

## B.Com Professional

### Semester- I

**Total Papers – 6**

**Total Hours – 240**

Code	Name of the Paper	Hours	Marks		
			Int	Ext	Total
BCP-101	Language: English-I	40	25	75	100
BCP-102	Financial Accounting –I	40	25	75	100
BCP-103	Principles of Management	40	25	75	100
BCP-104	Business Mathematics	40	25	75	100
BCP-105	Business Economics-I	40	25	75	100
BCP-106	Introduction to IT-I	40	25	75	100
	Total	240			600

### Semester – II

**Total Papers – 6**

**Total Hours – 240**

Code	Name of the Paper	Hours	Marks		
			Int	Ext	Total
BCP-201	Language: English-II	40	25	75	100
BCP-202	Financial Accounting –II	40	25	75	100
BCP-203	Human Resource Management	40	25	75	100
BCP-204	Business Statistics	40	25	75	100
BCP-205	Business Economics-II	40	25	75	100
BCP-206	Introduction to IT-II	40	25	75	100
	Total	240			600

**Semester – III**  
**Total Papers – 6**  
**Total Hours – 240**

Code	Name of the Paper	Hours	Marks		
			Int	Ext	Total
BCP-301	Business Communication-I	40	25	75	100
BCP-302	Corporate Accounting-I	40	25	75	100
BCP-303	Mercantile Law	40	25	75	100
BCP-304	Law and Practice of Banking	40	25	75	100
BCP-305	Quantitative Techniques for Business	40	25	75	100
BCP-306	Computer Business Applications	40	25	75	100
	Total	240			600

**Semester – IV**  
**Total Papers – 7**  
**Total Hours – 240**

Code	Name of the Paper	Hours	Marks		
			Int	Ext	Total
BCP-401	Business Communication-II	40	25	75	100
BCP-402	Corporate Accounting-II	40	25	75	100
BCP-403	Financial Management	40	25	75	100
BCP-404	Office Management & Secretarial Practice	40	25	75	100
BCP-405	Cost Accounting-I	40	25	75	100
BCP-406	Tally – I	40	25	75	100
	Total	240			600

\*The student shall have to undergo a summer training of 6 to 8 weeks after the 4<sup>th</sup> semester and give presentation of his/her report in the 5<sup>th</sup> Semester.

**Semester – V**

**Total Papers – 6**

**Total Hours – 240**

Code	Name of the Paper	Hours	Marks		
			Int	Ext	Total
BCP-501	Cost Accounting-II	40	25	75	100
BCP-502	Income Tax-I	40	25	75	100
BCP-503	Entrepreneurship Development	40	25	75	100
	Elective-I	40	25	75	100
	Elective-II	40	25	75	100
BCP-506	Tally – II	40	25	75	100
BCP-507	Presentation of Summer Training Report		100		100
	<b>Total</b>	<b>240</b>			<b>700</b>

**Semester – VI**

**Total Papers – 6**

**Total Hours – 240**

Code	Name of the Paper	Hours	Marks		
			Int	Ext	Total
BCP-601	Industrial relations and Labour Laws	40	25	75	100
BCP-602	Income Tax-II	40	25	75	100
BCP-603	Management Accounting	40	25	75	100
	Elective-III	40	25	75	100
	Elective-IV	40	25	75	100
BCP-606	Tally – III	40	25	75	100

BCP-607	Viva-Voce*				100
	Total	240			700

Suggested Guidelines:-

1. Duration of examination for each paper will be 3 hours.
2. Internal assessment marks shall be based on factors such as:
  - a. Participation in case discussions and group activities.
  - b. Class tests, quiz, individual presentations.
  - c. Submission of written assignments.
  - d. Class room participation and attendance.
3. Viva-voce shall be conducted by external examiner along with the internal examiner and the marks shall be awarded with mutual consent.

### **Specialization Groups**

#### **I. Financial services and Investment Management**

<b>Code</b>	<b>Name of the Paper</b>	<b>Max. Marks</b>	<b>Hours</b>
BCP-701	Financial Services Management	100	40
BCP-702	Investment Management	100	40
BCP-703	Banking and Insurance	100	40

#### **II. Corporate Law and Taxation**

<b>Code</b>	<b>Name of the Paper</b>	<b>Max. Marks</b>	<b>Hours</b>
BCP-711	Corporate Tax Planning	100	40
BCP-712	Indirect Tax Laws	100	40
BCP-713	Company Law and auditing.	100	40

### III. E-Business and Information systems

Code	Name of the Paper	Max. Marks	Hours
BCP-721	Electronic Commerce (E-Commerce)	100	40
BCP-722	Management Information and Control systems	100	40
BCP-723	E-Business and its implications.	100	40

### IV Business Environment and Management

Code	Name of the Paper	Max. Marks	Hours
BCP-731	Business Environment	100	40
BCP-732	Indian Economy	100	40
BCP-733	Functional Management	100	40

Student shall have to select Specialization subjects in the following pattern:

A. Major & Minor Combination (Sem-V: 2) & (Sem-VI: 1+1)

#### MAJOR/ MINOR COMBINATION

##### In V Semester

Two subjects of major specialization

##### In VI Semester

One subject of same major specialization.

One subject of minor specialization.

## **English Language I- (BCP-101)**

### **Unit I**

#### **Book: Twelve short stories:**

Edited by: C.M Sharma (OXFORD UNIVERSITY PRESS)

Reading Comprehension

### **Unit II**

Parts of Speech: Nouns, Pronouns, Verbs, Adjectives, Adverbs, Prepositions, Conjunctions, Interjections, Determiners, Degrees of Comparison, Forms of Verb

### **Unit III**

Tenses:

Present- Indefinite, Continuous, Perfect and Perfect Continuous

Past- Indefinite, Continuous, Perfect and Perfect Continuous

Future- Indefinite, Continuous, Perfect and Perfect Continuous

### **Unit IV:**

Precis Writing

What is a Précis?

Guidelines for writing an effective précis

Paragraph Writing

### **Unit V**

Non-textual Comprehension

## **Financial Accounting-1 (BCP102)**

### **Unit-I- (8 Hours)**

Meaning of Book Keeping, Book Keeping Vs. Accountancy, Accounts: Meaning and importance, Types of accounts, Double Entry system; Principles, Accounting Equation, Concepts and conventions.

### **Unit-II-(12 Hours)**

Accounting Process; Journal, ledger, Trial Balance, Branches of Accounting; Financial Accounting, Management Accounting and Cost Accounting; their inter-relationships

### **Unit-III-(10 Hours)**

Subsidiary books; Purchase, Sales and returns books; Cash Book- Single, Double and Triple column, Petty Cash Book; Bank Reconciliation Statement; its meaning and preparation.

### **Unit-IV-(15 Hours)**

Final Accounts; Trading, Profit and Loss Accounts and Balance Sheet (without adjustments), Errors and their rectification.

### **Unit-V-(10 Hours)**

Introduction to Tally Accounting Software in India.

### **References:**

1. M.C.Shukla and T.S.Grewal, Advanced Accounts, Sultan Chand and sons.
2. S.N.Maheshwari, Financial Accounting, Vikas Publishers.
3. Dhir,Kanwaldeep and Saini, Financial Accounting-I. Sharma Publications Jalandhar

## **Principles of Management-(BCP-103)**

### **Unit- I**

Forms of business organizations and ownership: Sole proprietorship, Partnership, Joint stock company, Public & Private undertakings, Government companies.

