial Management-Theory and Practice. New Delhi: Tata McGraw Hill Education.
- Pandey, I. M. (2021). Financial Management. New Delhi: Vikas Publications.
- Horne, J. C., & Wachowicz, J. M. (2008). Fundamentals of Financial Management. New Jersey: Prentice Hall.
- Srivastava, R., & Mishra, A. (2011). Financial Management. New Delhi: OUP India.
- Rustagi, R. P. (2015). Fundamentals of Financial Management. New Delhi: Taxmann Publication

## I. Lecture Plan

Lecture No.	Topic(s)	Mode of Delivery	Corresponding CO	Mode of Assessing CO
1	Nature, scope, and objectives of financial management	Lecture/ Discussion	CO1	MCQs & Subjective Assessment
2	Value maximization- concept and implications	Lecture	CO1	MCQs & Subjective Assessment
3	Economic Value Added (EVA), Market Value Added (MVA)	Lecture	CO1	MCQs & Subjective Assessment
4	Functions and Responsibilities of Finance Manager	Lecture/ Discussion	CO1	MCQs & Subjective Assessment
5	Time value of money	Lecture/ Discussion	CO1	MCQs & Subjective Assessment
6	<i>Continue</i>	Question and Answer Method	CO1	MCQs & Subjective Assessment
7	<i>Continue</i>	Question and Answer Method	CO1	MCQs & Subjective Assessment
8	<i>Continue</i>	Question and Answer Method	CO1	MCQs & Subjective Assessment
9	MCQ	MCQ	CO1	MCQ

10	Capital Budgeting: Features and Importance of Capital Budgeting Decisions;	Lecture	CO1	Class activity
11	Types of Capital Budgeting Decisions;	Lecture	CO1	Class activity
12	Estimation of Initial Subsequent and Terminal Cash Flows	Lecture	CO1	Class activity
13	<i>Continue</i>	Question and Answer Method	CO1	Class activity
14	<i>Continue</i>	Question and Answer Method	CO1	Class activity
15	Techniques of Capital Budgeting	Question and Answer Method	CO1	Class activity
16	Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return	Question and Answer Method	CO1	Class activity
17	<i>Continue</i>	Question and Answer Method	CO2	Class activity
18	<i>Continue</i>	Question and Answer Method	CO2	Class activity
19	Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index	Question and Answer Method	CO2	Class activity
20	<i>Continue</i>	Question and Answer Method	CO2	Class activity
21	<i>Continue</i>	Question and Answer Method	CO2	Class activity
22	Capital budgeting under Risk & Uncertainty	Question and Answer Method	CO 2	Class activity

23	Responsible Investment	Question and Answer Method	CO2	Class activity
24	Cost of Capital: Concept and significance of Cost of Capital;	Lecture	CO2	Class test
25	Measurement of Cost of Capital	Lecture	CO2	Class test
26	Cost of Bonds & Debentures; Cost of Preference Share Capital	Question and Answer Method	CO2	Class test
27	Cost of Equity Under Different Dividend assumptions	Question and Answer Method	CO2	Class test
28	Cost of Retained Earnings; Implicit and Explicit Cost of Capital; Factors Affecting Cost of Capital;	Question and Answer Method	CO2	Class test
29	Weighted Average Cost of Capital; Historical, Marginal, and Target Weights, Book Value versus Market Value Weights;	Question and Answer Method	CO2	Class test
30	Leverages: Concept and Importance of Leverages; Operating Leverage; Financial Leverage; Combined Leverage	Lecture	CO2	Class test
31	<i>Continue</i>	Question and Answer Method	CO2	Class test
32	Capital Structure – Net Income approach, Net Operating Income Approach;	Lecture	CO2	Class test
33	<i>Continue</i>	Question and Answer Method	CO2	Class test
34	Modigliani and Miller Hypothesis	Question and Answer Method	CO3	Class test
35	<i>Continue</i>	Question and Answer Method	CO3	Class test



