

Guru Nanak Dev Engineering College, Ludhiana

An Autonomous College under UGC Act 1956

Bachelor of Commerce (Entrepreneurship)

SEMESTER 1

Guru Nanak Dev Engineering College, Ludhiana

An Autonomous College under UGC Act 1956

Bachelor of Commerce (Entrepreneurship)

Course Code: BCE101

Course Title: Entrepreneurial Business Management

Program: B.Com Entrepreneurship	L: 3 T: 1 P: 0	Credits: 4
Semester: 1	Theory/Practical: Theory	Teaching Hours: 39(L)+13(T)=52 hrs
Total Max. Marks: 100	Continuous Assessment (CA) Marks: 40	End Semester Examination (ESE) Marks: 60
Minimum percentage of Numerical / Design / Programming Problems: Nil		
Duration of End Semester Examination (ESE): 3 hours		
Course Type: Core Course		

Prerequisites: NIL

Additional Material required in ESE: NIL

On completion of the course, the student will have the ability to:

CO#	Course Outcomes
1	Describe fundamental concepts, nature and principles of Management
2	Explain the role and responsibilities of managers and adapt to the various styles of management across organizations.
3	Develop analytical abilities to face the business situations and new ventures.
4	Apply various tools that would facilitate the decision making process in the business.
5	Develop peer based learning and working in groups and teams.

Contents

PART-A

UNIT-I

10(L) Hrs

Management: Meaning, definitions, nature and scope, functions of management. Managerial roles and skills, Forms of Business organization, Evolution of management thoughts and thinkers: scientific management, quantitative approach, behavioral approach, systems approach, contingency approach.

UNIT-II

9(L) Hrs

Planning: nature, scope, objectives, and types of plans, planning process, MBO: concept and process of MBO. Decision Making: process, types and techniques. Management by Exception.

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PART-B

UNIT-III

10(L) Hrs

Organizing: concept, nature, types, principles and process; Formal and Informal organizations. Departmentalization: concept and bases, Authority: Definition, types, Responsibility and Accountability, Delegation, Decentralization v/s Centralization, determinants of effective decentralization, Line and staff authority: Issues and Remedies, Coordination – types, techniques.

UNIT-IV

10(L) Hrs

Staffing: concept, nature, importance and process of Recruitment and selection, Motivation – concept, importance, theories of motivation: Maslow's need hierarchy theory, Herzberg's theory, Theory X and theory Y, Vroom's Expectancy model. Control: function, process and types of control.

Text Books

1. Harold Koontz, and Heinz Weihrich, Essentials of Management: An International Perspective, New Delhi, McGraw-Hill, 11th Edition, 2020.
2. V S P Rao & V H Krishna, Management, Excel Books, 3rd Edition, 2019.
3. P. Subba Rao, Principles of Management, Himalaya Publishing, 2nd Edition, 2016.

Reference Books

1. Dubrin, Management: Concepts & Cases, Cengage Learning Ferrell, 8th Edition, 2009.
2. Business: A Changing World, Tata Mc Graw Hill P C Tripathi & P N Reddy, 3rd Edition, 2012.
3. Richard L Daft, The New Era of Management, New Delhi, Thomson, 11th Edition, 2016.
4. Stephen P Robbins, Mary Coulter and Neharika Vohra, Managemnt, New Delhi, Pearson, 18th Edition, 2020.

Online Learning Materials

1. <https://www.pdfdrive.com/principles-of-management-organisational-behaviourpdf-d34318590.html>

Accessed on July 22, 2024

Guru Nanak Dev Engineering College, Ludhiana

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Bachelor of Commerce (Entrepreneurship)

Course Code: BCE102

Course Title: Financial Accounting

Programme: B.Com Entrepreneurship	L: 3 T: 1 P: 0	Credits: 4
Semester: 1	Theory/Practical: Theory	Teaching Hours: 39(L)+13(T)=52 hrs
Total Max. Marks: 100	Continuous Assessment (CA) Marks: 40	End Semester Examination (ESE) Marks: 60
Minimum percentage of Numerical / Design / Programming Problems: 40		
Duration of End Semester Examination (ESE): 3 hours		
Course Type: Core Course		

Prerequisites: NIL

Additional Material required in ESE: Simple Calculator

On completion of the course, the student will have the ability to:

CO#	Course Outcomes
1	Understand the basic underlying concepts, principles and conventions of accounting.
2	Identify the rules of debit and credit in accounting.
3	Get an overview of the regulatory framework of accounting in India.
4	Prepare trading, profit & loss and balance sheet of a firm.
5	Comprehend the concept of depreciation and different methods to treat depreciation in accounting.

Contents

PART-A

UNIT-I

10(L) Hrs

Introduction to Accounting- Meaning, objectives and Scope of Financial Accounting, Concept of Book Keeping, Basic Accounting terms, users of accounting information, limitations of Financial Accounting. Accounting Concepts and Conventions. The Accounting Equation; Types and Nature of Accounts, Rules of Debit and Credit

Accounting Standards- Concept, objectives, benefits, brief review of Accounting Standards in India.

UNIT-II

9(L) Hrs

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Accounting process: Recording Transactions in Journal; Preparation of Ledger Accounts, Subsidiary Books; Preparation of Trial Balance. Joint Venture – Meaning, types, determination of profits under different methods.

PART-B

UNIT-III

10(L) Hrs

Depreciation: Meaning, need & importance of depreciation, methods of charging depreciation (WDV & SLM). Voyage Accounts– Meaning, accounting treatment in case of complete voyage. Company Accounts Financial Statements of Not-for-Profit Organizations

UNIT-IV

10(L) Hrs

Preparation of Trading and Profit & Loss Account and Balance Sheet of sole proprietary business; Computerised Accounting: Computers and its application in accounting. Accounting software packages

Text Books

1. Maheshwari, S.N. and Maheshwari, S.K, “Financial Accounting”, Vikas Publishing House, New Delhi, 2009.
2. Mukherjee, A. and Hanif, M., “Financial Accounting”, 1st Edition, Tata McGraw Hill, 2003
3. IM Panday, “Financial Management”, 11th edition ,Vikas Publishing House Pvt Ltd.

Reference Books

1. Tulsian, P.C., Financial Accounting 1st Edition, Pearson, 2002.
2. Ramchandran, N. and Kakani, R.K., “Financial Accounting for Management”, 2nd Edition, Tata McGraw Hill, 2007.

Online Learning Material

1. https://www.sultanchandandsons.com/Images/BookImages/Chapters/626_TC%201270%20Booklet.pdf

Accessed on July 23, 2024

2. <https://www.toppr.com/guides/business-environment/business-functions/financial-management/>

Accessed on July 23, 2024

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Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL
1	Financial Accounting	Prof. Varadraj Bapat	IIT Bombay	https://onlinecourses.nptel.ac.in/noc24_mg81/prview

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Bachelor of Commerce (Entrepreneurship)

Course Code: BCE103

Course Title: Business Economics

Programme: B.Com Entrepreneurship	L: 3 T: 1 P: 0	Credits: 4
Semester: 1	Theory/Practical: Theory	Teaching Hours: 39(L)+13(T)=52 hrs
Total Max. Marks: 100	Continuous Assessment (CA) Marks: 40	End Semester Examination (ESE) Marks: 60
Minimum percentage of Numerical / Design / Programming Problems: Nil		
Duration of End Semester Examination (ESE): 3 hours		
Course Type: Core Course		

Prerequisites: NIL

Additional Material required in ESE: NIL

On completion of the course, the student will have the ability to:

CO#	Course Outcomes
1	Understand the basic concepts of managerial economics.
2	Measure price elasticity of demand, understand the determinants of elasticity and apply the concepts of price, cross and income elasticity of demand.
3	Understand and estimate production function and Law of Diminishing Marginal Utility.
4	Understand and explain four basic market models of perfect competition, monopoly, monopolistic competition, and oligopoly, and how price and quantity are determined in each model.
5	Understand the framework of Indian Economy and its working.

Contents

PART-A

UNIT-I

10(L) Hrs

Introduction to Business Economics: Business Economics: Meaning, Nature, Scope & Role of business economics in decision Making, Opportunity Cost Principle, Demand: Demand and its Determination, Demand function; Demand elasticity – Price, Income and cross elasticity, Use of elasticity for analyzing demand.

UNIT-II

10(L) Hrs

Indifference Curve Analysis: Meaning, Assumptions, Properties, Importance of Indifference Analysis, Limitations of Indifference Theory; Market Structure: Market Structure: Meaning,

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Assumptions and Equilibrium of Perfect Competition, Monopoly, Monopolistic Competition. Oligopoly (Meaning & Types)

PART-B

UNIT-III

10(L) Hrs

National Income: Measuring National Income. Problems in the measurement of National Income. Nature and Functions of Money, Liquidity preference theory and Keynesian Liquidity Trap. Meaning, Types and Theories of Inflation. Policies to control inflation.

UNIT-IV

9(L) Hrs

Business cycle: Meaning, types and phases. Monetary and Fiscal Policy. Multiplier: Concept, Features and Leakages. Macro-economic Framework in Indian Economy, Financial Administration: Finance Commission.

Text Books

1. H.L. Ahuja “Advanced Economic Theory”, 21st Edition, Sultan Chand 2019.
2. M.L. Jhingan “Macro Economic Theory”, 13th Edition, PHI, 2016

Reference Books

1. D.N. Dwivedi, “Macroeconomics Theory and Policy”, 5th Edition McGraw Hill, 2019.
2. T.R. Jain, V.K. Ohri “Introductory Microeconomics”, 2023rd edition, V K Publications , 2023.
3. Yadav. Shwetambni , “Microeconomics for Business Decisions”, 2023rd edition, Mahavir Publications, 2023

Online Learning Materials

1. https://ddceutkal.ac.in/Downloads/UG_SLM/Commerce/GE_1.pdf

Accessed on July 20, 2024

2. https://mpbou.edu.in/uploads/files/MACRO_ECONOMICS.pdf

Accessed on July 20, 2024

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Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL
1	Introduction to Microeconomics	Prof. Vimal Kumar	IIT Kanpur	https://onlinecourses.nptel.ac.in/noc21_hs52/preview

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Bachelor of Commerce (Entrepreneurship)

Course Code: BCE104

Course Title: Environmental Sciences

Programme: B.Com Entrepreneurship	L: 2 T: 0 P: 0	Credits: 0
Semester: 1	Theory/Practical: Theory	Teaching Hours: 26(L) hrs
Total Max. Marks: 100	Continuous Assessment (CA) Marks: 50	End Semester Examination (ESE) Marks: Nil
Minimum percentage of Numerical / Design / Programming Problems: Nil		
Duration of End Semester Examination (ESE): 3 hours		
Course Type: Core course		

Prerequisites: NIL

Additional Material required in ESE: NIL

On completion of the course, the student will have the ability to:

CO#	Course Outcomes
1	Understand environmental problems at local and national level through literature and general awareness.
2	Understand how an ecosystem works and how humans can help in maintaining a better ecosystem.
3	Apply interdisciplinary approach to understand key environmental issues and critically analyze them.
4	Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.
5	Gain practical knowledge by visiting wildlife areas, environmental institutes.