Management: Meaning & definition of management, nature, scope and its various functions.

### **Unit- II**

Planning : nature and purpose, types, steps in planning ,decision making : Strategic , tactical and operational decision, decision making process, rationality in decision making.

### **Unit- III**

Organizing : nature, importance, the organizing process, organizational objectives, formal and informal organization, organization chart, span of management : factors determining effective span, Departmentation : definition, departmentation by function, by territory, product/service customer group ; management by objectives (MBO), Delegation, Decentralization v/s centralization.

### **Unit- IV**

Staffing : definition, manpower management, factors affecting staffing, Recruitment and selection , Performance appraisal . Motivation: theories of Motivation; hierarchy of needs theory, theory of X and theory of Y.

### **Unit-V**

Leadership : styles, theories of leadership : trait approach and situational approach, managerial grid. Controlling : meaning & nature , steps in controlling , essentials of effective control systems.

### **References:**

1. Koontz and Weihrich, Principles of Management, Tata McGraw Hill
2. L.M.Prasad, Principles and practice of Management, S.Chand
3. Y.K.Bhushan, Business organization and management, S.Chand

## **BUSINESS MATHEMATICS (BCP-104)**

### **UNIT – I**

Number System: Natural numbers, even – odd numbers, integers, prime numbers, rational, irrational and real numbers, HCF & LCM.

### **UNIT – II**

Theory of equations: meaning, types of equations –simple linear and simultaneous equations (only two variables) eliminations and substitution method only. Quadratic equation factorization and formula method ( $ax^2 + bx + c = 0$  form only) problems on commercial application.

### **UNIT – III**

Progressions: Arithmetic progressions finding the 'n'th term of an AP and also sum to 'n' terms of an AP. Insertion of Arithmetic means in given terms of AP and representation of AP. Geometric progression: finding nth term of GP. Insertion of GMs in given GP and also representation of GP.

### **UNIT – IV**

Matrixs and Determinants: meaning and types of matrices –operations of addition, subtraction, multiplication of two matrixs – problems, transpose and determinant of a square matrix- minor of an element co-factor of an element of a determinants. Problems application of determinants of business problems, adjacent of a square matrix, singular and non singular matrices – inverse of square matrix – solutions of system of linear equations in two variables using Cramer's rule.

### **UNIT – V**

Commercial Arithmetic: simple interest, compound interest including half yearly and quarterly calculation. Percentages, bills discounting, concepts of Ratios, duplicate-triplicate and subduplicate of a ratio. A/c proportions, fourth, third and inverse proportion problems.

### **References:**

1. S.P.Gupta, Statistical Method, S.Chand
2. D.R.Sharma, Business Mathematics. Sharma Publications Jalandhar
3. S.C.Gupta and Kapoor, Fundamental of applied statistics, S.Chand

## **BUSINESS ECONOMICS –I (BCP-105)**

### **Unit- I**

Introduction to Economics, Relevance of Economics in Business, Economic Concepts

### **Unit-II**

Demand, supply & market equilibrium, Demand Analysis: Nature of demand for a product individual demand, Market demand, determinants of demand, concepts of income elasticity of demand price elasticity of demand, revenue concepts.

### **Unit-III**

Theory of consumer behavior: Marginal utility theory: indifference curve theory and its application to tax choice supply of labour and rationing.

### **Unit-IV**

Theory of production and costs: production with one variable input: production and optimal input proportions; two variable inputs: Theory of costs in short run and in long run.

### **Unit V**

Theory of firm and market organization: pricing under perfect competition: pricing under monopoly, pure and discriminating. Pricing under monopolistic competition, current model, kinked demand curve and price leadership.

### **Refernces:**

1. P.L. Mehta, Managerial Economics, Prentice Hall of India
2. H.L.Ahuja, Advanced Economic theory, S.Chand
3. G.S.Gupta, Managerial Economics, Tata Mc Graw Hill

## **Introduction to Information Technology-I (BCP-106)**

### **UNIT- I**

Computer Fundamentals: History of Computers, Block diagram of computer & detailed significance of each part, types of computers: size, functionality.

Number System: Number systems (Binary, Octal, Decimal, Hexadecimal), conversions, complement Scheme.

### **UNIT- II**

Study of I/O Devices: Keyboard, Floppy Disk, Scanners & its types, Mouse and its types, Joysticks, Trackball, Track pads, Touch Panels, etc.

Classification Printers: Impact Printers, Non Impact Printers, Character, Line, Page printers, Plotters & its types, VDU and its classifications.

### **UNIT- III**

Primary & Secondary Memory: RAM, ROM, HDD, Virtual Memory, Cache Memory, Buffer, Flash memory, Smart Cards, CD-ROM, DVD, HD-DVD, Blue ray Disk.

### **UNIT IV**

Introduction to Application Software Packages (Word Processing Package, Spread Sheet Package, Graphics Package, personal assistance Packages)

### **Unit V**

Introduction to Internet: Definition, Brief History, Basic Services (E-Mail, FTP, Telnet, Usenet News, WWW, Browsers), Uses of Internet.

### **References:**

- |                 |                           |                   |
|-----------------|---------------------------|-------------------|
| 1. Norton Peter | Fundamentals of Computers | Tata Mc Graw hill |
| 2. Sinha, P.K.  | Computer Fundamentals     | BPB Pub           |

## **English Language II (BCP-201)**

### **Unit I**

Parts of Speech, Tenses, Active and Passive Voice, Change of Narration, Structural use of Gerunds, Participles and Infinitives.

### **Unit II**

Vocabulary Building: Synonyms, Antonyms, Homonyms, Suffixes, Prefixes

Punctuation and Capitalization: Use of Full Stop, Comma, Colon, Semicolon, Question Mark, Exclamation Mark, Quotation Mark, Apostrophe, Hyphen, dash, Parentheses, Ellipses, Brackets.

### **Unit III**

Phrases, Clauses and their types(Noun Clause, Adjective Clause and adverb Clause), Simple Sentences, Compound Sentences and Complex Sentences

### **Unit IV**

Essay writing

Paragraph writing

Formal and Informal letters

Précis writing

### **Unit V**

Unseen Passages for Comprehension

Art of Public Speaking

## Financial Accounting – II (BCP-202)

### Unit-I

Accounts relating to partnership admission, retirement and death of a partner, dissolution of partnership

### Unit -II

Capital and Revenue expenditure and receipts, Hire Purchase System: Introduction – Meaning – Hire Purchase Act 1972 – Important Definitions – Hire Purchase Agreement- Hire Purchase Price – Cash Price, Hire Purchase Charges, Net Hire Purchase Price – Net Cash Price – Net Hire Purchase – Important Provisions – Right of the hirer to purchase with rebate –Termination of the agreement – Rights of the owner on termination - Calculation of interest when both the cash price and the rate of interest are given – calculation of interest when cash price is given but rate of interest is not given – calculation of interest when both the cash price and the rate of interest are not given – calculation of cash price – calculation of amount of installment – use of annuity value to find cash price – Journal entries and Ledger accounts in the books of Hire Purchaser and Hire vendor under Asset Accrual method. **INSTALMENT PURCHASE METHOD :** Introduction – Meaning – Difference between Hire Purchase and Installment Purchase system – Treatment of Interest Suspense Account - Journal entries and Ledger account in the books of both parties.

