### B.Com Professional

#### Semester - I
Total Papers – 6  
Total Hours – 240

<table>
<thead>
<tr>
<th>Code</th>
<th>Name of the Paper</th>
<th>Hours</th>
<th>Marks</th>
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<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Int</td>
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<tr>
<td>BCP-101</td>
<td>Language: English-I</td>
<td>40</td>
<td>25</td>
<td>75</td>
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<tr>
<td>BCP-102</td>
<td>Financial Accounting –I</td>
<td>40</td>
<td>25</td>
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<tr>
<td>BCP-103</td>
<td>Principles of Management</td>
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<td>25</td>
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<tr>
<td>BCP-104</td>
<td>Business Mathematics</td>
<td>40</td>
<td>25</td>
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<tr>
<td>BCP-105</td>
<td>Business Economics-I</td>
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<td>25</td>
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<tr>
<td>BCP-106</td>
<td>Introduction to IT-I</td>
<td>40</td>
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<td><strong>Total</strong></td>
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#### Semester – II
Total Papers – 6  
Total Hours – 240

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<th>Hours</th>
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<td>BCP-201</td>
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<tr>
<td>BCP-202</td>
<td>Financial Accounting –II</td>
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<tr>
<td>BCP-203</td>
<td>Human Resource Management</td>
<td>40</td>
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<td>BCP-204</td>
<td>Business Statistics</td>
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<td>BCP-205</td>
<td>Business Economics-II</td>
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<tr>
<td>BCP-206</td>
<td>Introduction to IT-II</td>
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### Semester – III
Total Papers – 6
Total Hours – 240

<table>
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<tr>
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<tr>
<td>BCP-301</td>
<td>Business Communication-I</td>
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<tr>
<td>BCP-302</td>
<td>Corporate Accounting-I</td>
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<tr>
<td>BCP-303</td>
<td>Mercantile Law</td>
<td>40</td>
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<tr>
<td>BCP-304</td>
<td>Law and Practice of Banking</td>
<td>40</td>
<td>25</td>
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<tr>
<td>BCP-305</td>
<td>Quantitative Techniques for Business</td>
<td>40</td>
<td>25</td>
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<tr>
<td>BCP-306</td>
<td>Computer Business Applications</td>
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### Semester – IV
Total Papers – 7
Total Hours – 240

<table>
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<tr>
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<tr>
<td>BCP-401</td>
<td>Business Communication-II</td>
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<td>BCP-402</td>
<td>Corporate Accounting-II</td>
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<td>BCP-403</td>
<td>Financial Management</td>
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<td>BCP-404</td>
<td>Office Management &amp; Secretarial Practice</td>
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<tr>
<td>BCP-405</td>
<td>Cost Accounting-I</td>
<td>40</td>
<td>25</td>
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<tr>
<td>BCP-406</td>
<td>Tally – I</td>
<td>40</td>
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<tr>
<td></td>
<td><strong>Total</strong></td>
<td><strong>240</strong></td>
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</table>
*The student shall have to undergo a summer training of 6 to 8 weeks after the 4\textsuperscript{th} semester and give presentation of his/her report in the 5\textsuperscript{th} Semester.

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Name of the Paper</th>
<th>Hours</th>
<th>Marks</th>
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<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Int</strong></td>
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<tr>
<td>BCP-501</td>
<td>Cost Accounting-II</td>
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<tr>
<td>BCP-502</td>
<td>Income Tax-I</td>
<td>40</td>
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<tr>
<td>BCP-503</td>
<td>Entrepreneurship Development</td>
<td>40</td>
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<tr>
<td></td>
<td>Elective-I</td>
<td>40</td>
<td>25</td>
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<tr>
<td></td>
<td>Elective-II</td>
<td>40</td>
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<tr>
<td>BCP-506</td>
<td>Tally – II</td>
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<tr>
<td>BCP-507</td>
<td>Presentation of Summer Training Report</td>
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**Semester – VI**  
Total Papers – 6  
Total Hours – 240

<table>
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<tr>
<th>Code</th>
<th>Name of the Paper</th>
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<tbody>
<tr>
<td></td>
<td></td>
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<td><strong>Int</strong></td>
</tr>
<tr>
<td>BCP-601</td>
<td>Industrial relations and Labour Laws</td>
<td>40</td>
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<td>BCP-602</td>
<td>Income Tax-II</td>
<td>40</td>
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<tr>
<td>BCP-603</td>
<td>Management Accounting</td>
<td>40</td>
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<td></td>
<td>Elective-III</td>
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<tr>
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<td>Elective-IV</td>
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<tr>
<td>BCP-606</td>
<td>Tally – III</td>
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</table>
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**

<table>
<thead>
<tr>
<th>Code</th>
<th>Name of the Paper</th>
<th>Max. Marks</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>BCP-701</td>
<td>Financial Services Management</td>
<td>100</td>
<td>40</td>
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<tr>
<td>BCP-702</td>
<td>Investment Management</td>
<td>100</td>
<td>40</td>
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<tr>
<td>BCP-703</td>
<td>Banking and Insurance</td>
<td>100</td>
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</table>