Contents

PART -A

UNIT-I

4(L) Hrs

Introduction to Environmental Studies: Multidisciplinary nature of Environmental Studies:
Scope & Importance Need for Public Awareness

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UNIT-II

5(L) Hrs

Ecosystems: Concept of an Ecosystem: Structure & functions of an ecosystem (Producers, Consumers & Decomposers) Energy Flow in an ecosystem: Food Chain, Food web and Ecological Pyramids

UNIT-III

4(L) Hrs

Natural Resources: Forest Resources: Their uses, functions, Deforestation, Water Resources: Their uses, functions & values, Pollution of Ground Water, Rainwater Harvesting, Land Resources: Land as a resource; Land degradation, Energy Resources: Renewable & non-renewable energy resources, use of alternate energy resources (Solar, Wind, Biomass, Thermal)

PART -B

UNIT-IV

6(L) Hrs

Biodiversity & its conservation: Types of Biodiversity: Species, Genetic & Ecosystem Examples of Endangered & Endemic species of India, Red data book

UNIT-V

7(L) Hrs

Environmental Pollution & Social Issues: Types, Causes, Effects & Control of Air, Water, Soil & Noise Pollution. Nuclear hazards and accidents & Health risks. Global Climate Change: Global warming, Ozone depletion, Acid rain, Melting of Glaciers & Ice caps, Rising sea levels. Environmental disasters: Earthquakes, Floods, Cyclones, Landslides

Field Work: Visit to a National Park, Biosphere Reserve, Wildlife Sanctuary Documentation & preparation of a Biodiversity (flora & fauna)

Text Books

1. Bharucha, E. Text Book for Environmental Studies. University Grants Commission, New Delhi, 3rd Edition, 2021.
2. Agarwal, K.C. Environmental Biology, Nidi Publ. Ltd. Bikaner, 3rd Edition, 2003.
3. De A.K., Environmental Chemistry, Wiley Eastern Ltd. Down to Earth, Centre for Science and Environment, 1st Edition, 2009.

Reference Books

1. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad – 380 013, India, Email:mapin@icenet.net, 2nd Edition,2020.
2. Brunner R.C., Hazardous Waste Incineration, McGraw Hill Inc. 480p, 1st Edition, 1989.
3. Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T, Environmental Encyclopedia, Jaico Publ. House, Mumbai, 2nd Edition, 2001.
4. Gleick, H.P, Water in crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute Oxford Univ. Press, 2nd Edition, 2007.

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Online Learning Materials

1. <https://vardhaman.org/wp-content/uploads/2021/03/ENVIRONMENTAL-SCIENCE-1.pdf>

Accessed on July 19, 2024

Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL
1	Environment Management	Prof. T V Ramachandra	IISc Bangalore	https://nptel.ac.in/courses/120108004

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Bachelor of Commerce (Entrepreneurship)

Course Code: BCE105

Course Title: Introductory Computing

Programme: B.Com Entrepreneurship	L: 2 T: 0 P: 0	Credits: 2
Semester: 1	Theory/Practical: Theory	Teaching Hours: 26(L) hrs
Total Max. Marks: 100	Continuous Assessment (CA) Marks: 40	End Semester Examination (ESE) Marks: 60
Minimum percentage of Numerical / Design / Programming Problems: Nil		
Duration of End Semester Examination (ESE): 3 hours		
Course Type: Core course		

Prerequisites: NIL

Additional Material required in ESE: NIL

On completion of the course, the student will have the ability to:

CO#	Course Outcomes
1	Understand the fundamentals of personal computers, applications usage etc.
2	Get the knowledge of peripherals of personal computers and booting process.
3	Use word processing packages for writing emails, letters and chapters etc.
4	Handle data using spreadsheets packages.
5	Design presentations for business analyses, industrial growth etc.
6	Identify the need for and importance of E-commerce in business sector.

Contents

PART-A

UNIT-I

5(L) Hrs

Computer Fundamentals: Introduction to computer system, Features of Computers, Classification of Computers, Components of Computer, Block diagram of Computer, Memory and Storage: Primary Memory, Secondary memory etc., Input Devices, Output Devices, Introduction to Operating System and its Types, Functions of OS, Computer Hardware, Computer Software: Application Software and System Software, Peripherals Devices, E-commerce, Language Translators: Compiler, Interpreter and Assembler.

UNIT-II

4(L) Hrs

Word Processing: Introduction to Microsoft Office, Features, Working with Word Document, Inserting Text, Editing Document, Saving a Document, Opening an Existing Document,

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Importing and Exporting Files, Closing a Document, Formatting Text, Page Formatting, Working with Tables, Mail Merge.

UNIT-III

4(L) Hrs

Spreadsheets: Overview of Spreadsheets, features, Working with Rows and Columns, Creating and Opening a Workbook, Formatting, Working with Worksheets, Formula, Functions, Conditional Formatting, Graphical Representation of Data, Sorting, Filtering and Protecting Worksheets.

PART-B

UNIT-IV

7(L) Hrs

Preparing Presentations: Microsoft PowerPoint, Creating New Presentations, Working with Slides, Inserting Text, Adding Graphics, Inserting Multimedia, Inserting Tables, Opening and Saving a Presentation, Transition Effects, Animation Effects, Printing Presentation Slides, Slide Show.

UNIT-V

6(L) Hrs

Introduction to E-commerce: Overview of E-commerce, E-commerce v/s Traditional commerce, E-commerce features, Benefits of E-Commerce, E-commerce models, AI in E-commerce, E-commerce impact on Customers, E-commerce fraud and scam, Case Studies on E-commerce.

Text Books

1. Ram, B., Computer Fundamentals Architecture and Organization. New Delhi: Age Publications, 5th Edition, 2018.
2. Kumar, Puneet, Computer Fundamentals and PC Software, Ludhiana: Kalyani Publishers, 3rd Edition, 2024.

Reference Books

- Arora, A., Computer fundamentals and applications. Vikas Publishing, New Edition, 2014
- Sinha, P.K. and Sinha, P., Foundation of computing. New Delhi: BPB Publications, 5th Edition, 2017.

Online Learning Materials

- 1 <https://www.geeksforgeeks.org/computer-fundamentals-tutorial/>

Accessed on July 25, 2024

- 2 https://www.tutorialspoint.com/computer_fundamentals/index.htm

Accessed on July 25, 2024

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Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL
1	Fundamentals of Computer Systems	Dr. Mangala Prasad Mishra	Indira Gandhi National Open University	https://onlinecourses.swayam2.ac.in/nou20cs03/preview

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Bachelor of Commerce (Entrepreneurship)

Course Code: BCE106

Course Title: Introduction to Marketing management

Programme: B.Com Entrepreneurship	L: 3 T: 0 P: 0	Credits: 3
Semester: 1	Theory/Practical: Theory	Teaching Hours: 39(L) hrs
Total Max. Marks: 100	Continuous Assessment (CA) Marks: 40	End Semester Examination (ESE) Marks: 60
Minimum percentage of Numerical / Design / Programming Problems: Nil		
Duration of End Semester Examination (ESE): 3 hours		
Course Type: Core Course		

Prerequisites: NIL

Additional Material required in ESE: NIL

On completion of the course, the student will have the ability to:

CO#	Course Outcomes
1	Explain the basics of marketing, selling, marketing mix and its core concepts
2	Describe the intricacies of the marketing segmentation, methods and marketing mix
3	Develop necessary skills for product formulation, Labeling and pricing the products.
4	Illustrate various components of product distribution.
5	Develop an understanding of promotion mix and strategies for successful promotion

Contents

PART-A

UNIT-I

9(L) hrs

Marketing: Nature and Scope of Marketing, customer needs, wants and demand. Various Marketing Concepts: production, product, selling, marketing and societal marketing, Analyzing marketing environment: micro, macro environment .

UNIT-II

10(L) hrs

Market segmentation: Need, concept, nature, basis and strategies, mass marketing vs. Segmentation. Marketing mix: 4Ps of products and 7Ps of services, components and factors affecting mix.

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PART-B

UNIT-III

10(L) hrs

Product decisions: Product definition, new product development process, and product life cycle, positioning, branding, packaging and labeling decisions. Pricing decisions: importance, objectives, designing strategies, Pricing Techniques

UNIT-IV

10(L) hrs

Distribution: Types of channel, factors affecting decision, Designing and Managing Marketing Channel, Managing Retailing, physical distribution system and its components. Product Promotion: promotion mix-introduction, importance, advantages and disadvantages of various components and factors affecting.

Text Books

- 1 Kotler, P., Keller, K.L. Koshy, A. and Jha, M., Marketing Management: A South Asian Perspective, Pearson Education, 2nd Edition, 2018.
- 2 Saxena, Rajan, Marketing Management, Fourth Edition, Tata McGraw Hill Education Pvt. Ltd, 4th Edition, 2019.

Reference Books

- 1 Etzel, M., Walker, B., Stanton, W. and Pandit, A Marketing Management, Tata McGraw Hill, 3rd Edition, 2014.
- 2 Ramaswamy, V.S and Namakumari, S. Marketing Management: Global Perspective Indian Context, Macmillan Publishers India Ltd, 2nd Edition, 2017.

Online Learning Materials

- 1 <https://iimbx.iimb.ac.in/marketing-management/>

Accessed on July 26, 2024

Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL
1	Marketing Management	Prof. Jayanat chaterjee, Dr. Shashi shekhar Mishra	IIT Kanpur	https://nptel.ac.in/courses/11010406

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Bachelor of Commerce (Entrepreneurship)

Course Code: BCE107

Course Title: Effective communication for Entrepreneurs–I

Programme: B.Com Entrepreneurship	L: 1 T: 1 P: 0	Credits: 2
Semester: 1	Theory/Practical: Theory	Teaching Hours: 13(L)+13(T)=26 hrs
Total Max. Marks: 100	Continuous Assessment (CA) Marks: 40	End Semester Examination (ESE) Marks: 60
Minimum percentage of Numerical / Design / Programming Problems: Nil		
Duration of End Semester Examination (ESE): 3 hours		
Course Type: Core course		

Prerequisites: NIL

Additional Material required in ESE: NIL

On completion of the course, the student will have the ability to:

CO#	Course Outcomes
1	Introduce students to the theory, fundamentals and tools of communication.
2	Help the students become the independent users of English language.
3	Develop in them vital communication skills which are integral to their personal, social and professional interactions.
4	Address the issues relating to the Language of communication.
5	Become proficient in professional written communication

Contents

PART-A

UNIT-I

3(L) Hrs

Introduction: Theory of Communication, Types and modes of Communication

UNIT-II

4(L) Hrs

Language of Communication: Verbal and Non-verbal (Spoken and Written). Personal, Social and Business Barriers and Strategies Intra-personal, Inter-personal and Group communication.

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PART-B

UNIT-III

3(L) Hrs

Reading and Understanding: Close Reading Comprehension Summary Paraphrasing Analysis and Interpretation Literary/Knowledge Texts. Autobiographies of famous Indian entrepreneurs.

UNIT-IV

3(L) Hrs

Writing Skills: Documenting, Report Writing, Making notes Letter writing, Corporate communication.

