

BACHELOR OF COMMERCE [PROFESSIONAL]

SEMESTER 1	SEMESTER 2
1 FINANCIAL ACCOUNTING – I	1 FINANCIAL ACCOUNTING – II
2 BUSINESS ECONOMICS	2 MERCANTILE [CORPORATE] LAW
3 BUSINESS ORGANIZATION & MANAGEMENT	3 BUSINESS MATHEMATICS
4 BUSINESS STATISTICS	4 IT FOR ACCOUNTING
5 BASIC SPREADSHEET CONCEPTS	5 INTERMEDIATE SPREADSHEET CONCEPTS
6 COMMUNICATIVE ENGLISH	6 BUSINESS ENGLISH
SEMESTER 3	SEMESTER 4
1 MANAGEMENT ACCOUNTING	1 COST ACCOUNTING
2 TAXATION LAWS – I	2 TAXATION LAWS – II
3 ENTREPRENEURSHIP	3 FINANCIAL MANAGEMENT
4 E-COMMERCE	4 AUDITING
5 PROJECT APPRAISAL, FINANCE, AND MANAGEMENT	5 BUSINESS RESEARCH METHODOLOGY
SEMESTER 5	SEMESTER 6
1 FINANCIAL INSTITUTIONS, SERVICES AND MARKETS	1 INDUSTRY INTERNSHIP, PROJECT, & VIVA – II
2 SECURITY ANALYSIS & PORTFOLIO MANAGEMENT	2 MARKETING MANAGEMENT
3 PRINCIPLES & PRACTICE OF BANKING	3 BUSINESS INTELLIGENCE
4 PRINCIPLES & PRACTICE OF INSURANCE	4 BUSINESS ETHICS
5 INDUSTRY INTERNSHIP, PROJECT, & VIVA – I	5 FINANCIAL MODELING

Important Notes:

1. Industry Internship is sandwiched between the **5th Semester [3 MONTHS]** and the **6th [3 MONTHS] Semester**.

2. The papers have been selected with the intention to make the student industry-ready to find job as a:

i. Financial Analyst, ii. Sales Team Leader, iii. Tax Advisor, iv. Investment Planner, v. Accounts Officer.

BACHELOR OF COMMERCE [PROFESSIONAL]

SEMESTER 1

BCP 101 : Financial Accounting – I: This paper provides students conceptual knowledge of Financial accounting, familiarizes with methods of preparing Final Accounts of Sole Proprietorship concerns, provides understanding of the accounting procedure for different kinds of businesses Branch, Hire Purchase, Departments etc.

Section I

Basics of Accounting; Book-keeping; Sub-fields of accounting. Accounting concepts, conventions, and principles – GAAP. Accounting equation, capital, and revenue. Accounting cycle. Journal, Ledger, Trial Balance, Subsidiary Books. Journal for banking transactions.

Section II

Bank Reconciliation Statement; rectification of errors; Bills of exchange; Depreciation: provisions – fixed installment method, diminishing balance method; Reserves.

Section III

Final accounts with adjustments; average due date and account current; self balancing ledger. Accounting from incomplete records.

Text Books

1. Tulsian, P.C., (2009) Financial Accountancy, 2nd edition, Pearson Education.
2. Maheshwari, S.N. and Maheshwari, S. K., (2009) An Introduction to Accountancy, Eighth Edition, Vikas Publishing House.

Reference Books

1. Bhattacharyya, Asish K., ((2010)) Essentials of Financial Accounting, Prentice Hall of India.
2. Rajasekran, ((2010)), Financial Accounting, 1st edition, Pearson Education.
3. Bhattacharya, S.K. and Dearden, J., ((2003)) Accounting for Manager – Text and Cases, 3rd Edition, Vikas Publishing House.
4. Glautier, M.W.E. and Underdown, B. ((2010)). Accounting Theory and Practice, Pearson Education.

BACHELOR OF COMMERCE [PROFESSIONAL]

BCP 102 : Business Economics: (*Non-Traditional Paper*) – Different from traditional micro- & macro-economics papers usually taught in traditional courses. This is applied economics; less in theory, more in problem solving in business. Study of Managerial Economics helps in enhancement of analytical skills, assists in rational configuration as well as solution of problems. Business Economics assists the managers of a firm in a rational solution of obstacles faced in the firm's activities. It helps in formulating logical managerial decisions. It guides the managers in taking decisions relating to the firm's customers, competitors, suppliers as well as relating to the internal functioning of a firm. It makes use of statistical and analytical tools to assess economic theories in solving practical business problems.

Section I

Theory of Consumer Behavior: Marginal utility theory: indifference curve theory. Demand, Supply & Market Equilibrium, Demand Analysis: Nature of demand for a product individual demand, Market demand, determinants of demand, concepts of income elasticity of demand price elasticity of demand.

Theory of Production and Costs: Revenue Concepts: Revenue Curves; Total Revenue, Average Revenue, Marginal revenue – relationship between the three; Value of Marginal Product v/s Marginal Revenue Product; Marginal Productivity. Production with one variable input: production and optimal input proportions; two variable inputs: Theory of costs in short run and in long run.

Section II

Theory of Firm and Market Organization: pricing under Perfect Competition; pricing under Monopoly, pure and discriminating; pricing under Monopolistic competition; pricing under Oligopoly, Kinked demand curve and price leadership.

Section III

Introduction to Macroeconomics: National Income: Concepts, analysis and measurement. Keynesian theory of income determination: Concept of employment, determinant of macroeconomics equilibrium with aggregate demand and aggregate supply analysis. Inflation: Meaning, types and theories.

Indian Public Finance – Financial relations between the Central Government, State Government and local bodies, Finance commission, Financial Administration, Budget- Its preparation, legislation and execution.

Text Books:

1. Hirschey: Economics for Managers, Thomson, 2007.
2. Gupta: Managerial Economics, 1 Edn., TMH 2005.

Reference Books:

1. Dominic Salvatore, Managerial Economics, Thomson, 2006
2. Keat, Managerial Economics : Economic Tools for Today's Decision Makers, Pearson Education, 2007
3. Suma Damodaran: Managerial Economics, Oxford, 2007.

