



**SGT UNIVERSITY**  
SHREE GURU GOBIND SINGH TRICENTENARY UNIVERSITY  
(UGC Approved University) GURGAON, Delhi-NCR

**SHREE GURU GOBIND SINGH  
TRICENTENARY UNIVERSITY,  
BUDHERA, GURGAON**



**SYLLABI & SCHEME OF EXAMINATION OF  
BACHELOR OF COMMERCE (HONS)**

**FOR 1<sup>st</sup> to 6<sup>th</sup> Semester**

**(2021-2024)**

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Faculty of Commerce & Management  
SGT University  
Budhera, Gurugram



**Faculty of Commerce and Management**  
**SOE B. COM. (HONS) 2021 - 2024**

SOL B. COM. (HONS) 2021 - 2024																											
Sr. No.	Semester	Subject Code	Nomenclature	Theory/ Practical	Core/ AECC/ VAC/ DSE/ MGE	For ERP	L	T	P	Credits	Theory		Theory (Internal)		Practical		Practical (Internal)		TOTAL MARKS	Overall Pass Marks	Scheme of Examinations (Theory+Internal+Practical+Oral/ Theory+Internal+Practical/ Theory+Practical)						
											Max	Pass	Midterm	Assignment	Professional Activities	Max	Pass	Demonstration/Presentation				Viva-voce	Max	Pass	Attendance	Project/Laboratory Work	Midterm
1	1	06070101	Financial Accounting ✓	Theory	Core	Core	4	0	0	4	60	24	20	10	10	40	16			100	40	Theory + Internal					
2	1	06070102	Management Concepts ✓	Theory	Core	Core	4	0	0	4	60	24	20	10	10	40	16			100	40	Theory + Internal					
3	1	06070103	Principles of Micro Economics ✓	Theory	Core	Core	4	0	0	4	60	24	20	10	10	40	16			100	40	Theory + Internal					
4	1	--	MGE	Theory	MGE	MGE	4	0	0	4	60	24	20	10	10	40	16			100	40	Theory + Internal					
5	1	--	AECC	Theory	AECC	AECC	2	0	0	2	30	12	10	5	5	20	8			50	20	Theory + Internal					
6	1	--	VAC	Theory	VAC	VAC	2	0	0	2	30	12	10	5	5	20	8			50	20	Theory + Internal					
7	2	06070201	Business Statistics ✓	Theory	Core	Core	4	0	0	4	60	24	20	10	10	40	16			100	40	Theory + Internal					
8	2	06070202	Principles of Macro Economics ✓	Theory	Core	Core	4	0	0	4	60	24	20	10	10	40	16			100	40	Theory + Internal					
9	2	06070203	Fundamentals of Business Research Methods ✓	Theory	Core	Core	4	0	0	4	60	24	20	10	10	40	16			100	40	Theory + Internal					
10	2	--	MGE	Theory	MGE	MGE	4	0	0	4	60	24	20	10	10	40	16			100	40	Theory + Internal					
11	2	--	AECC	Theory	AECC	AECC	2	0	0	2	30	12	10	5	5	20	8			50	20	Theory + Internal					
12	2	--	VAC	Theory	VAC	VAC	2	0	0	2	30	12	10	5	5	20	8			50	20	Theory + Internal					
13	3	06070301	Management Accounting ✓	Theory	Core	Core	4	0	0	4	60	24	20	10	10	40	16			100	40	Theory + Internal					
14	3	06070302	Application of Business Research Methods ✓	Theory	Core	Core	4	0	0	4	60	24	20	10	10	40	16			100	40	Theory + Internal					
15	3	06070303	Indian Economy ✓	Theory	Core	Core	4	0	0	4	60	24	20	10	10	40	16			100	40	Theory + Internal					
16	3	06070304	Company Law	Theory	Core	Core	4	0	0	4	60	24	20	10	10	40	16			100	40	Theory + Internal					
17	3	--	MGE	Theory	MGE	MGE	4	0	0	4	60	24	20	10	10	40	16			100	40	Theory + Internal					
18	3	--	AECC	Theory	AECC	AECC	2	0	0	2	30	12	10	5	5	20	8			50	20	Theory + Internal					
19	3	--	VAC	Theory	VAC	VAC	2	0	0	2	30	12	10	5	5	20	8			50	20	Theory + Internal					
20	4	06070401	Corporate Accounting ✓	Theory	Core	Core	4	0	0	4	60	24	20	10	10	40	16			100	40	Theory + Internal					
21	4	06070402	Financial Reporting and Analysis	Theory	Core	Core	4	0	0	4	60	24	20	10	10	40	16			100	40	Theory + Internal					
22	4	06070403	Fundamentals of Financial Mangement ✓	Theory	Core	Core	4	0	0	4	60	24	20	10	10	40	16			100	40	Theory + Internal					
23	4	06070404	Principles of Marketing Management ✓	Theory	Core	Core	4	0	0	4	60	24	20	10	10	40	16			100	40	Theory + Internal					
24	4	--	MGE	Theory	MGE	MGE	4	0	0	4	60	24	20	10	10	40	16			100	40	Theory + Internal					
25	4	--	AECC	Theory	AECC	AECC	2	0	0	2	30	12	10	5	5	20	8			50	20	Theory + Internal					
26	4	--	VAC	Theory	VAC	VAC	2	0	0	2	30	12	10	5	5	20	8			50	20	Theory + Internal					

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## SOE B. COM. (HONS) 2021 - 2024

Sr. No.	Semester	Subject Code	Nomenclature	Theory/ Practical	Core/ AECC/ VAC/ DSE/ MGE	For ERP	L	T	P	Credits	Theory		Theory (Internal)				Practical				Practical (Internal)				TOTAL MARKS	Overall Pass Marks	Scheme of Examinations (Theory+Internal +Practical+Oral/ Theory+Internal +Practical/ Theory+Practical)			
											Max	Pass	Midterm	Assignment	Professional Activities	Max	Pass	Demonstration/Presentation	Viva-voce	Max	Pass	Attendance	Project/Laboratory Work	Midterm				Conduct/Demonstration	Max	Pass
27	5	06070501	Income Tax Law ✓	Theory	Core	Core	4	0	0	4	60	24	20	10	10	40	16									100	40	Theory + Internal		
28	5	06070502	Business Environment	Theory	Core	Core	4	0	0	4	60	24	20	10	10	40	16									100	40	Theory + Internal		
29	5	06070503	Principles of Auditing	Theory	Core	Core	4	0	0	4	60	24	20	10	10	40	16									100	40	Theory + Internal		
30	5	06070504	Industry Reviewed Project Report	Practical	Core	Core	0	0	12	6									100	100	40		50			50	20	150	60	Practical + Internal
31	6	06070601	Dissertation	Practical	Core	Core	0	0	12	6									100	100	40		50			50	20	150	60	Practical + Internal
32	6	06070602	Indirect Tax ✓	Theory	Core	Core	4	0	0	4	60	24	20	10	10	40	16										100	40	Theory + Internal	
33	6	06070603	Human Resource Management ✓	Theory	Core	Core	4	0	0	4	60	24	20	10	10	40	16										100	40	Theory + Internal	
34	6	06070604	Business Law ✓	Theory	Core	Core	4	0	0	4	60	24	20	10	10	40	16										100	40	Theory + Internal	

Note: MGE, AECC & VAC will be selected from university umbrella.

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Program Name: BCOM(Hons)			Semester: I		
Course: FINANCIAL ACCOUNTING			Code:06070101		
Teaching Scheme			Evaluation Scheme		
Classroom Session/ Lectures	Practical/ Group work	Tutorials	Credit	Continuous Evaluation	Term End Examination (TEE)
40	-	-	4	40	60

## Course Rationale:

Accounting is the language of business and finance. A well-functioning capital market closely tracks the performance of a business organization, as communicated through its Financial Statements. This Course aims to equip the participant with the skill set necessary to understand, analyze, interpret and comment upon the Financial Statements. A solid grasp of Financial Accounting strengthens one's ability to understand the current operations of a business, analyze its financial position, and weigh upon its future prospects. These skills would help a manager make sound financial and economic decisions are therefore imperative for building a successful business career. This Course lays the foundation for advanced elective courses in Finance, Accounting and Strategy.

## Course Objectives:

1. Define the meaning & purpose of financial reporting and provide an introduction to the framework of Generally Accepted Accounting Principles (GAAP)
2. To familiarize students with the mechanics of preparation of financial statements
3. Understanding corporate financial statements, their analysis and interpretation.
4. Cover the complete accounting cycle from the first step of journalizing to the final preparation of financial statements.

## Learning Outcomes:

After completion of the course, students would be able to:

1. Understanding the commonly used accounting terminology.
2. Identify the users of accounting information and their respective requirements.
3. Understand the process of recording and classifying the business transactions and events.
4. Make the financial statements i.e. profit and loss account, balance sheet and cash flow statement.
5. Understand and interpret the financial statements from different the perspective of different stakeholders.

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**Prerequisite(s):**

Bank statement of passbook and bank column of cash book ( for bank reconciliation statement)

**Pedagogy:**

A mix of pedagogy would be adopted consisting of lecture, discussion, presentation, demonstration and class test. Concept of the topics will be given through short lectures. The extent & quality of learning will depend on the quality & depth of discussion in the class. This in turn depends on the preparation and thinking that has been put in by the students for each session. Readings, Assignments and Numerical problems, whenever given, are a means of focusing on central issues, concepts or knowledge. Students who are aloof to the class-room proceedings or do not read the pre-reading will miss a significant segment of the course. A student's ability to solve problems is also a reflection of the extent to which concepts have been understood. The course is a hands-on course and requires the participant to work out multiple examples to gain confidence.

**Syllabus:**

**Unit I: Introduction to Financial Accounting:** Accounting as an Information System, Introduction: Meaning, Objectives, Process, Limitations and Basic Terms of Accounting; Generally Accepted Accounting Principles; Journalizing, Posting and Preparation of trial balance.

**Unit II: Accounting Equation and Transactions:** Nature of Accounts, Types of books (Primary and Secondary) and Rules of Debit and Credit, Recording Transactions in Journal, Preparation of Ledger Accounts; Opening and Closing Entries, Preparation of Trial Balance.

**Unit III: Preparation of Financial Statements:** Trading Account, Profit & Loss Account and Balance Sheet, Adjustment Entries, understanding contents of financial statements of a joint stock company as per the Companies Act 2013; Understanding the contents of annual report of a company. Preparation of cash flow statement as per AS-3 (revised).

**Unit IV : Indian Accounting Standards (Ind-AS):** Concept, benefits, procedure for issuing Ind-AS in india, Salient features of Ind-AS issued by ICAI; International Financial Reporting Standards (IFRS); Main features, uses and objectives of IFRS, IFRS issued by IASB and concept of harmonization and convergence, obstacle in harmonization and convergence, suggestions for increased convergence and harmonization.

**Unit V: Hire purchase and installment system:** Hire Purchase system and installment payment system; Branch Accounting (Home branches:- concept of dependent branches, accounting aspects, ascertainment of profit by debtor method, stock & debtor method and final account method, concept of Independent branch and accounting treatment. Foreign branches:- Concept and accounting treatment.

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and accounting treatment. Foreign branches:- Concept and accounting treatment.

**Textbook:**

- Tulsian, P.C., Financial Accounting, 13<sup>th</sup> Edition Pearson
- D.K. Goel, Financial Accounting, 18<sup>th</sup> Edition Avichal Publishing Co, New Delhi
- M.C. Shukla, Advanced Accounts, 19<sup>th</sup> Edition S, Chand and Co Pvtld, New Delhi.