36	EBIT-EPS Analysis	Question and Answer Method	CO3	Class test
37	<i>Continue</i>	Question and Answer Method	CO3	Class test
38	Dividend Decisions: Concept of Dividend and Valuation of Firm	Lecture	CO3	Class test
39	<i>Continue</i>	Question and Answer Method	CO3	Class test
40	Dividend theories	Lecture	CO3	Class test
41	<i>Continue</i>	Question and Answer Method	CO3	Class test
42	<i>Continue</i>	Question and Answer Method	CO3	Class test
43	Definition of Working Capital	Lecture	CO4	Presentation
44	Concept of Operating Cycle; Liquidity versus Profitability	Lecture	CO4	Presentation
45	<i>Continue</i>	Question and Answer Method	CO4	Presentation
46	Inventory Management: Costs of Maintaining Inventory	Lecture	CO4	Presentation
47	<i>Continue</i>	Question and Answer Method	CO4	Presentation
48	Cash Management	Lecture	CO4	Presentation
49	Overview of receivables management	Lecture	CO4	Presentation
50	Factoring	Lecture	CO4	Presentation
51	Revision			
52	Class test			

## J. . Course Articulation Matrix: (Mapping of COs with POs& PSOs)

CO Number	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO05	PSO06
COBCOM204.1	3	3	3	3	3	3	3	3	3	3	3	3
COBCOM204.2	3	3	3	3	2	3	3	3	3	3	1	3
COBCOM204.3	3	3	3	3	1	3	3	2	2	3	3	3
COBCOM204.4	3	3	3	3	1	2	3	3	3	3	2	3
COBCOM204.5	3	3	3	3	3	3	3	3	3	3	3	3
COBCOM204.6	3	3	3	3	1	3	3	3	3	3	3	3

“-”- No Correlation; 1-Low Correlation; 2- Moderate Correlation; 3-Substantial Correlation.

## K. Expectations from Students:

- Actively participate in the classroom discussions.
- Follow the class rules
- Must be on time
- Must be regular in the class and maintain minimum 75% attendance as per GGSIP University norms)

## L. Faculty Contact Details:

<b>Name:</b>	Ms. Chahat Wadhwa
<b>Designation:</b>	Assistant Professor
<b>Room &amp; Block No.:</b>	chahatfimtofficial@gmail.com
<b>Email</b>	

**Paper Code BCOM 206**

**Subject:** - Business Ethics and CSR

**A. Introduction**

**Objective:** To develop and acquire the moral values and ethics in context of business decision making and also understanding its significance in current business scenario.

COBCOM.IV.1	Decipher morality and ethics in personal and professional behavior
COBCOM.1V.2	Explore values and ethics in business decision making for an organization
COBCOM.1V.3	. Assess the impact of business processes on stakeholders;
COBCOM.1V.4	Evaluate the social responsibility of business organization and take steps to meet them
COBCOM1V.5	Role of spirituality in developing business ethics

**C. Program Outcomes**

PO1.	Critical Thinking: Take informed actions after understanding the legal provisions well and identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from different perspectives.
PO2.	Effective Communication: To improve the communication skills and oratory skills through mootings, debating, negotiating and mediation
PO3.	Social Interaction: Elicit views of others, mediate disagreements and help reach conclusions in group settings.
PO4.	Effective Citizenship: Demonstrate empathetic social concern and equity centred national development, and the ability to act with an informed awareness of social and legal issues and participate in civic life through volunteering.
PO5.	Ethics: To inculcate professional ethics and to recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.
PO6.	Environment and Sustainability: Understand the role of Law regarding issues of environmental and sustainable development.
PO7.	Self-directed and Life-long Learning: Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes

## D. Program Specific Outcomes

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

## E. Pedagogy:

The pedagogy would be the combination of the following techniques:-

- Lectures
- Presentations Classroom Activities
- Discussions, Questions & Answers
- Case Study

## F. Evaluation

Criteria	Description	Maximum Marks
Internal Assessment	Mid-Term Exam	10
	PSDA	5
	Assignment	10
External Assessment	End-Term Exam	75
TOTAL		100

## G. Syllabus

### Unit 1:

### INTRODUCTION

Concept and significance of Business Ethics in Organizational contexts; Approaches and Practices governing Ethical Decision Making; Codes of Ethics; Normative and descriptive

ethical theories. Ethos of Vedanta in management, Role of various agencies in ensuring ethics in corporation; Setting standards of ethical behavior; assessing ethical performance

### Unit 2:

Human Values & Business

Meaning of Human Values; Formation of Values: Socialization; Types of Values: Social Values, Aesthetic Values, Organizational Values, Spiritual Values; Value Crisis; concept of knowledge and wisdom, wisdom-based management. Concept of Karma and its kinds: Karma Yoga, Nishkam Karma, and Sakam Karma.

### Unit 3:

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

### Unit 4:

Corporate Social Responsibility (CSR) Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR. ISO 26000 Social Responsibility definition, principles, scope, benefits, certification.

