

<b>ਬੀ. ਕਾਮ [ਸਮੈਸਟਰ 1] ਪਾਠਕ੍ਰਮ ਪੰਜਾਬੀ [ਪਾਠਕ੍ਰਮ ਕੋਡ -101 A]</b>	
<b>ਪਾਠਕ੍ਰਮ ਰੂਪਰੇਖਾ</b>	ਇਸ ਪਾਠਕ੍ਰਮ ਦਾ ਉਦੇਸ਼ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਪੰਜਾਬੀ ਸਾਹਿਤ ਤੇ ਪੰਜਾਬੀ ਵਿਆਕਰਨ ਤੇ ਲਿਖਤ ਵਿੱਚ ਪਰਿਪੱਕ ਕਰਨਾ ਹੈ   ਇਸ ਪਾਠਕ੍ਰਮ ਦੁਆਰਾ ਕਾਮਰਸ ਦੇ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਪੰਜਾਬ ਪ੍ਰਾਂਤ ਵਿੱਚ ਵਣਜ ਤੇ ਵਪਾਰ ਕਰਨ ਯੋਗ ਬਣਾਉਣਾ ਤੇ ਪੰਜਾਬੀ ਸਾਹਿਤ ਪ੍ਰਤੀ ਉਹਨਾਂ ਅੰਦਰ ਰੁਚੀ ਪੈਦਾ ਕਰਨਾ ਹੈ
<b>ਪਾਠਕ੍ਰਮ ਪਰਿਣਾਮ</b>	ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਸਾਹਿਤ ਪੜ੍ਹਨ ਪ੍ਰਤੀ ਰੁਚੀ ਪੈਦਾ ਕਰਨਾ   -ਸਵੈ -ਜੀਵਨੀ ਦਾ ਪਠਨ ਕਰਨਾ   -ਲੇਖ -ਰਚਨਾ ਨਾਲ ਸੰਬੰਧਿਤ ਗਿਆਨ ਦੇਣਾ   -ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਨੂੰ ਸ਼ੁੱਧ ਲਿਖਣ ਲਈ ਪ੍ਰੇਰਿਤ ਕਰਨਾ   -ਕਾਰੋਬਾਰੀ ਨੋਟਿਸ ਅਨੁਵਾਦ ਕਰਨ ਯੋਗ ਬਣਾਉਣਾ   -ਤਕਨੀਕੀ ਸ਼ਬਦਾਂ ਦੀ ਵਰਤੋਂ ਸਿਖਾਉਣੀ   -ਸਾਹਿਤ ਜ਼ਰੀਏ ਵਿਦਿਆਰਥੀਆਂ ਵਿੱਚ ਅਣ -ਉਚਿੱਤ ਪ੍ਰਸਥਿਤੀਆਂ ਵਿੱਚ ਵੀ ਸੰਘਰਸ਼ ਕਰਨ ਤੇ ਮਿੱਥੇ - ਟੀਚੇ ਸੰਬੰਧੀ ਅਗਰਸਰ ਹੋਣ ਲਈ ਪ੍ਰੇਰਨਾ ਦੇਣਾ
<b>ਵਿਦਿਆਰਥੀਆਂ ਦੁਆਰਾ ਸਿੱਖਿਅਕ ਪਰਿਣਾਮ</b>	ਪਾਠਕ੍ਰਮ ਗ੍ਰਹਿਣ ਕਰਨ ਤੋਂ ਬਾਅਦ ਵਿਦਿਆਰਥੀ ਦੀ ਸਾਹਿਤ ਪ੍ਰਤੀ ਰੁਚੀ ਪੈਦਾ ਹੁੰਦੀ ਹੈ   -ਵਿਦਿਆਰਥੀ ਅੰਦਰ ਆਪਣੇ ਟੀਚੇ ਪ੍ਰਤੀ ਦ੍ਰਿੜਤਾ ਪੈਦਾ ਹੁੰਦੀ ਹੈ   -ਹਰ ਤਰ੍ਹਾਂ ਦੇ ਛੋਟੇ-ਵੱਡੇ ਪ੍ਰਸ਼ਨ ਹੱਲ ਕਰਨ ਦੀ ਯੋਗਤਾ ਪੈਦਾ ਹੁੰਦੀ ਹੈ   -ਉਨ੍ਹਾਂ ਦੀ ਪੰਜਾਬੀ ਲਿਖਤ ਸ਼ੁੱਧ ਹੁੰਦੀ ਹੈ   -ਕਾਰੋਬਾਰੀ ਯੋਗਤਾ ਤੇ ਹੁਨਰ ਆਉਂਦਾ ਹੈ   -ਸਾਹਿਤ ਪੜ੍ਹਣ ਦੀ ਚੇਟਕ ਲੱਗਦੀ ਹੈ
<b>ਪਾਠਕ੍ਰਮ /ਵਿਸ਼ਾਸੂਚੀ ਯੂਨੀਵਰਸਟੀ ਸਿਲੇਬਸ</b>	-ਗਲੀਏ ਚਿਕਤੂ ਦੂਰਿ ਘਰੁ -ਲੇਖ -ਰਚਨਾ -ਸ਼ਬਦ -ਰਚਨਾ ਦੇ ਨਿਯਮ -ਕਾਰੋਬਾਰੀ ਇਸ਼ਤਿਹਾਰਾਂ ਦਾ ਪੰਜਾਬੀ ਅਨੁਵਾਦ -ਤਕਨੀਕੀ ਸ਼ਬਦਾਵਲੀ
<b>ਲੋੜੀਂਦੀਆਂ ਕਿਤਾਬਾਂ</b>	- 'ਗਲੀਏ ਚਿਕਤੂ ਦੂਰਿ ਘਰੁ' ਲੇਖਕ ਸੇਰਿੰਦਰ ਸਿੰਘ ਵਣਜਾਰਾ ਬੇਦੀ -ਪੰਜਾਬੀ ਵਿਆਕਰਨ -ਪੰਜਾਬ ਸਟੇਟ ਯੂਨੀਵਰਸਿਟੀ ਟੈਕਸਟ -ਬੁੱਕ ਬੋਰਡ ,ਚੰਡੀਗੜ੍ਹ
<b>ਸੁਝਾਈਆਂ ਕਿਤਾਬਾਂ</b>	-ਪੰਜਾਬੀ ਵਿਆਕਰਨ -ਨਰਿੰਦਰ ਦੁੱਗਲ -ਅਖ਼ਬਾਰਾਂ ਤੇ ਇੰਟਰਨੈੱਟ ਸਰੋਤ
<b>ਪਾਠਕ੍ਰਮ ਅਧਿਆਪਨ ਦੇ ਢੰਗ -</b>	ਜਮਾਤੀ ਅਧਿਆਪਨ,ਲਿਖਤੀ ਅਭਿਆਸ ,ਇਮਤਿਹਾਨ ,ਟੈਸਟ ,ਸਮੂਹਿਕ ਚਰਚਾ

ਮੁਲਾਂਕਣ ਢੰਗ -

ਆਂਤਰਿਕ ਮੁਲਾਂਕਣ -5 ਅੰਕ

[ਜਮਾਤੀ ਟੈਸਟ ,ਮੱਧ ਸਮੇਸਟਰ ਟੈਸਟ ,ਜਮਾਤੀ ਵਿਵਹਾਰ ,ਕਾਰਗੁਜ਼ਾਰੀ ਤੇ ਹਜ਼ਾਰੀ 'ਤੇ ਅਧਾਰਿਤ]

-ਬਾਹਰੀ ਮੁਲਾਂਕਣ -45 ਅੰਕ

<b>Course Title: HISTORY AND CULTURE OF PANJAB</b>	
<b>Course Code: BCM 101 B</b>	
<b>Course Outline</b>	This Paper is designed to provide knowledge about the colonial rule in Panjab, changes in education system, various religious reforms and struggle for freedom.
<b>Course Outcome</b>	CO1: Students will be able to about the changes in education system. CO2: Students will learn to make assignments and will be able to analyse the situation of pre independence Panjab & post independent Panjab. CO3: It will develop analytical skill among them.
<b>Student Learning Outcomes</b>	1. Students come to understand about the Various activities of revolutionaries for the struggle of India. 2. Activities of Arya samaj, Singh sabha & ahmadiyas. 3. They analyse the various gurdwara reform movements. 4. Students understand about the social concerns in Post-independence Panjab.
<b>Course Contents/Syllabus</b>	As prescribed by the Panjab University; Introduction of Colonial rule in Panjab, Western Education, Agrarian Development, Early social religious reform, Development of press and literature, Emergence of political consciousness, Gurdwara reform movement, Struggle for freedom, Partition, Social concerns in post-independence Panjab Map.
<b>Required Texts</b>	<ul style="list-style-type: none"> <li>• History &amp; culture of Panjab Dr. Kranti Kumar Gupta.</li> </ul>
<b>Suggested Texts, Readings, &amp; Materials</b>	<ol style="list-style-type: none"> <li>1. History &amp; Culture of the Panjab, Part 1,( Joshi LM (ed) Burean (3<sup>rd</sup> ed)</li> <li>2. History &amp; Culture of the Panjab. (Joshi L.M &amp; Singh (Fauja (ed.)</li> <li>3. Glimpses of Ancient Panjab P.U Patiala 1983 (Prakash Buddha)</li> <li>4. A. History of India Vol I, Penguin Books 1966 (Thapar Romila.</li> <li>5. The Wonder that was India Rupa Books, Calcutta (18<sup>th</sup> rep) 1992 (Bashan A.L)</li> </ol>
<b>Pedagogy for Course Delivery</b>	Interactive sessions - the course is covered by adopting a combination of lecture methods. Class presentation by group of students and self-study session.
<b>Evaluation Criteria</b>	The Course-level Assessment includes continuous internal assessment having weightage of 5%. Various mechanisms for continuous assessment criterion comprise of mid-semester tests, attendance, presentations and assignments.

<b>Course Title: ENGLISH AND BUSINESS COMMUNICATION SKILLS</b>	
<b>Course Code: BCM 102</b>	
<b>Course Outline</b>	The subject aims at providing in-depth knowledge of grammar, structural English, reading comprehension, effective writing, and understanding life through Literature. Important theories, philosophies, epistemologies and periods of Literature are brought into the cognitive compass of the learners.
<b>Course Outcome</b>	<ol style="list-style-type: none"> <li>1. Creating an emotive association with the spirit of language and literature</li> <li>2. Providing the learners knowledge of all types of Business Communication.</li> <li>3. Making the students understand how commercial communication is different from Literary communication.</li> <li>4. Enabling the students to have analytical understanding of literary pieces.</li> </ol>
<b>Student Learning Outcomes</b>	<ol style="list-style-type: none"> <li>1. Evaluation of different kinds of poetry, prose and drama.</li> <li>2. Understanding of grammatical constructions.</li> <li>3. Understanding of Language and Literature in various perspectives.</li> <li>4. Developing the students' taste for writing their own poetic and prose pieces.</li> </ol>
<b>Course Contents/Syllabus</b>	<p>As prescribed by the Panjab University;</p> <p>The Model Millionaire: Oscar Wilde            II. The Gift of the Magi: O. Henry            III. The Judgement-seat of Vikramaditya: Sister Nivedita            IV. Fur: Saki            V. A Marriage Proposal: Anton Chekhov</p> <p>Business Communication: It shall focus on different aspects of communication in general and business communication in particular, communication within organizations, types of communication, and significance of positive attitude in improving communication. Writing Skills: Letters of all kinds, tender notices, auction notices, public notices; memos and advertisements relating to sales/marketing.</p> <p>Practical Work: To impart the skills of Personal Interview and public speaking like Declamation and Debate. Practical Work:            There will be viva-voce examination of 10 marks which will include Debate, Declamation and Personal Interview.</p>
<b>Required Text</b>	Ten Mighty Pens, ed., K.A. Kalia (Oxford University Press),

<b>Suggested Texts, Readings, &amp; Materials</b>	<ol style="list-style-type: none"> <li>1. Business Communication, Ed., Om P. Juneja &amp; Aarti Mujumdar, Hyderabad: Orient Blackswan.</li> <li>2. Textbook of Business Communication, Anjali Kalkar, R.B. Suryawanshi, Amlanjyoti Sengupta,, Hyderabad: Orient Blackswan.</li> <li>3. 50 Ways to Improve Your Business English...without too much effort, Ken Taylor, Hyderabad: Orient Blackswan.</li> </ol>
<b>Pedagogy for Course Delivery</b>	<ol style="list-style-type: none"> <li>1. Interactive sessions</li> <li>2. Class debates and discussions</li> <li>3. Snap Tests</li> <li>4. Formation of student groups and literary contests among them.</li> </ol>
<b>Evaluation Criteria</b>	<p>The course level assessment includes continuous internal assessment having weightage of 10 percent. Then there is viva voce again having weightage of 10 percent. Thus, the assessment comes to 20 percent. Various mechanisms for continuous criterion comprise mid-semester tests, attendance, presentations and assignments.</p>

<b>Course Title : Psychology for Managers</b> <b>Course code : BCM103</b>	
Course Outline	The objective of the paper is to provide broad understanding about basic concepts and techniques of human behavior to the students.
Course Outcome	<ul style="list-style-type: none"> <li>• To provide fundamental knowledge and comprehension of major concepts, theoretical perspectives, historical trends, and empirical findings to understand how psychological principles apply to behavioral problems.</li> <li>• To engage students in ethically and socially responsible behaviors for professional and personal settings.</li> <li>• To be able apply psychology-specific content and skills, effective self -reflection, project-management skills and teamwork skills.</li> </ul>
Student Learning Outcomes	<ul style="list-style-type: none"> <li>• Ability to identify psychological factors such as attitude, perception and behaviour which are unique to individuals working in organizations</li> <li>• Ability to understand and implement team building, motivational task groups through leadership skills.</li> <li>• Advanced take on as stress management, conflict resolution and decision making skills.</li> </ul>
Course Contents/Syllabus	<p><b>As prescribed by Panjab University</b></p> <p style="text-align: center;"><b>Unit-I</b></p> <p>Introduction: Concepts, Definitions; Need and Importance of Organizational Behavior for Managers, Contributing Disciplines of OB. Nature and Scope, Organizational Behavior Models. Individual Behavior: Introduction and Meaning, Factors Affecting Individual Behavior, Models of Individual Behavior Personality: Meaning, Characteristics, Determinants and Theories of Personality Perception: Nature &amp; Importance, Perception Process, Perceptual Selectivity, Perceptual Organization, Perpetual Errors and Distortions. Attitudes and Values: Components, Sources and Measurement of Attitudes. Concept, Sources and Types of Values.</p> <p style="text-align: center;"><b>Unit-II</b></p> <p>Motivatn: Meaning and Importance of Motivation, Theories of Motivation, Morale. Inter Personal Behavior and Transactional Analysis (TA). Leadership: Definition, Importance, Leadership Styles, Models and Theories of Leadership. Stress Management: Concept, Sources of Stress, Work Stressors, Consequences, Prevention and Management of Stress. Conflict Management: Traditional vis-a-vis Modern View of Conflict, Types and Causes of Conflict, Conflict Resolution.</p>
Required Texts	<ul style="list-style-type: none"> <li>• Robbins, Stephens P., Organisational Behavior</li> </ul>
Suggested Texts, Readings, & Material	<ol style="list-style-type: none"> <li>1. French, W and C. Bell, Organizational Development</li> <li>2. Davis, Keith, Human Behaviour at Work: Organizational Behavior</li> <li>3. Luthans, Fred, Organizational Behaviour</li> </ol>

	<p>4. Harold Wehrich, Koontz, Essentials of Management</p> <p>5. Robbins, Stephens P., Organizational Behavior Concepts, controversies and Applications.</p>
Pedagogy for Course Delivery	Interactive sessions, tutorials, case studies, class presentations, research projects, self-study sessions
Evaluation Criteria	The course level assessment includes continuous internal assessment having weightage of 20%. Various mechanisms for continuous assessment criterion comprise of mid semester tests, attendance, presentations and assignments.

<b>COURSE TITLE: BUSINESS ECONOMICS I</b> <b>COURSE CODE: BCM 104</b>	
Course outline	The course aims at enabling the students to study the basic concepts of microeconomics relevant for business decision making, understand the application of economic principles in business management, and to examine how economic decisions are made by households and firms, and how they interact to determine the quantities and prices of goods and factors of production and the allocation of resources.
Course Outcome	The purpose of this course is to provide an analysis of behavior of individual economic agents, including consumer behavior and demand, producer behavior and supply, price and output decisions by firms under various market structures.
Student Learning Outcomes	After the completion of course, students should be able to: <ol style="list-style-type: none"> <li>1. Define and describe determinants of consumer choice, including inter-temporal choice and choice under uncertainty</li> <li>2. Explain the role of scarcity, specialization, opportunity cost and cost/benefit analysis in economic decision-making.</li> <li>3. Identify the determinants of supply and demand; demonstrate the impact of shifts in both market supply and demand curves on equilibrium price and output.</li> <li>4. Summarize the law of diminishing marginal utility; describe the process of utility maximization.</li> <li>5. Calculate supply and demand elasticity, identify the determinants of price elasticity of demand and supply, and demonstrate the relationship between elasticity and total revenue.</li> <li>6. Describe the production function and the Law of Diminishing Marginal Productivity; calculate and graph short-run and long-run costs of production.</li> <li>7. Identify the four market structures by characteristics; calculate and graph the profit maximizing price and quantity in the output markets.</li> </ol>
Course Content/ Syllabus	<b>As prescribed by the Panjab University;</b> <b>UNIT – I</b> <b>Consumer Behaviour Utility Approach:</b> Meaning, Types, Relationship between Marginal Utility and Total Utility, Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility, Consumer Equilibrium, Derivation of Demand Curve. <b>Indifference Curve Approach:</b> Properties, Consumer Equilibrium, Price Effect, Income Effect, Substitution Effect, Price Effect a combination of Income Effect and Substitution Effect. <b>Law of Demand Elasticity of Demand:</b> Definitions, Types, Measurement, Factors and Importance. <b>Demand Forecasting</b> <b>UNIT-II</b>



	<p><b>Production and Revenue Production Function:</b> Laws of Returns, Law of Variable Proportion and Returns to Scale. <b>Cost and Cost Curves:</b> Concept of Nominal Real Economic Implicit, Explicit and Opportunity Cost, Cost Curve under Short-run and Long-run, Relationship between Average Cost and Marginal Cost. <b>Revenue Curves:</b> Concept of Total Average and Marginal Revenue under different Market Conditions, Relationship between Average Revenue, Marginal Revenue and Elasticity of Demand. <b>Perfect Competition:</b> Features, Equilibrium of Firm, Equilibrium of Industry, Role of Time element in Price Determination. <b>Monopoly:</b> Feature, Equilibrium of Firm/Industry, Price Discrimination and Its Types. <b>Monopolistic Competition:</b> Features, Price-Output Policy of the Firm. Selling Cost, Meaning, Effects, and Equilibrium of Firm with respect to Selling Cost. <b>Oligopoly:</b> Features, Price Leadership, Collusive Oligopoly, Kinky Demand Curve Analysis</p>
Required Text	Ahuja HL – Microeconomics – S Chand Publishing
Suggested text, readings and materials	<ol style="list-style-type: none"> <li>1. Dwivedi, D.N. - Managerial Economics - Vikas Publishing House.</li> <li>2. Salvatore, D. - Managerial Economics in a Global Economy - Oxford University Press.</li> <li>3. Peterson, L. and Jain - Managerial Economics - Pearson Education.</li> <li>4. A. Kontsoyianis; Modern Micro-Economics.</li> <li>5. M. Adhikary ; Business Economics.</li> </ol>
Pedagogy for Course Delivery	Tutorials, interactive sessions, lectures, case study, videos, subject quiz etc.
Evaluation Criteria	The course level assessment includes continuous internal assessment having internal weightage of 20%. Various mechanisms for continuous assessment criteria comprise of Mid Semester Test (MST), attendance, presentations and assignments.