**Reference Books:**

- Monga, J.R., Financial Accounting: Concepts and Applications, 11<sup>th</sup> Edition Mayur Paperbacks
- Maheshwari, S.N. & Maheshwari, S.K., Financial Accounting for B. Com., CA, CS, & ICWA (Foundation) Courses, 4<sup>th</sup> Edition Vikas Publishing House Pvt. Ltd.
- Ghosh, T.P., Financial Accounting for Managers, 4<sup>th</sup> Edition Taxmann Allied Services (P) Ltd.
- Balwani, Nitin, Accounting and Finance for Managers, 2002 Excel Books Pvt Ltd
- Gupta, Ambrish: Financial Accounting for Management, 5<sup>th</sup> Edition Pearson
- Bhattacharyya, Asish K., Financial Accounting for Business Managers, 4<sup>th</sup> Edition PHI
- Jain, S.P. & Narang, K.L., Advanced Accountancy, 2014 Edition Kalyani Publishers
- Charles T. Horngren, Gort L. Sundem, John A. Elliot and Donna R. Philbrick, Introduction to Financial Accounting, 11<sup>th</sup> Edition Pearson.

**Journals:**

- Academy of Accounting and financial studies journal
- Journal of Business finance and accounting

**Links to websites:**

- <https://www.ebooknetworking.net/ebooks/financial-accounting-s-p-jain.html>
- <https://books.google.co.in/books?id=02Bke8azRtgC&printsec=frontcover&dq=financial+accounting&hl=en&sa=X&ved=0ahUKEwi6jeTYtMPmAhUSnxQKHb7oDaIQ6AEIKDAA#v=onepage&q=financial%20accounting&f=false>

**Evaluation Scheme:**

- |                                      |          |
|--------------------------------------|----------|
| • Class participation and attendance | 05 marks |
| • Mid Term Exam                      | 20 marks |
| • Assignment                         | 05 marks |
| • Team Project Presentation          | 10 marks |
| • Term-End Exam                      | 60 marks |

**Total** **100 marks**

  
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Program Name: BCOM(Hons)			Semester: I		
Course: MANAGEMENT CONCEPTS			Code:06070102		
Teaching Scheme			Evaluation Scheme		
Classroom Session/ Lectures	Practical/ Group work	Tutorials	Credit	Continuous Evaluation	Term End Examination (TEE)
40	-	-	4	40	60
<p><b>Course Rationale:</b> This Course is the basic course for management students to provide them knowledge and evolution of management thought. The units or modules in this subject are designed to deeply impart the understanding of functions of Management along with light on strategic management and contemporary challenges of management field for managers. This course will help the students to realize the management applications in organizations such as CSR activities and Corporate governance.</p>					
<p><b>Course Objectives:</b> 1. To provide the understanding of Management Concepts. 2. To understand and develop the skills to implement management concepts in organizations. 3. To analyse and comprehend the challenges faced by corporates in management areas.</p>					
<p><b>Learning Outcomes:</b> After completion of the course the students would be able to:</p> <ol style="list-style-type: none"><li>1. Understand the Management concepts and its implications.</li><li>2. Analyze and comprehend the contemporary challenges confronted by Organizations.</li><li>3. Develop the skills to apply management concepts and find out the solutions in organizations.</li></ol>					
<p><b>Prerequisite(s):</b> 1. Communication skills 2. Basic Understanding</p>					
<p><b>Pedagogy:</b> Lectures, Discussions, Case studies, Videos, Activities, etc.</p>					

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## Syllabus:

**Unit I:** Importance, Nature, Process, Functions and Principles of Management. Management V/s Administration, Development of Management Thought: Classical, Neo-classical, Systems, contingency and Contemporary Approach to Management. Managerial Roles: Role of a Manager - Levels of Management - Managerial Skills.

## Unit II:

Communication – Formal and Informal Networks, Barriers and Principles. Planning - Concept, Nature, Importance, Steps and Limitations, Types of Plans. Making Planning Effective - Strategic Considerations in Planning - Management by Objectives. Decision Making Concept, Process, Rationality and Techniques.

## Unit III:

Need for Organization - Principles and Process of Organizing - Span of Management - Organization Structure - Variables affecting Structure - Departmentalization - Authority, Delegation and Decentralization - Committees. New Forms of Organization, Staffing - Concept, Nature, Importance and Steps, Motivation – Concept and Theories.

## Unit IV:

Directing – Concept, Nature and Importance. Leadership - Concept and Theories, developing leaders across the organization, Controlling - Concept, Nature, Importance and Process of controlling. Contemporary control Techniques - Stakeholder Approaches (Balanced Score Card), Accounting Measures (Integrated Ratio Analysis), and Economic and Financial Measures (Economic Value added and Market Value added), Behavioral aspect of Management Control.

## Unit V:

Challenges in Management practices: Management of Strategic Change, Culture, Knowledge Management, Learning Organization, Managing Diversity, Corporate Governance and social responsibility of business.

## Textbook:

- Harold Koontz & Heinz Weihrich, *Essentials of Management*, Tata Mcgraw Hill.
- Stephen F. Robbins Mary Coulter– *Management* – Prentice Hall of India Pvt. Ltd
- P.C.Tripathi, P.N. Reddy, *Principles of Management*, Tata McGraw-Hill Publishing Company Limited, New Delhi.

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- Joseph L. Massie, *Essentials of Management*, Prentice - Hall of India Private Limited, New Delhi.

## • Reference Books:

- James A.F., R.Edward, Daniel R. Stoner, Freeman, Gilbert, *Management*, Prentice Hall of India Private Limited, New Delhi.
- Prasad LM, *Principles and Practice of Management*, Sultan Chand & Sons, New Delhi.
- J.S. Chandan, *Management Concepts and Strategies*, Vikas Publishing House Private Limited, Delhi.
- D. Chandra Bose, *Principles of Management and Administration*, Prentice-Hall of India Private Limited, New Delhi.

## Journals:

1. Journal of management Studies
2. Journal of Management Education
3. Journal of management Studies

## Links to websites:

- <https://www.icmrindia.org/>
- <https://www.mbaknol.com/management-concepts/analysis-of-problems-in-management-case-studies/>

## Evaluation Scheme:

- |                                      |          |
|--------------------------------------|----------|
| • Class participation and attendance | 05 marks |
| • Mid Term Exam                      | 20 marks |
| • Assignment                         | 05 marks |
| • Team Project Presentation          | 10 marks |
| • Term-End Exam                      | 60 marks |

**Total** **100 marks**

  
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SHREE GURU GOBIND SINGH TRICENTENARY UNIVERSITY  
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Program Name: BCOM(Hons)			Semester: I		
Course: Principles of Micro Economics			Code:06070103		
Teaching Scheme			Evaluation Scheme		
Classroom Session/ Lectures	Practical/ Group work	Tutorials	Credit	Continuous Evaluation	Term End Examination (TEE)
40	-	-	4	40	60
<p><b>Course Rationale:</b> Students who complete this course will have a fundamental understanding of microeconomics. The choices and judgments we make to manage the limited resources at our disposal are at the heart of economics study. The area of economics known as microeconomics focuses on choices made at the individual level, such as those made by customers and businesses after weighing available options, associated costs, and trade-offs.</p>					
<p><b>Course Objectives:</b> This course has been developed to make students learn the basic principles of microeconomic theory and application of concepts in the business decision making and practices. The broad Course Objectives are:</p> <ol style="list-style-type: none"><li>1. Outline the techniques and instruments used in economic analysis, which will provide the foundation for future courses in macroeconomics, economic analysis, managerial economics, and economic resources.</li><li>2. Give non-specialist economics students a thorough introduction to microeconomics' core ideas.</li><li>3. Teach students how to analyze the operation of the micro economy using the concepts they are introduced to.</li></ol>					
<p><b>Learning Outcomes:</b> This course has been developed to make students learn the basic principles of microeconomic theory and application of concepts in the business decision making and practices. The broad Course Objectives are:</p> <ol style="list-style-type: none"><li>1. Outline the techniques and instruments used in economic analysis, which will provide the foundation for future courses in macroeconomics, economic analysis, managerial economics, and economic resources.</li><li>2. Give non-specialist economics students a thorough introduction to microeconomics' core ideas.</li><li>3. Teach students how to analyze the operation of the micro economy using the concepts they are introduced to.</li></ol>					
<p><b>Prerequisite(s):</b> Students should be able to read a college-level textbook, have a foundation in arithmetic, and be comfortable with graphing.</p>					

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- Pedagogy:** 1. Lectures, Discussions and Storytelling  
2. Teaching Economics Through Problems Based Learning  
3. Simulation Games.  
4. Using Media and Technology in Economics  
5. Concept Mapping and Flow Charts

**Syllabus:**

**Unit-I**

Basic problems of an economy. Demand and Supply functions —an introductory view of price formation. Elasticity of Demand: concept, types, determination & utility in economics decision making; elasticity of supply.

Theories of demand: The classical cardinal utility approach, Indifference Curves Approach, Consumer's surplus. Law of Supply and Elasticity of supply.

**Unit-II**

Production with one variable input, Total, Average and Marginal Product, Law of Diminishing Marginal Returns. Production function with two variable inputs: Isoquant curves, iso-cost line, producer's equilibrium, Producer's Surplus. Economic region of production. Economies of scale. Expansion path. Economies of scope.

Short-run Total, Average and Marginal Cost. Short-Run Cost Curves and their relationships, Long-Run Average and Marginal Cost Curves.

**Unit-III**

Concept of Total, Average and Marginal Revenue; Nature of Revenue Curves in Various Markets and their Curves; Relationship between Average and Marginal Revenue Curves in different Market Situations

Price determination under different market situations — perfect competition, monopoly, monopolistic competition and oligopoly.

**Unit- IV**

Input Markets Labour and land markets - basic concepts (derived demand, productivity of an input, marginal productivity of labour, marginal revenue product); demand for labour; input demand curves; shifts in input demand curves; competitive labour markets; and labour markets and public policy

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### Unit- V

General Equilibrium Analysis, Welfare Economics: An Introduction, Conditions of Pareto Optimality, Market failure, Externalities and Public goods, Market Success.

#### Textbook:

- Dwivedi, D.N., *Economic Theory and Applications*. Pearson Publications.

- Reference Books:** Ahuja, H.L., *Business Economics*, S. Chand & Sons
- Petersen, Craig H., W. Chris Lewis and Sudhir K. Jain, *Managerial Economics*, Pearson Education, Delhi
- Keat, Paul G. and Philip K.Y. Young, *Managerial Economics, Economic tools for Today's Decision Makers*, Pearson Education, Delhi.
- Varshney, R.L. & Maheshwari, K.L., *Managerial Economics*, Sultan Chand & Sons.

#### Journals:

- American Economic Journal: Microeconomics.** <https://www.aeaweb.org/journals/mic>
- Studies in Microeconomics.** <https://journals.sagepub.com/home/mic>

#### Links to websites:

- <https://ndl.iitkgp.ac.in/>
- <https://economics-games.com/>
- 

#### Evaluation Scheme:

- |                                      |          |
|--------------------------------------|----------|
| • Class participation and attendance | 05 marks |
| • Mid Term Exam                      | 20 marks |
| • Assignment                         | 05 marks |
| • Team Project Presentation          | 10 marks |
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**Total** **100 marks**

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Program Name: BCOM(Hons)			Semester: II		
Course: Business Statistics			Code:06070201		
Teaching Scheme			Evaluation Scheme		
Classroom Session/ Lectures	Practical/ Group work	Tutorials	Credit	Continuous Evaluation	Term End Examination (TEE)
40	-	-	4	40	60
<p><b>Course Rationale:</b> Statistics is the science that deals with the collection, description, analysis, interpretation, and presentation of data. Statistics can be used to describe a particular data set (termed descriptive statistics) as well as to draw conclusions about the population from a particular data set (termed inferential statistics). Statistics in Business applies statistical methods in a business context in order to address business related questions and help make evidence based decisions. In Statistics in Business you will learn to apply commonly used statistical methods in business contexts and how to interpret analyses performed by others.</p>					
<p><b>Course Objectives:</b> The overarching objective of Statistics in Business is for students to describe data and make evidence based decisions using inferential statistics that are based on well-reasoned statistical arguments. The specific course objectives are to:</p> <ul style="list-style-type: none"><li>• describe data with descriptive statistics;</li><li>• perform statistical analyses;</li><li>• interpret the results of statistical analyses;</li><li>• make inferences about the population from sample data.</li></ul>					
<p><b>Learning Outcomes:</b> On completion of this course, the students will be able to:</p> <ol style="list-style-type: none"><li>1. Describe and discuss the key terminology, concepts tools and techniques used in business statistical analysis</li><li>2. Critically evaluate the underlying assumptions of analysis tools</li><li>3. Understand and critically discuss the issues surrounding sampling and significance</li></ol>					

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4. Discuss critically the uses and limitations of statistical analysis
5. Solve a range of problems using the techniques covered
6. Conduct basic statistical analysis of data.