### Text Books

1. Fernando AC (2013), Business Ethics, Pearson Education
2. Balachandran V (2011), Corporate Governance, Ethics and Social Responsibility, PHI
3. Mandal SK (2012) Ethics in Business and Corporate Governance, Mc Graw Hill Education

### I. Lecture Plan

Lecture No.	Topic(s)	Mode of Delivery	Corresponding CO	Mode of Assessing CO
1	Concept and significance of Business Ethics	Lecture	CO1	MCQs & Subjective Assessment
2	continue			
3	Approaches and Practices governing Ethical Decision Making	Lecture	CO2	
4	continue			

5	Codes of Ethics	Lecture	CO1,CO2	
6	Normative and descriptive ethical theories	Lecture	CO1	
7	continue	Lecture/ Discussion		
8	, Role of various agencies in ensuring ethics in corporation	Lecture/ Discussion	CO1,	
9	Setting standards of ethical behaviour;	Lecture/ Discussion	CO1,CO2	
10	continue			
11	Assessing ethical performance	Lecture/ Discussion	CO2	
12	continue			
13	Meaning of Human Values; Formation of Values	Lecture/ Discussion	CO1	
14	continue			
15	Types of Values: Social Values, Aesthetic Values, Organizational Values, Spiritual Values; Value Crisis	Lecture/ Discussion	CO1,CO2	
16	continue			
17	concept of knowledge and wisdom, wisdom-based management		CO1,CO2	
18	Concept of Karma and its kinds: Karma Yoga, Nishkam Karma, and Sakam Karma.	Lecture/ Discussion	CO5	
19	continue			
20	Implications of moral issues in different functional areas of business (finance, HR, and marketing).		CO3	
21	continue			
22	Whistle blowing	Lecture/ Discussion	CO3	
23	Marketing truth and advertising	Lecture	CO3	
24	Manipulation and coercion, Allocation of moral responsibility in advertising;	Lecture/ Discussion	CO3	
25	continue			
26	INTERNAL ASSESSMENT			
27	Trade secrets, Corporate disclosures,		CO3,	

	Insider trading			
28	<i>continue</i>			
29	Equal employment opportunity	Lecture/	CO4	
30	Affirmative action, Preferential hiring		CO3	
31	Consumerism; Environmental protection.	Lecture/ Discussion	CO4	
32	<i>continue</i>			
33	Concept of CSR	Lecture/ Discussion	CO4	
34	<i>continue</i>			
35	Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility	Lecture/ Discussion	CO3,CO1,CO2, CO4	
36	<i>continue</i>			
37	Relationship of CSR with Corporate Sustainability	Lecture/ Discussion	CO4	
38	<i>continue</i>			
39	CSR and Business Ethics, CSR and Corporate Governance	Lecture/ Discussion	CO3,CO4	
40	<i>continue</i>			
41	; CSR provisions under the Companies Act 2013; CSR Committee	Lecture	CO4	
42	<i>continue</i>			
43	CSR Models, Codes, and Standards on CSR	Lecture	CO3	
44	<i>continue</i>			
45	ISO 26000 Social Responsibility definition, principles	Lecture	CO4,CO3	
46	<i>continue</i>			
47	scope, benefits, certification	Lecture	CO1,CO3	
48	<i>continue</i>			
	CLASS TEST, REVISION			

## J. Course Articulation Matrix: (Mapping of COs with POs& PSOs)

CO Number	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
COBOM.206.1	1	-	1	1	1	-	1	-	-	-	-	-	-
COBCOM.202	1	-	-	-	-	1	-	-	-	-	-	-	-
COBCOM.20603	1	-	-	-	-	1	1	-	-	-	1	-	-
COBCOM.206.4	1	-	-	1	1	1	-	-	-	-	-	1	1
COBCOM.206.5	-	-	-	-	1	-	-	-	-	-	-	1	1

“-”- No Correlation; 1-Low Correlation; 2- Moderate Correlation; 3-Substantial Correlation

## K. Expectations from Students:

Actively participate in the classroom discussions /seminar

Follow the class rules

Must be on time

Must be regular in the class and maintain minimum 75% attendance as per GGSIP University norms)

## L. Faculty Contact Details:

<b>Name:</b>	Kawaljeet singh
<b>Designation:</b>	Assistant Professor



## PROJECT MANAGEMENT

Paper Code: B.COM - 302

### A. Introduction

**Objective:** The course aims to give the Students a broad understanding about important aspects of legal, Financial and technological environment of business; to make them study how various special Projects are brought into force; and to impart knowledge about Financial, Technological & legal agreement so that they get acquainted with the process of establishing successful projects and to have knowledge of various measures protecting the interest of the various stakeholders.