**II. Corporate Law and Taxation**

<table>
<thead>
<tr>
<th>Code</th>
<th>Name of the Paper</th>
<th>Max. Marks</th>
<th>Hours</th>
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<tbody>
<tr>
<td>BCP-711</td>
<td>Corporate Tax Planning</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>BCP-712</td>
<td>Indirect Tax Laws</td>
<td>100</td>
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</tr>
<tr>
<td>BCP-713</td>
<td>Company Law and auditing.</td>
<td>100</td>
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</table>
### III. E-Business and Information systems

<table>
<thead>
<tr>
<th>Code</th>
<th>Name of the Paper</th>
<th>Max. Marks</th>
<th>Hours</th>
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</thead>
<tbody>
<tr>
<td>BCP-721</td>
<td>Electronic Commerce (E-Commerce)</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>BCP-722</td>
<td>Management Information and Control systems</td>
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<td>40</td>
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<tr>
<td>BCP-723</td>
<td>E-Business and its implications.</td>
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### IV. Business Environment and Management

<table>
<thead>
<tr>
<th>Code</th>
<th>Name of the Paper</th>
<th>Max. Marks</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>BCP-731</td>
<td>Business Environment</td>
<td>100</td>
<td>40</td>
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<tr>
<td>BCP-732</td>
<td>Indian Economy</td>
<td>100</td>
<td>40</td>
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<tr>
<td>BCP-733</td>
<td>Functional Management</td>
<td>100</td>
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</tbody>
</table>

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:

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:

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 (ax² + 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

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
3. S.C.Gupta and Kapoor, Fundamental of applied statistics, S.Chand
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.

References:
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.

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:
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

Unit-III

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
HUMAN RESOURCE MANAGEMENT (BCP-203)

Unit I

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
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

Unit-V
Probability theory including Baysian probability, probability distributions and their characteristics – normal, binomial, possession & exponential, confidence intervals. Sample bivariate,

References:

2. S.P.Gupta, Statistical Methods, S.Chand
3. S.C.Gupta, Fundamental of applied Statistics, S.Chand
Unit I
Introduction to macroeconomics: Macro static and macro dynamics

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
Introduction to Information Technology-II (BCP-206)

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

UNIT- V

References
Business Communication I (BCP-301)

UNIT I

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

Unit -II

Unit -III

Unit -IV

Unit-V
COMPANY FINAL ACCOUNTS

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

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

UNIT-III

UNIT-IV

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

References:

1. V.K.Sharma, Mercantile Law. Sharma Publications Jalandhar
3. N.D.Kapoor, Mercantile Law. S.Chand and Co
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
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
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 windows 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:
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
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
UNIT-I

UNIT-II

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

UNIT-V
LIQUIDATION

References:
3. Sanjeev Sharma, Corporate Accounting. Sharma Publications Jalandhar
FINANCIAL MANAGEMENT (BCP-403)

UNIT-I

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:

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  
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

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:

2. Fundamentals Of Cost Accounting, Dr. S.N. Maheshwari, Sultan Chand & Sons
COST ACCOUNTING-II (BCP-501)

UNIT-I

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:

5. Fundamentals Of Cost Accounting, Dr. S.N. Maheshwari, Sultan Chand & Sons
INCOME TAX – I (BCP-502)

UNIT-I

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 Assessees) : 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

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

References:
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

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
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:
MANAGEMENT ACCOUNTING (BCP-603)

UNIT-I

UNIT-II

UNIT-III

UNIT-IV
FUNDS FLOW AND CASH FLOW ANALYSIS

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
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


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


UNIT-V


References:

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


UNIT-II


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
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

UNIT-V

References:
1. Gautam and Soni, Banking and Insurance. Sharma Publications, Jalandhar
2. Varshney, Banking law and practice. Sultan Chand and Sons
CORPORATE TAX PLANNING (BCP-711)

UNIT-I

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 Planning, Orient Paperbacks.
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


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:

2. Sandhu and Dhaliwal, Indirect Tax laws.Sharma Publications
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

References:

1. N.D.Kapoor, Company Law. S.Chand and Co
2. Kamal Gupta, Contemporary Auditing. Tata Mcgraw Hills
ELECTRONIC COMMERCE (E-COMMERCE) (BCP-721)

UNIT-I

UNIT-II
Electronic Commerce Environment, Electronic Data Interchange, Digital Signatures, Cryptography.

UNIT-III

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
MANAGEMENT INFORMATION AND CONTROL SYSTEMS (BCP-722)

UNIT-I

UNIT-II

UNIT-III

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

References:
2. Laudon and Laudon, Management Information system. Prentice Hall
E-BUSINESS AND ITS IMPLICATIONS (BCP-723)

UNIT-I

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

UNIT-V

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
UNIT- I

UNIT-II

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:

Indian Economy (BCP-732)

UNIT-I


UNIT-II

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

UNIT-III

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


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

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

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