BACHELOR OF COMMERCE [PROFESSIONAL]

BCP 103 : Business Organization & Management: This paper imparts to the students an understanding of state of the art of management & business concepts practices with a view to preparing them to face the emerging challenges of managing resources, managing business processes and managing managers. It provides opportunities to apply the general functions of management in day-to-day managerial practice. It familiarize students with the principles, functions and techniques used to effectively manage business enterprises.

Section I

Principles of Modern Industry: Division of Labour, Standardization, Scientific Management, Rationalization, Integration, Combination – Horizontal and Vertical, Factors leading to combination, Forms of Business Combination – Trusts, Cartels, Syndicates, Holding Companies. Forms of Business Organizations and Ownership: Sole Proprietorships, Partnerships, Joint Stock Companies, Managing Agency System, Public and Pvt. Cos. Public Management and its various functions.

Section II

Economic environment: Economic systems, economic planning in India, objectives, strategies and evaluation of current five year plan. Industrial policy and industrial licensing. New economic policies. Political Environment: Three political institutions- Legislature, Executive and Judiciary. Fundamental rights and Directive Principles of state policy. Rationale and extent of state intervention.

Section III

Social environment: social responsibility of business, consumer movement & Consumer Protection Act 1986, The Environment Protection Act 1986. Technological environment: Impact of technology on business. Technological policy, import of technology, appropriate technology, problems in technology transfer. Structure of Public Enterprises in India: Public and Joint Sectors, Management of Industries

Text Books

1. Robert; Lawrence, (2009) Modern Business Organization, McMillan India.
2. Tulsian, P. C., (2009) Business Organization & Management, 2nd edition, Pearson Education.

Reference Books

1. Basu, C. R. (2008) Business Organization and Management, McGraw Hill Education.
2. Basu, C, (2010) Business Organization and Management, 1st Edition, McGraw Hill Education.
3. Gupta, C.B., (2010) Modern Business Organization and Management, Dhanpat Rai & Sons.
4. Agarwal, N. P., Tailor, R. K., (2008) Business Organization And Management, Dhanpat Rai & Sons.

BACHELOR OF COMMERCE [PROFESSIONAL]

BCP 104 : Business Statistics: This paper introduces basic concepts of Statistics and imparts knowledge of techniques for Data Analysis.

Section I

1. Data Analysis: collection and presentation of business data, Measure of Central Tendency 2. Measures of Dispersion: Range Quartile Deviation, Mean Deviation, and Standard Deviation 3. Measures of Variations Skewness and Kurtosis 4.

Section II

Correlation Analysis: Rank Method & Karl Pearson's Coefficient of Correlation and Properties of Correlation 5. Regression Analysis: Fitting of a Regression Line and Interpretation of Results, Properties of Regression Coefficients and Relationship between Regression and Correlation.

Section II

1. Theory of Probability: Law, Conditional Probability, Bayes' Theorem & Probability Functions 2. Forecasting: Techniques, Exponential smoothing & Regression 3. Theoretical Distributions: Binomial, Poisson and Normal Distribution 4. Theory of Estimation.

Text Books

1. Trivedi, ((2010)), Business Mathematics, 1st edition, Pearson Education.
2. Bhardwaj, R.S. (2000). Mathematics for Economics and Business, Excel Books.

References

1. Raghavachari, M, ((2004)), Mathematics for Management, McGraw Hill Education.
2. Cleaves, Cheryl, and Hobbs, Margie, (2008) Business Math, 7th Edition, Prentice Hall.
3. Tuttle, Michael, D., (2008) Practical Business Math: An Applications Approach, 8th Edition, Prentice Hall.
4. Khan, Shadab, (2008) A Text Book of Business Mathematics, Anmol Publications.

BACHELOR OF COMMERCE [PROFESSIONAL]

BCP 105 : Basic Spreadsheet Concepts: (*Non-Traditional Paper*) – This paper teaches use and application of spreadsheets in business data processing, for accounting, for problem solving, ratio analysis, if-only analysis, etc.

Section I

Introduction to Spreadsheets – MS Excel (2007), LibreOffice Calc; Concept of Cells; Cell Reference – absolute and relative. Data Input and Formatting. Formula setting. Matrix Multiplication and Inverse, Value of Determinant.

Section II

Use of Excel as Database; Linking up of Data Cells in the same worksheet; linking up of data across worksheets. Standard and custom filters; what-if analysis; if-only analysis.

Section III

Use of Financial and Statistical formulas in Excel; Preparation of financial statements using Excel – Balance Sheet; Bank Reconciliation Statements; Cash Flow Analysis; Ratio Analysis.

Text Book & References

1. Microsoft Excel 2007 – Bible

BACHELOR OF COMMERCE [PROFESSIONAL]

BCP – 106 : COMMUNICATIVE ENGLISH

Business Correspondence :

Structure of a Letter, Inquiry Letter, Sales Letter, Order Letter, Complaints, Complaint Handling, Routine letter, Asking and Giving Information.

Government Correspondence :

Memo, Agenda, Minutes, Proposals

Writing Skills:

Report Writing, Composition (argumentative, explanatory, descriptive and narrative), Paragraph writing, Precis, Comprehension.

Grammar :

Sentence Structure, Tenses, Direct & Indirect Parts of Speech, Active & Passive Voice, Vocabulary.

Preparation for Job :

Writing Applications for Jobs, Preparing Curriculum Vitae, Preparing for Interviews, Preparing for Group Discussions.

Selected Short Stories:

Three short stories from the book, “Added Value: The Life Stories of Indian Business Leaders.” by Peter Church, Lotus Collection, New Delhi

1. Rahul Bajaj/ Bajaj Group (Page No. 20)
2. Subhash Chandra/ Essel Group/Zee TV (Page No. 40)
3. NR Narayana Murthy/Infosys (Page No. 148)

Text Books:

1. Added Value: The Life Stories of Indian Business Leaders; Peter Church; Roli Books.
2. Organisations - Structures, Processes and Outcomes; Richard h Hall; Prentice Hall India.
3. English for the Secretary; Yvonne Hoban; Tata McGraw Hill.
4. Technical Communication : M. Raman & S. Sharma; Oxford University Press.
5. Business Communication Process and Product : M.E. Guffey; Thomson Learning.

