Apeejay Institute of Management and Engineering
Technical Campus, Jalandhar

Affiliated to I.K.Gujral Punjab Technical University(IKG-PTU), Kapurthala

Study Scheme & Syllabus of

Bachelor of Commerce (Hons.)

School of management

Study Scheme & Syllabus of Bachelor of Commerce (Hons.) Batch 2018 onwards

Department of Academics
IK Gujral Punjab Technical University

I.K.G. Punjab Technical University
Bachelor of Commerce (Hons.) Batch 2018 onwards

Courses & Examination Scheme:

First Semester

Course Code	Course Type	Course Title	Load Allocations			Marks Distribution		Total Marks	Credits
			L*	T*	P	Internal	External		
BCOM 101-18	Core Theory 1	Business Organization and Management	5	1	0	40	60	100	6
BCOM 102-18	Core Theory 2	Financial Accounting	5	1	0	40	60	100	6
BCOMGE101-18	General Elective 1	Managerial Economics	5	1	0	40	60	100	6
BTHU103/18	Ability Enhancement Compulsory Course (AECC)	English	1	0	0	40	60	100	1
BTHU104/18	Ability Enhancement Compulsory Course (AECC)	English Practical/Laboratory	0	0	2	30	20	50	1
HVPE101-18	Ability Enhancement Compulsory Course (AECC)	Human Values, De-addiction and Traffic Rules	3	0	0	40	60	100	3
HVPE102-18	Ability Enhancement Compulsory Course (AECC)	Human Values, De-addiction and Traffic Rules (Lab/ Seminar)	0	0	2	25	--**	25	1
BMPD102-18		Mentoring and Professional Development	0	0	2	25	--**	25	1
	TOTAL		**19**	**3**	**6**	**280**	**320**	**600**	**25**

**The Human Values, De-addiction and Traffic Rules (Lab/ Seminar) and Mentoring and Professional Development course will have internal evaluation only.

Note: One each seminar will be organized on Drug De-addiction and Traffic Rules. Eminent scholar and experts of the subject will be called for the seminar at least once during the semester. It will be binding for all students to attend the seminar.

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Second Semester

Course Code	Course Type	Course Title	Load Allocations			Marks Distribution		Total Marks	Credits
			L*	T*	P	Internal	External		
BCOM 201-18	Core Theory 3	Cost Accounting	5	1	0	40	60	100	6
BCOM 202-18	Core Theory 4	Business Environment	5	1	0	40	60	100	6
BCOMGE201-18	General Elective 2	Business Statistics	5	1	0	40	60	100	6
EVS102-18	Ability Enhancement Compulsory Course (AECC) -III	Environmental Science	2	0	0	40	60	100	2
BMPD202-18		Mentoring and Professional Development	0	0	2	25	--**	25	1
	TOTAL		**17**	**3**	**2**	**195**	**240**	**425**	**21**

Third Semester

Course Code	Course Type	Course Title	Load Allocations			Marks Distribution		Total Marks	Credits
			L*	T*	P	Internal	External		
BCOM 301-18	Core Theory 5	Management Accounting	5	1	0	40	60	100	6
BCOM 302-18	Core Theory 6	Mercantile Law	5	1	0	40	60	100	6
BCOM 303-18	Core Theory 7	Human Resource Management	5	1	0	40	60	100	6
BCOMGE 301-18	General Elective 3	Indian Economy	5	1	0	40	60	100	6
BCOMSEC 301-18	Skill Enhancement Course-1	Workshop on IT tools for Business & E-Commerce	2	0	0	40	60	100	2
BMPD302-18		Mentoring and Professional Development	0	0	2	25	--**	25	1
	TOTAL		**22**	**4**	**2**	**225**	**300**	**525**	**27**

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Fourth Semester

Course Code	Course Type	Course Title	Load Allocations			Marks Distribution		Total Marks	Credits
			L*	T*	P	Internal	External		
BCOM 401-18	Core Theory 8	Corporate Accounting	5	1	0	40	60	100	6
BCOM 402-18	Core Theory 9	Company Law	5	1	0	40	60	100	6
BCOM 403-18	Core Theory 10	Income Tax Law & Practice	5	1	0	40	60	100	6
BCOMGE 401-18	General Elective 4	Entrepreneurship Development	5	1	0	40	60	100	6
BCOMSEC 401-18	Skill Enhancement Course-2	Workshop on Computerized Accounting	2	0	0	40	60	100	2
BMPD402-18		Mentoring and Professional Development	0	0	2	25	--**	25	1
	TOTAL		**22**	**4**	**2**	**425**	**300**	**525**	**27**

Fifth Semester

Course Code	Course Type	Course Title	Load Allocations			Marks Distribution		Total Marks	Credits
			L*	T*	P	Internal	External		
BCOM 501-18	Core Theory 11	Financial Management	5	1	0	40	60	100	6
BCOM 502-18	Core Theory 12	Goods and Services Tax	5	1	0	40	60	100	6
	Discipline Specific Elective 1	Elective – I	5	1	0	40	60	100	6
	Discipline Specific Elective 2	Elective – II	5	1	0	40	60	100	6
BMPD502-18		Mentoring and Professional Development	0	0	2	25	--**	25	1
	TOTAL		**20**	**4**	**2**	**225**	**240**	**425**	**25**

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SPECIALISATIONS

Any of the following groups each having two papers in Semester V can be chosen as specialization by the students.

1. **Accounting & Finance**

BCOP 511-18	Personal Financial Planning
BCOP 512-18	Advanced Financial Management

2. **Banking & Insurance**

BCOP 521-18	Banking Services Management
BCOP 522-18	Insurance Services Management

Sixth Semester

Course Code	Course Type	Course Title	Load Allocations			Marks Distribution		Total Marks	Credits
			L*	T*	P	Internal	External		
BCOM 601-18	Core Theory 13	Industrial Relations and Labour Laws	5	1	0	40	60	100	6
BCOM 602-18	Core Theory 14	Operation Research	5	1	0	40	60	100	6
	Discipline Specific Elective 3	Elective – III	5	1	0	40	60	100	6
	Discipline Specific Elective 4	Elective – IV	5	1	0	40	60	100	6
BMPD602-18		Mentoring and Professional Development	0	0	2	25	--**	25	1
	TOTAL		**20**	**4**	**2**	**185**	**240**	**425**	**25**

SPECIALISATIONS:
Any of the following groups each having two papers in Semester VI can be chosen as specialization by the students.

1. **Accounting & Finance**

BCOP 611-18	Security Analysis & Portfolio Management
BCOP 612-18	Management of Financial Services

2. **Banking & Insurance**

BCOP 621-18	Banking Laws & Services
BCOP 622-18	Risk Management & Insurance

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BCOM 101-18 BUSINESS ORGANIZATION AND MANAGEMENT

Objective: - to acquaint the students with the fundamentals of managing business. It focuses on the basic roles, skills and functions of management, with special attention to managerial responsibility. The course will use and focus on Indian experiences, approaches and cases.

Unit – I

Management: Meaning, definitions, nature and scope, functions of management. Managerial roles and skills, **Basic forms of organizations:** Sole Proprietorship, Partnership, Joint stock company, HUF, Cooperative societies and trust. **Evolution of management thoughts and thinkers:** scientific management, general administrative theories, quantitative approach, behavioral approach, systems approach, contingency approach.

Unit – II

Planning: nature, scope, objectives, and types of plans, planning process, Business forecasting: Concept and techniques, MBO: concept and process of MBO. **Decision Making:** process, types and techniques.

Social responsibility of business: Meaning and concept, significance, arguments against and in favour of social responsibility, approaches for measuring CSR, **Business ethics: Concept, issues and ethical dilemma.**

Unit – III

Organizing: concept, nature, types, principles and process; Formal and Informal organizations, Organization chart, **Organization structure**: different forms of organizational structure, factors affecting organization structure, features of a good organization.

Departmentalization: concept and bases, **Authority:** Definition, types, Responsibility and Accountability, Delegation, Decentralization v/s Centralization, determinants of effective decentralization, Line and staff authority: Issues and Remedies, **Coordination** – types, techniques

Unit IV

Staffing: concept, nature, importance and process of Recruitment and selection, **Motivation** – concept, importance, theories of motivation: Maslow's need hierarchy theory, Herzberg's theory, Theory X and theory Y, Vroom's Expectancy model.

Control: function, process and types of control, significance and span of control. **Span of Control:** Nature and significance.

Suggested Readings:

- Harold Koontz, and Heinz Weihrich, *Essentials of Management: An International Perspective*, New Delhi, McGraw-Hill, 2010.
- Richard L Daft, *The New Era of Management*, New Delhi, Thomson, 2007.
- Stephen P Robbins, Mary Coulter and Neharika Vohra, *Managemnt*, New Delhi, Pearson , 2011.
- V S P Rao & V H Krishna, *Management*, Excel Books
- P. Subba Rao, *Principles of Management*, Himalaya Publishing
- Dubrin, *Management: Concepts & Cases*, Cengage Learning
- Ferrell, *Business: A Changing World*, Tata McGraw Hill
- P C Tripathi & P N Reddy, principles of management, Mc Graw Hill
- Mukherjee, *Principles of Management and Organisational behaviour*, Tata McGraw Hill.

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BCOM 102-18 FINANCIAL ACCOUNTING

Objective: The aim course is to familiar students with basic concepts and principles of accounting and different types of accounts in business.

UNIT-I

Basics of Accounting: Accounting, Accountancy and Book-Keeping, Accounting equation, Accounting Cycle: Journal, Ledger and Trial Balance; Subsidiary books, **Introduction to financial Accounting** – meaning, nature, scope, objectives, limitations. Accounting concepts and conventions (GAAP), Capital, Revenue and deferred revenue expenditure and receipts – **Financial Statements of Sole Proprietor and Partnership Firm** (with adjustments): Income Statement, Balance Sheet

UNIT-II

Joint Venture – Meaning, types, determination of profits under different methods. **Royalty Accounts, Consignment Accounts**– Meaning, features, consignee's commission, account sales, distinction between joint venture & consignment, accounting treatment in the books of consignor & consignee.

UNIT-III

Voyage Accounts– Meaning, accounting treatment in case of complete voyage & incomplete voyage, **Departmental Accounts –** Meaning – Objects – Advantages – Accounting procedure – Apportionment of Expenses and incomes – Interdepartmental transfers – Provision for unrealized profit.

UNIT-IV

Branch Accounts – Features – Objects– Types of branches – Dependent and Independent Branches (Excluding Foreign Branches)– Account Systems –Stock and Debtors System – Preparation of Consolidated Profit and Loss Account and Balance Sheet.

Suggested Readings:

1. Maheshwari, S.N. and Maheshwari, S.K, "*Financial Accounting*", 2009, Vikas Publishing House, New Delhi.
2. Mukherjee, A. and Hanif, M., "*Financial Accounting*", 1st Edition, 2003, Tata McGraw Hill.
3. Sehgal, Ashok & Deepak , "*Financial Accounting"*, Taxman's Allied Services.
4. Ramchandran, N. and Kakani, R.K., "*Financial Accounting for Management*", 2nd Edition, 2007, Tata McGraw Hill.
5. Tulsian, P. C. *"Financial Accounting", Person.*

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BCOMGE 101-18 MANAGERIAL ECONOMICS

Objective: The objective of the paper is to acquaint the students with the economic concepts and principles and to enable them to use them to address business problems in a globalized economic environment.

Unit-I

Introduction to Managerial Economics: Managerial Economics: Meaning, Nature, Scope & Relationship with other disciplines, Role of managerial economics in decision Making, Opportunity Cost Principle, Production Possibility Curve, Incremental Concept, Scarcity Concept.

