

## B. Com. (Prog.)

### Discipline Specific Course- 3.1(DSC-3.1): Business Statistics

#### CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
DSC - 3.1: Business Statistics	4	3	0	1	Pass in XII	NIL

#### Learning Objectives

The course aims to develop amongst the learners the ability to summarize, analyse and interpret quantitative information for business decision making.

#### Learning outcomes

After completion of the course, learners will be able to:

1. Examine and interpret various descriptive properties of statistical data.
2. Identify probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context.
3. Analyse the underlying relationship between variables and perform predictive analysis using regression models.
4. Analyse the trends and tendencies over a period through time series analysis.
5. Apply index numbers to real life situations.

#### SYLLABUS OF DSC-3.1

##### Unit 1: Descriptive Statistics (9 hours)

Measures of Central Tendency: Concept and properties of averages including Arithmetic mean, Median and Mode.

Measures of Dispersion: An overview of Range, Quartile Deviation and Mean Deviation; Standard deviation; Variance and Coefficient of variation.

Moments: Computation and significance; Skewness; Kurtosis.

##### Unit 2: Probability and Probability Distributions (15 hours)

Theory and approaches to probability; Probability Theorems: Addition and Multiplication; Conditional probability and Bayes' Theorem.

Expectation and variance of a random variable.

Discrete Probability distributions: Binomial and Poisson (Properties and Applications). Normal distribution: Properties of Normal curve; Computation of Probabilities and Applications.

### **Unit 3: Simple Correlation and Regression Analysis (12 hours)**

Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation (computation and properties); Probable and standard errors; Rank correlation.

Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate.

### **Unit 4: Time Series Analysis (6 hours)**

Time Series Data; Components of time series; Additive and Multiplicative models. Trend analysis; Fitting of trend using principle of least squares – linear and second-degree parabola.

Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa.

### **Unit 5: Index Numbers (3 hours)**

Meaning and uses of index numbers.

Construction of Index numbers: Methods of Laspeyres, Paasche and Fisher's Ideal index. Construction and Utility of Consumer Price Indices; BSE SENSEX, and NSE NIFTY.

### **Practical Exercises:**

**30 hours**

The learners are required to:

1. Observe and apply the concepts of descriptive statistics in real life situations.
2. Practice basic calculations in statistics using spreadsheets and try to use it for solving subject related assignments.
3. Conduct a small primary research/survey in groups and analyse the data using statistical tools discussed in the class (Examples: Buying behaviour, Motivation, Stress, Brand aspects, Sales Projections, Impact of advertisements etc).
4. Conduct a statistical experiment to estimate the probability of any event occurring in future.
5. Analyse the relationship between different factors affecting the demand for any product. Predict future demand of the product using regression analysis.
6. Analyse the past price movement in any equity stock using trend analysis.
7. Construct a hypothetical index that is representative of large cap stocks listed on NSE.

### **Suggested Readings:**

- Anderson, D. R. (2019). *Statistics for learners of Economics and Business*. Boston: Cengage Learning.
- Douglas A. L., Robert D. M., & William G. M. (2022). *Basic Statistics for Business and Economics*. Mc-Graw-Hill International editions.
- Gupta, S. C. & Gupta, I. (2018). *Business Statistics*, Mumbai: Himalaya Publishing House.
- Gupta, S. P., & Gupta, A. (2018). *Business Statistics: Statistical Methods*. New Delhi: S. Chand Publishing.
- Hazarika, P. A. (2012). *Textbook of Business Statistics*. New Delhi: S. Chand Publishing.
- Levine, D. M., Krehbiel, C., & Berenson, L. (2009). *Viswanathan. Business Statistics – A First Course*. Pearson Education.
- Levin R., Rubin D. S., Rastogi S., & Siddqui M. H. (2017). *Statistics for Management*. London: Pearson Education.
- Mark L. B., Bernard M. B., David M. L., Kathryn A. S., & David F. S. (2020). *Basic Business Statistics*. Pearson.
  - Murray R. S., Larry J. S. (2017). *Statistics*. Tata McGraw Hill edition.
  - Siegel, O. F. (2016). *Practical Business Statistics*. Cambridge Academic Press.
  - Thukral, J. K. (2021). *Business Statistics*, New Delhi: Taxman Publication.
  - Tulsian, P.C., Jhunjhunwala B. (2020). *Business statistics*. S. Chand Publishing.
  - Vohra, N. D. (2017). *Business Statistics*. New Delhi: McGraw-Hill Education India.