<b>COURSE TITLE: PRINCIPLES OF FINANCIAL ACCOUNTING</b> <b>Course Code: BCM 105</b>	
<b>Course Outline</b>	This is an introductory course in financial management, with an emphasis on the major decisions made by the financial executive of an organization. A major objective is the development of analytical and decision-making skills in finance through the use of theory questions and practical problems.
<b>Course Outcome</b>	CO1: To enable the students for passing journal entries in the books of accounts. CO2: To concoct the students regarding preparation of financial statements for different entities CO2: To impart knowledge regarding evaluation of Financial Statements.
<b>Student Learning Outcome</b>	<ul style="list-style-type: none"> <li>• To acquire conceptual knowledge of financial accounting.</li> <li>• To impart skills for recording various kinds of business transactions.</li> </ul>
<b>Course Content</b>	<p><b>As prescribed by the Panjab University;</b></p> <p style="text-align: center;"><b>UNIT – I</b></p> <p>Generally Accepted Accounting Principles (GAAP): Accounting Concepts and Conventions: their Nature, Purposes and Limitations. Financial Accounting Standards: Transition from IAS to IFRS. Financial Statements of Sole Proprietor and Partnership Firm (with adjustments): Income Statement, Balance Sheet Branch Accounting: Dependent and Independent Branches (Excluding Foreign Branches). Departmental Accounting: Meaning, Needs, Advantages, Apportionment of Expenses, Inter Departmental Transfers and Provision for Unrealised Profit.</p> <p style="text-align: center;"><b>UNIT – II</b></p> <p>Accounting for Consignment. Accounting for Joint Venture. Accounting for Dissolution of Partnership Firm; Insolvency of Partners(excluding Sale to a Company) and Piecemeal Distribution. Royalty Accounts</p>
<b>Required Texts</b>	S.P Jain, K.L Narang, Simmi Aggrawal and Monika Sehgal, Financial Accounting, Kalyani Publishers
<b>Suggested Texts, Readings, &amp; Materials</b>	<ol style="list-style-type: none"> <li>1. Shukla and Grewal – Advanced Accounting, S. Chand Publication, New Delhi.</li> <li>2. R.L. Gupta and V.K. Gupta - Advanced Accounting, Sultan Chand Publication, New Delhi.</li> <li>3. T.S. Reddy &amp; A. Murthy – Financial Accounting, Margham Publications, Chennai.</li> <li>4. P.C. Tulsian – Financial Accounting, S.Chand and Sons.</li> </ol>
<b>Pedagogy for Course Delivery</b>	Interactive sessions, video lessons, quizzes, Case laws & case studies, Field visits, - the course is covered by adopting a combination of lecture methods, class presentation by groups of students, self study sessions.
<b>Evaluation Criteria</b>	The Course-level Assessment includes continuous internal assessment having weightage of 20%. Various mechanisms for continuous

	assessment criterion comprise of mid-semester tests, attendance, presentations and assignments.
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<b>Course Title: COMMERCIAL LAWS</b> <b>Course Code: BCM 106</b>	
<b>Course Outline</b>	Law and legal institutions play a major role in the conduct of business. The purposes of laws relating to business in India are mainly twofold: To create an environment conducive to the growth of business; and to make sure that business operates within the larger framework of governance in the country. There are a number of laws that have a bearing on the conduct of business. But the main objective of the paper is to acquaint the students with general Commercial Laws.
<b>Course Outcome</b>	CO1: To provide an overview of important laws that have a bearing on the conduct of business in India. CO2: To provide the students a comprehensive knowledge about law relating to health, safety & welfare measures of Factory workers CO3: To make the students understand about legal & illegal strikes and Lockouts in industrial establishment. CO4: Also they will be able to understand the functioning of industrial dispute redressal machinery. CO4: To enable the students to differentiate between various negotiable instruments and their usage.
<b>Student Learning Outcomes</b>	After completing this course the students would be: <ol style="list-style-type: none"> <li>1. to appreciate the importance of law and legal institutions in business able to have a basic understanding of the laws relating to contract, consumer protection and Right to information Act.</li> <li>2. Analyze and evaluate the nature and meaning of contracts, the regulation of the form of contracts, and evaluate the impact of legislation upon contract law.</li> <li>3. Analyze the presumption and assess rules relevant to the requirement that the parties have an intention to create legal relations.</li> <li>4. Determine and analyze the legal principles relating to the position of persons who lack contractual capacity to enter into contracts, comparing contrasts and the rights and liabilities of persons with whom they contract.</li> <li>5. Determine the legal principles relating to privity of contract and assignment of contract.</li> <li>6. Briefly explain legal framework for consumer protection in India;</li> <li>7. Describe consumer rights in India &amp; list out consumer responsibilities;</li> <li>8. Describe the role of consumer organizations and NGOs in protecting consumers' interests.</li> <li>9. To understand the rights of citizens to request access to information and the corresponding duty of the govt. to meet the request.</li> </ol>

<b>Course Content</b>	<p><b>As prescribed by the Panjab University;</b></p> <p><b>Indian Contract Act, 1872:</b> Definition &amp; Nature of Contract, Classification; Offer &amp; Acceptance; Consideration; Capacity of Parties; Free Consent; Legality of Objectives; Void Agreements; Performance of Contracts; Discharge of Contract; Contingent Contracts; Quasi Contracts; Remedies for Breach of Contract.</p> <p><b>Special Contracts:</b> Indemnity &amp; Guarantee; Bailment &amp; Pledge; Contract of Agency.</p> <p><b>Right to Information Act, 2005:</b> Definitions, Right to Information &amp; Obligations of Public Authorities, The Central &amp; State Information Commission, Power &amp; Functions of the Information Commissions, Appeal &amp; Penalties.</p> <p><b>The Consumer Protection Act, 1986:</b> Introduction, Objectives Commencement &amp; Application, Definitions, Salient Features, Grievance Redressal Machinery.</p>
<b>Required Texts</b>	<ul style="list-style-type: none"> <li>• Commercial Laws, V.K Publications</li> <li>• Mercantile Law, S.Chand Publications</li> </ul>
<b>Suggested Texts, Readings, &amp; Materials</b>	<ol style="list-style-type: none"> <li>1. Avtar Singh : The Principles of Mercantile Law</li> <li>2. M.C. Kuchhal : Business Law</li> <li>3. N.D. Kapoor : Business Law</li> <li>4. P.R. Chandra : Business Law, Galgotia, New Delhi</li> <li>5. M.S. Shukla : Business Law, Sultan Chand.</li> </ol>
<b>Pedagogy for Course Delivery</b>	<p>Interactive sessions, video lessons, quizzes, Case laws &amp; case studies, Field visits, - the course is covered by adopting a combination of lecture methods, class presentation by groups of students, self study sessions.</p>
<b>Evaluation Criteria</b>	<p>The Course-level Assessment includes continuous internal assessment having weightage of 20%. Various mechanisms for continuous assessment criterion comprise of mid-semester tests, attendance, presentations and assignments.</p>

<b>Course Title: PRINCIPLES AND PRACTICES OF MANAGEMENT</b>	
<b>Course code: BCM107</b>	
<b>Course Outline</b>	Principles and practices of management is an introductory course that helps the students acquire the knowledge of management process.
<b>Course Outcome</b>	The Objective of this course is to help the students in understanding the process of business management and its functions.
<b>Student Learning Outcomes</b>	<p>On completion of this course, the students will be able to: Understand the concepts related to Management.</p> <p>Acquire knowledge related to various management principles and practices.</p> <p>Identify the roles, skills and functions of management.</p> <p>Analyze effective application of knowledge to diagnose and solve organizational problems and develop optimal managerial decisions.</p>
<b>Course content/Syllabus</b>	<p><b>As prescribed by Panjab University</b></p> <p><b>UNIT I</b></p> <p>Management: Nature, Definitions, Scope, Levels, Process and Significance of Management. Development of Management Thoughts: Classical, Neo-Classical Systems, Contingency and Contemporary Approaches to Management (Drucker, Porter, Prahalad, Senge and Tom Peters) Organization: Concept, Nature, Process, Significance, Types, Organisational Structure, Committees, Span of Control. Authority and Responsibility. Delegation, Decentralization and Departmentation.</p> <p><b>UNIT II</b></p> <p>Direction: Concept, Features, Importance and Limitations of Direction. Elements of Direction- Supervision, Motivation, Leadership and Communication Coordination: Concept, Features, Importance and Limitations of Coordination. Internal and External Coordination. Control: Concept, Features, Importance and Limitations of Control. Control Process. Essentials of a Good Control System. Techniques of Control. Relationship between Planning and Control</p>
<b>Required Texts</b>	R.K.Sharma, Shashi K. Gupta, 'Management Concepts and Practices'

<b>Suggested Readings, Materials</b>	<b>Texts, &amp;</b> <ol style="list-style-type: none"> <li>1. Peter F. Drucker, 'The Practice of Management'</li> <li>2. Wehrich and Koontz, 'Essentials of Management'</li> <li>3. Stephen P Robbins, David A DeCenzo, 'Fundamentals of Management, Essential Concepts and Applications'</li> <li>4. S.P. Robbins &amp; Mary Coulter 'Management'</li> <li>5. L.M.Prasad 'Principles and Practices of Management.</li> </ol>
<b>Pedagogy for Course Delivery</b>	Interactive sessions - the course is covered by adopting a combination of lecture methods. Class presentation by group of students and self-study session.
<b>Evaluation Criteria</b>	The Course-level Assessment includes continuous internal assessment having weightage of 5%. Various mechanisms for continuous assessment criterion comprise of mid-semester tests, attendance, presentations and assignments.

<b>ਬੀ. ਕਾਮ [ਸਮੇਸਟਰ 2]</b> <b>ਪਾਠਕ੍ਰਮ ਪੰਜਾਬੀ</b> <b>[ਪਾਠਕ੍ਰਮ ਕੋਡ -201 A]</b>	
<b>ਪਾਠਕ੍ਰਮ ਰੂਪਰੇਖਾ</b>	ਇਸ ਪਾਠਕ੍ਰਮ ਦਾ ਉਦੇਸ਼ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਪੰਜਾਬੀ ਸਾਹਿਤ ਤੇ ਪੰਜਾਬੀ ਵਿਆਕਰਨ ਤੇ ਲਿਖਤ ਵਿੱਚ ਪਰਿਪੱਕ ਕਰਨਾ ਹੈ। ਇਸ ਪਾਠਕ੍ਰਮ ਦੁਆਰਾ ਕਾਮਰਸ ਦੇ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਪੰਜਾਬ ਪ੍ਰਾਂਤ ਵਿੱਚ ਵਣਜ ਤੇ ਵਪਾਰ ਕਰਨ ਯੋਗ ਬਣਾਉਣਾ ਤੇ ਪੰਜਾਬੀ ਸਾਹਿਤ ਪ੍ਰਤੀ ਉਹਨਾਂ ਅੰਦਰ ਰੁਚੀ ਪੈਦਾ ਕਰਨਾ ਹੈ।
<b>ਪਾਠਕ੍ਰਮ ਪਰਿਣਾਮ</b>	ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਸਾਹਿਤ ਪੜ੍ਹਨ ਪ੍ਰਤੀ ਰੁਚੀ ਪੈਦਾ ਕਰਨਾ। -ਸਵੈ -ਜੀਵਨੀ ਦਾ ਪਠਨ ਕਰਨਾ। - ਪੱਤਰ -ਰਚਨਾ ਵਰਤੋਂ ਸਿਖਾਉਣੀ। -ਵਿਸ਼ਰਾਮ -ਚਿੰਨ੍ਹ ਵਰਤੋਂ ਸਿਖਾਉਣੀ। -ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਨੂੰ ਸ਼ੁੱਧ ਲਿਖਣ ਲਈ ਪ੍ਰੇਰਿਤ ਕਰਨਾ। -ਕਾਰੋਬਾਰੀ ਨੋਟਿਸ ਵਰਤੋਂ ਸਿਖਾਉਣੀ। -ਤਕਨੀਕੀ ਸ਼ਬਦਾਂ ਦੀ ਵਰਤੋਂ ਸਿਖਾਉਣੀ। -ਸਾਹਿਤ ਜ਼ਰੀਏ ਵਿਦਿਆਰਥੀਆਂ ਵਿੱਚ ਅਣ -ਉਚਿੱਤ ਪ੍ਰਸਥਿਤੀਆਂ ਵਿੱਚ ਵੀ ਸੰਘਰਸ਼ ਕਰਨ ਤੇ ਮਿੱਥੇ -ਟੀਚੇ ਸੰਬੰਧੀ ਅਗਰਸਰ ਹੋਣ ਲਈ ਪ੍ਰੇਰਨਾ ਦੇਣਾ।
<b>ਵਿਦਿਆਰਥੀਆਂ ਦੁਆਰਾ ਸਿੱਖਿਅਕ ਪਰਿਣਾਮ</b>	-ਪਾਠਕ੍ਰਮ ਗ੍ਰਹਿਣ ਕਰਨ ਤੋਂ ਬਾਅਦ ਵਿਦਿਆਰਥੀ ਦੀ ਸਾਹਿਤ ਪ੍ਰਤੀ ਰੁਚੀ ਪੈਦਾ ਹੁੰਦੀ ਹੈ। -ਵਿਦਿਆਰਥੀ ਅੰਦਰ ਆਪਣੇ ਟੀਚੇ ਪ੍ਰਤੀ ਦ੍ਰਿੜਤਾ ਪੈਦਾ ਹੁੰਦੀ ਹੈ। -ਹਰ ਤਰ੍ਹਾਂ ਦੇ ਛੋਟੇ-ਵੱਡੇ ਪ੍ਰਸ਼ਨ ਹੱਲ ਕਰਨ ਦੀ ਯੋਗਤਾ ਪੈਦਾ ਹੁੰਦੀ ਹੈ। -ਉਨ੍ਹਾਂ ਦੀ ਪੰਜਾਬੀ ਲਿਖਤ ਸ਼ੁੱਧ ਹੁੰਦੀ ਹੈ। -ਕਾਰੋਬਾਰੀ ਯੋਗਤਾ ਤੇ ਹੁਨਰ ਆਉਂਦਾ ਹੈ। -ਸਾਹਿਤ ਪੜ੍ਹਣ ਦੀ ਚੇਟਕ ਲੱਗਦੀ ਹੈ।
<b>ਪਾਠਕ੍ਰਮ /ਵਿਸ਼ਾਸੂਚੀ ਯੂਨੀਵਰਸਟੀ ਸਿਲੇਬਸ</b>	-ਗਲੀਏ ਚਿਕੜੂ ਦੂਰਿ ਘਰੁ - ਪੱਤਰ -ਰਚਨਾ -ਵਿਸ਼ਰਾਮ -ਚਿੰਨ੍ਹ -ਕਾਰੋਬਾਰੀ ਇਸ਼ਤਿਹਾਰ -ਤਕਨੀਕੀ ਸ਼ਬਦਾਵਲੀ
<b>ਲੇੜੀਂਦੀਆਂ ਕਿਤਾਬਾਂ</b>	- 'ਗਲੀਏ ਚਿਕੜੂ ਦੂਰਿ ਘਰੁ' ਲੇਖਕ ਸੋਹਿੰਦਰ ਸਿੰਘ ਵਣਜਾਰਾ ਬੇਦੀ -ਪੰਜਾਬੀ ਵਿਆਕਰਨ -ਪੰਜਾਬ ਸਟੇਟ ਯੂਨੀਵਰਸਿਟੀ ਟੈਕਸਟ -ਬੁੱਕ ਬੋਰਡ, ਚੰਡੀਗੜ੍ਹ
<b>ਸੁਝਾਈਆਂ ਕਿਤਾਬਾਂ</b>	-ਪੰਜਾਬੀ ਵਿਆਕਰਨ -ਨਰਿੰਦਰ ਦੁੱਗਲ -ਅਖਬਾਰਾਂ ਤੇ ਇੰਟਰਨੈੱਟ ਸਰੋਤ
<b>ਪਾਠਕ੍ਰਮ ਅਧਿਆਪਨ ਦੇ ਢੰਗ -</b>	ਜਮਾਤੀ ਅਧਿਆਪਨ, ਲਿਖਤੀ ਅਭਿਆਸ, ਇਮਤਿਹਾਨ, ਟੈਸਟ, ਸਮੂਹਿਕ ਚਰਚਾ।



ਮੁਲਾਂਕਣ ਢੰਗ -	ਆਂਤਰਿਕ ਮੁਲਾਂਕਣ -5 ਅੰਕ [ਜਮਾਤੀ ਟੈਸਟ ,ਮੱਧ ਸਮੈਸਟਰ ਟੈਸਟ ,ਜਮਾਤੀ ਵਿਵਹਾਰ ,ਕਾਰਗੁਜ਼ਾਰੀ ਤੇ ਹਜ਼ਾਰੀ 'ਤੇ ਅਧਾਰਿਤ] -ਬਾਹਰੀ ਮੁਲਾਂਕਣ -45 ਅੰਕ
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<b>Course Title: HISTORY AND CULTURE OF PANJAB</b>	
<b>Course Code: 201 B</b>	
<b>Course Outline</b>	This Paper is designed to provide knowledge about important development in our civilization and Sikh history till the institution of Khalsa and changes in Society in 18 <sup>th</sup> Century under Maharaja Ranjit Singh.
<b>Course Outcome</b>	CO1: Students will be able to acquire general knowledge and subject expertise. CO2: Students will learn to make assignments and will be able to analyse the relation of past with the present situation. CO3: It will develop analytical skill among them.
<b>Student Learning Outcomes</b>	1. Students come to understand about the Vedic ages. 2. Explain the Character and life sketches of guru's. 3. Growth of Buddhism & Jainism in Panjab. 4. Analyse the society and culture of people under Mouryans gupta's and Maharaja Ranjit Singh.
<b>Course Contents/Syllabus</b>	<b>As prescribed by the Panjab University;</b> Harappan Civilization, Life in Vedic Age, Growth of Buddhism and Jainism in Panjab, Society and Culture under Mauryans, Society and culture under Guptas, Culture Reorientation, Evolution of Sikhism, Transformation of Sikhism, Institution of Khalsa, Changes in Society in 18 <sup>th</sup> Century, Society and culture of the people under Maharaja Ranjit Singh, Major Historical places of Panjab.
<b>Required Texts</b>	<ul style="list-style-type: none"> <li>• History &amp; Culture of the Panjab, Part 1, (Joshi LM (ed) Burean (3<sup>rd</sup> ed)</li> </ul>
<b>Suggested Texts, Readings, &amp; Materials</b>	<ol style="list-style-type: none"> <li>1. History &amp; Culture of the Panjab, Part 1, (Joshi LM (ed) Burean (3<sup>rd</sup> ed)</li> <li>2. History &amp; Culture of the Panjab. (Joshi L.M &amp; Singh (Fauja (ed.)</li> <li>3. Glimpses of Ancient Panjab P.U Patiala 1983 (Prakash Buddha)</li> <li>4. A. History of India Vol I, Penguin Books 1966 (Thapar Romila.</li> <li>5. The Wonder that was India Rupa Books, Calcutta (18<sup>th</sup> rep) 1992 (Bashan A.L)</li> </ol>
<b>Pedagogy for Course Delivery</b>	Interactive sessions - the course is covered by adopting a combination of lecture methods. Class presentation by group of students and self-study session.
<b>Evaluation Criteria</b>	The Course-level Assessment includes continuous internal assessment having weightage of 5%. Various mechanisms for continuous assessment criterion comprise of mid-semester tests, attendance, presentations and assignments.



<b>Course Title: ENGLISH AND BUSINESS COMMUNICATION SKILLS</b>	
<b>Course Code: BCM 202</b>	
<b>Course Outline</b>	The subject aims at providing in-depth knowledge of grammar, structural English, reading comprehension, effective writing, and understanding life through Literature. Important theories, philosophies, epistemologies and periods of Literature are brought into the cognitive compass of the learners.
<b>Course Outcome</b>	<ol style="list-style-type: none"> <li>1. Creating an emotive association with the spirit of language and literature</li> <li>2. Providing the learners knowledge of all types of Business Communication.</li> <li>3. Making the students understand how commercial communication is different from Literary communication.</li> <li>4. Enabling the students to have analytical understanding of literary pieces.</li> </ol>
<b>Student Learning Outcomes</b>	<ol style="list-style-type: none"> <li>1. Evaluation of different kinds of poetry, prose and drama.</li> <li>2. Understanding of grammatical constructions.</li> <li>3. Understanding of Language and Literature in various perspectives.</li> <li>4. Developing the students' taste for writing their own poetic and prose pieces.</li> </ol>
<b>Course Contents/Syllabus</b>	<p><b>As prescribed by the Panjab University;</b></p> <ol style="list-style-type: none"> <li>I. Chandalika: Rabindranath Tagore</li> <li>II. A Bachelor's Complaint of the Behaviour of Married People: Charles Lamb</li> <li>III. El Dorado: R.L. Stevenson</li> <li>IV. Bores: E.V. Lucas</li> <li>V. The Art of the Essayist: A.C. Benson</li> </ol> <p>Modern Forms of Communication: Here special emphasis shall be given to teaching the format of e-mails, Fax Messages, Teleconferencing, Audio-Visual Aids and Power-Point Presentations. Apart from this, the students shall also be given basic lessons in Effective Listening, Non-Verbal Communication, how to Prepare for Group Discussion etc.</p> <p>Practical Work: To impart skills of Group Discussion. Practical Work: There will be viva-voce examination of 10 marks which will include Group Discussion.</p>
<b>Required Text</b>	Ten Mighty Pens, ed., K.A. Kalia (Oxford University Press),

<b>Suggested Texts, Readings, &amp; Materials</b>	<ol style="list-style-type: none"> <li>1. Business Communication, Ed., Om P. Juneja &amp; Aarti Mujumdar, Hyderabad: Orient Blackswan.</li> <li>2. Textbook of Business Communication, Anjali Kalkar, R.B. Suryawanshi, Amlanjyoti Sengupta,, Hyderabad: Orient Blackswan.</li> <li>3. 50 Ways to Improve Your Business English...without too much effort, Ken Taylor, Hyderabad: Orient Blackswan.</li> </ol>
<b>Pedagogy for Course Delivery</b>	<ol style="list-style-type: none"> <li>1. Interactive sessions</li> <li>2. Class debates and discussions</li> <li>3. Snap Tests</li> <li>4. Formation of student groups and literary contests among them.</li> </ol>
<b>Evaluation Criteria</b>	<p>The course level assessment includes continuous internal assessment having weightage of 10 percent. Then there is viva voce again having weightage of 10 percent. Thus, the assessment comes to 20 percent. Various mechanisms for continuous criterion comprise mid-semester tests, attendance, presentations and assignments.</p>

<b>Course Title: E-Commerce</b> <b>Course Code: BCM 203</b>	
Course Outline	The objective of this paper is to provide fundamental knowledge to the students about E-Commerce so that they can better perform in any area of operation and can excel in the field of commerce with IT specialization.
Course Outcome	CO1: Understand the basic concepts and technologies used in the field of e-commerce CO2: Have the knowledge of the different types of e-payment systems; CO3: Understand the process and working of electronic data interchange systems; CO4: Be aware of the ethical, social, and security issues involved in e-commerce.
Student Learning Outcomes	<ol style="list-style-type: none"> <li>1. The students will be able to know the importance of E-commerce and E-business</li> <li>2. Case study teaching to know about real life struggles in e-commerce transactions</li> <li>3. Students are able to create presentations and improve their communication skills and confidence in developing new ideas.</li> <li>4. Students increase their awareness about security threats, e-payment solutions electronic data interchange and encryption techniques.</li> </ol>
Course contents/Syllabus	<p><b>As prescribed by Panjab University;</b> Electronic Commerce Framework, History, Basics and Tools of E-Commerce, Comparison of Web-based with Traditional Business; Growth of E-Commerce – Present and potential. E-Business : Meaning, Importance, Models Based on the Relationships of Transacting Parties (B2B, B2C, C2C and C2B ), Present Status of E-Commerce in India, Regulatory Aspects of ECommerce.</p> <p>Changing Structure of Organisation – The Impact of E-Commerce on Various Business Sectors such as Entertainment, Education, Health Services, Publishing and Financial Services. SocioEconomic Impacts of E-Commerce. Electronic Payment System: Types of Payment System — E-Cash and Currency Servers, ECheques, Credit Cards, Smart Cards, Electronic Purses and Debit Cards. Electronic Data Interchange, Digital Signatures, Cryptography, Interoperability and Intercompatibility.</p>
Required texts	Diwan, Prag and Sushil Sharma: Electronic Commerce, A Manager's Guide to E,Business Vanity Books International, Delhi.