Reference Book:

1. The Most Common Mistakes in English Usage: Thomas Elliot Berry, TMH.
2. Business Communication: R.K. Madhukar, Vikas Publication.

BACHELOR OF COMMERCE [PROFESSIONAL]

SEMESTER 2

BCP 201 : Financial Accounting – II: This paper provides students conceptual knowledge of Financial accounting, familiarizes with methods of preparing Final Accounts of Sole Proprietorship concerns, provides understanding of the accounting procedure for different kinds of businesses Branch, Hire Purchase, Departments etc.

Section I

1. Branch accounts; double accounts system with special reference to banks and railways; hire-purchase, lease, and installment repurchase systems. 2. Accounting for Banking & Insurance: Preparation of Final Accounts. 3. Computation of Claims, Insurable Interest, Premium.

Section II

1. Partnership accounting: fundamentals; reconstitution of firms – admission, retirement, and death; dissolution of firms. 2. Environmental Accounting: Carbon Accounting, Green Accounting. 3. Container Accounting. 4. Voyage Accounting.

Section III

Company's accounts: 1. Preparation of Final Accounts; Computation of Profit prior to Incorporation; Issue of Shares; Forfeitures, and Re-issue; Issue of Debentures. 2. Amalgamation: in nature of Merger, in nature of Purchase. 3. Holding Company. 4. Liquidation of Joint Stock Company. 5. Accounting for Depreciation, AS-6.

Text Books:

1. Khan M.Y, Jain P.K., (2010), Financial Management, 3rd edition, McGraw Hill Education.
2. Maheshwari S.N., (2009), Financial Management- Principles and Practice, 9th Edition Sultan Chand & Sons.

Reference Books:

1. Kapil, Sheeba, (2010), Financial Management, 1st edition, Pearson Education.
2. Burk Demazo, (2010), Financial Management, Pearson Education.
3. Ross, Stephen, Westerfield, R., and Jaffe, J., (2004), Corporate Finance, 7th Edition, McGraw Hill Education.
4. Pandey I. M., (2007), Financial Management, Vikas Publishing House.

BACHELOR OF COMMERCE [PROFESSIONAL]

BCP 202 : Mercantile [Corporate] Law: This paper teaches how shareholders, directors, employees, creditors, and other stakeholders such as consumers, the community and the environment interact with one another. It also teaches students the elements of general and special contracts. It helps students to understand the significant provisions of the Companies Act.

Section I

Nature and sources of Mercantile Law; the Indian Contract Act (1872); the Sales of Goods Act (1930). Consumer Protection Act (1986, 2002). Indian Patent Act (1970; Amendments: 1999, 2002, 2005, 2006). The Information Technology Act (2000).

Section II

The Partnership Act of India (1932); Laws of Insurance - marine insurance, fire insurance, life insurance. The Insolvency Act (1908, 1920). The Arbitration & Conciliation Act (1996). Industrial Dispute Act (1947); Trade Unions Act (1926); The Workmen's Compensation Act (1923).

Section III

The Negotiable Instruments Act; the Company Law of India - formation, memorandum of association, articles of association, prospectus, shares and share capital, members, transfer and transmission of shares, management of a company, company meetings. FEMA (introduction).

Text Books

1. N.D. Kapoor, Mercantile Law. S. Chand and Co.

Reference Books

1. V.K. Sharma, Mercantile Law. Sharma Publications, Jalandhar.
2. Avtar Singh, Mercantile Law. Eastern Book Co.

BACHELOR OF COMMERCE [PROFESSIONAL]

BCP 203 :Business Mathematics: This paper familiarize students with the basic mathematical tools with an emphasis on applications to Business and Economic situations. It enables the students to create, solve and interpret basic mathematical models, make sound arguments based on mathematical reasoning and/or careful analysis of data, and effectively communicate the substance and meaning of mathematical problems and solutions.

Section I

1. Set theory. 2. Linear and Quadratic equation. 3. Permutations and Combinations. Binomial theory, arithmetic, geometric, and harmonic progressions.

Section II

1. Functions, Limits and Continuity; Differential Calculus, Maxima and Minima; (excluding trigonometric functions). 2. Integral calculus – Integration by parts, by substitution, by partial fractions and its applications to business (excluding trigonometric functions).

Section III

1. Matrix: Algebra of Matrices; Cramer's rule for solving simultaneous equations; Gauss elimination method of matrix inversion; application to business.

Text Books:

1. Vohra, N.D., (2009) Quantitative Techniques in Management, 4th edition, McGraw Hill Education.
2. Vishwanathan, P.K., (2008) Business Statistics and Applied Orientation, 1st edition, Pearson Education.

Reference Books

1. Rajagopalan, S. and Sattanathan, R., (2009) Business Statistics & Operations Research, 2nd Edition, McGraw Hill Education.
2. Sharma, J.K., (2009) Operations Research: Problems & Solutions, 2nd edition, Macmillan India Ltd.
3. Taha, Hamdy, (2008) Operations Research: An Introduction, 8th edition, Pearson Education.
4. Render, Barry, Stair, R.M., Hanna, M.E., and Badri, (2009) Quantitative Analysis for Management, 10th edition, Pearson Education.

BACHELOR OF COMMERCE [PROFESSIONAL]

BCP 204 : IT For Accounting: (*Non-Traditional Paper*) – Primarily, Tally, the *de facto* worldwide standard of computerized accounting. It also covers the basics of the Finance Module of SAP.

Section I

Accounting on Computers - Introduction - Accounting System - Benefits of Accounting on Computers - Comparing with Manual Accounts.

Section II

Tally Fundamentals - Introduction to Tally - Features of Tally - Getting Functional with Tally. Processing Transactions in Tally - Ledgers and Groups - Accounting Vouchers - Contra Voucher - Payment Voucher - Receipt Voucher - Journal Voucher - Sales Invoice - Duties and Taxes - Recording Transaction of Sample Data.