### Unit -III

**ROYALTY ACCOUNTS :** Introduction – Meaning – Technical Terms – Royalty – Landlord – Tenant – Minimum Rent – Short workings – Recoupment of Short working under Fixed Period – Floating Period – Recoupment within the Life of a Lease – Treatment of Strike and Stoppage of work –Accounting Treatment – in the books of Lessee (Tenant) – when royalty is less than Minimum Rent – When royalty is equal to Minimum Rent – When the right of recoupment is lost, when Minimum Rent Account Method is followed – Preparation of ledger accounts – Royalty Account, Landlord Account – Short workings Account - Minimum Rent Account when Minimum Rent Account is followed.

### Unit -IV

Computers and accounting, single entry system, insurance claims

### Unit-V

Consignment & Joint Venture, Accounting for packages or containers

### References:

1. Shukla and Grewal, Advanced Accounts, S. Chand
2. Dhir,kanwaldeep and Saini, Financial Accounting –II. Sharma Publications Jalandhar
3. S.N.Maheshwari, Financial Accounting, Vikas Publishing House

## **HUMAN RESOURCE MANAGEMENT (BCP-203)**

### **Unit I**

Human Resource Management: Nature, Objectives and importance.

Human Resource Planning: Definition, Objectives, Process and Importance.

### **Unit II**

Recruitment, selection, placement and induction.

### **Unit-III**

Training, transfer and promotion policies. Job compensation, incentives and other benefits.

### **Unit-IV**

Career management and development, Performance Appraisal, Methods of Performance Appraisal, Techniques of Performance Appraisal.

### **Unit V**

Quality of work-life, team working, quality circles, job-satisfaction and morale.

Social security and health, Grievance handling, disciplinary action, introduction to collective bargaining.

### **References:**

1. C.B.Gupta, Human Resources Management, S.Chand
2. Memoria and Memoria, Personnel Management, Himalya publishing house
3. K. Ashwathappa, Human Resources Management, Mc Graw Hill

## **BUSINESS STATISTICS (BCP-204)**

### **Unit I**

Classification & presentation of data including diagrammatic presentation.

### **Unit-II**

Measures of central tendency – Mean, Mode, Median, Arithmetic, Geometric & Harmonic Mean. Measures of Dispersion Range, Quartile Deviation, Average & standard deviation. Types of sampling, size of sample.

### **Unit-III**

Correlation & Regression, Concept of partial & multivariate correlation & regression.

### **Unit IV**

Index numbers – aggregative & average of price relative methods. Time series analysis – trend analysis using moving average & regression analysis, seasonal, cyclical & irregular factors. Statistical elimination of cyclical factors.

### **Unit-V**

Probability theory including Bayesian probability, probability distributions and their characteristics – normal, binomial, poisson & exponential, confidence intervals. Sample bivariate,

### **References:**

1. Sharma: Business Statistics, Pearson Education
2. S.P.Gupta, Statistical Methods, S.Chand
3. S.C.Gupta, Fundamental of applied Statistics, S.Chand

## **BUSINESS ECONOMICS –II (BCP-205)**

### **Unit I**

Introduction to macroeconomics: Macro static and macro dynamics

National Income: Concepts, analysis and measurement through double entry, sectoral accounting and matrix approach.

### **Unit II**

Keynesian theory of income determination: Concept of employment, determinant of macroeconomics equilibrium with aggregate demand and aggregate supply analysis.

### **Unit III**

Consumption: Meaning, determinant and importance. Consumption function. Theories of consumption– absolute income, relative income and permanent income hypothesis.

### **Unit-IV**

Theory of multiplier: Income generation process in a static and dynamic setting. Tax multiplier, foreign trade multiplier and balanced budget multiplier bankers from multiplier process, relevance of multiplier to a developing economy.

### **Unit V**

Theory of investment: Management efficiency of capital and measures to promote investment, internal rate determination – classical, non-classical and Keynesian control.

Inflation: Meaning, types and theories, stabilization policies monetary and fiscal policies.

### **References:**

1. A.Koutsoyanis, Modern Macro Economics, Macmillan
2. H.L.Ahuja, Advanced Economic Theory, S.Chand
3. P.L. Mehta, Managerial Economics, Prentice Hall

## **Introduction to Information Technology-II (BCP-206)**

### **UNIT- I**

Introduction to Operating System & its functions, types and Examples.

Definition of Simple batch processing, Multiprogramming, Multiprocessing, Real-Time, Time Sharing Systems, PC Operating System, Network Operating System, Server Operating System, Concept of Spooling.

DOS: Booting Process, Internal & External Commands, Making batch files.

### **UNIT- II**

Computer Networks: Define, types (LAN, MAN, WAN, PAN), topologies & its advantages and disadvantages, Network Devices (Routers, Bridge, Hub, Switches, Gateways) and Data Transmission Media. Modes of Communication: Simplex, Half-Duplex, Full-Duplex.

Internet: Internet Facilities though WWW.

### **UNIT- III**

Introduction to DBMS: Define, types, models, File Management Vs DBMS. Introduction to the concepts of Integrity, Redundancy, Concurrent Processes, 3-tier Architecture

### **UNIT- IV**

Introduction to Programming languages: classification, Machine code, Assembly language, Middle Level Language, Higher level language, and 4G languages. Compiler, Interpreter, Assembler.

### **UNIT- V**

Applications of Computers in various fields: Defense, Industry, Management, Sports, Medical, Education, Banking, Commerce, Internet.

### **References**

- |                 |                           |              |
|-----------------|---------------------------|--------------|
| 1. Norton Peter | Fundamentals of Computers | Mc Graw hill |
| 2. Sinha, P.K.  | Computer Fundamentals     | BPB Pub      |

## **Business Communication I (BCP-301)**

### **UNIT I**

Meaning, Process of Communication, Importance and Benefits of Communication in Business Organizations.

### **UNIT- II**

The 7 C's of Effective Communication, Communication Models  
Classification of Communication –  
Formal & Informal  
Personal, Inter-personal, Group and Mass  
Vertical & Horizontal  
One-way & Two-way Models of Communication

### **Unit -III**

Barriers to Communication and the ways to overcome them, Characteristics and Classification of Non-Verbal Communication, Advantages of learning Non-Verbal Communication Skills.

### **Unit -IV**

Business Correspondence:  
Principles of Letter Writing  
Types of Business Letters – Sales letters, Requests, Response letters, Complaint letters, Adjustment letters  
Writing routine Pleasant Letters  
Writing 'Persuasive' Letters

### **Unit- V**

Language Skills for Effective Communication  
Verb and its Subject, Parts of Speech, Tenses, Common Errors in English, Punctuation and Capitalization, Use of Prepositions and Conjunctions,

## **CORPORATE ACCOUNTING- I (BCP-302)**

### **Unit -I**

**UNDERWRITING OF SHARES** Meaning – Terms used in underwriting – underwriter – marked application – unmarked application – partial underwriting – firm underwriting – calculation of underwriting commission – Preparation of statement showing allocation of gross liability and net liability. SEBI guidelines for underwriting.

### **Unit -II**

**REDEMPTION OF PREFERENCE SHARES** Meaning – legal provisions – treatment regarding premium on redemption – Creation of Capital Redemption Reserve Account (CRR) – Fresh issue of shares – Arranging for cash balance for the purpose of redemption – minimum number of shares to be issued for redemption – issue of bonus shares – preparation of Balance Sheet after redemption.