**Prerequisite(s):** Mathematical symbols and notations and few basic formulae.

**Pedagogy:** A combination of class-room lectures, assignments and case discussions along with practical questions

## Syllabus:

### UNIT-I

Data, primary and secondary data, discrete and continuous data. Classification of data, Graphical representation of data.

### UNIT-II

Central tendency, measures of central tendency, their properties and applications. Dispersion, various measures of dispersion, their properties and applications. Coefficient of variation.

### UNIT-III

Correlation, types of correlation, Karl Pearson's coefficient of correlation, Spearman's rank correlation coefficient, properties of correlation coefficient. Linear regression, lines of regression, regression coefficient, relation between correlation coefficient and regression coefficient.

### UNIT-IV

Index numbers, Methods of construction of index numbers, Different formula of index number. Fisher's Ideal Index number, Time reversal test, factor reversal test and circular test.

### UNIT-V

Time series, Trend, Seasonal fluctuations, Cyclical fluctuations, irregular components. Method of moving average and method of semi average for determination of trend value

## Textbook:

- Gupta, S.P., Statistical Methods, S. Chand & Co.

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## Reference Books:

- Elhance, D.N., Ethane, V. and Aggarwal, B.M., Fundamentals of Statistics, KitabMahal.
- Hooda, R. P., Statistics for Business and Economics, Mcmillan India Ltd.
- Levin, R. I., Rubin, D.S., Siddiqui, M. H. and Rastogi, S., Statistics for Management, Pearson.
- Aggarwal, N. P., Quantitative Techniques, Ramesh Book Depot, Jaipur.
- Bajpai, N., Business Statistics, Pearson.
- Gupta, S.C. and Kapoor, V. K., Fundamental of Applied Statistics, Sultan Chand & Sons.
- Gupta, S.C. and Kapoor, V. K., Fundamental of Mathematical Statistics, Sultan Chand & Sons.

## Journals:

- International Journal of Business Statistics and Finance
- Journal of Business and Economic Statistics

## Links to websites:

- Staista
- [www.indiastat.com](http://www.indiastat.com)

## Evaluation Scheme:

- |                                      |          |
|--------------------------------------|----------|
| • Class participation and attendance | 05 marks |
| • Mid Term Exam                      | 20 marks |
| • Assignment                         | 05 marks |
| • Team Project Presentation          | 10 marks |
| • Term-End Exam                      | 60 marks |

**Total** **100 marks**

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Program Name: BCOM(Hons)			Semester: II		
Course: PRINCIPLES OF MACRO ECONOMICS			Subject Code:06070202		
Teaching Scheme			Evaluation Scheme		
Classroom Session/ Lectures	Practical/ Group work	Tutorials	Credit	Continuous Evaluation	Term End Examination (TEE)
40	-	-	4	40	60
<b>Course Rationale:</b> Macroeconomics aids in assessing an economy's capabilities and resources, generating ideas for raising GDP, enhancing productivity, and generating job chances to advance an economy's level of monetary development.					
<b>Course Objectives:</b>  1. Students will become familiar with indicators of economic performance, learn how to assess the state of the economy using these indicators, and comprehend how markets operate in a capitalist society.  2. Students will understand the main viewpoints on what affects the overall economy's performance and how to assess such impacts.  fundamental methods of macroeconomic policy will be taught to students. They will learn how to evaluate the benefits and drawbacks of various policies as well as examine the effects of policy actions.					
<b>Learning Outcomes:</b>  1. Explain various economic principles and occurrences using supply and demand.  2. Describe the definitions and significance of the gross domestic product (GDP), inflation, unemployment, money, and trade. Know how to explain the origin and consequences of changes in each of these variables.  3. Examine secondary source economic information and explain their substance.  4. Relate economic ideas to these current affairs in the actual world and assess the effects of economic policies.  5. Evaluate and compare different economic ideas and strategies. This involves being able to evaluate critically the theories and practises of the Neoclassical, Monetarist, and Keynesian schools of thought.					
Prerequisite(s):					

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**Pedagogy:**

A mix of pedagogy would be adopted;

- Conceptual inputs will be given through the short lectures and problem solving method
- Wherever applicable “real life” cases will be used for providing the base for application of concepts.
- Projects/Assignments will be used for experiential learning.

**Syllabus:**

**Unit-I:**

Basic concepts of income tax, Definitions: Person, Assessee, Previous year, Assessment year, Finance bill, Finance Act, Residential status and tax incidence of an individual, scope of total income, income exempted from tax under section 10.

**Unit-II:**

Income from salaries: Basic salary, allowances, perquisites, provident funds, retirement benefits,, income from house property: GAV, NAV, Deductions, profits and gains of business and profession: Expenses allowed as deduction, **Inadmissible expenses**

**Unit-III:**

Income from capital gains: Capital assets, Transfer, STCG, LTCG, Exemption under section 54/54B/54EC/54F, income from other sources, set off and carry forward of losses, **clubbing of income**

**Unit-IV:**

Provisions of deductions under chapter VI-A, meaning of gross total income, total taxable income, assessment of individuals & Hindu Undivided Family

**Unit- V:**

Deduction of tax at source, Collection of tax at source, **advanced payment of tax**

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### Unit 5: Working Capital Decisions

Management of Working Capital: Concepts, components, Determinants and need of Working Capital.  
Computation of Working Capital for a Company. **Cash flow and Fund flow statement- an overview**

#### Textbook:

- James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education
- Levy H. and M. Sarnat. Principles of Financial Management. Pearson Education
- Joy, O.M. Introduction to Financial Management. Mc Graw Hill Education.
- Brigham and Houston, Fundamentals of Financial Management, Cengage Learning
- Khan and Jain. Basic Financial Management, McGraw Hill Education
- Chandra, P. Fundamentals of Financial Management. McGraw Hill Education
- Singh, J.K. Financial Management- text and Problems. 2nd Ed. Dhanpat Rai and Company, Delhi.
- Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
- Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. Mayur Paperback, New Delhi.
- Pandey, I.M. Financial Management. Vikas Publications.

#### Reference Books:

- R.P. Rustagi, Financial Management (14<sup>th</sup> edition), Taxmann Publications
- Chandra, P. Financial Management: theory & Practice. (10<sup>th</sup> edition) McGraw Hill Education
- James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education
- Levy H. and M. Sarnat. Principles of Financial Management. Pearson Education
- Joy, O.M. Introduction to Financial Management. Mc Graw Hill Education.
- Brigham and Houston, Fundamentals of Financial Management, Cengage Learning

#### Journals:

- <https://onlinelibrary.wiley.com/journal/1467646x>

#### Links to websites:

- <https://www.icai.org/>

#### Evaluation Scheme:

- Class participation and attendance 05 marks

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Students should be able to read a college-level textbook, have a foundation in arithmetic, and be comfortable with graphing.

**Pedagogy:**

1. Lectures, Discussions and Storytelling
2. Teaching Economics Through Problems Based Learning
3. Simulation Games.
4. Using Media and Technology in Economics
5. Concept Mapping and Flow Charts

**Syllabus:**

**Unit-I**

Basic Concepts: Micro Vs. Macroeconomics, Variables: Real and Nominal; Induced and Autonomous; Lagged and Un-lagged; Ex-ante and Ex-post; Model and Equations; Equality & identity; Stock and Flow; Static, Equilibrium and Disequilibrium.

National Income: - Concepts and Measurement (GDP, GNP, NNP), **Choices of Methods.**

**Unit-II**

Say's Law of Markets and the classical theory of Employment.

Keynesian Theory of employment; Effective demand; consumption function and its determinants. Investment; induced and autonomous investment, Marginal efficiency of capital and Investment

**Unit-III**

Investment multiplier, Investment Theory of Accelerator, Trade cycle theories: Samuelson and Hicks, control of trade cycles.

**Unit-IV**

Economic growth and Development, Determinants and Measurement of development; Vicious circle of poverty, Inclusive growth & Development.

**Unit-V**

**The Monetary Policy: Regulations of Money Markets through quantitative and qualitative methods (CRR, Repo Rate, Reverse Repo Rate, SLR etc), Fiscal Policy and Budgetary Provisions.**

**Textbook:**

- Jain, T. R. & Khanna, O.P., *Macro Economics*, V. K. Global Publication

**Reference Books:**

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- Dornbusch, Fischer and Startz, *Macroeconomics*, McGraw Hill.
- N. Gregory Mankiw. *Macroeconomics*, Worth Publishers.
- Olivier Blanchard, *Macroeconomics*, Pearson Education, Inc..
- Richard T. Froyen, *Macroeconomics*, Pearson Education Asia.
- Chopra, P. N., *Macro Economics*, Kalyani Publication
- Lekhi, R.K., *Macro Economics Theory*, Kalyani Publication

## Journals:

American Economic Journal: Macroeconomics. <https://www.aeaweb.org/journals/mac>

South Asian Journal of Macroeconomics and Public Finance.  
<https://journals.sagepub.com/home/smp>

## Links to websites:

- <https://ndl.iitkgp.ac.in/>

## Evaluation Scheme:

- |                                      |          |
|--------------------------------------|----------|
| • Class participation and attendance | 05 marks |
| • Mid Term Exam                      | 20 marks |
| • Assignment                         | 05 marks |
| • Team Project Presentation          | 10 marks |
| • Term-End Exam                      | 60 marks |

**Total** **100 marks**

  
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Program Name: BCOM(Hons)			Semester: II		
Course: Fundamentals of Business Research Methods			Code:06070203		
Teaching Scheme			Evaluation Scheme		
Classroom Session/ Lectures	Practical/ Group work	Tutorials	Credit	Continuous Evaluation	Term End Examination (TEE)
40	-	-	4	40	60
<b>Course Rationale:</b> Understand the concepts and methods of business research. Identify, model and solve decision problems in different settings. Interpret results/solutions and identify appropriate courses of action for a given managerial situation whether a problem or an opportunity.					
<b>Course Objectives:</b>  The objective of this paper is to impart knowledge about various stages of the research processes and their application in decision making. The students will be able to plan, design and carry out business research using scientific methods and prepare research report(s).					
<b>Learning Outcomes:</b>  After completion of the course, students would be able to: <ol style="list-style-type: none"><li>1. Define the research problem</li><li>2. Perform data collection</li><li>3. Perform data preparation and missing value treatment</li><li>4. Demonstrate Hypothesis testing Procedure and purify the data</li><li>5. Identify the right test</li><li>6. Analyze the data by parametric test using SPSS/Excel</li><li>7. Analyze the data by Non Parametric test using SPSS/Excel</li><li>8. Prepare the report</li></ol>					
<b>Prerequisite(s):</b>  Basic knowledge of Research Methodology, Statistics, Excel					

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**Pedagogy:** PBL (Problem Based Learning), PBL (Project Base Learning), Case study, Video, Hands on Exercise, Assignments, Quiz

## Syllabus:

### Unit I

Business Research: Meaning, Need, Types, Approaches, Research methods vs Research Methodology, Research Process, Role of research in important areas, Identification and Formulation of Research. Problem, Variables and Variable type, Hypothesis, Types and Formulation of Hypothesis

### Unit II

Research Design: Meaning, Need, and Different Research Design: Exploratory, Descriptive. Experimental and Diagnostic and Survey Research, Features of a Good Research Design

### Unit III

Sampling Design: Meaning, Need, and Advantages of Sampling over Census, Probability and Non-Probability Sampling Methods, Criteria of Selecting a Sampling Procedure, Factors Influencing Sample size

### Unit IV

Data Collection Methods: Questionnaire/schedule; Questionnaire designing, Interview and Observational Methods, Measurement Scales, Techniques of Developing Scales, Reliability and Validity of Scales

### Unit V

Data Analysis: Descriptive and Univariate Statistics; Bivariate Analysis: Test of Difference, Measures of Association; Introduction to Multivariate Analysis, Application of Excel and SPSS.