Text Books

- 1 Fluency in English - Part II, Oxford University Press, 2006 Edition.
- 2 Dr. Gauri Mishra, Dr RanjanaKaul, Dr Brati Biswas, Language through Literature (forthcoming) 2016 Edition.

Reference Books

- 1 Business English, Pearson, 2008 Edition.
- 2 Language, Literature and Creativity, Orient Blackswan, 2013 Edition.
- 3 William Zinsser, On Writing Well. Harper Resource Book. 2001 Edition.
- 4 Liz Hamp-Lyons and Ben Heasley , Study Writing. Cambridge University Press. 2006 Edition.

Online Learning Materials

- 1 <https://www.pdfdrive.com/business-communication-e18729927.html>

Accessed on July 30, 2024

Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL
1	Business Communication	Prof. A Malik	IIT Kharagpur	https://nptel.ac.in/courses/110105051

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Bachelor of Commerce (Entrepreneurship)

Course Code: LBCE105

Course Title: Introductory Computing

Programme: B.Com Entrepreneurship	L: 0 T: 0 P: 2	Credits: 1
Semester: 1	Theory/Practical: Theory	Teaching Hours: 26(L) hrs
Total Max. Marks: 50	Continuous Assessment (CA) Marks: 30	End Semester Examination (ESE) Marks: 20
Minimum percentage of Numerical / Design / Programming Problems: Nil		
Duration of End Semester Examination (ESE): Nil		
Course Type: Core course		

Prerequisites: NIL

Additional Material required in ESE: NIL

On completion of the course, the student will have the ability to:

CO#	Course Outcomes
1	Recognize the basics of using software on personal computers, etc.
2	Get the knowledge of installation process of Windows and LINUX operating system.
3	Utilize word processing software to write chapters, emails, and other types of writing.
4	Work with data by utilizing spreadsheet software.
5	Create presentations for industrial growth, business assessments, etc.
6	Utilize online browsers and email system.

Contents

Experiment No.	Experiment Title
1	Familiarisation with components of Computer System.
2	Installation process of Windows Operating System.
3	Installation process of LINUX/UNIX Operating System.
4	Working with control panel. <ul style="list-style-type: none">• To work with date and time.• To create new user accounts.• To install new hardware and configure existing hardware.• To install new software or remove existing installed software.
5	Working with Word Processing

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	<ul style="list-style-type: none">• Working with new document• Inserting text• Editing document• Saving and opening a document• Find and replace• Formatting text• Tabs and page formatting• Header and footer• Working with tables• Mail merge
6	Working with Spreadsheets <ul style="list-style-type: none">• Working with Rows and column• Creating, opening, saving and closing a workbook• Formatting worksheets• Working with formula• Conditional formatting• Printing worksheets• Graphical representation of data• Sorting and filtering
7	Working with Presentations <ul style="list-style-type: none">• Creating new presentation• Working with slides• Inserting text and adding graphics• Inserting multimedia• Inserting tables, symbols• Transition effects, animation effects, slide show
8	Working with Web Browsers and E-mail

Reference Books

- 1 Manuals available in Lab.

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SEMESTER 2

Guru Nanak Dev Engineering College, Ludhiana

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Bachelor of Commerce (Entrepreneurship)

Course Code: BCE108

Course Title: Fundamentals of E-commerce

Programme: B.Com Entrepreneurship	L: 3 T: 1 P: 0	Credits: 4
Semester: I	Theory/Practical: Theory	Teaching Hours: 39(L)+13(T)=52 hrs
Total Max. Marks: 100	Continuous Assessment (CA) Marks: 40	End Semester Examination (ESE) Marks: 60
Minimum percentage of Numerical / Design / Programming Problems: Nil		
Duration of End Semester Examination (ESE): 3 hours		
Course Type: Core Course		

Prerequisites: NIL

Additional Material required in ESE: NIL

On completion of the course, the student will have the ability to:

CO#	Course Outcomes
1	Develop understanding of fundamentals, functions of E commerce.
2	Develop a clear understanding and knowledge about the role of E commerce in Business.
3	Identify the role of E Commerce in various business sectors.
4	Develop understanding about various electronic payment systems.
5	Understand the new concepts coming in E commerce.

Contents

PART-A

UNIT-I

9(L) hrs

Electronic Commerce Framework, History, Basics and Tools of E-Commerce, Comparison of Web-based with Traditional Business; Growth of E-Commerce – Present, Future and Potential.

UNIT-II

10(L) hrs

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 E Commerce.

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PART-B

UNIT-III

10(L) hrs

Changing Structure of Organization, The Impact of E-Commerce on Various Business Sectors such as Entertainment, Education, Health Services, Publishing and Financial Services. Socio Economic Impacts of E-Commerce.

UNIT-IV

10(L) hrs

Electronic Payment System: Types of Payment System — E-Cash and Currency Servers, E Cheques, Credit Cards, Smart Cards, Electronic Wallets and Debit Cards. Electronic Data Interchange, Digital Signatures, Cryptography, Inter operatibility and Inter compatibility. Recent trends in E commerce.

Text Books

- 1 Diwan, Prag and Sushil Sharma: Electronic Commerce, A Manager's Guide to E, 1st Edition Business Vanity Books International, Delhi, 2000
- 2 Kalakota, Ravi and Shinston Andrew B: Frontiers of Eletronic Commerce, 1st Edition Addision Wesley, 2002

Reference Books

- 1 Minoli and Minoli: Web Commerce Technology Handbook, 1st Edition Tata McGraw Hill, NewDelhi, 2017
- 2 Schneider, Gray P.: Electronic Commerce, 12th Edition Cengage, 2016.

Online Learning Materials

- 1 https://gcgldh.org/downloads/eContent/LearningMaterial/ComputerScience/E_Commerce_M_Commerce_Concpts.pdf

Accessed on July 25, 2024

Guru Nanak Dev Engineering College, Ludhiana

An Autonomous College under UGC Act 1956

Bachelor of Commerce (Entrepreneurship)

Course Code: BCE109

Course Title: Cost Accounting

Programme: B.Com Entrepreneurship	L: 3 T: 1 P: 0	Credits: 4
Semester: I	Theory/Practical: Theory	Teaching Hours: 39(L)+13(T)=52 hrs
Total Max. Marks: 100	Continuous Assessment (CA) Marks: 40	End Semester Examination (ESE) Marks: 60
Minimum percentage of Numerical / Design / Programming Problems: 40		
Duration of End Semester Examination (ESE): 3 hours		
Course Type: Core Course		

Prerequisites: NIL

Additional Material required in ESE: Simple Calculator

On completion of the course, the student will have the ability to:

CO#	Course Outcomes
1	Understand and differentiate between Cost accounting and management accounting.
2	Develop the understanding of the concepts like material, Labour and their roles.
3	Study Reconciliation its need and Various methods of costing.
4	Analyze and apply the concepts of budgetary control for better decision-making.
5	Explain concepts like JIT, kaizen and other modern techniques of costing.

Contents

PART-A

UNIT-I

10(L) hrs

Cost Accounting: Meaning, Objectives, Nature and Scope, , Comparison between Cost, financial and management accounting – Application of Cost Accounting – Designing and Installation of Cost Accounting System –Cost Concepts: Cost Classification, Cost Unit – Cost Center – Elements of Cost –Preparation of Cost Sheet, Tenders and Quotations

UNIT-II

10(L) hrs

Material: Purchase, Storage and Material Control, Setting of Levels of Stock, Inventory Control Techniques. Methods of Pricing Material Issues.

Labour: Meaning and Components of Labour Cost. Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover.

Guru Nanak Dev Engineering College, Ludhiana

An Autonomous College under UGC Act 1956

Bachelor of Commerce (Entrepreneurship)

PART-B

UNIT III

9(L) hrs

Preparation of Unit Costing, Operation Costing, Service Costing.

Reconciliation of Cost and Financial Accounts: Need for reconciliation – Reasons for difference in profits – Problems on preparation of Reconciliation statements.

UNIT IV

10(L) hrs

Budgetary Control: Concept, Classification, Cash and flexible budgets, Zero Base Budgeting. Contemporary Developments in Costing: Activity-Based Costing, Just In Time (JIT), Target Costing, Life Cycle Costing, Value Analysis, Kaizen Costing, Total Quality Management.

Text Books

- 1 Goel, Rajiv, Management Accounting. International Book House, 2013 Edition.
- 2 Arora, M.N, A Textbook of Cost and Management Accounting. Vikas Publishing House, New Delhi, 2012 Edition.
- 3 Maheshwari, S.N. and S.N. Mittal, Management Accounting. Shree Mahavir Book Depot, New Delhi, 2017 Edition.

Reference Books

- 1 Garrison H., Ray and Eric W. Noreen, Managerial Accounting, McGraw Hill, 2016
- 2 M.Y Khan, P.K Jain, Management Accounting 7th edition, Mc Graw Hill Education
- 3 M.N Arora, Cost & Management Accounting, 10th edition, Vikas Publishing house Pvt. Ltd
- 4 Suveera Gill, Cost & Management Accounting- Fundamentals & its applications, 10th edition, Vikas Publishing house pvt, Ltd.
- 5 Dr.B.K Mehta, Cost & Management Accounting, 8th edition, SBPD Publishers.

Online Learning Materials

- 1 https://shodhganga.inflibnet.ac.in/bitstream/10603/148725/8/08_chapter%203.pdf

Accessed on July 30, 2024

- 2 <http://cbafaculty.org/CMCC/Standard%20Costing%202.pdf>

Accessed on July 30, 2024

- 3 <https://www.slideshare.net/mmubasharali/ratio-analysis-ppt>

Guru Nanak Dev Engineering College, Ludhiana

An Autonomous College under UGC Act 1956

Bachelor of Commerce (Entrepreneurship)

Accessed on July 30, 2024

Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL
1	Cost Accounting	Prof. Varadraj Bapat	IIT Bombay	https://onlinecourses.nptel.ac.in/noc24mg71/preview

Course Code: BCE110

Guru Nanak Dev Engineering College, Ludhiana

An Autonomous College under UGC Act 1956

Bachelor of Commerce (Entrepreneurship)

Course Title: Statistical Tools for Entrepreneurs

Programme: B.Com Entrepreneurship	L: 3 T: 1 P: 0	Credits: 4
Semester: I	Theory/Practical: Theory	Teaching Hours: 39(L)+13(T)=52 hrs
Total Max. Marks: 100	Continuous Assessment (CA) Marks: 40	End Semester Examination (ESE) Marks: 60
Minimum percentage of Numerical / Design / Programming Problems: Nil		
Duration of End Semester Examination (ESE): 3 hours		
Course Type: Core Course		

Prerequisites: NIL

Additional Material required in ESE: Simple Calculator and Graphs

On completion of the course, the student will have the ability to:

CO#	Course Outcomes
1	Learn the basic concepts of statistics like arithmetic mean, median and mode and partition values.
2	Understand the calculation of moments, skewness and kurtosis and determining whether the given distribution is normal or not.
3	Learn the concepts of correlation its managerial implications.
4	Understand the concept of regression analysis and their implications in practical life
5	Study the basics of sampling techniques and hypothesis testing

Contents

PART-A

UNIT-I

9(L) hrs

Introduction to Statistics: Meaning, Definitions, Features of statistics, Importance, Functions, Scope and Limitations of Statistics. Data Collection: Sources of Primary and Secondary data. Presentation of Data. Frequency distribution. Measures of Central Tendency: Mathematical averages - arithmetic mean, geometric properties and applications. Positional Averages: Mode and median (and other partition values including quartiles, deciles and percentile. Graphic presentation of measures of central tendency.