### **Unit -III**

**VALUATION OF GOODWILL** Meaning – Definition – Elements of goodwill – Types of Goodwill – Purchased Goodwill – Nonpurchased or inherent Goodwill – Valuation of Non-purchased Goodwill – Average Profit Method – Super Profit Method – Capitalization of Average Profit Method – Capitalization of Super Profit Method – Annuity Method

### **Unit -IV**

**VALUATION OF SHARES** Meaning – need for valuation – factors affecting valuation – methods of valuation – Asset Backing or Intrinsic Value Method – Yield Valuation Method – Dividend Yield – Fair Value method – value of right shares – valuation of preference shares.

### **Unit-V**

#### **COMPANY FINAL ACCOUNTS**

Knowledge on requirements of Companies Act for presentation of Profit and Loss Account and Balance Sheet of a company – Treatment of special items relating to Company Final Accounts- Depreciation – Interest on Debentures – Tax – Dividends – interim – proposed – unclaimed – interest out of Capital – managerial remuneration – commission after charging such commission – Treatment of Profit and Loss Appropriation Account – Preparation of Balance Sheet as per the requirements of Companies Act Amendment 1993.

#### **References:**

1. R.L.Gupta, Higher Accounts. Sultan Chand and Sons
2. Shukla and Grewal, Advanced Accounts, S.Chand
3. Sanjeev Sharma, Corporate Accounting. Sharma Publications Jalandhar

## **Mercantile Law (BCP-303)**

### **UNIT-I**

Law of Contract: Definition and nature of a contract. Offer and Acceptance. Consideration, free consent, and capacity of parties. Legality of Object. Performance and discharge of contract. Remedies for breach of contract. Concept of Agency and various types of mercantile agents.

### **UNIT-II**

Law of Partnership: Definition and nature of partnership, rights and duties of a partner. Dissolution of a partnership.

### **UNIT-III**

Law of Sale of Goods: Definition of Sales, essentials for contract of sale. Meaning of conditions and warranties. Implied warranties – Caveat Emptor. Transfer of Ownership. Rights of Unpaid seller and other remedial measures.

### **UNIT-IV**

Negotiable Instruments Act: Definition of negotiable instrument. Promissory note, Bill of Exchange and cheques. Parties to negotiable instrument. Discharge of parties from liability. Dishonour of a negotiable Instrument – Liabilities of Banker and drawer for dishonour of a cheque. Hundies.

### **UNIT-V**

Law of Insurance: Definition and elements of insurance contract, premium and reinsurance. Basic idea about life, fire, and marine insurance.

### **Refernces:**

1. V.K.Sharma, Mercantile Law. Sharma Publcatons Jalandhar
2. Avtar Singh, Mercantile Law. Eastern Book Co.
3. N.D.Kapoor, Mercantile Law. S.Chand and Co

## **LAW& PRACTICE OF BANKING (BCP-304)**

### **Unit-I**

Banker and Customer: General and special relationship. Paying Banker: Nature of banking business, negotiable instruments and their characteristics, payment of cheques and protection to the paying banker dishonors of cheques - grounds – payment of cheque and other instruments - mandatory function of the banker.

### **Unit-II**

Collecting-Banker: Collection of cheques and other instruments-protection to the collecting banks under the negotiable instruments Act - endorsements on cheques. Bills of exchange - different types of endorsements - forged endorsements. Holder of value - holder/payment in due course.

### **Unit-III**

Types of Customers and Account holders: Procedure and practice is opening and conducting the accounts of customers particularly individuals including minors - joint account holders. Partnership firms - joint stock companies with limited liability-executors and trustees-clubs and associations joint Hindu family etc. Step to be taken on death, lunacy, bankruptcy, winding up or in cases of garnishee orders-non-resident accounts - accounts of Govt. Departments, payment of pension certificate of deposit

### **Unit-IV**

Services to Customers: Remittance of funds by demand drafts, mail transfers, telegraph/telex transfers - safe, lockers safe custody of articles – standing instructions - credit cards.

### **Unit-V**

Principles of Bank Lending: Different kinds of borrowing facilities granted by banks such as Loans, cash credit, overdraft, bills purchased, bills discounted, letters of credit, Types of securities, NPA.

### **References:**

1. Varshney, Banking Law and practice, S.Chand
2. Gautam and Soni, Law and Practice of banking. Sharma Publications Jalandhar
3. Gopal Krishan, Insurance principles and practices. Sterling Publishers

## **QUANTITATIVE TECHNIQUES FOR BUSINESS (BCP-305)**

### **Unit-I**

Matrices: Types, determinants, rank and inverse of matrix. Definition, scope, function and limitations of statistics, measures of Central tendency, index number-purpose, construction and problems, fixed and chain base methods.

### **Unit-II**

Time series analysis, Trend, cycles seasonal and irregular components. Isolation of trend-free hand curve method, moving average method, semi-average method and least squares method-fitting straight line only.

### **Unit-III**

Correlation Analysis: Simple correlation between two variables-grouped and ungrouped data. Rank correlation, Concurrent correlation, simple regression analysis.

### **Unit-IV**

Interpolation and extrapolation with equal and unequal class intervals (Binomial, Newton's and Lagrange's formula)

### **Unit-V**

Probability Theory: Addition and Multiplication Theorems, Probability Distributions-Binomial, Poisson and Normal. Sources of statistical data relating to agriculture, industry, population, national income, trade and prices.

### **References:**

1. S.P.Gupta, Statistical Methods. S.Chand
2. S.C.Gupta, Fundamental of Applied Statistics. S.Chand
3. D.R.Sharma, QT for Business. Sharma Publications Jalandhar

## **Computer Business Applications (BCP-306)**

### **UNIT- I**

Basics of Computers: Generation of computers, classification of computers, block diagram of computer, knowledge of hardware and software for computers.

### **UNIT-II**

Introduction to Windows: what is an operating system, features and functions of the operating system, hardware requirements for the windows operating system. Introduction to the window screen (desktop, taskbar, status bar), format of window ( title bar , scroll bar, frame, control menu, menu bar, workspace, introduction to buttons like minimize/maximize, help restore and close button). Introduction to control panel options and creation of folders , shortcuts and subfolders.

### **UNIT -III**

Introduction to MS-Word: components of the Word Window, creating , opening and inserting files, editing a document file, page setting and formatting text, saving and auto save options, spell checking and auto correct features, printing a document file, creating tables using table menu, borders and shading, labels & mailmerge, macro.

### **UNIT -IV**

Introduction to MS-Excel: introduction to the concept of workbook, worksheet and spreadsheet, entering information into a worksheet , use of formulae and functions, cell addressing, converting formula to value, Macro , sorting , autofill, creating graphs.

### **UNIT -V**

Introduction to PowerPoint and MS-Outlook: adding title text and art to a powerpoint slide, introduction to powerpoint views, setting up slide shows, setting transitions and slide timings, introduction to outlook, how to configure emails.

### **References:**

1. Alexis Leon and Mathews Leon (1999): Fundamentals of information technology, Leon Techworld Pub.
2. Jain, S.K. : Information Technology “O” level made simple, BPB Pub.
3. Jain, V.K.: “O” Level Personal Computer Software, BPB Pub.
4. Sinha, P.K. Computer Fundamentals, BPB Pub.

## **Business Communication II (BCP-401)**

### **UNIT -I**

The concept of effective business communication – definition & importance. Basic model of communication, Principles of Effective Communication, Non- Verbal aspects of communication.

### **UNIT II**

Memorandum Drafting

Email Writing

Report Writing- Purpose of a report, Objectives of a Report, Basic and Subsidiary Parts of a Report.