## Textbook:

- William G. Zikmund, Business Research Methods, 7th Edition, Cengage Learning, India.
- 2. K.N. Krishnaswamy, AppalyerSivakumar, M.Mathirajan, Management Research Methodology:
- Integration of Principles, Methods and Techniques, Pearson Education

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- 3. J. K. Sachdeva, Business Research Methodology, Himalaya Pub. House
- Paul E. Green, Donald S. Tull, Research for Marketing Decisions, 5th Edition, PHI.
- Ranjeet Kumar, Research Methods, Pearson Education
- Donald S. Tull, Del I. Hawkins, Marketing Research, Measurement and Methods, 6th Edition, PHI
- Naresh Malhotra and SatyaBhushan Das, Marketing Research: An applied Orientation, Pearson Education
- Education
- Mcburney, Research Methods, 7th Edition, Cengage Learning, India

**Reference Books:**

- Business Research methods, William G. Zikmand, Cengage Learning, 8th edition
- ☐ Research Methodology, C R Kothari, New Age International Publisher

**Journals:**

- TheJournal of Business Research

**Links to websites:**

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**Evaluation Scheme:**

- |                                      |          |
|--------------------------------------|----------|
| • Class participation and attendance | 05 marks |
| • Mid Term Exam                      | 20 marks |
| • Assignment                         | 05 marks |
| • Team Project Presentation          | 10 marks |
| • Term-End Exam                      | 60 marks |

**Total** **100 marks**

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Program Name: BCOM(Hons)			Semester: III		
Course: MANAGEMENT ACCOUNTING			Subject code: 06070301		
Teaching Scheme			Evaluation Scheme		
Classroom Session/ Lectures	Practical/ Group work	Tutorials	credit	continuous valuation	End Examination
40	-	-	4	40	60
<b>Course Rationale:</b> The Main Aim of this course is to acquaint the students with fundamentals of management accounting. It will equip the students with the concept and methods of various managerial techniques for decision making.					
<b>Objectives:</b>  1.To enhance the abilities of learners to develop the concept of management accounting and its significance in the business. 2.To enhance the abilities of learners to analyze the financial statements 3. To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporates. 4.To make the students develop competence with their usage in managerial decision making and control. 5. ToAnalyze budgeting and operating budgets concepts					
<b>Learning Outcomes:</b>  After completion of the course, students would be able to:  1.Apply managerial accounting and its objectives in a way that demonstrates a clear understanding of ethical responsibilities. 2. Prepare various costing schedules where an analysis of cost classification, behaviour, and type is completed. 3. Apply and analyze different types of activity-based management tools through the preparation of estimates. 4. Analyze cost-volume-profit techniques to determine optimal managerial decisions. 5. Prepare a master budget and demonstrate an understanding of the relationship between the components. 6. Perform cost variance analysis and demonstrate the use of standard costs in flexible budgeting.					
<b>Prerequisite(s):</b>  Conceptual knowledges of other branches of accounting					

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**Pedagogy:**

A combination of class-room lectures, assignments and case discussions.

**Syllabus:**

**Unit-I**

Introduction to different types of accounting : Financial Accounting , Cost Accounting and Management Accounting , Management Accounting –evolution, meaning, objectives, nature, scope, functions, techniques and limitations. Financial Accounting vs. Cost Accounting vs. Management Accounting.

**Unit-II**

Budgets- meaning, objectives, classification and preparation of budgets: Fixed and flexible, cash budget, importance of budgets. Ratio Analysis – meaning, objectives, significance, limitations, classification and computation of ratios: Liquidity Ratio, Activity ratio, Profitability ratio and Capital structure ratios.

**Unit III**

Standard costing: meaning, concept, objectives, advantages and limitations. Variance analysis: concept, types of variances: material and labour variances and their accounting treatment.

**Unit-IV**

Cost Volume Profit Analysis – meaning, objectives, advantages, methods of cost volume profit analysis. Concept of Angle of Incidence.

**Unit-V**

Funds Flow Statement: meaning, objectives, limitations, concept of funds from business operations, introduction to schedule of changes in working capital and preparation of funds flow statement. Cash Flow Statement: meaning, objectives, limitations, preparation of cash flow statement (indirect method), difference between cash flow statement and fund flow statement.

**Textbook:**

- Charles T. Horngern, Gary L. Sundem, Jeff O.Schatzberg, Dave Burgstahler- Introduction to Management Accounting, Pearson.
- Khan & Jain, Management Accounting, Tata McGraw Hill Publication.
- I M Pandey, Management Accounting- Vikas Publishing House Pvt. Ltd.
- Kaplan, S. Robert, Anthony A. Atkinson, Management Accounting, Pearson Education.

**Reference Books:**

- Kishore M. Ravi, Cost and Management Accounting, Taxman Publication.
- M.S Narasimhan-Management Accounting , Cengage.
- Brigham ,Ehrhardt, Financial Management, Cengage Learning.
- S.K Gupta , R.K Sharma , Financial Management Theory and Practice, Kalyani Publishers.

**Journals:**

- Academy of Accounting and financial studies journal

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- Journal of Business finance and accounting

## Links to websites:

- <https://www.ebooknetworking.net/ebooks/management-accounting.html>
- [https://www.google.co.in/books/edition/Management\\_Accounting\\_4th\\_Edition/\\_lhx69Z3xz8C?hl=en&gbpv=1&dq=management+Accounting&printsec=frontcover](https://www.google.co.in/books/edition/Management_Accounting_4th_Edition/_lhx69Z3xz8C?hl=en&gbpv=1&dq=management+Accounting&printsec=frontcover)

## Evaluation Scheme:

- |                                      |          |
|--------------------------------------|----------|
| • Class participation and attendance | 05 marks |
| • Mid Term Exam                      | 20 marks |
| • Assignment                         | 05 marks |
| • Team Project Presentation          | 10 marks |
| • Term-End Exam                      | 60 marks |

**Total** **100 marks**

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Program Name : B.Com(Hons)			Semester: III		
Course: Application of Business Research Method			Code: 06070302		
Teaching Scheme			Evaluation Scheme		
Classroom Session/ Lectures	Practical/ Group work	Tutorials	Credit	Continuous Evaluation	Term End Examination (TEE)
60	-	-	4	40	60
<b>Course Rationale:</b> Understand and critically apply the concepts and methods of business research. Identify, model and solve decision problems in different settings. Interpret results/solutions and identify appropriate courses of action for a given managerial situation whether a problem or an opportunity.					
<b>Course Objectives:</b> The objective of the course is to familiarize students with techniques and practices related to application of business research methods for various research problems.					
<b>Learning Outcomes:</b> After completion of the course, students would be able to: <ul style="list-style-type: none"><li>• Define the research problem</li><li>• Perform data collection</li><li>• Perform data preparation and missing value treatment</li><li>• Demonstrate Hypothesis testing Procedure and purify the data</li><li>• Identify the right test</li><li>• Analyze the data by parametric test using SPSS/Excel</li><li>• Analyze the data by Non Parametric test using SPSS/Excel</li><li>• Prepare the report</li></ul>					
<b>Prerequisite(s):</b> Basic knowledge of Research Methodology, Statistics, Excel					
<b>Pedagogy:</b> PBL(Problem Based Learning), PBL(Project Base Learning), Case study, Video, Hands on Exercise, Assignments, Quiz					
<b>Unit - I</b> <b>Introduction to Research</b> <ul style="list-style-type: none"><li>• Nature and Scope of Business Research</li><li>• Information Based Decision Making and Source of Knowledge.</li><li>• The Research Process</li><li>• Basic approaches and Terminologies used in Research</li><li>• Defining Research Problem</li><li>• Preparing a Research Plan.</li></ul> <b>Unit - II</b> <b>Sampling Technique &amp; Data Preparation</b> <ul style="list-style-type: none"><li>• Sampling Techniques</li></ul>					

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- Data types and collection
- Data Preparation concept
- Data Preparation process
  - Preliminary Questionnaire Screening
  - Editing,
  - Coding,
  - Data Entry (in Excel & SPSS)
- Missing value Treatment.

### **Unit - III**

#### **Data Analysis**

- Introduction to Excel & SPSS Software
- Descriptive analysis (Mean, Median, Standard Deviation, Correlation etc.)
- Cross tabulation
- Hypothesis testing procedure
- Bar and charts
- Data Purity test-
  - Normality,
  - Validity
  - Reliability test

### **Unit - IV**

#### **Parametric Test (Manual Calculation & Application of SPSS/Excel)**

- t/z-test (Simple t-test, Independent t-test, Matched paired t-test)
- Measure of Association (Correlation, Coefficient of correlation)
- Simple linear regression analysis
- one-way ANOVA

### **Unit - V**

#### **Non Parametric test (Manual Calculation & Application of SPSS/Excel)**

- Chi-Square test,
- Chi-square test for goodness of fit
- Spearman's correlation coefficients
- Factor analysis
- Report Writing: Types of reports, stages in preparation, Characteristics, layout structures, documentation, footnotes, Bibliography & References- various methods. Editing final report, characteristics of good report.

#### **Textbook:**

- Business Research methods, William G. Zikmand, Cengage Learning, 8th edition
- Research Methodology, C R Kothari, New Age International Publisher

#### **Reference Books:**

- Research Methodology, Naval Bajpai, Pearson Publication, Latest Edition
- Statistics For Research, George Argyrous, Sage, South Asia Edition, Latest edition

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## Evaluation Scheme:

- Class participation and attendance 05marks
- Mid Term Exam 20marks
- Assignment 05marks
- Team Project Presentation 10marks
- Term-End Exam 60marks
- **Total 100marks**

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Program Name: BCOM(Hons)			Semester: III		
Course: INDIAN ECONOMY			Code:06070303		
Teaching Scheme			Evaluation Scheme		
Classroom Session/ Lectures	Practical/ Group work	Tutorial s	Credit	Continuous valuation	Term End Examination (TEE)
40	-	-	4	40	60
<p><b>Course Rationale:</b> This course attempts to present many viewpoints on the economic development of India. Discussions will be illuminated by debates on India's economic development since the colonial era. The focus will mostly be on current problems, such as social injustices, limitations on agricultural and industrial expansion, and the revolution in the services industry. The focus of the coursework will be on a number of readings, in-class interactions, and discussions.</p>					
<p><b>Course Objectives:</b></p> <p>The Indian Economy course looks at themes pertaining to the growth and performance of the Indian economy overall. The principles of development economics serve as its foundation. The course covers a lot of material and is helpful for raising students' overall awareness of problems facing the Indian economy.</p>					
<p><b>Learning Outcomes:</b></p> <ol style="list-style-type: none"><li>1.Students will be able to evaluate the consequences of economic activities on institution, individual and social welfare.</li><li>2.To make awareness among the students about various economic issues in India.</li></ol>					
<p><b>Prerequisite(s):</b></p> <p>Basic knowledge of economics</p>					
<p><b>Pedagogy:</b></p> <ol style="list-style-type: none"><li>1.Lectures, Discussions and Storytelling</li><li>2. Teaching Economics Through Problems Based Learning</li><li>3. Simulation Games.</li><li>4. Using Media and Technology in Economics</li><li>5. Concept Mapping and Flow Charts</li></ol>					
<p><b>Units:</b></p> <p><b>Unit-I</b></p> <p>Basics of Economic Development: Major features of Indian Economy; Role of State and Market in economic development; Demographic features of Indian population; rural-urban, migration,</p>					

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urbanization; Poverty and Inequality, Occupational Structure, Human Development Index.