UNIT-II

10(L) hrs

Measures of Variation: Absolute and relative measures. Range, quartile deviation, mean deviation, standard deviation and their coefficients. Properties of Standard Deviation and Variance.

Guru Nanak Dev Engineering College, Ludhiana

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Correlation Analysis: Meaning of Correlation, Simple, multiple and partial, linear and non linear correlation, correlation and causation, scatter diagram, pearson's correlation coefficient and Rank Correlation.

PART-B

UNIT-III

10(L) hrs

Simple Regression Analysis: Meaning of Regression, Principle of least square and regression analysis, Calculation of regression coefficient, properties of regression coefficient, Relationship between correlation and regression coefficient.

Time Series Analysis: Components, Estimation of Trends (Graphical Method, Semi Average Method, Moving Averages Method and Method of Least Squares), Seasonal Variation.

UNIT-IV

10(L) hrs

Index Numbers: Meaning and Importance, Methods of Construction of Index Numbers: Weighted and Unweighted; Simple Aggregative Method, Simple Average of Price Relatives Method, Weighted Index Method: Laspeyres Method, Paasches Method and Fisher's Ideal Method including Time and Factor Reversal Tests, Consumer Price Index.

Sampling: Concept and definitions, census and sampling, probability samples and non-probability samples.

Text Books

1. S.C. GUPTA, Business Statistics, 2nd Edition , Himalaya Publishing House Pvt. Ltd., 2013.
2. Amir D Aczel & Sounderpandian "Complete Business Statistics", 7th Edition, Tata McGraw Hill, 2017.

References Books:

1. P.N. Arora & S. Arora "Statistics for Management", 6th Edition Sultan Chand and Sons, 2007
2. R. V. Hogg, J. McKean and A. Craig, "Introduction to Mathematical Statistics", 8th Edition, Pearson, 2021.

Online Learning Material

<https://ug.its.edu.in/sites/default/files/Business%20Statistics.pdf> Accessed on September 10, 2024.

https://ddceutkal.ac.in/Downloads/UG_SLM/Commerce/Business_Statistics.pdf Accessed on September 10, 2024.

Guru Nanak Dev Engineering College, Ludhiana

An Autonomous College under UGC Act 1956

Bachelor of Commerce (Entrepreneurship)

Course Code: BCE111

Course Title: Human Resource Management

Programme: B.Com Entrepreneurship	L: 3 T: 0 P: 0	Credits: 3
Semester: I	Theory/Practical: Theory	Teaching Hours: 39(L) hrs
Total Max. Marks: 100	Continuous Assessment (CA) Marks: 40	End Semester Examination (ESE) Marks: 60
Minimum percentage of Numerical / Design / Programming Problems: Nil		
Duration of End Semester Examination (ESE): 3 hours		
Course Type: Core Course		

Prerequisites: Nil

Additional Material required in ESE: NIL

On completion of the course, the student will have the ability to:

CO#	Course Outcomes
1	Explain the basics of Human Resource Management and analyze the evolution of HRM.
2	Appraise various functions of HRM that facilitate employee hiring viz. human resource planning, job analysis recruitment and selection.
3	Understand the role of training, development, career planning and performance appraisal functions in human resource development.
4	Analyze the functions of compensation management namely, wages and salary administration, incentives and fringe benefits.
5	Comprehend the meaning and concept of Industrial relations.

Contents

PART-A

UNIT-I

9(L) hrs

Human Resource Management - Definition , Objectives , Functions ,Scope , Importance - Evolution of HRM –HRM in India- Global perspective of HRM- Computer Application in Human Resource Management - Quality of a good Human Resource Managers

Guru Nanak Dev Engineering College, Ludhiana

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Bachelor of Commerce (Entrepreneurship)

UNIT-II

10(L) hrs

Human Resource Planning –factors affecting human resource planning, Job Analysis, Job Design, Job description and Job Specification.

Recruitment and Selection - Sources of Recruitment , Recruitment process, steps in selection - Career Planning , Man Power Planning and succession Planning - Placement and Induction.

PART-B

UNIT-III

10(L) hrs

Training –Need and importance of training and development, methods of Training, design and evolution of training- Performance Appraisal –need, Methods of Performance Appraisal - process–Compensation management-concept and components, wage fixation, Wage Incentive - Fringe Benefits - Employees Welfare - Safety and Health Measures

UNIT-IV

10(L) hrs

Industrial Relations - Meaning & Characteristics Industrial Relations ,Parties to Industrial relations, Nature of Trade Unions, Problems of Trade Union –Collective Bargaining- Concept, Scope, objectives, steps-Ethical issues in HRM-HRM in a changing environment – Changing environment and Challenges before HR manager

Text Books

1. C.B. Memoria, Personal Management, 31st Edition Himalaya Publication 2023.
2. K. Aswathappa, Human Resource Management, 10th Edition, Tata McGrawHill, 2023

Reference Books

1. Monnappa and Saiyadan, Personnel Management, 2nd Edition Tata McGraw Hill, 2010
2. Dessler, Garg, Human Resource Management, 17th edition Pearson education. 2023

Online Learning Materials

1. <https://www.pdfdrive.com/human-resource-management-theory-and-practice-e184356439.html>

Accessed on July 29, 2024

Guru Nanak Dev Engineering College, Ludhiana

An Autonomous College under UGC Act 1956

Bachelor of Commerce (Entrepreneurship)

Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL
1	Principles of Human Resource Management	Prof. A Malik	IIT Kharagpur	https://nptel.ac.in/courses/110105069

Guru Nanak Dev Engineering College, Ludhiana

An Autonomous College under UGC Act 1956

Bachelor of Commerce (Entrepreneurship)

Course Code: BCE112

Course Title: Innovation and Creativity for Entrepreneurs

Programme: B.Com Entrepreneurship	L: 3 T: 0 P: 0	Credits: 3
Semester: I	Theory/Practical: Theory	Teaching Hours: 39(L) hrs
Total Max. Marks: 100	Continuous Assessment (CA) Marks: 40	End Semester Examination (ESE) Marks: 60
Minimum percentage of Numerical / Design / Programming Problems: Nil		
Duration of End Semester Examination (ESE): 3 hours		
Course Type: Core Course		

Prerequisites: NIL

Additional Material required in ESE: NIL

On completion of the course, the student will have the ability to:

CO#	Course Outcomes
1	Study various concepts of Innovation and creativity
2	Study the various Types and hurdles associated with implementing Innovation
3	Implement Creativity and the various tools of creativity
4	Discuss the various approaches to innovation
5	Study emerging tools and techniques for Innovation and Creativity

Contents

PART-A

UNIT-I

9(L)hrs

Innovation & Creativity: Meaning, Concept, Characteristics, Importance, Principles of Innovation, Process of Innovation. Creativity: Meaning, Concept, Importance, Creativity Process, Hurdles To Creativity.

UNIT-II

10(L)hrs

Innovation Management: Concept, Scope, Characteristics, Evolution of Innovation Management, Significance, Factors Influencing Innovation. Types of Innovation Incremental and Radical Innovation, Factors that Favor Incremental Innovation, Service Innovations, Innovations in Processes, Moving Innovation to Market

Guru Nanak Dev Engineering College, Ludhiana

An Autonomous College under UGC Act 1956

Bachelor of Commerce (Entrepreneurship)

PART-B

UNIT-III

10(L)hrs

Tools for Creativity: Creativity Tools and Techniques, Lateral Thinking, off The Wall Thinking & Thinking Hats Method, Brainstorming, Entrepreneurial Creativity, Characteristics of Creative Groups, Components of Individual Creativity, Individual Creativity Techniques: Meditation, Self-Awareness, Time Pressure and Creativity, Steps for Increasing Your Own Creativity. Traditional V/S Creative Thinking

UNIT-IV

10(L)hrs

Creative Personality, Micro and Macro Perspectives of creativity and Innovation: Systems Approach to Innovation, Innovation in the context of Emerging Economies- Organizational factors affecting innovation and creativity at the firm level, Leadership, Innovations and creativity. Framework for innovations, Innovations developed by Open Technology Communities.

Text Books

- 1 Pradip N Khandwalla, Lifelong Creativity, an Unending Quest, Tata McGraw Hill, Edition 2nd, 2004.
- 2 Innovation Management, C. S. G. Krishnamacharyulu, R. Lalitha, Himalaya Publishing House, Edition 3rd, 2010.
- 3 P. N. Rastogi, Managing Creativity for Corporate Excellence, Macmillan Edition 4th, 2020.

Reference Books

1. Vinnie Jauhari, Sudanshu Bhushan, Innovation Management, Oxford Higher Education, Edition 1st 2014.
2. Dale Timpe, Creativity, Jaico Publishing House, Edition 4th 2013.
3. Brian Clegg, Paul Birch, Creativity, Kogan. Edition 2nd, 2019.

Online Learning Materials

- 1 <https://www.pdfdrive.com/innovation-management-and-new-product-development-e176371000.html>

Accessed on July 21, 2024

Guru Nanak Dev Engineering College, Ludhiana

An Autonomous College under UGC Act 1956

Bachelor of Commerce (Entrepreneurship)

Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL
1	Innovation, Business Models and Entrepreneurship	Prof. Rajat Agrawal, Prof. Vinay Sharma	IIT Roorkee	https://nptel.ac.in/courses/110107094

Course Code: BCE113

Course Title: Indian Constitution

Programme: B.Com Entrepreneurship	L: 2 T: 0 P: 0	Credits: 2
Semester: I	Theory/Practical: Theory	Teaching Hours: 26(L) hrs
Total Max. Marks: 100	Continuous Assessment (CA) Marks: 40	End Semester Examination (ESE) Marks: 60
Minimum percentage of Numerical / Design / Programming Problems: Nil		
Duration of End Semester Examination (ESE): 3 hours		
Course Type: Core course		

Prerequisites: NIL

Additional Material required in ESE: NIL

On completion of the course, the student will have the ability to:

CO#	Course Outcomes
1	Acquaint with legacies of constitutional development in India and help those to understand the most diversified legal document of India and Philosophy behind it.
2	Explain the Preamble & Directive principles of State Policy.
3	Recognize Fundamental Rights and duties
4	Describe the structure of the Union Government and outline the role of President, Vice President, Prime Minister and Council of Ministers.
5	Describe the structure of State Government and analyze the role of Governor and Chief Minister, Election Commissioner, NHRC.

Contents

PART-A

UNIT-I

6(L) hrs

Guru Nanak Dev Engineering College, Ludhiana

An Autonomous College under UGC Act 1956

Bachelor of Commerce (Entrepreneurship)

Historical Background, Constituent Assembly of India, Philosophical foundations of the Indian Constitution, Salient features and nature of the constitution, Preamble, Directive Principles of State Policy, Citizenship, Constitutional Remedies for citizens.