Suggested texts, readings and materials.	<ol style="list-style-type: none"> <li>1. Kalakota, Ravi and Shinston Andrew B: Frontiers of Eletronic Commerce, Addision Wesley.</li> <li>2. Minoli and Minoli: Web Commerce Technology Handbook, Tata McGraw Hill, New Delhi. 3.</li> <li>3. Schneider, Gray P.: Electronic Commerce, Course Technology, Delhi., Otes (2004).</li> </ol>
Pedagogy for course delivery	Interactive sessions, case studies, seminars, class presentations, discussions and assignments.
Evaluation Criteria	The course level assessment includes continous internal assessment having weightage of 20%. Various mechanisms for continous assessment criteria comprise of mid-semester tests, attendance, presentations and assignments.

<b>COURSE TITLE: BUSINESS ECONOMICS II</b> <b>COURSE CODE: BCM 204</b>	
Course outline	Students will acquire a logical and consistent framework for understanding the main macroeconomic facts and events, and develop the ability to employ the correct macroeconomic tool(s) to explain specific macroeconomic issues and justify policy proposals. The basic aim of the course is to show how our understanding of ‘how economic systems operate’ has evolved substantially, explain what determines unemployment and inflation in the short run and in the long run, and discuss how macroeconomic policy might influence business cycles or long run growth.
Course Outcome	CO1. Explain the concepts of Macroeconomics and its interrelations with Microeconomics. CO2. Associate the current economic phenomenon with existing theory and put their views on contemporary economic issues. CO3. Apply the principle of Macroeconomics in explaining the behavior of Macroeconomic variables at national as well as global level.
Student Learning Outcomes	After completion of the course the students will be able to 1. Demonstrate marginal productivity theory of distribution, theory of wages, identify different types of rent, illustrate different theories of interest and profits 2. Define and explain the process of calculating national income, identify its components, demonstrate circular flow of income, analyze the various income identities with government and international trade. 3. Understand Say’s law of market, classical theory of employment and Keynes’ objection to the classical theory, demonstrate the principle of effective demand and income determination. 4. Explain the meaning of consumption function, relationship between APC and MPC, consumption and income, concept of multiplier and analyse the theories of absolute and relative income hypotheses. 5. Understand the relationship between investment and savings, demonstrate investment multiplier, and understand the meaning of MEC and MEI.
Course Content/ Syllabus	<b>As prescribed by Panjab University;</b> <b>UNIT-I</b> <b>Distribution Wages:</b> Meaning, Types, Marginal Productivity Theory of Wages, Modern Theory of Wages. <b>Rent:</b> Meaning ,Types, Ricardian Theory of Rent, Modern Theory of Rent, Quasi- Rent. <b>Interest:</b> Meaning, Types, Classical Theory of Interest, Neo-Classical Theory of Interest, Liquidity Preference Theory of Interest. <b>Profits:</b> Nature, Types, Dynamic Theory of Profits, Innovation Theory of Profits, Risks Bearing Theory of Profit, Uncertainty Bearing Theory of Profits. <b>National Income:</b>



	<p>Meaning, Concepts of National Income, Measurement of National Income, Difficulties in Its Measurements, Its Significance.</p> <p><b>UNIT- II</b></p> <p><b>Say's Law of Market:</b> Meaning, Implications <b>Classical Theory of Income Output and Employment Keynesian Theory of Employment Effective Demand:</b> Determination, Importance <b>Consumption Function:</b> Meaning, Factors Influencing Consumption Function, Average and Marginal Propensities to Consume, Propensity to Save, Psychological Law of Consumption and its Importance. <b>Marginal Efficiency of Capital:</b> Meaning, Determinants, Theory of Secular Stagnation. <b>Investment:</b> Meaning, Types, Factors Affecting Investment, Importance of Investment, Measures to Raise Private Investment. <b>Multiplier:</b> Meaning, Keynesian Income or Investment Multiplier, Leakages, Uses, Limitations of Multiplier, Multiplier and Under-Developed Countries.</p>
Required Text	Ahuja HL – Macroeconomics – S Chand Publishing
Suggested text, readings and materials	<ul style="list-style-type: none"> <li>• Shapiro. E - Macroeconomic Analysis - Galotia Publications, New Delhi.</li> <li>• Eugene Diulio - Macro Economics - Tata McGraw Hills, Publishing Co. Ltd, New Delhi.</li> <li>• Dornbusch R, Fisher, S and Startz, R - Macro Economics - Tata McGraw Hills Publishing Co. Ltd., New Delhi.</li> <li>• Ackley,G. - Macroeconomics: Theory and Policy - Macmillan, New York</li> </ul>
Pedagogy for Course Delivery	Tutorials, interactive sessions, lectures, case study, videos, subject quiz etc.
Evaluation Criteria	The course level assessment includes continuous internal assessment having internal weightage of 20%. Various mechanisms for continuous assessment criteria comprise of Mid Semester Test (MST), attendance, presentations and assignments.

<b>Course Title: Corporate Accounting</b> <b>Course Code: BCM 205</b>	
Course Outline	To enable the students to acquire basic knowledge about the accounting procedures which are followed by different corporate entities like banks, insurance companies and joint stock companies etc. while preparing their annual accounts.
Course Outcome	CO1: To understand the methodology used in preparation of annual accounts. CO2: To enable student to understand the annual reports of the companies. CO3: To enable student to understand the disclosure practices followed by the corporate entities. CO4: To enable student to understand different accounting standards which are relevant to them.
Student Learning Outcome	Upon successful completion, students will be acquainted with the following knowledge and skills: <ul style="list-style-type: none"> <li>• An understanding of the regulatory environment in which the companies are formed and operate in India.</li> <li>• A solid foundation in accounting and reporting requirements of the Companies Act and relevant Indian Accounting Standards (Ind- AS)</li> <li>• A comprehensive understanding of the advanced issues involved in the preparation of annual accounts of banks, insurance companies and joint stock companies.</li> <li>• The ability to account for a range of advanced financial accounting issues.</li> <li>• An understanding of the accounting requirements for a corporate group and familiarity with the theory underlying the methods used for preparation of final accounts.</li> </ul>
Course Syllabus	<b>As prescribed by the Panjab University;</b> Issue, Forfeiture, Reissue and Buy-Back of Shares, Redemption of Preference Shares, Right Issue and Bonus Shares, Final Accounts of Companies (including Managerial Remuneration & Profit Prior to Incorporation), Underwriting of Shares and Debentures, Issue and Redemption of Debentures, Accounts of Banking Companies, Accounts of Insurance Companies
Required Suggested Readings and Materials	1. R.L. Gupta and M. Radhaswamy – Advanced accounts – Sultan Chand. 2. Shukla Garewal and Gupta – Advanced accounts – S.Chand, New Delhi. 3. D. Chanderbose – Advanced Accounting, Vol. I, PHI Learning Pvt. Ltd.

	4. T.S. Reddy and A. Murthy – Corporate Accounting, Margham Publications, Chennai.
Pedagogy for Course delivery	Tutorials, Interactive Sessions, Problems solving on the board, Case studies, Extensive research projects - the course is covered by a adopting a combination of lecture method, class presentations, discussion, practical questions for revision and doubts solving.
Evaluation Criteria	The course level assessment includes continuous internal assessment having weightage of 20%. Various mechanisms include mid semester tests, presentations and assignments and attendance contributing to internals assessment criterion.

<b>Course Title: BUSINESS LAWS</b> <b>Course Code: BCM 206</b>	
<b>Course Outline</b>	Business Law is a body of knowledge that deals with the rights, relation and conduct of persons engaged in commerce, merchandising, trade and sales. It is a broad and continuously evolving field. The course in all is divided into four Acts ; Sales of Goods Act, 1930, Factories Act 1948, The Industrial Dispute Act 1947 and Negotiable instrument Act 1881. At the end of the said course students would be able to understand the basic concepts and laws of business.
<b>Course Outcome</b>	CO1: To provide the students with practical legal knowledge of general business law issues. CO2: To provide the students a comprehensive knowledge about law relating to health, safety & welfare measures of Factory workers CO3: To make the students understand about legal & illegal strikes and Lockouts in industrial establishment. CO4: Also they will be able to understand the functioning of industrial dispute redressal machinery. CO4: To unable the students to differentiate between various negotiable instruments and their usage.
<b>Student Learning Outcomes</b>	1. Apply basic legal knowledge to business transactions.. 2. To able to understand the rights of an unpaid seller. 3. Differentiate between express & implied conditions and warranties 4.To understand and analyze in detail the provisions of Factories act 1948 & Industrial Dispute Act 1947. 5. Able to identify various negotiable instruments and how these documents can be used in day to day business transactions.
<b>Course Content</b>	<b>As prescribed by the Panjab University;</b> <b>Unit-I</b> <b>Sale of Goods Act, 1930:</b> Contract of Sale of Goods, Conditions & Warranties; Transfer of Ownership; Performance of the Contract: Remedial Measures; Auctionable Claims. <b>Negotiable Instruments Act, 1881:</b> Definition, Acceptance and Negotiation, Rights and Liabilities of Parties, Dishonor of Negotiable Instrument, Hundis, Bankers and Customers. <b>Unit-II</b> <b>Factories Act, 1948:</b> Objectives; Definitions; Approval; Licensing & Registration of Factories; The Inspecting Staff Health; Safety Welfare; Working Hours of Adults; Employment of Women; Child Labour – Issues and Challenges; Leave with Wages; Penalties & Procedure Supplemental. <b>The Industrial Disputes Act, 1947:</b> Scope & Object; Definitions; Authorities; Notice of Change; Reference of Disputes;

	Procedure; Powers & Duties of Authorities; Award & Settlement; Strikes & Lockouts; Lay-off & Retrenchment etc.
<b>Required Texts</b>	<ul style="list-style-type: none"> <li>• Business Laws, Himalaya Publications</li> <li>• Mercantile Law, S.Chand Publications</li> </ul>
<b>Suggested Texts, Readings, &amp; Materials</b>	<ul style="list-style-type: none"> <li>• Malik, K.L., Industrial Laws and Labour Laws, Eastern Book Company, Lucknow.</li> <li>• Kumar, H.L., Digest of Labour Cases, Universal Law Publishing Co P Ltd, New Delhi</li> <li>• Srivastava, S.C., Industrial Relations &amp; Labour Laws, Vikas Publishing House (P) Ltd.</li> <li>• Sharma, J.P., Simplified Approach to Labour Laws, Bharat Law House (P) Ltd., New Delhi.</li> <li>• Sharma, J.P., Industrial Laws, Taxmann, New Delhi.</li> </ul>
<b>Pedagogy for Course Delivery</b>	Interactive sessions, video lessons, quizzes, Case laws & case studies, Field visits, - the course is covered by adopting a combination of lecture methods, class presentation by groups of students, self study sessions.
<b>Evaluation Criteria</b>	The Course-level Assessment includes continuous internal assessment having weightage of 20%. Various mechanisms for continuous assessment criterion comprise of mid-semester tests, attendance, presentations and assignments.

<b>Course Title : HUMAN RESOURCE MANAGEMENT</b>	
<b>Course code : BCM 207</b>	
Course Outline	This subject aims at providing an in-depth knowledge of the theory and practice of human resource management. It covers information about meaning, significance, processes, method/s, trends and challenges etc. of various HRM functions.
Course Outcome	CO1: To develop the understanding of the concept of human resource management and to understand its relevance in organizations. CO2: To develop necessary skill set for application of various HR issues. CO3: To integrate the knowledge of HR concepts to take correct business decisions. CO4: To familiarize the students with the different aspects of managing human resource in the organization.
Student Learning Outcomes	<ul style="list-style-type: none"> <li>• Ability to comprehend major concepts, role and functions, theoretical perspectives of Human Resource Management.</li> <li>• Ability to understand various human resource management processes and methods adopted in the organizations.</li> <li>• Ability to understand the dynamics of attracting, developing and retaining human resource.</li> <li>• Ability to describe and evaluate HR environment.</li> <li>• Ability to demonstrate sensitivity towards ethical and moral issues and address them in course of business.</li> </ul>
Course Contents/Syllabus	<p><b>As prescribed by Panjab University</b></p> <p style="text-align: center;"><b>UNIT – I</b></p> <p>Human Resource Management: Introduction, Meaning and Definitions, Brief History, Nature, Functions, Importance and Limitations of HRM. Contemporary Challenges in HRM. Human Resource Planning; Introduction, Definitions, Features, Need for HR Planning, Objectives, Process, Factors affecting HR Planning, Types, Benefits, Problems in HR Planning and Way for Effective HR Planning. Job Analysis and Job Design: Introduction, Objectives, Benefits, Process, Techniques and Problems in Job Analysis. Job Design- Meaning, Objectives and Techniques of Job Design. Recruitment and Selection: Meaning and Definitions, Importance and Purpose, Process, Factors Affecting Recruitment, Sources of Recruitment, Methods, Constraints and Challenges of Recruitment. Recent Trends in Recruitment. Selection: Meaning and Definition, Selection Process and Methods. Placement and Induction: Meaning and Problems in Placement. Induction: Meaning, Objectives, Contents, Elements, Procedure and Problems in Induction.</p> <p style="text-align: center;"><b>UNIT – II</b></p> <p>Training and Development: Concepts, Importance, Identification of Training Needs. Types of Training: On the Job and Off the Job Methods</p>

	of Training. Designing and Evaluation of Training Programmes. Meaning of Development, Difference between Training and Development. Performance Appraisal: Concept, Objectives, Methods of Performance Appraisal; How to Make it Effective. Internal Mobility and Transfers: Promotions, Demotions and Other Forms of Separations, Definitions, Purpose, and Basis of Promotions. Transfer: Definitions, Purpose, Types and Transfer Policy. Compensation Management: Concept, Methods of Wage payments and Incentive Plans, Fringe Benefits.
Required Texts	VSP Rao, "Human Resource Management", (2010), Excel Books, 3rd Edition.
Suggested Texts, Readings, & Material	<ol style="list-style-type: none"> <li>1. Dessler, Personnel Human Resource Management, Prentice Hall of India.</li> <li>2. D A DeCenzo and S P Robbins, Personnel/ Human Resource Management, Prentice Hall of India.</li> <li>3. Ian Beardwell and Len Holden, Human Resource Management, Macmillan.</li> <li>4. Wendell French, The Personnel Management Process, Houghton Mifflin Co., Boston.</li> <li>5. M S Saiyadain, Human Resource Management, Tata McGraw</li> </ol>
Pedagogy for Course Delivery	Interactive sessions, tutorials, case studies, class presentations, subject quiz etc.
Evaluation Criteria	<p>20% marks in each paper will be internal assessment based on the following parameters:</p> <ol style="list-style-type: none"> <li>a. Mid-Semester Test : 50%</li> <li>b. Academic Activity : 30% (Seminar, Project &amp; Assignment)</li> <li>c. Attendance : 20%</li> </ol> <p>80% marks in each paper will be external assessment based on final written examination held by the university.</p>

<b>Course Title: INTERDISCIPLINARY ISSUES IN INDIAN COMMERCE</b>	
<b>Course Code: BCM 301</b>	
<b>Course Outline</b>	To enable the students to acquire basic knowledge of different issues faced in progress and prospects of commerce in India
<b>Course Outcome</b>	<p>CO1: To enable every student to cope up with the latest developments in contemporary, national and global level through effective transaction of the curricular and co-curricular aspects.</p> <p>CO2: To make the students understand the concept of E-Commerce and describe the opportunities and challenges offered by E-Commerce</p> <p>CO3: To understand the structure and policy framework of India's foreign trade and investments.</p> <p>CO4: To equip students with an understanding of the financial system (Working of Stock and commodity Exchanges), its constituents, the principles on which it operates, inter-linkages and regulatory concerns</p>
<b>Student Learning Outcomes</b>	<ul style="list-style-type: none"> <li>• To provides exposure to learners in the latest trends in relevant branches of knowledge, competence and creativity to face global challenges.</li> <li>• To understand strategy making process that is informed integrative and responsive to rapid changes in an organization's globally oriented environment.</li> <li>• To familiarize the students with the knowledge of ethics, emerging trends in good governance practices and corporate social responsibility in the global and Indian context.</li> </ul>
<b>Course Contents/Syllabus</b>	<p><b>As prescribed by Panjab University</b></p> <p style="text-align: center;">UNIT-I</p> <p>Foreign Direct Investment: Concept, Historical Perspective, Incentives for Attracting Foreign Capital, Implication for Indian industry, Role of Foreign Investment Promotion Board (FIPB) – Automatic Route and Sectoral Limits, Difference between FDI and Foreign Portfolio Investment (FPI). “Make in India” An Initiative of Government of India, Objectives, Sectors in Focus and Issues &amp; Challenges ahead. Technology in Commerce: Features, Impact, Management and Status of Technology and Impact of Technology on Commerce in India. International Finance: Introduction, Need, Importance, Sources-External Commercial (FCCBs) Borrowings (ECB), American Depository Receipt (ADR), Global Depository Receipt (GDR).</p> <p style="text-align: center;">UNIT-II</p> <p>Infrastructure: Growth of Infrastructure- Energy, Transport and Communication. Public-Private Partnership (PPP) in Infrastructure Development in India, Bottlenecks, Models - Built Operate and Transfer (BOT), Built Operate Levy and Transfer (BOLT), Special Economic</p>



	Zones (SEZs). Stock Exchanges in India: Organisation, Nature, Functions, Benefits, Growth, Trading in Stock Markets- Electronic Trading, Listing and Role of SEBI, Commodity Exchanges in India. Corporate Debt Restructuring: Concept, Importance, Methods, Corporate Scams and Regulatory Authorities-Serious Fraud Investigation Office (SFIO), Investors; Protection in India- Importance, Need, and Initiatives by the Central Government. Recent Trends in Credit Rating Services in India- Role of ICRA and CRISIL.
<b>Required Texts</b>	Mukesh Trehan, Ranju Trehan and K.K Sharma, Issues in Indian Commerce Bcom, V.K Publications
<b>Suggested Texts, Readings, &amp; Materials</b>	<ol style="list-style-type: none"> <li>1. Indian Economy - Datt and Sundharam, S Chand and Co. New Delhi</li> <li>2. Indian Economy - M.B. Shukla, Taxman Publication, New Delhi</li> <li>3. India Transport Report, National Transport Development Committee Report, Routledge, Tolstoy Marg, New Delhi</li> <li>4. Financial Markets Institutions and Financial Services, C Gomez – Prentice-Hall.</li> <li>5. Principles of Business Organisation, by Y.K. Bhushan, Sultan Chand &amp; Co, New Delhi</li> <li>6. Guruswamy. S – Global Financial Institutions, Tata Mcgraw Hills India.</li> <li>7. Khan – my Indian Financial Systems - Tata Mcgraw Hills India.</li> <li>8. Issues in Indian Commerce B.Com 3rd Sem. Pb. Uni. Paperback – 2016, by Jatinder Kaur Agarwal Punam , Kalyani Publishers</li> </ol>
<b>Pedagogy for Course Delivery</b>	Tutorials, Interactive sessions, Stock Simulation Games, Case studies, Field visits, Management games, Extensive research projects, Seminars, Weekend experience in companies - the course is covered by adopting a combination of lecture methods, class presentation by groups of students, self study sessions.
<b>Evaluation Criteria</b>	The Course-level Assessment includes continuous internal assessment having weightage of 20%. Various mechanisms for continuous assessment criterion comprise of mid-semester tests, attendance, presentations and assignments.