## Unit-II

Agriculture Structure: Land reforms in India; Technological change in agriculture; pricing of agricultural inputs and outputs; Issues in food security; Policies for Sustainable Agriculture, Taxation Policies, Rural Employment Schemes.

## Unit-III

Fiscal Federalism: Centre state financial relations; Finances of Central Government; Finances of State Governments; Parallel Economy; Problem relating to fiscal policy; Finance commission (article 280), Balance of Payments, Composition and direction of foreign trade;; Issues in export and import policy; Exchange rate policy and FEMA; foreign capital and MNCs in India.

## Unit-IV

Industrial Sector: Industrial Policy, Industrial Growth and Structure since 1951, MSEs, Services in the Indian Growth Process, Foreign Direct Investment (FDI).

## Unit-V

Financial Sector: Analysis of price behaviour in India, Review of monetary policy of the Reserve Bank of India (RBI) with emphasis on latest developments, Banking Sector Reforms in India.

### Textbook:

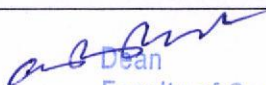
- Uma Kapila (ed), —Indian Economy since Independence”, Relevant articles.

### Reference Books:

- Deaton, A and Jean Dreze., —Poverty and Inequality in India. Economic and Political Weekly.
- Chakravarty, Sukhamoy. —Development Planning – The Indian Experience. Oxford University Press, Delhi.
- Jean Dreze and Amartya Sen, —India: Development and Participation, Oxford University Press, 2nd edition, 2002.
- Deepashree, “Indian Economics, Performance and Policies”, ANE Books Pvt. Ltd. New Delhi
- Dandekar, V. M., —Forty Years After Independence in Bimal Jalan (ed.), The Indian Economy: Problems and Prospects, Viking, New Delhi.
- Nagaraj, R., —Indian Economy since 1980: Vicious Growth or Polarisation?, Economic and Political Weekly. pp. 2831-39.
- Vaidyanathan, A., —Poverty and Development Policy. Economic and Political Weekly.

### Journals:

- The Indian Economic Journal <https://journals.sagepub.com/home/iej>
- Indian Economic Review <https://www.springer.com/journal/41775>

  
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## Links to websites:

- <https://ndl.iitkgp.ac.in/>

## Evaluation Scheme:

- |                                      |          |
|--------------------------------------|----------|
| • Class participation and attendance | 05 marks |
| • Mid Term Exam                      | 20 marks |
| • Assignment                         | 05 marks |
| • Team Project Presentation          | 10 marks |
| • Term-End Exam                      | 60 marks |

**Total** **100 marks**

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Program Name: BCOM(Hons)			Semester: III		
Course: COMPANY LAW			Code:06070304		
Teaching Scheme			Evaluation Scheme		
Classroom Session/ Lectures	Practical/ Group work	Tutorials	Credit	Continuous Evaluation	Term End Examination (TEE)
40	-	-	4	40	60
<b>Course Rationale:</b> To inform the students about the elementary ideas and the logic of the corporate law. In that respect, the students will be acquainted with the legal norms regulating the subjects of the corporate law, their legal structure and the position (status) of the trading subjects					
<b>Course Objectives:</b> <ul style="list-style-type: none"><li>To understand the provisions of Companies Act 2013</li><li>To understand the establishment and subsequent functioning of a body corporate in India</li></ul>					
<b>Learning Outcomes:</b> After the completion of the subject: <ol style="list-style-type: none"><li>Understand and identify key concepts in corporate law and the field of management education.</li><li>Effectively communicate by engaging in a persuasive style, and demonstrate oral advocacy skills in a clear and objective manner.</li><li>Successfully analyze a situation and collaborate effectively with others on a variety of legal issues.</li><li>Recognize, evaluate and resolve ethical dilemmas in legal and other professions.</li><li>Employ appropriate legal analysis by reasoning and problem solving skills to arrive at solutions to legal problems</li></ol>					
<b>Prerequisite(s):</b> The student must possess good communication skills as well as analytical and logical skills.					
<b>Pedagogy:</b> Case study, Analysis of cases and creating practical approach for learning and applying Company Law					

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**Syllabus:**

**Unit-I**

Concept of corporate body; Features, types and advantages of company; Privileges of private company; Conversion of private company into public company and vice versa; Formation, promotion and incorporation of company.

**Unit-II**

Memorandum of Association- meaning, importance, clauses of memorandum of association and their alteration; Doctrine of ultra - vires. Articles of Association- meaning, contents, alteration of articles of association; Constructive notice and doctrine of indoor management.

Prospectus- Definition, contents of prospectus; Statement in lieu of prospectus; Misstatement in prospectus and its consequences.

**Unit-III**

Share Capital- Types of Share Capital, Alteration of share capital, Reduction of Share Capital; Share and Stock Shareholder & Members: Difference between members and shareholders, modes of acquiring membership in a company, termination of membership; Who may be a member? Register of members, Rights and liabilities of members.

**Unit-IV**

Directors: meaning, numbers of directors, position, appointment, qualification, disqualification, restrictions on the number of directorship, vacation of office of director, removal of directors, managerial remuneration; powers and duties, liabilities of directors.

**Unit-V**

Company Meetings and Resolution: Kinds of Company Meetings, Requisites of valid Meeting; proxy; voting; Agenda; Minutes of Meetings. Specimens of notice, agenda and minutes. Resolution: meaning and types.

Winding Up: meaning, compulsory winding up; voluntary winding up, winding up under the supervision of Court, consequences of winding up.

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**Textbook:**

- Dr. Singh, Avtar; Company Law, 17th ed, Eastern Book Co. Lucknow, Bharat Law House, Delhi, 2018
- MC Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot (Publishers), Delhi.
- GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.

**Reference Books:**

- Anil Kumar, Corporate Laws, Indian Book House, Delhi
- Kapoor N.D., *Company Law: Incorporating the provisions of the companies Amendment Act.* Sultan Chand and Sons.
- Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, New Delhi,.
- Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi

Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth

**Journals:**

- Indian Journal of Corporate Law and Policy

**Links to websites:**

[www.mca.gov.in](http://www.mca.gov.in)

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**Evaluation Scheme:**

- |                                      |          |
|--------------------------------------|----------|
| • Class participation and attendance | 05 marks |
| • Mid Term Exam                      | 20 marks |
| • Assignment                         | 05 marks |
| • Team Project Presentation          | 10 marks |
| • Term-End Exam                      | 60 marks |

**Total** **100 marks**

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Program Name: BCOM(Hons)			Semester: IV		
Course: CORPORATE ACCOUNTING			Code:Code:06070401		
Teaching Scheme			Evaluation Scheme		
Classroom Session/ Lectures	Practical/ Group work	Tutorials		Continuous Evaluation	End Examination
40	-	-	4	40	60
<b>Course Rationale:</b> The Main Aim of this course is to acquaint the students with fundamentals of corporate accounting. It will equip the students with the concept and methods of company accounts, issue of shares and debentures and corporate restructuring.					
<b>Course Objectives:</b>  1. Learn about the journal entries of issue of shares and issue of debentures.  2. To know about the meaning of companies and working style of companies.  3. Know about the final accounts of the companies.  4. Learn about the valuation method of shares and goodwill and measurement of performance of companies.  5. Work with profit prior to incorporation and post incorporation profits in company's accounts.  6. Learn about the concept of sources of redemption of debentures and redemption of preference shares.					
<b>Learning Outcomes:</b>  After completion of the course, students would be able to:  1. Construct the financial statements of company within the framework of Ind AS 2. Develop a process for redemption of Preference shares 3. Construct the Restructuring of capital structure in the financial statement of Joint stock company ltd. 4. Calibrate the procedure involved in Amalgamation of companies 5. Calibrate the procedure involved in Absorption of companies 6. Explain the implication of unethical accounting practices on the society					
<b>Prerequisite(s):</b>  Basic Accounting Concept and Principles					

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## Pedagogy:

A combination of class-room lectures, assignments and case discussions.

## Syllabus:

### Unit-I

Introduction to Corporate Accounting. Final Accounts of limited liability companies: Concept and format of Profit and Loss Account, Profit and loss Appropriation Account and Balance Sheet according to Schedule III of Companies Act, 2013.

### Unit-II

Share Capital – Meaning, types of shares, types of share capital, difference between equity shares and preference shares, concept of issue of shares, book building, Concept of Issue, forfeiture and reissue of shares, accounting treatment of issue, forfeiture and reissue of shares. Redemption of preference shares: Concept and methods, Concept of Bonus shares and Right shares.

### Unit-III

Debenture- meaning, types, concept and accounting treatment of issue of debentures .Redemption of Debentures: concept, sources of finance for the redemption of debentures, methods of redemption of debentures.

### Unit-IV

Valuation of Goodwill: Meaning, determinants, needs for valuation of Goodwill, methods of valuation of goodwill. Valuation of Shares: Meaning, determinants, need for valuation of shares, methods of valuation of shares.

### Unit V

Corporate Restructuring: Amalgamation of companies: concept, objectives, distinction between Amalgamation in the nature of Merger and Amalgamation in the nature of Purchase, concept of transferor and transferee company, methods of amalgamation. Internal Reconstruction: meaning, objectives, methods of internal reconstruction.

## Textbook:

- Goel D.K, Goel S: Corporate Accounting, Arya Publications.
- Tulsian , P.C. Tulsian, B – Introduction to Corporate Accounting –S. Chand & Company Ltd.
- Goyal, B, Maheshwari . R, Gupta, R. – Corporate Accounting –International Book House Pvt. Ltd.
- Ghosh, T. P. Accounting Standards and Corporate Accounting Practices. New Delhi: Taxmann Allied Services (P) Ltd.
- Gupta R.L. and Radha Swami M., Financial Accounting, Sultan Chand and Sons, New Delhi.