Demand: Demand and its Determination: Demand function; Determinants of demand; Demand elasticity – Price, Income and cross elasticity, Use of elasticity for analyzing demand. Demand forecasting: Introduction and techniques.

Unit-II

Indifference Curve Analysis: Meaning, Assumptions, Properties, Consumer Equilibrium, Importance of Indifference Analysis, Limitations of Indifference Theory

Production Function: Meaning, Concept of productivity and technology, Short Run and long run production function, Introduction to Isoquants; Least cost combination of inputs, Producer's equilibrium; Returns to scale.

Unit-III

Theory of Cost: Cost Concepts and Determinants of cost, short run and long run cost theory, Modern Theory of Cost, Relationship between cost and production function

Revenue Curve: Concept of Revenue, Different Types of Revenues, concept and shapes of Total Revenue, Average revenue and marginal revenue, Relationship between Total Revenue, Average revenue and marginal revenue, Elasticity of Demand and Revenue relation

Unit-IV

Market Structure: Market Structure: Meaning, Assumptions and Equilibrium of Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly: Price and output determination under collusive oligopoly, Price and output determination under non-collusive oligopoly.

Supply: Introduction to supply and supply curve.

Pricing: Pricing practices**;** Commodity Pricing: Economics of advertisement costs; Types of pricing practices.

Note: Relevant Case Studies will be discussed in class.

Suggested Readings:

- D. M. Mithani, *Managerial Economics Theory and Applications*, Himalaya Publication
- Peterson and Lewis, *Managerial Economic*, Prentice Hall of India
- Gupta, *Managerial Economics*, Tata McGraw Hills
- Geetika, *Managerial Economics,* Tata McGraw Hills
- D.N.Dwivedi, *Managerial Economic*, Vikas Publications
- Koutsoyiannis, A Modern Micro Economics, Palgrave Macmillan Publishers, New Delhi.
- H. L Ahuja Advanced Economic Analysis, S. Chand & Co. Ltd, New Delhi. 7.
- G.S Gupta, Managerial Economics, Tata McGraw Hill.
- K.K .Dewett, *Modern Economic Theory,* S. Chand Publication

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AECC
BTHU103/18 ENGLISH

Course Outcomes:

- The objective of this course is to introduce students to the theory, fundamentals and tools of communication.
- To help the students become the independent users of English language.
- To develop in them vital communication skills which are integral to their personal, social and professional interactions.
- The syllabus shall address the issues relating to the Language of communication.
- Students will become proficient in professional communication such as interviews, group discussions, office environments, important reading skills as well as writing skills such as report writing, note taking etc.

The recommended readings given at the end are only suggestive; the students and teachers have the freedom to consult other materials on various units/topics given below. Similarly, the questions in the examination will be aimed towards assessing the skills learnt by the students rather than the textual content of the recommended books.

Detailed Contents:

Unit1- 1 (Introduction)

- Theory of Communication
- Types and modes of Communication

Unit- 2 (Language of Communication)

- Verbal and Non-verbal
- (Spoken and Written)
- Personal, Social and Business
- Barriers and Strategies
- Intra-personal, Inter-personal and Group communication

Unit-3 (Reading and Understanding)

- Close Reading
- Comprehension
- Summary Paraphrasing
- Analysis and Interpretation
- Translation(from Hindi/Punjabi to English and vice-versa)

OR

- **Precis writing /Paraphrasing (for International Students)**
- Literary/Knowledge Texts

Unit-4 (Writing Skills)

- Documenting
- Report Writing
- Making notes
- Letter writing

Recommended Readings:

1. *Fluency in English* - Part II, Oxford University Press, 2006.
2. *Business English*, Pearson, 2008.
3. *Language, Literature and Creativity*, Orient Blackswan, 2013.
4. *Language through Literature* (forthcoming) ed. Dr. Gauri Mishra, DrRanjanaKaul, DrBrati Biswas
5. *On Writing Well*. William Zinsser. Harper Resource Book. 2001
6. *Study Writing.* Liz Hamp-Lyons and Ben Heasly. Cambridge University Press. 2006.

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AECC

AECC
BTHU104/18 ENGLISH PRACTICAL / LABORATORY

Course Outcomes:

- The objective of this course is to introduce students to the theory, fundamentals and tools of communication.
- To help the students become the independent users of English language.
- To develop in them vital communication skills which are integral to personal, social and professional interactions.
- The syllabus shall address the issues relating to the Language of communication.
- Students will become proficient in professional communication such as interviews, group discussions and business office environments, important reading skills as well as writing skills such as report writing, note taking etc.

The recommended readings given at the end are only suggestive; the students and teachers have the freedom to consult other materials on various units/topics given below. Similarly, the questions in the examination will be aimed towards assessing the skills learnt by the students rather than the textual content of the recommended books.

Interactive practice sessions in Language Lab on Oral Communication

- Listening Comprehension
- Self Introduction, Group Discussion and Role Play
- Common Everyday Situations: Conversations and Dialogues
- Communication at Workplace
- Interviews
- Formal Presentations
- Monologue
- Effective Communication/ Mis- Communication
- Public Speaking

Recommended Readings:

1. *Fluency in English* - Part II, Oxford University Press, 2006.
2. *Business English*, Pearson, 2008.
3. Practical English Usage. Michael Swan. OUP. 1995.
4. *Communication Skills*. Sanjay Kumar and PushpLata. Oxford University Press. 2011.
5.*Exercises in Spoken English*. Parts. I-III. CIEFL, Hyderabad. Oxford University Press

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AECC
HVPE 101-18 HUMAN VALUES, DE-ADDICTION AND TRAFFIC RULES

Course Objective: This introductory course input is intended

a. To help the students appreciate the essential complementarily between 'VALUES' and 'SKILLS' to ensure sustained happiness and prosperity which are the core aspirations of all human beings.
b. To facilitate the development of a Holistic perspective among students towards life, profession and happiness, based on a correct understanding of the Human reality and the rest of Existence. Such a holistic perspective forms the basis of Value based living in a natural way.
c. To highlight plausible implications of such a Holistic understanding in terms of ethical human conduct, trustful and mutually satisfying human behavior and mutually enriching interaction with Nature.

Thus, this course is intended to provide a much needed orientational input in Value Education to the young enquiring minds.

Course Methodology

- The methodology of this course is universally adaptable, involving a systematic and rational study of the human being vis-à-vis the rest of existence.
- It is free from any dogma or value prescriptions.
- It is a process of self-investigation and self-exploration, and not of giving sermons. Whatever is found as truth or reality is stated as proposal and the students are facilitated to verify it in their own right based on their Natural Acceptance and Experiential Validation.
- This process of self-exploration takes the form of a dialogue between the teacher and the students to begin with, and within the student himself/herself finally.
- This self-exploration also enables them to evaluate their pre-conditionings and present beliefs.

Content for Lectures:

Module 1: Course Introduction - Need, Basic Guidelines, Content and Process for Value Education [6]

1. Understanding the need, basic guidelines, content and process for Value Education
2. Self Exploration–what is it? - its content and process; 'Natural Acceptance' and Experiential Validation- as the mechanism for self exploration
3. Continuous Happiness and Prosperity- A look at basic Human Aspirations
4. Right understanding, Relationship and Physical Facilities- the basic requirements for fulfillment of aspirations of every human being with their correct priority
5. Understanding Happiness and Prosperity correctly- A critical appraisal of the current scenario
6. Method to fulfill the above human aspirations: understanding and living in harmony at various levels

Module 2: Understanding Harmony in the Human Being - Harmony in Myself! [6]

7. Understanding human being as a co-existence of the sentient 'I' and the material 'Body'
8. Understanding the needs of Self ('I') and 'Body' - *Sukh* and *Suvidha*
9. Understanding the Body as an instrument of 'I' (I being the doer, seer and enjoyer)
10. Understanding the characteristics and activities of 'I' and harmony in 'I'
11. Understanding the harmony of I with the Body: *Sanyam* and *Swasthya*; correct appraisal of Physical needs, meaning of Prosperity in detail
12. Programs to ensure *Sanyam* and *Swasthya*

- Practice Exercises and Case Studies will be taken up in Practice Sessions.

AECC

Module 3: Understanding Harmony in the Family and Society- Harmony in Human-Human Relationship [6]

13. Understanding harmony in the Family- the basic unit of human interaction
14. Understanding values in human-human relationship; meaning of *Nyaya* and program for its fulfillment to ensure *Ubhay-tripti*;
    Trust (*Vishwas)* and Respect (*Samman)* as the foundational values of relationship
15. Understanding the meaning of *Vishwas*; Difference between intention and competence
16. Understanding the meaning of *Samman*, Difference between respect and differentiation; the other salient values in relationship
17. Understanding the harmony in the society (society being an extension of family): *Samadhan, Samridhi, Abhay, Sah-astitva* as comprehensive Human Goals
18. Visualizing a universal harmonious order in society- Undivided Society (*Akhand Samaj),* Universal Order (*Sarvabhaum Vyawastha)*- from family to world family!

- Practice Exercises and Case Studies will be taken up in Practice Sessions.

Module 4: Understanding Harmony in the Nature and Existence - Whole existence as Co-existence [4]

19. Understanding the harmony in the Nature
20. Interconnectedness and mutual fulfillment among the four orders of nature-recyclability and self-regulation in nature
21. Understanding Existence as Co-existence (*Sah-astitva*) of mutually interacting units in all-pervasive space
22. Holistic perception of harmony at all levels of existence

- Practice Exercises and Case Studies will be taken up in Practice Sessions.

Module 5: Implications of the above Holistic Understanding of Harmony on Professional Ethics [6]

23. Natural acceptance of human values
24. Definitiveness of Ethical Human Conduct
25. Basis for Humanistic Education, Humanistic Constitution and Humanistic Universal Order
26. Competence in professional ethics:

    a) Ability to utilize the professional competence for augmenting universal human order,

    b) Ability to identify the scope and characteristics of people-friendly and eco-friendly production systems,

    c) Ability to identify and develop appropriate technologies and management patterns for above production systems.
27. Case studies of typical holistic technologies, management models and production systems
28. Strategy for transition from the present state to Universal Human Order:

    a) At the level of individual: as socially and ecologically responsible engineers, technologists and managers

    b) At the level of society: as mutually enriching institutions and organizations

Text Book

R R Gaur, R Sangal, G P Bagaria, 2009, *A Foundation Course in Value Education.*

Reference Books

1. Ivan Illich, 1974, *Energy & Equity*, The Trinity Press, Worcester, and HarperCollins, USA
2. E.F. Schumacher, 1973, *Small is Beautiful: a study of economics as if people mattered,* Blond & Briggs, Britain.
3. A Nagraj, 1998, *Jeevan Vidya ek Parichay,* Divya Path Sansthan, Amarkantak.

4. Sussan George, 1976, *How the Other Half Dies*, Penguin Press. Reprinted 1986, 1991
5. PL Dhar, RR Gaur, 1990, *Science and Humanism*, Commonwealth Purblishers.
6. A.N. Tripathy, 2003, *Human Values*, New Age International Publishers.
7. Subhas Palekar, 2000, *How to practice Natural Farming*, Pracheen(Vaidik) Krishi Tantra Shodh, Amravati.
8. Donella H. Meadows, Dennis L. Meadows, Jorgen Randers, William W. Behrens III, 1972, *Limits to Growth – Club of Rome's report*, Universe Books.
9. E G Seebauer & Robert L. Berry, 2000, *Fundamentals of Ethics for Scientists & Engineers* , Oxford University Press
10. M Govindrajran, S Natrajan & V.S. Senthil Kumar, *Engineering Ethics (including Human Values)*, Eastern Economy Edition, Prentice Hall of India Ltd.
11. B P Banerjee, 2005, *Foundations of Ethics and Management*, Excel Books.
12. B L Bajpai, 2004, *Indian Ethos and Modern Management*, New Royal Book Co., Lucknow. Reprinted 2008.