Section III

Generating and Printing of Accounting Reports - Financial Reports in Tally - Balance Sheet - Profit and Loss Account - Account Books - Group Summary - Group Vouchers - Generation of Reports.

Text Books

1. Comdex Tally 9 Course Kit

BACHELOR OF COMMERCE [PROFESSIONAL]

BCP 205 : Intermediate Spreadsheet Concepts: (*Non-Traditional Paper*) – This paper teaches advanced spreadsheet applications such as Goal Seek, Solver, Pivot Tables etc.

Section I

Pivot Tables – Introduction and Uses.

Section II

Use of Solver plug-in – Linear Programming.

Section III

Monte Carlo Techniques; Goal Seek; Sensitivity Analysis.

Text Books & References

1. Microsoft Excel 2007 – Bible.

BACHELOR OF COMMERCE [PROFESSIONAL]

BCP - 206 : BUSINESS ENGLISH

Section I: Grammar

Expressing in Style; Words often confused; One-word substitution; Phrases; Idioms, Parts of Speech, Sentences, Punctuations.

Section II: Advanced Reading

Paraphrasing; Interpreting visual information: Tables, Graphs, Charts; Comprehension and Analysis of the book, "Who Moved My Cheese."

Section III: Effective Writing

Business Correspondences, Bank Correspondence, Letter to Editor, Fax, Email; Making and Drafting Notices; Techniques of Argument; Logical Presentation; Summary Writing; Press Release; Abstract.

Section IV: Speaking

Business Etiquettes; Impromptu Speech; Debate; Role Play; Presentations, Speech on Various Occasions, Seminar Participation.

Section IV: Listening

Business-related Conversation Exercises.

Reference Books:

1. Spencer Johnson; Who Moved My Cheese; Vermilion; (2009).
2. Balasubramanian, T., A Textbook of English Phonetics for Indian Students; Macmillan India, Delhi (1998).
3. McLearn, Stephen., Writing Essays and Report: A Student's Guide; Viva Books, New Delhi (2011).
4. Burton Roberts, N., Analysing Sentences; Longman, London (1986).
5. Wekker, H. And Haegeman, L., A Modern Course in English Syntax; Croom Helm, London (1985).

BACHELOR OF COMMERCE [PROFESSIONAL]

SEMESTER 3

BCP 301 : Management Accounting: This paper helps students understand and analyze financial statements, prepare statements like Cash Flow, Fund Flow, Budgets etc., to learn the various tools and techniques in cost control like variance analysis and budgetary control.

Section I

Introduction: meaning – objectives – nature and scope of management accounting – role of management accountant – relationship between financial accounting, cost accounting and management accounting. Financial statement analysis: meaning – types – meaning and concept of financial analysis – types of financial analysis – methods of financial analysis – problems on comparative statements – common size statements – trend analysis.

Section II

Ratio analysis: meaning – importance – utility of ratios – classification of ratios – calculation and interpretation of ratios – preparation of income statement and Balance Sheet with ratios. Funds flow and cash flow analysis: Meaning – concept of fund and funds flow statement – uses and significance of funds flow statement – procedure for preparing FFS – Schedule of changes in working capital - statement of sources and application of funds - Cash Flow analysis – meaning and concept – comparison between Funds Flow and Cash Flow statements – uses and significance of CFS - preparation of Cash Flow Statement as per Accounting Standards.

Section III

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

Text Books

1. Khan and Jain, Management Accounting. Tata McGraw Hills.

References:

1. Khanna and Chadda, Management Accounting. Sharma Publications, Jalandhar.
2. Gupta and Sharma, Management Accounting. Kalyani Publishers Ludhiana.

BACHELOR OF COMMERCE [PROFESSIONAL]

BCP302 : Taxation Laws – I: This paper provides the students with a basic knowledge and applications of the principles and provisions of the Income-Tax Act.

Section I

Introduction; residence and tax liability (basis of charge); exemption from tax (non-taxable income).

Section II

Income from salary; income from house-property; profits and gains of business and profession; capital gains. Income from other sources; clubbing of incomes and aggregation of incomes; deductions to be made in computing total income.

Section III

Computation of total income of individuals; computation of tax liability of individuals; assessment of firms and association of persons.

Text Books

1. V.K. Singhania, Student's Guide to Income Tax. Taxman Publications.

Reference Books

1. Gaur and Narang, Income Tax law. Kalyani Publishers, Ludhiana.

2. H.C. Mehrotra, Income Tax Law and Practice. Sahitaya Bhawan Publications.

BACHELOR OF COMMERCE [PROFESSIONAL]

BCP 303 : Entrepreneurship: (*Non-Traditional Paper*) – An interdisciplinary program; the goal of the paper is to provide the knowledge and skills needed to create value through recognizing and developing opportunities. In addition to feasibility analysis and business planning, the paper deals with the topics of innovation, opportunity recognition, technology transfer, industry analysis, and competitive strategy.

Section I

1. Definition of entrepreneurship - A conceptual model of entrepreneurship - Views of Schumpeter, Walker and Drucker - Entrepreneurship culture - trail of a true entrepreneur. 2. Entrepreneur & Manager. 3. Entrepreneurial Motivation - Motivation factors - entrepreneurial ambitions Compelling factors - Facilitating factors - The Achievement Motivation Theory - The Kakinada Experiment Establishing idea - Source of ideas, idea processing - selection of idea-input requirement, personnel finance, information and intelligences - Role of industrial fairs. Start your own business or buy an existing one: Advantages and disadvantages. Evaluating the existing business.

Section II

1. Policy Incentive for entrepreneurial growth small scale Industrial Policy-Meaning of incentives and subsidies. Need for incentives and subsidies - Institutions assisting entrepreneurs - Role of District Industry Centers.

Section III

1. Definition of small business - The benefits & opportunities of small business ownership - The potential drawbacks of entrepreneurship. Strategic Planning for small business - steps in Strategic Planning. 2. Steps for starting a small industry - Selection of product form of ownership, Preparation of project report, Registration as SSI, Power connection obtaining license compliance under Factories Act, Arrangement of finances, Presentation of Project Report.