**Note: Suggested readings will be updated by the Department of Commerce and uploaded on Department's website.**

**Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.**

**Discipline Specific Course- 3.2(DSC-3.2): Financial Management**  
**CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES**  
**OF THE COURSE**

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
<b>DSC -3.2: Financial Management</b>	<b>4</b>	<b>3</b>	<b>0</b>	<b>1</b>	<b>Pass in XII</b>	<b>NIL</b>

**Learning Objectives**

The course aims to enable students to acquire knowledge of principles and practice of financial management.

**Learning outcomes**

After completion of the course, learners will be able to:

1. Analyse the conceptual framework of financial management and get an insight into the concept of time value of money, and risk and return.
2. Estimate cash flows for projects, and evaluate their profitability using capital budgeting techniques.
3. Estimate the cost of capital; and critically analyse different capital structure theories and factors affecting capital structure decision of a firm.
4. Analyse different theories of dividend and factors affecting dividend policy.
5. Estimate working capital requirements of a firm, and device optimum credit policy for a firm.

**SYLLABUS OF DSC-3.2**

**Unit 1: Financial Management: An Overview (3 hours)**

Nature, scope and objectives of financial management. An overview of time value of money, risk and return.

## **Unit 2: Capital Budgeting Decision (12 hours)**

The Capital Budgeting Process, Cash Flow Estimation, Different techniques of capital budgeting: Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR), Profitability Index

## **Unit 3: Cost of Capital and Financing Decision (15 hours)**

**Cost of Capital:** Estimation of components of cost of capital: Method for calculating cost of equity, cost of retained earnings, cost of debt and cost of preference capital, Weighted Average Cost of Capital (WACC). Incremental (Marginal) cost of capital.

**Capital Structure-** Theories of capital structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating, Financial and Combined Leverage. EBIT-EPS Analysis. Determinants of Capital Structure

## **Unit 4: Dividend Decision (6 hours)**

Theories for relevance and irrelevance of dividend decision for corporate valuation-MM Approach, Walter's Model, Gordon's Model, Determinants of dividend policy

## **Unit 5: Working Capital Decision (9 hours)**

Concepts of working capital, operating & cash cycles, risk-return trade off, working capital estimation, receivables management.

**Note: Use of Spreadsheet should be encouraged for doing basic calculations, quick understanding, problem solving and giving students subject related assignments for their internal assessment purposes.**

### **Practical Exercises**

**30 hours**

The learners are required to:

1. Compute risk and return of various investment alternatives using excel spreadsheet.
2. Estimate cash flows for a hypothetical Start-up. Using excel, evaluate the project's profitability by employing capital budgeting evaluation techniques.
3. Extract data from financial statements of different firms/financial databases and estimate the cost of capital using appropriate software.
4. Extract historical data and evaluate different dividend policies followed by companies of specific industries.
5. Estimate working capital requirements for any two companies belonging to different industries and compare them.

### **Suggested Readings:**

- Brealey, R. A., Myers S. C., Allen F., & Mohanty P. (2020). *Principles of Corporate Finance*. McGraw Hills Education.
- Khan, M. Y. & Jain, P. K. (2011). *Financial Management: Text, Problems and cases*. New Delhi: Tata McGraw Hills.
- Kothari, R. (2016). *Financial Management: A Contemporary Approach*. New Delhi: Sage Publications Pvt. Ltd.
- Maheshwari, S. N. (2019). *Elements of Financial Management*. Sultan Chand & Sons.
- Maheshwari, S. N. (2019). *Financial Management – Principles & Practice*. Sultan Chand & Sons.
- Pandey, I. M. (2022). *Essentials of Financial Management*. Pearson.
- Rustagi, R.P. (2022). *Fundamentals of Financial Management*. New Delhi: Taxmann Pub. Pvt. Ltd.
- Sharma, S. K. and Sareen, R. (2019). *Fundamentals of Financial Management*. New Delhi: Sultan Chand & Sons ( P) Ltd.
- Singh, J. K. (2016). *Financial Management: Theory and Practice*. New Delhi: Galgotia Publishing House.
- Singh, S. & Kaur, R. (2020). *Fundamentals of Financial Management*. New Delhi: SCHOLAR Tech Press.
- Tulsian, P.C. & Tulsian, B. (2017). *Financial Management*. New Delhi: S. Chand.