Relevant CDs, Movies, Documentaries & Other Literature:

1. Value Education website, *http://uhv.ac.in*
2. Story of Stuff, *http://www.storyofstuff.com*
3. Al Gore, *An Inconvenient Truth*, Paramount Classics, USA
4. Charlie Chaplin, *Modern Times*, United Artists, USA
5. IIT Delhi, *Modern Technology – the Untold Story*

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AECC
HVPE 102-18 Human Values, De-addiction and Traffic Rules (Lab/Seminar)

One each seminar will be organized on Drug De-addiction and Traffic Rules. Eminent scholar and experts of the subject will be called for the Seminar atleast once during the semester. It will be binding for all the students to attend the seminar.

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BMPD102-18 MENTORING AND PROFESSIONAL DEVELOPMENT

Guidelines regarding Mentoring and Professional Development
The objective of mentoring will be development of:

- Overall Personality
- Aptitude (Technical and General)
- General Awareness (Current Affairs and GK)
- Communication Skills
- Presentation Skills

The course shall be split in two sections i.e. outdoor activities and class activities.
For achieving the above, suggestive list of activities to be conducted are:

Part – A (Class Activities)

1. Expert and video lectures
2. Aptitude Test
3. Group Discussion
4. Quiz (General/Technical)
5. Presentations by the students
6. Team building Exercises

Part – B
(Outdoor Activities)

1. Sports/NSS/NCC
2. Field project.
3. Society Activities of various professional student chapters, Cultural Clubs, etc.

Note: Evaluation shall be based on rubrics for Part – A & B.
Mentors/Faculty incharges shall maintain proper record student wise of each activity conducted and the same shall be submitted to the department and details shall be uploaded on websites of the institutions.

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BCOM 201-18

Cost Accounting

Course Objective: The main aim of this Paper is to familiarize the students with the basics of Cost Accounting and acquaint them with the application of Cost Accounting tools and techniques to aid managerial decision-making. It also aims at making them aware of various latest developments in this field.

UNIT I

Cost Accounting: Meaning, Objectives, Nature and Scope, , Comparison between Cost, financial and management accounting – Application of Cost Accounting – Designing and Installation of Cost Accounting System –**Cost Concepts**: Cost Classification, Cost Unit – Cost Center –Elements of Cost –Preparation of Cost Sheet, Tenders and Quotations

UNIT-II

Material: Purchase, Storage and Material Control, Setting of Levels of Stock, Inventory Control Techniques. Methods of Pricing Material Issues. **Labour:** Meaning and Components of Labour Cost. Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover, **Overheads:** Collection, Classification, Allocation, Apportionment and Absorption of Overheads, Machine Hour Rate.

UNIT III:

Reconciliation of Cost and Financial Accounts: Need for reconciliation – Reasons for difference in profits – Problems on preparation of Reconciliation statements, **Methods of Costing:** Process Costing, Contract Costing, **Marginal Costing and Cost-Volume Profit Analysis** (Basics)

UNIT IV

Budgetary Control: Concept, Classification, Cash and flexible budgets, Zero Base Budgeting.

Contemporary Developments in Costing:. Activity-Based Costing, Just In Time (JIT), Target Costing , Life Cycle Costing, Value Analysis, Kaizen Costing, Total Quality Management, Back-flush Costing.

SUGGESTED READINGS:

- Arora, M. N. (2017). *Cost Accounting: Principles & Practice*. *12th Edition*,, Vikas publishing house.
- Dutta , M. (2013*), Cost Accounting – Principles & Practice, 12th Edition*, Pearson
- Horngren, C. T. (2017). *Cost accounting: A Managerial Emphasis, 16th Edition* Pearson Education India.

- Jain S.P & Narang K.L. (2017). *Advanced Cost Accounting,* 17/e, Kalyani Publishers.
- Jain, P. K. & Khan, M,Y,(2017). *Cost Accounting. 2nd Edition,* Tata McGraw-Hill Education.
- Kishore, R. M. (2016). *Cost and Management Accounting.6th Edition,* Taxmann Publications.
- Kishore, R. M. (2017). *Strategic Cost Management. 5th Edition,* Taxmann Publications.
- Lall, Nigam and Jain I.C. (2013). *Cost Accounting, Principles, Methods and Techniques*, PHI Pvt. Ltd, New Delhi.
- Saxena VK & Vashist CD (2015). *Advanced Cost & Management Accounting*, Sultan Chand.

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BCOM 202-18
Business Environment

Course Objective: The objective of this paper is to acquaint students with the issues of business environment in which corporate sector has to operate. It will also familiarize them with the techniques available for scanning and monitoring the environment. It also aims at providing some basic knowledge about international environment pertaining to business.

Unit I

Introduction to Business Environment: Nature and Significance Business Environment. Components of Business Environment, Techniques of Environment Scanning. **Economic Environment of Business**: Economic Systems. Economic Planning in India, Brief idea of Industrial Policy, Fiscal policy, Monetary policy and EXIM policy.

Unit II

Political and Legal Environment of Business: Three political institutions: Legislature, Executive and Judiciary. Foreign Exchange Management Act (FEMA), Consumer Protection Act. Introduction to Liberalization, Privatization and Globalization: Factors facilitating and impeding globalization in India.

Unit III

Socio- Cultural Environment: Critical elements of socio-cultural Environment. Social responsibility of business. Business Ethics and Corporate Social Responsibility. **Public Sector-**Changing Role of Public Sector - Relevance of public sector – Public Sector reforms. Regulatory framework with reference to Banking and Security Market. Technological Environment.

Unit IV

International Business Environment: Multinational Corporations-Benefits and Problems. Mergers and acquisitions - reasons - trends - Advantages and Disadvantages.WTO ,Consequences of WTO for India. IMF. Regional Groupings.

SUGGESTED READINGS:

- Aswathappa, K : Essentials of Business Environment-Text, Cases and Exercises - Himalya Publishing House(13th Revised Edition-2016)
- Cherunilam, Fransis– Business Environment- Text and Cases ,Himalya Publishing House Pvt. Ltd.(20th Edition-2011)
- Paul, Justin-Business Environment- Text and Cases-McGraw Hill Education (India) Private Limited.(4th Revised Edition-2018)
- Ramachandara, Archana and Ravi-Business Environment. Himalya Publishing House Pvt. Ltd.(New Edition-2017)
- Sheikh, Saleem and Sahu Jayadev, Business Environment, Pearson.

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BCOM GE201-18
Business Statistics

Course Objective: The course aims to familiarize students with the basic statistical tools used to summarize and analyze quantitative information for decision making. Analysis of numbers is required for taking decisions related to every aspect of business.

Unit I

Introduction to Statistics: Meaning, Definitions, Features of statistics, Importance, Functions, Scope and Limitations of Statistics.
Data Collection: Sources of Primary and Secondary data. Presentation of Data. Frequency distribution.

Sampling Concepts: Meaning of Population and Sample, Parameters and Statistics, Descriptive and Inferential Statistics, Probability and Non Probability Sampling Methods including Simple Random Sample, Stratified Sampling, Systemetic Sampling, Judgement Sampling and Convenience Sampling.

Unit II

Measures of Central Tendency: Mathematical averages including arithmetic mean, geometric mean and harmonic mean, properties and applications. Positional Averages: Mode and median (and other partition values including quartiles, deciles and percentile. Graphic presentation of measures of central tendency.

Measures of Variation: Absolute and relative measures. Range, quartile deviation, mean deviation, standard deviation and their coefficients. Properties of Standard Deviation and Variance.

Sampling Distribution: Concept of Sampling Distribution,Formulation of Sampling Distribution of Mean and Sampling distribution of statndard deviation/Variance.

Unit III

Simple Correlation Analysis: Meaning of Correlation, Simple, multiple and partial, linear and non linear correlation, correlation and causation, scatter diagram, pearson's correlation coefficient and Rank Correlation.

Simple Regression Analysis: Meaning of Regression,Principle of least square and regression analysis,Calculation of regression coefficient,properties of regression coefficient,Relationship between correlation and regression coefficient.

Unit IV

Theory of Probability: Meaning of Probility, Approaches to the calculation of probabability, calculation of event probabbilities, Addition and Multiplication, Laws of

Probabbility (Proof not required), Conditional Probability and Bayes' Theorem (Proof not required).

Probabability Distribution: Binomial Distribution:Prbabability Distribution function,Constants,Shape ,Fitting of Binomial Distribution, Poission Distribution:Probbability Function (including Poission approximation to binomial distribution) Constatnts,Fitting of Poission Distribution, Normal Distribution:Probabability Distribution Function,Properties of Normal Curve,Calculation of Probababilities.

Suggested Readings:

1. Levin, Richard and David S. Rubin. "*Statistics for Management*". Prentice Hall of India, New Delhi.

2. Chandan, J.S., "*Statistics for Business and Economics*", Vikas Publishing House Pvt. Ltd.

3. Render, B. and Stair, R. M. Jr., "*Quantitative Analysis for Management*", Prentice–Hall of India, New Delhi.

4. Gupta C B, Gupta V, "*An Introduction to Statistical Methods*", Vikas Publications.

5. Siegel, Andrew F, *Practical Business Statistics.* International Edition, McGraw Hill

6. Berenson, L.M., Krehbiel, T.C., Vishwanathan, P.K. and Levine, D.M., *Business Statistics: A First Course*, Pearson Education.

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AECC
EVS102-18 Environment Studies

*** 40 Hours are kept for various activities under the head of activities. There will be a final theory examination for the students of 50 marks but these marks will not be added to their final result as assessment will be satisfactory or non-satisfactory.**

Course Outcomes:

1. Students will enable to understand environmental problems at local and national level through literature and general awareness.
2. The students will gain practical knowledge by visiting wildlife areas, environmental institutes and various personalities who have done practical work on various environmental Issues.
3. The students will apply interdisciplinary approach to understand key environmental issues and critically analyze them to explore the possibilities to mitigate these problems.
4. Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world

Environnemental Studies [L:2; T:0; P:0 (Credits-0)]

1. Environment Science (Mandatory non-credit course)

We as human being are not an entity separate from the environment around us rather we are a constituent seamlessly integrated and co-exist with the environment around us. We are not an entity so separate from the environment that we can think of mastering and controlling it rather we must understand that each and every action of ours reflects on the environment and vice versa. Ancient wisdom drawn from Vedas about environment and its sustenance reflects these ethos. There is a direct application of this wisdom even in modern times. Idea of an activity based course on environment protection is to sensitize the students.

Detailed Contents

Module 1 : Natural Resources :Renewable and non-renewable resources
Natural resources and associated problems.

- Forest resources : Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.
- Water resources : Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

- Mineral resources : Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- Food resources : World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- Energy resources : Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies.
- Land resources : Land as a resource, land degradation, man induced landslides, soil erosion and desertification.
- Role of an individual in conservation of natural resources.
- Equitable use of resoureces for sustainable lifestyles.