UNIT-II

7(L) hrs

Fundamental Rights: Introduction & its scheme, Right to Equality (Art.14), Right to Fundamental Freedoms (Art. 19), Right to Life (Art. 21), Directive Principles of State Policy: importance and implementation, Fundamental Duties and its legal status.

PART-B

UNIT-III

6(L) hrs

Union Government and its Administration Structure: President and Vice President: Role, power and position, PM and Council of ministers, Cabinet and Central Secretariat, Lok Sabha, Rajya Sabha, The Supreme Court and High Court: Powers and Functions.

UNIT- IV

7(L) hrs

State Government and its Administration: Governor, Role and Position, CM and Council of ministers, Relation between the Union and the States. Elections: Election Commission of India, National Human Rights Commission, National Commission for Women.

Text Books

1. Durga Dass "Introduction to The Constitution of India", 26th Edition, Hall of India Pvt.Ltd.
2. Subash Kashyap "Our Constitution", 27th Edition, Lexis Nexis 2024
3. J.N. Pandey, "Constitutional Law of India", 6th Edition, Central Law Agency, 2024

Reference Books

1. D.C. Gupta, "Indian Government and Politics", 8th Edition Vikas Publishing, 2018.
2. H.M. Seervai, "Constitutional Law of India", 4th Edition, Law & Justice Publishing, 2021
3. V.N. Shukla, Constitution of India, 10th Edition, Eastern Book Company, 2006

Online Learning Materials

1. https://mrcet.com/downloads/digital_notes/EEE/24082023/INDIAN%20CONSTITUTION%20DIGITAL%20NOTES.pdf
Accessed on August 01, 2024
2. https://www.kpscvaani.com/media/study_materials/Indian%20Constitution/Indian%20Constitution/Indian_Constitution_r8nYyhV.pdf
Accessed on August 01, 2024

Guru Nanak Dev Engineering College, Ludhiana

An Autonomous College under UGC Act 1956

Bachelor of Commerce (Entrepreneurship)

Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL
1	Constitutional Studies	Prof. Sudhir Krishnaswami	National Law School of India University	https://onlinecourses.nptel.ac.in/noc20_lw03/preview

Guru Nanak Dev Engineering College, Ludhiana
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Bachelor of Commerce (Entrepreneurship)

SEMESTER 3

Guru Nanak Dev Engineering College, Ludhiana
An Autonomous College under UGC Act 1956
Bachelor of Commerce (Entrepreneurship)

Course Code: BCE-201

Course Title: Entrepreneurship Development -I

Programme: B.Com (Entrepreneurship)	L: 3 T:1 P: 0	Credits: 4
Semester: 3	Theory/Practical: Theory	Teaching Hours: 45(L)+15(T) = 60 Hrs
Total Max. Marks: 100	Continuous Assessment (CA)Marks: 40	End Semester Examination (ESE) Marks: 60
Minimum percentage of Numerical / Design / Programming Problems: Nil		
Duration of End Semester Examination (ESE): 3 hours		
Course Type: Core Course		

Prerequisites: NIL

Additional Material required in ESE: NIL

On completion of the course, the student will have the ability to:

CO#	Course Outcomes
1	Understand the basic concepts related to entrepreneurship
2	Analyze the role of small businesses in economic development
3	Assess entrepreneurial competencies and apply ethical principles and social responsibility in entrepreneurship practice.
4	Identify causes of MSME sickness and recommend suitable turnaround strategies and government revival policies.
5	Understand and explain the ownership structures and classifications of MSMEs in India.

Contents

PART-A

UNIT-I

11(L) Hrs

Introduction to Entrepreneurship; Definition, concepts and evolution of entrepreneurship. Types and classification of entrepreneurs. Entrepreneur versus manager. Role of entrepreneurship in economic development. Entrepreneurship in Indian context

UNIT-II

11(L) Hrs

Entrepreneurial mindset and traits: Entrepreneurial characteristics and competencies. Entrepreneurial traits such as creativity innovation, problem solving, risk taking. Ethics and social responsibility of an entrepreneur. Case studies of successful Indian entrepreneurs (At least Two).

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PART-B

UNIT-III

11(L) Hrs

Business Idea Generation & Opportunity Identification: Sources and techniques of idea generation. Market research and feasibility analysis (market, technical and financial). Environmental scanning and SWOT analysis. Identifying business opportunities in the Indian market (agriculture, technology, green, etc)

UNIT-IV

12(L) Hrs

Entrepreneurial Ecosystem in India: Basic business structures in India, role of entrepreneurship in economic development. Business Registration process in India, IPR (patents, copyrights, Trademarks), role of MSME in promoting entrepreneurship in India.

Tutorial hours will be used for practice sessions for problems/presentations/case- studies etc.

Text Books

- 1 Reddy, Entrepreneurship: Text & Cases - Cengage, New Delhi, 2014, 4th edition.
- 2 Khanka S.S., Entrepreneurial Development, S.Chand & Co. Ltd., New Delhi, 2001, 1st edition.
- 3 Sangeeta Sharma, Entrepreneurship Development, PHI Learning Pvt. Ltd., 2016, 2nd edition

Reference Books

- 1 Robert D Hisrich et al - Entrepreneurship Development - Tata McGraw- Hill publishing company Ltd 2007.
- 2 Prasanna Chandra - Projects- Planning, Analysis, Financing, Implementation & Review - Tata McGraw- Hill publishing company Ltd 2006

Online Learning Materials

1. Startup India Website: <https://www.startupindia.gov.in/content/sih/en/government-schemes.html>

Accessed on April 25, 2025

Guru Nanak Dev Engineering College, Ludhiana
An Autonomous College under UGC Act 1956
Bachelor of Commerce (Entrepreneurship)

Course Code: BCE202
Course Title: Commercial Law

Programme: B.Com. (Entrepreneurship)	L: 3 T: 1 P: 0	Credits: 4
Semester: 3	Theory/Practical: Theory	Teaching Hours: 45(L)+15(T)=60 Hrs
Total Max. Marks: 100	Continuous Assessment (CA) Marks: 40	End Semester Examination (ESE) Marks: 60
Minimum Percentage of Numerical / Design / Programming Problems in ESE: NIL		
Duration of End Semester Examination (ESE): 3 hours		
Course Type: Core Course		

Prerequisites: NIL

Additional Material required in ESE: NIL

On completion of the course, the student will have the ability to:

CO#	Course Outcomes
1	Examine basic aspects of contracts vis-a-vis agreements and subsequently enter in valid business propositions.
2	Describe various modes of discharge of contract and remedies available in case of a breach.
3	Recognize and differentiate between the special contracts.
4	Analyse the rights and obligations under the Sale of Goods Act.
5	Learning and understanding the different types of negotiable instruments.

Contents

PART-A

UNIT-I

11(L) Hrs

Indian Contract Act, 1872: Contract – meaning, characteristics and kinds; valid, void, voidable, contingent and quasi contract and E contract, Agreement, kinds of agreement, distinguish between Agreement and Contract, Essentials of a valid contract - offer and acceptance, consideration, contractual capacity, free consent, the legality of objects.

UNIT-II

12(L) Hrs

Discharge of Contract and Remedies for Breach: Modes of discharge of contract: performance of a contract, mutual agreement, supervening impossibility, lapse of time, operation of law, breach of contract; Remedies for breach of contract: rescission, suit for damages, quantum meruit, suit for specific performance; suit for injunction. **Introduction to Special Contracts:** Contracts of Indemnity and Guarantee; Contracts of Bailment and Pledge; Contract of Agency.

PART-B

UNIT-III

11(L) Hrs

Sale of Goods Act, 1930: Introduction, definitions, formation of contract, distinction between ‘sale’ and ‘agreement of sell, distinction between sale and hire purchase agreement, Conditions and Warranties, difference between transfer of property and possession, Unpaid seller – meaning and rights of an unpaid seller against the goods, performance of contract of sales.

Guru Nanak Dev Engineering College, Ludhiana
An Autonomous College under UGC Act 1956
Bachelor of Commerce (Entrepreneurship)

UNIT-IV

11(L) Hrs

Negotiable Instruments Act, 1881: Introduction, definitions, characteristics of negotiable instruments, operational rules of Evidence- Presumptions, classification of negotiable instruments, promissory note, cheque, parties of negotiable instrument, negotiation, presentation, discharge and dishonour of negotiable instruments.

Tutorial hours will be used for practice sessions for problems/presentations/case- studies etc.

Text Books

1. Kapoor N.D., “Elements of Mercantile Law”, 39th Edition, Sultan Chand & Sons, 2024.
2. Akhileshwar Pathak, “Legal Aspects of Business”, 8th Edition, Mc Graw Hill, 2022
3. M.C. Kuchhal and Vivek Kuchhal, “Mercantile Law”, 8th Edition, Vikas Publishing House, 2012

Reference Books

1. N D Kapoor , “Business Law”, 7th Edition, Sultan Chand & Sons, 2019.
2. Priyanka Raychaudhuri, “Business Law”, 1st Edition, Notion Press, 2021

Online Learning Materials

1. <https://www.icsi.edu/media/webmodules/Economic%20Business%20and%20Commercial%20Law.pdf>

Accessed on 14th April, 2025

Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL
1	Business Law	Dr N. Rajendra Prasad	Indira Gandhi National Open University, New Delhi	https://onlinecourses.swayam2.ac.in/nou25_cm10/preview

Guru Nanak Dev Engineering College, Ludhiana
An Autonomous College under UGC Act 1956
Bachelor of Commerce (Entrepreneurship)

Course Code: BCE-203
Course Title: Entrepreneurial Ecosystems

Programme: B.Com (Entrepreneurship)	L: 3 T: 1 P: 0	Credits: 4
Semester: 3	Theory/Practical: Theory	Teaching Hours: 45(L)+15(T) = 60 Hrs
Total Max. Marks: 100	Continuous Assessment (CA)Marks: 40	End Semester Examination (ESE) Marks: 60
Minimum Percentage of Numerical / Design / Programming Problems in ESE: Nil		
Duration of End Semester Examination (ESE): 3 hours		
Course Type: Core Course		

Prerequisites (if any): NIL

Additional Material Allowed in ESE: Nil

On completion of the course, the student will have the ability to:

CO#	Course Outcomes
1	Understand the concept of entrepreneurial ecosystems, understanding their evolution and importance in economic development, along with key elements such as human capital, markets, finance, and culture.
2	Analyze the role of key institutions, infrastructure, and policies in supporting entrepreneurship, including universities, research institutions, incubators, accelerators, co-working spaces, and government initiatives.
3	Assess various sources of finance and funding stages, including bootstrapping, angel investment, venture capital, crowd funding, and public funding, while understanding investor perspectives and the dynamics of innovation ecosystems.
4	Examine intellectual property management, technology transfer, and commercialization processes, and their significance in supporting innovation and entrepreneurship within an ecosystem
5	Explore and compare global entrepreneurial ecosystems, such as Silicon Valley, Tel Aviv, Bengaluru, and Berlin, using mapping tools and performance indicators, while analyzing emerging trends in sustainable, digital, and inclusive entrepreneurship.