### **Additional Resources:**

- Chandra, P. (2019). *Financial Management: Theory and Practice*. New Delhi: Tata McGraw Hills.
- Ross, S. A., Westerfield, R. & Jefferey, J. (2017). *Corporate Finance*. Tata McGraw Hills.
- Srivastava, R. & Mishra, A. (2011). *Financial Management*. U.K.: Oxford University Press.
- Van Horne, J. C. & John, W. (2008). *Fundamentals of Financial Management*. Pearson Education.

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**Discipline Specific Course- 3.3(DSC-3.3): Principles of Marketing**  
**CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES**  
**OF THE COURSE**

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre requisite of the course (if any)
		Lecture	Tutorial	Practical/ Practice		
<b>DSC -3.3: Principles of Marketing</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>Pass in XII</b>	<b>NIL</b>

**Learning Objectives**

The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing.

**Learning outcomes**

After completion of the course, learners will be able to:

1. Discuss basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm.
2. Describe the dynamics of consumer behaviour and process of market selection through STP stages.
3. Analyse the process of value creation through marketing decisions involving product development.
4. Analyse the marketing decisions involving product pricing and its distribution.
5. Explore marketing decisions involving product promotion, and draft promotion mix strategies.

**SYLLABUS OF DSC-3.2**

**Unit-1: Introduction to Marketing and Marketing Environment (9 hours)**

**Introduction to Marketing:** Meaning, Scope and Importance; Marketing Philosophies; Marketing Mix for goods and services.

**Marketing Environment:** Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural.

## **Unit-2: Consumer Behaviour and Market Selection (9 hours)**

**Consumer Behaviour:** Need for studying consumer behaviour; Stages in Consumer buying decision process; Factors influencing consumer buying decisions.

**Market Selection:** Market Segmentation: Concept and Bases. Market Targeting, Product Positioning – concept and bases.

## **Unit-3: Product Decisions and New Product Development (9 hours)**

**Product Decisions:** Concept and classification; Levels of Product. Product mix; Branding-concept, types, significance, qualities of good brand name; Packaging and Labeling-types and functions; Product support service; New product development process; Product life cycle – concept and marketing strategies.

## **Unit-4: Pricing Decisions and Distribution Decisions (9 hours)**

**Pricing Decisions:** Objectives, Factors affecting price of a product; Pricing methods and strategies.

**Distribution Decisions:** Channels of distribution- types and functions. Factors affecting choice of distribution channel; Distribution logistics decisions.

## **Unit-5: Promotion Decisions and Developments in Marketing (9 hours)**

**Promotion Decisions:** Communication process; Importance of Promotion. Promotion mix tools: Distinctive characteristics of advertising, personal selling, sales promotion, public relations, and direct marketing.

**Developments in Marketing:** Sustainable Marketing, Rural marketing, Social marketing Digital marketing – an overview.

### **Exercises:**

The learners are required to:

1. Submit a report on any one marketing aspect of an organisation/group/cell/society/unit/department operating in your College/Institute.
2. Choose any company engaged in sustainable marketing and prepare a presentation of the analysis of its marketing mix. Propose changes to enhance its marketing mix.
3. Describe and analyse the STP strategy of a multinational company of your choice.
4. With reference to the concept of levels of a product examine the marketing strategy of any company which has customized the augmented product and has gained customer satisfaction.
5. Visit two bank branches (one being a public sector and the other being an international bank branch) and meet the PRO/ manager or a suitable staff member. Outline the key elements of the marketing strategy pursued by the branch managers and compare the implementation of the same. Prepare a report about these observations with a critical analysis of the same.



6. Analyse the distribution strategy of any product of your choice.
7. Draft promotion mix strategy for a hypothetical newly floated fine dining restaurant.

\*Note: These are suggestive exercises.

### **Suggested Readings**

- Baines et al. (2021). *Fundamentals of Marketing*. Oxford University Press
- Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). *Marketing*. McGraw Hill.
- Jain, P & Singhal, N. (2021). *Principles of Marketing*. Delhi: Scholar Tech Press.
- Kapoor, N. (2021). *Principles of Marketing*. Prentice Hall of India.
- Kotler, P., Armstrong, G., & Agnihotri, P. (2018). *Principles of Marketing*. Pearson Education. Indian edition.
- Kotler, P., Chernev, A., & Keller, K. L. (2022). *Marketing Management*. United Kingdom: Pearson Education.
- Levy, M. & Grewal, D. (2022). *Marketing*. United States: McGraw-Hill Education.
- Mamoria C.B. & Bhatacharya, A. (2022). *Marketing Management*. Delhi: Kitab Mahal.
- Sharma, K. & Aggarwal S. (2021). *Principles of Marketing*. Delhi: Taxmann Publications.

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