Module 2 : Ecosystems

Concept of an ecosystem. Structure and function of an ecosystem. Food chains, food webs and ecological pyramids. Introduction, types, characteristic features, structure and function of following ecosystems:

Forest ecosystem
Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Module 3 : Biodiversity and its conservation

- Introduction – Definition : genetic, species and ecosystem diversity.
- Biodiversity at global, National and local levels.
- Inida as a mega-diversity nation
- Hot-sports of biodiversity.
- Threats to biodiversity : habitat loss, poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India
-

Module 4 : Social Issues and the Environment

- From Unsustainable to Sustainable development
- Resettlement and rahabilitation of people; its problems and concerns.
- Environmental ethics : Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, Nuclear accidents and holocaust. Case Studies.
- Public awareness.

***ACTIVITIES**

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Nature club (bird watching, recognizing plants at institute/at home, recognizing local animals, appreciating biodiversity

Impart knowledge and inculcate the habit of taking interest and understanding biodiversity in and around the college campus. The students should be encouraged to take interest in bird watching, recognizing local plants, herbs and local animals. The students should be encouraged to appreciate the difference in the local biodiversity in their hometown, in the place of their study and other places they visit for vacation/breaks etc.

Following activities must be included.

Identify a tree fruit flower peculiar to a place or having origin from the place.

Making high resolution big photographs of small creatures (bees, spiders, ants. mosquitos etc.) especially part of body so that people can recognize (games on recognizing animals/plants).

Videography/ photography/ information collections on specialties/unique features of different types of common creatures.

Search and explore patents and rights related to animals, trees etc.
Studying miracles of mechanisms of different body systems.

1 ***(A) Awareness Activities:***

a) Small group meetings about water management, promotion of recycle use, generation of less waste, avoiding electricity waste
b) Slogan making event
c) Poster making event
d) Cycle rally
e) Lectures from experts
f) Plantation
g) Gifting a tree to see its full growth
h) leanliness drive
i) rive for segregation of waste
i) To live with some eminent environmentalist for a week or so to understand his work vi) To work in kitchen garden for mess
j) To know about the different varieties of plants
k) Shutting down the fans and ACs of the campus for an hour or so
l) Visit to a local area to document environmental assets

river/forest/grassland/hill/mountain/lake/Estuary/Wetlands

m) Visit to a local polluted site-Urban/Rural/Industrial/Agricultural

n) Visit to a Wildlife sanctuary, National Park or Biosphere Reserve

Suggested Readings

1. Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
2. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad – 380 013, India, Email:mapin@icenet.net (R)
3. Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p
4. Clark R.S., Marine Pollution, Clanderson Press Oxford (TB)
5. Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T. 2001, Environmental Encyclopedia, Jaico Publ. House, Mumabai, 1196p
6. Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay (R)
7. Heywood, V.H & Waston, R.T. 1995. Global Biodiversity Assessment. Cambridge Univ. Press 1140p.
8. Mhaskar A.K., Matter Hazardous, Techno-Science Publication (TB)
9. Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. (TB)
10. Odum, E.P. 1971. Fundamentals of Ecology. W.B. Saunders Co. USA, 574p
11. Townsend C., Harper J, and Michael Begon, Essentials of Ecology, Blackwell Science (TB)
12. Trivedi R.K., Handbook of Environmental Laws, Rules Guidelines, Compliances and Stadards, Vol I and II, Enviro Media (R)
13. Trivedi R. K. and P.K. Goel, Introduction to air pollution, Techno-Science Publication (TB)
14. Wanger K.D., 1998 Environmental Management. W.B. Saunders Co. Philadelphia, USA 499p

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BMPD202-18 Mentoring and Professional Development

Guidelines regarding Mentoring and Professional Development
The objective of mentoring will be development of:

- Overall Personality
- Aptitude (Technical and General)
- General Awareness (Current Affairs and GK)
- Communication Skills
- Presentation Skills

The course shall be split in two sections i.e. outdoor activities and class activities.
For achieving the above, suggestive list of activities to be conducted are:

Part – A (Class Activities)

1. Expert and video lectures
2. Aptitude Test
3. Group Discussion
4. Quiz (General/Technical)
5. Presentations by the students
6. Team building Exercises

Part – B (Outdoor Activities)

1. Sports/NSS/NCC
2. Field Project
3. Society Activities of various students chapter i.e. ISTE, SCIE, SAE, CSI, Cultural Club, etc.

Note: Evaluation shall be based on rubrics for Part – A & B.
Mentors/Faculty incharges shall maintain proper record student wise of each activity conducted and the same shall be submitted to the department.

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BCOM 301-18 Management Accounting

Course Objective: This course aims to provide understanding of concepts of management accounting relevant in business and to familiarize them with tools and techniques used in business decision making.

Unit – I

Introduction: Meaning, Objectives, Nature and Scope of management accounting, Difference between Cost Accounting, Financial Accounting and Management accounting

Analysis and Interpretation of financial Statements: Meaning- Types and Methods of Financial Analysis – Comparative statements – Trend Analysis – Common size statements.

Unit – II

Ratio Analysis: Meaning –Nature, different types of ratios, their uses and limitations. Computation of ratios – liquidity ratios, turnover ratios, profitability ratios, coverage ratios, solvency ratios, solvency ratios, etc.

Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting.

Unit – III

Fund Flow Statement: Meaning and concept of fund-Flow of Fund –Preparation of Fund flow statements – uses and significance

Cash Flow Statement: Difference between fund flow statement and cash flow statements – Preparation of cash flow statements as per AS-3 Norms.

Unit – IV

Responsibility Accounting: Concept, Significance, Different Responsibility Centres, Divisional Performance Measurement: Financial and Non-Financial measures.

Suggested Reading:

- Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., & Schatzberg, J. (2011). *Introduction to management accounting*. Pearson Education International.
- Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. (2006). *Management Accounting*. Dorling Kindersley(India) Pvt. Ltd.
- Singh, Surender. (2016). *Management Accounting*. Scholar Tech Press, New Delhi.
- Garrison H., Ray and Eric W. Noreen. (2016). *Managerial Accounting*. McGraw Hill.
- Goel, Rajiv. (2013). *Management Accounting*. International Book House,

- Arora, M.N. (2012). *A Textbook of Cost and Management Accounting*. Vikas Publishing House, New Delhi.
- Maheshwari, S.N. and S.N. Mittal. (2017). *Management Accounting*. Shree Mahavir Book Depot, New Delhi.

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BCOM 302-18 Mercantile Law

Course Objective: To provide the brief idea about the frame work of Indian Business Laws. To orient students, about the legal aspects of business. Along with these the course aims to familiarize the students with case law studies related to Business Laws.

Unit I

Introduction to Contract Act: Agreement, kinds of Agreements, Contract- kinds of contracts: Valid, Void, Voidable, Contingent and Quasi Contract and E contract, distinguish between agreement and contract.

Offer or Proposal- definition, Essentials of Valid proposal or offer, counter offer, Standing or open offer, distinguish between offer and invitation to offer, Acceptance- definition, essentials of a valid acceptance, Promise. Communication of offer, acceptance and Revocation. Capacity to contract, Free Consent, Consideration, Legality of Object and Consideration. Performance and discharge of contract, remedies for breach of contract.

Unit II

Law of Indemnity and Guarantee, Law of Bailment and pledge, Law of Agency.

Partnership Act: Introduction to Partnership Act, Admission of Partner, Retirement and Death of Partner, Dissolution of Partnership Firm.

Unit III

The Sale of Goods Act 1930: Introduction, definitions, Formalities of the contract of sale, Distinction between 'sale' and 'agreement' of sell, Distinction between 'sale and hire-purchase agreement', Conditions and Warranties, Transfer of property as between the seller and buyer Rights of an unpaid seller. **Consumer Protection Act, 1986:** Objectives, features and structure.

Unit IV

Negotiable Instrument Act: Meaning and Characteristics of Negotiable Instrument, Operational rules of Evidence –Presumptions, classification of Negotiable Instruments, Promissory Notes and Bills of Exchange, Essential elements of promissory Note and Bill of Exchange, distinguish between Promissory note Bill of Exchange. Acceptor and Acceptance, definition of Acceptor, Acceptance for honour, Absolute and qualified or conditional acceptance, Drawer, Drawee in case of Need, Payee, Cheques, types of cheques and Penalties in case of dishonour of certain cheques, distinguish between cheque and Bill of exchange, Holder, Holder in Due Course, Rights and privileges of H.D.C. Payment in due course, Maturity of an Instrument.

References:

- Majumdar A.K. and Kapoor G.K. 'Company Law' Taxmann Publishers
- C. L. 'Business Laws' Taxmann Publishers.
- Kuchhal M. C. and Parkash D. 'Business Legislations for Managements' Vikas Publications.

- Singhania V. K. and Singhania K. 'Direct Tax Laws and Practice' Taxmann Publishers.
- Chawla, Garg and Sarin 'Mercantile Law' Kalyani Publishers.

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BCOM 303-18 Human Resource Management

Course Objective: To provide an in-depth overview of the field of HRM, what are the roles and responsibilities of HR professionals how the primary functions affect the broader business strategy.

Unit I

Nature, scope, role and importance of HRM. New trends in HRM due to globalization deregulation and technological advancements, HRM practices in India, issues and challenges. Human Resource Planning: Meaning, factors affecting HRP, Human Resource Planning process.

Unit II

Job analysis: steps in analysing job and introduction to methods of collecting job analysis information, Job description, job specification. Job design: job simplification, job rotation, job enrichment and job enlargement.

Recruitment: sources of recruitment, policies and procedure of recruitment. Selection process, testing and interviews, Placement and induction.

Unit III

Training and Development: Identification of training needs, process of training and methods of training and development.

Career planning and development: career life cycle, process of career planning and development.

Unit IV

Performance appraisal: Meaning, process of performance appraisal, methods and problems of performance appraisal.

Compensation Management- Wage & Salary Administration: Meaning & Concept of Wage & Salary Administration, Elements & Methods of Wage & Salary, Incentive Plans & Fringe Benefits.

Industrial Relations: Meaning & Concept of Industrial Relations.

Suggested Readings:

1. Rao V.S.P. *Human Resource Management*, Excel books

2. Monnappa and Saiyadan, *Personnel Management*, Tata Mcgraw Hill.

3. Dessler, Garg, *Human Resource Management*, Pearson education.

4 C.B. Memoria *Personal Management* Himalaya

5 K. Aswathappa *Human Resource Management* Tata McGrawHill

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B.COMGE 301-18 Indian Economy

Course Objective: The purpose of this course is to familiarize the students with various aspects of Indian economy. It also aims to develop a perspective on the different problems and approaches to economic planning and development in India.

UNIT-I

Nature and Structure of Indian Economy, Basic Features and Problems of Indian Economy. Concept of Economic Development, Difference between Economic Growth and Economic Development. Demographic Features of Indian Population. Hurdles created by Population Explosion in India. Effects of Population Explosion. Problems of Poverty, Unemployment, Inflation, income inequality, Black money in India.

UNIT-II

Sectoral composition of Indian Economy: - Issues in Agriculture sector in India ,land reforms Green Revolution and agriculture policies of India , Industrial development , MSMEs and cottage industries, Industrial Policy, Public sector in India.

UNIT-III

Nature and Features of Economic Planning, Objectives of Indian Planning. Planning commission v/s NITI Aayog, Monetary Policy and Fiscal Policy in India, Centre State Finance Relations, Finance commission in India. Liberalisation, Privatisation and Globalisation. Impact of Globalization on Indian Economy.

UNIT-IV

India's Foreign Trade- Value, Composition and Direction, Balance of Trade Vs. Balance of Payments. Disequilibrium in Balance of Payments. Export Promotion-Need for Export Promotion in India, Role of Government in Export Promotion. Obstacles in Export Promotion. Suggestions for Export Promotion. Import Substitution-Suggestions to Improve Import Substitution. WTO and India.