<b>Course Title: Cost Accounting</b> <b>Course Code: BCM 302</b>	
<b>Course Outline</b>	To enable the students to acquire basic knowledge about conceptual knowledge of cost accounting, elements of cost and cost determination
<b>Course Outcome</b>	CO1: To understand the basic concepts of cost accounting and various elements of cost, CO2: To be able to prepare cost sheet, CO3: To be able to prepare and analyze cost accounting regarding materials, labour and overheads. CO4 To able to understand the concept of reconciliation, cost ledger and integral accounting CO4: To be able to solve simple cases.
<b>Student Learning Outcome</b>	Upon successful completion, students will be able to: <ul style="list-style-type: none"> <li>• Preparation of cost sheet and its interpretation</li> <li>• Able to prepare quotations by applying unit cost technique\</li> <li>• Analyze and provide recommendations to improve the operations of organizations through the application of Cost accounting accounting techniques regarding material , labour and overheads</li> <li>• Evaluate the costs and benefits of different conventional and contemporary costing systems</li> <li>• Differentiate methods of schedule costs as per unit of production</li> </ul>
<b>Course Content/ Syllabus</b>	<b>As prescribed by the Panjab University;</b> Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting, Classification of Costs. Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques. Methods of Pricing Material Issues. Labour: Meaning and Components of Labour Cost. Concept, Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover .Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate. Preparation of Cost Sheet, Operation Costing, Service Costing. Cost Ledger Accounting, Integral Accounting, Reconciliation of Cost and Financial Accounts.
<b>Required Text, Suggested Texts, Readings and Materials</b>	1. Banerjee Bhabatosh: Cost Accounting, Phi Learning 2. Saxena and Vashist: Cost Accounting, Sultan Chand and Sons. 3. N.K.Agarwal: Cost Accounting, Suchita Prakashan Pvt.Ltd. 4. Horngren, Srikant M.Datar, George foster: Cost Accounting, Prentice Hall.
<b>Pedagogy for Course delivery</b>	Tutorials, Interactive Sessions, Problems solving on the board, Case studies, Extensive research projects - the course is covered by a adopting a combination of lecture method, class presentations, discussion, practical questions for revision and doubts solving.
<b>Evaluation Criteria</b>	The course level assessment includes continuous internal assessment having weightage of 20%. Various mechanisms include mid semester tests, presentations and assignments and attendance contributing to internals assessment criterion.

<b>Course Title: COMPANY LAW</b> <b>Course Code: BCM 303</b>	
<b>Course Outline</b>	The objective of this paper is to help the students understand various provisions of Companies Act 2013.
<b>Course Outcome</b>	CO1: Regulation of companies under Corporations Act, 2013 CO2: The incorporation process, MOA, AOA, Prospectus CO3: Shares, share capital, company membership CO4: Company management and KMPs CO5: The winding up processes
<b>Student Learning Outcomes</b>	On the successful completion of this course, the students should be able to 1. Comprehend the corporate management and governance 2. Understand the legal provisions of companies act from promotion of idea of incorporating a company to its final winding up. 3. Develop critical thinking about Corporate Laws through the study of various case studies in company law
<b>Course Contents/Syllabus</b>	As prescribed by Panjab University; UNIT - I Introduction: Characteristics of a Company, Concept of Lifting of Corporate Veil, Emerging Types of Companies. Formation of Company –Promotion & Registration, Pre-incorporation Contract and Provisional Contracts. Memorandum of Association, Articles of Association, Doctrine of Constructive Notice, Doctrine of Ultra-Vires, Doctrine of Indoor Management, Prospectus and Statement in Lieu of Prospectus, Red-Herring Prospectus. Share Capital – Kinds of Shares, Book Building Process, Information Memorandum, Dematerialization of Shares, ASBA System, Transfer & Transmission of Shares, Buyback of Shares. UNIT- II Members and Shareholders – Their Rights and Duties. Management – Directors, Classification of Directors, Disqualification, Appointment, Legal Position, Powers and Duties, Disclosures of Interest, Removal of Directors, Board Meetings, Other Managerial Personnel and Remuneration, Digital Signatures of Directors. Winding Up-Concept and Modes.
<b>Required Texts</b>	<ul style="list-style-type: none"> <li>• Gogna P.P.S., “A text book of Company Law”, S. Chand &amp; Sons.</li> <li>• Garg, Chawla, “Regulatory Framework for Companies”, Kalyani Publishers.</li> </ul>

<b>Suggested Texts, Readings, &amp; Materials</b>	<ol style="list-style-type: none"> <li>1. Kannal, S., &amp; V.S. Sowrirajan, “Company Law Procedure”, Taxman’s Allied Services (P)Ltd., New Delhi (Latest Edn).</li> <li>2. Ramaiya, A., “A Ramaiya’s Guide to Companies Act”, Lexis Nexis ButterworthsWadhwa,Nagpur.</li> <li>3. Singh, Harpal, “Indian Company Law”, Galgotia Publishing, Delhi.</li> <li>4. Singh, Avtar, “Company Law”, Eastern Book Company, Lucknow</li> <li>5. Datey, V.S., “Students Guide to Corporate Laws”, Taxman’s Allied Services (P), Ltd., New Delhi.</li> <li>6. “Bharat’s Company Rule and Forms”, Bharat Law House, New Delhi.</li> </ol>
<b>Pedagogy for Course Delivery</b>	<p>The course is delivered by adopting a combination of classroom lecture method, tutorials, Interactive Sessions, class presentation by groups of students, Guest lectures by Experts from Industry, Intra Class subject quiz, Case Studies and Panel Discussions.</p>
<b>Evaluation Criteria</b>	<p>The Course-level Assessment includes continuous internal assessment having weightage of 20%. Various mechanisms for continuous assessment criterion comprise mid-semester tests, attendance, presentations and assignments.</p>

<b>Course Title: BUSINESS MATHEMATICS AND STATISTICS</b>	
<b>Course Code: BCM 304</b>	
Course Objective	The objective of this paper is to help the students in understanding mathematical and statistical tools in business decisions.
Course Outcomes	<p><b>On completion of this course, the students will be able to:</b></p> <p><b>CO1:</b> To develop the student's ability to deal with numerical and quantitative issues in business.</p> <p><b>CO2:</b> To enable the use of statistical, graphical and algebraic techniques wherever relevant.</p> <p><b>CO3:</b> To have a proper understanding of Statistical applications in Economics and Management.</p>
Student Learning Outcomes	<ol style="list-style-type: none"> <li>1. Describe and discuss the key terminology, concepts tools, and techniques used in business statistical analysis.</li> <li>2. Critically evaluate the underlying assumptions of analysis tools.</li> <li>3. Understand and critically discuss the issues surrounding sampling and significance.</li> <li>4. Discuss critically the uses and limitations of statistical analysis.</li> <li>5. Solve a range of problems using the techniques covered.</li> <li>6. Conduct basic statistical analysis of data.</li> </ol>
Syllabus/Course Contents	<p><b>As Prescribed by Panjab University:</b></p> <p><b>UNIT I</b></p> <p>Matrices and Determinants: Definition of a Matrix. Types of Matrices; Algebra of Matrices; Properties of Determinants; Calculation of Values of Determinants up to Third Order, Ad-Joint of a Matrix, Elementary Row or Column Operations; Inverse of a Matrix. Solution of a System of Linear Equations having Unique Solution and Involving not More Than Three Variables. Differentiation –Idea of Simple Derivative of different Functions (excluding trigonometric function). Maxima and Minima of Functions of One Variable only.</p> <p><b>UNIT II</b></p> <p>Introduction: Statistics as a Subject; Statistical Data: Meaning and Types, Collection and Rounding of Data, Classification and Presentation of Data. Analysis of Univariate Data: Construction of a Frequency Distribution; Concept of Central Tendency and Dispersion-and Their Measures. Measures of Skewness; Concept of Kurtosis. Time Series: Meaning, Components, Models, Fitting Linear and Quadratic Trend. Index Number: Meaning, Types, and Uses: Methods of Constructing Price and Quantity Indices (Simple and Aggregate); Tests of Adequacy; Chain-Base Index Numbers;</p>

	Base Shifting, Splicing, and Deflecting; Problems in Constructing Index Numbers; Consumer Price Index.
Required Texts	Business Mathematics and Statistics by T.R. Jain, V.K. Global Publications
Suggested Texts, Reading, and Materials	<ol style="list-style-type: none"> <li>1. Business Statistics by Mr. R. S. Bharadwaj, Excel Book.</li> <li>2. Business Statistics by Richard Levin.</li> <li>3. Business Statistics by Ken Black, Tata Macgraw Hill.</li> <li>4. Schaum's Series for problem practice.</li> <li>5. Mathematical Statistics by Ray, Sharma, and Choudhary.</li> </ol> <p>Business Statistics by V. K. Kapoor, S. Chand.</p>
Pedagogy for Course Delivery	Tutorials, Question Solving by Students, Chalk and Board Method
Evaluation Criteria	The Course-Level assessment includes continuous internal assessment having a weightage of 16 marks. These 16 Marks evaluated through mid-semester tests, presentation, classroom participation and assignments.
Syllabus/Course Contents	<p><b>As Prescribed by Panjab University:</b></p> <p><b>UNIT I</b></p> <ol style="list-style-type: none"> <li>1. Matrices and Determinants: Definition of a Matrix. Types of Matrices; Algebra of Matrices; Properties of Determinants; Calculation of Values of Determinants up to Third Order, Ad-Joint of a Matrix, Elementary Row or Column Operations; Inverse of a Matrix. Solution of a System of Linear Equations having Unique Solution and Involving not More Than Three Variables.</li> <li>2. Differentiation –Idea of Simple Derivative of different Functions (excluding trigonometric function).</li> <li>3. Maxima and Minima of Functions of One Variable only.</li> </ol> <p><b>UNIT II</b></p> <ol style="list-style-type: none"> <li>4. Introduction: Statistics as a Subject; Statistical Data: Meaning and Types, Collection and Rounding of Data, Classification and Presentation of Data. Analysis of Univariate Data: Construction of a Frequency Distribution;</li> <li>5. Concept of Central Tendency and Dispersion-and Their Measures.</li> <li>6. Measures of Skewness; Concept of Kurtosis.</li> <li>7. Time Series: Meaning, Components, Models, Fitting Linear and Quadratic Trend.</li> <li>8. Index Number: Meaning, Types, and Uses: Methods of Constructing Price and Quantity Indices (Simple and Aggregate); Tests of Adequacy; Chain-Base Index Numbers;</li> </ol>

	Base Shifting, Splicing, and Deflecting; Problems in Constructing Index Numbers; Consumer Price Index.
Required Texts	Business Mathematics and Statistics by T.R. Jain, V.K. Global Publications
Suggested Texts, Reading, and Materials	<ol style="list-style-type: none"> <li>1. Business Statistics by Mr. R. S. Bharadwaj, Excel Book.</li> <li>2. Business Statistics by Richard Levin.</li> <li>3. Business Statistics by Ken Black, Tata Macgraw Hill.</li> <li>4. Schaum's Series for problem practice.</li> <li>5. Mathematical Statistics by Ray, Sharma, and Choudhary.</li> <li>6. Business Statistics by V. K. Kapoor, S. Chand.</li> </ol>
Pedagogy for Course Delivery	Tutorials, Question Solving by Students, Chalk and Board Method
Evaluation Criteria	The Course-Level assessment includes continuous internal assessment having a weightage of 16 marks. These 16 Marks evaluated through mid-semester tests, presentation, classroom participation and assignments.

<b>Course Title: BANKING AND INSURANCE</b>	
<b>Course Code: BCM 305</b>	
<b>Course Outline</b>	A programme in <b>Banking and Insurance</b> is developed as per the requirements of the finance Industry where students learn <b>banking</b> operations, regulations, monetary auditing, selling of financial products and services. The course also includes the concept of life, fire and marine insurance, insurance acts and policies.
<b>Course Outcome</b>	CO1:To Learn about banking structure and different types of banking operations CO2: To Understand about the role and importance Banking in financial system. Co3:To Know about the fundamental principles of Insurance and about the various classifications of Insurance.
<b>Student Learning Outcome</b>	1.The students understand the various services offered and various risks faced by banks. 2.They will aware of various banking innovations after nationalization. 3.An overview about insurance industry and the students understand various principles, provisions that govern the Life General Insurance Contracts.
<b>Course contents/ Syllabus</b>	<b>As per prescribed by Panjab University</b>  Unit-1 Indian Banking System: Introduction, Concept, Types of Banks and Structure of Banking System, Functions of Commercial Banks, The Reserve Bank of India: Management and Structure, Functions of RBI, Monetary Policies and Techniques of Credit Control. Reforms in Indian Banking: Overview, Recommendations of Narasimham Committee, Verma Panel Report, Basel II Norms, Capital Adequacy Ratio (CAR), Revised NPA Norms- Grievance Mechanism and Banking Ombudsman, Impact of Reforms. Emerging Trends in Banking: Concept of E-Banking, Mobile Banking, Electronic Fund Transfer- ( RTGS & NEFT) and Core Banking. RBI Guidelines on Internet Banking, Challenges faced by Indian Banking, Cheque Truncation System.  Unit-1 Insurance: Concept, Nature of Insurance, Functions of Insurance, Types of Insurance (Life and Non-Life), Importance of Insurance, Principles of Insurance Contract-Features of Life and Nonlife Insurance. Insurance and IRDA: IRDA Act 1999, Provisions, Duties, Powers and Functions of IRDA, Composition and Grievance Mechanism and Insurance Ombudsman.
<b>Required Text</b>	Banking and Insurance: Priyaka Khanna, Jagroop singh By Kalyani Publishers.



<b>Suggested Texts, Readings, &amp; Materials</b>	<ol style="list-style-type: none"> <li>1. Banking Law and Practice: Sukhvinder Mishra</li> <li>2. Modern Banking: D Muraleedharan</li> <li>3. Indian Banking: S Natarajan &amp; Dr. R. Parameswaran</li> <li>4. Banking Law and Practice: P N Varshney</li> <li>5. Insurance Principles and Practice: MN Mishra, SB Mishra</li> </ol>
<b>Pedagogy for Course Delivery</b>	<ol style="list-style-type: none"> <li>1. Interactive sessions</li> <li>2. Classroom discussions</li> <li>3 Assignments and classroom presentations</li> </ol>
<b>Evaluation Criteria</b>	<p>The course level assessment includes continuous internal assessment having weightage of 20 percent. Various mechanisms for continuous criterion comprise mid-semester tests, attendance, presentations and assignments.</p>

<b>Course Title: GOODS AND SERVICES TAX</b> <b>Course Code: BCM 306</b>	
<b>Course Outline</b>	This subject aims at understanding the concepts of GST, its implementation and impact in the taxation system. This course will cover the comprehensive knowledge of GST rules in taking managerial decisions in various tax related matters.
<b>Course Outcome</b>	CO1: To enable the students to learn the concepts indirect tax and GST from the pre-GST period to post- GST period CO2: To make the students understand about the concepts of Supply, Time, Place and Value of Supply CO3: To provide the students a comprehensive knowledge about the requirements of Registration under GST, the benefit of ITC mechanism and Composition Levy scheme. CO4: To enable the students to understand the various tax compliance requirements
<b>Student Learning Outcomes</b>	<ol style="list-style-type: none"> <li>1. To understand the importance of indirect taxes (GST) in the Indian and global economy and its contribution to the economic development.</li> <li>2. To comprehend the principles of taxations, objectives of taxes and its impact, shifting and incidence process of indirect taxes in the market orientated economy.</li> <li>3. Students will able to calculate value of supply and the amount of GST applicable on various supplies.</li> <li>4. They will be aware of various exemptions and intricacies under GST.</li> <li>5. They will be in a condition to determine the levy and collection procedures under GST</li> <li>6. They will become an effective tax compliant after the thorough study of this course.</li> </ol>
<b>Course Contents/Syllabus</b>	As prescribed by the Panjab University; <b>UNIT – I</b> Tax Structure in India, Direct and Indirect Taxes, Overview of Goods and Services Tax, Implementation of GST, Reasons for GST introduction, Pros and cons of GST ,Registration procedure under GST, CGST/ SGST Act, 2017,Classes of officers under GST, their appointment and powers; Levy and collection of CGST/ SGST; Composition Levy scheme; Time and Value of supply, valuation in GST (basics),Tax invoice, credit and debit notes. <b>UNIT – II</b> IGST Act, 2017: Definitions, Supplies in the course of inter-State trade or commerce, Supplies in the course of intra-State trade or commerce, Levy and collection of IGST, power to grant exemption

	from tax, place of supply under IGST; Input tax credit; Returns under GST; Refund of tax; offences and penalties, Prosecution and Appeals under GST, GST Portal: GST Eco system, GST suvidha provider..
<b>Required Texts</b>	<ul style="list-style-type: none"> <li>• GST- Dr Manpreet Kaur and Sarita Arora (Sharma Publishers)</li> </ul>
<b>Suggested Texts, Readings, &amp; Materials</b>	<ol style="list-style-type: none"> <li>1. Goods and Services Tax- Dr K. M. Bansal (Taxmann Publications)</li> <li>2. GST- Dr V. K. Singhania (Taxmann Publications)</li> <li>3. Goods and Services Tax – Dr. Ajay Sharma &amp; V. K. Sareen (Kalyani Publishers)</li> <li>4. GST – Joy Dhingra (Kalyani Publishers)</li> <li>5. <a href="http://www.taxguru.in">www.taxguru.in</a></li> <li>6. <a href="http://www.clearatax.in">www.clearatax.in</a></li> </ol>
<b>Pedagogy for Course Delivery</b>	Tutorials, Interactive sessions, Case studies and Talk by experts The course is covered by adopting a combination of lecture methods, class presentation by groups of students, self-study sessions.
<b>Evaluation Criteria</b>	The Course-level Assessment includes continuous internal assessment having weightage of 20%. Various mechanisms for continuous assessment criterion comprise of mid-semester tests, attendance, presentations and assignments.

<b>Course Title: ACCOUNTING THEORY AND REPORTING PRACTICES</b>	
<b>Course Code: BCH 307</b>	
<b>Course Outline</b>	The objective of the paper is to provide broad understanding to the students about the basic concepts, theories and policies regarding accounting theory.
<b>Course Outcome</b>	CO1: Evaluate the notions and ideas of thought that have shaped a theoretical basis for accounting, CO2: Examine the role of the Conceptual Framework in the standard-setting process. CO3: Understand and demonstrate how financial reporting choices affect economic decisions of investors, creditors, and others. CO4: Examine the relationship between accounting theory and practice
<b>Student Learning Outcomes</b>	On the successful completion of this course, the students should be able to <ul style="list-style-type: none"> <li>• Comprehend the theories of accounting in global context</li> <li>• Apply knowledge of accounting techniques, concepts, principles and theories to solve financial reporting problems.</li> <li>• Apply a structured decision model to exercise judgement in the application of assets and income determination models.</li> </ul>
<b>Course Contents/Syllabus</b>	<b>As prescribed by Panjab University;</b> UNIT-I The History and Development of Accounting, Nature and Uses of Accounting, Traditional Approaches to the Formulation of An Accounting Theory, Regulatory Approach to the Formulation of An Accounting Theory; The Events, Behavioural and Human Information Processing Approach. Unit –II The Predictive and Positive Approaches to the Formulation of Accounting Theory, A Conceptual Framework for Financial Accounting and Reporting. The Structure of Accounting Theory, Alternatives Asset-Valuation and Income Determination Models.
<b>Required Texts</b>	<ol style="list-style-type: none"> <li>1. Mehta P., Gupta J., Bal A.K., Accounting Theory and Reporting Practices, kalyani Publishers</li> <li>2. Rihai A., Accounting Theory, Balkeoui, Thomson</li> <li>3. Lal J., Corporate Financial Reporting- Theory , Practice and Cases, Taxmann Publications</li> </ol>
<b>Suggested Texts, Readings, &amp; Materials</b>	<ol style="list-style-type: none"> <li>1. Bernstein &amp; Wild, Financial Accounting Theory - Issues and Controversies, McGraw Hill.</li> <li>2. Bhabatosh Banerjee, Regulation of Corporate Accounting and Reporting in India, World Press.</li> </ol>

	<p>3. Chartered Institute of Management Accountants. CIMA Dictionary of Finance and Accounting.</p> <p>4. Elliott, B. &amp; Elliott, J., Financial Accounting and Reporting. Harlow</p> <p>5. K.S. Most, Accounting Theory, Holt, Rinehart &amp; Winston.</p> <p>6. Lev Baruch, Financial Statement Analysis - A New Approach, Prentice Hall.</p> <p>7. S. Agarwal, Manual of Accounting Standards, Snow White.</p> <p>8. T.P. Ghosh, Accounting Standards and Corporate Accounting Practices, Taxman.</p>
<b>Pedagogy for Course Delivery</b>	The course is delivered by adopting a combination of classroom lecture method, tutorials, Interactive Sessions, class presentation by groups of students, Guest lectures by Experts from Industry, Intra Class subject quiz, Case Studies and Panel Discussions.
<b>Evaluation Criteria</b>	The Course-level Assessment includes continuous internal assessment having weightage of 20%. Various mechanisms for continuous assessment criterion comprise mid-semester tests, attendance, presentations and assignments.