Text Books:

1. Hisrich, Robert and Peters, Michael, (2002), Entrepreneurship, 5th Edition, McGraw Hill Education.
2. Charantimani, (2006), Entrepreneurship Development and Small Business Enterprise, 1st edition, Pearson Education.

Reference Books:

1. Chandra, Ravi, (2003), Entrepreneurial Success: A Psychological Study, Sterling Publication Pvt. Ltd., New Delhi.
2. Balaraju, Theduri, (2004), Entrepreneurship Development: An Analytical Study, Akansha Publishing House, New Delhi.
3. David, Otes, (2004), A Guide to Entrepreneurship, Jaico Books Publishing House, Delhi.
4. Kaulgud, Aruna, (2003), Entrepreneurship Management, Vikas Publishing House, Delhi.

BACHELOR OF COMMERCE [PROFESSIONAL]

BCP 304 : E-commerce: (*Non-Traditional Paper*) – This paper enables the students to understand the basic ideas and techniques underlying in e-commerce, familiarizes them with common e-commerce methods and their advantages. It also enables the students to apply e-commerce theory and concepts to what e-marketers are doing in 'the real world'. The paper also aims at familiarizing students with current challenges and issues in e-commerce.

Section I

1. Introduction: E-Business & E-Commerce. 2. Fundamentals: E-Commerce: E-Business Infrastructure; E-Environment. 3. Internet, Intranet, World Wide Web: Introduction; Gopher, FTP, Telnet, HTTP, Network Protocols; Internet facilities through www.

Section II

1. E-Business Strategy: Supply Chain Management; E-Procurement. 2. Case Studies: Online Gambling; Music Industry; Amazon.com & Flipkart.com.

Section III

1. E-Marketing: Customer Relationship Management; Change Management.

Text Books:

1. E-Business and E-Commerce Management: Strategy: Implementation and Practice; Chaffey, Dave; (2009); 4th Edition; ISBN 978-0-273-71960-1.
2. E-Commerce: Business, Technology, Society, Case Book Update; 2005, 2/E; Kenneth C. Laudon, & Carol Guercio Traver; ISBN: 0-321-26937-3 949.

Reference Books:

1. Applying E-commerce in Business; Tassabehji Rana; (2003) Sage Publications; ISBN 0-7619-4875-9.
2. Web 2.0: A Strategy Guide; Shuen, A; (2008); Cambridge, O'Reilly.
3. The Google Story; Vise, David A.; (2006); London, Pan.
4. Business @ the Speed of Thought; Gates, Bill; (2000); Penguin.

BACHELOR OF COMMERCE [PROFESSIONAL]

BCP 305 : Project Appraisal, Finance, and Management: (*Non-Traditional Paper*) – This paper combines practical application with a strong emphasis on holistic and systems-based approach; it integrates theory with real-world applications. The paper introduces the students to the principles and applications of project management in asset and operations mode; it also helps them develop an understanding of the background and the principles used in the evaluation of a project, and ensuring its financial viability.

Section I

1. Project: Definition, characteristics, importance, types, steps in identification of projects, project life-cycle.
2. Project management: meaning and scope. 3. Technical appraisal, Environmental appraisal, Managerial appraisal.

Section II

1. Economic & market appraisal including market survey for forecasting future demand and sales. 2. Financial appraisal: project cost estimation & working capital requirements, sources of funds, appropriate composition of funds (capital budgeting), preparation of projected financial statements viz. Projected balance sheet, projected income statement, projected funds & cash flow statements. Preparation of detailed project report.

Section III

1. Need & techniques for ranking of projects : payback method, accounting rate of return, internal rate of return, net present value method, net terminal value method, multiple internal rate of return.

Text Books:

1. Pinto, (2009), Project Management, 1st Edition, Pearson Education.
2. Maheshwari, S.N., (2009), Management Accounting & Financial Control, 14th edition, Sultan Chand & Sons.

Reference Books:

1. Chandra, Prasanna, (2009), Projects: Planning, Analysis, Financing, Implementation and Review, 7th edition, McGraw Hill Education.
2. Choudhury, S, (2007). Project Management, 1st Edition, Tata Mc Graw Hill Publishing Company.
3. Bhavesh, M. Patel (2009). Project Management: Strategic Financial Planning Evaluation and Control, Vikas Publishing House Pvt. Ltd.
4. Panneerselvam, R., and Senthilkumar, P., (2007), Project Management, Prentice Hall of India.

BACHELOR OF COMMERCE [PROFESSIONAL]

SEMESTER 4

BCP 401 : Cost Accounting: This paper aims at acquainting the students with basic concepts used in cost accounting and various methods involved in cost ascertainment systems.

Section I

Concept & classification: Material, labour, overhead, fixed & variable, Classification of Costs; direct & indirect, product & period costs. Preparation of cost-sheet. Material Control , Levels of Material Control, Needs of Material Control, Techniques of Material Control, Material Purchase and Stores Control. Methods of Evaluating Material Issues ; FIFO, LIFO, Average Cost Method, Inflated Price Method, HIFO, Material Losses and Miscellaneous Items in Materials. Labour Cost, Computation and Control. Remuneration and Incentives.

Section II

Overhead – Classification; Definition of Overhead, Functional Classification Of overhead, Classification with Regards to Behavior of Expenditure. Necessity of Classification of Overhead into Fixed and variable. Job, Batch and Contract Costing. Process Costing. Marginal Costing- Its Meaning and Importance, Cost volume profit analysis: Contribution, PV ratios, Break even analysis .Use of Cost Data in Managerial Decision Making; Conditions of boom & depression, margin of safety. Relevant costs & decision making: Pricing product profitability, make or buy decision. Standard costing and variance analysis: Material labour & overhead Variances.

Section III

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

Text Books

1. Jawahar Lal, Cost Accounting. Tata McGraw Hill.

Reference Books

1. Fundamentals of Cost Accounting, Dr. S.N. Maheshwari, Sultan Chand & Sons.

BACHELOR OF COMMERCE [PROFESSIONAL]

BCP 402: Financial Management: (*Non-Traditional Paper*) – This paper teaches students to appreciate the role of the finance in an organization, enables them to identify sources from where funds can be raised, familiarizes them with the techniques to be employed for investing the funds. It enables the students to develop keener understanding of financial market operations, and familiarizes the students with basic corporate finance transactions.