### B. Course Outcomes

COB.Com(H)302.1	Understand the basics of the project management
COB.Com(H)302.2	Analyze and learn the process of complete procedure of execution of the project.
COB.Com(H)302.3	Learn to establish the relation between Market analysis technological and network analysis
COB.Com(H)302.4	Understand the financial approach of Project Management
COB.Com(H)302.5	Understand the different aspect of Project control

### C. Program Outcomes

PO1.	Develop comprehensive understanding of overall business and financial environment in India
PO2.	Exhibit in-depth knowledge of financial operations and decision making in an organization
PO3.	Enhance problem solving abilities for decision making in financial services and operations
PO4.	Augment critical thinking skills and analytical abilities to analyze business data using various techniques and technological tools
PO5.	Communicate effectively, articulate accurately and present professionally
PO6.	Create an inclusive culture with congenial interpersonal relationships
PO7.	Demonstrate awareness of ethical issues and sensitivity towards social and environmental challenges

## D. Program Specific Outcomes

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

## E. Pedagogy:

The pedagogy would be the combination of the following techniques:-

- Lectures
- Presentations
- Classroom Activities
- Discussions, Questions & Answers
- Case Study

## F. Evaluation

Criteria	Description	Maximum Marks
Internal Assessment	Mid-Term Exam	15
	PSDA	5
	Assignment	5
External Assessment	End-Term Exam	75
TOTAL		100

## G. Syllabus

### UNIT I

Lectures:-14

Projects, project management, Objective and Importance of project management. Tools and techniques of Project Management. Project team. Roles and Responsibilities of Project manager. Determinants of project success . project life cycle, Phases of project life cycle. Classification of Project, Generation of Idea, Preliminary screening

### UNIT-II

Lectures:-14

#### Technical analysis:

Factors considered in technical analysis. Factor affecting selection of location. Needs for considering alternatives. Sources of technology. Selection of appropriate technology. Technology selection

#### Market Analysis:

Conduct of market survey, Characterization of market, market planning

#### Network analysis:

Critical path method, Programme evaluation and review techniques, identifying critical path probability of completing the project within given time

### UNIT-III

Lectures:-14

capital structure, sources of long term finance, Debt financing ,characteristics of debt ,Equity Financing preference share, equity share, Retained earning ,Short-term sources for working capital Newer sources of finance Venture capital

### Unit IV

Lectures:-14

#### Project Evaluation and Control:

Project Monitoring and controlling, Post project evaluation, project evaluation Abandonment analysis, Social cost benefit analysis Role of IT in project Management Future of project Management

## H. Suggested Readings:

1. Chandra,Prasanna,(8<sup>th</sup> Ed,2014) Project planning,Analysis,Financing,Implementation and Review,McGraw Hill Education
2. Nagarjun,K,(7<sup>th</sup> Ed 2015)Project Management ,New Age International(P) Limited,Publishore.
3. Maheshwari, S.N., " Management Accounting & Financial Control", Sultan Chand & Sons, Fourteenth Edition, 2003.

## I. Lecture Plan

Lecture No.	Topic(s)	Mode of Delivery	Corresponding CO	Mode of Assessing CO
1	Meaning and Definition of Project.	Lecture	CO1	MCQs & Subjective Assessment
2	Objectives of Project Management.	Lecture	CO1	
3	Importance of Project Management	Lecture	CO1	
4	Tools and techniques of Project Management.	Lecture/ Discussion	CO1	
5	Roles of Project manager. Responsibilities of Project manager.	Lecture/ Discussion	CO2	
6	Determinants of project success.	Lecture/ Discussion	CO2	
7	Different stages of project life cycle.	Lecture/ Discussion	CO2	
8	Classification of projects.	Lecture/ Discussion	CO2	
9	Generation of Ideas.	Lecture/ Discussion	CO2	
10	Monitoring the environment. Preliminary screening.	Lecture/ Discussion	CO2	
11	Revision	Lecture/ Discussion	CO2	
12	Revision	Lecture/ Discussion	CO2	
13	Test	Lecture/ Discussion	CO2	
14	Revision	Lecture/ Discussion	CO1	
15	Revision	Lecture/ Discussion	CO2	
16	<b>Unit -2</b> <b>Technical Analysis:</b> Factors considered in technical analysis	Lecture/ Discussion	CO3	
17	Factor affecting selection of location.	Presentation	CO3	