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## Reference Books:

- Goyal, V. K., Goyal, R. Corporate Accounting, PHI Learning Private Limited.
- J.R.Monga, Basic Corporate Accounting, Mayur paperbacks, New Delhi
- M.C. Shukla, T.S.Grewal and S.C.Gupta, Corporate Accounting, S.Chand And co., New Delhi
- S.N.Maheshwari and S.K.Maheshwari, Corporate Accounting, Vikas Publication, New Delhi

## Journals:

- Academy of Accounting and financial studies journal
- Journal of Business finance and accounting

## Links to websites:

- <https://www.ebooknetworking.net/ebooks/corporate-accounting.html>
- [https://www.google.co.in/books/edition/Corporate\\_Accounting\\_For\\_the\\_B\\_Com\\_Cours/ihE8BAAAQBAJ?hl=en&gbpv=1&dq=Corporate+accounting&printsec=frontcover](https://www.google.co.in/books/edition/Corporate_Accounting_For_the_B_Com_Cours/ihE8BAAAQBAJ?hl=en&gbpv=1&dq=Corporate+accounting&printsec=frontcover)

## Marking Scheme:

- |                                      |          |
|--------------------------------------|----------|
| • Class participation and attendance | 05 marks |
| • Mid Term Exam                      | 20 marks |
| • Assignment                         | 05 marks |
| • Team Project Presentation          | 10 marks |
| • Term-End Exam                      | 60 marks |

**Total 100 marks**

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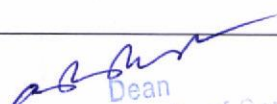




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Program Name: BCOM(Hons)			Semester: IV		
Course: Financial Reporting and Analysis			Code:06070402		
Teaching Scheme			Evaluation Scheme		
Classroom Session/ Lectures	Practical/ Group work	Tutorials	Credit	Continuous Evaluation	Term End Examination (TEE)
40	-	-	4	40	60
<p><b>Course Rationale:</b> This course combines theoretical concepts underlying the presentation of financial statements with the practical techniques of financial analysis. Topics include accounting processes; examination of the components of the balance sheet, the income statement and the statement of cash flows; application of the various quantitative techniques of financial analysis, such as ratio interpretation.</p>					
<p><b>Course Objectives:</b></p> <ol style="list-style-type: none"><li>1. To analyze financial statements using knowledge of the underlying accounting principles, and financial analysis techniques.</li><li>2. To recognize the impact of operating, investing, and financing decisions on financial statements.</li></ol> <p>To be able to present the financial results and position of a company relative to its industry and peer group in oral and written format.</p>					
<p><b>Learning Outcomes:</b></p> <p><b>After completion of the course students would be able to :</b></p> <ol style="list-style-type: none"><li>1. To differentiate between Indian Accounting standards and International accounting standards.</li><li>2. To analyse and interpret different financial statements.</li><li>3. To value tangible and intangible assets.</li></ol>					
<p><b>Prerequisite(s):</b></p> <ol style="list-style-type: none"><li>1. Good Communication skills</li><li>2. Basic knowledge of financial accounting</li></ol>					

  
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**Pedagogy:** A mix of pedagogy would be adopted Consisting lecture, discussion, presentation, quizzes, homework and class test. Conceptual inputs will be given through short lectures. The extent, quality of learning will depend on the quality & depth of discussion in the class. This in turn depends on the preparation and thinking that has been put in by the students for each session. Readings and ; Assignments, whenever given, are a means of focusing on central issues, concepts or knowledge. Students who are aloof to the class-room proceedings or do not read the pre-reading will miss a significant segment of the course. A student's ability to solve problems is also a reflection of the extent to which concepts have been understood. The course is a hands-on course and requires the participant to work out multiple examples to gain confidence.

**Syllabus:**

**Unit I:**

Nature & objectives of Financial Statement Analysis, Uses & Limitations of Financial Statements, Stakeholders of financial statements, Income Statement. Comparative Statement, Common Size Statement.

**Unit II:**

Overview of International Accounting Standards , International Financial Reporting standards(IFRS), Significant difference between International standards and Indian Accounting Standards, Understanding of US GAAP, Corporate Financial Reporting- Issues and problems with special reference to published financial statements.

**Unit III:**

Tools and techniques of financial statement analysis, Balance Sheet, Cash Flow Statement- Meaning, Types of activities, preparation of Cash flow statement through Direct and Indirect Method. Ratio Analysis- Meaning, Advantages, Limitations, Types of ratios- Liquidity, Activity, Profitability, Capital structure ratio

**Unit IV :**

Concept of valuation, Valuation of tangible fixed assets, Valuation of intangible assets, Valuation of liabilities, valuation of shares, valuation of business.

**Unit V:**

Financial reporting by Mutual Funds, Non-Banking financial companies, Window dressing, Recent scandals in financial reporting, Developments in Financial Reporting- Value Added statement, Economic Value Added, Market value Added, Inflation Accounting

  
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## Textbook:

Wild, John J., K.R. Subramanyam, and Robert F. Halsey. Financial Statement Analysis. New York: McGraw-Hill Irwin, 2001. The new 10th Assignment and problems are from the 10th Edition.

## Reference Books:

1. RNarayanasamy "Financial accounting a Managerial perspective" PHI Learning Private limited, New Delhi.
2. Gerald I White, Sondhi C Ashwinpaul, Fried Dov. "The Analysis and Use of Financial Statements" Wiley India 2007.
3. Stice K Earl, Stice D James, "Financial Accounting Reporting And Analysis" South Western 2006.
4. CHARLES H. GIBSON (2013) Financial Statement Analysis, International Edition. Cengage Learning.
5. Gupta, Ambrish, Narayanaswamy, R "Financial Accounting for Management - An Analytical Perspective", 4th Edition, Pearson Education.2012

## Journals:

- *Journal of Financial Reporting and Accounting*

## Links to websites:

- <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html>

## Evaluation Scheme:

- |                                      |          |
|--------------------------------------|----------|
| • Class participation and attendance | 05 marks |
| • Mid Term Exam                      | 20 marks |
| • Assignment                         | 05 marks |
| • Team Project Presentation          | 10 marks |
| • Term-End Exam                      | 60 marks |

**Total** **100 marks**

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Program Name: BCOM(Hons)			Semester: IV		
Course: FUNDAMENTALS OF FINANCIAL MANAGEMENT			Code:Code: 06070403		
Teaching Scheme			Evaluation Scheme		
Classroom Session/ Lectures	Practical/ Group work	Tutorials	Credit	Continuous Evaluation	Term End Examination (TEE)
40	-	-	4	40	60

## Course Rationale:

The objective of a business enterprise is to generate profits and remain viable and sustainable. Sustainability necessitates value creation by organizations not for just their stakeholders but also for society at large.

In the process of value creation, financial managers are increasingly supplementing the traditional metrics of performance with new methods that encourage a greater role for risk assessment and critical analysis of alternatives. The purpose of this course is to enable students to understand the financial decision-making process and to interpret the impact that financial decisions will have on value creation. Thus there are four major decision-making areas in financial management: the financing, investment, liquidity, valuation and asset management decisions.

Financial assets are changing their characteristic performance in rapidly changing financial markets which is posing a challenge to financial analysts. These challenges are further magnified by wide fluctuations and volatility in exchange rates, interest rates, tax laws, technology changes which are making decision making an even more challenging task. Today's financial manager must have the flexibility to adapt to the changing external environment if his or her firm is to survive.

This course will enable students to develop skills to assess the sources of finance and analyze investment decisions in terms of the different types of cash flows. Students will also be able to analyze the liquidity of the firm and learn to manage cash, receivables and inventory to maintain optimum liquidity in the firm. Students will also understand the significance of value creation by the firm and analyze the corporate governance of the firm.

## Course Objectives:

- To acquaint students with the techniques of financial management and their applications for business decision making.
- To manage cash outflows and inflows with the help of cash flow statement.

## Learning Outcomes:

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After completion of the course, students would be able to:

1. Identify the best source of financing suitable to a business
2. Review investment decisions on the basis of the associated risk and return based on the concept of Time Value of Money
3. Calculate the cash flows from complex investment decisions
4. Calculate the cost of capital under different capital structures and assess the optimal capital structure and value for the firms

Evaluate the critical factors influencing liquidity of the firm through cash, inventory, and receivables of the firm

**Prerequisite(s):**

Basic knowledge of Accounts & Finance.

**Pedagogy:**

Exercises in the text book and Cases would be used for extensive practice both in the class and for self-study.

**Syllabus:**

**Unit 1: Introduction**

Introduction: Concepts, Nature, Scope, Function and Objectives of Financial Management. Basic Financial Decisions: Investment, Financing and Dividend Decisions.

**Unit 2: Investment**

Investment Decisions: Analysis of Risk and Uncertainty. Concept and Computation of Time Value of Money, DCF and Non DCF methods of Investment Appraisal. Project selection on the basis of Investment Decisions. Valuating Investment Proposals for Decision Making, Capital Rationing.

**Unit 3: Financing Decision**

Analysis of Risk and Uncertainty. Concept and Computation of Time Value of Money, DCF and Non DCF methods of Investment Appraisal. Project selection on the basis of Investment Decisions. Valuating Investment Proposals for Decision Making. Capital Rationing. Cost of Capital and Financing Decision: Sources of long- term financing, Estimation of components of cost of capital.

**Unit 4: Dividend Decisions**

Dividend Policy Decision - Dividend and Capital; The irrelevance of dividends: General, MM hypothesis; Relevance of dividends; Leverage Analysis: Operating and Financial Leverage; EBIT -EPS analysis; Combined leverage.

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that has been put in by the students for each session. Readings & Assignments, whenever given, are a means of focusing on central issues, concepts or knowledge. Students who are aloof to the class-room proceedings or do not read the pre-reading will miss a significant segment of the course. A student's ability to solve problems is also a reflection of the extent to which concepts have been understood. The course is a hands-on course and requires the participant to work out multiple examples to gain confidence.

**Syllabus:**

**Unit-1**

Auditing: Meaning, objectives, importance and types of Auditing, Audit Process: internal control, internal check & internal audit, audit programmer.

**Unit-2**

Audit Procedure: Routine checking, vouching, verification & valuation of assets & liabilities

**Unit-3**

Audit of Public company: Qualification, Appointment of company Auditors, their powers, duties and liabilities, Audit of depreciation and reserves, Divisible profits & dividends.

**Unit-4**

Audit Report and Investigation Audit Report: Meaning, objectives, contents and types. Investigation: meaning, Nature and objectives.

**Unit-5**

Recent trends in auditing, Introduction to EDP Audit; meaning and types, nature and significance of cost audit, tax audit and management audit.

**Textbook:**

- ArunaJha, Auditing, 3<sup>rd</sup> Edition Taxmann, New Delhi.
- Ravinderkumar & Virender Sharma, Auditing: principles and practice, 3<sup>rd</sup> Edition PHI Pvt Ltd, New Delhi.

**Reference Books:**

- Sharma T.R., Principles of Auditing, 2019 Edition Sahitya Bhawan Agra.
- Tondon B.N., Principles of Auditing, 14<sup>th</sup> Edition S. Chand and Co., New Delhi.
- Gupta Kamal, contemporary Auditing, 6<sup>th</sup> Edition Tata McGraw hill, New Delhi.
- Ray Whittington, principles of auditing & other assurance services, 20<sup>th</sup> Edition Tata McGraw hill, New Delhi.
- Alvin A. Arens, Auditing and assurance services, 17<sup>th</sup> Edition Pearson.
- S.K. Basu, Fundamentals of Auditing, 1<sup>st</sup> Edition Pearson
- Viji Chandran, Principles and practice of auditing, 2015 Edition vikas publishing

**Journals:**

- Journal of Accounting, Auditing & Finance
- Accounting, Auditing & Accountability Journal

**Links to websites:**

- <https://na.theiia.org/training/eLearning/Pages/eLearning.aspx>





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|-----------------------------|----------|
| • Mid Term Exam             | 20 marks |
| • Assignment                | 05 marks |
| • Team Project Presentation | 10 marks |
| • Term-End Exam             | 60 marks |

<b>Total</b>	<b>100 marks</b>
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Program Name: BCOM(Hons)			Semester: IV		
Course: PRINCIPLES OF MARKETING			Code: 06070404		
Teaching Scheme			Evaluation Scheme		
Classroom Session/ Lectures	Practical/ Group work	Tutorials	Credit	Continuous Evaluation	Term End Examination (TEE)
40	-	-	4	40	60
<b>Course Rationale:</b> The rationale for this course is using different marketing strategies and obtain a better understanding of market needs and to more completely satisfy them. Companies that develop effective marketing strategies achieve high sales volumes at the desired profit margins.					
<b>Course Objectives:</b> The objective of this course is to provide conceptual knowledge of principles, tools and technique of marketing. Students must apply the learnings of the marketing concepts through various projects offered to them.					
<b>Learning Outcomes:</b> After completion of the course, students will be able to: <ol style="list-style-type: none"><li>1. Discuss the core concepts of marketing and related terminologies.</li><li>2. Analyze the application of consumer behaviour in the business industry.</li><li>3. Apply the learnings of the marketing in the product, pricing, distribution and promotion areas.</li></ol>					
<b>Prerequisite(s):</b> basic understanding of core concepts of management					
<b>Pedagogy:</b> The class may start by the student's Newspaper presentation using the concepts of marketing. A mix of pedagogy would be adopted consisting of lecture, discussion, presentation, demonstration and class test. Concept of the topics will be given through short lectures. The extent & quality of learning will depend on the quality & depth of discussion in the class.					
<b>Syllabus:</b>					

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**Unit-I**

Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

**Unit-II**

Consumer Behaviour: Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour.