Section I

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

Section II

1. Capital Budgeting-Meaning, importance and various techniques-accounting rate of return, pay back method, net present value, net terminal value, internal rate of return, profitability index method. 2. Measurement of cost of capital: cost of debt, cost of preference shares, costs of equity shares, calculation of overall cost of capital based on Historical and Market Weights.

Section III

1. Operating and Financial Leverage, Capital Structure Decision. NI approach, NOI approach, MM approach, Traditional approach. 2. Working Capital Management-Definition, importance, factors affecting working capital. Sources of raising working capital finance.

Text Books:

1. Khan M.Y, Jain P.K., (2010), Financial Management, 3rd edition, McGraw Hill Education.
2. Maheshwari S.N., (2009), Financial Management- Principles and Practice, 9th Edition Sultan Chand & Sons.

Reference Books:

1. Kapil, Sheeba, (2010), Financial Management, 1st edition, Pearson Education.
2. Burk Demazo, (2010), Financial Management, Pearson Education.
3. Ross, Stephen, Westerfield, R., and Jaffe, J., (2004), Corporate Finance, 7th Edition, McGraw Hill Education.
4. Pandey I. M., (2007), Financial Management, Vikas Publishing House.

BACHELOR OF COMMERCE [PROFESSIONAL]

BCP 403 : Auditing: This paper teaches students to appreciate the role of auditing in business, understand the steps involved in the audit of accounts. It also familiarizes them with provisions of the companies act relating to the appointment, conduct and liabilities of an auditor.

Section I

Definition and Objectives of Auditing, Classes of Audit, Internal Check and Internal Audit, Internal Control, Distinction between Audit and Investigation.

Section II

Audit Program, Audit Evidence, Introduction to statements of standard audit practices.

Section III

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

Text Books

1. Kamal Gupta, Contemporary Auditing. Tata McGraw Hills.

Reference Books

1. N.D. Kapoor, Company Law. S. Chand & Co.

BACHELOR OF COMMERCE [PROFESSIONAL]

BCP 404 : Taxation Laws – II: This paper provides basic knowledge and equips the students with application of principles and provisions of Service Tax, VAT, Central Excise, and Customs Laws.

Section I

Central Sales Tax Act: 1. Features, Terms, Definitions. Registration of dealer. Procedure of Assessment. Filing of Returns. 2. Sales Tax Authorities: Powers, Functions; Penalty and Appeal. 3. Central Value Added Tax (CENVAT). 4. Service Tax. 5. Value Added Tax (VAT). 6. Introduction to Goods & Services Tax (GST).

Section II

Central Excise Act (1944): Meaning, Definitions. Levy & Collection. Classification of Goods, Valuations, Assessment. Payment of Duty & Removal of Goods, Refund of Duties. Penalties & Appeals.

Section III

Customs Act (1962): Overview. Levy, Collection, and Exemption from Customs Duty. Date of Determination of Duties & Tariff Valuation. Prohibitions/Restrictions of Export & Import. Determination of Duty where Goods consist of Articles of different Rate of Duties. Warehousing. Duty Drawbacks u/s 74 & 75.

Text Books

1. V.S Datey; Indirect Taxes & Corporate Laws. Taxman Publications.

Reference Books

1. Sandhu & Dhaliwal; Indirect Tax Laws. Sharma Publications.
2. N.S. Govindan; Indirect Taxes. C. Sitaram & Co. Pvt. Ltd.

BACHELOR OF COMMERCE [PROFESSIONAL]

BCP 405 : Business Research Methodology: (*Non-Traditional Paper*) – This paper provides a solid foundation in Business Research To furnish the students with a sufficient knowledge of the stages in research process. It also familiarizes them with the different research tools and the use of them.

Section I

Terminology: Data and Information, Validity and Reliability, Deduction and Induction, Quantitative and Quantitative Methods. Research Project: Choice of Topic, Writing a Research Proposal – Objective, Hypothesis, Methodology, Timeframe.

Section II

Survey Methods: Survey Design – Sampling, Qualitative Data, Quantitative Data, Scaling Technique. Research Methods: Interview Method, Observational Method, Questionnaires, Case Studies, Action Research, Documentary Sources.

Section III

Data Analysis: Types of Research Data, Frequency Distributions, Bar Charts, Histograms, Pareto Charts; Statistical Tools of Data Analysis – Mean, Median, Mode, Correlation, Regression. Report Writing: Formatting, Title Page, Abstract, Body, Introduction, Methods, Sample, Measures, Design, Results, Conclusions, References, Tables, Figures, Appendices. Presentation of Report: Skills and Methods.

Text Books:

1. Taylor, Bill, Sinha, G and Ghoshal, Taposh: Research Methodology, Prentice Hall of India.
2. Trochim, W.M.K.: Research Methods, Biztantra.

Reference Books:

1. D.K. Bhattacharjee: Research Methodology, Excel Books.
2. Kumar, M.S. & Prakash, M. : Project Work – Guidelines, Himalaya Publications.
3. Kothari, C.R.: Research Methodology – Methods and Techniques, Wiley Eastern.
4. Sadhu, A.N. & Singh, A: Research Methodology for Social Sciences, Sterling.

BACHELOR OF COMMERCE [PROFESSIONAL]

SEMESTER 5

BCP 501 : Financial Institutions, Services, And Markets: This paper highlights the meaning and significance of financial services available in the country. It enables the students to understand the role of financial services in the development of the capital market and the economy of the country.

Section I

1. Financial system in India: RBI and financial system, money market, characteristics, instruments, role of DFID, introduction to capital market, its role, significance. 2. History of stock exchanges, regulations of stock exchanges, licensed dealer, online trading concept, qualification for membership, functions of stock exchanges, regulations on trading, measures to promote healthy stock markets.