**Course Title: Advertising and Brand Management**

**Course Code: BCH 309**

Course Outline	<p>This subject deals with advertising and brands- why they are important, what they represent to consumers, and what organizations should do to manage them properly. The objective is to provide a sense for the content and context of advertising planning and management by highlighting the key advertising decisions and strategies. It also addresses the topic of brand management while taking a detailed look at what consumers know about brands, what marketers want them to know and how marketers can develop procedures to assess how well they are doing.</p>
Course Outcome	<p>CO1 : To clarify the conceptual and theoretical framework of the marketing environment which is comprehensive and cohesive.</p> <p>CO2: To provide compendious knowledge of advertising and brand management that students shall find intriguing and important.</p> <p>CO3: To equip the students with well grounded comprises of past and present marketing activities and case studies so that they can better understand the marketing environment.</p>
Student Learning Outcomes	<ol style="list-style-type: none"><li>1. Analyse and evaluate the social and economic aspects of advertising.</li><li>2. Explain the various models of integrated marketing communications.</li><li>3. Elaborate the various methods used for measuring advertising effectiveness.</li><li>4. Explain the cost-based, price-based and consumer-based methods of measuring brand equity.</li><li>5. Construct various brand personalities of high-end brands in the automobile industry. Also, explain the formulation of brand personality in this context.</li><li>6. Explain the terms points of parity and points of difference. Also, illustrate what role they play while positioning the brand in the market.</li></ol>
Course Content/ Syllabus	<p>As prescribed by Panjab University.</p> <p>Unit-1</p>

	<p>Advertising: Introduction, Scope, Importance in Business: Role of Advertising in Social and Economic Development of India: Ethics in Indian Advertising. Advertising and Consumer Behaviour; Setting Advertising Objectives, DAGMAR; Determining Advertising Budgets; Advertising Planning and Strategy, Creative Strategy Development and Implementation, Role of Integrated Marketing Communication in the Marketing Programme; Process of Marketing Communication; Definition and Scope of Advertising Management; Determination of Target Audience, Media Planning: Setting Media Objectives; Developing Media Strategies, Evaluation of Different Media and Media Selection; Media Buying; Measuring Advertising Effectiveness.</p> <p>Unit-2</p> <p>Brand-Concept: Nature and Importance of Brand; Brand vs. Generics, Brand Life Cycle, Brand Name and Brand Management; Brand Identity: Conceiving, Planning and Executing (Aaker Model), Brand Loyalty, Measures of Loyalty; Brand Equity: Concepts and Measures of Brand Equity-Cost, Price and Consumer Based Methods; Sustaining Brand Equity; Brand Personality: Definition of Brand Personality, Measures of Personality, Formulation of Brand Personality; Brand Image Vs Brand Personality. Brand Positioning: Concepts and Definitions, Repositioning, Celebrity Endorsement, Brand Extension; Differential Advantage: Strategies for Competitive Advantage, Brand Pyramid; Branding in different sectors; Role of Information in Brand Management; Role of e-Communities in Brand Management.</p>
Required Texts	Syal, Ginni & Ahuja, Perna (2019) Advertising and Brand Management, Kalyani Publishers
Suggested Texts, Readings and Materials	<ol style="list-style-type: none"> <li>1. Belch, G.E. &amp; Belch, M. A. (2009). Advertising and Promotion - An Integrated Marketing &amp; Communication Perspective. Mcgraw-Hill Irwin. Eighth edition</li> <li>2. Kotler L. K. et. al. (2015). Strategic Brand management- Building, Measuring and Managing Brand Equity. Pearson India Education Services Pvt. Ltd. Fourth edition</li> <li>3. Sharma, S. &amp; Singh, R. (2006). Advertising Planning and Implementation. Prentice Hall of India Pvt. Ltd. First edition</li> <li>4. Verma, H. V. (2006). Brand Management text and cases. Excel books. ISBN: 81-7446-480-8. Second edition</li> </ol>

	5. Philip Kotler. Marketing Management. A South Asian Perspective. 15th edition
Pedagogy for Course Delivery	Quiz, Role plays, Interactive sessions, Management games, Case studies, Tutorials, Seminars, Class presentations, Extensive research projects
Evaluation Criteria	The course level assessment includes continuous internal assessment having weightage of 20%. Various mechanisms for continuous assessment are mid-semester tests, presentations, assignments and attendance.



<b>Course Title: INTERDISCIPLINARY SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</b>	
<b>Course Code: BCM 401</b>	
<b>Course Outline</b>	This subject aims at providing an in-depth knowledge of the theory and practice of portfolio management. Important theories, techniques, regulations and certain advancements in theory of investment will be covered with an aim of helping the participants make sound investment decisions in the context of portfolio investment.
<b>Course Outcome</b>	CO1: To understand the empirical and theoretical implications of the financial environment and valuation techniques on optimal portfolio management CO2: To provide the students a comprehensive knowledge about security analysis and portfolio management and equipping for taking profitable investment decisions CO3: To make the students understand about how securities are traded in the market CO4: To enable the students to analyze and price different securities
<b>Student Learning Outcomes</b>	<ol style="list-style-type: none"> <li>1. Analyze and evaluate financial markets, how securities are traded, mutual funds, investment companies, and investor behavior.</li> <li>2. Construct optimal portfolios and illustrate the theory and empirical applications of asset pricing models.</li> <li>3. Explain macro and industry analysis, equity valuation, financial statement analysis and technical analysis.</li> <li>4. Analyze bond prices and yields and fixed-income portfolios.</li> <li>5. Explain what options and futures are and their use as hedging instruments.</li> <li>6. Characterize the implications of the market efficiency evidence on active portfolio management</li> </ol>
<b>Course Contents/Syllabus</b>	<p><b>As prescribed by the Panjab University;</b></p> <p>Unit-I Investment – Meaning, Nature, Objectives and Process. Investment Avenues/ Alternatives. Investment Philosophy, Value Investing and Growth Investing, Investment Strategy, Individual and Institutional Investors. Security Analysis – Meaning, Risk and Return, Types and Measurement of Risk, Risk and Return Trade Off. Investment Analysis : Fundamental Analysis – Economic, Industry and Company Analysis. Technical Analysis. Fundamental v/s Technical Analysis.</p> <p>Unit-II Portfolio Management – Concept, Portfolio Management Schemes, Portfolio Theories, Capital Market Line, Markowitz Model, Sharpe Model, Jensen and Treynor Model, Capital Asset Pricing Model, Arbitrage Pricing Theory, Efficient Market Theory, Security Market Line. Portfolio Performance Evaluation and Revision. Global Investing – Benefits and Options for Global Investment.</p>

<b>Required Texts</b>	<ul style="list-style-type: none"> <li>• Security Analysis and Portfolio Management, S. Kevin (PHI Publications)</li> </ul>
<b>Suggested Texts, Readings, &amp; Materials</b>	<ol style="list-style-type: none"> <li>1. Investment Analysis and Portfolio Management, 6e, Frank K. Reilly and Keith C. Brown (Dryden Press)</li> <li>2. Modern Investments and Security Analysis, Fuller R J; Farrel JL (McGraw Hill)</li> <li>3. Security Analysis and Portfolio Management, 6e, Fischer DE &amp; Jordan R J (Prentice Hall).</li> <li>4. Investment Analysis and Portfolio Management, Chandra, P (Tata McGraw Hill Publishing Co. Ltd.)</li> </ol>
<b>Pedagogy for Course Delivery</b>	<p>Tutorials, Interactive sessions, Stock Simulation Games, Case studies, Field visits, Management games, Extensive research projects, Seminars, Weekend experience in companies - the course is covered by adopting a combination of lecture methods, class presentation by groups of students, self study sessions.</p>
<b>Evaluation Criteria</b>	<p>The Course-level Assessment includes continuous internal assessment having weightage of 20%. Various mechanisms for continuous assessment criterion comprise of mid-semester tests, attendance, presentations and assignments.</p>

<b>Course Title: ADVANCED ACCOUNTING</b>	
<b>Course Code: BCM 402</b>	
<b>Course Outline</b>	The objective of this paper is to provide knowledge to students about advanced accounting problems with the relevant Indian Accounting Standards.
<b>Course Outcome</b>	<p>CO1: To enable students understand the relevance and procedure of valuation of goodwill and shares</p> <p>CO2: To provide the students with an understanding about the Internal/External Reconstruction of companies as well as the Mergers and Absorption of companies.</p> <p>CO3: To give exposure about winding up accounts of a liquidating companies as per Companies Act, 2013</p> <p>CO4: To familiarize students with the holding companies accounts</p> <p>CO5: To make them aware of the Investment accounts and Hire-purchase related accounts</p> <p>CO6: To equip them with an understanding about calculating insurance claims</p> <p>Understand the concept and issues related to corporate social responsibility and corporate governance.</p>
<b>Student Learning Outcomes</b>	<ul style="list-style-type: none"> <li>• With the study of this subject, students would be able to get a comprehensive learning about the advanced issues in accounting.</li> <li>• Students will learn the accounting for investments and hire-purchase system.</li> <li>• Learn about the methods of valuation of goodwill and shares and computation of insurance claim</li> </ul>
<b>Course Contents/Syllabus</b>	<p>As prescribed by the Panjab University;</p> <ul style="list-style-type: none"> <li>• Valuation of Shares and Goodwill.</li> <li>• Insurance Claims.</li> <li>• Accounting for Hire- Purchase and Instalment System</li> <li>• Investment Accounts.</li> <li>• Accounting for Amalgamation, Absorption(Excluding Inter-Holding) &amp; External and Internal Reconstructions.</li> <li>• Accounts of Holding Companies-Preparation of CBS, Mutual Owings-Revaluation of Assests - Bonus Issue (Excluding Cross Holdings).</li> <li>• Liquidation of Companies.</li> </ul>
<b>Required Texts</b>	Jain S. P. and Narang K. L., "Advanced Accounts", Kalyani Publishers, New Delhi
<b>Suggested Texts, Readings, &amp; Materials</b>	<ol style="list-style-type: none"> <li>1. Sehgal A. and Sehgal D., "Advanced Accounting", Taxmann Publications Pvt Ltd., New Delhi.</li> <li>2. Shukla, M.C., Grewal T.S. and Gupta S.C: "Corporate Accounting", S. Chand and Co., New Delhi.</li> <li>3. Gupta R.L, and Radhaswamy M, "Corporate Accounting", Sultan Chand and Sons, New Delhi.</li> <li>4. Goyal V.K., "Corporate Accounting", Excel Books, New Delhi.</li> </ol>

	<p>5. Maheshwari S.N., and Maheshwari S.K., “Corporate Accounting”, Vikas Publications, New Delhi.</p> <p>6. Tulsian, P.C., “Advanced Accounting”, Tata Mc Graw Hill, New Delhi.</p>
<b>Pedagogy for Course Delivery</b>	Classroom teaching, Tutorials, Interactive Sessions.
<b>Evaluation Criteria</b>	The Course-level Assessment includes continuous internal assessment having weightage of 20%. Various mechanisms for continuous assessment criterion comprise of mid-semester tests, attendance, presentation and assignments.

<b>Course Title: AUDITING &amp; SECRETARIAL PRACTICES</b>	
<b>Course Code: BCM 403</b>	
<b>Course Outline</b>	The subject aims to provide knowledge of the concepts, issues, principles, practices, procedures and techniques of Auditing in accordance with current legal requirements and professional standards set by ICAI and Companies Act 2013. Secondly, the course also aims at providing basics of secretarial audit and secretarial standards issued by ICSI in India.
<b>Course Outcome</b>	CO1: Learning the process of designing and performing appropriate tests of controls, affects of information technology on the internal control systems and methods of collecting appropriate audit evidences. CO2: Learning to Determine the appropriate audit report for a given audit situation. CO3: Learning the conditions required to issue the standard, unqualified or qualified audit report. CO4: To develop the knowledge about the concept of secretarial practice and audit. CO5. To enable an awareness of the global environment in which secretarial practices and audit operates.
<b>Student Learning Outcomes</b>	1. Students will be able to understand the audit process from the engagement-planning stage through completion of the audit, as well as the rendering of an audit opinion via the various report options. 2. Students will be able to understand auditors' legal liabilities, and be able to apply case law in making a judgment whether auditors might be liable to certain parties. 3. Student will be able to understand to describe the various levels of persuasiveness of different types of audit evidence and explain the broad principles of audit sampling techniques. 4. Student will be having awareness regarding basic Secretarial practices and Secretarial audit. 5. Student will get a basic understanding of different types of meetings of board of directors and members.
<b>Course Contents/Syllabus</b>	As prescribed by the Panjab University; Unit-I Auditing: Introduction, Meaning, Objectives, Basic Principles, Classifications, Advantages and Limitations of Audit. Investigation, Difference between Audit and Investigation: Audit Program, Audit Evidence, Internal Control, Internal Check and Internal Audit. Vouching – Definition – Features – Examining Vouchers - Vouching of Cash book – Vouching of Trading Transactions. Verification and Valuation of Assets & Liabilities Company Auditor - Qualifications and Disqualifications – Appointment - Removal, Remuneration, Rights, Duties and Liabilities, Auditor's Report - Contents and Types Company Auditor Report Order (CARO).

	<p>Unit-II</p> <p>Secretarial Practice: Definition of Company Secretary, Qualification of Company Secretary, Appointment, Dismissal, Duties &amp; Liability for Offences of Company Secretaries. Position and Role of Company Secretaries, Company Secretary in Practice. Procedure for Statutory Meeting and its fate under New Companies Act 2013, Annual General Meeting, Extra Ordinary General Meeting, Director, Board and Committee Meetings, Meaning and Types of Motions and Resolution, Minutes, Role of Company Secretary before, during and after Meetings.</p>
<b>Required Texts</b>	<ul style="list-style-type: none"> <li>• Auditing &amp; Secretarial Practices, Avtar Singh, Kanwaljit Singh (Kalyani Publishers)</li> <li>• Auditing Principles &amp; Practices, Pardeep Kumar, Baldev Sachdeva, Jagwant Singh (Kalyani Publishers)</li> </ul>
<b>Suggested Texts, Readings, &amp; Materials</b>	<ol style="list-style-type: none"> <li>1. Dinkar, P., "Principles and Practice of Auditing", Sultan Chand and Sons, New Delhi.</li> <li>2. Institute of Chartered Accountants of India: "Auditing and Assurance Standards", ICAI,</li> <li>3. Gupta, K., and Arora, A., "Fundamentals of Auditing", Tata McGraw Hill, Publishing Co. Ltd., New Delhi.</li> <li>4. Ghatalia, S.V.: "Practical Auditing,", Allied Publishers Private Ltd., New Delhi.</li> <li>5. Kapoor, N.D., "Secretarial Practice" Sultan Chand and sons.</li> <li>6. Kuchal, M.C., "Secretarial Practice", Vikas Publishing.</li> </ol>
<b>Pedagogy for Course Delivery</b>	Tutorials, Interactive sessions - the course is covered by adopting a combination of lecture methods, class presentation by groups of students, self study sessions.
<b>Evaluation Criteria</b>	The Course-level Assessment includes continuous internal assessment having weightage of 20%. Various mechanisms for continuous assessment criterion comprise of mid-semester tests, attendance, presentations and assignments.

<b>Course Title: Cost Management</b> <b>Course Code: BCM 404</b>	
Course Outline	To enable the students to acquire basic knowledge about the various methods of cost determination like job, batch and contract costing, process costing etc. and techniques for cost control like standard costing and variance analysis, budgetary control, CVP Analysis etc.
Course Outcome	CO1: To understand the basic concepts and processes used to determine product costs, CO2: To be able to interpret cost accounting statements, CO3: To be able to analyze and evaluate information for cost ascertainment, planning, control and decision making, and CO4: To be able to solve simple cases.
Student Learning Outcome	Upon successful completion, students will be able to: <ul style="list-style-type: none"> <li>• Analyze and provide recommendations to improve the operations of organizations through the application of Cost and Management accounting techniques</li> <li>• Evaluate the costs and benefits of different conventional and contemporary costing systems</li> <li>• Differentiate methods of schedule costs as per unit of production</li> <li>• Analyze cost-volume-profit techniques to determine optimal managerial decisions.</li> <li>• Apply cost accounting methods for both manufacturing and service industry.</li> </ul>
Course Content/ Syllabus	<b>As prescribed by the Panjab University;</b> Cost Management: Need Significance and Different Areas of Cost Management and Application, Methods of Cost Determination: Job Costing, Batch Costing, Contract Costing, Uniform Costing and Inter Firm Costing, Process Costing (including joint and by- products), Contemporary Concepts: Activity Based Costing, Target Costing, Life Cycle Costing, Value Chain Analysis, Techniques for Cost Control: Marginal Costing, Cost, Volume; Profit Analysis and Decision Making; Differential Costing and Absorption Costing, Budgeting and Budgetary Control: Concepts, Objectives, Limitations, Types of Budgets, Zero Base Budgeting, Standard Costing, Analysis of Variance.
Required Text, Suggested Readings and Materials	1. Edward Blocher, David Stoul-GaryCokins: Cost Management, McGraw Hill 2. Jawahar Lal: Advance Management Accounting, S.Chand and Company Ltd. 3. M. Ravi Kishore: Cost Management, Taxman Publications. 4. N.K.Agarwal: Cost Accounting, Suchita Prakashan Pvt.Ltd. 5. Horngren, Srikant M.Datar, George foster: Cost Accounting, Prentice Hall.

Pedagogy for Course delivery	Tutorials, Interactive Sessions, Problems solving on the board, Case studies, Extensive research projects - the course is covered by a adopting a combination of lecture method, class presentations, discussion, practical questions for revision and doubts solving.
Evaluation Criteria	The course level assessment includes continuous internal assessment having weightage of 20%. Various mechanisms include mid semester tests, presentations and assignments and attendance contributing to internals assessment criterion.



<b>Course Title: Marketing Management</b> <b>Course Code: BCM 405</b>	
Course Outline	The course aims at making students understand the basic concepts and terminologies, philosophies, process, techniques of marketing so that they can understand its importance in the real life supply chain world.
Course Outcome	CO1: To understand the basic functions and importance of marketing in real world. CO2: To provide the students with greater understanding with various concepts and buying behavior processes followed by the consumers. CO3: To make the students understand the factors affecting buying behavior and what are the ways marketers follows to target market and do segmentation. CO4: To enable students analyze various product, price, place and promotion decisions could be taken by the marketers.
Student Learning Outcome	1. Explain various concepts and philosophies of marketing and its significance in real world. 2. Characterize various marketing mix decision. 3. Throw light on the planning and marketing strategies to accelerate sales. 4. Provides marketing information system and marketing research techniques to make predictions. 5. Explain various issues in marketing in a developing economy and how these can be converted into opportunities.
Course Content/ Syllabus	<b>As prescribed by the Panjab University;</b> Unit-I Introduction to Marketing: Meaning, Nature and Scope of Marketing, Marketing Concepts and Philosophies, Marketing Process, Marketing Mix. Marketing Information System: Meaning and Components, Marketing Research Process. Consumer Buying Behaviour: Factors Influencing Buying Behaviour, Buying Decision Process. Market Segmentation: Levels and Patterns of Market Segmentation, Basis, Major Segmentation Variables for Consumer Markets, Concepts of Market Targeting and Positioning. Product Planning and Market Strategies: Product Life Cycle, New Product Development, Product Concepts and Classification, Branding, Packaging and Labeling. Unit-II Pricing Decision: Pricing Policies and Strategies. Distribution Decisions: Channel Design Decisions, Major Channel Alternatives, Channels Management Decision, Causes and Managing Channel Conflict, Physical Distribution. Promotion Decisions: Communication Process. Promotion Tools: Advertising (Steps Involved in Designing and Advertising Programme), Sales Promotions, Public Relations, Personal Selling. Issues in Marketing in a Developing Economy, Rural Marketing.