Suggested Readings:

1. Shukla,M.B., Taxmann Publications, New Delhi.
2. Jain,T.R.,Trehan, Mukesh and Trehan,Ranju, "Indian Economy" VK Global Publications Pvt.Ltd., New Delhi.
3. Dutt Rudder and K.P.M Sunderam (2001): Indian Economy, S Chand & Co. Ltd. New Delhi.
4. Mishra S.K & V.K Puri (2001) "Indian Economy and –Its development experience", Himalaya Publishing House.

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BCOM SEC 301-18 Workshop on IT tools for Business and E-Commerce

Course Objective: To develop an understanding and practical exposure to different IT tools used as an aid in business and ecommerce. The aim is to equip the students with the relevant skills and working knowledge of various office management tools, Windows based operating systems and software packages such as Windows-95, 98, 2000-Professional, windows -XP and MS -Office. Further develop an understanding of the practices and technology required for the running an Ecommerce business.

Unit –I

Computer Fundamentals: Meaning, Features of Computers, Advantages and Limitations of Computer, Classification of Computers. **Components of Computer** : Input Unit, output Unit and CPU. **Memory and storage:** Primary Memory &Secondary memory, Input devices, output devices. **Operating System-** Meaning and functions **Computer Software**: Types of Software, Application software and system software

Introduction to Windows Operating System: Directory Manipulation: Creating Directory, Sub Directory, Renaming, Coping and Deleting the Directory. File Manipulation: Creating a File, Deleting, Coping, renaming a file.

Unit –II

MS-Word: History, Creating, Saving, Opening, Importing, Exporting and Inserting document, Formatting pages, Alignment, Paragraphs and Sections, creating lists and numberings Formatting Commands: Headings, Styles, Fonts and Size editing, Viewing Text, Finding and Replacing text, Headers and Footers, Inserting page breaks, Page numbers, mail merge. **MS-PowerPoint**: History, Creating, Saving, Opening, existing presentation, Creating and Saving a Presentation using Auto Content Wizard, Design Template, Blank Presentation the Slide Sorter View, Slide Show, Inserting pictures and graphics and Printing Slides.

Unit III

MS-Excel: Introduction, Components of Excel History, Creating, Saving, Opening, Spreadsheet, Formatting numbers and Text, Graph and Chart Formatting Commands, Menu Bar, Toolbars, Producing Charges, Protecting Cell Macro and Printing Operation, Spell Checking, Cell Editing, Calculation of various Financial and Statistical Functions using Formulas.

Unit IV

Introduction to E- commerce : Meaning and concept – E- commerce v/s Traditional Commerce- E- Business, features & benefits of E- Commerce – Impacts, Challenges & Limitations of E-Commerce , **Website – components of website** – Concept & Designing website for E- Commerce – Corporate Website – Portal – Search Engine –

Internet Advertising – Emergence of the internet as a competitive advertising media, **Electronic Payment system**, Security Issues in E-Commerce.

Note: Relevant Case Studies should be discussed in class.

Suggested Readings:

- Ram, B.(2018).*Computer Fundamentals Architecture and Organization.* New Delhi: Age Publications
- Sinha, P.K. and Sinha, P. (2017).*Foundation of computing*. New Delhi: BPB Publications.
- Arora, A.(2015) *Computer fundamentals and applications*. Vikas Publishing.
- Rajaraman, V.(2014).*Fundamentals of Computers.* Delhi: Prentice-Hall.
- Roger,J. (2010).*MicrosoftAccess2010*.Delhi:PearsonEducation.
- Forouzan,(2009).*Basicsof ComputerScience.* India:CengageLearning
- Levi, D.S., Kaminsky, P. (2007) Designing and Managing the Supply Chain. McGraw Hill
- Turban, E., Aronson JE., Liang, TP. (2005). *Decision Support Systems and Intelligent Systems* (7th Edition). Pearson Publishers.
- Jaiswal, M., Mittal, M. Management Information Systems. OUP
- Turban, Efraim, and David King, "Electronic Commerce: A Managerial Perspective", 2010, Pearson Education Asia, Delhi.

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BMPD302-18 Mentoring and Professional Development

Guidelines regarding Mentoring and Professional Development

The objective of mentoring will be development of:

- Overall Personality
- Aptitude (Technical and General)
- General Awareness (Current Affairs and GK)
- Communication Skills
- Presentation Skills

The course shall be split in two sections i.e. outdoor activities and class activities.

For achieving the above, suggestive list of activities to be conducted are:

Part – A (Class Activities)

1. Expert and video lectures
2. Aptitude Test
3. Group Discussion
4. Quiz (General/Technical)
5. Presentations by the students
6. Team building Exercises

Part – B (Outdoor Activities)

4. Sports/NSS/NCC
5. Field project.
6. Society Activities of various students chapter i.e. ISTE, SCIE, SAE, CSI, Cultural Club, etc.

Note: Evaluation shall be based on rubrics for Part – A & B.
Mentors / Faculty incharges shall maintain proper record student wise of each activity conducted and the same shall be submitted to the department.

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BCOM 401-18 Corporate Accounting

Course Objective: To enable the students to acquire the basic knowledge of the corporate accounting and to learn regulatory framework for preparing the financial statements of different corporations.

Unit – I

Accounting for Share Capital and Debentures: Issue of Shares at Par, at Premium and at Discount. Accounting treatment in case of forfeited shares. Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures

Final Accounts: Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits

Unit – II

Valuation of Goodwill and Valuation of Shares: Concepts and calculation: simple problems only.

Accounts of Banking Companies: Difference between balance sheet of banking and non-banking companies; Prudential norms; Asset structure of a commercial bank; Non-performing assets (NPA)

Unit – III

Amalgamation of Companies: Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

Unit – IV

Insurance Companies: Books maintained by insurance companies, Explanation of special terms peculiar to insurance business, Accounts for life insurance business, types of policies, Annuity business, surrender value, paid up policy, life assurance fund – valuation balance sheet, preparation of final accounts of Life and General insurance business (as per the provisions of IRDA Act)

Suggested Readings

- Monga, J.R. *Fudamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
- Shukla, M.C., Grewal, T.S., and Gupta, S.C. (2018). *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.
- Maheshwari, S.N. and Maheshwari, S.K. (2018). *Corporate Accounting*. Vikas Publishing House, New Delhi.
- Sehgal, A. (2011). *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.
- Goyal, V.K. and Goyal, R. (2012). *Corporate Accounting*. PHI Learning.
- Tulsian, P. C. and Tulsian, B. (2016). *Corporate Accounting*, S.Chand

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B.COM 402-18 Company Law

Course Objective: The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. This course will provide better understanding of the different clauses of company law which a business manager must know for better decision making.

UNIT-I

Nature of a company: Definition of a company, Characteristics of a company, Lifting the corporate veil, Company distinguished from partnership. types of companies including one person company, small company, associate company, dormant company, producer company; association not for profit; illegal association; **Formation of a company:** Steps involved in the formation and incorporation of a company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

UNIT-II

Memorandum of association: Meaning and Importance, Form and Contents, Alteration of Memorandum. **Articles of association:** Meaning, Relationship of and distinction between MOA and AOA. **Prospectus:** Meaning, Definition and contents, statutory requirements in relation to prospectus.

UNIT-III

Share capital: Kinds of share capital, Alteration of share capital, Ways for raising share capital, Allotment of shares, share certificate and share warrant, calls on shares, Forfeiture and surrender of shares, transfer of shares. Borrowing powers, Debentures and charges. **Management:** Classification of directors, women directors, independent director, small shareholder's director; Disqualifications, director identity number (DIN); Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; **Meetings of shareholders and board**; Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting.

UNIT-IV

Dividends, Accounts, Audit– Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit. **Winding Up** - Concept and modes of Winding Up. **Administration of Company Law** [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts.

uggested Readings/Books:

- Singh Avtar: Company Law; Eastern Book Co., Lucknow
- Kuchal M.C.: Modern India Company Law; Shri Mahavir Books, Noida.
- Kapoor N.D.: Company Law -Incorporating the Provisions of the Companies, Amendment Act, ; Sultan Chand & Sons, New Delhi
- Bagrial A.K.: Company Law; Vikas Publishing House, New Delhi.
- Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth.
- Manual of Companies Act, Corporate Laws and SEBI Guideline, Bharat Law House, New Delhi,
- A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications.
- Gower and Davies, Principles of Modern Company Law, Sweet & Maxwell
- Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi

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BCOM 403-18 Income Tax Law & Practice

Course Objective: To acquire expert knowledge of practical and procedural aspects relating to Income Tax.

UNIT-I

Concept and Mechanism of Income Tax – Definitions, Concept of Income, Previous Year, Assessment Year, Distinction between Capital and Revenue, Receipts and Expenditure, Residential Status – Basis of Charge and Scope of Total Income, Incomes which do not form part of Total Income

UNIT-II

Computation of Total Income under Salaries, Income from House Property, Profit and Gains of Business or Profession, Capital Gains, Income from Other Sources, Clubbing/Aggregation of Income.

UNIT-III

Set-off and Carry-Forward of Losses and Deductions from Total Income. Taxation of Individuals, Hindu Undivided Family, Firms and Association of Persons.

UNIT-IV

Tax and Other Special Provisions Relating to Companies. Collection and Recovery of Tax, Tax Deduction at Source, Tax Collection at Source, Recovery and Refund of Tax; Provisions of Advance Tax. Procedure for Assessment, Appeals, Revisions, Settlement of Cases and Penalties & Offences, Provisions concerning Procedure for Filing Returns, Signatures, E-Filing, Penalties and Prosecution.

Suggested Readings:

1. Ahuja, Girish and Gupts, Ravi, "Systematic Approach to Income-tax" ,Bharat Law House, New Delhi.
2. Ahuja, Girish and Gupts, Ravi, "Professional Approach to Direct Taxes Law & Practice", Bharat Publications.
3. Mehrotra, Dr. H.C. and Dr. S.P., “Income Tax Law & Practice (2019), Sahitya Bhawan Publications.
4. Mundra, Vikas, "Tax Laws and Practices", Law Point publications, Kolkata.
5. Singhania, Dr. V. K. ,"Students Guide to Income-tax", Taxmann Publications Pvt. Ltd., New Delhi.

I.K.G. Punjab Technical University
Bachelor of Commerce (Hons.) Batch 2018 onwards

BCOMGE 401-18 Entrepreneurship Development

Course Objective: The objective of the course is to make the student understand the concept and importance of entrepreneurship and facilitate generation of young entrepreneurs.

Unit I

Definition and Concept of Entrepreneurship, Theories of Entrepreneurship, Myths about Entrepreneurship, Entrepreneurial Traits and Motivation, Role of Entrepreneurship in economic development. Types of Entrepreneurs. Barriers in the way of Entrepreneurship. Entrepreneurship Development (ED) Cycle.

Unit II

Creativity and Business Ideas, Blocks to creativity. Business Plans and reasons of failure of business plans. Micro-Small-Medium (MSME) Enterprise – Definition – Characteristics- Objectives- Advantages- Disadvantages-Role in developing countries- Problems- steps for starting- – Government Policies.

Unit III

EDP in India – Phases of Entrepreneurial programs – Government Policies- Administrative Frame work – Policy instruments – Statutory Boards – Industrial Estates –Industrial clusters – Incentives and subsidies – Advantages - Needs & Problems – Promotional agencies. Business Incubators& Start-ups.