18	Technology selection	Lecture/ Discussion	CO3	
19	Needs for considering alternatives. Sources of technology.	Lecture	CO3	
20	Selection of appropriate technology	Lecture	CO3	
21	Conduct of Market Survey	Lecture	CO 3	
22	Characterization of Market,	Lecture	CO3	
23	Market Planning.	Lecture/ Discussion	CO3	
24	Network Analysis,	Lecture/ Discussion	CO3	
25	Critical path method.	Lecture/ Discussion	CO3	
26	Programme evaluation and review techniques	Lecture/ Discussion	CO3	
27	probability of completing the project within given time	Lecture/ Discussion	CO3	
28	Revision	Lecture/ Discussion	CO3	
29	Revision	Lecture/ Discussion	CO3	
30	Test		CO3	
31	Revision	Lecture/ Discussion	CO3	
32	Revision	Lecture/ Discussion	CO3	
33	<b>[Unit – 3]</b> capital structure sources of long term finance	Lecture/ Discussion	CO4	
34	Debt financing	Presentation	CO4	
35	Equity Financing	Presentation	CO4	
36	difference between preference share and equity share ,	Presentation	CO 4	
37	Retained earning	Presentation	CO4	
38	Short-term sources for working capital	Presentation	CO4	
39	Newer sources of finance	Presentation	CO4	

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# FAIRFIELD

## Institute of Management & Technology

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40	Venture capital	Presentation	CO4	
41	Revision	Lecture/ Discussion	CO4	
42	Revision	Lecture/ Discussion	CO4	
43	Test			
44	Revision	Lecture/ Discussion	CO4	
45	Revision	Lecture/ Discussion	CO4	
46	[Unit – 4 Project Monitoring and controlling	Lecture/ Discussion	CO5	
47	Post project evaluation	Lecture/ Discussion	CO5	
48	Abandonment analysis	Lecture/ Discussion	CO5	
49	Social cost benefit analysis	Lecture/ Discussion	CO5	
50	Role of IT in project Management	Lecture/ Discussion	CO5	
51	Future of project Management	Lecture/ Discussion	CO5	
52	Revision	Lecture/ Discussion	CO5	
53	Revision	Lecture/ Discussion	CO5	
54	Test		CO5	
55	Revision	Lecture/ Discussion	CO5	
56	Revision	Lecture/ Discussion	CO5	


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## J. Course Articulation Matrix: (Mapping of COs with POs& PSOs)

CO Number	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	SO4	SOO5	SOO6
COB.Com(H) 302.1	2	1	1	1	2	2	2	1	1	1	1	1	1
COB.Com(H) 302.2	2	1	2	1	2	2	2	1	1	1	1	1	1
COB.Com(H) 302.3	2	1	2	3	2	2	2	3	3	3	3	1	1
COB.Com(H) 302.4	2	3	2	1	2	2	2	3	3	3	3	1	1
COB.Com(H) 302.5	2	2	2	1	2	2	2	2	1	1	3	1	1

“-” - No Correlation; 1-Low Correlation; 2- Moderate Correlation; 3-Substantial Correlation

## K. Expectations from Students:

Actively participate in the classroom discussions /seminar

Follow the class rules

Must be on time

Must be regular in the class and maintain minimum 75% attendance as per GGSIP University norms)

## L. Faculty Contact

Details:

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**Paper Code: B COM (H) 304**

**Goods and Services Tax**

**A. Introduction**

**Objective:** The course is designed specifically to acquaint the students about GST introduction in India and the replacement of all other Indirect taxes with GST to make India level playing field with outside world.