Advertisements

### **UNIT-III**

The Job Application Process: Resume Writing, Cover Letter to Resume, Job Interviews,

### **UNIT-IV**

Strategies for Successful listening and speaking, Group Discussions and Extempore Speaking. Guidelines to effective public speaking.

### **UNIT-V**

The Appearance and Design of Business Messages, Good-News and Neutral messages, Bad-News Messages, Persuasive Written Message., How to do a Case Analysis.

#### **Case Study:**

A Reply to an Erring Customer

Company Accepting a Request

On Writing Well

## **CORPORATE ACCOUNTING II (BCP-402)**

### **UNIT-I**

**AMALGAMATION OF COMPANIES** :Calculation of Purchase consideration – Take over basis- Net payment basis adopting Accounting Standards 14 and other relevant standards – treatment of fractional shares – liquidation expenses met by Purchasing Company – Passing of Journal Entries – of Ledger Accounts in the books of Vendor - Net Asset Method – Passing of Journal Entries and preparation of ledger accounts – In the books of Purchasing Company – passing incorporating entries – finding out Goodwill or Capital Reserve – treatment of inter-company debts - stock and investment – incorporation expenses – preparation of Balance Sheet

### **UNIT-II**

**ABSORPTION** :Calculation of Purchase consideration of Purchase Consideration under Net Payment and Net Asset Methods adopting AS-14 and other relevant Accounting Standards as introduced from time to time – treatment of dissolution expenses met by Purchasing Company – Assets and liabilities not taken over – intrinsic value of shares – Fractional shares - Passing of Journal Entries – Preparation of Ledger Accounts in the books of Vendors – Incorporation entries – treatment of Security Premium - Preparation of Balance Sheet after absorption in the Purchasing Company –

### **UNIT-III**

#### **EXTERNAL RECONSTRUCTION**

Calculation of Purchase Consideration under Net Payment and Net Asset methods – Passing Journal Entries – Ledger preparation in the books of Vendor and preparation of Balance Sheet after reconstruction incorporating all the concepts mentioned in absorption.

### **UNIT-IV**

#### **INTERNAL RECONSTRUCTION OR CAPITAL REDUCTION**

Meaning – Objective – Procedure – form of reduction – accounting arrangements – passing of Journal Entries – Preparation of Balance Sheet after Reconstruction –

### **UNIT-V**

#### **LIQUIDATION**

Voluntary Liquidation – Preparation of Liquidator’s Statement of affairs – order of payment - calculation of commission on Assets Realized – payment to unsecured creditors – payment to unsecured creditors other than preferential creditors – calculation of pro rata- treatment of uncalled capital – liability of contributors.

### **References:**

1. R.L.Gupta, Higher Accounts.S.Chand .
2. Shukla and Grewal, Advanced Accounts. S.Chand.
3. Sanjeev Sharma, Corporate Accounting. Sharma Publications Jalandhar

## **FINANCIAL MANAGEMENT (BCP-403)**

### **UNIT-I**

Scope of Financial Management, Traditional Approach, Modern approach, Investment Decision, Financing Decision, Dividend decision, Objectives of Financial management, Profit Maximization vs Wealth Maximization.

### **UNIT-II**

Capital Budgeting-Meaning, importance and various techniques-accounting rate of return, pay back method, net present value, net terminal value, internal rate of return, profitability index method.

### **UNIT-III**

Measurement of cost of capital: cost of debt, cost of preference shares, costs of equity shares, calculation of overall cost of capital based on Historical and Market Weights.

### **UNIT-IV**

Operating and Financial Leverage, Capital Structure Decision. NI approach, NOI approach, MM approach, Traditional approach.

### **UNIT-V**

Working Capital Management-Definition, importance, factors affecting working capital. Sources of raising working capital finance.

### **References:**

1. I.M.Pandey, Financial Management.VikasPublishing House
2. Prasanna Chandra. Financial Management.Tata Mcgraw Hills
3. Khan and Jain, Financial Management.Tata Mcgraw Hills

## **Office Management and Secretarial Practice (BCP-404)**

### **UNIT-I**

**Introduction:** Meaning and definition of office, Objectives, Purpose and Nature, Functions and Importance, Office Management and Office Manager.

### **UNIT-II**

**Office Organisation and Work Divisions:** Meaning, Steps in Organising Office, Factors in Choosing types of Organisation, Office as Coordinators of Business Activities- Centralization vs Decentralization, The Office Manager and his Job.

### **UNIT-III**

**Record Management and Filing Methods:** Introduction, classification, Principles of Records Management Retention, Essentials of good Filing system, Importance, Organising of Filing Department, Classification of Files, Indexing of Records.

### **UNIT-IV**

**Office Communication and Handling Mail:** Communication Process and its Principles, Office Communication Systems, Need for Office correspondence, Handling Mail and Deciding Location of Mail Room.

### **Unit-V**

**Company Secretary and Conduct of Meetings:** Meaning of Company Secretary, Qualification, Position, Duties and Functions, Company Meetings; Requisites of a Meeting, Proxy, Minutes, Drafting of Agenda.

### **References:**

1. George Ferry, Office Management and Control. Richard D. Irwin
2. M.C. Kuchhal, Secretarial Practices. Vikas Publishing House.
3. Sanjeev Sharma, Office Management and secretarial practices. Sharma Publications  
Jalandhar

## **COST ACCOUNTING-I (BCP-405)**

### **UNIT-I**

Concept & classification: Material, labour, overhead, fixed & variable, Classification of Costs; direct & indirect, product & period costs. Preparation of cost-sheet.

### **UNIT-II**

Material Control , Levels of Material Control, Needs of Material Control, Techniques of Material Control, Material Purchase and Stores Control.

### **UNIT-III**

Methods of Evaluating Material Issues ; FIFO, LIFO, Average Cost Method, Inflated Price Method, HIFO, Material Losses and Miscellaneous Items in Materials.

### **UNIT-IV**

Labour Cost, Computation and Control. Remuneration and Incentives.

### **UNIT-V**

Overhead –Classification; Definition of Overhead, Functional Classification Of overhead, Classification with Regards to Behavior of Expenditure. Necessity of Classification of Overhead into Fixed and variable.

### **References:**

1. Jawahar Lal, Cost accounting. Mcgraw Hills
2. Fundamentals Of Cost Accounting, Dr. S.N. Maheshwari, Sultan Chand & Sons
3. Sikka, Dhir and Sandhu, Cost Accounting. Sharma Publications, Jalandhar

## **COST ACCOUNTING-II (BCP-501)**

### **UNIT-I**

Job, Batch and Contract Costing. Process Costing.

### **UNIT-II**

Marginal Costing- Its Meaning and Importance, Cost volume profit analysis: Contribution, PV ratios, Break even analysis

### **UNIT-III**

Use of Cost Data in Managerial Decision Making; Conditions of boom & depression, margin of safety. Relevant costs & decision making: Pricing product profitability, make or buy decision.

### **UNIT-IV**

Standard costing and variance analysis: Material labour & overhead Variances.

### **UNIT-V**

Budgetary Control; Types of Budget, Requisites for the Implementation of Affective Budgetary Control System Reconciliation between budgeted profit and actual profit,

### **References:**

4. Jawahar Lal, Cost accounting. Mcgraw Hills
5. Fundamentals Of Cost Accounting, Dr. S.N. Maheshwari, Sultan Chand & Sons
6. Sikka, Dhir and Sandhu, Cost Accounting. Sharma Publications, Jalandhar

## **INCOME TAX – I (BCP-502)**

### **UNIT-I**

Brief History of Income Tax, Legal Frame work, Cannons of Taxation – Finance Bill – Scheme of Income Tax. Definition : Assessee, Person, assessment year, previous year, income, Gross Total Income, Total Income, Agricultural Income (including integration of Agricultural Income with Non- Agriculture Income).