<p>Required Text, Suggested Texts, Readings and Materials</p>	<ol style="list-style-type: none"> <li>1. Czinkota, M.R. and Kotabe.M., Marketing Management, Vikas Publishing, New Delhi.</li> <li>2. Kotler, P., Marketing Management: Analysis, Planning, Implementation &amp; Control, Prentice Hall of India, New Delhi.</li> <li>3. Perreault, W.D. and Jerome, E.M., Basic Marketing, Tata McGraw Hill, New Delh.</li> <li>4. Ramaswamy, V.S. and Namakumari, S., Marketing Management: Planning, Control, MacMillan Press, New Delhi.</li> <li>5. Zikmund, A., Marketing, Thomson Learning, Mumbai.</li> </ol>
<p>Pedagogy for Course delivery</p>	<p>Tutorials, Interactive Sessions, Presentation method, Case studies, Marketing games(Ad mad games), Extensive research projects, practical exposure by conducting interviews of managers taking decisions related to marketing- the course is covered by a adopting a combination of lecture method, class presentations, marketing games and self study approach.</p>
<p>Evaluation Criteria</p>	<p>The course level assessment includes continuous internal assessment having weightage of 20%. Various mechanisms include mid semester tests, presentations and assignments and attendance contributing to internals assessment criterion.</p>

<b>Course Title: QUANTITATIVE TECHNIQUES AND METHODS</b>	
<b>Course Code: BCM 406</b>	
Course Objective	The objective of the paper is to acquaint the student with the various quantitative techniques and methods used in managerial decisions.
Course Outcomes	<p><b>On completion of this course, the students will be able to:</b></p> <p><b>CO1:</b> To understand various quantitative and statistical methods.</p> <p><b>CO2:</b> To understand data and draw inference from data.</p> <p><b>CO3:</b> To calculate and interpret statistical values by using statistical tool (correlation and regression).</p> <p><b>CO4:</b> To demonstrate and ability to apply various statistical tool to solve business problem</p>
Student Learning Outcomes	<ul style="list-style-type: none"> <li>• Understand relevance &amp; need of quantitative methods for making business decisions.</li> <li>• Demonstrate a sound knowledge of fundamentals of statistics and statistical techniques.</li> <li>• Be able to read and interpret statistical information.</li> <li>• Be able to perform statistical analysis.</li> <li>• Be able to apply quantitative methods to solve a variety of business problems.</li> </ul>
Syllabus/Course Contents	<p><b>As Prescribed by Panjab University:</b></p> <p><b>UNIT I</b> Quantitative Techniques: Introduction and Use in Business Theory of Probability: Introduction, Definitions and Use of Addition and Multiplicative Theorem, Conditional Probability. Probability-Distribution: Binomial-Distribution, Poisson Distribution, Normal-Distribution. Linear Programming: Meaning, Advantages, Limitations, Basic Terminology, Formulation of Linear Programming Problem, Graphic Solution of Linear Programming Problem; Business Application of Linear Programming.</p> <p><b>UNIT II</b> Interpolation and Extrapolation Correlation: Meaning, Types, Methods-Scattered Diagram, Karl Pearson's Coefficient of Correlation, Rank Correlation and Concurrent Deviation Method. Regression: Meaning and Significance, Difference Between Correlation and Regression, Simple Linear Regression and Estimation of Parameters (Slope and Intercept).</p>
Required Texts	Business Mathematics and Statistics by T.R. Jain, V.K. Global Publications
Suggested Reading, Texts, and Materials	<ol style="list-style-type: none"> <li>1. Business Statistics by Mr. R. S. Bharadwaj, Excel Book.</li> <li>2. Business Statistics by Richard Levin.</li> <li>3. Business Statistics by Ken Black, Tata Macgraw Hill.</li> <li>4. Schaum's Series for problem practice.</li> <li>5. Mathematical Statistics by Ray, Sharma, and Choudhary.</li> </ol>

	6. Business Statistics by V. K. Kapoor, S. Chand.
Pedagogy for Course Delivery	Tutorials, Question Solving by Students, Chalk and Board Method
Evaluation Criteria	The Course-Level assessment includes continuous internal assessment having a weightage of 16 marks. These 16 Marks evaluated through mid-semester tests, presentation, classroom participation and assignments.

<b>Course Title: CONTEMPORARY ISSUES IN ACCOUNTING</b>	
<b>Course Code: BCH 407</b>	
<b>Course Outline</b>	The paper aims at acquainting students with the contemporary issues in accounting.
<b>Course Outcome</b>	CO1: Evaluate a range of contemporary accounting issues CO2: Examine various theoretical and philosophical approaches to accounting CO3: understand the meaningful discourse on contemporary issues and challenges in the Financial disclosures.
<b>Student Learning Outcomes</b>	On the successful completion of this course, the students should be able to <ul style="list-style-type: none"> <li>• Critically evaluate contemporary issues within accounting and finance.</li> <li>• express qualified opinions on many contemporary issues, in addition to evaluating the implications further academic research and industry practice</li> <li>• develop interesting ideas for their research papers.</li> </ul>
<b>Course Contents/Syllabus</b>	As prescribed by Panjab University; UNIT – I Role of International Accounting Standard Committee in Harmonisation of Divergent Accounting Practices. Accounting for Human Resources. Accounting for Price-Level Changes. Accounting for Financial Instruments. UNIT – II Segment Reporting, Interim Reporting. Forensic Accounting – Introduction – Historical Background, Essentials – Role of Forensic Accountant – Forensic Accounting in India. Corporate Accountability Reporting- Basics of Sustainability Reporting- Social Reporting and Performance Reporting. Accounting for Brand Equity – Introduction, Types of Brands, Objectives – Models, Environment Accounting.
<b>Required Texts</b>	<ul style="list-style-type: none"> <li>• Shashi K Gupta, Arun Mehra, Contemporary issues in accounting, Kalyani publisher</li> <li>• Jawahar lal, Corporate Financial Reporting- Theory , Practice and Cases, Taxmann Publications</li> </ul>
<b>Suggested Texts, Readings, &amp; Materials</b>	<ol style="list-style-type: none"> <li>1. L S Porwal. Tata McGraw-Hill Education, .</li> <li>2. Hendriksen, Irwin Professional Publishing; 5 Sub edition, .</li> <li>3. Accounting theory and practice / M.W.E. Glautier, B. Underdown Glautier, M.W.(Michel William Edgard).</li> <li>4. P.Mohan Rao, Accounting Theory and Standards, Deep and deep Publications Ltd.</li> <li>5. Bhabatosh Banerjee, Regulation of Corporate Accounting and Reporting in India, World Press.</li> </ol>

<b>Pedagogy for Course Delivery</b>	The course is delivered by adopting a combination of classroom lecture method, tutorials, Interactive Sessions, class presentation by groups of students, Guest lectures by Experts from Industry, Intra Class subject quiz, Case Studies and Panel Discussions.
<b>Evaluation Criteria</b>	The Course-level Assessment includes continuous internal assessment having weightage of 20%. Various mechanisms for continuous assessment criterion comprise mid-semester tests, attendance, presentations and assignments.

<b>Course Title: CONSUMER BEHAVIOUR</b> <b>Course Code: BCH 409</b>	
<b>Course Outline</b>	<p>This course introduces the students to theoretical and conceptual knowledge of consumer behaviour, drawing heavily on both psychological and sociological viewpoints and then, relates it to the practice of marketing. It will present relevant material drawn from psychology, anthropology, social and behavioural sciences within the framework of the consumer decision process and its main influencing factors(individual as well as external)</p>
<b>Course Outcome</b>	<p>CO1: To help the students to think critically, independently, and creatively about consumer behaviour concepts and application.</p> <p>CO2: To guide the students on how to apply these concepts to practical situations and developing effective marketing strategies.</p> <p>CO3: To provide comprehensive knowledge about the subject with relevant examples of how marketers use their knowledge of consumer behaviour in their marketing strategies and furnishing the students to understand the marketing environment.</p>
<b>Student Learning Outcomes</b>	<ol style="list-style-type: none"> <li>1. Identify and explain the factors affecting the consumer behaviour.</li> <li>2. Analyse the individual determinants affecting consumer behaviour.</li> <li>3. Explain the effect of perceptual distortion on consumers. Also, explain the elements of perception.</li> <li>4. Analyse the external determinants affecting consumer behaviour.</li> <li>5. Elaborate the traditional as well as modern consumer behaviour models.</li> <li>6. Link the consumer behaviour with the marketing strategy adopted by the marketers.</li> </ol>
<b>Course Content/ Syllabus</b>	<p>As prescribed by the Panjab University</p> <p>Introduction to Consumer Behavior: Scope and Relevance of Consumer Behavior Studies; Buying Decision Process; Basic Model of Consumer Behavior; Problem Recognition – Methods of Problem Solving; Information Search, Alternative Evaluation and Selection, Outlet Selection and Purchase, Post Purchase Behavior and Customer Satisfaction, Role of Involvement. Individual Determinants of Consumer Behaviour: Role of Motivation; Personality and Self Concept; Attention and Perception; Consumer Learning; Consumer Attitudes – Formation and Change; Consumer Values and Lifestyles. External Determinants of Consumer Behavior: Influence of Culture</p>

	<p>and Subculture; Social Class; Reference Groups and Family Influences; Diffusion of Innovations.</p> <p>Consumer Decision Process: Problem Recognition; Search and Evaluation of Alternatives; Purchase Process; Post Purchase Behaviour and Cognitive Dissonance. Models of Consumer Behaviour; Researching Consumer Behaviour; Online Customer Behaviour. Diversity of Consumer Behaviour; Role of Consumer Behaviour in Marketing Strategy.</p>
<b>Required Texts</b>	Schiffman L.G. and Kanuk L.L., Consumer Behaviour, 9th Edition, Prentice Hall of India, New Delhi Apart from this, the students will be provided customised notes in the class itself from the various books mentioned below.
<b>Suggested Texts, Readings and Materials</b>	<ul style="list-style-type: none"> <li>• Schiffman L.G. and Kanuk L.L., Consumer Behaviour, 9th Edition, Prentice Hall of India, New Delhi</li> <li>• Assel Henry, Consumer Behaviour, Biztantra, New Delhi.</li> <li>• Engel, Blackwell, Consumer Behaviour</li> <li>• Satish Batra &amp; S. H. H. Kazmi: Consumer Behavior Text &amp; Cases (Excel)</li> </ul>
<b>Pedagogy for Course Delivery</b>	Quiz, Role plays, Interactive sessions, Management games, Case studies, Tutorials, Seminars, Class presentations, Extensive research projects
<b>Evaluation Criteria</b>	The course level assessment includes continuous internal assessment having weightage of 20%. Various mechanisms for continuous assessment are mid-semester tests, presentations, assignments and attendance



<b>Course Title: INCOME TAX</b> <b>Course Code: BCM 501</b>	
<b>Course Outline</b>	This subject aims at providing an in-depth knowledge of the provisions of Income Tax and their application. Basic concepts in Income and Five Heads of Income will be covered with an aim of helping the students understanding the vital knowledge for filing an income tax return for an individual.
<b>Course Outcome</b>	CO1: To understand the basic expressions found in the Income Tax Act, 1961 CO2: To make the students understand how residential status is determined and why it is important for income tax purposes CO3: To provide the students a comprehensive knowledge about determination of income under five heads of Income i.e. salaries, house property, profits & gains from business & profession, capital gains and other sources. CO4: To enable the students to understand the concept of agricultural income and its taxability
<b>Student Learning Outcomes</b>	<ol style="list-style-type: none"> <li>1. Students will convert complex and technical tax terminology into language that translates to nontechnical audiences.</li> <li>2. Students will be able to comprehend basic principles underlying the provisions of direct tax laws and to develop a sound understanding of the income tax laws and accepted tax practices.</li> <li>3. Students will be able to calculate Head wise income by applying the provisions of respective heads of income.</li> <li>4. They will be able to calculate Gross Total Income and will be aware of various deductions available under each head of income.</li> <li>5. They will be in a condition to differentiate between exempted and taxable income and their tax implication.</li> <li>6. They will further be capable of understanding agricultural income and its tax treatment.</li> </ol>
<b>Course Contents/Syllabus</b>	As prescribed by the Panjab University; <b>UNIT – I</b> Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment. Residence & Tax Liability (Basis of Charge). Capital & Revenue. Exempted Incomes. Income from Salaries, Income from House Property. <b>UNIT – II</b> Profits and Gains of Business and Profession including Depreciation, Capital gains, Income from Other Sources.
<b>Required Texts</b>	<ul style="list-style-type: none"> <li>• Students' Guide to Income Tax - Dr. Vinod K. Singhania &amp; Dr. Monica Singhania. (Taxmann Publications, New Delhi)</li> </ul>

<b>Suggested Texts, Readings, &amp; Materials</b>	<ol style="list-style-type: none"> <li>1. Income Tax Law and Accounts – Dr. H. C. Mehrotra &amp; Dr. S.P. Goyal (Sahitya Bhawan Publications, Agra)</li> <li>2. Income Tax – Dr. Garish Ahuja &amp; Dr. Ravi Gupta (Flair Publications)</li> </ol>
<b>Pedagogy for Course Delivery</b>	<p>Tutorials, Interactive sessions, Case studies and Talk by experts</p> <p>The course is covered by adopting a combination of lecture methods, class presentation by groups of students, self-study sessions.</p>
<b>Evaluation Criteria</b>	<p>The Course-level Assessment includes continuous internal assessment having weightage of 20%. Various mechanisms for continuous assessment criterion comprise of mid-semester tests, attendance, presentations and assignments.</p>

<b>Course Title: MANAGEMENT ACCOUNTING</b> <b>Course Code: BCM 502</b>	
<b>Course Outline</b>	The course is aimed at introducing the student to the business concepts and methods used to report managerial performance information to internal users and managers to assist in making sound business decisions. It also helps the students to understand the contemporary issues in management accounting. It broadly includes financial statements like balance sheet, cash flow statement, fund flow statement and tools for analysing financial statements like trend analysis, ratio analysis, etc. It further includes contemporary issues in managerial accounting like human resource accounting, social accounting, responsibility accounting and price level accounting.
<b>Course Outcome</b>	CO1: To give students a good understanding about the concepts and techniques of management accounting. CO2: To equip students with knowledge to prepare, evaluate and analyse various financial statements. CO3: To explain methods of performance evaluation. CO4: To teach the use of appropriate financial information to assist in making important business decisions.
<b>Student Learning Outcomes</b>	On the successful completion of this course, the students should be able to <ul style="list-style-type: none"> <li>1) Define managerial accounting, its key elements, and its role in a business.</li> <li>2) Describe the financial and non-financial data that managers use to measure performance.</li> <li>3) Determine relevant revenues and costs for both short and long-term decision making.</li> <li>4) Prepare and analyse various managerial accounting statements.</li> </ul>
<b>Course Contents/Syllabus</b>	As prescribed by Panjab University; Unit-I Origin Concept, Nature and Scope of Management Accounting, Distinction between Management Accounting and Financial Accounting. Nature, Importance and Limitations of Financial Statements, Tools of Financial Analysis-Trend Analysis, Common Size Financial Statements and Comparative Financial Statements, Ratio Analysis. Unit-II Fund Flow Statement, Cash Flow Statement (AS-3). Price Level Accounting, Social Accounting, Human Resource Accounting (Concept only), Responsibility Accounting: Concepts, Steps in Responsibility Accounting and Advantages of Responsibility Accounting. Practical: Use of various software packages to obtain different Management Accounting outputs like: (i) Fund Flow Statement, (ii) Ratio Analysis, (iii) Cash Forecasting.

<b>Required Texts</b>	<ul style="list-style-type: none"> <li>• Fundamentals of Management Accounting: RP Rustagi, Taxmann Publishers, New Delhi</li> <li>• Management Accounting: Shashi K Gupta, R.K. Sharma &amp; Neeti Gupta, Kalyani Publishers, New Delhi</li> </ul>
<b>Suggested Texts, Readings, &amp; Materials</b>	<ol style="list-style-type: none"> <li>1. Principles of Management Accounting: Anthony Robert, Reece, Richard D. Irwin Inc. Illinois.</li> <li>2. Management Accounting: Khan M.Y. and Jain P.K., Tata McGraw Hill, New Delhi.</li> <li>3. Principles of Management Accounting: Dr. S.N. Maheshwari, Sultan Chand &amp; Sons, New Delhi</li> <li>4. Management Accounting: I.M. Pandey, Vikas Publication</li> <li>5. Advanced Management Accounting: Kaplan R.S. and Atkinson A.A., Prentice India International, New Delhi.</li> <li>6. Management Accounting: Debarshi Bhattacharya, Pearson Publication</li> </ol>
<b>Pedagogy for Course Delivery</b>	<p>The course is covered by adopting a combination of lecture method, tutorials, class presentation by groups of students, subject quiz and self-study sessions. Also assignments and real life case studies are given to help students in building their own analysis.</p>
<b>Evaluation Criteria</b>	<p>The Course-level Assessment includes continuous internal assessment having weightage of 20%. Various mechanisms for continuous assessment criterion comprise mid-semester tests, attendance, presentations and assignments.</p>

<b>Course Title: Indian Economy</b>	
<b>Course Code: BCM 503</b>	
Course Outline	To enable the students to acquire basic knowledge of different issues faced in the progress of commerce, trade and economy and government efforts to tackle those obstacles to accelerate economic growth.
Course Outcome	CO1: To understand the state and structure of economy at the time of independence. CO2: To enable student to understand nature of Indian economy, economic reforms taken by government. CO3: To explain various economic policies framed by the government of India and its impact on the economy. CO4: To create awareness about economic planning and strategies framed by the government for the economy.
Student Learning Outcome	1. To explain features and nature of Indian economy. 2. To analyze various taxation policies, public debt and expenditure, foreign trade policy and balance of payment impact on the growth of the economy. 3. To analyze the comparisons of Indian economy with world economies like China to understand the stage of Indian economy. 4. To understand the techniques of national income and density of population. 5. To make awareness about increasing population and suggest ways about controlling the same.
Course Content/ Syllabus	<b>As prescribed by the Panjab University;</b> Unit-I State of Indian Economy at the time of Independence, Nature of Indian Economy, Features and Appraisal of Economic Reforms Programme, Comparing Development Experience of Economies of India and China, National Income of India – Estimates, Inter-regional Variations in National Income, Demographic Features of Indian Population, Demographic Dividend, Indian Public Finance: The Indian Tax Structure, Unit-II Public Expenditure, Public Debt, Capital Market: Growth, Problems and Reforms since 1991, External Sector: Contemporary Problems of India's International trade. Balance of Payments Position, Foreign Trade Policy, Economic Planning in India – Objectives, Achievements and Failures, Latest Five Year Plan in India, NITI Aayog.
Required Suggested Readings and Materials	1. Bhahmananda, P.R. And Panchmukhi, V.R.(eds.) 1987 – Development Process of Indian Economy, Himalaya Publishing House, Bombay. 2. Jalan, Bimal 1992: the Indian Economy – Problems and Prospects, Viking, New Delhi.

	<p>3. Ahluwalia, I.J. and Little, IMD(eds.) 1998: India's Economic Reforms and Development. (Essays in Honour of Manmohan Singh), OUP, New Delhi</p> <p>4. Nagraj, R.2006: Aspects of India's Economic Growth and Reforms, academic Foundations, New Delhi.</p> <p>5. Puri, V.K. and Misra, S.K.: Indian Economy, Latest Edition, Himalaya Publishing House</p> <p>6. Datt and Mahajan: Indian Economy, S. Chand and Company, Latest Edition</p> <p>7. Dhar, P.K.: Indian Economy – Its Growing Dimensions (Latest Edition), Kalyani Publishers</p> <p>8. Economic Survey: Government of India, Latest Issue</p> <p>9. Economic and Political Weekly: Various Issues</p>
Pedagogy for Course delivery	Tutorials, Interactive Sessions, Presentation method, Case studies, Extensive research projects - the course is covered by a adopting a combination of lecture method, class presentations, reading economic surveys and self study approach.
Evaluation Criteria	The course level assessment includes continuous internal assessment having weightage of 20%. Various mechanisms include mid semester tests, presentations and assignments and attendance contributing to internals assessment criterion.