COBCOM304.1	Explain concept, need, and utility of indirect taxes and understand and analyze the taxable event ,i.e., supply under GST
COBCOM304.1	Describe the provisions relating to levy of GST
COBCOM304.1	Identify exemptions for different types of goods and services and examine the various provisions of input tax credit
COBCOM304.1	Analyze provisions regarding penalties and interest and file GST return on-line
COBCOM304.1	Understand the significant provisions of the customs law
COBCOM304.1	Explain concept ,need, and utility of indirect taxes and understand and analyze the taxable event,i.e., supply under GST

**C. Program Outcomes**

PO1.Exhibit understanding of overall business and financial environment in India

PO2.Demonstrate in-depth knowledge of financial operations and decision making in an organisation

PO3.Develop comprehensive understanding and problem solving abilities in financial services and operations

PO4.Develop critical thinking skills and analytical abilities to analyze business data using various techniques and tools

PO5.Develop effective communication, interpersonal and team skills

PO6.Demonstrate awareness of ethical issues and sensitivity towards social and environmental challenges

**D. Program Specific Outcomes**

PSO1	Demonstrate an understanding of technological interventions in Finance
PSO2	Develop skills for investments and trading in capital markets
PSO3	Develop understanding on Banking and Financial services in India PSO4. Apply quantitative techniques and tools in Commerce
PSO4	Apply quantitative techniques and tools in Commerce
PSO6	Imbibe human values and sense of responsibility towards self ,society and



	environment
PSO 5	Undergo holistic personality development with skills for effective functioning.

### E. Pedagogy:

The pedagogy would be the combination of the following techniques: -

- Lectures
- Presentations
- Classroom Activities
- Discussions, Questions & Answers
- Case Study

Criteria	Description	Maximum Marks
Internal Assessment	Mid-Term Exam	10
	PSDA	5
	Assignment	10
External Assessment	End-Term Exam	75
TOTAL		100

### F. Evaluation

### G. Syllabus

#### Unit 1: Basic Concepts

Taxes, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST. GST Council: Constitution, Structure and functioning. Concept of supply including composite and mixed supply, Place, Time and Value of taxable supply, Significance of consideration.

#### Unit 2: Levy of GST

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

#### Unit 3: Procedures under GST

Registration under GST law, Tax invoice credit and debit notes, Different GST returns, electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessment under GST, Interest applicable under GST (Period), Penalty under GST, Various provisions regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and tax collected at source (TCS), Audit under

GST.

### Unit4: E-Filing of Returns

E-filing of annual reports of companies and XBRL Filing with specific practical exercises; (In reference to Relevant Accounting Standards/Ind AS as applicable.). Calculation of Income and Tax, TDS Certificates and Form 26AS, Choosing the right income tax form, Download Utility Software from Income Tax Portal, Fill details in the downloaded file, Validate the information added, convert file to XML, (There shall be at least 10 Lab. Practical exercises)

### Suggested Readings

1. Singhania, V. K., & Singhania, M. (2021-22). *Student's Guide to Income Tax Including GST*. New Delhi: Taxmann Publication.
2. Singhania, V. K., & Singhania, K. (2020). *Direct Taxes: Law & Practice*. New Delhi: Taxmann Publication.
3. Ahuja, G., & Gupta, R. (2020). *Direct Taxes Ready Reckoner*. New Delhi: Wolters Kluwer India Private Limited.
4. The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [Module 1, 2, 3 and 4]
5. Agarwal, Anjali. (2017). *Goods and Service Tax: Impact on the Indian Economy* (2017): New Century Publications
1. Taxmann's GST ready reckoner (2021) by Taxmann Publications private Limited

Resources on Internet [https://www.incometax.gov.in/iec/foportal/sites/default/files/2021-06/The\\_All\\_New\\_e-Filing\\_Portal.mp4](https://www.incometax.gov.in/iec/foportal/sites/default/files/2021-06/The_All_New_e-Filing_Portal.mp4)

### I. Lecture Plan

program level Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
C1 O Explain concept, need, and utility of indirect taxes and understand and analyze the taxable event, i.e., supply under GST	3	3	3	3	2	3	3	1	3	3	3	3
C2 O Describe the provisions relating to levy of GST	3	1	1	1	1	3	1	1	2	3	3	3

C 3 O	Identify exemptions for different types of goods and services and examine the various provisions of input tax credit	3	2	3	3	2	3	1	1	2	3	3	3
C 4 O	Analyze provisions regarding penalties and interest and file GST return on-line	3	1	1	3	1	3	3	1	3	3	3	3
C 5 O	Understand the significant provisions of the customs law	3	3	3	3	3	3	3	1	1	3	3	3
A V G		3	1.8	2.2	2	1.8	3	2.2	1	1.1	3	3	3

### J. Course Articulation Matrix: (Mapping of COs with POs & PSOs)

CO Number	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
COBALL.B 505.1	-	1	1	-	-	-	-						
COENGH 108.2	2	2	1	2	1	1	2						
COENGH 108.3	2	2	1	1	-	-	1						
COENGH 108.4	2	2	2	-	-	-	2						
COENGH 108.5	2	2	2	-	-	-	2						
COENGH 108.6	3	3	2	-	-	-	2						

“-” - No Correlation; 1-Low Correlation; 2- Moderate Correlation; 3-Substantial Correlation.