Unit IV

Financing Options - Bridge capital, Seed capital assistance, Margin money scheme, Industrial Sickness, Causes-Remedies- An overview on the roles of institutions/schemes in entrepreneurial development- SIDBI, Commercial Banks. Other financing options- venture capital, lease funding, Angel Investors. Revival, Exit and End to a venture.

Suggested Readings:

- Kumar,Arya(2018), “Entrepreneurship”, Pearson, New Delhi.
- Gopal,V.P.Nanda (2015), “Entrepreneurial Development”, Vikas Publishing, New Delhi.
- Desai, Vasant, “Dynamics of Entrepreneurial Development & Management”, Himalaya Publishing House.
- Khanka,S S, Entrepreneurial Development, S.Chand & Co.,New Delhi.

I.K.G. Punjab Technical University
Bachelor of Commerce (Hons.) Batch 2018 onwards

BCOM SEC 401-18 Workshop on Computerised Accounting

Course Objective: To impart basic knowledge about computerised accounting and equip students with application of Tally package.

UNIT-I

Introduction to Computerised Accounting: Meaning, Features, Advantages and Limitations. Manual Accounting versus Computerised Accounting systems: Special aspects of computerised Accounting, Development of Computerised Accounting system.

UNIT-II

Introduction to Accounting Packages. Tally, Salient Features of Tally ERP 9, Getting Started with Tally ERP 9: Start Up, Components of Tally ERP 9 Windows, Close Button, Minimise Button, Creating a company, Company Info, Menu, Quitting Tally ERP 9.

UNIT-III

Advanced Inventory Information in Tally ERP 9,Stock Groups, Creation of Single Stock Group, Stock Categories, Stock Items, Type, Symbol, Formal Name, Number of Decimal Places, Groups, Capital Account, Current Asset, Current Liability, Loans, Revenue Primary Group, Net Debit/Credit Balance for Reporting, Purchase Invoice, Ledger, Process of creating Ledgers, Orders,(Purchase and Sales Order),Inventory Vouchers.

UNIT-IV

Implementing Final Accounts, Display/Reports in Tally ERP 9. Accounting Reports Display in TALLY: Working with Trial Balance, Books and Registers, Cash Book, Bank Book, Balance Sheet, Profit and Loss Account, Principal Ratios.

SUGGESTED READINGS/BOOKS:

1. Nadhani ,A.K(2018):Tally ERP 9 Training Guide, BPB Publications, New Delhi.
2. Singh,Shraddha & Mehra,Navneet(2015): “Tally ERP 9 (Power of Simplicity): Software for Business and Accounts”,V and S Publishers, New Delhi.
3. Tally Education Private Ltd.(2015), “Computerised Accounting Using Tally.ERP 9”, Sahaj Enterprises.

I.K.G. Punjab Technical University
Bachelor of Commerce (Hons.) Batch 2018 onwards

BMPD402-18 Mentoring and Professional Development

Guidelines regarding Mentoring and Professional Development

The objective of mentoring will be development of:

- Overall Personality
- Aptitude (Technical and General)
- General Awareness (Current Affairs and GK)
- Communication Skills
- Presentation Skills

The course shall be split in two sections i.e. outdoor activities and class activities. For achieving the above, suggestive list of activities to be conducted are:

Part – A (Class Activities)

1. Expert and video lectures
2. Aptitude Test
3. Group Discussion
4. Quiz (General/Technical)
5. Presentations by the students
6. Team building Exercises

Part – B (Outdoor Activities)

1. Sports/NSS/NCC
2. Field project.
3. Society Activities of various students chapter i.e. ISTE, SCIE, SAE, CSI, Cultural Club, etc.

Note: Evaluation shall be based on rubrics for Part – A & B.
Mentors / Faculty incharges shall maintain proper record student wise of each activity conducted and the same shall be submitted to the department.

I.K.G. Punjab Technical University
Bachelor of Commerce (Hons.) Batch 2018 onwards

BCOM 501-18
Financial Management

Course Objective: To provide an in-depth understanding of the core finance functions and decisions in the area of corporate financial management. Further provide a practical and problem insight for effective financial decision-making.

UNIT-I

Introduction to Financial Management: Meaning, Scope and Objectives of Financial Management. Functions and role of a financial Manager.
Time Value of Money- Compounding Techniques and Discounting Techniques.
Cost of Capital: meaning, significance and determination of Cost of Capital, Components of Cost of Capital.

UNIT II

Capital Structure: meaning and features of capital structure decision. Factors affecting capital structure. Theories of capital structure.
EBIT – EBTEPS –analysis .Financial and Operating Leverages

UNIT III

Capital Budgeting Decision: Meaning and Nature of investment decisions; process of capital budgeting, investment evaluation criteria: Discounted and Non-Discounted Methods (Pay-Back Period, Average rate of return, Net Present Value, Benefit Cost Ratio and Internal Rate of Return. Capital rationing.

Dividend Policy Decisions – Determinants of dividend policy – types of dividend policy– forms of dividend. Dividend theories: Walter's Model- Gordon's Model- MM's Hypothesis (problems)

UNIT IV

Working Capital Management: Planning and forecasting of working capital, importance of adequate working capital- excess or inadequate working capital – determinants of working capital requirement. sources of working capital Cash management, receivable management and inventory management.

Suggested Readings:

- Van Horne, J C, Wachowicz, J W. *"Fundamentals of Financial Management*" 13th Edition,Prentice Hall of India
- Chandra ,Prasanna, *"Financial Management'* Tata McGraw Hill.
- Khan and Jain, *"Financial Management- Text and Problems*" 2nd Edition, Tata McGraw Hill'
- Maheshwari, S N, *Financial Management.*
- Pandey, I M, *"Financial Management*", Vikas Publishing House, 9th Edition

I.K.G. Punjab Technical University
Bachelor of Commerce (Hons.) Batch 2018 onwards

BCOM 502-18
Goods and Service Tax

Course Objective: To provide conceptual knowledge of Goods and Service Tax and to enable the students to apply this knowledge in practical application of GST Laws.

UNIT-I

Indirect Taxes: Background, Concept, Features; Major shortcomings of Pre-GST Era, Administration of Indirect Taxation in India; **Goods and Services Tax**: Basics concept and overview. Need and Benefits, Constitutional Framework of GST.

UNIT-II

GST Model – CGST / IGST / SGST / UTGST; Concept of Taxable Event; Concept of supply, Composite Supply and Mixed Supply; Provisions regarding Levy and Collection of CGST and IGST. **Concept of Composition scheme** & Reverse Charge.

UNIT-III

Power of Granting Exemptions .Basic Exemptions under Goods and Services Tax, Concept of Time, Value & Place of Taxable Supply of Goods/Services, Input Tax Credit & Computation of GST Liability.

UNIT-IV

Procedural Compliance under GST: Registration; Tax Invoice, Debit & Credit Note, Account and Record, Electronic way Bill; Provisions regarding filing of Return, Payment of Tax, Provisions related to Refund.

Sugested Readings: (Latest Edition only):

- Dattey, V S, Taxmann's *GST Ready Reckoner*, Taxmann, New Delhi.
- Gupta,N K, *Goods and Services Tax (Law, Practice and Procedures),*Bharat Law House Private Limited.
- Mehrotra, H.C. and Agarwal V.P., *Goods and Services Tax GST,* Sahitya Bhawan Publications.

I.K.G. Punjab Technical University
Bachelor of Commerce (Hons.) Batch 2018 onwards

BMPD502-18
Mentoring and Professional Development

Guidelines regarding Mentoring and Professional Development

The objective of mentoring will be development of:

Overall Personality
- Aptitude (Technical and General)
- General Awareness (Current Affairs and GK)
- Communication Skills
- Presentation Skills

- The course shall be split in two sections i.e. class activities and outdoor activities.

For achieving the above, suggestive list of activities to be conducted are:

Part – A (Class Activities)

1. Expert and video lectures (The experts can be from the fields of industrial practices, professionals, recognized motivational speakers to speak on ethics, self-development, situation handling skills etc The choice of topics will be a matter of choice for the teachers)
2. Aptitude Test (with respect to business practices, emotional quotient, learning abilities, placement aptitude, job culture aptitude etc)
3. Group Discussion (The students can be divided of not more than 8 in a group, a write up as a case study, cuttings of news series, current affairs etc followed by a GD).
4. Quiz (General/Technical) (quizzes can be oral using a PPT, written MCQs/short answer type questions covering general knowledge (Business world, economic affairs) and current affairs
5. Presentations by the students (Preferably to an individual student or at the most more than a group of 2 students; Topics can be success stories of business personalities, Resilience of business houses, caselets etc)
6. Team building Exercises (team events within the class for problem solving)

Part – B (Outdoor Activities)

(A brief report of minimum 10-15 pages must be submitted at the end of semester)

1. Sports/NSS/NCC
2. Field project (surveys, social awareness campaigns etc); The whole class can be made to visit to a mall, village, specific locality etc).
3. Society Activities of various students chapter i.e. ISTE, SCIE, SAE, CSI, Cultural Club, etc. Group events in the form of social campaigns, humanitarian activities, making students turn Samaritans etc)

Note: Evaluation shall be based on rubrics for Part – A & B. Mentors/Faculty incharges shall maintain proper record student wise of each activity conducted and the same shall be submitted to the department.

I.K.G. Punjab Technical University
Bachelor of Commerce (Hons.) Batch 2018 onwards

BCOP 511-18
Personal Financial Planning

Course Objective: The objective of this course is to enable the students to analyze their personal financial decisions, evaluate the costs and benefits of their decisions, identify numerous investment opportunities, understand tax implications of their investments, attain financial security and apply the knowledge learned in school to financial situations encountered later in life.

UNIT I

Financial planning: Time value of money, Need and importance of personal financial planning, Principles of personal finance, Financial planning process, Factors influencing personal financial planning. **Financial statements and ratios analysis**: Personal financial statements, Income and expenditure statement, Balance sheet, Budget, Analyzing financial statements via ratios. **Investor profiling**: Investor's life cycle, Financial goals of investor, Risk profiling.

UNIT II

Investment fundamentals: Saving and investment, Rules of investing, Debt and equity. **Banking products**: Deposit and loan products, Other special products for senior citizens, NRIs, Understanding credit score and credit information report. **Insurance products**: Meaning and features of insurance, Principles of insurance, Types of insurance - life, health, personal accident insurance. **Investment in Equity**: NSE/BSE, Investment strategies and portfolio construction, Fundamental and technical analysis, Demat account, Derivatives. **Investment in mutual funds**: Meaning, Structure of mutual funds in India, Mutual funds schemes, Systematic Investment Plan (SIP). **Investment in debt market**: Types of debt instruments, Government securities, Corporate bonds, Certificate of deposits, Commercial paper, PO saving schemes.

UNIT III

Personal taxation: Introduction to personal income tax planning, Methods of accounting for various heads of income, Tax avoidance, tax evasion and tax planning, Income tax deductions, Gift tax, Wealth tax. **Regulatory guidelines**: Know Your Customer (KYC) norms, Anti Money Laundering (AML) standards, Permanent Account Number (PAN).

UNIT IV

Dynamics of real estate: Documentation, Verification, Real estate and bank loan, Buying vs. renting, Tax implications of real estate. **Introduction to retirement planning:** Need of retirement planning, Rules of retirement planning, Retirement planning process, Estimation of retirement expenses, Basic retirement plans. **Estate planning**: Meaning, Objectives, Estate planning tools, Will, Power of attorney. **Ethics in personal financial planning**: Code of ethics and rules of conduct.