<b>Course Title: PRODUCTION AND OPERATION MANAGEMENT</b>	
<b>Course code: BCM 504</b>	
Course Outline	This course emphasizes the concepts and practices of managing production and operations in contemporary organizations. This course provides an introduction to the field of production and operations management. It is designed to highlight the practical and applied techniques which can improve the organization's quality and productivity.
Course Outcome	CO1: The students should be able to understand the concepts of production and operations management of an industrial undertaking. CO2: The students should be able to solve and analyze problems using different forecasting techniques. CO3: Students should be able to comprehend and evaluate capacity locations, plan and schedule production by solving the problems. CO4: Students should be able to understand the fundamentals of Inventory Management, Economic Order Quantity, Quantity Discount, Reorder Level, Lead Time, Safety Stock
Student Learning Outcomes	<ul style="list-style-type: none"> <li>• Understanding of concepts related to Production and operations Management.</li> <li>• Acquire knowledge related to production planning and control techniques.</li> <li>• Identify the roles and responsibilities of operations managers in different organisational contexts.</li> <li>• Analyze and evaluate various facility alternatives and their capacity decisions, develop a balanced line of production &amp; scheduling and sequencing techniques in operation</li> </ul>
Course content/Syllabus	<p>As prescribed by Panjab University</p> <p><b>UNIT I</b></p> <p>Introduction of Production and Operational Management: Meaning, Objectives and Scope. Strategic Planning and Demand Forecasting. Production Process and Analysis. Capacity Planning and Management. New Product/ Service Design and Development. Facility Location Facility Layout. Production Planning and Control Techniques- Sequencing (Processing in Job through Two Machines) and Network Analysis - PERT/CPM (including Crashing)</p> <p><b>Unit II</b></p> <p>Work Measurement and Work Study: Methods, Analysis and various Charts, Time Study and Principles of Motion Economy. Purchase Management. Inventory Management Fundamentals: Economic Order Quantity, Quantity Discount, Reorder Level, Lead Time, Safety Stock, JIT.</p>

	Supply Chain Management: Concept & Components of Supply Chain, Activities in Supply Chain Management, Logistics Management.
Required Text	<ul style="list-style-type: none"> <li>• Neeti Gupta, Anuj Gupta, 'Production and Operations Management'</li> </ul>
Suggested Text, Readings and Materials	<ol style="list-style-type: none"> <li>1. B. Mahadevan "Operations Management Theory &amp; Practice", Pearson Education</li> <li>2. Kanishka Bedi, "Production &amp; Operations Management", Oxford Higher Education</li> <li>3. L.J. Krajewski &amp; L.P. Ritzman "Operations Management Processes &amp; Value Chains", Pearson Education</li> <li>4. B.S. Goel "Production Operation Management"</li> <li>5. Richard B Chase, F Robert Jacobs, Nicholas J Aquilano and Nitin K Agarwal "Operations Management - For Competitive Advantage", The McGraw Hill Companies</li> </ol>
Pedagogy for Course Delivery	Lectures, discussions, class presentations, case studies and subject quiz
Evaluation Criteria	<p>20% marks in each paper will be internal assessment based on the following parameters:</p> <ol style="list-style-type: none"> <li>a. Mid-Semester Test : 50%</li> <li>b. Academic Activity : 30% (Seminar, Project &amp; Assignment)</li> <li>c. Attendance : 20%</li> </ol> <p>80% marks in each paper will be external assessment based on final written examination held by the university.</p>



<b>Course Title: ENTREPRENEURSHIP AND SMALL BUSINESS</b>	
<b>Course Code: BCM 505</b>	
<b>Course Outline</b>	To familiarize the budding entrepreneurs with the competencies and qualities of successful entrepreneurs and to help learners understand various issues involved in setting up a private enterprise and develop required entrepreneurial skills in economic development.
<b>Course Outcome</b>	CO1: To understand the concept of entrepreneurship and theories related to subject. CO2: To develop the ability of analysing various aspects of entrepreneurship and development of entrepreneurial competencies. CO3: To make the students aware of the pattern of entrepreneurship development and small scale business management. CO4: To contribute to the entrepreneurial and managerial potential of the students.
<b>Student Learning Outcomes</b>	<ol style="list-style-type: none"> <li>1. The students will be able to know the importance of innovation in their ideas.</li> <li>2. Case study teaching to know about real life entrepreneurial struggles</li> <li>3. Students are able to create presentations and business plans that articulate and apply financial, operational, organizational, market, sales knowledge etc.</li> <li>4. Students increase their awareness, give presentations, perform role plays which are necessary to increase confidence, improve communication and problem-solving skills and identify personal purpose.</li> </ol>
<b>Course contents/Syllabus</b>	<p><b>As prescribed by Panjab University;</b></p> <p>Unit-I Entrepreneurship- Entrepreneur, Entrepreneurship, Definition, Characteristics, Need, Theories, difference between entrepreneur and self employed person- entrepreneur and manager, Intrapreneurship, Socio-Economic role of Entrepreneurship; Role of Entrepreneurship in Economic Development Entrepreneurial Motivation: Entrepreneurial Motivation, Internal and External factors affecting motivation, Relation of Entrepreneurial Motivation and Entrepreneurial Behaviour Entrepreneurial Competencies: Essential competencies of entrepreneur; Entrepreneurial Development Programmes: EDP's, relevance and achievements; Role of Government in organizing EDP's, Critical Evaluation;</p> <p>Unit-II Project Identification and Project Plan: Considerations in Product/Project Selection, Market survey, Project Classification, Writing a Project Plan/Proposal; Project Appraisal and Documentation: Project Appraisal Criteria, Various formalities for Project Appraisal and clearance for availing financial support Small Business: Small Business as a Seed Bed of</p>

	<p>Entrepreneurship: Evolution and development of Small Business, SSI, concept, definition, characteristics, classification, advantages and problems; Role of Small Business in the national economy</p> <p>The Start-Up Process: Procedure for setting up a small scale unit; Planning, Implementation, Initial Strategic Planning, Management Process in Small Business: Product and Marketing Scope, Legal and Tax consideration, Risk analysis and financial considerations. Profit Planning; National Policies for small business development: Governmental and Non-Governmental policies and assistance in setting up SSI, Institutional support to small entrepreneurs from NSIC, SIDO and TCOs for entrepreneurship development in India</p>
<b>Required texts</b>	<p>Zimmerer Scarborough “Essentials of Entrepreneurship and Small Business Management” Pearson Publishing</p>
<b>Suggested texts, readings and materials.</b>	<ol style="list-style-type: none"> <li>1. David, Otes (2004). A Guide to Entrepreneurship. Jaico Books Publishing House, Delhi.</li> <li>2. Kaulgud, Aruna (2003). Entrepreneurship Management. Vikas Publishing House, Delhi.</li> <li>3. Cynthia, L. Greene (2004). Entrepreneurship Ideas in Action. Thomson Asia Pvt. Ltd., Singapore.</li> <li>4. Chandra, Ravi (2003). Entrepreneurial Success: A Psychological Study. Sterling Publication Pvt. Ltd., New Delhi.</li> <li>5. . Balaraju, Theduri (2004). Entrepreneurship Development: An Analytical Study. Akansha</li> </ol>
<b>Pedagogy for course delivery</b>	<p>Interactive sessions, case studies, field visits, management games, role plays, seminars, class presentations, discussions and assignments.</p>
<b>Evaluation Criteria</b>	<p>The course level assessment includes continuous internal assessment having weightage of 20%. Various mechanisms for continuous assessment criteria comprise of mid-semester tests, attendance, presentations and assignments.</p>

<b>Course Title: Financial Markets and Services</b> <b>Course Code: BCM 506</b>	
<b>Course Outline</b>	The main objective of this course is to familiarize the students with the traditional and modern financial and services.
<b>Course Outcome</b>	CO1. Understand the role and function of the financial system in reference to the macro economy. CO2. Demonstrate an awareness of the current structure and regulation of the Indian financial services sector. CO3. Evaluate and create strategies to promote financial products and services.
<b>Student Learning Outcomes</b>	1. An understanding of the contexts in which financial management operates. 2. Familiarity with the technical language and practices of the financial sector, for example futures, collateralised debt obligations, derivatives, risk, volatility; the irrational nature of financial markets. 3. An understanding of contemporary theories concerning financial markets and institutions, for example the market conditions, regulatory environment and corporate cultures. 4. Understand the role and function of the financial system in reference to the Macro economy.
<b>Course contents/Syllabus</b>	<b>As prescribed by Panjab University ;</b> Unit-I Financial Markets: Meaning, Functions and Types. Money Market: Meaning, Characteristics, Structure, Participants, Growth of Indian Money Market, Components of Money Market, Call Money Market, Acceptance Market, Bills Market, Commercial Paper Market. Certificates of Deposits Market in India. Capital Market: Nature and Role, Functions, Distinction between Money market and Capital Market, Primary Market, Secondary market, Operational Mechanism of Capital Market. Unit-II Financial Services: Meaning, Characteristics, Importance and Kinds of Financial services, Financial Services and Economic Environment, Players in Financial services. Merchant Banking: Concept, Evolution and Functions of Merchant banks. Mutual Funds: Concept, Types, Advantages, Problems of Mutual Funds in India, Constitution and Management of Mutual Funds. Exchange Traded Funds, Factoring.
<b>Required texts</b>	Saunders, Financial Markets and Institutions, 3 <sup>rd</sup> edition, Tata McGraw Hill.

<b>Suggested readings and materials.</b>	<ol style="list-style-type: none"> <li>1. Financial Markets: A Beginners' Module, Workbook from NSE</li> <li>2. Mutual Fund: A Beginners' Module, Workbook from NSE</li> <li>3. Gurusamy, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.</li> <li>4. Thummuluri, Siddaiah, Financial Services, 1st edition, Pearson Education</li> </ol>
<b>Pedagogy for course delivery</b>	Interactive sessions, discussions and assignments.
<b>Evaluation Criteria</b>	The course level assessment includes continuous internal assessment having weightage of 20%. Various mechanisms for continuous assessment criteria comprise of mid-semester tests, attendance, presentations and assignments.

<b>Course Title: Strategic Financial Management</b> <b>Course Code: BCH 507</b>	
<b>Course Outline</b>	This Course aims at enabling the students to understand various financial management concepts and to apply financial management theories and techniques for strategic decision making and informed analysis. It aims at enabling students to manage basic corporate finance transactions besides investing more profitably and operate more efficiently.
<b>Course Outcome</b>	The aim is to develop advanced understanding of the principal theories and techniques of corporate finance focusing on: investment appraisal, techniques of Corporate Restructuring, Financial Engineering and valuation of corporate entities.
<b>Student Learning Outcomes</b>	<ol style="list-style-type: none"> <li>1. Demonstrate the applicability of the concept of Financial Management to understand the managerial Decisions and Corporate Capital Structure</li> <li>2. Identify and critique a range of investment appraisal techniques, select as appropriate and apply within the investment appraisal process, and make a justifiable recommendation</li> <li>3. Identify and discuss the drivers for mergers and acquisitions, the calculation of share valuation, and identify and critique the main forms of purchase consideration used</li> <li>4. Consolidate knowledge of and apply the technical language and practices of financial management</li> <li>5. Undertake sophisticated financial analysis with regard to Corporate valuation, interest rate and present the information in an appropriate format</li> </ol>
<b>Course Contents/Syllabus</b>	<p><b>As prescribed by Panjab University ;</b></p> <p style="text-align: center;">UNIT-I</p> <p>Introduction to Strategic Financial Management. Interface of Financial Policy and Strategic Management. Significant references for Strategic Financial Management. Strategic Business Unit. Financing Choices and Decisions: Differences in Financing of Venture Firm, Mature Companies and Firms in High Growth Stage, Deal Structuring and Pricing, IPOs and their Under-pricing. Asset -stripping. Investment Appraisal Techniques, Capital Rationing, Impact of Inflation on Capital Budgeting Decisions.</p> <p style="text-align: center;">UNIT-II</p> <p>Financial aspects of Corporate Restructuring. Monitoring the Restructuring Process. Leveraged Buyouts (LBOs), Management Buyouts (MBOs), Spin Offs and Asset Divestitures Financial Engineering. Financial Innovation: Relevance, Drivers and</p>

	Implications. Ethical Aspects of Strategic Financial Management. Financial Aspects of Supply Chain Management and Distribution Chain Management. Innovative Approach to Internal Cost-Profit Analysis. Valuation of a Business Enterprise.
<b>Required Text</b>	Strategic Financial Management, Kalyani Publications
<b>Suggested Texts, Readings, &amp; Materials</b>	<ol style="list-style-type: none"> <li>1. Allen, D: An Introduction to Strategic Financial Management, CIMA/Kogan Page, London.</li> <li>2. Brealey, Richard A. and Myers, Stewart C, Principles of Corporate Finance, Tata McGraw Hill.</li> <li>3. Chandra, Prasanna: Financial Management, Tata McGraw Hill, Delhi.</li> <li>4. Damodaran, Aswath, Valuation, John Wiley &amp; Sons.</li> <li>5. Foster, George, Financial Statement Analysis, Pearson Education Hampton, Jone, Financial Decision Making, PHI, New Delhi.</li> </ol>
<b>Pedagogy for Course Delivery</b>	<ol style="list-style-type: none"> <li>1. Interactive sessions</li> <li>2. Classroom discussions</li> <li>3 Assignments and classroom presentations</li> </ol>
<b>Evaluation Criteria</b>	The course level assessment includes continuous internal assessment having weightage of 20 percent. Various mechanisms for continuous criterion comprise mid-semester tests, attendance, presentations and assignments.

<b>Course Title: COMPENSATION MANAGEMENT</b> <b>Course Code: BCH 509</b>	
<b>Course Outline</b>	To enable the students to design and administer a compensation system that rewards employees fairly while satisfying customer demands and permitting the organization to operate profitably.
<b>Course Outcome</b>	CO1: To provide the students a comprehensive knowledge and Understanding the concept of compensation and its importance to attain, maintain and retain the employees. CO2: Understanding of dynamic and contemporary compensation strategies applicable in different business organisation. CO3: To impart skill in designing compensation management system CO4: Application and analysis of legal issues in the administration of compensation, welfare and social security arising out of Payment of Wages/ Compensation.
<b>Student Learning Outcomes</b>	1.The students will be able to provide a theoretical and practical basis for developing compensation practices 2. To illustrate different ways to strengthen the pay-for-performance link. 3 To learn the concepts of Payment and employee benefits issues for employees 4.To understand the Legally required employee benefits. 5. To learn some of the implications for strategic compensation and possible employer approaches to managing legally required benefits.
<b>Course Contents/Syllabus</b>	As prescribed by the Panjab University; Unit-I Compensation Management - Concept, principles and practices; Theories of Compensation; Compensation in a knowledge based world. Foundations of Compensation - Performance evaluation, Job evaluation - Job grading and Job design; Executive Compensation. Compensation and Organizational strategy- Monetary and Non-Monetary Rewards; Intrinsic Rewards; Developing Strategic Compensation alternatives; Challenges of Compensation design and Compensation policies in India. Unit-II Components of Compensation -Basic Pay,D.A., Incentives Plans,Profit Sharing Schemes, Fringe benefits, Provident fund, Gratuity and Pension. Payroll Accounting -Tax planning, Tax Efficient Compensation Package. International Compensation Management - Components and approaches. Compensation Laws- Payment of Wages Act, Payment of Gratuity Act, Employees State Insurance Act, and Workmen's Compensation Act.

<b>Required Texts</b>	Milkovich, G., Newmann, J., Ratnam, C., 'Compensation, McGrawHill Gupta, M., Kaur, H. 'Compensation Management'
<b>Suggested Texts, Readings, &amp; Materials</b>	<ol style="list-style-type: none"> <li>1. Henderson, Richard I., 'Compensation Management in a Knowledge Based world', Pearson Education.</li> <li>2. Singh, B. D., 'Compensation and Reward Management', Excel Books.</li> <li>3. Bhattacharya, Mousumi S. and Sengupta, Nilanjai, 'Compensation Management', Excel Books.</li> <li>4. Bhattacharya, D. K., 'Compensation', Oxford University Press.</li> <li>5. Armstrong M., 'Handbook of Human Resource Management Practices' Kogan Page, London</li> <li>6. Gupta, C, 'Human Resource Management- Text and Cases', Sultan Chand Publishers, New Delhi</li> </ol>
<b>Pedagogy for Course Delivery</b>	Video presentations, Video interviews, Interactive sessions, Tutorials, Case studies, Management games, Extensive research projects, Seminars, Weekend experience in companies - the course is covered by adopting a combination of lecture methods, class presentation by groups of students, self study sessions, open book tests.
<b>Evaluation Criteria</b>	The Course-level Assessment includes continuous internal assessment having weightage of 20%. Various mechanisms for continuous assessment criterion comprise of mid-semester tests, group presentations, assignments and video interviews of employer/employees to gain first hand information on their views on compensation.



<b>Course Title: DIRECT TAX LAWS</b> <b>Course Code: BCM 601</b>	
<b>Course Outline</b>	This subject aims at providing an in-depth knowledge of the provisions of Direct Tax and their application. The concept of Total Income after considering various exemptions and deductions will be covered with an aim of helping the students to take tax sensitive decisions.
<b>Course Outcome</b>	CO1: To understand the provision and procedure for clubbing & aggregation of incomes and set-off & carry forward of losses. CO2: To understand the various deductions to be made from gross total income U/s 80-C to 80-U in computing total income. CO3: To provide the students a comprehensive knowledge about determination of Total Income of an Individual, HUF, Firm and an AOP. CO4: To provide inputs to the students for filing of income return, an appeal application and also to make them aware of the instances of tax evasion and the penalties for the same. CO5: To make them tax compliant
<b>Student Learning Outcomes</b>	1. Students will recognize potential opportunities for tax savings and tax planning. 2. In addition, students will apply critical thinking and problem-solving skills related to taxation of Individuals, HUF, Firm and Association of Persons. 2. Students will be able to comprehend basic principles underlying the provisions of direct tax laws and to develop a sound understanding of the income tax laws and accepted tax practices. 3. Students shall be able to compute total income and define tax complications and structure. 4. They will be in a capacity to understand the implementation of various provisions and various tax compliance requirements 5 This course enables them to showcase ethical and professional mandate as they are aware of the penalties under income Tax Act, 1961 6. Overall, students will be able to take tax sensitive decisions
<b>Course Contents/Syllabus</b>	<b>As prescribed by the Panjab University;</b> <b>UNIT – I</b> Deemed Incomes and Clubbing of Incomes (Aggregation of Incomes), Set-off and Carry Forward of Losses, Deductions to be made in Computing the Total Income, Rebate & Relief. Assessment of Individual. <b>UNIT – II</b> Assessments of HUF, Association of Persons & Firm. Income Tax Authorities, Procedure of Assessment (Practical aspects of Filing of Return to be stressed), Penalties, Deduction & Collection of Tax at Source, Advance Payment of Tax, Appeals & Revision.
<b>Required Texts</b>	<ul style="list-style-type: none"> <li>Students' Guide to Income Tax - Dr. Vinod K. Singhania &amp; Dr. Monica Singhania. (Taxmann Publications, New Delhi)</li> </ul>

<b>Suggested Texts, Readings, &amp; Materials</b>	<ol style="list-style-type: none"> <li>1. Income Tax Law and Accounts – Dr. H. C. Mehrotra &amp; Dr. S.P. Goyal (Sahitya Bhawan Publications, Agra)</li> <li>2. Income Tax – Dr. Garish Ahuja &amp; Dr. Ravi Gupta (Flair Publications)</li> <li>3. Direct Tax Planning- Dr. Vinod K. Singhania &amp; Dr. Monica Singhania. (Taxmann Publications, New Delhi)</li> </ol>
<b>Pedagogy for Course Delivery</b>	<p>Tutorials, Interactive sessions, Case studies and Talk by experts and practical exposure for filing income tax return and applying for PAN. The course is covered by adopting a combination of lecture methods, class presentation by groups of students, self-study sessions.</p>
<b>Evaluation Criteria</b>	<p>The Course-level Assessment includes continuous internal assessment having weightage of 20%. Various mechanisms for continuous assessment criterion comprise of mid-semester tests, attendance, presentations and assignments.</p>

<b>Course Title: FINANCIAL MANAGEMENT</b> <b>Course Code: BCM 602</b>	
<b>Course Outline</b>	This course aims at introducing the students to the fundamental issues of financial management and the quantitative techniques used to address them. Broadly, it includes the principles of financial management, concept of time value of money, cost of capital, capital budgeting, management of working capital, sources of finance, capital structure, leverages and dividend policy decisions.
<b>Course Outcome</b>	<p>CO1: To help the students to understand the importance of Financial Management in corporate valuation</p> <p>CO2: To equip them with the understanding of time value of money &amp; its use in financial decision making.</p> <p>CO3: To make students capable of evaluating projects and investments.</p> <p>CO4: To enable students to describe how people analyze the corporate leverage under different conditions.</p> <p>CO5: Demonstrate the importance of working capital management and the tools to manage it.</p> <p>CO6: Help the learners to explore the financial environment in which firms and managers must operate.</p>
<b>Student Learning Outcomes</b>	<p>On the successful completion of this course, the students should be able to</p> <ol style="list-style-type: none"> <li>1. Demonstrate an understanding of the overall role and importance of the finance function.</li> <li>2. Exhibit how the three main concepts of financial management: investment, financing and dividend policy decisions are interrelated.</li> <li>3. Describe the time value of money, how the project is made and appraised.</li> <li>4. Differentiate between various sources of finance along with their advantages and disadvantages.</li> <li>5. Outline the capital requirements for starting a business and management of working capital.</li> <li>6. Recommend whether and why an investment should be accepted or rejected.</li> <li>7. Demonstrate the applicability of the concept of Financial Management to understand the managerial decisions and corporate capital structure.</li> </ol>
<b>Course Contents/Syllabus</b>	<p><b>As prescribed by Panjab University;</b></p> <p>UNIT- I</p> <p>Financial Management: Meaning, Scope and Objectives of Financial Management, Time Value of Money- Compounding Techniques and Discounting Techniques. Capital Budgeting, Evaluation of Projects</p>

	<p>(excluding Risk and Uncertainty, Implications of Normal, Initial and Terminal Depreciation and Balancing Charge). Cost of Capital: Determination of Cost of Capital, Components of Cost of Capital.</p> <p>UNIT- II</p> <p>Sources of Corporate Finance, SEBI Guidelines for Raising Corporate Finance. Capital Structure, Meaning, Types of Leverage, Determinants of Capital Structure. Theories of Capital Structure. Working Capital Management and Its Estimation (Excluding Cash, Receivable and Inventory Management). Dividend Policy- Relevance and Irrelevance Theories.</p>
<b>Required Texts</b>	<ul style="list-style-type: none"> <li>• Financial Management: RP Rustagi, Taxmann Publishers, New Delhi</li> <li>• Financial Management: Shashi K Gupta, Kalyani Publishers, New Delhi</li> </ul>
<b>Suggested Texts, Readings, &amp; Materials</b>	<ol style="list-style-type: none"> <li>1. Financial Management: IM Pandey, Vikas Publishing House, New Delhi</li> <li>2. Financial Management: Prasanna Chandra, Tata McGraw Hill</li> <li>3. Financial Management and Policy: J C Van Horne, Prentice Hall of India, New Delhi</li> <li>4. Fundamentals of Financial Management: J C Van Horne, J W Wachowicz, Jr. 13th Edition, Prentice Hall of India, New Delhi</li> <li>5. Financial Management –Text and Problems 2<sup>nd</sup> Edition: Khan and Jain, Tata McGraw Hill</li> <li>6. Principles of Corporate Finance: R A Brealey and S C Myers, McGraw Hill</li> </ol>
<b>Pedagogy for Course Delivery</b>	<p>The course is covered by adopting a combination of lecture method, tutorials, class presentation by groups of students, subject quiz and self-study sessions. Also assignments and real life case studies are given to help students in building their own analysis.</p>
<b>Evaluation Criteria</b>	<p>The Course-level Assessment includes continuous internal assessment having weightage of 20%. Various mechanisms for continuous assessment criterion comprise mid-semester tests, attendance, presentations and assignments.</p>