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# FAIRFIELD

## Institute of Management & Technology

Affiliated to GGSIP University & an 'A' Grade College by DHE, Govt. of NCT Delhi  
Approved by BCI & NCTE Recognised under 2(f) of UGC Act of 1956



वसुधैव कुटुम्बकम्  
ONE EARTH • ONE FAMILY • ONE FUTURE

### K. Expectations from Students:

- Actively participate in the classroom discussions.
- Follow the class rules
- Must be on time
- Must be regular in the class and maintain minimum 75% attendance as per GGSIP University norms)

### L. Faculty Contact Details:

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**Paper Code: B.com 318**

**Subjects: Service Marketing**

### A. Introduction

The course brings out the emerging service environment in India and the world. It emphasizes the distinctive aspects of Services Marketing. It aims at equipping students with concepts and techniques that help in taking decisions relating to various services marketing situations.

<b>COB.COM318.1</b>	Understand the Concept of Services and intangible products
<b>COB.COM318.2</b>	Discuss the relevance of the services Industry to Industry
<b>COB.COM318.3</b>	Examine the characteristics of the services industry and the modus operandi
<b>COB.COM318.4</b>	Analyse the role and relevance of Quality in Services.
<b>COB.COM318.5</b>	Appreciate the difference between marketing physical products and intangible services, including dealing with the extended services marketing mix, and the four unique traits of services marketing;
<b>COB.COM318.6</b>	Recognise the challenges faced in services delivery as outlined in the services gap model; Develop professional business writing skills

### C. Program Outcomes

PO1.	Critical Thinking: Understand the basic concepts and principles of Service Marketing analyse the internal and external environment of business.
PO2.	Effective Communication: Develop and prepare organizational strategies that will be effective for the current
PO3.	Social Interaction: Devise strategic approaches to managing a business successfully in a global context
PO4.	Effective Social Stratification: To expose students to various perspectives and concepts in the field of Service marketing.
PO5.	Ethics: The course would enable the students to understand the principles of strategy.
PO6.	Environment and Sustainability: Formulation, implementation and control in organizations. To help students develop skills for applying these concepts to the solution of Business problems To help students master the analytical tools of Service marketing.

## D. Program Specific Outcomes

PSO.1.	Understand, interpret, and analysis the facts with the help of Service Marketing.
PSO.2.	Apply legal Knowledge to complex problem situations and offer potential solutions within a simulated professional context;
PSO.3.	Ability to conduct effective research and develop the critical skill about the legal & Socio-economic matters;
PSO.4	Articulate their independent views over implementation of strategies in organization.
PSO.5	Understanding of different political, economic, cultural and legal structure of business and make policy accordingly. .

## E. Pedagogy:

The pedagogy would be the combination of the following techniques:-

- Lectures
- Presentations
- Classroom Activities
- Discussions, Questions & Answers
- Case Study

## F. Evaluation

Criteria	Description	Maximum Marks
Internal Assessment	Mid-Term Exam	10
	PSDA	5
	Assignment	10
External Assessment	End-Term Exam	75
TOTAL		100

## G. Syllabus

### UNIT I:

Increasing Importance of Services; Defining a Service; Nature of Services; Intangibility; Distinguishing Features of a Service; Managing Services; The Service Product; Relationship of Services and the organization; Services as an Opportunity; Service Industry across the world.

### UNIT II:

Emergence of The Service Economy; Outsourcing and Services; Overview of The Indian Economy; Services Sector in The Indian Economy, (Major players, Major services offered, Major centres; Circumstances that contributed to the Services boom in the Indian economy; Role and relevance of Services to the Indian economy; Classification of Services; Variety of Services offered by Indian organizations, Intangible and Tangible Services.

### UNIT III:

The service; Promotion; Price; Place; People; Physical evidence; Process; Elements of Positioning; Service Differentiation; Internal Services and External Services, Features, Relevance, Examples; Services Trainings and Hiring; Motivation and Employee Management in the Services sector; Factors affecting attempts of Services Differentiation.