Suggested Readings:

- Murali, S., & Subbakrishna K.R. *Personal Financial Planning (Wealth Management).* Himalaya Publishing House.
- Gitman, Lawrence J., Joehnk Michael D., & Billingsley. *Personal Financial Planning.* Cengage Learning India Private Limited.
- Madura, J. *Personal Finance.* Pearson.
- Koh, B. *Personal Financial Planning.* FT Press.
- Nayan, K. *Personal Finance: An Indian Perspective.*

I.K.G. Punjab Technical University
Bachelor of Commerce (Hons.) Batch 2018 onwards

BCOP 512-18
Advanced Financial Management

Course Objective: To provide an in-depth understanding of the advancements in financial management for effective financial decision-making.

UNIT-I

Role and responsibility of the Senior Financial Adviser, Financial strategy formulation: Ratio Analysis and Strategy**,** Gearing considerations

Sources of Finance: Equity, debt, hybrids, lease finance, venture capital, business angel finance, private equity, asset securitization

UNIT-II

Risk and Return: Identifying Risk and Return, Business Risk and Financial Risk including operational, reputational, political, economic, regulatory and fiscal risk, Risk return trade-off-

Ethical and governance issues: Fundamental Principles**,** Ethical issues in financial management, Agency Relationship, Transaction Cost Theory, Governance structures and policies**,** Social and Environmental Issues, Purpose and content of an integrated report

UNIT-III

Advanced Investment Appraisal: Capital rationing: Single period, Types, Capital rationing & divisible projects, Capital rationing & indivisible projects, Capital rationing & Multi-period, Risk and uncertainty in investment appraisal including sensitivity analysis, use of a risk adjusted discount factor, simulation, probability analysis and scenario analysis.

Valuation and the use of free cash flows: Valuations – Introduction, Market Capitalisation, Asset Based Valuations, Using PE ratio**,** Earnings Yield, Dividend Valuation, Discounted Cash flows, Discounted Free cash flow basis, Free cash flows**,** Free cash flow to equity

UNIT-IV

Corporate Reconstruction and Re-Organisation: Financial reconstruction, Capital reconstruction schemes. Acquisitions and mergers: Reasons for and against acquisitions, mergers and divestments **(**corporate expansion, high failure rate of acquisitions, synergy and others), Legal and procedural aspect, process, financing and valuation of mergers & acquisitions, Reverse Takeovers, Overview of mergers & takeover in India

Business re-organisation: Unbundling, Divestment, Spin-offs/demergers, Sell-offs, Management buy-out (MBO) and buy-in, Share repurchase, Going private

Suggested Readings:

- Khan M Y & Jain P K, *Financial Management: Text and Problems,* TMH, New Delhi.
- Chandra P., *Financial Management Theory & Practice*, TMH, New Delhi.
- Pandey I. M., *Financial Management,* Vikas Publishing House, New Delhi.
- Horne V., *Fundamentals of Financial Management,* Prentice Hall of India.
- Aurora R., Shetty K., and Kale S., *Mergers and Acquisitions,* Oxford University Press.
- Sudarsanam S., *Creating Value from Mergers and Acquisitions,* Prentice Hall of India.

I.K.G. Punjab Technical University
Bachelor of Commerce (Hons.) Batch 2018 onwards

BCOP 521-18
Banking Services Management

Objective: The course offers to the candidates the knowledge of different aspects of Banking along with thorough understanding of the practical application of the theory. The paper aims at acquainting the students, the concepts of Banking services and relevant aspects.

UNIT – I

Bank: Definition, importance and functions. **Indian Banking System**; Structure and organization and services provided by Banks: Commercial Banks; Regional Rural Banks; co-operative Banks. Functions of a Bank in an Economic development

UNIT – II

The Reserve Bank of India: Management and Structure, Functions of RBI, Monetary Policies and Techniques of Credit Control. **Reforms in Indian Banking**: Overview, Recommendations of Narasimham Committee, VermaPanel Report, Basel II Norms, Capital Adequacy Ratio (CAR), Revised NPA Norms- Grievance Mechanism and Banking Ombudsman, Impact of Reforms.

UNIT – III

Emerging Trends in Banking: Concept of E-Banking, Mobile Banking, Electronic Fund Transfer- (RTGS & NEFT) Core Banking Wholesale and Retail Banking, Universal and Narrow Banking, Off-shore Banking. Asset. Classification, RBI Guidelines on Internet Banking, **Challenges faced by Indian Banking**, Cheque Truncation System.

UNIT IV

Interest Rate Risk Management in Banks, credit risk, **Liquidity management**, Operational Risk Management in Banks, Market Risk Management in Banks, Capital Adequacy of Banks, Issues in Bank Management, Investment Banking and Other Services. **Analysis of Bank Statements**– Analysis of Balance Sheet and Profit and Loss Account – Financial Performance Analysis with Ratios.

Suggested Readings:

- Vaish, M. C. "Money, Banking and International Trade" New Age International Pvt. Ltd.
- Hajela, T. N. "Money, Banking and International Trade" Ane Books Pvt. Ltd.
- Seth, M. L. "Money, Banking and International Trade" Lakshmi Narayan Agarwal.
- Mishra, Jagannath "Money, Banking and International Trade" Thacker, Spink and Company.
- Jain T. R. " ModernBanking " V. K. Publications.

I.K.G. Punjab Technical University
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BCOP 522-18
Insurance Service Management

Objective: Understand the different types of insurance policy products and its fundamental principles; Know about various management concepts that can be implemented in insurance service; Infer about the IRDA guidelines and Frauds.

UNIT–I

Concept of Insurance: Basic principles of insurance, Role and importance of Insurance in Society; Concept of micro Insurance; **Types of Insurance**; Insurance Documents and Policy Terms & Conditions; **Insurance Agents**: types, roles and functions. Role of Insurance in the economy. **Risk and Uncertainty**, Classification of risks, sources of risk-external and internal, risk management.

UNIT-II

Life Insurance: History and Importance, Products, Types of Claims, private sector companies in life insurance sector, recent trends in life insurance. **Health Insurance**: Determinants, Factors affecting the health system in India; Health Insurance Intermediaries, Health Insurance Products, Claim Process, Challenges in Health Insurance; Health Insurance to Poorer Section**.** **General and Commercial Insurance**: History and significance, Distribution channel, Types of General Insurance, Types of Commercial Insurance.

UNIT-III

IRDA Act: Salient feature, duties, powers and functions of the authority, financial Accounts and audit, power of Central Government to issue directions, IRDA (Protection of Policy Holders Interest) Regulation 2002, Rationale of opening up of the insurance sector to the private sector. Credit and deposit Insurance: Nature, terms and conditions, claim, recovery etc. public liability insurance, emergency risk insurance.

UNIT-IV

Concept and Importance of Reinsurance: Tax benefits under Life Insurance Policies, Application of Management concepts in Insurance: Marketing of Insurance Policies, issues related to human resource management in insurance sector, application of financial management in insurance sector, Application of Information technology in insurance.

Suggested Readings:

- Bhole LM, *Financial Institutions and Markets*, Tata McGraw Hill, 2004, 4th Edition
- Srivastava, R M, *Management of Indian Financial Institutions*, Himalaya Publishing.
- Niehaus, Harrington, *Risk Management and Insurance*,2007, Tata McGraw-Hill
- Mishra, K.C. and. Thomas, G.E, *General Insurance - Principles and Practice*, Cengage Learning: New Delhi.
- George, Rejda.E, *Principles of risk management and insurance*, Pearson publications, ninth Edition

I.K.G. Punjab Technical University
Bachelor of Commerce (Hons.) Batch 2018 onwards

BCOM 601-18
Industrial Relations and Labour Laws

Course objective: To provide an idea and exposure to the industrial relations and various labour laws applicable to industries in India and to acquaint the students with ways to compute the emoluments and compensation payable to workers.

UNIT-I

Industrial Relations- Concept, Definition and Importance, Factors affecting industrial relations. Approaches to industrial relations, Impact of Technology on industrial relations. Nature of Trade Unions, Trade Union movement in India, benefits of trade Unions for workers, Problems of Trade Unions & Remedies. Quality Circles, Benefits and Problems of Quality Circles.

UNIT-II

Concept of Collective Bargaining, Prerequisites for collective bargaining, the collective bargaining process, Principles of Collective Bargaining, Collective Bargaining and Labour Management Co-Operation in India, Conditions for the success of collective bargaining.
Grievance Management – causes of grievance – effects of grievance, Negotiation and Collective Settlements, Grievance redressal procedure.

UNIT-III

Industrial Conflicts- Meaning & Causes and Types, Strikes & Lockouts, Machinery for resolving Industrial Disputes under Law. Meaning of workers participation in management, concepts and objectives of workers participation in management, growth and development of workers participation in management, types of workers participation in management.

UNIT-IV

Emergence and Objectives of Labour Laws- The Industrial Relations Code-2019-An Introduction Overview of Factories Act, Industrial Disputes Act, Payment of wages Act, Payment of Bonus Act, ESI Act, Payment of Gratuity Act, Minimum Wage Act, PF Act. Workmen's Compensation Act

Suggested Readings:

- Memoria, C.B. and Memoria, Satish, *Dynamics of Industrial Relations*, Himalaya Publications.
- Chabbra, T.N. and Suri, R.K. *Industrial Relations – Concepts & Issues*, Dhanpat Rai & Company.
- Srivastava, S C ,*Industrial Relations and Labor Laws,* Vikas Publishing House.
- Singh, B. D., *Industrial Relations and Labor Laws*, Excel Books.
- Sinha, P.R.N., Sinha, Indu Bala & Shekhar, Seema Priyadarshini, *Industrial Relations, Trade Unions, and Labor Legislation,* Pearson Publishing House.

I.K.G. Punjab Technical University
Bachelor of Commerce (Hons.) Batch 2018 onwards

BCOM602-18
Operation Research

Course objective: This course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in use of quantitative techniques for optimum decision making and to facilitate the students in appreciating need/significance and applications of various techniques of operation research in decision making.

UNIT-I

Introduction: Introduction to Operations Research: Basics definition, scope, objectives, phases, models and limitations of Operations Research.

Deterministic Models: Formulation of Linear Programming Problem, Graphical solution of LPP, Simplex Method, Artificial variables, Big-M method, **Transportation Problem**: Formulation, solution, unbalanced Transportation problem. Finding basic feasible solutions, Optimality tests, **Assignment Model**: Formulation, Hungarian method for optimal solution, Solving unbalanced problem, Travelling salesman problem.

UNIT-II

Probabilistic Models: Decision making under uncertainty : Maximum and minimum models; Introduction to decision tree. Game theory : Solution of simple two person zero-sum games :Examples of simple competitive situation.

Dynamic Programming: Introduction to deterministic and probabilistic dynamic programming, Solution of simple problems.

UNIT-III

Queuing theory: Types of queuing situation, Queuing models with Poisson's input and exponential service, their application to simple situations.

Network Models: PERT & CPM, Introduction, analysis of time bound project situations, construction of net works, identification of critical path, slack and float, crashing of network for cost reduction.

UNIT-IV

Replacement Models: Replacement of Items that deteriorate whose maintenance costs increase with time without change in the money value. Replacement of items that fail suddenly: individual replacement policy, group replacement policy.

Inventory Models: Inventory costs. Models with deterministic demand model (a) demand rate uniform and production rate infinite, model (b) demand rate non-uniform and production rate infinite, model (c) demand rate uniform and production rate finite.