Contents

Part-A

UNIT-I

11(L)Hrs

Foundations of Entrepreneurial Ecosystems: Definition and scope of entrepreneurial ecosystems; evolution and importance in economic development; key elements including entrepreneurs, human capital, markets, finance, support systems, and policies; cultural and social aspects influencing entrepreneurship

UNIT-II

11(L)Hrs

Institutions, Infrastructure, and Policy Support: Role of universities, research institutions, incubators, accelerators, co-working spaces, and startup communities; government support systems; public policy frameworks and regulatory environment; national and regional entrepreneurship promotion programs.

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PART-B

UNIT-III

11(L)Hrs

Access to Finance and Innovation Dynamics: Sources of finance including bootstrapping, angel investment, venture capital, crowd funding, and public funding; investor perspectives and funding stages; innovation ecosystems; intellectual property, technology transfer, and commercialization processes.

UNIT-IV

12(L)Hrs

Global Ecosystems, Trends, and Mapping: Case studies of global ecosystems such as Silicon Valley, Tel Aviv, Bengaluru, and Berlin; ecosystem mapping tools and performance indicators; trends in sustainable and digital entrepreneurship; inclusive ecosystems and social innovation.

Tutorial hours will be used for practice sessions for problems/presentations/case- studies etc.

Text Books

1. Saras D. Sarasvathy, "Effectuation: Elements of Entrepreneurial Expertise", 1st Edition, Edward Elgar Publishing, 2008.
2. Thomas S. Lyon & Gary D. Miller, "Entrepreneurship and Innovation: A Global Perspective", 2nd Edition, Pearson Education, 2017.
3. Shannon M. O'Neil, "The Globalization of Startups: The New Ecosystem of Innovation", 1st Edition, Routledge, 2020.

Reference Books

1. Daniel Isenberg, "Worthless, Impossible, and Stupid: How Contrarian Entrepreneurs Create and Capture Extraordinary Value", 1st Edition, Harvard Business Review Press, 2013.
2. Steve Blank & Bob Dorf, "The Startup Owner's Manual: The Step-by-Step Guide for Building a Great Company", 1st Edition, K&S Ranch, 2012.
3. Alex Cummings, "Mapping Innovation: A Playbook for Navigating a Disruptive Age", 1st Edition, Wiley, 2017.

Online Learning Material

1. <https://egyankosh.ac.in/bitstream/123456789/79264/3/Unit-2.pdf>

Accessed on April 15, 2025.

2. <https://assets.kpmg.com/content/dam/kpmgsites/in/pdf/2024/12/exploring-indias-dynamic-startup-ecosystem.pdf?utm>

Accessed on April 15, 2025

Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL

Guru Nanak Dev Engineering College, Ludhiana
An Autonomous College under UGC Act 1956
Bachelor of Commerce (Entrepreneurship)

1	Innovation, Business Models and Entrepreneurship	Prof. Vinay Sharma, Prof. Rajat Agrawal	IIT Roorkee	https://onlinecourses.nptel.ac.in/noc24_mg128/preview
2	Entrepreneurship	Dr. Suresh K. Dhameja	NITTTR, Chandigarh	https://onlinecourses.swamyam2.ac.in/ntr24_ed51/preview

Guru Nanak Dev Engineering College, Ludhiana
An Autonomous College under UGC Act 1956
Bachelor of Commerce (Entrepreneurship)

Course Code: BCE204

Course Title: Auditing and Corporate Governance

Programme: B.Com (Entrepreneurship)	L: 3 T:1 P: 0	Credits:4
Semester: 3	Theory/Practical: Theory	Teaching Hours: 45(L)+15(T) = 60 Hrs
Total Max. Marks: 100	Continuous Assessment (CA)Marks: 40	End Semester Examination (ESE) Marks: 60
Minimum percentage of Numerical / Design / Programming Problems in ESE: Nil		
Duration of End Semester Examination (ESE): 3 hours		
Course Type: Core Course		

Prerequisites: NIL

Additional Material required in ESE: NIL

On completion of the course, the student will have the ability to:

CO#	Course Outcomes
1	Differentiate between different aspects of auditing especially for internal check, internal control and for overall corporate governance.
2	Analyze the rights and duties of Auditor in Limited companies.
3	Understand the concept of corporate governance in organizations and its essence for management
4	Comprehend the governance framework for an organization provided by different regulatory bodies in India.
5	Investigate the impact of corporate failures in India and common governance problems in these failures.

Contents

PART-A

UNIT-I

11(L) Hrs

Introduction: Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.

UNIT-II

11(L) Hrs

Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties ; Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013.

PART-B

UNIT-III

11(L) Hrs

Guru Nanak Dev Engineering College, Ludhiana
An Autonomous College under UGC Act 1956
Bachelor of Commerce (Entrepreneurship)

Corporate Governance: Meaning, significance and principles, Management and corporate governance, Theories and Models of corporate governance; Major Corporate Scandals in India: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance; Board structure and Independent director, board committees and their functions; shareholder activism and, proxy advisory firms., role of rating agencies Whistle blowing, Class Action.

UNIT-IV

12(L)Hrs

Corporate Governance Regulatory Framework in India and Corporate Failures in India:

Kumar Mangalam Birla Committee (1999), NR Narayana Murthy Committee (2005) and Uday Kotak Committee (2017); Regulatory framework: Relevant provisions of Companies Act, 2013, SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015. Satyam Computer Services Ltd, Kingfisher Airlines, PNB Heist; ICICI Bank; Common Governance Problems in various Corporate Failures in India and abroad.

Tutorial hours will be used for practice sessions for problems/presentations/case- studies etc.

Text Books:

1. Pagare Dinkar, Principles and Practice of Auditing, Sultan Chand Publication, New Delhi Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning
2. Aruna Jha, Auditing. Taxmann Publication.
3. A. K. Singh, and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company.
4. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi
5. MC Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot. (Publishers). (Relevant Chapters)

Reference Books:

1. KV Bhanumurthy and Usha Krishna, Politics, Ethics and Social Responsibility of Business, Pearson Education
2. N Balasubramanian, A Casebook on Corporate Governance and Stewardship, McGraw Hill Education
3. B.N. Ghosh, Business Ethics and Corporate Governance, McGraw Hill Education
4. S K Mandal, Ethics in Business and Corporate Governance, McGraw Hill Education
5. Bob Tricker, Corporate Governance-Principles, Policies, and Practice (Indian Edition), Oxford University Press

Guru Nanak Dev Engineering College, Ludhiana
An Autonomous College under UGC Act 1956
Bachelor of Commerce (Entrepreneurship)

6. Christine Mallin, Corporate Governance (Indian Edition), Oxford University Press
7. Sharma, J.P., Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi

Online Learning Materials

1. [https://sde.uoc.ac.in/sites/default/files/sde_videos/Auditing%20and%20Corporate%20Governance%20Final%20\(1\).pdf](https://sde.uoc.ac.in/sites/default/files/sde_videos/Auditing%20and%20Corporate%20Governance%20Final%20(1).pdf)

Accessed on April 22, 2024

Guru Nanak Dev Engineering College, Ludhiana
An Autonomous College under UGC Act 1956
Bachelor of Commerce (Entrepreneurship)

Course Code: BCE205

Course Title: Entrepreneurial Social Responsibility

Programme: B.Com. (Entrepreneurship)	L: 2T:1 P: 0	Credits:3
Semester: 3	Theory/Practical: Theory	Teaching Hours:30(L)+15(T)=45Hrs
Total Max. Marks: 100	Continuous Assessment (CA)Marks: 40	End Semester Examination (ESE) Marks: 60
Minimum Percentage of Numerical / Design / Programming Problems in ESE: NIL		
Duration of End Semester Examination (ESE): 3 hours		
Course Type: Value Added Course		

Prerequisites: NIL

Additional Material required in ESE: NIL

On completion of the course, the student will have the ability to:

CO#	Course Outcomes
1	Understand the relationship between ethics and business across different cultural traditions
2	Understand the relationship between ethics, morals and values at workplace
3	Understand and comprehend Corporate Social Responsibility framework in India.
4	Implement Corporate Social responsibility initiatives for achieving corporate sustainability.
5	Assess international framework for CSR and align corporate goals and objectives with the Indian as well as international Corporate Social responsibility framework.

Contents

PART-A

UNIT-I

7(L) Hrs

Business Ethics: Nature, scope and purpose of ethics, Importance of Ethics & Moral standards; Ethics & Moral Decision Making, Ethical Principles in Business, Markets, Environment, Trade, Consumer Production and Marketing, Finance, HR, Personal Growth and Lessons from Ancient Indian Educational System; Science and Human Values.

UNIT-II

8(L) Hrs

Indian Ethos: Need, purpose & relevance of Indian Ethos; Salient feature (Brain Stilling, Total Quality Mind, Intuition, Intellectual rational brain V/s Holistic-Spiritual Brain. Holistic Approach for Managers in Decision Making, Professional ethos and code of professional ethics Human Values, Different meaning of human values: foundational human values – freedom, creativity, love and wisdom, Nature of Human freedom.

Guru Nanak Dev Engineering College, Ludhiana
An Autonomous College under UGC Act 1956
Bachelor of Commerce (Entrepreneurship)

PART-B

UNIT-III

8(L) Hrs

Meaning & Definition of CSR, History & evolution of CSR. Concept of Charity, Corporate philanthropy, Corporate Citizenship, CSR-an overlapping concept. Concept of sustainability & Stakeholder Management. CSR through triple bottom line and Sustainable Business; relation between CSR and Corporate governance; environmental aspect of CSR; Chronological evolution of CSR in India; models of CSR in India, Carroll's model; drivers of CSR; major codes on CSR; Initiatives in India.

UNIT-IV

7(L) Hrs

International framework for corporate social Responsibility, Millennium Development goals, Sustainable development goals, Relationship between CSR and MDGs. United Nations (UN) Global Compact 2011. UN guiding principles on business and human rights. OECD CSR policy tool

Tutorial hours will be used for practice sessions for presentations/case studies/quiz etc.

Text Books

1. Velasques Manual G., “ Business Ethics: Concepts and Cases”, 6th edition, PHI Learning, 2006
2. Khanka. S.S.,”Business Ethics and Corporate Social Responsibility”, 1st edition, S. Chand & Company Pvt Ltd., 2014

Reference Books

1. Griseri Paul and Seppala Nina, “Business Ethics and Corporate Social Responsibility” New edition, Cengage Learning, 2010

Online Learning Materials

1. <https://www.egyankosh.ac.in/bitstream/123456789/79461/1/Unit-4.pdf>

Accessed on April 10, 2025

Guru Nanak Dev Engineering College, Ludhiana
An Autonomous College under UGC Act 1956
Bachelor of Commerce (Entrepreneurship)

Course Code: BCE206

Course Title: Effective Communication for Entrepreneurs-II

Programme: B.Com. (Entrepreneurship)	L: 1T:1 P: 0	Credits:2
Semester: 3	Theory/Practical: Theory	Teaching Hours:15(L)+15(T)=30Hrs
Total Max. Marks: 100	Continuous Assessment (CA)Marks: 40	End Semester Examination (ESE) Marks: 60
Minimum Percentage of Numerical / Design / Programming Problems in ESE: NIL		
Duration of End Semester Examination (ESE): 3 hours		
Course Type: Skill Enhancement Course		

Prerequisites: BCE107 Effective Communication for Entrepreneurs-I

Additional Material required in ESE: NIL

On completion of the course, the student will have the ability to:

CO#	Course Outcomes
1	Deliver a structured public talk
2	Engage professionally in group communication especially in group discussions and group meetings
3	Produce effectively different forms of business writing
4	Express in structured and coherent manner in written form
5	Compose resume and perform satisfactorily in job interviews

Contents

PART-A

UNIT-I

4(L) Hrs

Presentation Skills: Principles of effective power-point presentation-planning, preparation & delivery, Outlining and structuring, role of nonverbal communication, usage of visual aids in presentation, Activity: Practice of presentation skills.