### **UNIT-II**

Revenue and Capital (a) Receipts (b) Expenditure (c) Loss.  
Residential Status and Incidence of Tax.

### **UNIT-III**

Exempted Incomes U/S 10 (Restricted to Individual Assesseees) : fully exempted and partly exempted incomes - including problems on House Rent Allowance, Leave Encashment, Commutation of Pension, Death-cum-Retirement benefits, Gratuity, compensation received on termination of the service.

### **UNIT-IV**

Income from Salary – Features of Salary Income – Basic Salary – Allowance, Perquisites section 89(1) – Tax Rebate U/S 88 – Problems.

### **UNIT-V**

Income from House Property – Introduction – Annual value under different situations – deductions – problems.

### **References:**

1. Gaur and Narang, Income Tax law. Kalyani Publishers, Ludhiana.
2. H.C.Mehrotra, Income Tax law and practice.Sahitaya Bhawan Publications.
3. V.K.Singhania, Student Guide in Income tax. Taxman Publications

## Entrepreneurship Development (BCP-503)

### UNIT-I

**Concept of Entrepreneurship:** meaning & characteristics of entrepreneurship, entrepreneurial culture, socio-economic origin of entrepreneurship, factors affecting entrepreneurship.

### UNIT-II

**Models:** Conceptual model of entrepreneurship, Traits of a good entrepreneur, entrepreneur, intrapreneur and manager.

### UNIT-III

**Entrepreneurial motivation:** Motivating, Compelling and facilitating factors, entrepreneurial ambition, achievement motivation theory and Kakinada experiment

### UNIT-IV

**Establishment of entrepreneurial systems:** Search, processing and selection of idea, Input requirements. **Small Scale Industry:** Meaning, importance, characteristics, advantages and problems of small scale industry.

### UNIT-V

**Steps** for starting a small industry, guidelines for project report, registration as SSI. **Assistance to SSI:** Need for incentives & subsidies, Need for institutional support, Role of government and other institutions.

### References:

1. **C.B. Gupta & N.P. Srinivasan:** Entrepreneurial Development (Sultan Chand & Sons)
2. **Vasant Desai:** Management of a Small Scale Industry (Himalya Publishing House)

## **Industrial Relations and Labour Laws (BCP-601)**

### **UNIT-I**

Industrial Relations- Concept, Theories and Evolution System approach to IR-Actors, Context, Web of Rules & Ideology Trade Unionism, Impact of trade unions on wages.

### **UNIT-II**

Grievance Handling ,Tripartite and bipartite bodies, Anatomy of Industrial disputes, Conciliation, Arbitration and Adjudication.

### **UNIT-III**

Collective Bargaining: Concept, Meaning and Objectives. Approaches, Technique & Strategies to collective Bargaining, Process of Collective Bargaining.

### **UNIT-IV**

Collective Bargaining: Impact of CB and workers participation in management on IR,

### **UNIT-V**

The industrial Disputes Act,1947 (Settlement Machinery for setting Industrial Disputes), Factories Act(with special reference to Health, Safety and welfare of workers)

### **Referenc**

1. Arun Monappa *Industrial Relations* Tata McGraw Hill
2. Mamoria & Mamoria *Dynamics of Industrial Relations in India*, Himalaya Publishing House
3. S.C.Srivastava *Industrial Relation & Labour Laws*.Vikas Publishing House.

## **INCOME TAX– II (BCP-602)**

### **UNIT –I:**

Profits and Gains from Business and Profession – Problems on business relating to sole trader only and Problems on profession relating to Chartered Accountant, Advocate and Doctor.

### **UNIT –II**

Capital Gains – Theory and Problems including exemptions U/S 54.

### **UNIT – III:**

Income From other sources including problems.

### **UNIT – IV:**

Deduction from Gross Total Income (GTI) – (Provisions relating to individuals only)

### **UNIT – V:**

Carry forwards and set off of losses. (Theory only).Computation of total Income and Tax liability including tax rebate.

### **References:**

4. Gaur and Narang, Income Tax law. Kalyani Publishers, Ludhiana.
5. H.C.Mehrotra, Income Tax law and practice.Sahitaya bhawan Publications.
6. V.K.Singhania, Student Guide in Income tax. Taxman Publications

## **MANAGEMENT ACCOUNTING (BCP-603)**

### **UNIT-I**

INTRODUCTION Meaning – objectives – nature and scope of management accounting – role of management accountant – relationship between financial accounting, cost accounting and management accounting.

### **UNIT-II**

FINANCIAL STATEMENT ANALYSIS Meaning – types – meaning and concept of financial analysis – types of financial analysis – methods of financial analysis – problems on comparative statements – common size statements – trend analysis .

### **UNIT-III**

RATIO ANALYSIS Meaning – importance – utility of ratios – classification of ratios – calculation and interpretation of ratios – preparation of income statement and Balance Sheet with ratios.

### **UNIT-IV**

#### **FUNDS FLOW AND CASH FLOW ANALYSIS**

Meaning – concept of fund and funds flow statement – uses and significance of funds flow statement – procedure for preparing FFS – Schedule of changes in working capita- statement of sources and application of funds - Cash Flow analysis – meaning and concept – comparison between Funds Flow and Cash Flow statements – uses and significance of CFS-preparation of Cash Flow Statement as per Accounting Standards.

### **UNIT-V**

#### **MANAGEMENT REPORTING**

Methods of reporting – requirements of a good report – kinds of reports – principles of good reporting system – drafting of reports under different situations

#### **References:**

1. Khan and Jain, Management Accounting. Tata Mcgraw Hills
2. Khanna and Chadda, Management Accounting. Sharma Publications, Jalandhar
3. Gupta and Sharma, Management Accounting. Kalyani Publishers Ludhiana

## **FINANCIAL SERVICES MANAGEMENT (BCP-701)**

### **UNIT-I**

Introduction to Financial Services: meaning, role and importance. Leasing–Introduction, financial evaluation of lease from lessor and Lessee point of view, lease structuring. Tax, legal and accounting aspects especially in Indian context.

Credit Rating, Concepts, functions and process of debt rating in Indian context SEBI regulations for Credit Rating Agencies

### **UNIT-II**

Factoring: Features, process and agreements for factoring. Venture Capital in India: Theoretical Framework, Indian Venture Capital Scenario.

### **UNIT-III**

Merchant Banking: Functions and regulations and role in mobilization of funds. SEBI regulation on portfolio Management. Depository services in India: its meaning, importance, dematerialization and rematerialization, Depository Participants.

### **UNIT-IV**

Mutual Funds: Introduction, Types, Management and Working. Indian experiences. Consumer Finance Practices in India.

### **UNIT-V**

Evolution and Role of Financial Services Companies in India, Evolution of NBFC's services. Categories of NBFC's. Innovative Source of Financing.

### **References:**

1. M.Y.Khan, Financial Services.Tata Mcgraw Hills
2. Gordon and Natarajan, Emerging Scenario of financial Servives Himalaya Publishing House
3. Varshney, Indian Financial System. Sultan Chand and Sons,New Delhi

## **INVESTMENT MANAGEMENT (BCP-702)**

### **UNIT-I**

Nature and Scope of Investment Decisions; Investment Risk Analysis Techniques. Valuation of equities, debts convertible etc. Securities Markets in India and their working.