Suggested Readings:

- Wagner, HM, *Principles of Operations Research*; Prentice Hall.
- Gupta, PK and Hira, DS, *Operations Research*, S. Chand & Co.
- Taha, *Introduction to Operation Research*; Pearson.
- Hiller, F.S. and Libermann, G.I. *Introduction to Operation Research*; Holden Ray.
- Sharma, J.K. *Operations Research Theory & Applications*; Macmillan India Ltd.
- Sharma J.K. *Operations Research, Problems and Solutions*;Macmillan India Ltd.

I.K.G. Punjab Technical University
Bachelor of Commerce (Hons.) Batch 2018 onwards

BMPD 602-18
Mentoring and Professional Development

Guidelines regarding Mentoring and Professional Development

The objective of mentoring will be development of:
Overall Personality

- Aptitude (Technical and General)
- General Awareness (Current Affairs and GK)
- Communication Skills
- Presentation Skills
- The course shall be split in two sections i.e. class activities and outdoor activities.

For achieving the above, suggestive list of activities to be conducted are:

Part – A (Class Activities)

1. Expert and video lectures (The experts can be from the fields of industrial practices, professionals, recognized motivational speakers to speak on professionalism, discipline, time management etc. The choice of topics will be a matter of choice for the teachers)
2. Aptitude Test (with respect to business practices, intellectual creativity, team skills, Decision making skills, leadership skills etc)
3. Group Discussion (The students can be divided of not more than 8 in a group, a write up as a case study, cuttings of news series, current affairs etc followed by a GD).
4. Quiz (General/Technical) (quizzes can be oral using a PPT, written MCQs/short answer type questions covering general knowledge (latest business developments and key announcements by government/autonomous bodies, world bodies etc
5. Presentations by the students (Preferably to an individual student or at the most more than a group of 2 students; Topics can be success stories of business personalities, Resilience of business houses, caselets etc)
6. Team building Exercises (team events within the class for problem solving)

Part – B (Outdoor Activities)

(A brief report of minimum 10-15 pages must be submitted at the end of semester)

1. Sports/NSS/NCC
2. Field project (may be general topics, business topics or awareness about government social schemes, health and hygiene, UGC social initiatives etc).
3. Society Activities of various students chapter i.e. ISTE, SCIE, SAE, CSI, Cultural Club, etc. (Group events in the form of social campaigns, humanitarian activities, making students turn Samaritans etc)

Note: Evaluation shall be based on rubrics for Part – A & B. Mentors/Faculty in-charge will maintain proper record student wise of each activity conducted and the same shall be submitted to the department.

I.K.G. Punjab Technical University
Bachelor of Commerce (Hons.) Batch 2018 onwards

BCOP 611-18
Security Analysis and Portfolio Management

Objective:
The aim of the course is to provide the students a comprehensive knowledge about fundamentals of investments and equipping for taking profitable investment decisions.

UNIT – I

Investment: Meaning, Nature, Objectives and Process. Difference Between Investment and Speculation, Investment and Gambling. **Various Investment Avenues/ Alternatives**.
Investment Philosophy, Value Investing and Growth Investing, Investment Strategy, Individual and Institutional Investors.

UNIT – II

Security Analysis: Meaning, Concept of Risk, Risk Management; Analysis of Risk and Return. Relationship between Risk and return
Types and Measurement of Risk, Risk and Return Trade Off.

UNIT – III

Investment Analysis: Fundamental Analysis– Economic, Industry and Company Analysis. **Technical Analysis**- Charting techniques and Indicators. Fundamental v/s Technical Analysis. **Efficient Market Theory, Random Walk Theory**

UNIT – IV

Portfolio Management: Concept, Portfolio Management Models- Capital Asset Pricing Model, Arbitrage Pricing Theory, Marvkowitz Model, Capital Market Line, Security Market Line, **Portfolio Performance Evaluation**- Sharpe Model, Jensen and Treynor Model **Portfolio Revision:** Techniques of Portfolio Revision, Formula Plans, Constant Rupee Value Plan, Constant Ratio Plan, Variable Ratio Plan, Rupee Averaging Technique. **Global Investing** – Benefits and Options for Global Investment.

Recommended Readings:

- Pandian, Punithavathy. *Security Analysis and Portfolio Management*, Vikas Publishing House
- Pring, Martin, *Technical Analysis Explained*, McGraw Hill.
- Avadhani, V. A. *Investment and Securities Market in India*, Himalaya Publishing House.
- Singh, Preeti, *Investment Management*, Himalaya Publishing.
- Ranganatham, M. Madhumathi, R., *Security Analysis & Portfolio Management*, Pearson Education
- Bhalla, V. K. *Portfolio Analysis and Management*, Sultan Chand & Sons
- Fischer & Jordan, *Security Analysis and Portfolio Management*, Prentice Hall India.

I.K.G. Punjab Technical University
Bachelor of Commerce (Hons.) Batch 2018 onwards

BCOP 612-18
Management of Financial Services

Course Objective:: The objective of this course is to enable students to understand the concepts and types of various financial services available in the market. This course is also aimed to enable students to compare and analyze the performance of various financial services available in the market.

UNIT I

Financial services: meaning, features, importance, contribution of financial services in promoting industry – service sector.

Merchant banking: meaning, origin and growth of merchant banking in India. Scope of merchant banking services, merchant bankers and management of public issues, merchant banking practices in India. Weakness in the functioning of merchant bankers in India.

UNIT II

Lease financing: Meaning, types of leasing – factors influencing lease, performance of leasing industry in India. **Hire purchase**: concept and characteristics of Hire purchase. Difference between hire purchase and leasing. Mathematics of Hire purchase: calculation of Effective interest Rate - Legal Aspects of Hire purchase - Tax implications of Hire Purchase. RBI guidelines for hire purchase, problems of hire–purchasing companies in India.

UNIT III

Credit Rating: concept of credit Rating. Types of credit Rating - Advantages and Disadvantages of credit Rating - credit Rating Agencies & their Methodology - Emerging A venues of Rating services - International credit Rating practices.

Mutual funds: Concept of mutual funds. Growth of mutual funds in India. Mutual fund schemes money market mutual funds – private sector mutual funds – functioning of mutual funds in India.

Factoring: Concept of factoring -why factoring, types of factoring, factoring mechanism, securitization of debt – concept and mechanism

UNIT IV

Retail banking services : personal loan , home loons , car loans , consumer loans , educational loans concept of plastic money credit cards debit card (meaning , features , types , merits and de merits of each services are covered)

Venture Capital: Concept of venture capital fund, characteristics, growth of venture capital funds in India.

Suggested Readings:

- Avadhani, *"Financial Services and Market",* 1999, Himalaya Publishing House.
- Bhole, *"Indian Financial System",* 2009, Himalaya Publishing House.
- Chandra, P, *"Security Analysis and Portfolio Management",* 2011, Tata McGraw Hill.
- Desai, Vasanth, *"The Indian Financial System",* 1999, Himalaya Publishing House
- Varshney, PN & Mittal DK, *"Indian Financial System",* 2000, Sulthan Chand & Sons.

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BCOP 621-18
Banking Laws & Services

Course Objective: The main objective of this module is to make the student aware about the various laws applicable to banks and the various practices prevalent in the banking industry and creating a base for advanced level study of the Banking laws and practices.

UNIT I

Origin and evolution of Indian Banking, Banking system and structure in India: Types of banks viz., Commercial Banks, Small Finance Banks Payments Banks, Co-operative Banks, public sector banks, private sector banks, foreign banks and Regional Rural Banks (RRB). Role of Reserve Bank as regulator of banking system; Changes in the role and functions of commercial Banks

UNIT II

Regulatory and Compliance Framework: Reserve Bank of India act, 1934- its incorporation, central banking functions provisions relating to Non-banking institution, receiving deposits and financial institutions, penalties. Role and functions of RBI- Credit control Techniques.

Banking Regulation Act, 1949- Definitions, business of banking companies, suspension of business and winding up of banking companies, provisions relating to certain operations of banking companies.

UNIT III

NPA and Securitization: NPAs, NPA categories, Provisioning norms, SARAFAESI Act. **Basel Framework:** Bank for International Settlements (BIS), Basel Accords.

Banker Customer Relationship and their Roles & Responsibilities: Banker – Customer relations; Types of relationship between banker and customer, Bankers obligations to customers, Right of lien, set off, appropriation, Provisions of Negotiable Instrument Act, 1881 – Bankers legal duty of disclosure and related matters

UNIT IV

Banking Services: Payment and Collection of cheques- Duties and responsibilities of paying and collecting banker, Protection available to paying and collecting banker under Negotiable Instrument Act. **Security Creation:** Pledge, Hypothecation, Mortgage, Assignment. **Other Banking Services:** Fund based services, Non fund based services, Money remittance services, banking channels, Financial inclusion.

Suggested Readings:

- Varshney P.M., *Banking Law & Practice*, Sultan Chand & Sons
- Tannan M. L., *Tannan's Banking law and practice in India,* LexixNexix Butterworhts Wadhwa Nagpur
- Desai V. J., *Indian Banking Law and Practice,* Himalaya Publishing Home
- Sheldon & Folder's, *Practice and Law of Banking,* Financial Times Prentice Hall
- Gupta S. N., *The Banking Law in Theory and Practice,* Law Publishers
- Hapgood M., *Paget's Law of Banking,* Lexis Nexis UK
- Singh A., *Laws of Banking and Negotiable Instruments,* Eastern Book Company

I.K.G. Punjab Technical University
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BCOP 622-18
Risk Management and Insurance

Course objective: This course aims at providing fundamental knowledge and exposure to the concepts and theories of risk management and insurance and to facilitate the students in appreciating need/significance of various types of insurance to mitigate the risks.

UNIT-I

Concept of Risk: Risk and Uncertainty, Types of Risk, Burden of Risk, Sources of Risk, Methods of handling Risk, Degree of Risk, Management of Risk.

Corporate and Personal Risk Management: Risk Management Process, Objectives of Risk Management, Risk Management Techniques, Need for a Rationale for Risk Management in Organizations, Understanding the cost of Risk, Individual Risk Management and the Cost of Risk.

UNIT-II

Identification of Risk: Tools/Techniques for perception of risk; Methods for determining the operative causes of peril; Safety audit.

Evaluation of Risk: Risk Avoidance & Reduction of Risk: methods of loss prevention and risk reduction; Role of surveyors in loss prevention/ risk reduction.

Techniques of Risk Financing: Retention of risk; Captive insurance companies,

UNIT-III

Insurance: Definition and Basic Characteristics of Insurance, Requirements of an Insurable Risk, Adverse Selection and Insurance, Insurance vs. Gambling Insurance vs. Hedging; Essentials of Insurance Contracts, Principles of Insurance, Legal Aspects of Insurance Contract

Types of Insurance: Life Insurance, General Insurance: Fire and Motor Insurance, Health Insurance, Marine Insurance, Automobile Insurance.

UNIT-IV

Regulatory Framework of Insurance: Role, Power and Functions of IRDA, Composition of IRDA, IRDA Act'1999.

Control of Malpractices, Negligence, Computation of Insurance Premium, Loss Assessment and Loss Control, Exclusion of Perils

Suggested Readings:

- George, E. R., *Principles of Risk Management and Insurance*, Pearson Education.
- Dorfman, M. S., *Introduction to Risk Management and Insurance,* Pearson
- Gupta. P.K, *Insurance and Risk Management,* Himalaya Publishing House.
- Mishra, M. N., *Principles and Practices of Insurance,* S. Chand and Sons.
- Black, K. and Skipper H.D., *Life and Health insurance,* Pearson Education
- Crane, F., *Insurance Principles and Practices,* John Wiley and Sons, New York.
- Vaughan, E. J. and T. Vaughan, *Fundamentals of Risk and Insurance,* Wiley & Sons