Market segmentation: concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

**Unit-III**

Product: Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product life-cycle; New Product Development Process; Consumer adoption process.

**Unit-IV**

Pricing: Significance, Factors affecting price of a product, Pricing policies and strategies.

Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel, Physical Distribution.

**Unit-V**

Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;

**Textbook:**

- Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*, 13th edition. Pearson Education.
- Rajendra Maheshwari, *Principles of Marketing*, International Book House

- **Reference Books:** Dhruv Grewal, Michael Levy, *Marketing*, McGraw Hill Education.
- Chhabra, T.N., and S. K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company.

  
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- Neeru Kapoor, *Principles of Marketing*, PHI Learning
- Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition), McGraw Hill Education
- William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.
- Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi..

Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.

## Journals:

- American Marketing Association: <https://www.ama.org/ama-academic-journals/>
- European Journal of Marketing: <https://www.emerald.com/insight/publication/issn/0309-0566>

## Links to websites:

Marketing Management: <https://www.pearson.com/en-us/subject-catalog/p/marketing-management/P200000005952/9780137344161>

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## Evaluation Scheme:

- |                                      |          |
|--------------------------------------|----------|
| • Class participation and attendance | 05 marks |
| • Mid Term Exam                      | 20 marks |
| • Assignment                         | 05 marks |
| • Team Project Presentation          | 10 marks |
| • Term-End Exam                      | 60 marks |

**Total** **100 marks**

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Program Name: BCOM(Hons)			Semester: V		
Course: INCOME TAX LAW			Code: 06070501		
Teaching Scheme			Evaluation Scheme		
Classroom Session/ Lectures	Practical/ Group work	Tutorials	Credit	Continuous Evaluation	Term End Examination (TEE)
40	-	-	4	40	60
<b>Course Rationale:</b>  The course aims to help students to gain basic understanding of principles and law governing the taxation statute. It will provide them knowledge of structure of direct tax, system, procedure and functioning of income tax related matters.					
<b>Course Objectives:</b>  The Course aims to: <ol style="list-style-type: none"><li>1. Provide the participants a broad understanding of direct tax law as applicable in India.</li><li>2. Provide practical knowledge of computation of total income, assessable value, tax liability, assessment procedures and functioning of taxation related matters</li></ol>					
<b>Learning Outcomes:</b>  After completion of the course, students would be able to: <ol style="list-style-type: none"><li>1. Understand the provision of Income Tax law as applicable in India</li><li>2. Apply their understanding about income tax in business related decisions</li><li>3. Compute the different sources of income with respect to specific heads of earning</li><li>4. Compute the total income earned and tax liability arising there on</li><li>5. Make the tax management and tax planning.</li></ol>					
<b>Prerequisite(s):</b>  Working knowledge of Microsoft excel for computing total income and tax liability, and payment there of					

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## Textbook:

- Dr. Girish Ahuja & Dr. Ravi Gupta, Systematic approach to income tax, Wolters Kluwer
- Mr. Sandeep K Sahu, A summarised notes on income tax law
- CA Raj Kumar Agarwal, Handbook on income tax, Bharat's Publication
- Dr. Yogendra Bangar, a comprehensive guide to Taxation, Bangar's Publication

## Reference Books:

- Dr. Vinod Kumar Singhania, Corporate Tax Planning, Taxmann's Publication
- Dr. Girish Ahuja & Dr. Ravi Gupta, Simplified approach to Corporate Tax Planning & Management, Wolters Kluwer
- Dr. H.C. Mehrotra, Corporate Tax Planning and Management, Sahitya Bhawan Publication, Agra

## Journals:

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## Links to websites:

- [www.incometax.gov.in](http://www.incometax.gov.in)

## Evaluation Scheme:

- |                                      |          |
|--------------------------------------|----------|
| • Class participation and attendance | 05 marks |
| • Mid Term Exam                      | 20 marks |
| • Assignment                         | 05 marks |
| • Team Project Presentation          | 10 marks |
| • Term-End Exam                      | 60 marks |

**Total**

**100 marks**

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SHREE GURU GOBIND SINGH TRICENTENARY UNIVERSITY  
(UGC Approved University) GURGAON, Delhi-NCR

Program Name : BCOM(Hons)			Semester: V		
Course: Business Environment			Code:06070502		
Teaching Scheme			Evaluation Scheme		
Classroom Session/ Lectures	Practical/ Group work	Tutorials	Credit	Continuous Evaluation	Term End Examination (TEE)
40	-	-	4	40	60
<b>Course Rationale:</b> <ul style="list-style-type: none"><li>The present course aims at familiarizing the participants with various aspects of economic, social, political and cultural environment that impacts the business enterprises in India. This will help them in gaining an understanding of the environmental factors influencing Indian business organizations. The objective is also to facilitate the interface with business enterprises, small and big, so that actual practices in business are learnt by the students.</li></ul>					
<b>Course Objectives:</b> <ol style="list-style-type: none"><li>To provide a broad understanding of economic, social, political and cultural environment that impacts the business enterprises in India.</li><li>Analyze the framework of various environmental factors in Indian business organizations.</li><li>To impart knowledge about actual practices of Indian businesses at play learnt by the students.</li></ol>					
<b>Learning Outcomes:</b> <p>After completion of the course students would be able to :</p> <ol style="list-style-type: none"><li>Comprehend and evaluate political, economical, social and cultural environment for making informed decisions on business strategies and offerings.</li><li>Understand and develop skills for execution of effective environmental scanning and strategies for new frameworks.</li><li>Analyze and comprehend strategic environmental analysis into strategic programs that integrate product/service, pricing, communications and channel decisions.</li></ol>					
<b>Prerequisite(s):</b> <ol style="list-style-type: none"><li>Good Communication skills</li><li>Basic knowledge of business and management practices in India.</li></ol>					
<b>Pedagogy:</b> Course will be taught using classroom teaching, case studies and multiple different tools of education.					
<b>Unit I: Overview of Business Environment</b> Meaning and types of business environment, Internal and external environment, Micro and macro environment, Factors (Cultural, social, Political economic legal, demographic and technological) effecting business environment.					
<b>Unit II: Indian Industrial environment</b>					

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Industrial policy up to 1991, New industrial policy, Liberalisation, Privatisation and Globalization process in India, Disinvestment, Industrial sickness, MRTP act 1969, Competition law 2002, Foreign Exchange Regulation Act and Foreign Exchange Management Act (FERA and FEMA).

**Unit III: Financial Environment**

Indian money and capital markets: meaning, functions and constituents, Stock exchange- importance and functions, SEBI, Capital market reforms and development, Industrial financial institutions (IDBI, SIDBI, ICICI, IFCI etc.).

**Unit IV: Economic Planning and Development**

Planning in India- needs and objectives, five year plans, planning commission, 11th five year plan, Green and white revolution- achievements and failures, Second green revolution, foreign trade policy 2009, Export processing zones, Export oriented units, Special economic zones (EPZ's, EOU's, SEZ's) and trading houses in India.

**Unit V: Global Environment**

Bretton woods system, features of Uruguay round of negotiations, GATT/ WTO- role, functions and ministerial conferences, IMF, World Bank (International Bank for Reconstruction and Development), Regional economic cooperation institutions, SAARC, EU, NAFTA and ASEAN.

**Textbook:**

1. Shaikh & Saleem - Business Environment, Pearson Publications
2. Francis Cherunilam – Business Environment, Text and Cases, Himalaya Publishing House

**Reference Books:**

1. Mittal - Business Environment, Excel Books
2. V. Neelamegam – Business Environment, Vrinda Publications
3. Fernando-Business Environment, Prentice hall
4. Mishra S K & Puri V K - Economic Environment of Business, Himalaya Publishing House

**Journals:**

1. FIIB Business Review
2. Scholedge International Journal of Business Policy and Governance
3. International Journal of Development and Emerging Economics
4. Journal of Finance and Marketing
5. Journal of marketing
6. Economic Development and Cultural Change

**Case Study:**

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## Links to websites:

- **World Bank Publications**
- <https://data.worldbank.org/> (World Bank Open Data)
- [https://www.mindtools.com/pages/article/newLDR\\_66.htm](https://www.mindtools.com/pages/article/newLDR_66.htm) (Hofstede Cultural Dimensions)

## Evaluation Scheme:

- Class participation and attendance 05marks
- Mid Term Exam 20marks
- Assignment 05marks
- Team Project Presentation 10marks
- Term-End Exam 60marks

**Total 100marks**

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Program Name : BCOM(Hons)			Semester: VI		
Course: Principles of Auditing			Code:06070503		
Teaching Scheme			Evaluation Scheme		
Classroom Session/ Lectures	Practical/ Group work	Tutorials	Credit	Continuous Evaluation	Term End Examination (TEE)
40	-	-	4	40	60
<b>Course Rationale:</b> <p>An audit is a systematic and independent examination of books, accounts, statutory records, documents and vouchers of an organization to ascertain how far the financial statements as well as non-financial disclosures present a true and fair view of the concern. This course attempts to assist the students to ensure that the books of accounts are properly maintained by the concern as required by law. This course is a study of techniques available for gathering, summarizing, analyzing and interpreting the data presented in financial statements and procedures used in verifying the fairness of the information, Also emphasizes ethical and legal aspects and considerations. This course emphasis on skill development in addition to subject matter.</p>					
<b>Course Objectives:</b> <ol style="list-style-type: none"><li>1. To provide comprehension by the students on ethical principles of audit profession.</li><li>2. To provide the understanding by the students of general chronology of audit, audit strategy, audit program and audit procedures.</li><li>3. To provide the view on audit risk assessment, its calculation and importance for audit strategy.</li><li>4. Express themselves and their ideas better than today in terms of technical points in accounting and auditing.</li></ol>					
<b>Learning Outcomes:</b> <p>After completion of the course, students would be able to:</p> <ol style="list-style-type: none"><li>1. Discuss the duties of auditors and other assurance providers and how these have changed over time.</li><li>2. Explain the meaning of concepts that are fundamental to auditing and assurance services, such as 'independence', 'audit evidence', 'audit risk', 'materiality'.</li><li>3. Distinguish between compliance and substantive testing and describe various audit tests.</li><li>4. Discuss the form, content and importance of auditors' reports provided at the end of the audit.</li><li>5. Discuss the issue of legal liability arising from audits and other assurance services.</li></ol>					
<b>Prerequisite(s):</b> <p>Principles of Accounting</p>					
<b>Pedagogy:</b> <p>A mix of pedagogy would be adopted Consisting lecture, discussion, presentation, quizzes, homework and class test. Conceptual inputs will be given through short lectures. The extent &amp; quality of learning will depend on the quality &amp; depth of discussion in the class. This in turn depends on the preparation and thinking</p>					

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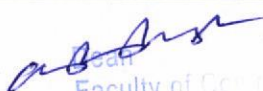
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- <https://cag.gov.in/>

## Evaluation Scheme:

- Class participation and attendance 05marks
- Mid Term Exam 20marks
- Assignment 05marks
- Team Project Presentation 10marks
- Term-End Exam 60marks

**Total 100marks**

  
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Program Name: BCOM(Hons)			Semester: VI		
Course: INDIRECT TAX			Code: 06070602		
Teaching Scheme			Evaluation Scheme		
Classroom Session/ Lectures	Practical/ Group work	Tutorials	Credit	Continuous Evaluation	Term End Examination (TEE)
40	-	-	4	40	60
<b>Course Rationale:</b>  The course aims to help students to gain basic understanding of knowledge of principles and provisions of Goods and Service Tax, and Custom laws. Students will gain a working knowledge regarding computation of tax liability pertaining to these laws.					
<b>Course Objectives:</b>  The Course aims to:  1. Provide the participants a broad understanding of indirect tax law as applicable in India. 2. Provide understanding of principles and law governing the indirect taxation statute in India 3. Provide practical knowledge of computation of assessable value, tax liability, assessment procedures and functioning of taxation related matters					
<b>Learning Outcomes:</b>  After completion of the course, students would be able to:  1. Understand the provision of Indirect Tax law as applicable in India 2. Apply their understanding about GST in business related decisions 3. Understand the Customs Act and duty applicable. 4. Compute the total income earned and tax liability arising there on					

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5. Make the tax management and tax planning.

