

# **SCHEME OF EXAMINATION AND SYLLABI**

**for**

## **BACHELOR OF COMMERCE (HONOURS)**

**for**

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



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

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

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

(Anu Singh Lather) (H.C.Rai)

# SCHEME OF EXAMINATIONS

## GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI

### BACHELOR OF COMMERCE (HONS.)

#### Criteria for Internal Assessment

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

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

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

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

#### MAXIMUM & MINIMUM CREDITS OF THE PROGRAMME

The total number of the credits of the B.Com (Hons.) Programme is 160.

Each student shall be required to appear for examinations in all courses. However, for the award of the degree a student should secure at least 150 credits.

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

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## **I. SUMMER TRAINING PROJECT**

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

## **II. FINAL YEAR MAJOR PROJECT REPORT**

During the sixth semester each student shall undertake a project to be pursued by him / her under the supervision of an Internal Supervisor to be appointed by the Director / Principal. The project should be based on primary data. Both the subject and the name of the Supervisor will be approved by the Director / Principal of the Institution. The Project Report in duplicate along with one soft copy in a CD will be submitted at least four weeks prior to the commencement of the End Term Examination of the Sixth Semester. Project Report shall carry 100 marks. These shall be evaluated by an External Examiner appointed by the University for 50 marks and for the rest of the 50 marks by an Internal Examiners to be appointed by the Director / Principal of the Institution. The internal Examiners shall comprise of a minimum of two Internal Faculty Members.

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***BACHELOR OF COMMERCE (HONS.) PROGRAMME***

**First Semester Examination**

| <b>Code No.</b> | <b>Paper</b>                           | <b>L</b>  | <b>T/P</b> | <b>Credits</b> |
|-----------------|--|-----------|------------|----------------|
| BCOM 101        | Financial Accounting                   | 5         | -          | 5              |
| BCOM 103        | Principle of Management                | 5         | -          | 5              |
| BCOM 105        | English                                | 5         | -          | 5              |
| BCOM 107        | Introduction to Information Technology | 5         | -          | 5              |
| BCOM 109        | <b>Business Mathematics</b>            | 5         | -          | 5              |
| BCOM 111        | IT Lab                                 | 0         | 6          | 3              |
|                 | <b>Total</b>                           | <b>25</b> | <b>6</b>   | <b>28</b>      |

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***BACHELOR OF COMMERCE (HONS.) PROGRAMME***

***Second Semester Examination***

| <b>Code No.</b> | <b>Paper</b>           | <b>L</b>  | <b>T/P</b> | <b>Credits</b> |
|-----------------|------------------------|-----------|------------|----------------|
| BCOM 102        | Business Communication | 5         | -          | 5              |
| BCOM 104        | Micro Economics-I      | 5         | -          | 5              |
| BCOM 106        | Cost Accounting        | 5         | -          | 5              |
| BCOM 108        | Business Laws          | 5         | -          | 5              |
| BCOM 110        | Business Statistics    | 5         | -          | 5              |
|                 | <b>Total</b>           | <b>25</b> | <b>-</b>   | <b>25</b>      |

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**Third Semester Examination**

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

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## *BACHELOR OF COMMERCE (HONS.) PROGRAMME*

### Fourth Semester Examination

| Code No. | Paper   | L         | T/P      | Credits   |
|----------|---|-----------|----------|-----------|
| BCOM 202 | Corporate Accounting                                  | 5         | -        | 5         |
| BCOM 204 | Auditing  | 5         | -        | 5         |
| BCOM 206 | Macro Economics                                       | 5         | -        | 5         |
| BCOM 208 | Human Resource Management                             | 5         | -        | 5         |
| BCOM 210 | Environmental Science<br>(NUES)                       | 2         | -        | 2         |
| BCOM 212 | Organizational Behaviour<br>(Interdisciplinary paper) | 4         | -        | 4         |
|          | <b>Total</b>  | <b>26</b> | <b>-</b> | <b>26</b> |

*NUES- Non-University Examination System*

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

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***BACHELOR OF COMMERCE (HONS.) PROGRAMME***

***Fifth Semester Examination***

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

The students will choose one elective paper from given electives.

**Elective I**

BCOM 311: Investment Management

BCOM 313: Financial Markets and Institutions

BCOM 315: Sales and Distribution Management

BCOM 317: Industrial Relations and Labour Laws

BCOM 319: Services Marketing

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***BACHELOR OF COMMERCE (HONS.) PROGRAMME***

***Sixth Semester Examination***

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

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

**Elective II**

BCOM 312: Introduction to Derivatives

BCOM 314: Principles of Insurance

BCOM 316: Compensation Management

BCOM 318: Human Resource Development

BCOM 320- Advertising and Brand Management

BCOM 322- Customer Relationship Management

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