Section II

1. Structure of Indian Financial markets; Major players in the capital market – NSE, OTCEL, Regional Exchanges; Role of Broker, merchant banker, underwriter, depository. 2. Types of instruments in the Indian Market - Equity, Preference Shares, Debentures, Bonds, Warrants, Options, Convertible securities, Fixed deposits, Derivatives, Debt Securitization, Commercial Paper, Euro Issue etc.

Section III

1. Regulations of the capital market in India; Securities and contracts Regulation Act; SEBI. 2. Evolution of Merchant Banking, scope, functions and its role in Indian context. SEBI Guidelines for Merchant Bankers. 3. SEBI Guidelines on Issue Management, Pre-Issue & Post Issue work; Designing & pricing of Instruments preparing for public issues.

Text Books:

1. MY Kahn (2004); Indian Financial System: Theory and Practice, 4th Edition; Tata McGraw Hill.

Reference Books:

1. Sundaram and Varshney, (2004); Banking Theory, Law, and Practice, 3rd Edition; Sultan Chand and Sons Publisher.

BACHELOR OF COMMERCE [PROFESSIONAL]

BCP 502 : Security Analysis & Portfolio Management: (Non-Traditional Paper) – This paper enables the students to appreciate the importance of time value of money in the context of investment decisions, analyze the various investment options available in terms of risk and return, and to identify avenues for the investment of Personal funds.

Section I

1. Investment management: objective, investment opportunities, and philosophy of individual & institutional investors. 2. Fundamental analysis: concept and significance of economic analysis, industry analysis: introduction, need for industry analysis, alternative classification of industry, industry life cycle analysis, economic factors & industry analysis, SWOT analysis for industries.

Section II

1. Company analysis: nature and style of management, key role of financial analysis, ratio analysis. 2. Technical analysis: different techniques of analysis, Dow Theory, volume indicators, market sentiment indicators, confidence indicators, points & figure charting, bar charting. 3. Efficient market theory random walk: weak form, semi-strong, strong form of market. 4. Empirical tests. Comparison of random walk, technical & fundamental analysis.

Section III

1. Portfolio analysis selection: portfolio theory, return portfolio risk, efficient set of portfolios, optimum portfolio, capital asset pricing theory (CAPM), capital market line, security market line, corporate or folio management in India, portfolio revision techniques, constant value & constant ration plan, formula plan, dollar cost averaging. 2. Options & futures: concept of derivatives, option trading, option contracts settlement, pricing of option futures, concept of futures, characteristics of future contract, its types, difference between future, options, forwards & badla contracts. 3. Introduction to Investments. 4. Portfolios of risky securities. 5. Efficient frontier. 6. Sharpe's Single index model: Capital assets pricing model.

Text Books:

1. Investment Analysis and Portfolio management – Prasanna Chandra – TMH - 2nd Edition, 2005.
2. Investments – Zvi Bodie, & Mohanty – TMH – 6th Edition, 2005.
3. Investment Management – VK Bhalla - S.Chand & Co.
4. Security Analysis & Portfolio Management, S.Bhat, Excel Books.

BACHELOR OF COMMERCE [PROFESSIONAL]

BCP 503 : Principles & Practices of Banking: (*Non-Traditional Paper*) – This paper introduces the students to the principles of sound banking, exposes them to the day-to-day workings of banks and non-banking financial companies, and also, familiarizes them with the Basel I, II, and III norms.

Section I

Banker and customer: general and special relationship; mandatory function of the banker, nature of banking business, negotiable instruments and their characteristics, payment of cheques and other instruments, dishonor of cheques: grounds and protection. Collection of cheques and other instruments, protection to the collecting banks under the negotiable instruments act, endorsements on cheques, bills of exchange, different types of endorsements - forged endorsements. Holder of value - holder/payment in due course.

Section II

Types of customers and account holders, procedure and practice in opening and conducting the accounts of customers particularly individuals including minors, joint account holders, non-resident accounts, accounts of partnership firms, joint stock companies, clubs and associations, hindu undivided family, etc. Steps to be taken on death, lunacy, bankruptcy, winding up. Accounts of government departments, payment of pension, certificate of deposit.

Section III

Services to customers: remittance of funds of demand drafts, mail transfers, telegraph/telex transfers, safes, lockers, safe custody of articles, standing instructions, credit cards. International Banking Conventions & Agreements: Basel I, II, III norms.

Text Books

1. Varshney, Banking Law and Practice, S. Chand, New Delhi.
2. Gautam and Soni, Law and Practice of Banking, Sharma Publications, Jalandhar.

BACHELOR OF COMMERCE [PROFESSIONAL]

BCP 504 : Principles & Practices of Insurance: (*Non-Traditional Paper*) – This paper introduces the students to the principles of insurance, basics of actuarial practice, concept of insurance as an investment avenue, and marketing of insurance products.

Section I

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

Section II

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

Section III

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

Text Books

1. Gopal Krishan, Insurance Principles and Practices. Sterling Publishers.

References

1. Gautam and Soni, Banking and Insurance. Sharma Publications, Jalandhar.

BACHELOR OF COMMERCE [PROFESSIONAL]

Internship Programme: (*Non-Traditional*) – Gives hands on work experience in a corporate environment.

BCP 505 : Inetrnship Programme: (*Non-Traditional*) – Same as above. (Internship programme is sandwiched between the 5th and the 6th semesters.)

BACHELOR OF COMMERCE [PROFESSIONAL]

SEMESTER 6

BCP 601 : Inetrnship Programme: (*Non-Traditional*) – Same as above. (Internship programme is sandwiched between the 5th and the 6th semesters.)

BACHELOR OF COMMERCE [PROFESSIONAL]

BCP 602 : Marketing Management: (*Non-Traditional Paper*) – This paper introduces the students to concepts of advertising, sales, and communications, and offers a good foundation and the necessary skills for devising and executing effective marketing plans.

Section I

1. Marketing: Nature and scope of marketing, concepts of traditional and modern marketing, marketing environment-marketing and its environment. 2. Consumer Buying Behavior: Factors affecting, purchase behavior.