### **UNIT-II**

Security Analysis: Economic Analysis, Industry Analysis, Fundamental Analysis, Company Level Analysis and Technical Analysis.

### **UNIT-III**

Investment Management: Introduction to portfolio management, Modern portfolio theory, Asset allocation and portfolio construction, Portfolio revision.

### **UNIT-IV**

Investment Management: Investment management and tax planning.

### **UNIT-V**

Investments in securities, Mutual funds, Real Estate and other assets, Investments under schemes floated by Government, Banks, Insurance, Post Office, Companies etc., Sources of funds for investments.

### **References:**

1. V.A.Avadhani, Investment and Securities Management. Himalaya Publishing House
2. V.K.Bhalla, Investment Analysis. Sultan Chand and Sons, New Delhi
3. Preeti Singh, Investment Management. Himalaya Publishing House

## **BANKING AND INSURANCE (BCP-703)**

### **UNIT-I**

Banks: Their types and functions, Management and Organizational set up of commercial banks, Impact of banking reforms on organizational structure of banks (with SBI as model), Management of deposits, advances and loans in commercial banks. Central bank—their role, objectives and functions. Reserve Bank of India and its monetary policy.

### **UNIT-II**

Present structure of commercial banking in India. Reforms and Indian Banking. Introduction to Asset Liability Management in Banks. E-Banking, Electronic Transfer of Funds, Internet Banking.

### **UNIT-III**

Insurance: Concept, principles and its relevance in developing country like India. Attitude towards the insurance cover. Life Insurance: Nature & use of life insurance—distinguishing characteristics of life insurance contracts.

### **UNIT-IV**

Origin and growth of non-life insurance. Salient features of Insurance Act & IRDA Act. Features of some policies of life insurance & general insurance. Progress in privatization of insurance sector.

### **UNIT-V**

Insurance and Capital Market in India. Application of Management concepts in the field of Insurance, Marketing of Insurance Policies.  
Insurance and Taxation. Insurance and Information Technology.

### **References:**

1. Gautam and Soni, Banking and Insurance.Sharma Publications,Jalandhar
2. Varshney, Banking law and practice.Sultan Chand and Sons
3. Gopal Krishan , Insurance principles and practices.Sterling Publishers

## **CORPORATE TAX PLANNING (BCP-711)**

### **UNIT-I**

Structure of Direct and Indirect Taxes in India. Concepts, Significance and Problems of Tax Planning, Tax Avoidance and Tax Evasion.

### **UNIT-II**

Recognized methods of Tax Planning: Ensuring maximum claims for deduction for companies with special emphasis on depreciation allowance, expenses of scientific research, amortization of preliminary expenses and Amounts not claimed otherwise. Taking advantages of available reliefs, rebates and tax free sources of income.

### **UNIT-III**

Definition of various kinds of companies - Meaning of company under IT Act. Residential status of companies and implications for Tax Planning.

Assessment of companies including carry forward and set off of losses.

### **UNIT-IV**

Tax Planning with reference to setting up of a new business, location of business, nature of business, form of organization.

### **UNIT-V**

Tax Planning with reference to Financial Management Decisions, Managerial Decisions, Employee's Remuneration, .Adoption of Method of Accounting, Capital Gains, .Amalgamation or Demerger.

### **References:**

1. R.N.Lakhotai, Corporate tax Plannning. Orient Paperbacks.
2. H.C.Mehrotra, Income Tax law and practice. Sahitaya Bhawan.
3. V.K.Singhania, Direct taxes – planning and management. Taxman Publications.

## **INDIRECT TAX LAWS (BCP-712)**

### **UNIT-I**

Indian Taxation system- Direct tax, indirect tax, and their contribution in Indian economy. Difference between direct and indirect tax.

### **UNIT-II**

Central Sales Tax Act—its features, terms, definitions, registration of dealer, procedure of assessment, filing of returns, Sales Tax Authorities—its powers and functions, penalty and appeal. Value Added Tax.

### **UNIT-III**

Customs Act, 1962—an overview, Levy, Collection & Exemptions from custom duty, date of determination of duties & tariff valuation. Prohibitions/restrictions of export & import, determination of Duty where Goods consist of articles of different rate of duties, warehousing, duty drawbacks u/s 74 & 75,

### **UNIT-IV**

Central Excise Act, 1944—its meaning, definitions, levy and collection, classification of goods, valuations, assessment, payment of duty and removal of goods, refund of duties, Appeals and Penalties.

### **UNIT-V**

Central Value Added Tax (CENVAT), Service Tax, Introduction to Goods and Services Tax (GST) and its need/relevance in Indian Taxation system.

### **References:**

1. V.S.Datey, Indirect Taxes and corporate laws.Taxman Publications.
2. Sandhu and Dhaliwal, Indirect Tax laws.Sharma Publications
3. N.S.Govindan , Indirect Taxes. C.Sitaram and Co. Pvt ltd.

## **COMPANY LAW AND AUDITING (BCP-713)**

### **UNIT-I**

Company—Meaning, Features, Types, Promotion and Registration, Preliminary contracts

### **UNIT-II**

Memorandum of Association, Articles of Association. Prospectus Shares and Share Capital, Directors, Borrowing powers (excluding debentures)

### **UNIT-III**

Members, Meeting (including Board Meetings), Winding up of company.

### **UNIT-IV**

Definition and Objectives of Auditing, Classes of Audit, Internal Check and Internal Audit, Internal Control, Distinction between Audit and Investigation: Audit Program, Audit Evidence, Introduction to statements of standard audit practices.

### **UNIT-V**

Vouching, Verification of Assets and Liabilities, Company Auditors—Appointment, Removal, Rights, Duties and Liabilities, Auditor's Report.

### **References:**

1. N.D.Kapoor, Company law. S.Chand and Co
2. Kamal Gupta, Contemporary Auditing.Tata Mcgraw Hills
3. Soni, Sandhu and Gautam, Company Law and Auditing. Sharma Publications, Jalandhar

## **ELECTRONIC COMMERCE (E-COMMERCE) (BCP-721)**

### **UNIT-I**

Electronic Commerce Framework—History, Basics and Tools of e-Commerce, Comparison of Web-based Business with land-based business; Growth of e-Commerce—Present and potential.

### **UNIT-II**

Electronic Commerce Environment, Electronic Data Interchange, Digital Signatures, Cryptography.

### **UNIT-III**

Consumer and Business Electronic Commerce—Consumer and Business Oriented Applications; Prospects and Concerns of Business-to-Consumer and Business-to-Business Transactions; Electronic Payment Systems—Introduction and Types; Consumer Protection, Privacy and Security, Inhibitors of e-Commerce.

### **UNIT-IV**

The legal and policy environment of e-Commerce, Anatomy of e-Commerce Applications; Consumer and Organizational applications.  
Internet Marketing—Traditional marketing Vs. Internet marketing, Impact of Internet marketing on pricing, distribution, advertising and branding.

### **UNIT-V**

Changing Structure of Organizations—Traditional Vs. Virtual, The impact of e-Commerce on various business sectors such as Entertainment, Education, Health Services, Publishing and Financial Services.  
Socio-Economic Impacts of e-Commerce; Recent Trends and Opportunities in e-Commerce.

