

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, *Management*, 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 Heasley. Cambridge University Press. 2006.

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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 complementarity 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.

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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 Vyavastha*)- 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.

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4. Sussan George, 1976, *How the Other Half Dies*, Penguin Press. Reprinted 1986, 1991
5. PL Dhar, RR Gaur, 1990, *Science and Humanism*, Commonwealth Publishers.
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.

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- 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, Systematic 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 standard 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 Probability, Approaches to the calculation of probability, calculation of event probabilities, Addition and Multiplication, Laws of

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

Probability Distribution: Binomial Distribution: Probability Distribution function, Constants, Shape, Fitting of Binomial Distribution, Poisson Distribution: Probability Function (including Poisson approximation to binomial distribution) Constants, Fitting of Poisson Distribution, Normal Distribution: Probability Distribution Function, Properties of Normal Curve, Calculation of Probabilities.

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

Environmental 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.

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- 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 resources 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.
- India as a mega-diversity nation
- Hot-spots 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 rehabilitation 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) Cleanliness drive
- 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

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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, Clarendon 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 & Weston, 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,

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- 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.

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

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 –**

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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. *Fundamentals 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.

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Suggested 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. Singhanian, Dr. V. K. , "Students Guide to Income-tax", Taxmann Publications Pvt. Ltd., New Delhi.

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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.

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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.

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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.