Section II

1. Market segmentation: Nature, basis & strategies. 2. Marketing mix: Introduction & factors affecting. 3. Product decisions: Product definition, new product development process, product life cycle, positioning, branding & packaging decisions.

Section III

1. Pricing decision: Importance, objectives & strategies. 2. Product promotion: Promotion mix & factors affecting it. 3. Distribution: Channel decisions, types & factors, physical distribution system & its components. 4. Marketing of services: Introducing services, characteristics, services marketing mix, successful marketing of service, mastering service quality.

Text Books:

1. Kotler, Armstrong, Agnihotri and Haque, (2010), Principles of Marketing- A South Asian Perspective, 13th edition, Pearson Education.
2. Ramaswamy and Namkumar, S., (2009), Marketing Management Global Perspective: Indian Context, McMillan, Delhi.

References:

1. Saxena, Rajan, (2008), Marketing Management, 3rd edition, McGraw Hill Education.
2. Kumar, Arun and Meenakshi, N., (2009), Marketing Management, Vikas Publishing House.
3. Russel, Winer, (2007), Marketing Management, 3rd edition, Pearson Education.
4. Kotler, Koshi Jha, (2009), Marketing Management, 13 edition, Pearson Education.

BACHELOR OF COMMERCE [PROFESSIONAL]

BCP 603 : Business Intelligence: (*Non-Traditional Paper*) – This paper familiarizes the students with the technical components of business intelligence, helps them understand how the technical components of business intelligence are managed in theory, and to develop an understanding of the modern information technology and the business opportunity it offers.

Section I

Introduction to Business Intelligence; Data Warehousing - Data Transformation - ETL Process; information storing and retrieval; semantics and ontologies; handling unformatted information; handling information with many different formats.

Section II

Business Performance Management; Data Mining for Business Intelligence – cluster analysis; information logistics; interpreting information and learning.

Section III

Text and Web Mining; CRM; Neural Networks; Business Intelligence Implementation: Integration; data visualization techniques.

Text Books

1. Baranes A. (2011) “Business Intelligence for Business”.

Reference Books

1. Turban, E, Sharda, R, Arnsson, J E, King, D, Pearson Prentice Hall, Business Intelligence : A Managerial Approach.

BACHELOR OF COMMERCE [PROFESSIONAL]

BCP 604 : Business Ethics: (*Non-Traditional Paper*) – Financial managers, more than anyone else, need to ground their actions and decisions in ethics. This paper helps students to understand their responsibility towards all the stakeholders in a business. It also helps build mechanism to take ethically and morally sound business decisions.

Section I

1. Introduction to Business Ethics a. Definition b. Role in various types of business structures 2: Why are Ethics in Business Important? a. Define responsibilities and obligations b. Structure of business ethics. 3: Ethics in the Workplace a. Small Business Ethics b. Codes of Conduct c. Code of Ethics 4: Corporate Responsibility a. Definition b. Case Study. 5: Corporate Compliance a. Definition b. Responsibility c. Laws and Regulations.

Section II

1: Social Responsibility. Business accountability. Ethical Values. Environment. 2: Ethics' Positive Impact on Business a. Employee rights b. Productivity c. Legality Issues. 3: International Business Ethics a. Why is it necessary? b. Global Competition c. Corporate Integrity.

Section III

1: Consumer Rights a. Expectations vs. Reality b. A Bridge between Business and Society. 2: Business Ethics and the Financial World a. Various examples of Insider Trading, Junk Bonds and Leveraged Buyouts.

Text Books

1. Ferrell, O.C., Fraedrich, John, and Ferrell, Linda (2010). Business Ethics, Ethical Decision Making & Cases, 8th Edition. Boston, MA: Prentice Hall. ISBN: 978-1-4390-4223-6
2. Tom L. Beauchamp and Norman E. Bowie (eds.), *Ethical Theory and Business*, fifth edition (Upper Saddle River, N.J.: Prentice-Hall, 1997) ISBN: 0-13-398520-2

BACHELOR OF COMMERCE [PROFESSIONAL]

BCP 605 : Financial Modeling: (*Non-Traditional Paper*) – This paper teaches advanced statistical prediction and projection techniques; quantitative evaluation of a portfolio, a project, or any other investment. The paper also teaches the basics of Cash Flow forecasting, business valuation, and scenario planning, etc.

Section I

Introduction to valuation - The importance of valuation - Understanding enterprise value and equity value. Valuation method 1: Comparable Company Analysis - Selecting comparable companies - Spreading comparable companies - Analyzing the valuation multiples - Concluding and understanding value. Valuation method 2: Precedent Transactions Analysis - Selecting comparable transactions - Spreading comparable transactions - Concluding value. Valuation method 3: Discounted Cash Flow (DCF) analysis - Understanding unlevered free cash flow - Forecasting free cash flow - Forecasting terminal value - Present value and discounting - Understanding stub periods. Performing sensitivity analysis - Weighted Average Cost of Capital (WACC) - Using the CAPM to estimate the cost of equity - Estimating the cost of debt - Understanding and analyzing WACC - Concluding valuation - Aggregating the three methodologies - Concluding value.

Section II:

Introduction to financial modeling - Understanding the links between the financial statements - Understanding circularity - Setting up and formatting the model - Selecting model drivers and assumptions - Modeling and projecting the financial statements - Projecting the income statement - Projecting the balance sheet - Projecting the cash flow statement - Creating the debt and interest schedule - Revolver modeling - Analyzing and concluding the model - Analyzing the output - Stress testing the model - Fixing modeling errors - Advanced modeling techniques - Using the model to create a Discounted Cash Flow (DCF) Analysis.

Section III:

Recruiting and Interviewing - What are financial institutions and investment banks looking for? - General interviewing overview - Qualitative/fit questions - Technical questions - After the interview - Following up - Selecting a firm - Selecting a group - Anything you ever wanted to know about investment banking.

Text Book:

1. Simon Benninga, “Financial Modeling”, 3rd edition, MIT Press; ISBN: 978-0262026284

Reference Books

1. John Tennent & Graham Friend, “Guide to Business Modelling”, The Economist Books; ISBN: 978-1861971265