



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

Bachelor of Commerce (H)

Proposed Scheme & Syllabus

(NEP Based)

W.E.F ACADEMIC SESSION 2024-2025



3 Year Degree/ 4 Year Hons. /
4 Year Hons. with Research

GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY

SECTOR-16C, DWARKA, NEW DELHI-110078



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Graduate Attributes

Students are expected to exhibit the following abilities of learning after the completion of the Graduate Program in Commerce –

1. Comprehensive knowledge and understanding on concepts of commerce
2. Ability to articulate, communicate effectively and make professional presentations
3. Aptitude to think critically and reflect independently
4. Analytical skills to collate and synthesize data and derive rational decisions
5. Research oriented skills to analyze data, identify and diagnose problems, using latest technological tools
6. Explore new developments in the field of economic policies and processes of commerce
7. Innovation and Creativity striving towards an entrepreneurial mindset
8. Leadership abilities to uphold values and ethics and build efficient, effective, productive and proactive teams
9. Exhibit responsible citizenship towards social and ecological ecosystem
10. Self-driven attitude towards continuous learning and improvement

Need for Syllabus Revision:

As per the feedback of students, alumni, teachers and employers, a need was felt to update the curriculum of the B.Com (H) program to make it industry ready. In addition, with New Education Policy 2020, the curriculum of B. Com (H) was required to incorporate the features such as: CBCS, Multi-entry and Multi-exit, Academic Bank of Credits, etc. The current syllabus and scheme have been worked out for 3 and 4 years with flexible entry and exit based on the UGC Framework for UG Programmes.

The whole syllabus of **B. Com (H)** is divided into following types:

- 1 **Major Disciplinary** Stream (Core courses)
- 2 **Minor Disciplinary** Stream (Core Courses)
- 3 **Multidisciplinary** Courses
- 4 Ability Enhancement Courses (**AEC**)
- 5 Skill Enhancement Courses (**SEC**)
- 6 Value Added Courses (**VAC**) (common for all UG)
- 7 **Online/ Inhouse Industrial Skill-Based Training/ Apprenticeship/ Summer Internship**
- 8 **Research Project / Dissertation**
- 9 **MOOC** Courses
- 10 **NUES**



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

Criteria for Internal Assessment
Bachelor of Commerce (H)

All theory courses have internal assessment of 40 marks and 60 marks for external examination. For the courses related to labs, online /Industrial Skill-Based Training/ Apprenticeship/ Summer Internship, internal assessment is 40 marks and external examination is 60 marks.

The internal assessment of the students (out of 40 marks) shall be as per the criteria given below:

1. Class Test: 15 marks

Written Test Compulsory (to be conducted as per Academic Calendar of the University)

2. Individual Assignments /Presentation/ Viva-Voce/ Group Discussion/ Class Participation: 25 marks

Note: Record should be maintained by faculty and made available to the University, if required.

MAXIMUM AND MINIMUM CREDITS OF THE PROGRAM

The total number of credits for B. Com Programme-3 years is 132

The total number of credits for B. Com Programme-4 years is 176

Each student shall be required to appear for examination in all courses. However, for the award of the 3 Year (B. Com) Degree, a student should secure at least 120 credits.

Each student shall be required to appear for examination in all courses. However, for the award of the 4-Year (B. Com) (Honours) Degree / 4-Year (B. Com) (Honours with Research) Degree, a student should secure at least 160 credits.



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

Proposed Scheme w.e.f AY 2024-25

Program Outcomes for B. Com (Honours) Degree

On Completion of the Program of **B. Com** Graduates will be able to:

1. Develop comprehensive understanding of overall business and financial environment in India
2. Exhibit in-depth knowledge of financial operations and decision making in an organisation
3. Enhance problem solving abilities for decision making in financial services and operations
4. Augment critical thinking skills and analytical abilities to analyze business data using various techniques and technological tools
5. Communicate effectively, articulate accurately and present professionally
6. Create an inclusive culture with congenial interpersonal relationships
7. Lead productive and proactive teams
8. Demonstrate awareness of ethical issues and sensitivity towards social and environmental challenges
9. Execute a Research Project using appropriate Research Design and suitable Data Analysis Techniques

Program Specific Outcomes for 4-Year (B. Com) (Honours) Degree / 4-Year (B. Com) (Honours with Research) Degree

On Completion of the Programme of **(B. Com) (Honours)/ (B. Com) (Honours with Research)** Graduates will be able to:

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

The scheme proposes the distribution of Major Disciplinary Stream (Core courses), Minor Disciplinary Stream (Core Courses), Multidisciplinary Courses, Ability Enhancement Courses, Skill Enhancement Courses, Value Added Courses, Summer Internship

Research Project / Dissertation, MOOC Courses and NUES in the Programme.

1. Major Disciplinary Stream (Core courses) – **(CDMA)**
2. Minor Disciplinary Stream (Core Courses) – **(CDMI)**
3. Multidisciplinary Courses – **(MDIC)**



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

4. Ability Enhancement Courses – (AEC)
5. Skill Enhancement Courses – (SEC)
6. Value Added Courses (VAC) (common for all UG)
7. **Summer Internship**
8. Research Project / Dissertation
9. MOOC Courses
10. **NUES**



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

Proposed Scheme of the Program

Type of Course

- **CDMA** – Core Disciplinary Major
- **CDMI** – Core Disciplinary Minor
- **MDIC**– Multi Disciplinary Course
- **SEC** – Skill Enhancement Course
- **AEC** – Ability Enhancement Course
- **VAC** – Value Added Course

L: Number of Lecture hours per week

T/P: Number of Tutorial / Practical Hours per week

Credits: Number of credits assigned to a course / paper

NUES: No term end examination shall be held. The evaluation shall be conducted as per the scheme of examinations as described in the scheme of study.