<b>Course Title: ISSUES IN FINANCIAL REPORTING</b>	
<b>Course Code: BCM 603</b>	
<b>Course Outline</b>	This subject aims at providing an in-depth knowledge of the theory and practice of Financial Reporting. Recent Changes in Financial Reporting Practices and emergence of one globally accepted set of standards for financial reporting practices will be covered with an aim of helping the participants to understand the reporting practices of Companies incorporated in India.
<b>Course Outcome</b>	CO1: To understand the empirical and theoretical implications of the financial reporting practices CO2: To provide the students a comprehensive knowledge about one set of global standards and its convergence with Indian Accounting Standards. CO3: To understand reporting issues at the national and international level.
<b>Student Learning Outcomes</b>	1. Analyze and evaluate financial reporting practices of Indian Companies, 3. Explain the need for global set of accounting standards. 4. Explain the differences between Ind AS, IFRS and US Gaap
<b>Course Contents/Syllabus</b>	<b>As prescribed by the Panjab University;</b> Unit-I Financial reporting: Nature and Objectives, Benefits, Users of Financial Reports. General Purpose and Specific Purpose Report. Qualitative Characteristics of Accounting Information. Conceptual Framework of Financial Reporting: FASB and IASB International Financial Reporting Standards (IFRS): Role of IASB, Arguments for Global Conversion. Achievements of IASB and Obstacles in Conversion. Required Disclosures as per IFRS Unit-I Issues in Corporate Financial Reporting - Accounting for Changing Price Level, Social Reporting, Human Resource Accounting. Indian Accounting Standard with reference to Segment Reporting, Interim Reporting, Leases and Intangible Assets. Difference between IFRS and Indian Accounting Standards. US GAAP. Recent Trends in Financial Reporting in the Indian context
<b>Required Texts</b>	<ul style="list-style-type: none"> <li>• Issues in Financial Reporting, Manpreet Kaur, Kalyani Publishers</li> </ul>
<b>Suggested Texts, Readings, &amp; Materials</b>	<ol style="list-style-type: none"> <li>1. L.S. Porwal, Accounting Theory, McGraw Hill Education (India) Ltd. 7. Jawahar Lal,</li> <li>2. Accounting Theory and Practice, Himalaya Publishing House, New Delhi.</li> </ol>

<b>Pedagogy for Course Delivery</b>	Tutorials, Case studies, Seminars - the course is covered by adopting a combination of lecture methods, class presentation by groups of students, self study sessions.
<b>Evaluation Criteria</b>	The Course-level Assessment includes continuous internal assessment having weightage of 20%. Various mechanisms for continuous assessment criterion comprise of mid-semester tests, attendance, presentations and assignments.

<b>Course Title: SOCIAL AND BUSINESS ETHICS</b> <b>Course code: BCM 604</b>	
Course Outline	This course introduces Business ethics as the modern managerial approach to ethical questions in business environment. It gives not only understanding of main theoretical concepts, but also developing skills of identification, analysis and permission of ethical dilemmas on a workplace and managing ethics in organizations. It is an introductory course that helps the students acquire the knowledge of ethics and morals.
Course Outcome	CO1: Students should be able to understand that how the adoption of business ethics by organizations not only discourages corporate wrong-doing, but also contributes substantially in the achievement of corporate excellence. CO2: The students should able to comprehend the ethical implications of business policies and decisions. CO3: The students should able to acquire a set of skills and tools for evaluating ethical issues. CO4: The students should able to understand and apply ethics at workplace, ethics in accounting and finance. CO5: The students should able to know about whistle blower policies and ethical issues in corporate governance.
Student Learning Outcomes	<ul style="list-style-type: none"> <li>• Recognition of important ethical issues that arise in various business contexts and professional practice;</li> <li>• Awareness of the ethical, social and economic environments in which those occur;</li> <li>• Demonstrate critical thinking skills required for the successful practice of management and the professions within the framework of societal values;</li> <li>• Demonstrate confidence in introducing ethical considerations into professional and managerial decision making and explaining their importance to others; and</li> <li>• Use their ethical imaginations in resolving dilemmas and enhancing business decision-making.</li> </ul>
Course content/Syllabus	<b>As prescribed by Panjab University</b> <b>UNIT I</b> Business Ethics, Definition, Nature, Purpose, Ethical Issues in Management, Causes of Unethical Behaviour, Ethical Abuse-Values, Morals and Business Ethics-Levels of Business Ethics, Myths of Business Ethics, Relationship between Value, Morals and Ethics., Conflict of Interest. Ethics at Workplace: Individual in Organisation,

	<p>Gender Issues, Harassment, Discrimination. Ethics in Accounting &amp; Finance, Marketing and Consumer Protection- Importance, Problems and Issues.</p> <p><b>Unit II</b></p> <p>Whistle Blower Policies-Meaning, Importance and Issues. Corporate Social Responsibility under Company Act 2013. Ethical Issues in Corporate Governance. Environmental Issues-Protection of Natural Environment, Prevention of Pollution, Depletion and Conservation of Natural resources.</p>
Required Text	<ul style="list-style-type: none"> <li>• Sandeep K Bansal, Sanjeev K Bansal, Rama Bansal, ‘ Social and Business Ethics’</li> </ul>
Suggested Text, readings and Materials	<ol style="list-style-type: none"> <li>1. Chakraborty , S.K. : ,Foundations of management Work - Contributions from Indian Thought: Himalaya Publishing House Delhi</li> <li>2. Griffiths , B. : Themarriage of East and West , colling London</li> <li>3. Gandhi , M.K. : The Study of My Experience with Truth, Navjivan Publishing House , Ahmedabad</li> <li>4. Velasquez , M.G. : Business Ethics</li> <li>5. Sekhar, R.C. : Ethical Choices in Business.</li> </ol>
Pedagogy for Course Delivery	Lectures, discussions, class presentations, case studies and quiz
Evaluation Criteria	<p>20% marks in each paper will be internal assessment based on the following parameters:</p> <ol style="list-style-type: none"> <li>a. Mid-Semester Test : 50%</li> <li>b. Academic Activity : 30% (Seminar, Project &amp; Assignment)</li> <li>c. Attendance : 20%</li> </ol> <p>80% marks in each paper will be external assessment based on final written examination held by the university.</p>



<b>Course Title: OPERATIONS RESEARCH</b> <b>Course Code: BCM 605</b>	
Course Outline	Operations research helps in solving problems in different environments that needs decisions. The module cover topics that include: linear programming, Transportation, Assignment, and CPM/PERT techniques. Analytic techniques and computer packages will be used to solve problems facing business managers in decision environments.
Course Outcome	CO1: to understand the characteristics of different types of decision-making environments CO2: to learn the appropriate decision making approaches and tools. CO3: to be able to design new simple models, like: CPM, PERT to improve decision –making CO4: to develop critical thinking and analysis of decision problems.
Student Learning Outcomes	<ul style="list-style-type: none"> <li>• Knowledge and understanding</li> <li>- Be able to understand the characteristics of different types of decision-making environments and the appropriate decision making approaches and tools to be used in each type.</li> <li>• Cognitive skills (thinking and analysis)</li> <li>- Be able to build and solve Transportation Models and Assignment Models.</li> <li>• Communication skills</li> <li>- Be able to design new simple models, like: CPM, PERT to improve decision –making and develop critical thinking and objective analysis of decision problems.</li> </ul>
Course contents/Syllabus	<p><b>As prescribed by Panjab University;</b></p> <p>Unit-I Operational Research—Meaning, Significance and Scope. Introduction to Linear Programming, Formulation of Linear Programming—Problem, Graphical Method, Simplex Method. Duality in Linear Programming, Definition of Dual Problem, General Rules in Converting any Primal into its Dual, Transportation Problem, Assignment Problem.</p> <p>Unit-II Decision Theory: Decision Making under Uncertainty and Risk, Decision Trees. Replacement Problem (Individual and Group replacement Problems both). Games Theory : Two Persons Zero Sum Games, Pure Strategies, Mixed Strategies. Simulation; Meaning, Process, Advantages, Limitations and Applications.</p> <p>Practical Work : Use of Linear Programming in Industry.</p>

Required texts	Kapoor, V.K., Operations Research, Sultan Chand & Sons, New Delhi.
Suggested texts, readings and materials.	<ol style="list-style-type: none"> <li>1. Paneerselvam, Operations Research, Prentice Hall of India, New Delhi.</li> <li>2. Taha, Operations Research: An Introduction, Prentice Hall of India, New Delhi</li> <li>3. Sharma, J. K., Operations Research, Theory and Applications, Macmillan India Ltd.,</li> <li>4. Kalavathy, Operations Research, Vikas Publishing House, ND.</li> </ol>
Pedagogy for course delivery	Interactive sessions, discussions and assignments.
Evaluation Criteria	The course level assessment includes continuous internal assessment having weightage of 20%. Various mechanisms for continuous assessment criteria comprise of mid-semester tests, attendance, presentations and assignments.

<b>Course Title: SECTORAL ASPECTS OF INDIAN ECONOMY</b>	
<b>Course Code: BCM 606</b>	
Course Objective	This subject covers the major features of Indian Economy at Independence in the field of agriculture industry and other infrastructure of the economy. It also deals with growth of development of different phases on the current issues in Indian economy policy.
Course Outcomes	<p><b>On completion of this course, the students will be able to:</b></p> <p><b>CO1:</b> Develop ideas of the basic characteristics of Indian economy, its potential on natural resources.</p> <p><b>CO2:</b> Grasp the importance and have knowledge on the various objectives, failures and achievements of economic reforms taken by the government.</p> <p><b>CO3:</b> Understand agriculture as the foundation of economic growth and development, analyse the progress and changing nature of agricultural sector and its contribution to the economy as a whole.</p> <p><b>CO4:</b> Illustrate the meaning of inflation, deflation, stagflation and reflation, identify different kinds of inflation, causes and effects of inflation on different sectors of the economy, describe different measures to control inflation.</p> <p><b>CO5:</b> Make them aware of the availability of rich natural endowments to achieve sustainable agricultural development. With this knowledge they can challenge the problems of unemployment, inequality, shortage of food productions, poverty, and be useful to compete advanced agricultural economies.</p> <p><b>CO6:</b> Gain knowledge of the causes of regional variations in productivity and production, social and economic inequality, size of land holdings and lack of quality inputs etc. and suggest appropriate measures for the whole economy</p>
Student Learning Outcomes	<p>To have an understanding of various aspects of Indian Economy.</p> <p>To have acquaintance of importance of agriculture and recent developments in agriculture</p> <p>To know about various industrial reforms undertaken and its impact on the economy</p> <p>To be aware of problems i.e. poverty, unemployment, inflation. inequality emerging in the economy at macro level</p> <p>To know about contribution of different sectors in GDP growth and employment generation.</p>
Syllabus/Course Contents	<p><b>As Prescribed by Panjab University:</b></p> <p><b>UNIT I</b></p> <p>Agriculture: Features, Agricultural Productivity and Income, Rural Indebtedness, Agricultural Marketing, Agricultural Finance and</p>

	<p>Agricultural Policy, New Development in Agriculture – Contract Farming, Organic Farming and Corporate Farming. Industrial Development during the Planning Period, Industrial Policy of Govt. of India, National manufacturing policy, Small Scale and Cottage industries in India: Importance, problems and Govt. Policy, Large Scale Industries – Iron &amp; Steel, Cement and Petrochemicals.</p> <p><b>UNIT II</b></p> <p>Services Sector in India: Growth and Contribution of Services in India in Pre and Post Reform Period, Role and Problems of Public and Private Sector in India. Problems of Indian Economy: Poverty, Unemployment, Inflation, Unequal distribution of Income and Wealth, Inter-State disparities in the Pattern of Development.</p>
Required Texts	Sectoral aspects of Indian Economy by Mukesh Trehan & Ranju Trehan (VK Publishers)
Suggested Texts, Reading, and Materials	<ul style="list-style-type: none"> <li>• Bhahmananda, P.R. And Panchmukhi, V.R. (eds.) 1987 – Development Process of Indian Economy, Himalaya Publishing House, Bombay.</li> <li>• Jalan, Bimal 1992: the Indian Economy – Problems and Prospects, Viking, New Delhi.</li> <li>• Nagraj, R.2006: Aspects of India’s Economic Growth and Reforms, academic Foundations, New Delhi.</li> <li>• Puri, V.K. and Misra, S.K.: Indian Economy, Latest Edition, Himalaya Publishing House</li> <li>• Datt and Mahajan: Indian Economy, S. Chand and Company, Latest Edition</li> <li>• Dhar, P.K.: Indian Economy – Its Growing Dimensions (Latest Edition), Kalyani Publishers</li> <li>• Economic Survey: Government of India, Latest Issue</li> <li>• Economic and Political Weekly: Various Issues</li> </ul>
Pedagogy for Course Delivery	The course will be delivered with the help of lectures accompanied by student interactions in the form of role plays, situation analysis, presentations and decision-making activities such as case studies. The cases mentioned in the syllabus will be discussed in class for the better understanding of the topics. However, the faculty in charge shall give extra case studies for further analysis and synthesis of the topic. These case studies, exercises or role plays shall be faculty specific.
Evaluation Criteria	The Course-level Assessment includes continuous internal assessment having weightage of 20%. Various mechanisms for continuous assessment criterion comprise of mid-semester tests, attendance, presentations and assignments.

<b>Course Title: Investment Management</b> <b>Course Code: BCH 607</b>	
<b>Course Outline</b>	The basic aim of this course is to provide a broad overview of investment management, apprise the students about the different primary market and secondary market instruments and importance of hedging in investment management.
<b>Course Outcome</b>	CO1: To understand the basic concepts and terminology used in trading of securities. CO2: To be able to understand the valuation of securities, CO3: To teach them about the different rating agencies, their rating procedure and symbols used in rating and CO4: To be able to manage the risk through derivatives.
<b>Student Learning Outcome</b>	Upon successful completion, students will be able to: <ul style="list-style-type: none"> <li>• Understand the working of primary and secondary market.</li> <li>• Understand the procedure involved in valuation of securities. Understand the importance of hedging in the context of investment management.</li> <li>• Understand the methodology used for calculation of indices, various types of orders and market transactions.</li> <li>• Understanding of different credit rating agencies.</li> </ul>
<b>Course Content/ Syllabus</b>	<b>As prescribed by the Panjab University;</b> Unit-I Financial System in India – Money Market, Capital Market, Debt Market, Need for correlating these – Bullion Market and Foreign Exchange Market, Organization and Functioning of Securities Markets in India, Role and Function of Primary Market and Secondary Markets, Type of Market Transactions based upon – Long and Short Orders, Size of Order, Price Limit of Orders, Time limit of orders, Special type of orders and order execution. Margin Trading, Valuation of Securities – Valuation of Bonds, Valuation of Debentures, Valuation of Preference Shares, Valuation of Equity Shares and Share Valuation: CAPM Model, Unit-II Market Indices – Concept, Method of Computing India’s Leading Stock Indices, Overview of various Benchmark Indices, Market capitalization Indices, Sectoral Indices and Broad market Indices, Security Credit Rating – Introduction, Factors Affecting Assigned Ratings, Credit Rating Agencies in India, Functions, Approaches and Framework Used and Business Models, Benefits of Credit Rating, Regulatory Concerns, Risk Management Through Derivatives – Introduction to Derivatives Market and Securities, Forward and Future Contracts – Overview, Hedging, Optimal Hedge Ratio, Valuation, Application and Strategies. Options – Overview, Valuation Models and Strategies, Investing in

	Alternative Asset Classes - Hedge Funds, Characteristics of a Hedge Fund, Hedge Fund Strategies, Risk Arbitrage Investing, Hedge Fund Performance, Private Equity and Venture Capital.
<b>Required Text, Suggested Texts, Readings and Materials</b>	<ol style="list-style-type: none"> <li>1. Babu.Dr.G.Ramesh, Portfolio Management including Security Analysis, Concept Publishing Company.</li> <li>2. Dr.Raganatham M&amp;Madhumathi R. Investment analysis Portfolio management. Person Education, New Delhi.</li> <li>3. Dr.BhallaV.K.Investment Management, S.Chand and Company, New Delhi.</li> <li>4. Fisher &amp; Jordan, Security analysis and portfolio management, Prentice Hall of India, New Delhi.</li> <li>5. Rustagi R.P, Investments Analysis and Portfolio management, Sultan Chand &amp; Sons, New Delhi.</li> <li>6. Sharpe, William and Gordon, Investments – Prentice hall of India, New Delhi.</li> </ol>
<b>Pedagogy for Course delivery</b>	Tutorials, Interactive Sessions, Case studies, Extensive research projects - the course is covered by a adopting a combination of lecture method, class presentations and discussion.
<b>Evaluation Criteria</b>	The course level assessment includes continuous internal assessment having weightage of 20%. Various mechanisms include mid semester tests, presentations and assignments and attendance contributing to internals assessment criterion.

<b>Course Title: TRAINING &amp; DEVELOPMENT</b>	
<b>Course Code: BCH-609</b>	
<b>Course Outline</b>	The objective of this course aims at exposing the learner to the Concept and practice of training and development in the modern organizational setting through the pedagogy of case discussions and recent experiences.
<b>Course Outcome</b>	<p>CO1: To provide the students a comprehensive knowledge and Understanding of the concept of training and its importance to face the challenges in the competitive world.</p> <p>CO2: To understand the importance of effective training and T&amp;D policies along with the various methodologies associated with training.</p> <p>CO3: The students will understand the process of Training Need Assessment through various real examples and case studies.</p> <p>CO4: To get acquainted to design the training programs like competence based and role based training; orientation and socialization; diversity training, choice of training and development methods. They will be also familiarized with the process of making an effective trainer.</p> <p>CO5: To get aware of the importance of evaluation of training and development programs. They will be awakened of the various problems of measurement and evaluation of training.</p>
<b>Student Learning Outcomes</b>	<ol style="list-style-type: none"> <li>1. The students will be able to understand the overall tools and techniques required for training in the professional world.</li> <li>2. To provide a theoretical and practical basis for assessing training needs assessment using company examples.</li> <li>3. To link training and development policies to company's strategic planning and understand the role of external agencies in Training and development.</li> <li>4. To get acquainted with the skills of an effective trainer, use of Audio Video aids in imparting effective training; Computer aided instructions for distance learning, open learning and e-learning.</li> <li>5. To make conversant with the various Development Techniques for enhancing decision-making and interpersonal skills (Case-study, in-basket exercise, special projects, multiple management Programme Learning, etc)</li> </ol>
<b>Course Contents/Syllabus</b>	<b>As prescribed by the Panjab University;</b> Unit-I

	<p><b>Introduction to Training Concept:</b> Definition, Meaning, Need For Training, Importance Of Training, Objectives Of Training, Process Of Training, Steps In Training <b>Concept of training:</b> Need; identification of training need, methods of training <b>Techniques of training-</b> on the job, off the job, (lecture, role play , case study, vestibule training, simulation techniques, in basket exercise, syndicate method, T-group training, psychological lab, business game, activity based training, programme instruction training) <b>Choosing the right training techniques. Kinds of training and development programs-</b> competence based and role based training; orientation and socialization</p> <p>Unit-II</p> <p><b>Designing Training and Development Programs:</b> Organisation of Training and Development programs, Training design <b>Evaluation of Training and development effectiveness:</b> Reasons for evaluating Training and development programs, Problems in evaluation, <b>Methods of evaluating effectiveness of Training Efforts.</b></p>
<b>Required Texts</b>	<ul style="list-style-type: none"> <li>• Employee Training and Development- Noe, Raymond A., and Amitabh Deo Kodwani, Tata McGraw Hill.</li> <li>• Training and development – Virk, H</li> </ul>
<b>Suggested Texts, Readings, &amp; Materials</b>	<ol style="list-style-type: none"> <li>1. Training and Development - Dr Rishipal- S.Chand Publications</li> <li>2. Training and Development- Deepak Bhattacharya- Sage publications</li> <li>3. Human resource management- K. Aswathappa- McGrawhill</li> <li>4. Human resource management- Text and Cases, C.B.Gupta- Sultan chand and sons</li> </ol>
<b>Pedagogy for Course Delivery</b>	<p>Video presentations, Video interviews, Interactive sessions, Tutorials, Case studies, Management games, Extensive research projects, Seminars, Weekend experience in companies - the course is covered by adopting a combination of lecture methods, class presentation by groups of students, self study sessions, open book tests.</p>
<b>Evaluation Criteria</b>	<p>The Course-level Assessment includes continuous internal assessment having weightage of 20%. Various mechanisms for continuous assessment criterion comprise of mid-semester tests, group presentations, assignments and video interviews with employers/employees to gain first hand information.</p>