### **References:**

1. Diwan and Sharma, Electronic Commerce.Excel Publications
2. Minoli and Minoli, Web Commerce Technology. McGraw Hills
3. David Kosivr.Understanding E Commerce.Microsoft Press.Washington

## **MANAGEMENT INFORMATION AND CONTROL SYSTEMS (BCP-722)**

### **UNIT-I**

Meaning of Management Information system-need and importance. Developing a long-range information system plan. Strategies for determining information requirements including database requirements. Causes of information system failures. Ensuring Quality with Information Systems.

### **UNIT-II**

Issues in Information Technology Management in India. Problems and prospects of I.T. implementation in Business Organizations. Information Systems in Marketing Operations. Human Resource Management. Accounting and Finance.

### **UNIT-III**

Nature and scope of Management Control System- Basic concepts, Boundaries of Management Control. Corporate Level Strategies, Business Unit Strategies. Formal and Informal Control System. Functions of the Controller.

### **UNIT-IV**

Management Control Structure – Responsibility centers, Revenue Centers, Expense centers, Administrative and support centers, Research and Development centers, Marketing centers, profit centers.

Transfer Pricing - Objective, Methods, Pricing Corporate Services, Administration of Transfer Prices.

### **UNIT-V**

Measuring assets employed, EVA Vs ROI Alternative Approaches.

Analyzing Financial Performance–Variance Analysis.

Performance Measurement–Information used in Control System.

Performance Measurement–The Techniques, Interactive Control.

### **References:**

1. Robert Anthony, Management Control System. McGraw Hills
2. Laudon and Laudon, Management Information system. Prentice Hall
3. Arora and Bhatia, Information systems for managers. Excel Publications.

## **E-BUSINESS AND ITS IMPLICATIONS (BCP-723)**

### **UNIT-I**

Business Models of E-Commerce and infrastructure B2C, B2B, B2G and other business models of ECommerce. Applications of E-Commerce to business–Supply Chain Management, product and service digitization. E-Commerce Resources  
And Infrastructure–Resources and Planning for Infrastructure.

### **UNIT-II**

Business to Consumer E-Commerce, Cataloging, Order Planning and Order Generation, Cost Estimation and Pricing, Order Receipt and Accounting order- Selection and Prioritization, order scheduling, order fulfilling and delivery, order billing and payment management, Post Sales Services.

### **UNIT-III**

Electronics Payment System: Special features required in payment systems for e-commerce, Type of e-payment systems: E-cash and currency servers, E-cheques, Credit cards, Smart cards, Electronic purses and Debit cards, risk management options for e-payment systems. Components of an effective electronic payment system.

### **UNIT-IV**

Business-to-Business E-Commerce: Need and alternative models of B2B e-commerce technologies. Using public and private computer networks for B2B trading, EDI and paperless trading, EDI architecture, Costs of EDI infrastructure, Characteristics features of EDI service arrangement, Internet  
Based EDI, reasons for slow acceptability of EDI for trading.

### **UNIT-V**

E-Marketing: Web Marketing & Statistics, Traditional Web Promotion, Web Counters, and Web Advertisement.

### **References:**

1. Kamlesh Bajaj, E-Commerce-the cutting edge of Business. Tata Mcgraw Hills
2. Gary P.Schneider, E-Commerce.Cengage Learning
3. Andrews and kulakota, Electronic Commerce.Addison Wesley Professional

## **Business Environment (BCP-731)**

### **UNIT- I**

Concept of business environment: Its significance and nature, interaction matrix of different environment factors. Process of environment scanning and its various techniques.

### **UNIT-II**

Economic environment: The philosophy, strategy and planning in India, Monetary policy, Fiscal policy, Budget, Industrial Policy, Foreign trade policy and their impact on Indian business. Public sector and private sector, Development Banks, Economic reforms.

### **UNIT-III**

Political environment; relationship between business and government in India. Constitutional provisions related to concept of state, bureaucracy. Technological environment. Policy for research and development in India, appropriate technology, MNC as a source of modern technology.

### **UNIT-IV**

Socio cultural environment in India: Salient features of Indian culture and values and their implication for industrialization and economic growth. Middle class in India and its implications on industrial growth in India. Consumerism as a emerging force. Social responsibility of business.

### **UNIT-V**

International environment: MNC, foreign collaborations and Indian Business. NRI and corporate sector, World Bank, IMF and India. World as a global village. WTO–its impact: trade barriers, TRIPS, TRIMS.

### **References:**

1. Francis Cherunilam, Business Environment. Himalaya Publishing House
2. K.Aswathappa, Essentials of Business Environment. Himalaya Publishing House
3. M.Adhikari, Economic environment of business. Sultan chand and sons, New Delhi

## **Indian Economy (BCP-732)**

### **UNIT-I**

Indian Economy: Nature of Indian Economy, The need for Economic Development, Causes of under development, Determinants of development. National Income of India –Estimates, inter-regional variations of national income.

### **UNIT-II**

Indian Public Finance: Indian Financial System, Taxation structure, Mobilization of resources for development, Taxation and fiscal policy.

Economic Planning: Importance of Planning for Economic Development. Salient features of India's Five Year Plans, Priorities, Targets, Achievements and failures, Factors affecting successful implementation of plans.

### **UNIT-III**

Human Resources: Demographic Features of Indian Population, Size and growth of population and economic development. Problem of over population. Population policy.

Agriculture: Features, Agricultural Productivity and income, Irrigation, Rural indebtedness; Agricultural marketing and prices; Agricultural finance and Agricultural policy, Emerging trends in Agriculture in the light of Economic liberalization.

### **UNIT-IV**

Industries: Growth and problems of major industries—Iron and Steel, Cotton Textiles, Cement, Information Technology and Petroleum. Industrial Policy of the Govt. of India. Small Scale industries—Problems and Policy.

### **UNIT-V**

Transport: An elementary exposure, growth and problems of Indian Railway, Road transport, Air and water transport.

Foreign Trade: Contemporary Problems of India's International Trade, Composition and direction of foreign trade, Balance of payment position.

### **References:**

1. Misra and Puri, Indian Economy Himalaya Publishing House
2. K.P.M.Sundaram, Indian Economy. S.Chand and Co.
3. A.N.Aggarwal, Indian Economy Vikas Publishing House

## **FUNCTIONAL MANAGEMENT (BCP-733)**

### **UNIT-I**

Introduction to Corporate Finance–The objective function in Corporate Finance–Role of Financial Manager–Present Value—Introduction to Risk and Return. Shareholder Value Creation

### **UNIT-II**

Human Resource Management–Meaning, Significance, Scope & Operative Functions. Wage and Salary administration. Performance Appraisal and Worker’s participation in Management.

### **UNIT-III**

Production Management—Functions. Production, Planning and Control (PPC), Plant Location and Layout, Quality Control, Total Quality Management, Inventory Control: Tools and Techniques.

### **UNIT-IV**

Marketing Management—Concept of Marketing, Marketing Functions, Marketing Research – Meaning and Techniques, Advertising and Salesmanship. Marketing segmentation, Targeting and positioning; Marketing of services, Relationship Marketing.

### **UNIT-V**

Strategic Management: Concept of strategy, strategy formulation and choice of alternatives, functional strategies, strategy implementation, evaluation, global issues in strategic management.

### **References:**

1. Y.K.Bhushan, Business Organisation and management. Sultan chand and sons, New Delhi
2. L.M.Prasad, Principles and practices of management Sultan chand and sons, New Delhi
3. Sandhu and Arora, Functional Management. Sharma Publications, Jalandhar.