UNIT-II

4(L) Hrs

Group Communication: Nature, importance and steps in conducting group discussion. Various functions of participants in a group discussion, group discussion strategies, component of evaluation in a selection GD, use of body language in group discussion. group discussion based on topics and case studies

Group Meeting: Need and importance of meeting in an organisational environment, conduct of meeting, role of chairperson and secretary, preparation of agenda and minutes. Activity: conducting group discussion and meeting sessions.

PART-B

UNIT-III

4(L) Hrs

Business Correspondence: Business Letters: Inquiry letter, order placement letter, complaint letter, claims and adjustment letters, collection letter, sales letter. Reports: Types of reports, structure of a formal report, writing a formal business report. Activity: Writing sessions for practicing letter and report writing.

UNIT-IV

3(L) Hrs

Guru Nanak Dev Engineering College, Ludhiana
An Autonomous College under UGC Act 1956
Bachelor of Commerce (Entrepreneurship)

Employment Communication: Job application letter and preparation of resume. Interview Skills: Preparing for a selection Interview, interview process, answering techniques, preparing frequently asked questions.

Tutorial hours will be used for practice sessions for presentations/case studies/quiz etc.

Text Books

1. M. Ashraf Rizvi, Effective Technical Communication, McGraw Hill.
2. M. Raman and S. Sharma, "Technical Communication–Principles and Practices", 3rd Edition, Oxford University Press, 2015.
3. Ashley, A(1992) A Handbook Of Commercial Correspondence, Oxford University Press
4. Aswalthapa, K (1991) Organisational Behaviour, Himalayan Publication, Mumbai.

Reference Books

1. Atreya N and Guha (1994) Effective Credit Management, MMC School of Management, Mumbai.
2. Bahl,J.C. and Nagamia,S.M. (1974) Modern Business Correspondence and Minute Writing.
3. Balan,K.R. and Rayudu C.S. (1996) Effective Communication, Beacon, New Delhi.
4. Bangh, LSue, Fryar,Maridell and Thomas David A. (1998) How to Write First Class BusinessCorrespondence, N.T.C. Publishing Group USA.

Online Learning Materials

1. <https://www.manage.gov.in/studymaterial/ec.pdf>

Accessed on April 10, 2025

SEMESTER 4

Guru Nanak Dev Engineering College, Ludhiana
An Autonomous College under UGC Act 1956
Bachelor of Commerce (Entrepreneurship)

Course Code: BCE207

Course Title: Entrepreneurship Development -II

Programme: B.Com (Entrepreneurship)	L: 3 T:1 P: 0	Credits: 4
Semester: 4	Theory/Practical: Theory	Teaching Hours: 45(L)+15(T) = 60 Hrs
Total Max. Marks: 100	Continuous Assessment (CA)Marks: 40	End Semester Examination (ESE) Marks: 60
Minimum percentage of Numerical / Design / Programming Problems: Nil		
Duration of End Semester Examination (ESE): 3 hours		
Course Type: Core Course		

Prerequisites: BCE201 Entrepreneurship Development-I

Additional Material required in ESE: NIL

On completion of the course, the student will have the ability to:

CO#	Course Outcomes
1	Describe the basic concepts, types, and significance of entrepreneurship with a focus on the Indian entrepreneurial ecosystem.
2	Identify viable business opportunities and conduct basic feasibility studies including SWOT and environmental scanning.
3	Prepare and evaluate a business plan incorporating legal, financial, and technical aspects of starting a venture.
4	Utilize institutional and policy support available in India for small and medium enterprises.
5	Demonstrate understanding of diverse entrepreneurial models including social and women entrepreneurship.

Contents

PART-A

UNIT-I

11(L) Hrs

Business planning and funding for startups: Components of a business plan, project appraisal techniques, preparation of detailed project report. Of Finance for funding the startups angel investors, venture capital, bank loans government schemes like MUDRA, SIDBI, NSIC,DIC, MSME Ministry. Budgeting and financial forecasting for startups

UNIT-II

11(L) Hrs

Enterprise management and growth strategies for entrepreneurs: Branding, positioning and pricing strategies. Digital marketing and social media management for the startups. Growth and expansion strategies, Lean start up methodology, Customer relationship management

Guru Nanak Dev Engineering College, Ludhiana
An Autonomous College under UGC Act 1956
Bachelor of Commerce (Entrepreneurship)

PART-B

UNIT-III

11(L) Hrs

Government support and policies for entrepreneurship: The startup India, stand up India, AIM, CGTMSE, TREAD and make in India initiatives, MSME schemes and benefits. Role of incubators and accelerators in India, web portals of Government of India supporting entrepreneurship

UNIT-IV

12(L) Hrs

Social, Rural and Women Entrepreneurship: Social Entrepreneurship: Concept, definitions and models. Role of NGOs and SHGs. Meaning scope and challenges of Social Entrepreneurship. Women Entrepreneurship in India, growth, development, Challenges and Support schemes for women entrepreneurship.

Tutorial hours will be used for practice sessions for problems/presentations/case- studies etc.

Text Books

1. Khanka S.S., Entrepreneurial Development, S.Chand & Co. Ltd., New Delhi, 2001, 1st edition.
2. Sangeeta Sharma, Entrepreneurship Development, PHI Learning Pvt. Ltd., 2016, 2nd edition
3. Vasant Desai ,**Dynamics of Entrepreneurial Development and Management** Himalaya Publishing House, 2018, 4th edition.
4. Social Entrepreneurship: Working Towards Greater Inclusiveness, Rashmi Bansal, Westland, 2016, 3rd edition.

Reference Books

1. Poornima M. Charantimath, Entrepreneurship Development and Small Business Enterprises, Pearson Education, 2020.
2. Robert D Hisrich et al - Entrepreneurship Development - Tata McGraw- Hill publishing company Ltd 2007.
3. Prasanna Chandra - Projects- Planning, Analysis, Financing, Implementation & Review - Tata McGraw- Hill publishing company Ltd 2006

Online Learning Materials

- 1 <https://www.startupindia.gov.in/content/sih/en/government-schemes.html>
- 2 https://www.startupindia.gov.in/content/sih/en/women_entrepreneurs.html

Accessed on April 15, 2025

Guru Nanak Dev Engineering College, Ludhiana
An Autonomous College under UGC Act 1956
Bachelor of Commerce (Entrepreneurship)

Course Code: BCE208
Course Title: Management Accounting

Programme: B.Com (Entrepreneurship)	L: 3 T:1 P: 0	Credits:4
Semester: 4	Theory/Practical: Theory	Teaching Hours: 45(L)+15(T)= 60Hrs
Total Max. Marks: 100	Continuous Assessment (CA)Marks: 40	End Semester Examination (ESE) Marks: 60
Minimum percentage of Numerical / Design / Programming Problems in ESE: 40%		
Duration of End Semester Examination (ESE): 3 hours		
Course Type: Core Course		

Prerequisites: NIL

Additional Material required in ESE: NIL

On completion of the course, the student will have the ability to:

CO#	Course Outcomes
1	Understand the nature and scope of management accounting and relationship between management accounting, financial accounting and cost accounting.
2	Interpret financial statements and their analysis using various tools.
3	Compute ratios and draw inferences
4	Analyze the performance of the organization by preparing funds flow statement.
5	Analyze the performance of the organization by preparing cash flow statements

Contents

PART-A

UNIT-I

11(L) Hrs

Introduction: Meaning – objectives – nature and scope of management accounting – role of management accountant – management reporting as a duty of management accountant- relationship between financial accounting, cost accounting and management accounting.

UNIT-II

11(L) Hrs

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

Guru Nanak Dev Engineering College, Ludhiana
An Autonomous College under UGC Act 1956
Bachelor of Commerce (Entrepreneurship)

PART-B

UNIT-III

11(L) Hrs

Ratio Analysis: Meaning – importance – utility of ratios – limitation of ratio analysis-classification of ratios – calculation and interpretation of ratios- Du pont Analysis.

UNIT-IV

12(L) Hrs

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 significances of CFS – preparation of cash flow statement as per accounting standards.

Tutorial hours will be used for practice sessions for problems/presentations/case- studies etc.

Text Books

1. Anthony Robert, Reece, Principles of Management Accounting; Richard D. Irwin Inc. Illinois.
2. Khan M. Y. and Jain P.K., Management Accounting; Tata McGraw Hill, New Delhi.
3. Kaplan R.S. and Atkinson A.A., Advanced Management Accounting, Prentice India International, New Delhi.
4. Dr. S.N. Maheshwari : Principles of Management Accounting, Sultan Chand & Sons, New Delhi
5. I.M. Pandey : Management Accounting, Vikas Publication
6. Debarshi Bhattacharya : Management Accounting, Pearson Publication

Reference Books

1. Dr.S.N.Maheswari, Management Accounting, Vikas Publishing House Pvt. Ltd.
2. Saxena, Management Accounting, Sultan Chand Pvt. Ltd., 2010
3. Made Gowda, Management Accounting
4. Dr.S.N.Goyal and Manmohan, Management Accounting
5. B.S.Raman, Management Accounting, United Publishers, 2010
6. R.S.N. Pillai and Bagavathi, Management Accounting, S Chand & Co. Ltd., 2012

Online Learning Materials

1. <https://vskub.ac.in/wp-content/uploads/2020/04/Management-accounting-B.com-6th-sem.pdf>

Accessed on April 21, 2025

2. <https://www.scribd.com/document/433589678/6-SEM-BCOM-MANAGEMENT-ACCOUNTING-pdf>

Accessed on April21, 2025

Guru Nanak Dev Engineering College, Ludhiana
An Autonomous College under UGC Act 1956
Bachelor of Commerce (Entrepreneurship)

Course Code: BCE209

Course Title: Production and Operations Management

Program: B.Com. (Entrepreneurship)	L: 3 T:1 P: 0	Credits:4
Semester: 4	Theory/Practical: Theory	Teaching Hours: 45(L)+15(T)=60 Hrs
Total Max. Marks: 100	Continuous Assessment (CA)Marks: 40	End Semester Examination (ESE) Marks: 60
Minimum Percentage of Numerical / Design / Programming Problems in ESE: NIL		
Duration of End Semester Examination (ESE): 3 hours		
Course Type: Core Course		

Prerequisites: NIL

Additional Material required in ESE: NIL

On completion of the course, the student will have the ability to:

CO#	Course Outcomes
1	Understand the core principles of operations management and their significance in enhancing efficiency, quality, and customer satisfaction.
2	Analyze different production systems and develop strategies aligned with business objectives.
3	Optimize operational processes through effective process design, layout decisions, and capacity planning.
4	Implement inventory/quality management principles to enhance operations efficiency and optimize costs.
5	Evaluate emerging trends in operations management, such as sustainable operations and technological advancements.