### UNIT IV:

Defining Service Quality; Researching Service Quality; Service Quality Setting Quality Standards; Managing the Marketing Mix for Quality; Organizing and Implementing Service Quality; Managing the Service Encounter; Blueprinting; Managing Customer Demand, Frequency, Quality, Training, Content and Context; Developing Relationships with Customers; Distribution Strategy; Pricing of Services; Promoting Services; Growth potential of the services Industry

### Suggested Readings:

1. Wirtz Jochen, Lovelock Christopher H, Chatterjee Jayanta.: Services Marketing, 8e Edition, Pearson.
2. Zeithaml Valerie A, & Bitner Mary Jo., Gremler Dwayne D., Pandit Ajay; Services Marketing, 4th Edition, McGraw Hill
3. Woodruffe, Helen: Service Marketing. MacMillan India

## I. Lecture Plan

Lecture No.	Topic(s)	Mode of Delivery	Corresponding CO	Mode of Assessing CO
1	What are services Services industries, Services as products, Customer services ,Derived services Tangibility Spectrum	Lecture/ case study	CO1	Continuous Evaluation  Activates and Examination
2	Why service marketing Service-Based economies Service as a business imperative in manufacturing and IT Deregulated industries and professional service needs Services marketing is Different Service equal profits But “Service Stinks”	Lecture	CO1	
3	Services marketing mix Traditional marketing mix Expanded mix for services	PPT	CO2	
4	The customer gap Expected service Perceived service	Case Study	CO1	
5	The provider Gaps	Lecture/ Discussion	CO3	
6	Consumer experience Service as process Service provision as drama Service role and scripts The compatibility of service customers Customer coproduction Motion and mood	Case study	CO1	
7	Factors that influence customer expectations of service Source of desired service expectations Sources of adequate service expectations Service encounter expectations versus overall service expectations Source of both desired and predicted service expectations	Case study	CO4	



8	What determines customer satisfaction? Product and Service Features Consumer Emotion Attributions for service success or failure Perception of equity or fairness Other consumers, family members, and coworkers	Case Study	CO5	
9	Service Quality Outcome, Interaction, and Physical Environment quality Service Quality Dimensions - Reliability - Responsiveness - Assurance - Empathy - Tangible	Lecture/ Discussion	CO5	
10	Relationship marketing The evolution of customer relationships The goal of relationship marketing Benefits for customers and firms Relationship value of customers Factors that influence relationship value Estimating customer lifetime value Linking customer relationship value to firm value	Lecture/ Discussion	CO1	
11	Service recovery strategies Make the service fail-safe- Do it right the first time Encourage and track complaints Act quickly Provide adequate explanations Treat customer fairly Cultivate relationships with customer Learn from recovery experiences Learn form lost customer	Lecture/ Discussion	CO2	
12	Service blueprinting What is a service blueprint? Blueprint components Service blueprint examples Blueprints for technology-delivered self-service Reading and using service	Lecture/ Discussion	CO3	

	blueprints Building a blueprint			
13	Factors necessary for appropriate service standards	Lecture	CO5	
14	Managing Innovation: E-strategy Case (not assessed) Strategy Implementation Exercise Hand in written reports	Lecture	CO3	
15	Types of services capes Services cape usage Services cape complexity	Case Study	CO4	
16	The critical importance of service employees The service triangle Employee satisfaction, customer satisfaction, and profits The effect of employee behaviors on service quality dimensions	lecture	CO5	
17	Strategies for delivering service quality through people Hire the right people Develop people to deliver service quality Provide needed support systems Retain the best people	Lecture	CO5	
18	Approaches to pricing services Cost based pricing Competitive based pricing Demand based pricing	CASE STUDY	CO4	
19	Four categories of strategies to match service promises with delivery Manage service promises Manage customer expectations Improve customer education Manage internal marketing communication	LECTURE	CO5	

## J. . Course Articulation Matrix: (Mapping of COs with POs& PSOs)

CO Number	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	SO4	SOO5	SOO6
COB.COM 318.1	-	1	1	-	-	-	-						
COB.COM 318.2	2	2	1	2	1	1	2						
COB.COM3 18.3	2	2	1	1	-	-	1						
COB.COM3 18.4	2	2	2	-	-	-	2						
COB.COM3 18.5	2	2	2	-	-	-	2						
COB.COM3 18.6	3	3	2	-	-	-	2						

“-” - No Correlation; 1-Low Correlation; 2- Moderate Correlation; 3-Substantial Correlation

## K. Expectations from Students:

Actively participate in the classroom discussions.

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Must be on time

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## L. Faculty Contact

Details:

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