**Prerequisite(s):**

Working knowledge of Microsoft excel for computing total tax liability, and payment thereof.

**Pedagogy:**

A mix of pedagogy would be adopted;

- Conceptual inputs will be given through the short lectures and problem solving method
- Wherever applicable "real life" cases will be used for providing the base for application of concepts.
- Projects/Assignments will be used for experiential learning.

**Syllabus:**

**Unit-I:**

Conceptual Framework of GST: Definition of Goods and Services; general principles of GST, CGST, SGST, IGST, Charge of goods and service tax and taxable goods and services, Valuation of taxable goods and services,

**Unit-II:**

Goods and Services Tax Act, 2017 : An Introduction, Cascading Effect of Indirect Taxes, A brief Historical Evolution of GST, VAT Vs. GST; Excise Tax Vs. GST; Service Tax Vs. GST; Types of GST: CGST, SGST, IGST and their procedures. Tax Structure under GST Regime: Various Tax rates under GST; HSN Coding.

**Unit-III:**

Documentation, Registration, Migration, Return Filing Mechanism: IGSTN, Payment of tax, Refund of Tax, Input Tax Credit, GST audit procedures.

**Unit-IV:**

Authorities under GST Regime: GST Council, Composition of GST Council, Functions and Powers and functions of GST Council. Central Board of Excise and Customs (CBEC): Officers in the new Regime of GST, Powers, Functions and Responsibilities of GST Officers under GST Regime.

**Unit V:**

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

## Textbook:

- V.S. Datey, Indirect Tax Law and practice, Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
- Sanjeev Kumar, Systematic Approach to Indirect Taxes, Latest edition.
- S. S. Gupta, Service Tax -How to meet your obligation, Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
- Vinod K. Singhania, Element of Service Tax, Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
- Dr. Girish Ahuja, Dr. Ravi Gupta, Indirect taxes, latest edition, Bharat Publishers

## Reference Books:

- Bare Act of CGST, SGST and IGST.

## Journals:

- <https://www.journalpressindia.com/vision-journal-of-indian-taxation>

## Links to websites:

- [www.gst.gov.in](http://www.gst.gov.in)

## Evaluation Scheme:

- |                                      |          |
|--------------------------------------|----------|
| • Class participation and attendance | 05 marks |
| • Mid Term Exam                      | 20 marks |
| • Assignment                         | 05 marks |
| • Team Project Presentation          | 10 marks |
| • Term-End Exam                      | 60 marks |

**Total 100 marks**

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Program Name: BCOM(Hons)			Semester: VI		
Course: HUMAN RESOURCE MANAGEMENT			Code: 06070603		
Teaching Scheme			Evaluation Scheme		
Classroom Session/ Lectures	Practical/ Group work	Tutorials	Credit	Continuous Evaluation	Term End Examination (TEE)
40	-	-	4	40	60
<p><b>Course Rationale:</b> This Course is the basic course for Human resource management students to provide them knowledge and evolution of human resources. The units or modules in this subject are designed to deeply impart the understanding of functions of HRM along with light on human resource information system and contemporary challenges of HR field for managers. This course will help the students to realize the human resource management applications in organizations such as training and development activities and international issues.</p>					
<p><b>Course Objectives:</b></p> <ol style="list-style-type: none"><li>1. To prove the understanding of HRM field and activities conducted in that area.</li><li>2. To develop competence and problem solving attitude in the HR area.</li><li>3. To provide the insights for HR problem solutions in corporates.</li></ol>					
<p><b>Learning Outcomes:</b> This course would enable the students to learn:</p> <ol style="list-style-type: none"><li>1. Role of the HRM function,</li><li>2. Employee resourcing, performance, appraisal and development of human resource in the organization.</li><li>3. Solve HR field problems.</li></ol>					
<p><b>Prerequisite(s):</b></p> <ol style="list-style-type: none"><li>1. Basic management understanding.</li><li>2. Communication skills.</li></ol>					

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**Pedagogy:** Lectures, Discussions, Case studies, Videos, Activities, etc.

**Syllabus:**

**Unit-I**

Introduction to HRM - Evolution of 21<sup>st</sup> Century HR, Nature of Human Resource Management—Concepts, Objectives and Functions; HRD—Concept and Mechanisms, Business Challenges and Changing Role of HR, Role of New Age HR Manager.

**Unit-II**

HR Planning -Strategic Linkage with Business Goals, Job Analysis, Competency mapping, Demand and Supply Forecasting, Flexibility arrangements, Recruitment, Selection and Orientation, Career planning and Development.

**Unit-III**

Managing Performance - Performance Appraisal Methods, Errors and other issues, Compensation - Job Evaluation, Performance Appraisal—Techniques of appraisal; Potential Appraisal and employee counseling; Managing compensation, establishing reward and pay plans—job evaluation, incentive plans, employee benefits; Ensuring safety and healthy work environment.

**Unit-IV**

Training and Development - Importance and contemporary Issues, Need analysis, Processes and Techniques, Evaluation of training effectiveness, cross cultural training.

**Unit-V**

Human Resource Information Systems, Human Resource Accounting and Audit. HRM in globally competitive environment; Strategic Human Resource Management.

**Textbook:**

- B.Pattanayak, *Human Resource Management* - PHI
- V.S.P.Rao, *Human Resource Management* - Excel Books
- K Aswathappa, *Human Resource and Personnel Management* - Tata McGraw Hill
- Gupta, C.B. (2014). *Human Resource Management*. Delhi. Sultan Chand & Sons. .
- Decenzo, A. David & Robbins, Stephen. (2011). *Fundamentals of Human Resource Management*..
- Werther, William and Davis, Keith. (2000). *Human Resource Management*. Prentice Hall
- Chhabra, T.N. (2006). *Human Resource Management*. DhanpatRai & Co.

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## Reference Books:

- C.B. Gupta, Human Resource Management, Text and cases, Sultan Chand and Sons.
- R.S. Dwivedi, A text Book of Human Resource Management, Vikas Publishing.
- SeemaSanghi, Human Resource Management, Vikas Publishing.

## Journals:

- Human resource Management: Advancing Human Resource Research and Practice, Wiley.
- South Asian General of Human Resource Management, Sage Publications.
- The International Journal of Human Resource Management, Routledge, Taylor and Francis Group.

## Links to websites:

- <https://www.youtube.com/watch?v=T7bSMzg7x-s>
- <https://www.icmrindia.org/case%20volumes/Case%20Studies%20in%20Human%20Resource%20Management%20Vol%20I.htm>

## Evaluation Scheme:

- |                                      |          |
|--------------------------------------|----------|
| • Class participation and attendance | 05 marks |
| • Mid Term Exam                      | 20 marks |
| • Assignment                         | 05 marks |
| • Team Project Presentation          | 10 marks |
| • Term-End Exam                      | 60 marks |

**Total 100 marks**

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SHREE GURU GOBIND SINGH TRICENTENARY UNIVERSITY  
(UGC Approved University) GURGAON, Delhi-NCR

Program Name: BCOM(Hons)			Semester: VI		
Course: BUSINESS LAW			Code:06070604		
Teaching Scheme			Evaluation Scheme		
Classroom Session/ Lectures	Practical/ Group work	Tutorials	Credit	Continuous Evaluation	Term End Examination (TEE)
40	-	-	4	40	60

## Course Rationale:

From protecting property and people's rights to identifying potential legal issues, knowledge of business law is vital for the student. It also extends far beyond legal teams, making it important for all students to have an appreciation of how the law regulates businesses.

## Course Objectives:

To provide basic understanding of laws related to Indian business system and their impact on business organizations and to develop an understanding of significant provisions of select business laws and acquire the ability to address basic application oriented issues.

## Learning Outcomes:

By the end of the course, the student will be able to:

- Demonstrate an understanding of the different legal issues arising in the business environment.
- Demonstrate knowledge and understanding of the main common law and statutory provisions which apply to institutions, personnel and commercial transactions in the Australia context.
- Explain the benefits of ethics within the context of corporate and business law.
- Investigate, analyse and synthesize legal principles relating to commercial transactions, corporations and other forms of business organisations.

  
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- Demonstrate an understanding of the underlying themes and issues and the key legal principles relating to commercial transactions, and/or corporate law.
- Apply legal reasoning and research to generate appropriate responses to legal problems in the corporate governance contexts.
- Identify and comment on the policy issues which arise in various topics, including the need for law reform where the law is considered deficient.

**Prerequisite(s):**

The student must be good in communication and must possess logical and reasoning abilities.

**Pedagogy:**

The actual cases examples will be taken in the class in order to support the theory.

**Syllabus:**

**Unit- 1**

Indian Contract Act 1872: Law of Contract: Definition, essentials and types of contracts, offer – definition and essentials, acceptance – definition and essentials, consideration – definition and essentials, exceptions to the rule, no consideration, no contract, capacity of parties, free consent, quasi contract, legality of object, performance of contract, termination of contract, remedies for breach of contract. Law of Agency: Essentials, kinds of agents, rights and duties of agent and principal, creation of agency, termination of agency.

**Unit 2**

Negotiable Instruments Act 1881: Nature and characteristics of Negotiable instruments, kinds of negotiable instruments – promissory notes, bills of exchange and Cheque, Parties to negotiable instruments, Negotiation, presentment, discharge and dishonor of negotiable instruments.

**Unit 3**

The Limited Liability Partnership Act, 2008: Features, LLP agreements, Nature of LLP, Incorporation Documents, Incorporation by registration, Partners and their relations, Extent and limitation of liability, Whistle Blowing

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## Unit 4

Sale of Goods Act 1930: Essentials, sale v/s agreement to sell. Condition v/s warranties, rights of unpaid seller. Consumer Protection Act 1986: Objectives, definition, consumer protection council and state consumer protection council.

## Unit 5

The Information Technology Act, 2000 Definition, Digital Signature, Electronic Governance, Acknowledgment and Dispatch of Electronic Records, Digital Signature Certificates, Duties of Subscribers, Penalties and Offences.

### Textbook:

- Kapoor N. D., —Elements of Mercantile Law by Mercantile Lawl, Sultan Chand and Sons.
- Kuchhal M. C., —Business Lawl, Vikas Publishing House Pvt. Ltd.

### Reference Books:

- Agarwal Rohini, —Mercantile & Commercial Lawsl, Taxman Allied Services Pvt. Ltd.
- Gulshan S.S., —Business Lawl, Excel Books New Delhi.
- Pathak Akhileshwar, —Legal Aspects of Businessl, Tata McGraw Hill.
- Tulsian P.C., —Business Lawl, S. Chand & Company.
- Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi.
- Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
- Sushma Arora, Business Laws, Taxmann Publications.
- Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th ed.

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## Journals:

- The National Law School Journal
- The Journal of Law and Public Policy
- The International Journal on Consumer Law and Practice

## Links to websites:

<https://www.mca.gov.in>

## Evaluation Scheme:

- |                                      |          |
|--------------------------------------|----------|
| • Class participation and attendance | 05 marks |
| • Mid Term Exam                      | 20 marks |
| • Assignment                         | 05 marks |
| • Team Project Presentation          | 10 marks |
| • Term-End Exam                      | 60 marks |

**Total** **100 marks**

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