Contents

PART-A

UNIT-I

13(L) Hrs

Introduction to Operations Management-Concept; Historical evolution; Functions; Transformation process model - inputs, process and outputs; Difference between manufacturing and service operations; Strategic role of Operations;
 Operations strategies for Competitive advantage-Strategic planning for production and Operations, Productivity and Quality, Degree of Technology and automation,
 Designing products, services and processes- New product design; Product development process; Basic types of manufacturing process technologies; product-process mix; design of services and service processes- Design of Services, difference in Process technologies for services vis a vis products.

UNIT-II

10(L) Hrs

Location Planning- Need for location planning; effects of location of costs and revenues; procedure for facility location planning; behavioral impact in facility location.

Layout planning-Concept; basic layout types; Cellular Layout –concept.

Guru Nanak Dev Engineering College, Ludhiana
An Autonomous College under UGC Act 1956
Bachelor of Commerce (Entrepreneurship)

Capacity planning - concept; need for capacity planning; process of capacity planning; strategies for modifying capacity.

PART-B

UNIT-III

12(L) Hrs

Inventory Management –Inventory concept; need for inventory; inventory management concept; Objectives; Inventory control operating doctrine; Inventory systems; Inventory costs; Basic stock control methods; Basic EOQ Model.ABC & VED analysis.

Quality Management- concept of quality; dimensions of quality; Quality control concept; benefits of quality control; Difference between Inspection, Quality Control, &Quality Assurance; Total Quality Management(TQM) –Quality circles concept; TQM concept; principles of TQM; Six Sigma concept.

UNIT-IV

10(L) Hrs

JIT and Lean Production System- concept; characteristics; implementation of JIT; Kanban System; JIT system in services. 5S and Lean systems.

Sustainable operations Management – concept; key trends in Sustainable Operations Management; Industry 4.0, smart manufacturing, Benefits of Sustainable operations; Industry 5.0.- concept, characteristics; Role of AI, IOT, Big data analytics, Robotics, Cloud computing & Blockchain in achieving industry 5.0; benefits of industry 5.0.

Tutorial hours will be used for practice sessions for presentations/case studies/quiz etc.

Text Books

1. William J Stevenson, “Operations Management”, 14th Edition, McGraw-Hill Education, 2020.
2. Adam Everett E.(JR.) and Ebert Ronald J., “Production and Operations Management:Concepts,Models and Behavior”, 5th Edition, PHI Learning, 1992.
3. Lee J. Krajewski, Manoj K. Malhotra, and Larry P. Ritzman, “Operations Management-Processes and Supply Chains”, 12th Edition, Pearson Education, 2018.

Reference Books

3. N.G. Nair, “Production and Operations Management”, 18th Edition, Mc Graw Hill Education, 2002.

Online Learning Materials

1. <https://egyankosh.ac.in/handle/123456789/4758>

Accessed on April 10, 2025

Guru Nanak Dev Engineering College, Ludhiana
An Autonomous College under UGC Act 1956
Bachelor of Commerce (Entrepreneurship)

Course Code: BCE210
Course Title: Company Law

Program: B.Com. (Entrepreneurship)	L: 3 T:1 P: 0	Credits:4
Semester: 4	Theory/Practical: Theory	Teaching Hours: 45(L)+15(T)=60hrs
Total Max. Marks: 100	Continuous Assessment (CA)Marks: 40	End Semester Examination (ESE) Marks: 60
Minimum Percentage of Numerical / Design / Programming Problems in ESE: NIL		
Duration of End Semester Examination (ESE): 3 hours		
Course Type: Core Course		

Prerequisites: NIL

Additional Material required in ESE: NIL

On completion of the course, the student will have the ability to:

CO#	Course Outcomes
1	Understand various provisions of Companies Act, 2013
2	Understand the different clauses of Company Law which a business manager must know for better decision making
3	Analyze the procedure of appointment of company Directors and conduct of meetings
4	Describe the provisions relating to payment of Dividend
5	Familiarize with the administration of Company Law and procedure of winding up of company

Contents

PART-A

UNIT-I

11(L) Hrs

Nature of a company: Definition of a company, Characteristics of a company, Lifting the Corporate veil, Company distinguished from partnership. types of companies, Formation of a company: Steps involved in the formation and incorporation of a company, pre-incorporation contract; on-line registration of a company.

UNIT-II

11(L) Hrs

Memorandum of Association: Memorandum of association: Meaning and Importance, Form and Contents, Alteration of Memorandum. Doctrine of Ultravires Articles of association: Meaning, Relationship of and distinction between MOA and AOA. Prospectus: Meaning, Definition and contents, statutory requirements in relation to prospectus.

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An Autonomous College under UGC Act 1956
Bachelor of Commerce (Entrepreneurship)

PART-B

UNIT-III

12(L) Hrs

Share capital: Share Capital: Kinds of Shares, Book Building Process, Information Memorandum, Dematerialization of Shares, ASBA System, Transfer & Transmission of Shares. **Management:** Classification of directors, women directors, independent director, small shareholder's director; Disqualifications, director identity number (DIN); Appointment; Legal positions, powers and duties; removal of directors; **Meetings of shareholders and board;** Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing.

UNIT-IV

11(L) Hrs

Provisions of Dividends and Audit: Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit. Winding Up - Concept and modes of Winding Up. Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT)]

Tutorial hours will be used for practice sessions for presentations/case studies/quiz etc.

Text Books

1. G.K. Kapoor and Sanjay Dhamija, "Company Law & Practice", 28th Edition, Taxmann Publications, 2025.
2. Avadhesh Ojha, Amit Baxi and Pragya Lalwani, "Company Law and Practice", 17th Edition, Tax Publishers, 2021.

Reference Books

1. Virendra K. Pamecha, "A Practical Guide to Company Audit", Standard Edition, XcessInfostore Publishers, 2025.
2. Avtar Sing, "Company Law", 17th Edition, Eastern Book Company Publishers, 2024.
3. Rega Surya Rao, "Lectures on Company Law", 2nd Edition, Asia Law House Publishers, 2024.
4. A Ramaiya, "Guide to the Companies Act", 19th Edition, Lexis Nexis Publishers, 2020.
5. M.C. Kuchhal and Alok Kuchhal, "Modern Indian Company Law", 30th Edition, Mahavir Publishers, 2018.

Online Learning Material

1. <https://www.icsi.edu/media/webmodules/publications/FinalCLStudy.pdf>

Accessed on March 31, 2025

Guru Nanak Dev Engineering College, Ludhiana
An Autonomous College under UGC Act 1956
Bachelor of Commerce (Entrepreneurship)

2. https://tndalu.ac.in/econtent/6_Company_Law.pdf

Accessed on April 2, 2025

Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL
1	Corporate Law	Dr. Harpreet Kaur	National Law University Delhi	https://onlinecourses.swayam2.ac.in/cec20_hs23/preview

Guru Nanak Dev Engineering College, Ludhiana
An Autonomous College under UGC Act 1956
Bachelor of Commerce (Entrepreneurship)

Course Code: BCE211

Course Title: Indian Knowledge System

Programme: B.Com (Entrepreneurship)	L: 2 T: 0 P: 0	Credits: 0
Semester: 4	Theory/Practical: Theory	Teaching Hours: 30(L)= 30 Hrs
Total Max. Marks: 50	Continuous Assessment (CA) Marks: 50	End Semester Examination (ESE) Marks: 0
Minimum Percentage of Numerical / Design / Programming Problems in ESE: NIL		
Duration of End Semester Examination (ESE): 3 hours		
Course Type: Value Added Course		

Prerequisites (if any): NIL

Additional Material Allowed in ESE: NIL

On completion of the course, the student will have the ability to:

CO#	Course Outcomes
1	Provide students with a fundamental understanding of the rich heritage of Indian knowledge systems.
2	Explore the contributions of IKS to various fields, including Management, science and technology,
3	Foster an appreciation for the cultural and societal values embedded in IKS.
4	Encourage critical thinking and interdisciplinary perspectives.
5	Various approaches for Protection, preservation, conservation and Management of Indian Knowledge System

Contents

Part-A

UNIT-I

8(L) Hrs

Definition and scope of Indian Knowledge System: Importance of Indian Knowledge System in the modern world, Historical context and evolution of Indian Knowledge System, Indian Knowledge System based approaches on Knowledge Paradigms , Indian Knowledge System in ancient India and in modern India .

UNIT-II

7(L) Hrs

Indian Knowledge System and Indian Scholars: Ancient Indian advancements in mathematics, and management. Philosophy and Literature (Maharishi Vyas, Manu, Kanad), and Astronomy (Aryabhata, Mahaviracharya, Bodhayan,), Medicine and Yoga (Charak, Susruta).

Part-B

UNIT-III

7(L) Hrs

Guru Nanak Dev Engineering College, Ludhiana
An Autonomous College under UGC Act 1956
Bachelor of Commerce (Entrepreneurship)

Indian Knowledge System and Indian Literature: Sahitya (Vedas, Upavedas) Puran and Upnishad ,Shastra, Indian philosophy and its impact on society, Linguistics and literature, Indian art, music, and dance, Ethical and moral values in Indian Knowledge System. Indian perspectives on nature and the astronomy.

UNIT-IV

8(L) Hrs

Indian Traditional/tribal/ethnic communities, their livelihood and local wisdom: Geophysical aspects, Resources and Vulnerability; Resource availability, utilization pattern and limitations; Socio-Cultural linkages with Traditional Knowledge System, Approaches for Protection, preservation, conservation and Management of Indian Knowledge System.

Text Books

1. Om prakash Mishra, “Essence of Indian Traditions”, 2nd Edition, Khanna Publishers, 2021.
2. Mahadevan, B. Vinayak Rajat Bhat, and PAVANA RN NAGENDRA, "Introduction to Indian knowledge system: concepts and applications", 1st Edition, PHI Learning Pvt. Ltd., Delhi, 2022.

Reference Books

1. Frifj of Capra, “Tao of The Physics”, 3rd Edition, HarperCollins Publishers, 2007.
2. Om prakash Mishra, “Essence of Indian Traditions”, 2nd Edition, Khanna Publishers, 2021.

Online Learning Materials

1. <https://www.education.gov.in/nep/indian-knowledge-systems>
2. https://onlinecourses.swayam2.ac.in/imb23_mg53/preview
3. https://onlinecourses.swayam2.ac.in/imb24_mg21/preview
4. https://onlinecourses.swayam2.ac.in/imb24_mg20/preview

Accessed on April 15th, 2025.

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An Autonomous College under UGC Act 1956
Bachelor of Commerce (Entrepreneurship)