In courses where few recommended projects are given, all students must undertake at least One Project for the course and this Project must carry at least 10% of the Internal Assessment evaluation. This is to encourage experiential learning in students. Projects must be designed to allow students to conduct field studies and encounter real life situations and problems. Projects designed to understand the problems of under privileged sections of society must be given preference and additional weightage in assessments.

Note: Elective courses and specializations will only be offered subject to a minimum of 10% students opting for that course or specialization.



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

Proposed Scheme of the Program - Bachelor of Commerce (H)

First Semester Examination

Code No.	Paper	NEP Classification	Type	L	T/P	Credits
BCOM 101	Financial Accounting	Discipline Specific Courses - Major Core	Core - CDMA	3	-	3
BCOM 103	Micro Economics	Discipline Specific Courses - Major Core	Core- CDMA	3	-	3
BCOM 105	Quantitative Techniques for Commerce	Discipline Specific Courses - Major Core	Core- CDMA	3	T	3
BCOM 107	Entrepreneurial Mindset NUES	Discipline Specific Courses - Minor Core	Core - CDMI	2	T	2
BCOM 109	Management Processes and Organisational Psychology	Multidisciplinary courses	Core - MDIC	2	T	2
BCOM 111	English Language and Business Communication	Ability Enhancement courses (language)	Core - AEC	2	T	2
BCOM 113	Computer Applications for Commerce (Lab Based)	Skill Enhancement courses	Core - SEC	3	P	3
BCOM 115	Indian Knowledge System/MOOCs [#]	Common Value-Added Courses	Elective -VAC	3	T	3
	Total Credits					21

The student is required to choose one MOOC course of **3 credits** as per his or her preference/choice from **Swayam portal** or any other online educational platform approved by the UGC / regulatory body from time to time at UG level and after completing the course, the student has to produce successful course completion certificate for claiming the credit. The course chosen by the student should be intimated to the MOOC Coordinator of the respective institution during the first semester. The students shall have an option to study the paper of **Indian Knowledge System instead of MOOC**.



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

BCOM 115 Indian Knowledge System

L-3, T/P-0 Credits - 3

Objective: The course aims to provide students with the knowledge of India Traditions and heritage and its impact on education and philosophy.

Course Outcomes: After completion of the course, students will be able to:

CO1. Understand the context in which they are embedded i.e. Indian culture and civilization including its Knowledge System and Tradition.

CO2. Understand the knowledge, skills and values in ancient Indian system.

CO3. Analyze the enriched scientific Indian heritage.

CO4. Explore the contribution from Ancient Indian system; tradition to modern science and Commerce

Course Contents:

Unit 1: Overview of Indian Knowledge: Philosophy: The Vedic Tradition, Upanishad and Classical Indian Darshanans, Indian Culture & Civilization – Different stages in the evolution of Indian Culture, Distinctive features of Indian culture, Components of Culture and Indian Music and Dance **(10 Hours)**

Unit 2: Integrating Indian Knowledge System into Commerce: Introduction to Arthashastra by Kautilya, Traditional Knowledge Digital Library (TKDL), Geographical Indications of Goods. **(12 Hours)**

Unit 3: Spirituality: Spirituality vis-à-vis religion, Concept of Maya (Illusion) – Advaita Vedanta, Meaning, scope and implications at work, Concept of Dharma: varna ashram dharma, svadharma, Concept of karma – meaning and importance to managers, corporate karma. Concept of Vasu dhaiva Kutumbakam **(10 Hours)**

Unit 4: Science, Engineering and Technology in IKS: Mathematics, Health and Wellbeing, Astronomy, Engineering and Technology: Metals and Metalworking, Town Planning, Architectural Engineering: Vastu Shastra and Shilpa Shastra. **(10 Hours)**

Suggested Readings: (Latest Editions)

1. Textbook on IKS by Prof. B Mahadevan, IIM Bengaluru
2. Kapur K and Singh A.K. Indian Knowledge Systems, Vol. 1. Indian Institute of Advanced Study, Shimla.
3. The Cultural Heritage of India. Vol.I. Kolkata: Ramakrishna Mission Publication.
4. Nair, Shantha N. Echoes of Ancient Indian Wisdom. New Delhi: Hindology Books.
5. Dr. R. C. Majumdar, H. C. Raychaudhuri and Kalikinkar Datta: An Advanced History of India (Second Edition) Macmillan & Co., Limited, London.
6. Rao, N. The Four Values in Indian Philosophy and Culture. Mysore: University of Mysore.
7. Ethics, Indian Ethos and Management, S. Balachandran and others, Shroff Publishers and Distributors Pvt. Ltd.



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

Mapping of Course Outcomes with Program level outcomes

Considering the weights of 1 to 3 as 'Low' to 'High', all course outcomes are mapped with Program Outcomes and Program Specific Outcomes as follows-

Program level Outcomes →		PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PS O1	PS O 2	PS O3	PS O4	PS O5	PS O 6
CO1	Understand the context in which they are embedded i.e. Indian culture and civilisation including its Knowledge System and Tradition	1	1	1	1	1	3	1	3	1	1	2	3	1	3	1
CO2	Understand the knowledge, skills and values in ancient Indian system	3	1	3	1	1	3	1	3	1	1	2	3	1	3	1
CO3	Analyze the enriched scientific Indian heritage	1	1	1	2	1	3	1	3	1	1	2	3	1	3	1
CO4	Explore the contribution from Ancient Indian system; tradition to modern science and Commerce	2	1	3	1	1	3	1	3	1	1	2	3	1	3	1
AVG		1.7	1	2	1.5	1	3	1	3	1	1	2	3	1	3	1